

**GUILDFORD BOROUGH COUNCIL
OUTLINE BUDGET 2018-2019**

COMMUNITY SERVICES DIRECTORATE

DIRECTOR - PHILIP O'DWYER

Contents

Subjective Summary	54
Directorate Summary	55
Affordable Housing Development	57
Building Maintenance	58
Emergency Communications System	59
Citizens Advice Bureau	60
Civil Emergencies	61
Community Meals and TPT	62
Community Safety Wardens	63
Community Services	64
Health and Safety	65
Day Services	66
EMI Services	67
Environmental Control	68
Food and Safety Services	69
Grants to Voluntary Organisations - Housing and Community	70
Gypsy Caravan Sites	71
Home Farm Estate, Effingham	72
Homelessness and Emergency Accommodation	73
Housing Advice	74
Housing Outside the HRA	75
Housing Surveying Services	76
Licensing Services	77
Pest Control	78
Private Sector Housing	79
Project Aspire	80
Public Health	81
Surrey Family Support Programme	82
Taxi Licensing and Private Hire Vehicles	83
Woking Road Depot Stores	84

Subjective Summary

2016-17 Actual £	2017-18 Estimate £		2018-19 Estimate £	2019-20 Estimate £	2020-21 Estimate £	2021-22 Estimate £
13,739,129	12,466,870	Gross Expenditure	13,212,070	13,443,670	13,657,290	13,903,170
(7,345,894)	(6,378,300)	Gross Income	(6,645,370)	(6,668,800)	(6,856,450)	(7,049,730)
6,393,235	6,088,570	Net Expenditure	6,566,700	6,774,870	6,800,840	6,853,440
6,027,913	5,780,490	Employee Related Expenditure	6,000,100	6,182,170	6,369,950	6,563,510
419,945	338,140	Premises Related Expenditure	326,330	329,800	333,180	336,650
456,041	442,540	Transport Related Expenditure	566,850	575,920	585,280	594,920
4,920,827	3,912,180	Supplies and Services	4,251,560	4,252,170	4,227,780	4,228,390
0	0	Third Party Payments	0	0	0	0
0	0	Transfer Payments	0	0	0	0
11,824,726	10,473,350	Total Directly Controllable Expenditure	11,144,840	11,340,060	11,516,190	11,723,470
(7,345,894)	(6,378,300)	Income	(6,645,370)	(6,668,800)	(6,856,450)	(7,049,730)
4,478,832	4,095,050	Net Directly Controllable Expenditure/(Income)	4,499,470	4,671,260	4,659,740	4,673,740
888,157	893,710	Capital Charges	888,160	888,160	888,160	888,160
1,026,246	1,099,810	Support Services	1,179,070	1,215,450	1,252,940	1,291,540
6,393,235	6,088,570	Total Service Cost/(Surplus)	6,566,700	6,774,870	6,800,840	6,853,440

Service Summary

2016-17 Actual £	2017-18 Estimate £		2018-19 Estimate £	2019-20 Estimate £	2020-21 Estimate £	2021-22 Estimate £
271,619	457,460	Affordable Housing Development	361,430	367,610	374,010	380,570
84,287	6,120	Building Maintenance	(6,760)	(71,360)	(137,850)	(206,330)
283,922	284,610	Citizens Advice Bureau	285,190	285,250	285,310	285,370
68,998	65,710	Civil Emergencies	66,250	66,990	67,750	68,550
516,770	564,500	Community Meals and TPT	667,150	688,200	704,730	721,850
414,996	397,210	Community Safety Wardens	401,030	412,780	424,910	437,420
73,153	0	Community Services	0	0	0	0
699,451	576,060	Day Services	597,130	664,190	676,510	689,160
(77,861)	(59,550)	Emergency Communications System	(33,740)	22,120	19,980	17,780
55,909	107,260	EMI Services	139,970	144,220	148,550	153,010
445,710	417,660	Environmental Control	458,170	467,710	452,580	462,720
396,553	390,870	Food and Safety Services	413,000	424,890	437,170	449,820
420,808	425,170	Grants to Voluntary Organisations - Housing and Comm	491,880	492,660	493,450	494,270
(19,517)	(67,570)	Gypsy Caravan Sites	(21,830)	(20,940)	(20,020)	(19,080)
40,190	210	Health and Safety	(110)	(910)	(1,730)	(2,580)
20,879	22,680	Home Farm Estate, Effingham	12,950	13,020	13,090	13,160
693,217	843,520	Homelessness and Emergency Accommodation	861,700	875,430	889,580	904,150
305,028	300,000	Housing Advice	300,000	300,000	300,000	300,000
184,483	26,180	Housing Outside the HRA	26,630	25,950	25,250	24,530
49,615	(5,700)	Housing Surveying Services	(1,570)	(3,550)	(5,590)	(7,710)
105,199	93,300	Licensing Services	111,140	114,050	117,060	120,140
5,853	19,990	Pest Control	11,170	9,890	8,570	7,240
986,269	956,410	Private Sector Housing	1,047,450	1,102,920	1,118,100	1,133,760
73,023	0	Project Aspire	0	0	0	0

Service Summary

2016-17 Actual £	2017-18 Estimate £		2018-19 Estimate £	2019-20 Estimate £	2020-21 Estimate £	2021-22 Estimate £
74,419	81,940	Public Health	81,150	83,000	84,880	86,830
107,263	133,240	Surrey Family Support Programme	239,850	252,890	266,310	280,180
107,632	51,300	Taxi Licensing and Private Hire Vehicles	57,530	58,230	58,940	59,670
5,367	(10)	Woking Road Depot Stores	(60)	(370)	(700)	(1,040)
6,393,235	6,088,570	Total Net Expenditure/(Income)	6,566,700	6,774,870	6,800,840	6,853,440

Financial Information Affordable Housing Development

Ledger Code HOUASS

Responsible Officer Head of Housing Advice Services (Tel: 444238)

Financial Services Contact Christine Davies - Accountancy Technician (Tel: 444840)

2016-17 Actual £		2017-18 Estimate £	2017-18 Probable £	2018-19 Estimate £	Major Items	2017-18 Estimate £	2018-19 Estimate £
137,918	Employee Related Expenditure	147,310	131,217	160,400	Employee Related		
0	Premises Related Expenditure	0	0	0	Salaries	143,330	157,320
8,940	Transport Related Expenditure	9,250	9,293	11,810	Transport Related		
15,781	Supplies and Services	13,330	12,611	13,260	Officers Car Leasing	9,000	11,570
0	Third Party Payments	0	0	0	Supplies and Services		
0	Transfer Payments	0	0	0	Computer Software Licence	4,000	4,000
162,639	Total Directly Controllable Expenditure	169,890	153,121	185,470	Consultants Fees	400	400
					General Grants	3,800	3,800
(70,462)	Income	0	0	0	General Subscriptions	2,500	2,500
92,177	Net Directly Controllable Expenditure/(Income)	169,890	153,121	185,470	Housing Needs Surveys	400	400
					Printing Services Recharge	930	870
135,191	Capital Charges	250,000	250,000	135,190	Valuers Fees	510	510
44,251	Support Services	37,570	37,620	40,770	Capital Charges		
271,619	Total Service Cost/(Surplus)	457,460	440,741	361,430	REFCUS	250,000	135,190
					Support Services		
	Full Time Equivalent Staff	2.56	2.57	2.55	Accountancy Services Recharge	1,720	1,800
					Business Systems Recharge	12,040	13,290
					Customer Service Centre Recharge	1,310	1,740
					Human Resources Recharge	1,690	1,950
					Legal Services Recharge	8,130	8,300
					Office Services Recharge	1,720	1,760
					Paymaster Recharge	1,670	1,730
					Public Offices Recharge	5,900	6,800
					Valuation Services Recharge	1,270	1,270

Major Variances 2017-18 v 2018-19

The REFUS estimate (Revenue Expenditure Funded from Capital Under Statute) relates to capital expenditure for consultants' fees etc that does not create or enhance a long term asset of the Council. The expenditure is reversed out of the General Fund and does not impact on council tax.

Financial Information Building Maintenance

Ledger Code BUIMAI

Responsible Officer Philip O'Dwyer - Director of Community Services (Tel: 444318)

Financial Services Contact Michele Rogers - Capital, Assets and Treasury Accountant (Tel: 444842)

2016-17 Actual £		2017-18 Estimate £	2017-18 Probable £	2018-19 Estimate £
1,015,152	Employee Related Expenditure	919,510	990,904	922,100
85,490	Premises Related Expenditure	77,040	77,070	81,620
128,586	Transport Related Expenditure	134,490	133,038	186,320
2,339,517	Supplies and Services	1,817,550	2,415,412	2,121,370
0	Third Party Payments	0	0	0
0	Transfer Payments	0	0	0
3,568,745	Total Directly Controllable Expenditure	2,948,590	3,616,424	3,311,410
(3,558,753)	Income	(3,028,850)	(3,696,774)	(3,409,530)
9,992	Net Directly Controllable Expenditure/(Income)	(80,260)	(80,350)	(98,120)
0	Capital Charges	0	0	0
74,295	Support Services	86,380	86,470	91,360
84,287	Total Service Cost/(Surplus)	6,120	6,120	(6,760)
	Full Time Equivalent Staff	22.29	22.29	22.18

Major Variances 2017-18 v 2018-19

The cost of operating the building maintenance service is on the whole recovered with the majority of income being generated from work undertaken on behalf of, and paid for by the Housing Revenue Account.

Major Items	2017-18 Estimate £	2018-19 Estimate £
Employee Related		
Insurance - Emps Liab, All Risk	6,180	6,380
Recharge From Other Emp. Exps.	7,260	5,890
Salaries	898,770	908,500
Premises Related		
Proportion of Depot Expenses	75,380	79,900
Transport Related		
Car Leasing	4,940	5,200
Fuel and Oil	18,960	21,500
Hire of Vehicles	5,090	5,090
Transport Pool Hire Charge	91,460	139,420
Tyres	2,890	2,890
Vehicle Repairs	4,730	4,730
Supplies and Services		
Clothing and Uniform	3,440	3,440
Contaminated Waste Removal	5,640	5,640
Materials	799,090	834,090
Payment to Contractors	860,000	1,125,000
Stores Recharge	57,800	63,310
Tipping Fees	75,290	75,290
Vehicle Tracking	2,780	2,780
Income		
Income from Invoices	(112,890)	(116,280)
Recharged to Other Services	(2,884,200)	(3,260,540)
Works to Outside Bodies	(31,620)	(32,570)
Support Services		
Business Systems Recharge	29,510	29,490
Health and Safety	3,770	3,980
HR Services Recharge	14,590	16,820
Paymaster Recharge	12,580	13,060
Works Services Recharge	9,260	7,530

Guildford Borough Council Outline Budget 2018-2019

Health and Community Care Mgmt

Financial Information Emergency Communications System

Ledger Code EMECOM

Responsible Officer Ted Wainhouse - Private Sector Services Manager (Tel 444305)

Financial Services Contact Anna Borowka – Accountancy Technician (Tel: 444829)

2016-17 Actual £		2017-18 Estimate £	2017-18 Probable £	2018-19 Estimate £	Major Items	2017-18 Estimate £	2018-19 Estimate £
176,126	Employee Related Expenditure	159,360	170,947	167,660	Employee Related		
3,800	Premises Related Expenditure	3,800	3,800	3,800	Salaries	155,570	164,480
11,698	Transport Related Expenditure	11,890	11,253	11,330	Premises Related		
93,215	Supplies and Services	78,220	76,543	84,030	Payment in Lieu of Rent	3,800	3,800
0	Third Party Payments	0	0	0	Transport Related		
0	Transfer Payments	0	0	0	Car Leasing	11,170	11,100
284,839	Total Directly Controllable Expenditure	253,270	262,543	266,820	Supplies and Services		
					Alarm Monitoring Contract	36,000	42,000
(417,718)	Income	(368,870)	(386,721)	(359,780)	Equipment Supply, Mtnc & Repair	36,920	37,620
(132,879)	Net Directly Controllable Expenditure/(Income)	(115,600)	(124,178)	(92,960)	Miscellaneous Expenses	1,070	570
					Telecomms	3,520	2,830
0	Capital Charges	0	0	0	Income		
55,018	Support Services	56,050	56,110	59,220	Contributions from SCC	(13,000)	(1,000)
(77,861)	Total Service Cost/(Surplus)	(59,550)	(68,068)	(33,740)	Emergency Communications Fees	(262,000)	(268,910)
					Expenses Recovered	(12,000)	(8,000)
					Recharged to Other Services	(81,870)	(81,870)
	Full Time Equivalent Staff	3.54	3.64	3.54	Support Services		
					Accountancy and Debtors Recharge	32,810	34,040
					Audit Services Recharge	4,900	4,350
					Business Systems Recharge	8,360	9,510
					Customer Service Centre Recharge	1,440	1,910
					Human Resources Recharge	2,700	3,130
					Paymaster Recharge	3,560	3,600
					Performance & Trans Recharge	1,230	1,420

Major Variances 2017-18 v 2018-19

Contributions from Surrey County Council will be reduced for 2018-19.

The alarm monitoring budget has increased by £6,000 to reflect actuals.

Guildford Borough Council Outline Budget 2018-2019

Health and Community Care Mgmt

Financial Information Citizens Advice Bureau

Ledger Code CITADV

Responsible Officer John Martin - Head of Health and Community Care Services (Tel: 444380)

Financial Services Contact Anna Borowka – Accountancy Technician (Tel: 444829)

2016-17 Actual £		2017-18 Estimate £	2017-18 Probable £	2018-19 Estimate £	Major Items	2017-18 Estimate £	2018-19 Estimate £
0	Employee Related Expenditure	0	0	0	Supplies and Services		
0	Premises Related Expenditure	0	0	0	Cab General Expenses Grant	283,410	283,410
0	Transport Related Expenditure	0	0	0	Support Services		
283,422	Supplies and Services	283,420	283,419	283,420	Accountancy Services Recharge	240	250
0	Third Party Payments	0	0	0	Procurement Services Recharge	950	1,520
0	Transfer Payments	0	0	0			
283,422	Total Directly Controllable Expenditure	283,420	283,419	283,420			
0	Income	0	0	0			
283,422	Net Directly Controllable Expenditure/(Income)	283,420	283,419	283,420			
0	Capital Charges	0	0	0			
500	Support Services	1,190	1,200	1,770			
283,922	Total Service Cost/(Surplus)	284,610	284,619	285,190			
	Full Time Equivalent Staff			0.00			

Major Variances 2017-18 v 2018-19

There are no major variances to report.

Financial Information Civil Emergencies

Ledger Code CIVEMS

Responsible Officer Helen Barnsley - Corporate Public Health Co-ordinator (Tel: 444218)

Financial Services Contact Anna Borowka – Accountancy Technician (Tel: 444829)

2016-17 Actual £		2017-18 Estimate £	2017-18 Probable £	2018-19 Estimate £	Major Items	2017-18 Estimate £	2018-19 Estimate £
25,768	Employee Related Expenditure	23,900	24,465	23,580	Employee Related		
1,300	Premises Related Expenditure	1,150	1,150	1,220	Emergency Planning Duties	4,760	4,000
577	Transport Related Expenditure	580	591	630	Salaries	18,650	19,150
35,933	Supplies and Services	36,730	36,362	37,010	Premises Related		
0	Third Party Payments	0	0	0	Proportion of Depot Expenses	1,150	1,220
0	Transfer Payments	0	0	0	Transport Related		
63,578	Total Directly Controllable Expenditure	62,360	62,568	62,440	Car Leasing	270	250
0	Income	0	0	0	Supplies and Services		
63,578	Net Directly Controllable Expenditure/(Income)	62,360	62,568	62,440	Emergency Accommodation	4,000	4,000
0	Capital Charges	0	0	0	Emergency Planning Contribution	3,700	3,800
5,420	Support Services	3,350	3,380	3,810	Payment to Contractors	25,630	26,630
68,998	Total Service Cost/(Surplus)	65,710	65,948	66,250	Support Services		
	Full Time Equivalent Staff	0.29	0.29	0.29	Accountancy Services Recharge	390	400
					Customer Service Centre Recharge	350	470
					Customer Tech Support Recharge	560	510
					Human Resources Recharge	190	220
					Office Services Recharge	190	200
					Paymaster Recharge	540	580
					Public Offices Recharge	670	770

Major Variances 2017-18 v 2018-19

There are no major variances to report.

Guildford Borough Council Outline Budget 2018-2019

Health and Community Care Mgmt

Financial Information Community Meals and TPT

Ledger Code MOWTPT

Responsible Officer Jane Read - Community Services Manager (Tel: 444214)

Financial Services Contact Anna Borowka – Accountancy Technician (Tel: 444829)

2016-17 Actual £		2017-18 Estimate £	2017-18 Probable £	2018-19 Estimate £
509,737	Employee Related Expenditure	535,570	540,737	559,330
408	Premises Related Expenditure	0	0	0
173,941	Transport Related Expenditure	146,260	142,188	217,890
83,881	Supplies and Services	90,130	95,782	89,380
0	Third Party Payments	0	0	0
0	Transfer Payments	0	0	0
767,967	Total Directly Controllable Expenditure	771,960	778,707	866,600
(318,077)	Income	(276,190)	(292,530)	(275,090)
449,890	Net Directly Controllable Expenditure/(Income)	495,770	486,177	591,510
0	Capital Charges	0	0	0
66,880	Support Services	68,730	68,800	75,640
516,770	Total Service Cost/(Surplus)	564,500	554,977	667,150
	Full Time Equivalent Staff	17.51	18.78	17.51

Major Variances 2017-18 v 2018-19

Transport pool hire charge has increased to cover higher maintenance and repairs.

Major Items	2017-18 Estimate £	2018-19 Estimate £
Employee Related		
Insurance - Emps Liab, All Risk	6,620	6,830
Recharge From Other Emp. Exps.	6,790	5,540
Salaries	519,610	544,950
Training	1,750	1,730
Transport Related		
Fuel and Oil	35,000	35,000
Hire of Vehicles	22,000	22,000
Transport Pool Hire Charge	81,520	153,220
Vehicle Repairs	4,030	4,030
Supplies and Services		
Computer Maintenance Agree	2,400	2,600
Food Purchases	80,000	80,000
Telecomms	2,100	1,600
Income		
Bus Service Operations Grant	(10,000)	(7,000)
Dar and DC Membership Fees	(5,000)	(5,150)
Fee Income	(65,000)	(66,950)
Refreshment Sales	(160,000)	(164,800)
SCC Grant	(36,190)	(31,190)
Support Services		
Audit Services Recharge	4,030	3,580
Business Systems Recharge	17,330	19,250
Customer Service Centre Recharge	3,390	4,490
Debtors Section Recharge	13,110	13,590
Health and Safety Recharge	3,530	3,750
Human Resources Recharge	13,650	15,810
Paymaster Recharge	6,270	6,340
Performance & Trans Recharge	5,990	7,160
Procurement Services Recharge	340	550

Financial Information Community Safety Wardens

Ledger Code SAFGUI

Responsible Officer Philip O'Dwyer - Director of Community Services (Tel: 444318)

Financial Services Contact Michele Rogers - Capital, Assets and Treasury Accountant (Tel: 444842)

2016-17 Actual £		2017-18 Estimate £	2017-18 Probable £	2018-19 Estimate £	Major Items	2017-18 Estimate £	2018-19 Estimate £
366,587	Employee Related Expenditure	336,650	337,404	342,530	Employee Related		
1,816	Premises Related Expenditure	1,850	3,666	1,850	Insurance - Emps Liab, All Risk	2,180	2,250
6,476	Transport Related Expenditure	6,600	6,595	6,670	Recharge From Other Emp. Exps.	2,560	2,090
8,207	Supplies and Services	11,900	5,039	10,740	Salaries	330,080	337,130
0	Third Party Payments	0	0	0	Premises Related		
0	Transfer Payments	0	0	0	Rents Payable	1,850	1,850
383,086	Total Directly Controllable Expenditure	357,000	352,704	361,790	Transport Related		
(454)	Income	0	(314)	0	Car Allowances	5,930	5,400
382,632	Net Directly Controllable Expenditure/(Income)	357,000	352,390	361,790	Officers Car Leasing	670	1,270
0	Capital Charges	0	0	0	Supplies and Services		
32,364	Support Services	40,210	40,250	39,240	Community Issues	5,000	5,000
414,996	Total Service Cost/(Surplus)	397,210	392,640	401,030	Printing and Stationery	1,830	1,770
					Telecomms	3,920	2,660
					Support Services		
	Full Time Equivalent Staff	7.86	7.69	7.69	Audit Services Recharge	2,730	2,420
					Business Systems Recharge	22,960	20,850
					Customer Service Centre Recharge	1,170	1,550
					Health and Safety Recharge	1,330	1,410
					HR Services Recharge	5,150	5,960
					Paymaster Recharge	3,180	3,200

Major Variances 2017-18 v 2018-19

There are no major variances to report.

Financial Information Community Services

Ledger Code COMSER

Responsible Officer John Martin - Head of Health and Community Care Services (Tel: 444380)

Financial Services Contact Anna Borowka – Accountancy Technician (Tel: 444829)

2016-17 Actual £		2017-18 Estimate £	2017-18 Probable £	2018-19 Estimate £	Major Items	2017-18 Estimate £	2018-19 Estimate £
26,070	Employee Related Expenditure	0	0	0			
26,534	Premises Related Expenditure	0	980	0		0	0
0	Transport Related Expenditure	0	0	0			
148,289	Supplies and Services	0	61,336	0		0	0
0	Third Party Payments	0	0	0			
0	Transfer Payments	0	0	0		0	0
200,893	Total Directly Controllable Expenditure	0	62,316	0		0	0
(128,750)	Income	0	0	0		0	0
72,143	Net Directly Controllable Expenditure/(Income)	0	62,316	0			
0	Capital Charges	0	0	0			
1,010	Support Services	0	0	0			
73,153	Total Service Cost/(Surplus)	0	62,316	0			
	Full Time Equivalent Staff			0.00			

Major Variances 2017-18 v 2018-19

The cost centre has now ceased.

Financial Information Health and Safety

Ledger Code G2525

Responsible Officer Paul Osborn - Occupational Health and Safety Officer (Tel: 444025)

Financial Services Contact Anna Borowka – Accountancy Technician (Tel: 444829)

2016-17 Actual £		2017-18 Estimate £	2017-18 Probable £	2018-19 Estimate £
132,361	Employee Related Expenditure	121,870	123,250	125,080
0	Premises Related Expenditure	0	0	0
2,964	Transport Related Expenditure	3,090	2,975	2,940
6,806	Supplies and Services	6,420	6,831	8,940
0	Third Party Payments	0	0	0
0	Transfer Payments	0	0	0
142,131	Total Directly Controllable Expenditure	131,380	133,056	136,960
(117,701)	Income	(147,690)	(147,690)	(154,610)
24,430	Net Directly Controllable Expenditure/(Income)	(16,310)	(14,634)	(17,650)
0	Capital Charges	0	0	0
15,760	Support Services	16,520	16,530	17,540
40,190	Total Service Cost/(Surplus)	210	1,896	(110)
	Full Time Equivalent Staff	2.13	2.11	2.11

Major Items	2017-18 Estimate £	2018-19 Estimate £
Employee Related		
Salaries	107,030	110,840
Training - Health and Safety	12,000	12,000
Transport Related		
Car Leasing	2,850	2,650
Supplies and Services		
Consultants Fees	3,500	3,500
General Subscriptions	740	570
Lone Worker Monitoring	870	1,900
Income		
Recharged to Other Services	(870)	(950)
Support Service Recharge	(146,820)	(153,660)
Support Services		
Accountancy Services Recharge	570	590
Customer Service Centre Recharge	660	870
Customer Tech Support Recharge	1,500	1,370
HR Services Recharge	1,390	1,610
Office Services Recharge	1,420	1,450
Paymaster Recharge	3,650	3,740
Performance & Trans Recharge	720	630
Public Offices Recharge	4,870	5,610

Major Variances 2017-18 v 2018-19

There are no major variances to report.

Guildford Borough Council Outline Budget 2018-2019

Health and Community Care Mgmt

Financial Information Day Services

Ledger Code DAYSER

Responsible Officer Jane Read - Community Services Manager (Tel: 444214)

Financial Services Contact Anna Borowka – Accountancy Technician (Tel: 444829)

2016-17 Actual £		2017-18 Estimate £	2017-18 Probable £	2018-19 Estimate £	Major Items	2017-18 Estimate £	2018-19 Estimate £
557,518	Employee Related Expenditure	416,880	374,172	436,770	Employee Related		
101,977	Premises Related Expenditure	112,240	134,908	106,060	Insurance - Emps Liab, All Risk	5,910	6,090
6,966	Transport Related Expenditure	7,660	7,049	3,480	Recharge From Other Emp. Exps.	4,400	4,130
91,559	Supplies and Services	85,200	95,491	90,760	Salaries	401,310	422,100
0	Third Party Payments	0	0	0	Premises Related		
0	Transfer Payments	0	0	0	Electricity	22,500	18,500
758,020	Total Directly Controllable Expenditure	621,980	611,620	637,070	Gas	13,000	11,000
					General Rates	10,940	11,630
(219,507)	Income	(200,140)	(219,906)	(205,050)	Repairs and Maintenance	48,920	48,400
538,513	Net Directly Controllable Expenditure/(Income)	421,840	391,714	432,020	Transport Related		
					Car Leasing	2,400	2,030
67,821	Capital Charges	65,560	65,580	67,820	Supplies and Services		
93,117	Support Services	88,660	88,762	97,290	Day Centre Activities Cost	8,000	8,000
699,451	Total Service Cost/(Surplus)	576,060	546,056	597,130	Equipment & Tools	2,890	2,890
					Food Purchases	50,000	55,000
	Full Time Equivalent Staff	10.93	16.78	12.54	Miscellaneous Expenses	6,000	6,000
					Telecomms	5,090	5,190
					Income		
					Fee Income	(5,920)	(6,250)
					Miscellaneous Income	(4,500)	(4,500)
					Refreshment Sales	(65,000)	(70,900)
					SCC Grant	(120,900)	(110,000)
					Capital Charges		
					Depreciation	65,560	67,820
					Support Services		
					Accountancy Services Recharge	3,890	4,080
					Business Systems Recharge	15,910	16,190
					Human Resources Recharge	8,840	11,780
					Paymaster Recharge	18,260	19,110
					Performance & Trans Recharge	3,700	5,340
					Public Offices Recharge	7,560	8,700

Major Variances 2017-18 v 2018-19

Salary charges have increased due to salary allocation changes within the service.

The grant from SCC will be reduced for 2018-19.

Guildford Borough Council Outline Budget 2018-2019

Health and Community Care Mgmt

Financial Information EMI Services

Ledger Code EMISER

Responsible Officer Jane Read - Community Services Manager (Tel: 444214)

Financial Services Contact Anna Borowka – Accountancy Technician (Tel: 444829)

2016-17 Actual £		2017-18 Estimate £	2017-18 Probable £	2018-19 Estimate £	Major Items	2017-18 Estimate £	2018-19 Estimate £
177,857	Employee Related Expenditure	260,540	262,822	265,030	Employee Related		
8,964	Premises Related Expenditure	9,380	11,236	9,290	Insurance - Emps Liab, All Risk	1,840	1,900
205	Transport Related Expenditure	160	131	150	Recharge From Other Emp. Exps.	3,650	2,660
1,896	Supplies and Services	2,270	2,582	2,030	Salaries	254,350	260,020
0	Third Party Payments	0	0	0	Premises Related		
0	Transfer Payments	0	0	0	Electricity	450	400
188,922	Total Directly Controllable Expenditure	272,350	276,771	276,500	Gas	600	0
(145,558)	Income	(183,870)	(145,166)	(156,020)	General Rates	6,540	6,780
43,364	Net Directly Controllable Expenditure/(Income)	88,480	131,605	120,480	Legionella Works	250	0
					Water	0	500
0	Capital Charges	0	0	0	Supplies and Services		
12,545	Support Services	18,780	19,096	19,490	Day Centre Activities Cost	500	500
55,909	Total Service Cost/(Surplus)	107,260	150,701	139,970	Equipment Electrical Testing	0	0
					Income		
					Fee Income	(55,000)	(45,450)
					SCC Grant	(128,870)	(110,570)
					Support Services		
					Accountancy and Debtors Recharge	1,630	1,690
					Business Systems Recharge	540	370
					Energy Management Recharge	770	810
					Health and Safety Recharge	1,900	1,790
					Human Resources Recharge	7,330	7,580
					Paymaster Recharge	2,520	2,270
					Performance & Trans Recharge	2,960	3,440
	Full Time Equivalent Staff	8.76	6.04	8.01			

Major Variances 2017-18 v 2018-19

The grant from SCC will be reduced for 2018-19.

Guildford Borough Council Outline Budget 2018-2019

Health and Community Care Mgmt

Financial Information Environmental Control

Ledger Code ENVHEA

Responsible Officer Gary Durrant - Team Leader Environmental Control (Tel: 444373)

Financial Services Contact Anna Borowka – Accountancy Technician (Tel: 444829)

2016-17 Actual £		2017-18 Estimate £	2017-18 Probable £	2018-19 Estimate £
284,448	Employee Related Expenditure	264,050	286,289	273,520
0	Premises Related Expenditure	0	985	600
12,660	Transport Related Expenditure	12,080	13,295	13,390
123,440	Supplies and Services	101,940	143,028	127,500
0	Third Party Payments	0	0	0
0	Transfer Payments	0	0	0
420,548	Total Directly Controllable Expenditure	378,070	443,597	415,010
(34,117)	Income	(24,180)	(73,991)	(24,460)
386,431	Net Directly Controllable Expenditure/(Income)	353,890	369,606	390,550
0	Capital Charges	0	0	0
59,279	Support Services	63,770	65,984	67,620
445,710	Total Service Cost/(Surplus)	417,660	435,590	458,170
	Full Time Equivalent Staff	5.12	6.16	5.52

Major Variances 2017-18 v 2018-19

The budget for new equipment and tools has been increased by £25,000 to include Air Quality Monitoring project.

Major Items	2017-18 Estimate £	2018-19 Estimate £
Employee Related		
Private Medical	2,480	2,700
Salaries	255,690	262,200
Training	1,230	4,100
Transport Related		
Car Leasing	6,500	6,380
Supplies and Services		
Computer Software Licence	4,500	4,500
General Subscriptions	2,170	2,170
Insurance; All Risks	4,260	3,740
IT Renewals	3,980	3,980
New, Replace Equip & Tools	7,000	32,000
Out of Hours Service	5,000	5,000
Pest Control Charges	45,000	45,000
Telecomms	2,380	3,050
Veterinary Surgeons Fees	2,260	2,800
Welfare Funerals	15,000	15,000
Works in Default	3,000	3,000
Income		
Animal Establishment Fees	0	0
Contaminated Land Enquiries	(1,680)	(1,730)
Fee Income	(7,500)	(7,730)
Welfare Funerals Income	(15,000)	(15,000)
Support Services		
Accountancy Services Recharge	1,910	2,000
Business Systems Recharge	25,830	24,920
Human Resources Recharge	4,000	4,810
Legal Services Recharge	5,180	5,280
Office Services Recharge	3,560	3,640
Paymaster Recharge	3,290	3,540
Performance & Trans Recharge	1,800	2,180
Public Offices Recharge	12,210	14,080

Financial Information Food and Safety Services

Ledger Code FOODSF

Responsible Officer Chris Woodhatch - Team Leader Food Safety (Tel: 444390)

Financial Services Contact Christine Davies - Accountancy Technician (Tel: 444840)

2016-17 Actual £		2017-18 Estimate £	2017-18 Probable £	2018-19 Estimate £
288,909	Employee Related Expenditure	282,590	278,832	302,960
0	Premises Related Expenditure	0	0	0
10,722	Transport Related Expenditure	10,250	11,357	12,180
22,863	Supplies and Services	15,580	16,655	16,680
0	Third Party Payments	0	0	0
0	Transfer Payments	0	0	0
322,494	Total Directly Controllable Expenditure	308,420	306,844	331,820
0	Income	0	(30)	(1,800)
322,494	Net Directly Controllable Expenditure/(Income)	308,420	306,814	330,020
0	Capital Charges	0	0	0
74,059	Support Services	82,450	82,450	82,980
396,553	Total Service Cost/(Surplus)	390,870	389,264	413,000
	Full Time Equivalent Staff	5.59	5.75	5.97

Major Variances 2017-18 v 2018-19

Salary changes have increased due to salary allocation changes within the service.

There is no income generated for Food and Safety Services therefore this has been removed £3,830.

Various support services have made changes to the basis of the recharge resulting in either an increase or decrease for internal charges.

Major Items	2017-18 Estimate £	2018-19 Estimate £
Employee Related		
Private Medical	700	180
Recharge From Other Emp. Exps.	2,030	1,720
Salaries	277,330	296,620
Transport Related		
Car Leasing	4,520	4,700
Supplies and Services		
Clothing and Uniform	700	700
Computer Software Licence	940	940
General Subscriptions	1,500	1,500
IT Renewals	4,810	4,810
New, Replace Equip & Tools	1,000	1,500
Postage	550	350
Printing Services Recharge	780	730
Storage, Archiving Recharge	2,100	2,100
Telecomms	700	1,220
Income		
Health & Safety Registrations	0	0
Support Services		
Accountancy Services Recharge	660	690
Audit Services Recharge	12,410	11,010
Business Systems Recharge	36,390	33,860
Customer Service Centre Recharge	3,190	4,230
Health and Safety Recharge	1,060	1,160
Human Resources Recharge	4,090	4,910
Legal Services Recharge	0	0
Office Services Recharge	3,800	3,870
Paymaster Recharge	4,140	4,280
Performance & Trans Recharge	1,920	2,220
Public Offices Recharge	13,020	15,000

Guildford Borough Council Outline Budget 2018-2019

Health and Community Care Mgmt

Financial Information Grants to Voluntary Organisations - Housing and Community

Ledger Code GRANTH

Responsible Officer John Martin - Head of Health and Community Care Services (Tel: 444380)

Financial Services Contact Anna Borowka – Accountancy Technician (Tel: 444829)

2016-17 Actual £		2017-18 Estimate £	2017-18 Probable £	2018-19 Estimate £
19,269	Employee Related Expenditure	16,100	18,365	19,230
10,000	Premises Related Expenditure	10,000	9,000	10,000
522	Transport Related Expenditure	650	650	780
499,406	Supplies and Services	455,210	446,450	455,220
0	Third Party Payments	0	0	0
0	Transfer Payments	0	0	0
529,197	Total Directly Controllable Expenditure	481,960	474,465	485,230
(112,079)	Income	(62,000)	(60,000)	0
417,118	Net Directly Controllable Expenditure/(Income)	419,960	414,465	485,230
0	Capital Charges	0	0	0
3,690	Support Services	5,210	5,220	6,650
420,808	Total Service Cost/(Surplus)	425,170	419,685	491,880
	Full Time Equivalent Staff	0.26	0.27	0.31

Major Variances 2017-18 v 2018-19

The grant from Surrey County Council has ceased, increasing the cost of service by £58,000.

Major Items

Employee Related

	2017-18 Estimate £	2018-19 Estimate £
Salaries	15,820	18,550

Premises Related

Rents Payable	10,000	10,000
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Transport Related

Officers Car Leasing	650	780
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Supplies and Services

Council for Voluntary Services	9,750	9,750
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General Grant	132,360	132,360
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Grants (funding agreements)	27,000	27,000
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Shopmobility	45,000	45,000
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Vol Assoc Grant - Guildford	178,870	178,870
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Vol Assoc Grant - Partners	62,000	62,000
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Income

Miscellaneous Income	(4,000)	0
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Voluntary Grant Contributions	(58,000)	0
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Support Services

Accountancy Services Recharge	1,090	1,130
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Paymaster Recharge	890	970
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Procurement Services Recharge	1,730	2,770
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Public Offices Recharge	600	690
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Financial Information Gypsy Caravan Sites

Ledger Code CARSIT

Responsible Officer Philip O'Dwyer - Director of Community Services (Tel: 444318)

Financial Services Contact Michele Rogers - Capital, Assets and Treasury Accountant (Tel: 444842)

2016-17 Actual £		2017-18 Estimate £	2017-18 Probable £	2018-19 Estimate £	Major Items	2017-18 Estimate £	2018-19 Estimate £
3,405	Employee Related Expenditure	29,100	3,220	29,640	Employee Related		
110,650	Premises Related Expenditure	88,300	117,232	86,700	Salaries	28,510	29,100
85	Transport Related Expenditure	80	72	80	Premises Related		
11,306	Supplies and Services	330	577	270	Electricity	53,000	49,000
0	Third Party Payments	0	0	0	Repairs and Maintenance	9,800	15,700
0	Transfer Payments	0	0	0	Water	25,500	22,000
125,446	Total Directly Controllable Expenditure	117,810	121,101	116,690	Transport Related		
					Car Allowances	80	80
(176,193)	Income	(197,610)	(146,440)	(169,720)	Supplies and Services		
(50,747)	Net Directly Controllable Expenditure/(Income)	(79,800)	(25,339)	(53,030)	Contr to Bad Debts Provision	0	0
					Income		
18,130	Capital Charges	0	0	18,130	Electricity Recharged	(25,870)	(14,040)
13,100	Support Services	12,230	12,376	13,070	Expenses Recovered	(25,000)	0
(19,517)	Total Service Cost/(Surplus)	(67,570)	(12,963)	(21,830)	Rent (Land & Wayleaves)	(146,740)	(155,680)
					Support Services		
	Full Time Equivalent Staff	0.96	0.96	0.96	Accountancy Services Recharge	470	510
					Audit Services Recharge	1,820	1,620
					Customer Tech Support Recharge	1,850	1,690
					Debtors Section Recharge	360	380
					Energy Management Recharge	990	1,030
					Human Resources Recharge	630	720
					Information Sys Support Recharge	510	650
					Office Services Recharge	640	660
					Paymaster Recharge	1,050	1,110
					Public Offices Recharge	2,210	2,540

Major Variances 2017-18 v 2018-19

Decrease in premises related expenditure due to reduction in water by meter budget.

Income increase due to additional rent from new pitches at Home Farm with an expected completion date of August 2017.

Guildford Borough Council Outline Budget 2018-2019

Home Farm Management

Financial Information Home Farm Estate, Effingham

Ledger Code HOMFAR

Responsible Officer Philip O'Dwyer - Director of Community Services (Tel: 444318)

Financial Services Contact Christine Davies - Accountancy Technician (Tel: 444840)

2016-17 Actual £		2017-18 Estimate £	2017-18 Probable £	2018-19 Estimate £	Major Items	2017-18 Estimate £	2018-19 Estimate £
71	Employee Related Expenditure	2,960	581	3,000	Employee Related		
4,315	Premises Related Expenditure	15,010	2,802	5,010	Salaries	2,900	2,940
0	Transport Related Expenditure	0	0	0	Premises Related		
84	Supplies and Services	40	23,913	50	Repairs and Maintenance	10,000	0
0	Third Party Payments	0	0	0	Site Maintenance	5,000	5,000
0	Transfer Payments	0	0	0			
4,470	Total Directly Controllable Expenditure	18,010	27,296	8,060	Income		
(8,103)	Income	(12,040)	(11,202)	(12,230)	Rents	(12,040)	(12,230)
(3,633)	Net Directly Controllable Expenditure/(Income)	5,970	16,094	(4,170)	Capital Charges		
					Depreciation	11,560	11,560
11,560	Capital Charges	11,560	11,560	11,560	Support Services		
12,952	Support Services	5,150	9,253	5,560	Asset Development Recharge	2,880	3,370
20,879	Total Service Cost/(Surplus)	22,680	36,907	12,950	Legal Services Recharge	630	650
	Full Time Equivalent Staff	0.10	0.10	0.10			

Major Variances 2017-18 v 2018-19

The decrease in the repairs and maintenance estimate reflects the level of renovation works planned for 2018-19.

Financial Information Homelessness and Emergency Accommodation

Ledger Code HOMLES

Responsible Officer Kim Rippet - Head of Housing Advice Services (Tel: 444241)

Financial Services Contact Christine Davies - Accountancy Technician (Tel: 444840)

2016-17 Actual £		2017-18 Estimate £	2017-18 Probable £	2018-19 Estimate £	Major Items	2017-18 Estimate £	2018-19 Estimate £
366,306	Employee Related Expenditure	344,790	317,611	355,370	Employee Related		
5,656	Premises Related Expenditure	5,000	8,232	5,000	Salaries	338,130	349,150
5,106	Transport Related Expenditure	7,870	4,708	7,370	Premises Related		
308,917	Supplies and Services	402,300	357,632	403,280	Repairs and Maintenance	5,000	5,000
0	Third Party Payments	0	0	0	Transport Related		
0	Transfer Payments	0	0	0	Car Allowances	6,540	5,900
685,985	Total Directly Controllable Expenditure	759,960	688,183	771,020	Supplies and Services		
					Bonds issued/claimed	46,000	46,000
(63,587)	Income	(9,000)	(475,065)	(9,000)	Building Condition Surveys	9,050	9,050
622,398	Net Directly Controllable Expenditure/(Income)	750,960	213,118	762,020	Computer Software Licence	2,230	3,550
					Emergency Accommodation	70,000	70,000
0	Capital Charges	0	0	0	General Grants	93,000	93,000
70,819	Support Services	92,560	92,652	99,680	Homeless Outreach Support	143,500	143,500
693,217	Total Service Cost/(Surplus)	843,520	305,770	861,700	Telecomms	1,950	2,030
					Income		
	Full Time Equivalent Staff	8.59	8.68	8.69	Bed and Breakfast Income	(9,000)	(9,000)
					Support Services		
					Accountancy Services Recharge	10,490	10,980
					Business Systems Recharge	20,010	20,110
					Human Resources Recharge	5,910	6,920
					Office Services Recharge	5,760	5,870
					Paymaster Recharge	6,270	6,570
					Public Offices Recharge	19,720	22,730

Major Variances 2017-18 v 2018-19

There are no major variances to report.

Financial Information Housing Advice

Ledger Code HOUADV

Responsible Officer Kim Rippet - Head of Housing Advice Services (Tel: 444241)

Financial Services Contact Christine Davies - Accountancy Technician (Tel: 444840)

2016-17 Actual £		2017-18 Estimate £	2017-18 Probable £	2018-19 Estimate £	Major Items	2017-18 Estimate £	2018-19 Estimate £
0	Employee Related Expenditure	0	0	0	Supplies and Services Hsg Advice Services (To HRA)	300,000	300,000
0	Premises Related Expenditure	0	0	0			
0	Transport Related Expenditure	0	0	0			
305,028	Supplies and Services	300,000	300,000	300,000			
0	Third Party Payments	0	0	0			
0	Transfer Payments	0	0	0			
305,028	Total Directly Controllable Expenditure	300,000	300,000	300,000			
0	Income	0	0	0			
305,028	Net Directly Controllable Expenditure/(Income)	300,000	300,000	300,000			
0	Capital Charges	0	0	0			
0	Support Services	0	0	0			
305,028	Total Service Cost/(Surplus)	300,000	300,000	300,000			
	Full Time Equivalent Staff			0.00			

Major Variances 2017-18 v 2018-19

This represents 50% of the overall Housing Advice service costs accounted for in full in the Housing Revenue Account and transferred to the General Fund at year-end.

Guildford Borough Council Outline Budget 2018-2019

Housing Outside The Hra Mgmt

Financial Information Housing Outside the HRA

Ledger Code OSHRA

Responsible Officer Philip O'Dwyer - Director of Community Services (Tel: 444318)

Financial Services Contact Michele Rogers - Capital, Assets and Treasury Accountant (Tel: 444842)

2016-17 Actual £		2017-18 Estimate £	2017-18 Probable £	2018-19 Estimate £	Major Items	2017-18 Estimate £	2018-19 Estimate £
0	Employee Related Expenditure	0	310	0	Premises Related		
11,823	Premises Related Expenditure	2,220	5,565	2,300	Electricity	600	620
0	Transport Related Expenditure	0	0	0	Repairs and Maintenance	1,270	1,300
138,853	Supplies and Services	910	798	1,350	Window Cleaning	350	380
0	Third Party Payments	0	0	0	Supplies and Services		
0	Transfer Payments	0	0	0	Consultants (Advice)	0	0
150,676	Total Directly Controllable Expenditure	3,130	6,673	3,650	Emergency Communication System	910	910
					Income		
(22,443)	Income	(24,790)	(8,729)	(24,940)	Expenses Recovered	(7,470)	(7,690)
128,233	Net Directly Controllable Expenditure/(Income)	(21,660)	(2,056)	(21,290)	Garage Rents	(1,850)	(1,850)
					Rent Income	0	0
45,950	Capital Charges	45,950	45,970	45,950	Capital Charges		
10,300	Support Services	1,890	14,108	1,970	Capital Financing	45,950	45,950
184,483	Total Service Cost/(Surplus)	26,180	58,022	26,630	Support Services		
					Accountancy Services Recharge	880	930
	Full Time Equivalent Staff			0.00	Debtors Section Recharge	410	420

Major Variances 2017-18 v 2018-19

Supplies and services have decreased by £130,000, this relates to consultants costs for the start up costs of North Downs Housing Ltd, this was financed from invest to save.

Financial Information Housing Surveying Services

Ledger Code G6525

Responsible Officer Philip O'Dwyer - Director of Community Services (Tel: 444318)

Financial Services Contact Michele Rogers - Capital, Assets and Treasury Accountant (Tel: 444842)

2016-17 Actual £		2017-18 Estimate £	2017-18 Probable £	2018-19 Estimate £	Major Items	2017-18 Estimate £	2018-19 Estimate £
619,117	Employee Related Expenditure	669,530	640,777	680,610	Employee Related		
0	Premises Related Expenditure	0	0	0	Salaries	651,230	664,310
30,308	Transport Related Expenditure	41,130	37,810	40,340	Premises Related		
12,366	Supplies and Services	8,740	10,165	10,650	Transport Related		
0	Third Party Payments	0	0	0	Car Leasing	15,790	14,500
0	Transfer Payments	0	0	0	Supplies and Services		
661,791	Total Directly Controllable Expenditure	719,400	688,752	731,600	Computer Software Licence	2,520	3,520
					Copying & Printing	1,290	1,700
(697,015)	Income	(823,050)	(792,274)	(839,120)	Postage	890	1,060
(35,224)	Net Directly Controllable Expenditure/(Income)	(103,650)	(103,522)	(107,520)	Storage, Archiving Recharge	310	310
					Telecomms	2,220	2,550
0	Capital Charges	0	0	0	Income		
84,839	Support Services	97,950	98,010	105,950	Support Service Recharge	(823,050)	(839,120)
49,615	Total Service Cost/(Surplus)	(5,700)	(5,512)	(1,570)	Support Services		
					Accountancy Services Recharge	710	740
	Full Time Equivalent Staff	13.66	11.66	13.57	Business Systems Recharge	26,410	25,640
					Customer Service Centre Recharge	4,330	5,740
					Health and Safety Recharge	2,570	2,720
					Human Resources Recharge	9,930	11,500
					Office Services Recharge	9,150	9,330
					Paymaster Recharge	4,320	4,340
					Public Offices Recharge	31,360	36,150

Major Variances 2017-18 v 2018-19

The Housing Surveying Services account is fully recharged to client functions in both the general fund and HRA.

Financial Information Licensing Services

Ledger Code parish

Responsible Officer Mike Smith - Licensing Team Leader (Tel: 444387)

Financial Services Contact Anna Borowka – Accountancy Technician (Tel: 444829)

2016-17 Actual £		2017-18 Estimate £	2017-18 Probable £	2018-19 Estimate £
185,895	Employee Related Expenditure	170,630	187,350	186,130
0	Premises Related Expenditure	0	0	0
4,998	Transport Related Expenditure	5,330	5,323	5,870
14,230	Supplies and Services	10,190	13,283	11,480
0	Third Party Payments	0	0	0
0	Transfer Payments	0	0	0
205,123	Total Directly Controllable Expenditure	186,150	205,956	203,480
(163,308)	Income	(164,210)	(170,951)	(165,770)
41,815	Net Directly Controllable Expenditure/(Income)	21,940	35,005	37,710
0	Capital Charges	0	0	0
63,384	Support Services	71,360	71,490	73,430
105,199	Total Service Cost/(Surplus)	93,300	106,495	111,140
	Full Time Equivalent Staff	4.24	3.50	3.84

Major Variances 2017-18 v 2018-19

Salary charges have increased due to salary allocation changes within the service.

Major Items	2017-18 Estimate £	2018-19 Estimate £
Employee Related		
Recharge From Other Emp. Exps.	1,370	1,030
Salaries	167,580	181,900
Transport Related		
Car Leasing	2,950	3,090
Supplies and Services		
Computer Software Licence	2,130	2,130
IT Renewals	3,460	3,460
Postage	550	350
Telecomms	660	1,200
Income		
Animal Licence Income	(3,500)	(3,610)
Licence Fees	(156,440)	(157,760)
Support Services		
Accountancy Services Recharge	3,830	4,000
Audit Services Recharge	4,200	3,730
Business Services Support Recharge	1,990	1,890
Customer Tech Support Recharge	5,280	4,810
Human Resources Recharge	2,770	2,910
Information Sys Support Recharge	1,980	2,520
Legal Services Recharge	30,000	30,620
Office Services Recharge	2,800	2,650
Paymaster Recharge	3,020	3,080
Performance & Trans Recharge	1,420	1,320
Public Offices Recharge	9,620	11,070

Financial Information Pest Control

Ledger Code PESCON

Responsible Officer Gary Durrant - Team Leader Environmental Control (Tel: 444373)

Financial Services Contact Anna Borowka – Accountancy Technician (Tel: 444829)

2016-17 Actual £		2017-18 Estimate £	2017-18 Probable £	2018-19 Estimate £	Major Items	2017-18 Estimate £	2018-19 Estimate £
9,648	Employee Related Expenditure	13,690	10,250	8,610	Employee Related		
0	Premises Related Expenditure	0	0	0	Salaries	13,030	7,970
640	Transport Related Expenditure	620	624	720	Supplies and Services		
46,910	Supplies and Services	57,490	40,885	52,490	Payment to Contractors	57,000	52,000
0	Third Party Payments	0	0	0	Income		
0	Transfer Payments	0	0	0	Pest Control Charges	(16,500)	(17,000)
57,198	Total Directly Controllable Expenditure	71,800	51,759	61,820	Recharged to Other Services	(45,000)	(45,000)
(64,925)	Income	(61,500)	(52,723)	(62,000)	Support Services		
(7,727)	Net Directly Controllable Expenditure/(Income)	10,300	(964)	(180)	Accountancy Services Recharge	960	1,010
0	Capital Charges	0	0	0	Business Services Support Recharge	140	1,490
13,580	Support Services	9,690	9,700	11,350	Customer Tech Support Recharge	4,180	3,810
5,853	Total Service Cost/(Surplus)	19,990	8,736	11,170	Human Resources Recharge	220	170
					Information Sys Support Recharge	860	1,090
					Legal Services Recharge	740	750
					Office Services Recharge	190	200
					Paymaster Recharge	460	480
					Public Offices Recharge	670	770
	Full Time Equivalent Staff	0.29	0.17	0.18			

Major Variances 2017-18 v 2018-19

There are no major variances to report.

Financial Information Private Sector Housing

Ledger Code PRIHOU

Responsible Officer Ted Wainhouse - Private Sector Services Manager (Tel 444305)

Financial Services Contact Anna Borowka – Accountancy Technician (Tel: 444829)

2016-17 Actual £		2017-18 Estimate £	2017-18 Probable £	2018-19 Estimate £
530,971	Employee Related Expenditure	537,900	541,852	501,430
0	Premises Related Expenditure	0	0	0
24,840	Transport Related Expenditure	22,870	25,710	21,900
56,365	Supplies and Services	55,420	88,531	57,780
0	Third Party Payments	0	0	0
0	Transfer Payments	0	0	0
612,176	Total Directly Controllable Expenditure	616,190	656,093	581,110
(337,203)	Income	(290,130)	(346,201)	(258,200)
274,973	Net Directly Controllable Expenditure/(Income)	326,060	309,892	322,910
608,869	Capital Charges	520,000	520,000	608,870
102,427	Support Services	110,350	110,420	115,670
986,269	Total Service Cost/(Surplus)	956,410	940,312	1,047,450
	Full Time Equivalent Staff	11.32	12.12	10.04

Major Variances 2017-18 v 2018-19

Employee costs have decreased due to a recent service review. A vacant post has been removed from the establishment.

Personalisation and Prevention Partnership Fund has now finished resulting in the loss of income of £28,410. There is an anticipated reduction in income from Surrey County Council for 2018-19.

The REFCUS estimate (revenue expenditure funded by capital under statute) relates to capital expenditure for consultants' fees etc that does not create or enhance a long term asset of the Council. The expenditure is reversed out of the General Fund in the same way that depreciation is, and does not impact on council tax.

Major Items	2017-18 Estimate £	2018-19 Estimate £
Employee Related		
Casual Salaries	11,350	6,000
Insurance - Emps Liab, All Risk	3,940	4,070
Private Medical	4,910	3,160
Salaries	511,940	482,540
Transport Related		
Car Allowances	8,420	9,850
Officers Car Leasing	9,680	7,190
Supplies and Services		
Bought In Services	2,200	2,200
Computer Software Licence	9,800	9,800
Consultants (Projects)	1,600	1,600
Consultants Fees	3,140	3,140
Home Trust Loan Scheme	6,170	6,170
Materials	12,000	14,000
Postages	1,860	1,130
Printing Services Recharge	3,860	3,630
Income		
Expenses Recovered	(28,410)	0
Fee Income	(67,000)	(88,500)
Income from Clients	(17,000)	(16,510)
SCC Income	(164,720)	(123,530)
Capital Charges		
REFCUS	520,000	608,870
Support Services		
Accountancy Services Recharge	4,240	4,420
Business Systems Recharge	29,420	30,060
Human Resources Recharge	8,520	8,310
Legal Services Recharge	11,090	11,310
Office Services Recharge	7,270	7,410
Paymaster Recharge	7,480	7,420
Performance & Trans Recharge	4,010	3,760
Public Offices Recharge	24,880	28,690

Financial Information Project Aspire

Ledger Code PROASP

Responsible Officer Stephen Benbough - Policy and Partnerships Officer (Tel: 444052)

Financial Services Contact Anna Borowka – Accountancy Technician (Tel: 444829)

2016-17 Actual £		2017-18 Estimate £	2017-18 Probable £	2018-19 Estimate £	Major Items	2017-18 Estimate £	2018-19 Estimate £
0	Employee Related Expenditure	0	0	0			
10,417	Premises Related Expenditure	0	0	0			
0	Transport Related Expenditure	0	230	0			
62,606	Supplies and Services	0	40,925	0			
0	Third Party Payments	0	0	0			
0	Transfer Payments	0	0	0			
73,023	Total Directly Controllable Expenditure	0	41,155	0			
0	Income	0	(5,000)	0			
73,023	Net Directly Controllable Expenditure/(Income)	0	36,155	0			
0	Capital Charges	0	0	0			
0	Support Services	0	0	0			
73,023	Total Service Cost/(Surplus)	0	36,155	0			
	Full Time Equivalent Staff			0.00			

Major Variances 2017-18 v 2018-19

The cost centre has now ceased.

Guildford Borough Council Outline Budget 2018-2019

Health and Community Care Mgmt

Financial Information Public Health

Ledger Code PUBHEA

Responsible Officer Helen Barnsley - Corporate Public Health Co-ordinator (Tel: 444218)

Financial Services Contact Anna Borowka – Accountancy Technician (Tel: 444829)

2016-17 Actual £		2017-18 Estimate £	2017-18 Probable £	2018-19 Estimate £	Major Items	2017-18 Estimate £	2018-19 Estimate £
54,247	Employee Related Expenditure	52,410	51,496	50,780	Employee Related		
0	Premises Related Expenditure	0	0	0	Salaries	51,260	50,200
1,226	Transport Related Expenditure	1,020	1,000	1,080	Transport Related		
13,106	Supplies and Services	21,930	18,919	21,820	Car Allowances	1,020	980
0	Third Party Payments	0	0	0	Supplies and Services		
0	Transfer Payments	0	0	0	Consultants (Projects)	20,000	18,000
68,579	Total Directly Controllable Expenditure	75,360	71,415	73,680	Printing Services Recharge	1,370	1,280
					Support Services		
0	Income	0	0	0	Accountancy and Debtors Recharge	130	140
68,579	Net Directly Controllable Expenditure/(Income)	75,360	71,415	73,680	Business Systems Recharge	1,740	2,220
					Customer Service Centre Recharge	380	500
0	Capital Charges	0	0	0	Health and Safety Recharge	150	140
5,840	Support Services	6,580	6,590	7,470	HR Services Recharge	580	610
74,419	Total Service Cost/(Surplus)	81,940	78,005	81,150	Office Services Recharge	590	600
					Performance & Trans Recharge	300	270
	Full Time Equivalent Staff	0.88	0.80	0.80	Public Offices Recharge	2,020	2,330

Major Variances 2017-18 v 2018-19

There are no major variances to report.

Guildford Borough Council Outline Budget 2018-2019

Housing Advice Management

Financial Information Surrey Family Support Programme

Ledger Code FAMSUP

Responsible Officer Kim Rippet - Head of Housing Advice Services (Tel: 444241)

Financial Services Contact Christine Davies - Accountancy Technician (Tel: 444840)

2016-17 Actual £		2017-18 Estimate £	2017-18 Probable £	2018-19 Estimate £	Major Items	2017-18 Estimate £	2018-19 Estimate £
317,935	Employee Related Expenditure	294,250	351,674	404,670	Employee Related		
23,085	Premises Related Expenditure	0	92	0	Salaries	288,490	399,200
16,487	Transport Related Expenditure	16,110	19,996	16,590	Transport Related		
67,761	Supplies and Services	6,980	19,675	7,980	Car Allowances	16,020	16,500
0	Third Party Payments	0	0	0	Supplies and Services		
0	Transfer Payments	0	0	0	General Insurance	2,210	1,500
425,268	Total Directly Controllable Expenditure	317,340	391,437	429,240	Miscellaneous Expenses	1,720	1,720
					Telephone Costs	1,500	2,560
(367,349)	Income	(240,000)	(445,908)	(255,000)	Income		
57,919	Net Directly Controllable Expenditure/(Income)	77,340	(54,471)	174,240	Recharged to Other Services	(50,000)	(50,000)
					SCC Grant	(190,000)	(205,000)
0	Capital Charges	0	0	0	Support Services		
49,344	Support Services	55,900	55,910	65,610	Customer Tech Support Recharge	11,580	10,550
107,263	Total Service Cost/(Surplus)	133,240	1,439	239,850	Human Resources	5,890	9,100
					Office Services Recharge	4,970	5,060
	Full Time Equivalent Staff	7.41	7.81	10.47	Public Offices Recharge	17,010	19,610

Major Variances 2017-18 v 2018-19

Additional resources will be funded from the Family Support Reserves.

Guildford Borough Council Outline Budget 2018-2019

Health and Community Care Mgmt

Financial Information Taxi Licensing and Private Hire Vehicles

Ledger Code TAXLIC

Responsible Officer Mike Smith - Licensing Team Leader (Tel: 444387)

Financial Services Contact Anna Borowka – Accountancy Technician (Tel: 444829)

2016-17 Actual £		2017-18 Estimate £	2017-18 Probable £	2018-19 Estimate £
168,693	Employee Related Expenditure	132,170	152,773	128,390
0	Premises Related Expenditure	0	0	0
4,241	Transport Related Expenditure	4,360	4,741	5,140
100,773	Supplies and Services	40,540	30,272	34,510
0	Third Party Payments	0	0	0
0	Transfer Payments	0	0	0
273,707	Total Directly Controllable Expenditure	177,070	187,786	168,040
(209,590)	Income	(175,320)	(162,749)	(169,500)
64,117	Net Directly Controllable Expenditure/(Income)	1,750	25,037	(1,460)
0	Capital Charges	0	0	0
43,515	Support Services	49,550	75,295	58,990
107,632	Total Service Cost/(Surplus)	51,300	100,332	57,530
	Full Time Equivalent Staff	3.06	4.94	3.26

Major Items	2017-18 Estimate £	2018-19 Estimate £
Employee Related		
Salaries	127,570	124,560
Training	1,910	440
Transport Related		
Car Leasing	1,700	1,760
Supplies and Services		
Advertising	1,710	1,710
Computer Software Licence	3,000	3,000
Consultants (Projects)	7,000	7,000
Dvla Checks	3,000	2,000
Legal Expenses	6,500	0
New, Replace Equip & Tools	3,690	3,690
Payment to Contractors	4,000	6,000
Postage	550	350
Printing and Stationery	3,470	3,290
Taxi Ranks Maintenance	6,000	6,000
Income		
Taxi Licence Fees	(173,120)	(168,760)
Support Services		
Accountancy Services Recharge	4,790	5,000
Business Services Support Recharge	1,160	1,060
Customer Tech Support Recharge	2,940	2,680
HR Services Recharge	2,000	2,470
Information Sys Support Recharge	1,130	1,430
Legal Services Recharge	21,320	21,760
Office Services Recharge	2,050	2,310
Paymaster Recharge	4,040	4,280
Performance & Trans Recharge	1,030	1,110
Public Offices Recharge	7,030	8,100

Major Variances 2017-18 v 2018-19

There are no major variances to report.

Guildford Borough Council Outline Budget 2018-2019

Property Management

Financial Information Woking Road Depot Stores

Ledger Code WRDSTO

Responsible Officer Philip O'Dwyer - Director of Community Services (Tel: 444318)

Financial Services Contact Michele Rogers - Capital, Assets and Treasury Accountant (Tel: 444842)

2016-17 Actual £		2017-18 Estimate £	2017-18 Probable £	2018-19 Estimate £	Major Items	2017-18 Estimate £	2018-19 Estimate £
53,905	Employee Related Expenditure	48,730	55,098	53,280	Employee Related		
13,710	Premises Related Expenditure	12,150	12,160	12,880	Salaries	47,760	52,370
3,853	Transport Related Expenditure	190	3,093	190	Premises Related		
28,307	Supplies and Services	9,410	11,817	9,560	Proportion of Depot Expenses	12,150	12,880
0	Third Party Payments	0	0	0	Supplies and Services		
0	Transfer Payments	0	0	0	Computer Software Licence	7,580	7,580
99,775	Total Directly Controllable Expenditure	70,480	82,168	75,910	Equipment & Racking	500	500
(113,002)	Income	(88,860)	(81,427)	(93,550)	Income		
(13,227)	Net Directly Controllable Expenditure/(Income)	(18,380)	741	(17,640)	Recharged to Other Services	(59,590)	(65,270)
636	Capital Charges	640	640	640	Stores Archive	(29,270)	(28,280)
17,958	Support Services	17,730	17,780	16,940	Capital Charges		
5,367	Total Service Cost/(Surplus)	(10)	19,161	(60)	Capital Financing	640	640
	Full Time Equivalent Staff	1.45	1.45	1.45	Support Services		
					Audit Services Recharge	4,200	3,730
					Business Systems Recharge	5,640	5,350
					Customer Service Centre Recharge	390	520
					Human Resources Recharge	950	1,100
					Paymaster Recharge	1,930	1,970
					Works Services Recharge	2,320	1,880

Major Variances 2017-18 v 2018-19

There are no major variances to report.

**GUILDFORD BOROUGH COUNCIL
OUTLINE BUDGET 2018-2019**

CORPORATE DIRECTORATE

DIRECTOR - STEVE WHITE

Contents

Subjective Summary	88
Directorate Summary	89
Access Group for Guildford	91
Civic Expenses	92
Committee Services	93
Community Development	94
Corporate Services	95
Council and Committee Support	96
Democratic Representation and Management	97
Elections	98
Electoral Registration	99
Guildford Youth Council	100
HR Services	101
Information Rights Officer	102
Legal Services	103
Other Employee Costs	104
Parish and Local Liaison	105
Procurement	106
Public Relations and Marketing	107

Subjective Summary

2016-17 Actual £	2017-18 Estimate £		2018-19 Estimate £	2019-20 Estimate £	2020-21 Estimate £	2021-22 Estimate £
7,007,197	6,540,150	Gross Expenditure	6,985,100	7,139,870	7,299,310	7,463,690
(2,736,516)	(2,640,030)	Gross Income	(2,805,920)	(2,892,460)	(2,981,690)	(3,073,650)
4,270,681	3,900,120	Net Expenditure	4,179,180	4,247,410	4,317,620	4,390,040
3,323,782	3,287,780	Employee Related Expenditure	3,324,060	3,415,350	3,509,370	3,606,270
19,032	9,920	Premises Related Expenditure	10,180	10,330	10,480	10,650
50,240	68,770	Transport Related Expenditure	71,400	71,710	72,030	72,360
1,942,528	1,716,820	Supplies and Services	1,767,240	1,784,900	1,803,100	1,821,860
0	0	Third Party Payments	0	0	0	0
0	0	Transfer Payments	0	0	0	0
5,335,582	5,083,290	Total Directly Controllable Expenditure	5,172,880	5,282,290	5,394,980	5,511,140
(2,736,516)	(2,640,030)	Income	(2,805,920)	(2,892,460)	(2,981,690)	(3,073,650)
2,599,066	2,443,260	Net Directly Controllable Expenditure/(Income)	2,366,960	2,389,830	2,413,290	2,437,490
344,237	16,090	Capital Charges	344,240	344,240	344,240	344,240
1,327,378	1,440,770	Support Services	1,467,980	1,513,340	1,560,090	1,608,310
4,270,681	3,900,120	Total Service Cost/(Surplus)	4,179,180	4,247,410	4,317,620	4,390,040

Service Summary

2016-17 Actual £	2017-18 Estimate £		2018-19 Estimate £	2019-20 Estimate £	2020-21 Estimate £	2021-22 Estimate £
3,692	4,240	Access Group for Guildford	4,170	4,270	4,370	4,470
224,410	230,810	Civic Expenses	228,190	232,620	237,210	241,960
(34,777)	(1,180)	Committee Services	(410)	(1,000)	(1,580)	(2,200)
265,487	284,000	Community Development	308,670	314,840	321,200	327,760
1,087,355	914,960	Corporate Services	1,012,270	1,029,730	1,047,700	1,066,200
477,489	472,770	Council and Committee Support	406,980	419,330	432,040	445,160
993,071	941,010	Democratic Representation and Management	908,970	934,750	961,300	988,670
242,850	103,110	Elections	99,290	101,710	104,190	106,750
186,883	276,620	Electoral Registration	304,420	308,840	313,360	318,050
7,931	10,040	Guildford Youth Council	10,040	10,260	10,490	10,730
28,890	(53,810)	HR Services	2,260	(1,230)	(4,850)	(8,560)
(7,967)	(1,820)	Information Rights Officer	(120)	(510)	(910)	(1,330)
87,568	20,280	Legal Services	(7,600)	(13,670)	(19,920)	(26,360)
(71,020)	99,080	Other Employee Costs	84,710	80,470	76,100	71,590
417,709	213,070	Parish and Local Liaison	407,820	408,160	408,500	408,850
23,209	42,670	Procurement	10,850	11,130	11,410	11,700
337,901	344,270	Public Relations and Marketing	398,670	407,710	417,010	426,600
4,270,681	3,900,120	Total Net Expenditure/(Income)	4,179,180	4,247,410	4,317,620	4,390,040

Guildford Borough Council Outline Budget 2018-2019

Democratic Services Management

Financial Information Access Group for Guildford

Ledger Code ACCGUI

Responsible Officer John Armstrong - Democratic Services Manager (Tel: 444102)

Financial Services Contact Anna Borowka – Accountancy Technician (Tel: 444829)

2016-17 Actual £		2017-18 Estimate £	2017-18 Probable £	2018-19 Estimate £	Major Items	2017-18 Estimate £	2018-19 Estimate £
764	Employee Related Expenditure	1,260	1,301	1,310	Employee Related		
0	Premises Related Expenditure	0	0	0	Salaries	1,230	1,270
191	Transport Related Expenditure	360	1,218	270	Support Services		
237	Supplies and Services	280	322	280	Committee Services Recharge	2,260	2,220
0	Third Party Payments	0	0	0			
0	Transfer Payments	0	0	0			
1,192	Total Directly Controllable Expenditure	1,900	2,841	1,860			
0	Income	0	0	0			
1,192	Net Directly Controllable Expenditure/(Income)	1,900	2,841	1,860			
0	Capital Charges	0	0	0			
2,500	Support Services	2,340	2,340	2,310			
3,692	Total Service Cost/(Surplus)	4,240	5,181	4,170			
	Full Time Equivalent Staff	0.02	0.02	0.02			

Major Variances 2017-18 v 2018-19

There are no major variances to report.

Guildford Borough Council Outline Budget 2018-2019

Democratic Services Management

Financial Information Civic Expenses

Ledger Code CIVEXP

Responsible Officer Kate Foxton - Civic Secretary (Tel: 444031)

Financial Services Contact Anna Borowka – Accountancy Technician (Tel: 444829)

2016-17 Actual £		2017-18 Estimate £	2017-18 Probable £	2018-19 Estimate £	Major Items	2017-18 Estimate £	2018-19 Estimate £
116,822	Employee Related Expenditure	115,230	107,990	107,030	Employee Related		
1,480	Premises Related Expenditure	1,310	1,320	1,390	Salaries	111,000	105,130
8,461	Transport Related Expenditure	10,480	10,385	14,080	Premises Related		
69,619	Supplies and Services	81,190	79,798	80,640	Proportion of Depot Expenses	1,310	1,390
0	Third Party Payments	0	0	0	Transport Related		
0	Transfer Payments	0	0	0	Fuel and Oil	2,000	2,000
196,382	Total Directly Controllable Expenditure	208,210	199,493	203,140	Transport Pool Hire Charge	6,900	10,160
					Supplies and Services		
0	Income	0	(934)	0	Borough Promotional Expenses	36,720	36,720
196,382	Net Directly Controllable Expenditure/(Income)	208,210	198,559	203,140	Deputy Mayor Allowance	2,660	2,660
					Event Costs	20,000	20,000
0	Capital Charges	0	0	0	Insurance; All Risks	5,820	5,110
28,028	Support Services	22,600	22,600	25,050	Mayors Allowance	10,620	10,620
224,410	Total Service Cost/(Surplus)	230,810	221,159	228,190	Printing and Stationery	2,300	2,230
					Telecomms	170	150
	Full Time Equivalent Staff	2.79	2.33	2.71	Support Services		
					Accountancy Services Recharge	3,770	3,940
					Customer Tech Support Recharge	2,200	2,010
					Human Resources Recharge	1,830	2,060
					Legal Services Recharge	0	0
					Office Services Recharge	1,870	1,910
					Paymaster Recharge	1,620	1,790
					Public Offices Recharge	6,410	7,380

Major Variances 2017-18 v 2018-19

There are no major variances to report.

Guildford Borough Council Outline Budget 2018-2019

Democratic Services Management

Financial Information Committee Services

Ledger Code CSADMN

Responsible Officer John Armstrong - Democratic Services Manager (Tel: 444102)

Financial Services Contact Anna Borowka – Accountancy Technician (Tel: 444829)

2016-17 Actual £		2017-18 Estimate £	2017-18 Probable £	2018-19 Estimate £	Major Items	2017-18 Estimate £	2018-19 Estimate £
152,288	Employee Related Expenditure	167,960	142,962	161,770	Employee Related		
0	Premises Related Expenditure	0	0	0	Salaries	162,940	158,450
4,007	Transport Related Expenditure	3,190	3,142	4,390	Transport Related		
9,784	Supplies and Services	11,800	9,222	11,460	Car Leasing	0	0
0	Third Party Payments	0	0	0	Supplies and Services		
0	Transfer Payments	0	0	0	Computer Software Licence	7,200	7,200
166,079	Total Directly Controllable Expenditure	182,950	155,326	177,620	IT Renewals	1,270	1,270
					Income		
(238,877)	Income	(225,820)	(225,870)	(221,730)	Support Service Recharge	(225,820)	(221,730)
(72,798)	Net Directly Controllable Expenditure/(Income)	(42,870)	(70,544)	(44,110)	Support Services		
					Accountancy Services Recharge	1,220	1,280
0	Capital Charges	0	0	0	Business Services Support Recharge	5,640	4,330
38,021	Support Services	41,690	41,700	43,700	Customer Tech Support Recharge	12,110	11,040
(34,777)	Total Service Cost/(Surplus)	(1,180)	(28,844)	(410)	HR Services Recharge	2,420	3,330
					Information Sys Support Recharge	3,820	4,850
	Full Time Equivalent Staff	2.96	3.36	3.25	Office Services Recharge	1,980	2,020
					Paymaster Recharge	1,010	1,110
					Public Offices Recharge	6,800	7,830

Major Variances 2017-18 v 2018-19

There are no major variances to report.

Financial Information Community Development

Ledger Code COMDEV

Responsible Officer Stephen Benbough - Policy and Partnerships Officer (Tel: 444052)

Financial Services Contact Anna Borowka – Accountancy Technician (Tel: 444829)

2016-17 Actual £		2017-18 Estimate £	2017-18 Probable £	2018-19 Estimate £	Major Items	2017-18 Estimate £	2018-19 Estimate £
145,018	Employee Related Expenditure	162,980	193,961	185,960	Employee Related		
5,000	Premises Related Expenditure	5,000	5,000	5,000	Private Medical	1,120	840
1,206	Transport Related Expenditure	4,720	4,644	840	Recharge From Other Emp. Exps.	1,310	1,340
108,465	Supplies and Services	84,960	116,979	81,230	Salaries	157,920	180,990
0	Third Party Payments	0	0	0	Training	1,770	1,900
0	Transfer Payments	0	0	0	Premises Related		
259,689	Total Directly Controllable Expenditure	257,660	320,584	273,030	Payment in Lieu of Rent	5,000	5,000
					Transport Related		
(39,273)	Income	(15,000)	(30,669)	(15,000)	Car Leasing	390	400
220,416	Net Directly Controllable Expenditure/(Income)	242,660	289,915	258,030	Supplies and Services		
					Contribution to Partnership	15,000	15,000
20,001	Capital Charges	14,890	14,890	20,000	General Grants	58,660	58,660
25,070	Support Services	26,450	26,490	30,640	Grants Database	3,800	0
265,487	Total Service Cost/(Surplus)	284,000	331,295	308,670	Income		
					Other Grants and Sponsorship	(15,000)	(15,000)
					Capital Charges		
	Full Time Equivalent Staff	2.45	2.25	3.55	Depreciation	14,890	20,000
					Support Services		
					Accountancy and Debtors Recharge	2,570	2,700
					Business Systems Recharge	7,780	8,110
					Customer Service Centre Recharge	1,000	1,320
					Human Resources Recharge	2,630	3,810
					Office Services Recharge	1,640	1,670
					Paymaster Recharge	1,990	2,220
					Performance & Trans Recharge	830	1,720
					Public Offices Recharge	5,600	6,460

Major Variances 2017-18 v 2018-19

Due to a recent service review, changes to salaries and the allocations have been made to the service, including funding for an additional member of staff.

Financial Information Corporate Services

Ledger Code CORSER

Responsible Officer Steve White - Director of Resources (Tel: 444920)

Financial Services Contact Anna Borowka – Accountancy Technician (Tel: 444829)

2016-17 Actual £		2017-18 Estimate £	2017-18 Probable £	2018-19 Estimate £	Major Items	2017-18 Estimate £	2018-19 Estimate £
480,783	Employee Related Expenditure	368,680	317,994	319,330	Employee Related		
0	Premises Related Expenditure	0	0	0	Salaries	333,550	315,140
13,061	Transport Related Expenditure	10,900	10,081	10,520	Training Management Development	30,000	0
358,026	Supplies and Services	283,070	332,850	287,850	Transport Related		
0	Third Party Payments	0	0	0	Officers Car Leasing	9,020	9,020
0	Transfer Payments	0	0	0	Supplies and Services		
851,870	Total Directly Controllable Expenditure	662,650	660,925	617,700	Audit Fee	60,000	58,500
(125,044)	Income	(118,240)	(113,313)	(106,970)	Bank Charges	37,000	40,000
726,826	Net Directly Controllable Expenditure/(Income)	544,410	547,612	510,730	Computer Software; New Systems	9,750	7,750
125,000	Capital Charges	0	0	125,000	Debit & Credit Card Charges	150,000	153,000
235,529	Support Services	370,550	376,371	376,540	Printing Services Recharge	10,330	9,710
1,087,355	Total Service Cost/(Surplus)	914,960	923,983	1,012,270	Income		
					Expenses Recovered	(17,000)	0
					Recharged to Other Services	(101,240)	(106,020)
					Capital Charges		
	Full Time Equivalent Staff	2.77	4.91	2.61	REFCUS	0	125,000
					Support Services		
					Accountancy Services Recharge	130,640	136,700
					Audit Services Recharge	40,460	35,900
					Business Services Support Recharge	4,430	5,150
					Customer Tech Support Recharge	14,410	13,130
					HR Services Recharge	1,820	2,170
					Information Gov'n Recharge	69,280	69,160
					Information Sys Support Recharge	4,200	5,340
					Legal Services Recharge	59,140	60,360
					Office Services Recharge	1,840	1,880
					Paymaster Recharge	4,620	4,760
					Performance & Trans Recharge	930	980
					Public Offices Recharge	6,310	7,280
					Valuation Services Recharge	26,440	26,440

Major Variances 2017-18 v 2018-19

Changes to salary allocations have resulted in a reduction of costs. The training management development budget has been moved to organisation development.

There is no budget for the expenses recovered due to a change in legislation. The surcharges are no longer applicable.

The REFCUS estimate (revenue expenditure funded by capital under statute) relates to capital expenditure for consultants' fees etc that does not create or enhance a long term asset of the Council. The expenditure is reversed out of the General Fund in the same way that depreciation is, and does not impact on council tax.

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Guildford Borough Council Outline Budget 2018-2019

Democratic Services Management

Financial Information Council and Committee Support

Ledger Code COMSUP

Responsible Officer John Armstrong - Democratic Services Manager (Tel: 444102)

Financial Services Contact Anna Borowka – Accountancy Technician (Tel: 444829)

2016-17 Actual £		2017-18 Estimate £	2017-18 Probable £	2018-19 Estimate £	Major Items	2017-18 Estimate £	2018-19 Estimate £
143,417	Employee Related Expenditure	136,640	120,680	113,270	Employee Related		
0	Premises Related Expenditure	0	0	0	Salaries	110,360	94,210
2,141	Transport Related Expenditure	2,240	2,241	2,560	Staff Committee Att. Allowance	23,720	18,200
123,709	Supplies and Services	121,580	81,204	82,400	Transport Related		
0	Third Party Payments	0	0	0	Car Leasing	140	90
0	Transfer Payments	0	0	0	Supplies and Services		
269,267	Total Directly Controllable Expenditure	260,460	204,125	198,230	Contributions	35,000	0
(42,227)	Income	(36,550)	(36,692)	(37,620)	Printing Services Recharge	81,390	76,510
227,040	Net Directly Controllable Expenditure/(Income)	223,910	167,433	160,610	Income		
					Recharged to Other Services	(36,550)	(37,620)
0	Capital Charges	0	0	0	Support Services		
250,449	Support Services	248,860	248,880	246,370	Accountancy Services Recharge	4,220	4,420
477,489	Total Service Cost/(Surplus)	472,770	416,313	406,980	Committee Services Recharge	219,040	215,090
					Legal Services Recharge	16,900	17,250
	Full Time Equivalent Staff	1.67	0.75	1.47			

Major Variances 2017-18 v 2018-19

The Cluster funding agreement has now been withdrawn by Surrey County Council and Guildford Borough Council, therefore contributions of £35,000 has been removed from the budget for 2018-19.

Employee costs have decreased due to reduction in FTE and changes to salary allocation.

Guildford Borough Council Outline Budget 2018-2019

Democratic Services Management

Financial Information Democratic Representation and Management

Ledger Code DEMREP

Responsible Officer John Armstrong - Democratic Services Manager (Tel: 444102)

Financial Services Contact Anna Borowka – Accountancy Technician (Tel: 444829)

2016-17 Actual £		2017-18 Estimate £	2017-18 Probable £	2018-19 Estimate £	Major Items	2017-18 Estimate £	2018-19 Estimate £
210,215	Employee Related Expenditure	202,790	167,888	167,510	Employee Related		
0	Premises Related Expenditure	0	0	0	Councillors Training	12,000	12,000
6,351	Transport Related Expenditure	5,380	5,223	6,010	Salaries	184,870	151,690
502,698	Supplies and Services	506,440	494,574	513,450	Transport Related		
0	Third Party Payments	0	0	0	Car Leasing	300	270
0	Transfer Payments	0	0	0	Supplies and Services		
719,264	Total Directly Controllable Expenditure	714,610	667,685	686,970	Accreditation Assessments	3,000	3,000
(109,531)	Income	(108,470)	(108,430)	(107,890)	Contract Refreshments	11,700	11,700
609,733	Net Directly Controllable Expenditure/(Income)	606,140	559,255	579,080	Councillors Attendance Allowances	435,260	448,750
0	Capital Charges	0	0	0	Postage	9,530	4,990
383,338	Support Services	334,870	334,880	329,890	Printing and Stationery	5,720	4,460
993,071	Total Service Cost/(Surplus)	941,010	894,135	908,970	Telecomms	9,380	9,500
					Webcasting	16,650	16,650
					Income		
					Recharged to Other Services	(108,470)	(107,890)
					Support Services		
					Accountancy Services Recharge	3,490	3,660
					Business Services Support Recharge	35,820	27,900
					Customer Service Centre Recharge	6,550	8,670
					Customer Tech Support Recharge	78,080	71,150
					Information Sys Support Recharge	21,330	27,120
					Office Services Recharge	33,660	33,680
					Paymaster Recharge	2,950	3,090
					Public Offices Recharge	128,510	129,410
	Full Time Equivalent Staff	2.59	2.43	2.41			

Major Variances 2017-18 v 2018-19

Employee costs have decreased due to reduction in FTE and changes to salary allocations.

Financial Information Elections

Ledger Code ELECT1

Responsible Officer Elaine Bradbrook - Electoral Service Manager (Tel: 444126)

Financial Services Contact Anna Borowka – Accountancy Technician (Tel: 444829)

2016-17 Actual £		2017-18 Estimate £	2017-18 Probable £	2018-19 Estimate £
67,047	Employee Related Expenditure	68,850	66,511	63,380
8,464	Premises Related Expenditure	0	0	0
921	Transport Related Expenditure	1,220	1,682	1,180
186,475	Supplies and Services	15,220	13,215	16,220
0	Third Party Payments	0	0	0
0	Transfer Payments	0	0	0
262,907	Total Directly Controllable Expenditure	85,290	81,408	80,780
(35,106)	Income	0	0	0
227,801	Net Directly Controllable Expenditure/(Income)	85,290	81,408	80,780
1,199	Capital Charges	1,200	1,200	1,200
13,850	Support Services	16,620	16,640	17,310
242,850	Total Service Cost/(Surplus)	103,110	99,248	99,290
	Full Time Equivalent Staff	1.45	1.45	1.44

Major Items

Employee Related

	2017-18 Estimate £	2018-19 Estimate £
Casual / Temporary Staff	1,650	1,000
Salaries	59,540	58,510
Training	6,500	3,100

Transport Related

	2017-18 Estimate £	2018-19 Estimate £
Car Leasing	1,010	1,000

Supplies and Services

	2017-18 Estimate £	2018-19 Estimate £
Books and Publications	1,000	1,000
Borough Election Costs	50	0
Computer Related Costs	9,100	10,000
Electoral Admin Bill Changes	1,500	1,000
New, Replace Equip & Tools	2,000	2,000

Support Services

	2017-18 Estimate £	2018-19 Estimate £
Accountancy Services Recharge	4,550	4,770
Audit Services Recharge	2,100	1,860
Business Systems Recharge	1,780	1,670
Health and Safety Recharge	240	260
HR Services Recharge	950	1,100
Legal Services Recharge	840	860
Paymaster Recharge	600	620
Public Offices Recharge	3,330	3,840

Major Variances 2017-18 v 2018-19

There are no major variances to report.

Guildford Borough Council Outline Budget 2018-2019

Electoral Services Management

Financial Information Electoral Registration

Ledger Code ELECTO

Responsible Officer Elaine Bradbrook - Electoral Service Manager (Tel: 444126)

Financial Services Contact Anna Borowka – Accountancy Technician (Tel: 444829)

2016-17 Actual £		2017-18 Estimate £	2017-18 Probable £	2018-19 Estimate £
84,335	Employee Related Expenditure	96,650	96,593	99,830
2,780	Premises Related Expenditure	2,460	2,460	2,610
864	Transport Related Expenditure	1,230	1,214	1,200
103,369	Supplies and Services	137,440	133,201	162,550
0	Third Party Payments	0	0	0
0	Transfer Payments	0	0	0
191,348	Total Directly Controllable Expenditure	237,780	233,468	266,190
(40,257)	Income	(3,000)	(32,615)	(3,090)
151,091	Net Directly Controllable Expenditure/(Income)	234,780	200,853	263,100
0	Capital Charges	0	0	0
35,792	Support Services	41,840	41,840	41,320
186,883	Total Service Cost/(Surplus)	276,620	242,693	304,420
	Full Time Equivalent Staff	2.63	2.63	2.63

Major Variances 2017-18 v 2018-19

The postage and external printing budgets have increased to reflect actuals.

Major Items	2017-18 Estimate £	2018-19 Estimate £
Employee Related		
Casual / Temporary Staff	2,700	1,500
Salaries	91,840	93,340
Premises Related		
Proportion of Depot Expenses	2,460	2,610
Transport Related		
Car Leasing	1,080	1,050
Supplies and Services		
Advertising	4,000	800
Computer Related Costs	8,000	9,000
Copying Machines	1,100	1,430
Electoral Admin Bill Changes	2,000	2,000
Electoral Registration Fees	35,530	35,530
External Printing and Design	16,000	20,000
Postage	61,420	84,730
Printing Services Recharge	6,990	6,570
Income		
Electoral Registers Sales	(3,000)	(3,090)
Support Services		
Accountancy Services Recharge	1,520	1,600
Audit Services Recharge	1,400	1,240
Business Services Support Recharge	6,780	4,770
Customer Service Centre Recharge	1,130	1,500
Customer Tech Support Recharge	13,360	12,180
Human Resources Recharge	1,720	1,990
Information Sys Support Recharge	2,830	3,600
Office Services Recharge	1,760	1,800
Paymaster	2,390	2,520
Public Offices Recharge	6,040	6,960

Guildford Borough Council Outline Budget 2018-2019

Democratic Services Management

Financial Information Guildford Youth Council

Ledger Code YOUCOU

Responsible Officer John Armstrong - Democratic Services Manager (Tel: 444102)

Financial Services Contact Anna Borowka – Accountancy Technician (Tel: 444829)

2016-17 Actual £		2017-18 Estimate £	2017-18 Probable £	2018-19 Estimate £	Major Items	2017-18 Estimate £	2018-19 Estimate £
1,999	Employee Related Expenditure	1,780	1,888	1,820	Employee Related		
0	Premises Related Expenditure	0	0	0	Salaries	1,750	1,800
73	Transport Related Expenditure	480	81	510	Supplies and Services		
369	Supplies and Services	2,590	100	2,560	Support for Forum	2,000	2,000
0	Third Party Payments	0	0	0	Support Services		
0	Transfer Payments	0	0	0	Committee Services Recharge	4,520	4,420
2,441	Total Directly Controllable Expenditure	4,850	2,069	4,890			
0	Income	0	0	0			
2,441	Net Directly Controllable Expenditure/(Income)	4,850	2,069	4,890			
0	Capital Charges	0	0	0			
5,490	Support Services	5,190	5,190	5,150			
7,931	Total Service Cost/(Surplus)	10,040	7,259	10,040			
	Full Time Equivalent Staff	0.05	0.05	0.05			

Major Variances 2017-18 v 2018-19

There are no major variances to report.

Financial Information HR Services

Ledger Code HRSERV

Responsible Officer Francesca Smith - HR Partner (Tel: 444014)

Financial Services Contact Christine Davies - Accountancy Technician (Tel: 444840)

2016-17 Actual £		2017-18 Estimate £	2017-18 Probable £	2018-19 Estimate £	Major Items	2017-18 Estimate £	2018-19 Estimate £
375,179	Employee Related Expenditure	366,880	374,272	498,170	Employee Related		
0	Premises Related Expenditure	0	0	0	Criminal Records Bureau	0	8,000
2,849	Transport Related Expenditure	8,170	7,839	2,930	Medical Fees	0	42,000
31,255	Supplies and Services	45,200	40,619	52,140	Private Medical	3,550	3,200
0	Third Party Payments	0	0	0	Salaries	355,380	425,340
0	Transfer Payments	0	0	0	Training	1,820	5,000
409,283	Total Directly Controllable Expenditure	420,250	422,730	553,240	Transport Related		
					Car Leasing	2,490	2,530
(476,840)	Income	(563,850)	(563,850)	(643,830)	Supplies and Services		
(67,557)	Net Directly Controllable Expenditure/(Income)	(143,600)	(141,120)	(90,590)	Accreditation Assessments	2,800	2,800
					Computer Software Licence	20,000	20,000
0	Capital Charges	0	0	0	Consultants Fees	7,000	7,000
96,447	Support Services	89,790	89,810	92,850	Copying Machines	4,700	1,430
28,890	Total Service Cost/(Surplus)	(53,810)	(51,310)	2,260	General Subscriptions	1,400	7,240
					Healthy Living Week	0	4,050
	Full Time Equivalent Staff	7.96	7.09	8.10	IT Renewals	2,750	2,750
					Printing Services Recharge	1,550	1,460
					Income		
					Support Service Recharge	(563,850)	(643,830)
					Support Services		
					Accountancy Services Recharge	5,940	6,220
					Audit Services Recharge	7,360	6,530
					Business Services Support Recharge	7,010	6,570
					Customer Service Centre Recharge	3,130	4,150
					Customer Tech Support Recharge	18,390	16,760
					Health and Safety Recharge	1,480	1,570
					Information Sys Support Recharge	4,200	5,350
					Legal Services Recharge	6,760	6,900
					Office Services Recharge	5,330	5,440
					Paymaster Recharge	6,740	6,840
					Performance & Trans Recharge	2,690	3,010
					Public Offices Recharge	18,280	21,060

Major Variances 2017-18 v 2018-19

Salary allocations changes have resulted in an increased charge to the service.

Service changes have resulted in additional responsibilities for HR Services.

Financial Information Information Rights Officer

Ledger Code INFORO

Responsible Officer Ciaran Ward - Information Rights Officer (Tel: 444072)

Financial Services Contact Anna Borowka – Accountancy Technician (Tel: 444829)

2016-17 Actual £		2017-18 Estimate £	2017-18 Probable £	2018-19 Estimate £	Major Items	2017-18 Estimate £	2018-19 Estimate £
44,801	Employee Related Expenditure	50,610	51,588	51,840	Employee Related		
0	Premises Related Expenditure	0	0	0	Salaries	49,170	51,270
0	Transport Related Expenditure	40	23	40	Supplies and Services		
10,262	Supplies and Services	12,000	11,392	11,860	Computer Software Licence	11,000	11,000
0	Third Party Payments	0	0	0	Income		
0	Transfer Payments	0	0	0	Support Service Recharge	(69,280)	(69,160)
55,063	Total Directly Controllable Expenditure	62,650	63,003	63,740	Support Services		
					Public Offices Recharge	2,300	2,650
(73,910)	Income	(69,280)	(69,310)	(69,160)			
(18,847)	Net Directly Controllable Expenditure/(Income)	(6,630)	(6,307)	(5,420)			
0	Capital Charges	0	0	0			
10,880	Support Services	4,810	4,810	5,300			
(7,967)	Total Service Cost/(Surplus)	(1,820)	(1,497)	(120)			
	Full Time Equivalent Staff	1.00		1.00			

Major Variances 2017-18 v 2018-19

There are no major variances to report.

Financial Information Legal Services

Ledger Code G4525

Responsible Officer Robert Parkin - Council Solicitor and Monitoring Officer - (Tel: 444135)

Financial Services Contact Anna Borowka – Accountancy Technician (Tel: 444829)

2016-17 Actual £		2017-18 Estimate £	2017-18 Probable £	2018-19 Estimate £
954,070	Employee Related Expenditure	906,410	912,104	922,440
0	Premises Related Expenditure	0	0	0
7,888	Transport Related Expenditure	17,530	18,728	24,460
165,152	Supplies and Services	105,700	310,538	163,870
0	Third Party Payments	0	0	0
0	Transfer Payments	0	0	0
1,127,110	Total Directly Controllable Expenditure	1,029,640	1,241,370	1,110,770
<u>(1,161,383)</u>	Income	<u>(1,148,440)</u>	<u>(1,367,214)</u>	<u>(1,269,710)</u>
(34,273)	Net Directly Controllable Expenditure/(Income)	(118,800)	(125,844)	(158,940)
0	Capital Charges	0	0	0
121,841	Support Services	139,080	139,080	151,340
87,568	Total Service Cost/(Surplus)	20,280	13,236	(7,600)
	Full Time Equivalent Staff	17.82	16.55	18.51

Major Variances 2017-18 v 2018-19

The legal expenses budget for 2017-18 was increased by £57,280 to cover outsourced work. This was added after the budget for 2017-18 was set. The cost of external legal expenses is recharged to other services.

The support service recharge has increased in line with the cost of the service.

Major Items

Employee Related

	2017-18 Estimate £	2018-19 Estimate £
Recharge From Other Emp. Exps.	6,000	5,080
Salaries	872,780	900,340
Training	11,350	5,850

Transport Related

	2017-18 Estimate £	2018-19 Estimate £
Car Leasing	150	450

Supplies and Services

	2017-18 Estimate £	2018-19 Estimate £
Computer Software Licence	5,000	5,000
IT Renewals	5,740	5,740
Law Library Books	25,000	25,500
Legal Expenses	48,000	105,280
Stationery and Office Supplies	1,470	1,970
Storage, Archiving Recharge	6,020	6,020

Income

	2017-18 Estimate £	2018-19 Estimate £
Legal Charges	(50,000)	(31,500)
Recharged to Other Services	0	(57,280)
Section 106 income	(50,000)	(70,000)
Support Service Recharge	(1,046,460)	(1,108,890)

Support Services

	2017-18 Estimate £	2018-19 Estimate £
Accountancy Services Recharge	6,920	7,230
Audit Services Recharge	6,300	5,590
Business Services Support Recharge	5,880	6,810
Customer Service Centre Recharge	5,720	7,580
Customer Tech Support Recharge	19,070	17,380
Health and Safety Recharge	3,110	3,430
HR Services Recharge	12,050	14,480
Information Sys Support Recharge	4,520	5,750
Office Cleaning Recharge	5,170	5,070
Office Services Recharge	11,780	12,000
Paymaster Recharge	11,050	11,260
Performance & Trans Recharge	5,950	6,560
Public Offices Recharge	40,340	46,490

Financial Information Other Employee Costs

Ledger Code OTHEMP

Responsible Officer Clare Matton - Organisational Development Manager (Tel: 444022)

Financial Services Contact Christine Davies - Accountancy Technician (Tel: 444840)

2016-17 Actual £		2017-18 Estimate £	2017-18 Probable £	2018-19 Estimate £
239,636	Employee Related Expenditure	356,490	354,108	295,380
0	Premises Related Expenditure	0	0	0
319	Transport Related Expenditure	730	715	480
11,554	Supplies and Services	13,460	20,306	3,250
0	Third Party Payments	0	0	0
0	Transfer Payments	0	0	0
251,509	Total Directly Controllable Expenditure	370,680	375,129	299,110
(335,988)	Income	(283,430)	(283,707)	(227,520)
(84,479)	Net Directly Controllable Expenditure/(Income)	87,250	91,422	71,590
0	Capital Charges	0	0	0
13,459	Support Services	11,830	11,870	13,120
(71,020)	Total Service Cost/(Surplus)	99,080	103,292	84,710
	Full Time Equivalent Staff	1.88	1.91	1.86

Major Variances 2017-18 v 2018-19

The estimated cost of the Government scheme for 2018-19 set up to help fund the Apprenticeship scheme with the UK £115,000.

Service changes have resulted in a decrease of responsibilities, as these have transferred to HR Services.

As this account is a support service, it is fully recharged for 2018-19.

Major Items

Employee Related

	2017-18 Estimate £	2018-19 Estimate £
Apprenticeship Levy	135,000	115,000
Corporate Training Plan	45,000	45,000
Disclosure Barring Service	8,000	0
Equalities Training	6,500	6,500
External Qualification Training	25,000	25,000
Medical Fees	42,000	0
Salaries	103,920	78,240
Salary Sacrifice Schemes	(10,000)	(10,000)
Sight Tests and Glasses	2,100	0
Staff Car Parking	(10,000)	(10,000)
Staff Concessions	4,000	0

Supplies and Services

Adult and Child Protection Scheme	2,000	2,000
Contract Catering	500	700
General Subscriptions	5,840	0
Healthy Living Week	4,050	0
Staff Suggestion Scheme	500	0

Income

Support Service Recharge	(283,430)	(227,520)
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Support Services

Accountancy Services Recharge	710	750
Engineering and Transport Recharge	0	0
HR Services Recharge	1,240	1,400
Office Services Recharge	1,250	1,280
Paymaster Recharge	2,360	2,490
Performance & Trans Recharge	630	630
Public Offices Recharge	4,290	4,950

Financial Information Parish and Local Liaison

Ledger Code PARISH

Responsible Officer Michele Rogers - Capital, Assets and Treasury Accountant (Tel: 444842)

Financial Services Contact Anna Borowka – Accountancy Technician (Tel: 444829)

2016-17 Actual £		2017-18 Estimate £	2017-18 Probable £	2018-19 Estimate £	Major Items	2017-18 Estimate £	2018-19 Estimate £
8,589	Employee Related Expenditure	7,080	6,442	3,090	Employee Related		
0	Premises Related Expenditure	0	0	0	Salaries	6,990	3,030
276	Transport Related Expenditure	260	260	330	Supplies and Services		
202,067	Supplies and Services	198,480	198,471	198,480	General Grants	106,000	106,000
0	Third Party Payments	0	0	0	Local Council Tax Scheme Support Gr	92,290	92,290
0	Transfer Payments	0	0	0	Capital Charges		
210,932	Total Directly Controllable Expenditure	205,820	205,173	201,900	REFCUS	0	198,040
					Support Services		
0	Income	0	0	0	Accountancy Services Recharge	5,420	5,680
210,932	Net Directly Controllable Expenditure/(Income)	205,820	205,173	201,900			
198,037	Capital Charges	0	0	198,040			
8,740	Support Services	7,250	7,250	7,880			
417,709	Total Service Cost/(Surplus)	213,070	212,423	407,820			
	Full Time Equivalent Staff	0.10	0.10	0.06			

Major Variances 2017-18 v 2018-19

The REFUS estimate (revenue expenditure funded by capital under statute) relates to capital expenditure for consultants' fees etc that does not create or enhance a long term asset of the Council. The expenditure is reversed out of the General Fund in the same way that depreciation is, and does not impact on council tax.

Guildford Borough Council Outline Budget 2018-2019

Procurement Management

Financial Information Procurement

Ledger Code PROCUR

Responsible Officer Penny Taylor - Procurement Support Assistant (Tel: 444955)

Financial Services Contact Anna Borowka – Accountancy Technician (Tel: 444829)

2016-17 Actual £		2017-18 Estimate £	2017-18 Probable £	2018-19 Estimate £	Major Items	2017-18 Estimate £	2018-19 Estimate £
67,132	Employee Related Expenditure	87,650	69,724	90,040	Employee Related		
0	Premises Related Expenditure	0	0	0	Salaries	88,000	91,130
0	Transport Related Expenditure	0	0	0	Supplies and Services		
1,507	Supplies and Services	1,550	1,568	1,630	Computer Related Costs	1,550	1,630
0	Third Party Payments	0	0	0	Income		
0	Transfer Payments	0	0	0	Support Service Recharge	(61,450)	(96,700)
68,639	Total Directly Controllable Expenditure	89,200	71,292	91,670	Support Services		
					Legal Services Recharge	9,500	9,920
(52,880)	Income	(61,450)	(61,450)	(96,700)	Paymaster Recharge	800	840
15,759	Net Directly Controllable Expenditure/(Income)	27,750	9,842	(5,030)	Public Offices Recharge	2,300	2,650
0	Capital Charges	0	0	0			
7,450	Support Services	14,920	14,920	15,880			
23,209	Total Service Cost/(Surplus)	42,670	24,762	10,850			
	Full Time Equivalent Staff	1.00		1.00			

Major Variances 2017-18 v 2018-19

The support service recharge has increased in 2018-19 in line with a cost of growth bid for 2017-18.

Financial Information Public Relations and Marketing

Ledger Code

Responsible Officer Carolyn Patterson - Public Relations and Marketing Manager (Tel: 444338)

Financial Services Contact Anna Borowka – Accountancy Technician (Tel: 444829)

2016-17 Actual £		2017-18 Estimate £	2017-18 Probable £	2018-19 Estimate £
231,687	Employee Related Expenditure	189,840	249,875	241,890
1,308	Premises Related Expenditure	1,150	1,146	1,180
1,632	Transport Related Expenditure	1,840	1,528	1,600
57,980	Supplies and Services	95,860	90,829	97,370
0	Third Party Payments	0	0	0
0	Transfer Payments	0	0	0
292,607	Total Directly Controllable Expenditure	288,690	343,378	342,040
(5,200)	Income	(6,500)	(4,905)	(6,700)
287,407	Net Directly Controllable Expenditure/(Income)	282,190	338,473	335,340
0	Capital Charges	0	0	0
50,494	Support Services	62,080	62,150	63,330
337,901	Total Service Cost/(Surplus)	344,270	400,623	398,670
	Full Time Equivalent Staff	5.07	4.38	5.46

Major Items	2017-18 Estimate £	2018-19 Estimate £
Employee Related		
Private Medical	2,700	2,100
Salaries	178,070	231,810
Training	4,230	3,780
Premises Related		
Proportion of Depot Expenses	980	1,040
Transport Related		
Car Leasing	1,690	1,450
Supplies and Services		
Computer Software Licence	5,100	5,100
Consultation	15,000	15,000
Corporate Promotions	2,000	2,000
Licence Fees	8,500	8,500
Photography	4,000	4,000
Publicity; Special Items	56,000	57,800
Income		
Advertising Income	(6,500)	(6,700)
Support Services		
Accountancy Services Recharge	1,160	1,210
Business Services Support Recharge	6,450	5,520
Customer Tech Support Recharge	15,460	14,080
Human Resources Recharge	4,590	4,520
Information Sys Support Recharge	4,920	6,250
Office Services Recharge	4,070	4,150
Paymaster Recharge	3,040	2,970
Performance & Trans Recharge	2,050	2,050
Public Offices Recharge	13,940	16,060

Major Variances 2017-18 v 2018-19

A full service review has been completed resulting in creation of a new post, therefore employee expenditures have increased.

**GUILDFORD BOROUGH COUNCIL
OUTLINE BUDGET 2018-2019**

DEVELOPMENT DIRECTORATE

INTERIM DIRECTOR - NEIL TAYLOR

Contents

Subjective Summary	112
Directorate Summary	113
Asset Development	115
Building Control	116
Business and Tourism	117
Business Forum	118
Development Control	119
Graphics and IT Unit	120
Local Land Charges	121
Industrial Estates	122
Major Projects	123
Policy	124
Property (Investment)	125
Property (Non-Core Operational)	126
Slyfield Area Regeneration Project (SARP)	127
Tourist Information Centre	128
Town Centre Management	129

Subjective Summary

2016-17 Actual £	2017-18 Estimate £		2018-19 Estimate £	2019-20 Estimate £	2020-21 Estimate £	2021-22 Estimate £
6,895,307	12,226,070	Gross Expenditure	12,368,560	12,365,480	12,563,440	12,798,420
(11,903,687)	(13,679,390)	Gross Income	(13,320,340)	(13,690,600)	(13,466,170)	(13,237,570)
(5,008,380)	(1,453,320)	Net Expenditure	(951,780)	(1,325,120)	(902,730)	(439,150)
5,035,901	5,017,420	Employee Related Expenditure	5,022,750	5,131,910	5,281,380	5,440,530
462,020	607,860	Premises Related Expenditure	695,200	676,610	652,670	653,760
92,326	110,000	Transport Related Expenditure	130,420	130,420	130,420	130,420
2,347,384	2,470,500	Supplies and Services	2,354,730	2,191,400	2,192,070	2,192,750
0	0	Third Party Payments	0	0	0	0
0	0	Transfer Payments	0	0	0	0
7,937,631	8,205,780	Total Directly Controllable Expenditure	8,203,100	8,130,340	8,256,540	8,417,460
(11,903,687)	(13,679,390)	Income	(13,320,340)	(13,690,600)	(13,466,170)	(13,237,570)
(3,966,056)	(5,473,610)	Net Directly Controllable Expenditure/(Income)	(5,117,240)	(5,560,260)	(5,209,630)	(4,820,110)
(2,631,244)	1,923,820	Capital Charges	1,911,120	1,911,120	1,911,120	1,911,120
1,588,920	2,096,470	Support Services	2,254,340	2,324,020	2,395,780	2,469,840
(5,008,380)	(1,453,320)	Total Service Cost/(Surplus)	(951,780)	(1,325,120)	(902,730)	(439,150)

Service Summary

2016-17 Actual £	2017-18 Estimate £		2018-19 Estimate £	2019-20 Estimate £	2020-21 Estimate £	2021-22 Estimate £
109,917	384,000	Asset Development	486,310	468,350	445,430	447,600
362,175	378,880	Building Control	364,380	291,920	300,260	308,860
477,428	481,970	Business and Tourism	478,010	476,330	482,450	488,780
61,995	27,210	Business Forum	27,270	27,350	27,430	27,510
1,260,591	1,030,870	Development Control	988,520	1,051,910	1,117,230	1,184,600
37,996	30,150	Graphics and IT Unit	31,340	32,280	33,260	34,260
(4,503,265)	(2,667,280)	Industrial Estates	(2,860,120)	(2,746,040)	(2,632,910)	(2,321,150)
12,737	(23,840)	Local Land Charges	(3,010)	(3,830)	(4,630)	(5,480)
1,478,212	2,001,520	Major Projects	1,524,680	1,436,320	1,448,230	1,460,460
2,102,595	1,312,490	Policy	2,526,800	2,139,890	2,171,150	2,208,560
(7,139,113)	(5,223,260)	Property (Investment)	(5,171,110)	(5,164,140)	(5,173,150)	(5,165,570)
(141,250)	(34,910)	Property (Non-Core Operational)	52,460	54,260	76,880	78,710
529,599	581,770	Slyfield Area Regeneration Project (SARP)	520,500	521,850	523,250	524,680
218,320	208,550	Tourist Information Centre	236,940	242,860	248,960	255,250
123,683	58,560	Town Centre Management	(154,750)	(154,430)	33,430	33,780
(5,008,380)	(1,453,320)	Total Net Expenditure/(Income)	(951,780)	(1,325,120)	(902,730)	(439,150)

Financial Information Asset Development

Ledger Code PROPSV

Responsible Officer Marieke van der Reijden - Asset Development Manager (Tel: 444995)

Financial Services Contact Christine Davies - Accountancy Technician (Tel: 444840)

2016-17 Actual £		2017-18 Estimate £	2017-18 Probable £	2018-19 Estimate £	Major Items	2017-18 Estimate £	2018-19 Estimate £
745,018	Employee Related Expenditure	774,220	720,502	828,490	Employee Related		
193	Premises Related Expenditure	200,000	28,720	245,000	Salaries	745,560	811,540
15,791	Transport Related Expenditure	14,280	14,396	16,260	Training	8,180	4,820
142,070	Supplies and Services	146,840	171,126	148,530	Premises Related		
0	Third Party Payments	0	0	0	Repairs and Maintenance	200,000	245,000
0	Transfer Payments	0	0	0	Transport Related		
903,072	Total Directly Controllable Expenditure	1,135,340	934,744	1,238,280	Car Allowances	12,820	14,500
(907,769)	Income	(1,076,800)	(856,776)	(1,087,510)	Supplies and Services		
(4,697)	Net Directly Controllable Expenditure/(Income)	58,540	77,968	150,770	Computer Maintenance	3,500	3,500
					Computer Software Licence	15,940	15,940
0	Capital Charges	0	0	0	Condition Surveys	8,000	8,000
114,614	Support Services	325,460	149,049	335,540	Consultants Fees	64,500	64,500
109,917	Total Service Cost/(Surplus)	384,000	227,017	486,310	General Subscriptions	3,000	3,000
					Valuers Fees	40,000	40,000
					Income		
	Full Time Equivalent Staff	13.57	13.55	14.59	Recharged to Other Services	(1,067,300)	(1,077,720)
					Support Services		
					Accountancy Services Recharge	16,410	17,170
					Asset Development Recharge	192,310	192,310
					Business Services Support Recharge	6,000	5,430
					Customer Tech Support Recharge	15,210	13,860
					Human Resources Recharge	9,920	12,260
					Information Sys Support Recharge	4,050	5,150
					Office Services Recharge	9,120	9,290
					Paymaster Recharge	7,400	7,640
					Public Offices Recharge	31,250	36,010
					Valuation Services Recharge	17,800	17,800

Major Variances 2017-18 v 2018-19

The capital bid for strategic property acquisitions will mean that a new property surveyor will be recruited in 2018-19.

The Public Offices recharge more accurately reflects the cost of this service.

A growth request has been approved (Bid 154) for tree management services to inspect and survey trees for 2018-19 £45,000.

Guildford Borough Council Outline Budget 2018-2019

Building Control Management

Financial Information Building Control

Ledger Code BUICTL

Responsible Officer Jacqui Barr - Building Control Manager (Tel: 444680)

Financial Services Contact Emma Parry - Management Accountant (Tel: 444832)

2016-17 Actual £		2017-18 Estimate £	2017-18 Probable £	2018-19 Estimate £	Major Items	2017-18 Estimate £	2018-19 Estimate £
616,249	Employee Related Expenditure	653,860	521,460	632,500	Employee Related		
1,290	Premises Related Expenditure	2,000	735	2,000	Casual Salaries	5,320	5,430
19,790	Transport Related Expenditure	28,750	25,814	23,290	Salaries	628,650	609,820
77,254	Supplies and Services	72,210	136,428	76,210	Transport Related		
0	Third Party Payments	0	0	0	Car Allowances	18,260	16,300
0	Transfer Payments	0	0	0	Officers Car Leasing	10,190	6,690
714,583	Total Directly Controllable Expenditure	756,820	684,437	734,000	Supplies and Services		
					Computer Software Licence	20,310	20,710
(465,706)	Income	(504,010)	(453,419)	(503,400)	Consultants Fees	17,000	20,000
248,877	Net Directly Controllable Expenditure/(Income)	252,810	231,018	230,600	General Subscriptions	6,730	6,730
					Postage and Telephones	6,690	8,150
0	Capital Charges	0	0	0	Promotional Campaigns	2,000	2,000
113,298	Support Services	126,070	126,180	133,780	Income		
362,175	Total Service Cost/(Surplus)	378,880	357,198	364,380	Building Control Fees	(500,000)	(500,000)
					Support Services		
	Full Time Equivalent Staff	12.35	12.32	12.49	Accountancy Services Recharge	2,200	2,300
					Business Services Support Recharge	10,600	9,950
					Customer Tech Support Recharge	27,860	25,380
					Health and Safety Recharge	2,220	2,360
					Human Resources Recharge	8,590	9,970
					Information Sys Support Recharge	8,240	10,480
					Office Cleaning Recharge	3,680	3,600
					Office Services Recharge	8,370	8,540
					Paymaster Recharge	9,230	9,550
					Performance & Trans Recharge	4,220	4,510
					Public Offices Recharge	28,680	33,060

Major Variances 2017-18 v 2018-19

£30,000 for scanning staff has been taken out of the 2018-19 budget and replaced with a supplementary budget approved in 2017-18 for consultancy.

Guildford Borough Council Outline Budget 2018-2019

Local Economy Management

Financial Information Business and Tourism

Ledger Code TOUDEV

Responsible Officer Chris Burchell - Local Economy Manager (Tel: 444329)

Financial Services Contact Emma Parry - Management Accountant (Tel: 444832)

2016-17 Actual £		2017-18 Estimate £	2017-18 Probable £	2018-19 Estimate £	Major Items	2017-18 Estimate £	2018-19 Estimate £
242,948	Employee Related Expenditure	324,890	222,560	290,730	Employee Related		
13,914	Premises Related Expenditure	15,080	14,690	14,230	Apprenticeships	60,000	60,000
3,274	Transport Related Expenditure	4,570	5,674	5,860	Salaries	257,260	223,410
282,930	Supplies and Services	210,000	344,898	236,480	Premises Related		
0	Third Party Payments	0	0	0	Electricity	3,000	1,800
0	Transfer Payments	0	0	0	Proportion of Depot Expenses	5,420	5,740
543,066	Total Directly Controllable Expenditure	554,540	587,822	547,300	Repair and Maintenance	6,000	6,000
					Supplies and Services		
(102,032)	Income	(151,500)	(128,582)	(152,950)	Advertising	4,820	1,500
441,034	Net Directly Controllable Expenditure/(Income)	403,040	459,240	394,350	Christmas Street Lights	18,730	19,670
					Consultants Fees	10,000	10,000
0	Capital Charges	0	0	0	Contributions	29,300	59,300
36,394	Support Services	78,930	77,399	83,660	Event Costs	6,500	6,500
477,428	Total Service Cost/(Surplus)	481,970	536,639	478,010	Event Marshalling	4,500	4,500
					External Printing and Design	7,540	7,540
	Full Time Equivalent Staff	4.45	3.43	4.45	General Marketing	53,410	56,410
					Notice/Banner Boards R&M	10,560	10,560
					Venues Guide	8,000	9,000
					Visitors Guide	35,000	35,000

Major Variances 2017-18 v 2018-19

There is a budget of £30,000 for contributions to the Arts and Science Festival with corresponding sponsorship income.

Although there is a growth bid in 2018-19 to make the rural officer post permanent, there are net savings in the salaries budget.

	2017-18 Estimate £	2018-19 Estimate £
Income		
Notice Board Income	(50,900)	(50,000)
Sponsorship Income	0	(30,000)
Venues Guide	(9,200)	(9,480)
Visitors Guide	(41,610)	(42,860)
Support Services		
Accountancy Services Recharge	10,140	10,610
Customer Tech Support Recharge	2,430	2,220
HR Services Recharge	3,240	4,130
Legal Services Recharge	35,900	36,640
Paymaster Recharge	6,100	6,300

Guildford Borough Council Outline Budget 2018-2019

Local Economy Management

Financial Information Business Forum

Ledger Code BUSFOR

Responsible Officer Chris Burchell - Local Economy Manager (Tel: 444329)

Financial Services Contact Emma Parry - Management Accountant (Tel: 444832)

2016-17 Actual £		2017-18 Estimate £	2017-18 Probable £	2018-19 Estimate £	Major Items	2017-18 Estimate £	2018-19 Estimate £
1,761	Employee Related Expenditure	1,460	1,571	1,490	Employee Related		
0	Premises Related Expenditure	0	0	0	Salaries	1,440	1,470
0	Transport Related Expenditure	0	0	0	Supplies and Services		
59,114	Supplies and Services	24,830	48,220	24,780	Support for Forum	24,400	24,400
0	Third Party Payments	0	0	0			
0	Transfer Payments	0	0	0			
60,875	Total Directly Controllable Expenditure	26,290	49,791	26,270			
0	Income	0	0	0			
60,875	Net Directly Controllable Expenditure/(Income)	26,290	49,791	26,270			
0	Capital Charges	0	0	0			
1,120	Support Services	920	930	1,000			
61,995	Total Service Cost/(Surplus)	27,210	50,721	27,270			
	Full Time Equivalent Staff	0.04	0.04	0.04			

Major Variances 2017-18 v 2018-19

There are no major variances to report.

Financial Information Development Control

Ledger Code DEVCON

Responsible Officer Tim Dawes- Development Control Manager (Tel: 444650)

Financial Services Contact Emma Parry - Management Accountant (Tel: 444832)

2016-17 Actual £		2017-18 Estimate £	2017-18 Probable £	2018-19 Estimate £
1,718,052	Employee Related Expenditure	1,598,370	1,674,142	1,639,940
0	Premises Related Expenditure	0	0	0
41,764	Transport Related Expenditure	46,310	52,983	48,980
334,307	Supplies and Services	208,210	679,434	172,460
0	Third Party Payments	0	0	0
0	Transfer Payments	0	0	0
2,094,123	Total Directly Controllable Expenditure	1,852,890	2,406,559	1,861,380
(1,289,701)	Income	(1,388,540)	(1,298,523)	(1,508,540)
804,422	Net Directly Controllable Expenditure/(Income)	464,350	1,108,036	352,840
0	Capital Charges	0	0	0
456,169	Support Services	566,520	573,437	635,680
1,260,591	Total Service Cost/(Surplus)	1,030,870	1,681,473	988,520
	Full Time Equivalent Staff	36.15	33.49	36.43

Major Variances 2017-18 v 2018-19

Salary changes are due to incremental and inflation increases.

Consultancy costs have reduced as the service now has in-house expertise.

The budget for legal expenses has increased with external advice moving from supplies and services to support services as the administration of all legal costs becomes centralised.

Planning and pre-applications fees have increased in line with a previous growth bid.

The public offices recharge has increased due to additional repairs and maintenance and fire risk assessments at Millmead House.

Major Items	2017-18 Estimate £	2018-19 Estimate £
Employee Related		
Casual Staff	15,300	15,390
Salaries	1,536,470	1,592,640
Transport Related		
Car Leasing	31,540	36,000
Supplies and Services		
Computer Software Licence	34,630	36,500
Consultants Fees	42,000	21,000
IT Renewals	14,990	14,990
Legal Expenses	20,000	0
Planning Appeals Expenses	50,760	50,760
Postage	6,820	7,640
Printing Services Recharge	2,080	1,960
Stationery and Office Supplies	3,420	4,250
Income		
Planning Fees	(1,200,000)	(1,300,000)
Pre-application Charging	(120,000)	(140,000)
Section 106 Income	(45,000)	(45,000)
Support Services		
Accountancy Services Recharge	8,700	9,110
Business Services Support Recharge	30,360	30,100
Customer Tech Support Recharge	84,250	76,770
Health and Safety Recharge	6,430	7,030
Human Resources Recharge	24,890	29,700
Information Sys Support Recharge	28,520	36,260
Legal External Advice Recharge	0	40,000
Legal Services Recharge	212,110	216,510
Office Cleaning Recharge	10,460	10,250
Office Services Recharge	23,810	24,270
Paymaster Recharge	15,980	16,350
Performance & Trans Recharge	12,020	13,460
Public Offices Recharge	81,570	94,030

Guildford Borough Council Outline Budget 2018-2019

Building Control Management

Financial Information Graphics and IT Unit

Ledger Code BUITG

Responsible Officer Jacqui Barr - Building Control Manager (Tel: 444680)

Financial Services Contact Emma Parry - Management Accountant (Tel: 444832)

2016-17 Actual £		2017-18 Estimate £	2017-18 Probable £	2018-19 Estimate £	Major Items	2017-18 Estimate £	2018-19 Estimate £
23,319	Employee Related Expenditure	17,130	17,551	17,750	Employee Related		
0	Premises Related Expenditure	0	0	0	Salaries	16,590	17,400
26	Transport Related Expenditure	60	10	0	Income		
261	Supplies and Services	250	220	260	Recharged to Other Services	0	0
0	Third Party Payments	0	0	0	Support Services		
0	Transfer Payments	0	0	0	Business Services Support Recharge	1,990	1,850
23,606	Total Directly Controllable Expenditure	17,440	17,781	18,010	Customer Tech Support Recharge	5,170	4,710
					Information Sys Support Recharge	2,880	3,670
0	Income	0	0	0	Public Offices Recharge	780	900
23,606	Net Directly Controllable Expenditure/(Income)	17,440	17,781	18,010			
0	Capital Charges	0	0	0			
14,390	Support Services	12,710	12,710	13,330			
37,996	Total Service Cost/(Surplus)	30,150	30,491	31,340			
	Full Time Equivalent Staff	0.48	0.43	0.48			

Major Variances 2017-18 v 2018-19

There are no major variances to report.

Financial Information Local Land Charges

Ledger Code LANCHA

Responsible Officer Jacqui Barr - Building Control Manager (Tel: 444680)

Financial Services Contact Emma Parry - Management Accountant (Tel: 444832)

2016-17 Actual £		2017-18 Estimate £	2017-18 Probable £	2018-19 Estimate £	Major Items	2017-18 Estimate £	2018-19 Estimate £
125,512	Employee Related Expenditure	113,390	117,043	117,290	Employee Related		
0	Premises Related Expenditure	0	0	0	Salaries	110,920	115,530
467	Transport Related Expenditure	740	346	550	Supplies and Services		
102,708	Supplies and Services	120,570	86,687	97,190	Computer Related Costs	14,650	16,650
0	Third Party Payments	0	0	0	Payment to SCC	94,700	70,690
0	Transfer Payments	0	0	0	Income		
228,687	Total Directly Controllable Expenditure	234,700	204,076	215,030	Con29 Extra	(18,700)	(10,200)
(251,274)	Income	(294,160)	(225,050)	(256,500)	Full search- GBC share	(175,000)	(168,980)
(22,587)	Net Directly Controllable Expenditure/(Income)	(59,460)	(20,974)	(41,470)	SCC Income	(94,700)	(70,690)
0	Capital Charges	0	0	0	Support Services		
35,324	Support Services	35,620	35,664	38,460	Accountancy Services Recharge	7,350	7,700
12,737	Total Service Cost/(Surplus)	(23,840)	14,690	(3,010)	Audit Services Recharge	2,100	1,860
					Business Services Support Recharge	1,500	1,440
					Customer Tech Support Recharge	4,030	3,680
					Human Resources Recharge	1,700	1,960
					Information Sys Support Recharge	3,590	4,560
					Office Services Recharge	1,720	1,750
					Paymaster Recharge	2,630	2,950
					Public Offices Recharge	5,890	6,790
	Full Time Equivalent Staff	2.56	2.56	2.56			

Major Variances 2017-18 v 2018-19

SCC income and the payment due to them have decreased to reflect the downturn in full searches and CON29 Extra.

Our own income for full searches and CON29 Extra has also reduced.

Guildford Borough Council Outline Budget 2018-2019

Asset Development Management

Financial Information Industrial Estates

Ledger Code INDEST

Responsible Officer Marieke van der Reijden - Asset Development Manager (Tel: 444995)

Financial Services Contact Christine Davies - Accountancy Technician (Tel: 444840)

2016-17 Actual £		2017-18 Estimate £	2017-18 Probable £	2018-19 Estimate £	Major Items	2017-18 Estimate £	2018-19 Estimate £
4,559	Employee Related Expenditure	6,270	6,424	8,680	Employee Related		
230,532	Premises Related Expenditure	192,280	230,735	219,550	Salaries	6,190	8,610
67	Transport Related Expenditure	370	361	450	Premises Related		
45,174	Supplies and Services	39,060	97,772	30,810	Contract cleaning & materials	8,440	14,560
0	Third Party Payments	0	0	0	Emissions Monitoring	5,560	5,560
0	Transfer Payments	0	0	0	General Rates	33,410	14,170
280,332	Total Directly Controllable Expenditure	237,980	335,292	259,490	Insurance	4,180	5,850
					R & M General	25,000	45,000
(3,316,741)	Income	(3,211,870)	(3,331,984)	(3,428,020)	Repairs and Maintenance	109,280	135,880
(3,036,409)	Net Directly Controllable Expenditure/(Income)	(2,973,890)	(2,996,692)	(3,168,530)	Utilities	27,170	43,290
					Supplies and Services		
(1,683,236)	Capital Charges	86,410	86,440	81,540	Consultants Fees	13,200	9,200
216,380	Support Services	220,200	237,161	226,870	Valuers Fees	20,000	20,000
(4,503,265)	Total Service Cost/(Surplus)	(2,667,280)	(2,673,091)	(2,860,120)	Income		
					Expenses Recovered	(51,380)	(63,350)
	Full Time Equivalent Staff	0.08	0.08	0.07	Management Fee Income	(2,440)	(3,110)
					Rent (Building & Shops)	(417,920)	(435,260)
					Rent (Land & Wayleaves)	(2,736,490)	(2,921,230)
					Support Services		
					Accountancy Services Recharge	7,590	7,930
					Asset Register Recharge	6,860	6,830
					Debtors Section Recharge	8,250	8,560
					Engineering and Transport Recharge	6,260	6,160
					Legal Services Recharge	57,130	58,310
					Valuation Services Recharge	123,820	123,820

Major Variances 2017-18 v 2018-19

Rents have increased as more properties are purchased and occupied and service charges have decreased in line with planned rechargeable expenditure.

Financial Information Major Projects

Ledger Code MAJPRO

Responsible Officer Zac Ellwood - Major Projects Portfolio Manager (Tel: 444617)

Financial Services Contact Emma Parry - Management Accountant (Tel: 444832)

2016-17 Actual £		2017-18 Estimate £	2017-18 Probable £	2018-19 Estimate £	Major Items	2017-18 Estimate £	2018-19 Estimate £
403,338	Employee Related Expenditure	312,750	368,754	219,610	Employee Related		
8,342	Premises Related Expenditure	0	45	0	Salaries	298,080	203,090
3,059	Transport Related Expenditure	6,970	7,998	9,640	Supplies and Services		
667,954	Supplies and Services	1,305,660	535,726	806,420	Consultants Fees	1,300,000	800,000
0	Third Party Payments	0	0	0	Miscellaneous Expenses	0	0
0	Transfer Payments	0	0	0	Income		
1,082,693	Total Directly Controllable Expenditure	1,625,380	912,523	1,035,670	Other Grants and Sponsorship	(100,000)	0
0	Income	(1,020,380)	(75,000)	0	Rent (Building & Shops)	(920,380)	0
1,082,693	Net Directly Controllable Expenditure/(Income)	605,000	837,523	1,035,670	Capital Charges		
					REFCUS	1,274,000	354,980
354,976	Capital Charges	1,274,000	1,274,000	354,980	Support Services		
40,543	Support Services	122,520	128,776	134,030	Accountancy Services Recharge	14,330	15,010
1,478,212	Total Service Cost/(Surplus)	2,001,520	2,240,299	1,524,680	Office Services Recharge	4,740	4,830
					Public Offices Recharge	16,230	18,710
					Valuation Services Recharge	35,590	35,590
	Full Time Equivalent Staff	7.07	2.36	7.07			

Major Variances 2017-18 v 2018-19

Salary costs have decreased by £95,000 due to the capitalisation of salaries as projects move from the feasibility stage to realisation.

Previous one year growth bids for the Royal Surrey County Hospital Expansion Programme, Sustainable Movement Corridor, Guildford Gyrotory and Approaches and Bedford Wharf have been removed from the 2018-19 budget.

There are new growth bids for the Guildford Bike Share Scheme, Guildford Station and Guildford West (Park Barn) Station, the net effect being a decrease in the consultants' budget of £500,000.

Income from the Bedford Wharf site has been taken out of the 2018-19 budget as the corresponding property purchase will not now take place and the RSCH Expansion Programme grant has also been removed as the growth bid was for one year only.

The REFUS estimate (revenue expenditure funded by capital under statute) relates to capital expenditure for consultants' fees etc that does not create or enhance a long term asset of the Council. The expenditure is reversed out of the General Fund in the same way that depreciation is and does not impact on council tax.

Financial Information Policy

Ledger Code POLICY

Responsible Officer Stuart Harrison - Planning Policy Manager (Tel: 444512)

Financial Services Contact Emma Parry - Management Accountant (Tel: 444832)

2016-17 Actual £		2017-18 Estimate £	2017-18 Probable £	2018-19 Estimate £	Major Items	2017-18 Estimate £	2018-19 Estimate £
825,052	Employee Related Expenditure	909,760	778,493	952,930	Employee Related		
10,026	Premises Related Expenditure	12,980	11,740	13,190	Casual Salaries	6,000	0
6,955	Transport Related Expenditure	4,090	5,538	12,960	Salaries	869,720	927,060
432,724	Supplies and Services	188,660	309,896	612,970	Premises Related		
0	Third Party Payments	0	0	0	Env Imps & Lighting Mtce	8,130	8,130
0	Transfer Payments	0	0	0	Proportion of Depot Expenses	3,350	3,560
1,274,757	Total Directly Controllable Expenditure	1,115,490	1,105,667	1,592,050	Transport Related		
					Car Allowances	2,330	2,660
(41,472)	Income	(4,050)	(22,044)	(1,600)	Officers Car Leasing	1,110	9,650
1,233,285	Net Directly Controllable Expenditure/(Income)	1,111,440	1,083,623	1,590,450	Supplies and Services		
					Computer Software Licence	6,300	6,300
697,541	Capital Charges	0	0	697,540	Consultants Fees	111,790	430,790
171,769	Support Services	201,050	229,801	238,810	Inspection Fees	0	125,000
2,102,595	Total Service Cost/(Surplus)	1,312,490	1,313,424	2,526,800	Legal Expenses	25,000	0
					Plan Printing	25,000	20,000
	Full Time Equivalent Staff	17.67	18.81	17.40	Surrey Hills ANB Contribution	5,580	5,580
					Capital Charges		
					REFCUS	0	697,540
					Support Services		
					Accountancy Services Recharge	11,560	12,110
					Business Services Support Recharge	14,180	13,380
					Customer Service Centre Recharge	7,940	10,520
					Customer Tech Support Recharge	37,460	34,140
					Human Resources Recharge	12,240	14,140
					Information Sys Support Recharge	13,510	17,180
					Legal External Advice Recharge	0	25,000
					Legal Services Recharge	19,540	19,940
					Office Services Recharge	11,940	12,150
					Paymaster Recharge	7,880	8,110
					Public Offices Recharge	40,870	47,100

Major Variances 2017-18 v 2018-19

The agency budget has increased by £36,000 to pay for a programme officer for the Local Plan.

Legal expenses in supplies and services has been moved to the Legal External Advice recharge as the administration of invoices is centralised.

There are two growth bids in 2018-19, £60,000 for consultants for the Infrastructure Delivery Plan and £200,000 for the production of a supplementary planning document relating to a Strategic Design Overview Framework for the Local Plan. Other consultancy cost increases and inspectors fees will be met from the Local Plan reserve.

The public offices recharge has increased due to additional repairs and maintenance and fire risk assessments at Millmead House.

The REFUS estimate (revenue expenditure funded by capital under statute) relates to capital expenditure for consultants' fees etc that does not create or enhance a long term asset of the Council. The expenditure is reversed out of the General Fund in the same way that depreciation is and does not impact on council tax.

Financial Information Property (Investment)

Ledger Code INVPRO

Responsible Officer Marieke van der Reijden - Asset Development Manager (Tel: 444995)

Financial Services Contact Christine Davies - Accountancy Technician (Tel: 444840)

2016-17 Actual £		2017-18 Estimate £	2017-18 Probable £	2018-19 Estimate £
9,642	Employee Related Expenditure	12,950	14,347	13,180
105,301	Premises Related Expenditure	120,210	133,402	124,770
6	Transport Related Expenditure	750	750	950
31,409	Supplies and Services	41,590	38,298	41,410
0	Third Party Payments	0	0	0
0	Transfer Payments	0	0	0
146,358	Total Directly Controllable Expenditure	175,500	186,797	180,310
<u>(5,285,158)</u>	Income	<u>(5,681,260)</u>	<u>(5,709,387)</u>	<u>(5,702,420)</u>
(5,138,800)	Net Directly Controllable Expenditure/(Income)	(5,505,760)	(5,522,590)	(5,522,110)
(2,256,391)	Capital Charges	4,700	4,700	73,790
<u>256,078</u>	Support Services	<u>277,800</u>	<u>273,548</u>	<u>277,210</u>
(7,139,113)	Total Service Cost/(Surplus)	(5,223,260)	(5,244,342)	(5,171,110)
	Full Time Equivalent Staff	0.15	0.13	0.15

Major Variances 2017-18 v 2018-19

The repairs and maintenance budget has decreased in line with planned works.

The estimate for income from rents has been increased due to the purchase of new properties. Insurance recovered is being coded directly to the relevant cost centre.

Rent subsidy for Voluntary Action Group has now ceased £9,000.

The REFCUS estimate (revenue expenditure funded by capital under statute) relates to capital expenditure for consultants' fees etc that does not create or enhance a long term asset of the Council. The expenditure is reversed out of the General Fund in the same way that depreciation is, and does not impact on council tax.

Major Items

Employee Related

Salaries 12,810 13,100

Premises Related

Electricity 7,000 7,100

General Rates 9,280 15,360

Insurance 56,850 79,240

Repairs and Maintenance 36,130 14,280

Window Cleaning 3,900 1,210

Supplies and Services

Valuers Fees 41,370 41,370

Income

Expenses Recovered (16,060) (16,220)

Insurance Recovered (5,500) (5,710)

Insurance Reimbursed (39,910) (49,730)

Rent (Building & Shops) (4,505,400) (4,525,370)

Rent (Land & Wayleaves) (1,105,310) (1,105,310)

Rents (Vol Groups Subsidy) (9,000) 0

Support Services

Accountancy Services Recharge 5,520 5,780

Asset Development Recharge 46,440 46,930

Audit Services Recharge 23,530 20,880

Business Services Support Recharge 6,040 2,000

Engineering and Transport Recharge 5,530 5,440

Legal Services Recharge 90,350 94,240

Valuation Services Recharge 84,150 84,150

Guildford Borough Council Outline Budget 2018-2019

Asset Development Management

Financial Information Property (Non-Core Operational)

Ledger Code PROPER, OTHPRO

Responsible Officer Marieke van der Reijden - Asset Development Manager (Tel: 444995)

Financial Services Contact Christine Davies - Accountancy Technician (Tel: 444840)

2016-17 Actual £		2017-18 Estimate £	2017-18 Probable £	2018-19 Estimate £	Major Items	2017-18 Estimate £	2018-19 Estimate £
0	Employee Related Expenditure	0	0	0	Premises Related		
84,061	Premises Related Expenditure	56,240	126,345	72,360	Contribution to Salix	0	11,000
0	Transport Related Expenditure	0	0	0	Council Tax	1,340	1,340
42,622	Supplies and Services	10,950	34,930	10,950	Emissions Monitoring	3,000	3,000
0	Third Party Payments	0	0	0	General Rates	7,380	7,690
0	Transfer Payments	0	0	0	Insurance	3,850	4,880
126,683	Total Directly Controllable Expenditure	67,190	161,275	83,310	Repairs and Maintenance	31,050	35,920
					Utilities	9,620	8,530
(165,665)	Income	(212,070)	(172,012)	(358,160)	Supplies and Services		
(38,982)	Net Directly Controllable Expenditure/(Income)	(144,880)	(10,737)	(274,850)	Security Services	5,950	5,950
					Valuers Fees	5,000	5,000
(171,950)	Capital Charges	58,710	58,720	275,450	Income		
69,682	Support Services	51,260	74,425	51,860	Rent (Building & Shops)	(158,500)	(303,500)
(141,250)	Total Service Cost/(Surplus)	(34,910)	122,408	52,460	Rent (Land & Wayleaves)	(10,200)	(10,200)
					Rents (Dwellings)	(42,050)	(43,100)
	Full Time Equivalent Staff			0.00	Capital Charges		
					Capital Financing	58,710	246,200
					Support Services		
					Accountancy Services Recharge	2,510	2,620
					Asset Development Recharge	1,120	1,310
					Valuation Services Recharge	44,240	44,240

Major Variances 2017-18 v 2018-19

The repairs and maintenance estimate has reduced in line with planned works.

The Electric Theatre is now included within this category resulting in additional charges for Salix, Capital and Rent income.

The REFCUS estimate (revenue expenditure funded by capital under statute) relates to capital expenditure for consultants' fees etc that does not create or enhance a long term asset of the Council. The expenditure is reversed out of the General Fund in the same way that depreciation is, and does not impact on council tax.

Guildford Borough Council Outline Budget 2018-2019

Infrastructure Programme Mgmt

Financial Information Slyfield Area Regeneration Project (SARP)

Ledger Code SAAP

Responsible Officer Tracey Coleman - Director of Planning and Regeneration (Tel: 444042)

Financial Services Contact Emma Parry - Management Accountant (Tel: 444832)

2016-17 Actual £		2017-18 Estimate £	2017-18 Probable £	2018-19 Estimate £	Major Items	2017-18 Estimate £	2018-19 Estimate £
12,270	Employee Related Expenditure	13,800	2,689	12,050	Employee Related		
0	Premises Related Expenditure	0	0	0	Salaries	13,660	11,200
582	Transport Related Expenditure	850	880	8,680	Supplies and Services		
71,061	Supplies and Services	40,170	45,282	40,160	Consultants Fees	40,000	40,000
0	Third Party Payments	0	0	0	Capital Charges		
0	Transfer Payments	0	0	0	REFCUS	500,000	427,820
83,913	Total Directly Controllable Expenditure	54,820	48,851	60,890	Support Services		
0	Income	0	0	0	Accountancy Services Recharge	5,120	5,350
83,913	Net Directly Controllable Expenditure/(Income)	54,820	48,851	60,890	Legal Services Recharge	110	110
					Public Offices Recharge	280	320
427,816	Capital Charges	500,000	500,000	427,820	Valuation Services Recharge	20,340	20,340
17,870	Support Services	26,950	33,980	31,790			
529,599	Total Service Cost/(Surplus)	581,770	582,831	520,500			
	Full Time Equivalent Staff	0.12	0.12	3.10			

Major Variances 2017-18 v 2018-19

The REFUS estimate (revenue expenditure funded by capital under statute) relates to capital expenditure for consultants' fees etc that does not create or enhance a long term asset of the Council. The expenditure is reversed out of the General Fund in the same way that depreciation is and does not impact on council tax.

Guildford Borough Council Outline Budget 2018-2019

Local Economy Management

Financial Information Tourist Information Centre

Ledger Code TIC

Responsible Officer Chris Burchell - Local Economy Manager (Tel: 444329)

Financial Services Contact Emma Parry - Management Accountant (Tel: 444832)

2016-17 Actual £		2017-18 Estimate £	2017-18 Probable £	2018-19 Estimate £	Major Items	2017-18 Estimate £	2018-19 Estimate £
207,407	Employee Related Expenditure	183,050	201,844	215,470	Employee Related		
7,536	Premises Related Expenditure	7,180	7,184	2,210	Casual Salaries	16,350	14,000
139	Transport Related Expenditure	870	876	1,090	Salaries	160,340	196,640
31,148	Supplies and Services	39,820	36,416	36,560	Premises Related		
0	Third Party Payments	0	0	0	General Rates	4,970	0
0	Transfer Payments	0	0	0	Premises Expenses Recharge	2,210	2,210
246,230	Total Directly Controllable Expenditure	230,920	246,320	255,330	Supplies and Services		
					Computer Maintenance Agreement	9,500	9,500
(54,619)	Income	(53,200)	(56,306)	(51,290)	Postage	2,500	1,160
191,611	Net Directly Controllable Expenditure/(Income)	177,720	190,014	204,040	Purchases for Resale	17,360	15,000
					Stationery and Office Supplies	1,240	1,240
0	Capital Charges	0	0	0	Town Guides Grant	1,260	1,260
26,709	Support Services	30,830	30,916	32,900	Income		
218,320	Total Service Cost/(Surplus)	208,550	220,930	236,940	Commission on General Sales	(17,000)	(14,000)
					Miscellaneous Income	(8,050)	(8,300)
					Souvenirs, Postcards & Publications	(28,150)	(28,990)
					Support Services		
					Accountancy Services Recharge	3,610	3,780
					Business Services Support Recharge	1,980	1,870
					Customer Tech Support Recharge	5,230	4,760
					HR Services Recharge	5,960	6,530
					Information Sys Support Recharge	1,320	1,680
					Paymaster Recharge	6,960	7,090
					Performance & Trans Recharge	1,910	2,960
	Full Time Equivalent Staff	5.14	5.26	5.14			

Major Variances 2017-18 v 2018-19

Business rates are being wholly charged to Guildford House, which houses the Tourism Information Centre.

Guildford Borough Council Outline Budget 2018-2019

Local Economy Management

Financial Information Town Centre Management

Ledger Code TOWMAN

Responsible Officer Chris Burchell - Local Economy Manager (Tel: 444329)

Financial Services Contact Emma Parry - Management Accountant (Tel: 444832)

2016-17 Actual £		2017-18 Estimate £	2017-18 Probable £	2018-19 Estimate £	Major Items	2017-18 Estimate £	2018-19 Estimate £
100,774	Employee Related Expenditure	95,520	86,604	72,640	Employee Related		
825	Premises Related Expenditure	1,890	950	1,890	Salaries	93,780	71,340
406	Transport Related Expenditure	1,390	1,425	1,710	Premises Related		
26,648	Supplies and Services	21,680	30,692	19,540	Site Maintenance	1,890	1,890
0	Third Party Payments	0	0	0	Supplies and Services		
0	Transfer Payments	0	0	0	Car Parking Charges	5,500	5,500
128,653	Total Directly Controllable Expenditure	120,480	119,671	95,780	Consultants Fees	0	0
(23,550)	Income	(81,550)	(31,199)	(269,950)	Display Boards	2,700	2,700
105,103	Net Directly Controllable Expenditure/(Income)	38,930	88,472	(174,170)	Equipment & Tools Hire	1,760	1,760
0	Capital Charges	0	0	0	Miscellaneous Expenses	2,450	2,450
18,580	Support Services	19,630	19,650	19,420	Publicity	8,500	6,500
123,683	Total Service Cost/(Surplus)	58,560	108,122	(154,750)	Income		
					Rents; Market Stall Spaces	(30,000)	(30,900)
					Sponsorship Income	0	(187,500)
					Support Services		
	Full Time Equivalent Staff	2.02	2.01	1.44	Accountancy Services Recharge	1,330	1,410
					Business Services Support Recharge	850	610
					Customer Tech Support Recharge	1,710	1,560
					Debtors Section Recharge	3,050	3,160
					Human Resources Recharge	1,610	1,090
					Paymaster Recharge	2,360	2,330
					Public Offices Recharge	4,630	5,330

Major Variances 2017-18 v 2018-19

Although there is a growth bid in 2018-19 to make the rural officer post permanent, there are net savings in the salaries budget.

Income of £187,500 will be generated in 2018-19 from the Council's sponsorship strategy.

**GUILDFORD BOROUGH COUNCIL
OUTLINE BUDGET 2018-2019**

ENVIRONMENT DIRECTORATE

DIRECTOR - JAMES WHITEMAN

Contents

Subjective Summary	136
Directorate Summary	137
Abandoned Vehicles	139
Armed Forces Day	140
Cemeteries and Closed Churchyards	141
Clinical Waste	142
Crematorium	143
Dog Control and Animal Welfare	144
Electric Theatre	145
Engineering and Transport Services	146
Fleet Management Service	147
Guildford House	148
Guildhall	149
Land Drainage	150
Leisure Art Development	151
Leisure Community Centres	152
Leisure G Live	153
Leisure Grants	154
Leisure Management Contract	155
Leisure Play Development	156
Leisure Rangers	157
Leisure Sport Development	158
Markets	159
Mot Bay	160
Guildford Museum	161
Off Street Parking	162
On Street Parking	163
Recycling, Cleansing and Parking Services Overhead Account	164
Ordnance Survey and Mapping Services	165
Park and Ride Services	166
Parks and Countryside	167

Contents

Public Conveniences	168
Refuse and Recycling	169
River Control	170
Roads and Footpaths Maintenance	171
Snow and Ice Plan Holding Account	172
Street Cleansing	173
Street Furniture	174
CCTV Systems	175
Transportation	176
Vehicle Maintenance Workshop	177
Woking Road Depot	178

Subjective Summary

2016-17 Actual £	2017-18 Estimate £		2018-19 Estimate £	2019-20 Estimate £	2020-21 Estimate £	2021-22 Estimate £
36,211,483	35,784,730	Gross Expenditure	38,892,320	39,055,620	39,857,530	40,134,400
(27,532,736)	(25,893,290)	Gross Income	(26,320,030)	(27,322,170)	(28,279,810)	(29,066,990)
8,678,747	9,891,440	Net Expenditure	12,572,290	11,733,450	11,577,720	11,067,410
10,944,329	10,887,170	Employee Related Expenditure	10,468,790	10,851,040	11,175,020	11,508,700
5,825,854	6,602,490	Premises Related Expenditure	7,240,460	7,326,670	7,386,960	7,448,620
4,000,790	4,012,080	Transport Related Expenditure	4,581,350	4,655,740	4,732,460	4,811,550
6,235,307	5,870,310	Supplies and Services	6,097,590	5,628,030	5,876,450	5,583,970
0	0	Third Party Payments	0	0	0	0
0	0	Transfer Payments	0	0	0	0
27,006,280	27,372,050	Total Directly Controllable Expenditure	28,388,190	28,461,480	29,170,890	29,352,840
(27,532,736)	(25,893,290)	Income	(26,320,030)	(27,322,170)	(28,279,810)	(29,066,990)
(526,456)	1,478,760	Net Directly Controllable Expenditure/(Income)	2,068,160	1,139,310	891,080	285,850
6,489,901	5,529,640	Capital Charges	7,602,970	7,602,970	7,602,970	7,602,970
2,715,302	2,883,040	Support Services	2,901,160	2,991,170	3,083,670	3,178,590
8,678,747	9,891,440	Total Service Cost/(Surplus)	12,572,290	11,733,450	11,577,720	11,067,410

Service Summary

2016-17 Actual £	2017-18 Estimate £		2018-19 Estimate £	2019-20 Estimate £	2020-21 Estimate £	2021-22 Estimate £
48,663	38,160	Abandoned Vehicles	39,010	40,120	41,260	42,450
(21,727)	0	Armed Forces Day	0	0	0	0
87,171	102,940	CCTV Systems	102,740	103,330	103,940	104,570
260,710	283,830	Cemeteries and Closed Churchyards	254,700	259,770	259,930	260,240
8,462	12,690	Clinical Waste	3,680	3,770	3,860	3,950
(594,771)	(541,490)	Crematorium	554,730	(162,370)	(383,400)	(411,080)
63,286	82,170	Dog Control and Animal Welfare	0	0	0	0
371,882	141,040	Electric Theatre	0	0	0	0
10,889	3,030	Engineering and Transport Services	750	(550)	(1,870)	(3,220)
1,620	(19,630)	Fleet Management Service	(10)	(78,480)	(159,750)	(243,910)
374,208	446,640	Guildford House	408,660	416,690	424,700	432,950
568,394	598,670	Guildford Museum	642,970	624,870	886,120	636,750
137,831	217,210	Guildhall	149,660	152,540	155,470	158,480
439,374	463,690	Land Drainage	464,030	470,790	477,760	484,940
99,717	93,220	Leisure Art Development	99,180	101,630	104,180	106,790
242,180	173,820	Leisure Community Centres	210,240	211,780	213,300	214,870
949,319	1,264,670	Leisure G Live	1,305,630	1,306,480	1,307,330	1,308,210
428,077	444,390	Leisure Grants	445,200	445,630	446,070	446,510
1,078,059	1,409,100	Leisure Management Contract	930,660	810,720	779,860	718,060
179,357	182,120	Leisure Play Development	199,470	203,420	207,480	211,650
226,738	218,240	Leisure Rangers	232,930	239,420	246,100	252,990
84,346	83,490	Leisure Sport Development	81,310	83,310	85,390	87,520
(100,415)	(105,360)	Markets	(107,600)	(112,070)	(116,800)	(121,690)
12,448	(14,510)	Mot Bay	(24,800)	(19,090)	(18,380)	(17,630)

Service Summary

2016-17 Actual £	2017-18 Estimate £		2018-19 Estimate £	2019-20 Estimate £	2020-21 Estimate £	2021-22 Estimate £
(5,339,094)	(5,102,850)	Off Street Parking	(4,217,280)	(4,654,480)	(5,041,510)	(5,315,500)
(571,315)	(671,930)	On Street Parking	(674,330)	(557,830)	(568,730)	(579,960)
13,033	14,410	Ordnance Survey and Mapping Services	14,370	14,700	15,040	15,390
742,066	861,960	Park and Ride Services	703,260	707,050	709,490	711,970
3,087,208	3,364,330	Parks and Countryside	3,992,570	4,128,080	4,188,520	4,250,750
346,808	358,860	Public Conveniences	402,560	407,720	412,960	418,330
1,564	(2,660)	Recycling, Cleansing and Parking Services Overhead A	(42,910)	(45,250)	(47,680)	(50,190)
3,165,445	3,198,130	Refuse and Recycling	3,625,210	3,815,710	3,990,440	4,044,750
26,165	41,090	River Control	42,090	42,360	42,630	42,910
155,778	102,050	Roads and Footpaths Maintenance	98,080	99,950	101,880	103,870
0	(850)	Snow and Ice Plan Holding Account	9,480	9,460	9,440	9,420
2,010,903	2,005,220	Street Cleansing	2,448,500	2,507,690	2,568,740	2,631,620
78,845	65,940	Street Furniture	90,190	90,600	91,020	91,450
28,651	19,540	Transportation	15,030	15,200	15,370	15,550
35,257	(8,020)	Vehicle Maintenance Workshop	(21,420)	(34,310)	(47,590)	(61,230)
(58,385)	68,090	Woking Road Depot	93,750	85,090	75,150	64,880
8,678,747	9,891,440	Total Net Expenditure/(Income)	12,572,290	11,733,450	11,577,720	11,067,410

Guildford Borough Council Outline Budget 2018-2019

Fleet and Waste Management

Financial Information Abandoned Vehicles

Ledger Code ABACAR

Responsible Officer Chris Wheeler - Cleansing Manager (Tel: 445030)

Financial Services Contact Emma Parry - Management Accountant (Tel: 444832)

2016-17 Actual £		2017-18 Estimate £	2017-18 Probable £	2018-19 Estimate £	Major Items	2017-18 Estimate £	2018-19 Estimate £
32,349	Employee Related Expenditure	25,700	30,471	28,300	Employee Related		
5,140	Premises Related Expenditure	4,560	4,560	4,830	Salaries	25,180	27,930
496	Transport Related Expenditure	490	435	490	Premises Related		
2,753	Supplies and Services	2,110	1,947	2,110	Proportion of Depot Expenses	4,560	4,830
0	Third Party Payments	0	0	0	Transport Related		
0	Transfer Payments	0	0	0	Officers Car Leasing	150	200
40,738	Total Directly Controllable Expenditure	32,860	37,413	35,730	Supplies and Services		
					Removal of Abandoned Vehicles	2,000	2,000
(175)	Income	0	(177)	0	Support Services		
40,563	Net Directly Controllable Expenditure/(Income)	32,860	37,236	35,730	Business Services Support Recharge	1,750	0
					Works Services Recharge	2,320	1,880
0	Capital Charges	0	0	0			
8,100	Support Services	5,300	5,310	3,280			
48,663	Total Service Cost/(Surplus)	38,160	42,546	39,010			
	Full Time Equivalent Staff	0.58	0.67	0.62			

Major Variances 2017-18 v 2018-19

There are no major variances to report.

Financial Information Armed Forces Day

Ledger Code ARMDAY

Responsible Officer James Whiteman - Director of Environment (Tel: 445010)

Financial Services Contact Christine Davies - Accountancy Technician (Tel: 444840)

2016-17 Actual £		2017-18 Estimate £	2017-18 Probable £	2018-19 Estimate £	Major Items	2017-18 Estimate £	2018-19 Estimate £
0	Employee Related Expenditure	0	0	0	Supplies and Services Income		
0	Premises Related Expenditure	0	0	0			
0	Transport Related Expenditure	0	0	0			
(21,727)	Supplies and Services	0	47	0			
0	Third Party Payments	0	0	0			
0	Transfer Payments	0	0	0			
(21,727)	Total Directly Controllable Expenditure	0	47	0			
0	Income	0	0	0			
(21,727)	Net Directly Controllable Expenditure/(Income)	0	47	0			
0	Capital Charges	0	0	0			
0	Support Services	0	0	0			
(21,727)	Total Service Cost/(Surplus)	0	47	0			
	Full Time Equivalent Staff			0.00			

Major Variances 2017-18 v 2018-19

This event has taken place therefore this cost centre has now ceased.

Guildford Borough Council Outline Budget 2018-2019

Parks and Landscape Management

Financial Information Cemeteries and Closed Churchyards

Ledger Code CEMETE

Responsible Officer Paul Stacey - Parks and Landscape Manager (Tel: 444720)

Financial Services Contact Christine Davies - Accountancy Technician (Tel: 444840)

2016-17 Actual £		2017-18 Estimate £	2017-18 Probable £	2018-19 Estimate £
137,457	Employee Related Expenditure	145,370	164,353	137,290
66,596	Premises Related Expenditure	155,280	112,296	48,080
36,148	Transport Related Expenditure	31,730	32,532	36,410
30,722	Supplies and Services	9,990	23,580	44,250
0	Third Party Payments	0	0	0
0	Transfer Payments	0	0	0
270,923	Total Directly Controllable Expenditure	342,370	332,761	266,030
(63,946)	Income	(112,450)	(83,820)	(73,900)
206,977	Net Directly Controllable Expenditure/(Income)	229,920	248,941	192,130
14,322	Capital Charges	7,820	7,830	14,320
39,411	Support Services	46,090	37,268	48,250
260,710	Total Service Cost/(Surplus)	283,830	294,039	254,700
	Full Time Equivalent Staff	4.87	4.72	4.87

Major Variances 2017-18 v 2018-19

The decrease in the repair and maintenance budget recognises the level of work identified for 2018-19 from the property condition surveys.

A growth request for £30,000 (Bid 217) has been approved for Memorial Safety Inspections.

The estimate for the transport pool hire charge has been adjusted to reflect updated depreciation estimates for the vehicles used by Cemeteries Services.

The repairs and maintenance estimate has decreased in line with planned works.

The income estimates for exclusive burial rights and interment fees have been decreased to more accurately represent the number of burials at Stoke Cemetery.

Major Items

Employee Related

Salaries 142,310 134,660

Premises Related

Contract cleaning & materials 6,040 6,090

General Rates 5,360 5,970

Removal of Refuse 4,050 4,200

Repairs and Maintenance 138,510 30,670

Transport Related

Fuel and Oil 1,750 1,750

Transport Pool Hire Charge 23,750 28,350

Vehicle Repairs 3,830 3,830

Supplies and Services

Clothing and Uniform 1,000 2,500

Materials 3,000 2,000

Memorial Safety Inspection 0 30,000

New, Replace Equip & Tools 2,750 2,500

Income

Disposal of Cremated Remains (6,060) (4,490)

Grant of Excl. Burial Rights (40,550) (22,270)

Interment Fees (40,570) (27,590)

Memorial Vaults (5,940) 0

Rents - Staff lets (7,620) (7,840)

Support Services

Accountancy Services Recharge 1,080 1,120

Asset Development Recharge 31,450 32,270

Business Improvement Recharge 1,650 1,670

Energy Management Recharge 1,020 1,050

Human Resources Recharge 3,190 3,690

Paymaster Recharge 2,220 2,300

Financial Information Clinical Waste

Ledger Code CLINWA

Responsible Officer Chris Wheeler - Cleansing Manager (Tel: 445030)

Financial Services Contact Emma Parry - Management Accountant (Tel: 444832)

2016-17 Actual £		2017-18 Estimate £	2017-18 Probable £	2018-19 Estimate £	Major Items	2017-18 Estimate £	2018-19 Estimate £
8,018	Employee Related Expenditure	10,360	7,778	1,990	Employee Related		
0	Premises Related Expenditure	0	0	0	Salaries	10,210	1,950
54	Transport Related Expenditure	40	44	40			
10	Supplies and Services	390	70	390			
0	Third Party Payments	0	0	0			
0	Transfer Payments	0	0	0			
8,082	Total Directly Controllable Expenditure	10,790	7,892	2,420			
0	Income	0	0	0			
8,082	Net Directly Controllable Expenditure/(Income)	10,790	7,892	2,420			
0	Capital Charges	0	0	0			
380	Support Services	1,900	1,900	1,260			
8,462	Total Service Cost/(Surplus)	12,690	9,792	3,680			
	Full Time Equivalent Staff	0.38	0.08	0.05			

Major Variances 2017-18 v 2018-19

The salary allocation to the Clinical Waste service has been decreased to more accurately reflect the level of resources employed in the delivery the service.

Financial Information Crematorium

Ledger Code CREMAT

Responsible Officer Paul Stacey - Parks and Landscape Manager (Tel: 444720)

Financial Services Contact Christine Davies - Accountancy Technician (Tel: 444840)

2016-17 Actual £		2017-18 Estimate £	2017-18 Probable £	2018-19 Estimate £
263,345	Employee Related Expenditure	358,300	248,213	385,820
176,712	Premises Related Expenditure	193,950	151,589	190,520
18,255	Transport Related Expenditure	11,630	11,187	27,260
116,801	Supplies and Services	117,620	299,704	259,730
0	Third Party Payments	0	0	0
0	Transfer Payments	0	0	0
575,113	Total Directly Controllable Expenditure	681,500	710,693	863,330
(1,557,614)	Income	(1,554,550)	(1,373,320)	(702,650)
(982,501)	Net Directly Controllable Expenditure/(Income)	(873,050)	(662,627)	160,680
339,148	Capital Charges	280,770	280,780	339,150
48,582	Support Services	50,790	50,519	54,900
(594,771)	Total Service Cost/(Surplus)	(541,490)	(331,328)	554,730
	Full Time Equivalent Staff	7.27	6.67	7.27

Major Variances 2017-18 v 2018-19

The service restructure is due to be completed in 2018-19 and the salary estimate reflects the revised structure.

The latest Valuation Office Agency (VOA) revaluation will take effect from 1st April 2018. The change in the estimate for general rates recognises the resulting increase in the business rates charge for the crematorium.

The Crematorium will be rebuilt during 2018-19 resulting in a reduction of expenditure in certain areas, plus a loss of income for the service.

The rebuild will result in a vat implication arising from the partial exemption status estimated at £153,450.

Major Items	2017-18 Estimate £	2018-19 Estimate £
Employee Related		
Salaries	353,060	381,120
Premises Related		
General Rates	61,310	72,710
Repairs and Maintenance	69,830	64,830
Utilities	51,440	41,390
Transport Related		
Transport Pool Hire Charge	7,730	22,030
Supplies and Services		
Book of Remembrance	3,620	3,620
Clothing and Uniform	3,000	3,000
Computer Related Costs	15,000	4,000
General Subscriptions	3,000	3,000
Insurance	3,500	1,530
Irrecoverable VAT	0	153,450
IT Renewals	6,610	6,610
Medical Referees Fees	32,300	15,300
New, Replace Equip & Tools	3,000	3,000
Plant and Materials	6,100	4,500
Printing Services Recharge	7,820	7,350
Rememberance Memorial Items	20,120	15,120
Income		
Book of Remembrance Inscriptions	(15,210)	(15,670)
Cremation Fees	(1,341,970)	(495,970)
Medical Referees Fees	(32,300)	(33,270)
Memorial Plaques and Tablets	(21,950)	(16,600)
Memorial Vaults and Vase Blocks	(24,830)	(27,520)
Rents - Staff Lets	(24,120)	(24,810)
Rose, Tree and Seat Memorials	(57,590)	(53,030)
Support Services		
Customer Tech Support Recharge	5,780	5,270
Human Resources Recharge	4,860	5,510
Paymaster Recharge	13,620	14,150

Guildford Borough Council Outline Budget 2018-2019

Fleet and Waste Management

Financial Information Dog Control and Animal Welfare

Ledger Code DOGCON

Responsible Officer Chris Wheeler - Cleansing Manager (Tel: 445030)

Financial Services Contact Emma Parry - Management Accountant (Tel: 444832)

2016-17 Actual £		2017-18 Estimate £	2017-18 Probable £	2018-19 Estimate £	Major Items	2017-18 Estimate £	2018-19 Estimate £
43,415	Employee Related Expenditure	42,550	42,643	0	Employee Related		
1,380	Premises Related Expenditure	1,280	1,280	0	Salaries	42,200	0
4,298	Transport Related Expenditure	5,190	5,174	0	Premises Related		
11,515	Supplies and Services	22,460	8,996	0	Proportion of Depot Expenses	1,280	0
0	Third Party Payments	0	0	0	Transport Related		
0	Transfer Payments	0	0	0	Fuel and Oil	900	0
60,608	Total Directly Controllable Expenditure	71,480	58,093	0	Transport Pool Hire Charge	3,440	0
					Supplies and Services		
(7,892)	Income	(6,000)	(3,275)	0	Kennelling Fees	18,000	0
52,716	Net Directly Controllable Expenditure/(Income)	65,480	54,818	0	New, Replace Equip & Tools	500	0
					Poop Scoop Service	1,000	0
0	Capital Charges	0	0	0	Income		
10,570	Support Services	16,690	16,700	0	Kennelling Fees	(6,000)	0
63,286	Total Service Cost/(Surplus)	82,170	71,518	0	Support Services		
					Business Services Support Recharge	950	0
	Full Time Equivalent Staff	1.03	0.92	0.92	Customer Tech Support Recharge	1,820	0
					Human Resources Recharge	660	0
					Information Sys Support Recharge	280	0
					Legal Services Recharge	9,820	0
					Paymaster Recharge	580	0
					Works Services Recharge	1,160	0

Major Variances 2017-18 v 2018-19

This service now forms part of the Joint Enforcement Team in Street Cleansing.

Guildford Borough Council Outline Budget 2018-2019

Electric Theatre Management

Financial Information Electric Theatre

Ledger Code ELECTR

Responsible Officer James Whiteman - Director of Environment (Tel: 445010)

Financial Services Contact Emma Parry - Management Accountant (Tel: 444832)

2016-17 Actual £		2017-18 Estimate £	2017-18 Probable £	2018-19 Estimate £	Major Items	2017-18 Estimate £	2018-19 Estimate £
320,916	Employee Related Expenditure	377,860	75,521	0	Capital Charges		
89,365	Premises Related Expenditure	75,020	36,798	0	Depreciation	52,720	0
578	Transport Related Expenditure	640	747	0			
133,740	Supplies and Services	(105,810)	44,681	0			
0	Third Party Payments	0	0	0			
0	Transfer Payments	0	0	0			
544,599	Total Directly Controllable Expenditure	347,710	157,747	0			
(290,474)	Income	(335,180)	(41,331)	0			
254,125	Net Directly Controllable Expenditure/(Income)	12,530	116,416	0			
55,104	Capital Charges	52,720	52,730	0			
62,653	Support Services	75,790	74,972	0			
371,882	Total Service Cost/(Surplus)	141,040	244,118	0			
	Full Time Equivalent Staff	0.00	9.59	1.43			

Major Variances 2017-18 v 2018-19

The Electric Theatre is being managed externally.

Financial Information Engineering and Transport Services

Ledger Code G5538

Responsible Officer Tim Pilsbury - Transportation Project Manager (Tel: 444521)

Financial Services Contact Emma Parry - Management Accountant (Tel: 444832)

2016-17 Actual £		2017-18 Estimate £	2017-18 Probable £	2018-19 Estimate £	Major Items	2017-18 Estimate £	2018-19 Estimate £
326,913	Employee Related Expenditure	329,710	322,805	316,820	Employee Related		
8,950	Premises Related Expenditure	7,930	7,930	8,410	Salaries	322,570	309,460
29,478	Transport Related Expenditure	26,290	27,053	33,300	Premises Related		
2,271	Supplies and Services	2,870	2,772	2,860	Proportion of Depot Expenses	7,930	8,410
0	Third Party Payments	0	0	0	Transport Related		
0	Transfer Payments	0	0	0	Car Leasing	5,450	5,900
367,612	Total Directly Controllable Expenditure	366,800	360,560	361,390	Income		
					Support Service Recharge	(428,430)	(421,900)
(420,619)	Income	(428,430)	(438,554)	(421,900)	Support Services		
(53,007)	Net Directly Controllable Expenditure/(Income)	(61,630)	(77,994)	(60,510)	Business Services Support Recharge	5,020	4,570
					Customer Tech Support Recharge	12,780	11,650
0	Capital Charges	0	0	0	Human Resources Recharge	4,540	5,260
63,896	Support Services	64,660	65,966	61,260	Information Sys Support Recharge	5,170	6,580
10,889	Total Service Cost/(Surplus)	3,030	(12,028)	750	Paymaster Recharge	3,860	3,900
					Works Services Recharge	23,160	18,820
	Full Time Equivalent Staff	6.57	6.57	6.18			

Major Variances 2017-18 v 2018-19

There are no major variances to report.

Financial Information Fleet Management Service

Ledger Code FLEMAN

Responsible Officer Chris Wheeler - Cleansing Manager (Tel: 445030)

Financial Services Contact Emma Parry - Management Accountant (Tel: 444832)

2016-17 Actual £		2017-18 Estimate £	2017-18 Probable £	2018-19 Estimate £	Major Items	2017-18 Estimate £	2018-19 Estimate £
41,556	Employee Related Expenditure	26,310	39,682	25,540	Employee Related		
93,670	Premises Related Expenditure	100,720	83,040	88,040	Salaries	25,820	25,170
824,657	Transport Related Expenditure	934,300	811,536	923,660	Premises Related		
93,002	Supplies and Services	58,530	83,053	56,650	Proportion of Depot Expenses	82,440	87,340
0	Third Party Payments	0	0	0	Transport Related		
0	Transfer Payments	0	0	0	Hire of Vehicles	35,000	35,000
1,052,885	Total Directly Controllable Expenditure	1,119,860	1,017,311	1,093,890	Insurance	255,880	345,090
					Licences - Vehicles	46,880	47,140
(2,263,647)	Income	(2,128,350)	(2,135,394)	(3,030,860)	Vehicle Repairs: Workshop	483,470	354,200
(1,210,762)	Net Directly Controllable Expenditure/(Income)	(1,008,490)	(1,118,083)	(1,936,970)	Vehicle Service : Workshop	102,070	129,400
					Supplies and Services		
870,835	Capital Charges	619,560	619,730	1,585,650	Computer Maintenance Agreement	8,500	8,500
341,547	Support Services	369,300	498,083	351,310	Equipment & Tools Repairs	6,000	6,000
1,620	Total Service Cost/(Surplus)	(19,630)	(270)	(10)	Fleet Inspections	14,000	14,000
					Maintenance Agreements	21,880	20,780
	Full Time Equivalent Staff	0.57	0.57	0.52	Income		
					Recharged to Other Services	(289,340)	(270,930)
					Recharges; Transport Pool	(1,817,030)	(2,739,170)

Major Variances 2017-18 v 2018-19

The insurance estimate reflects the current composition of the Council's fleet along with the estimated premium inflationary increase for 2018-19. The insurance recharge has also increased.

The estimate for vehicle repairs reflects the corresponding costs of parts and labour within the vehicle workshop service.

The estimate for the transport pool hire charge has been adjusted to reflect updated depreciation estimates for the Council's fleet of vehicles. The depreciation estimate has been revised accordingly.

The recharge to other services represents the cost of fleet management and administration. A share of this cost is allocated to each vehicle in the fleet and forms the corresponding fleet management admin charge estimate.

Capital Charges		
Depreciation	619,560	1,585,650
Support Services		
Accountancy Services Recharge	11,890	12,400
Asset Register Recharge	9,480	9,450
Audit Services Recharge	13,900	12,330
Customer Tech Support Recharge	6,220	5,620
Fleet Management Admin Charge	289,340	271,270
Paymaster Recharge	8,700	14,080
Works Services Recharge	23,110	18,870

Financial Information Guildford House

Ledger Code GUIHOU

Responsible Officer Jill Draper - Heritage Manager (Tel: 444752)

Financial Services Contact Emma Parry - Management Accountant (Tel: 444832)

2016-17 Actual £		2017-18 Estimate £	2017-18 Probable £	2018-19 Estimate £
233,755	Employee Related Expenditure	229,610	220,189	241,090
65,491	Premises Related Expenditure	115,810	92,633	72,030
562	Transport Related Expenditure	2,580	841	2,660
57,583	Supplies and Services	69,480	57,983	56,960
0	Third Party Payments	0	0	0
0	Transfer Payments	0	0	0
357,391	Total Directly Controllable Expenditure	417,480	371,646	372,740
(74,078)	Income	(67,400)	(65,270)	(70,630)
283,313	Net Directly Controllable Expenditure/(Income)	350,080	306,376	302,110
46,300	Capital Charges	41,350	41,370	46,300
44,595	Support Services	55,210	44,122	60,250
374,208	Total Service Cost/(Surplus)	446,640	391,868	408,660
	Full Time Equivalent Staff	6.14	6.13	6.33

Major Items	2017-18 Estimate £	2018-19 Estimate £
Employee Related		
Casual Salaries	7,820	7,980
Salaries	215,190	226,870
Premises Related		
Electrical excluding heating	650	130
Fixtures and Fittings - General	200	200
General Rates	19,890	27,140
Proportion of Depot Expenses	2,870	3,050
Repairs and Maintenance	75,430	24,380
Utilities	11,070	10,410
Supplies and Services		
Advertising	5,100	5,100
Consultants(Advice)	15,000	0
Display Boards	3,000	3,000
Equipment & Tools	2,700	2,700
Exhibits	6,200	6,000
Furniture	250	250
Printing and Stationery	5,620	5,480
Souvenirs and Postcards for resale	21,000	23,000
Telecomms	4,260	5,880
Income		
Commission on Craftwork Sales	(10,500)	(10,000)
Letting Fees-General	(7,000)	(7,220)
Souvenirs, Postcards & Publications	(43,000)	(44,290)
Capital Charges		
Depreciation	41,350	41,350
Support Services		
Accountancy Services Recharge	3,420	3,580
Asset Development Recharge	16,190	16,580
Customer Tech Support Recharge	4,640	4,230
Human Resources Recharge	6,450	7,470
Paymaster Recharge	12,580	13,100
Performance & Trans Recharge	2,080	3,380

Major Variances 2017-18 v 2018-19

Business rates are being wholly charged to Guildford House including those relating to the area occupied by the Tourism Information Centre.

There are fewer repairs and maintenance expected in 2018-19.

The previous growth bid for Feasibility Study of Improvements has been removed from the consultants budget.

Financial Information Guildhall

Ledger Code GUILDH

Responsible Officer Jill Draper - Heritage Manager (Tel: 444752)

Financial Services Contact Emma Parry - Management Accountant (Tel: 444832)

2016-17 Actual £		2017-18 Estimate £	2017-18 Probable £	2018-19 Estimate £	Major Items	2017-18 Estimate £	2018-19 Estimate £
88,563	Employee Related Expenditure	85,020	82,176	86,720	Employee Related		
33,085	Premises Related Expenditure	100,980	59,594	35,900	Casual Staff	8,500	11,900
31	Transport Related Expenditure	220	225	280	Salaries	74,790	73,430
18,178	Supplies and Services	14,780	21,197	10,640	Premises Related		
0	Third Party Payments	0	0	0	General Rates	6,070	6,300
0	Transfer Payments	0	0	0	Repairs and Maintenance	86,540	21,430
139,857	Total Directly Controllable Expenditure	201,000	163,192	133,540	Utilities	5,210	4,620
					Window Cleaning	1,640	1,740
(34,224)	Income	(35,800)	(36,795)	(34,800)	Supplies and Services		
105,633	Net Directly Controllable Expenditure/(Income)	165,200	126,397	98,740	Advertising	2,100	2,100
					Cleaning-through Purchasing	1,800	1,550
11,705	Capital Charges	12,500	12,510	11,710	Consultants (Advice)	5,000	0
20,493	Support Services	39,510	23,378	39,210	Equipment & Tools	600	800
137,831	Total Service Cost/(Surplus)	217,210	162,285	149,660	Telephone Costs	1,870	2,680
					Income		
	Full Time Equivalent Staff	1.88	1.88	1.90	Letting Fees-General	(35,000)	(34,000)
					Capital Charges		
					Depreciation	12,500	11,710
					Support Services		
					Accountancy Services Recharge	2,530	2,650
					Asset Development Recharge	23,090	23,090
					Business Services Support Recharge	1,520	480
					Customer Tech Support Recharge	1,330	1,210
					Energy Management Recharge	640	670
					Human Resources Recharge	1,530	1,770
					Paymaster Recharge	4,690	4,880
					Performance & Trans Recharge	640	800

Major Variances 2017-18 v 2018-19

There is a decrease in the repairs and maintenance budget as planned works are scaled down in 2018-19.

A previous growth bid for Feasibility Study of Improvements has been taken out in 2018-19.

Financial Information Land Drainage

Ledger Code LANDRA

Responsible Officer Tim Pilsbury - Transportation Project Manager (Tel: 444521)

Financial Services Contact Emma Parry - Management Accountant (Tel: 444832)

2016-17 Actual £		2017-18 Estimate £	2017-18 Probable £	2018-19 Estimate £	Major Items	2017-18 Estimate £	2018-19 Estimate £
0	Employee Related Expenditure	0	0	0	Premises Related		
113,273	Premises Related Expenditure	129,790	88,864	130,500	Contract Payments	35,000	35,000
0	Transport Related Expenditure	0	0	0	Flood Works	27,000	27,000
39,381	Supplies and Services	25,700	5,096	25,700	Grille Repair and Maintenance	12,000	12,000
0	Third Party Payments	0	0	0	Investigation Works	5,000	5,000
0	Transfer Payments	0	0	0	Proportion of Depot Expenses	11,790	12,500
152,654	Total Directly Controllable Expenditure	155,490	93,960	156,200	Water Course Maintenance	35,000	35,000
					Supplies and Services		
(92)	Income	0	0	0	Payment to Contractors	25,000	25,000
152,562	Net Directly Controllable Expenditure/(Income)	155,490	93,960	156,200	Capital Charges		
					REFCUS	100,000	102,550
102,549	Capital Charges	100,000	100,000	102,550	Support Services		
184,263	Support Services	208,200	189,556	205,280	Engineering and Transport Recharge	207,320	204,160
439,374	Total Service Cost/(Surplus)	463,690	383,516	464,030			
	Full Time Equivalent Staff			0.00			

Major Variances 2017-18 v 2018-19

There are no major variances to report.

Guildford Borough Council Outline Budget 2018-2019

Leisure Development Management

Financial Information Leisure Art Development

Ledger Code LEIART

Responsible Officer Jonathan Sewell - Business Development Manager (Tel: 444729)

Financial Services Contact Matthew Cue - Senior Accountant
(Tel: 444839)

2016-17 Actual £		2017-18 Estimate £	2017-18 Probable £	2018-19 Estimate £	Major Items	2017-18 Estimate £	2018-19 Estimate £
62,303	Employee Related Expenditure	57,000	57,441	61,280	Employee Related		
0	Premises Related Expenditure	0	0	0	Salaries	54,990	59,430
3,117	Transport Related Expenditure	3,360	3,321	3,270	Transport Related		
24,705	Supplies and Services	16,790	28,288	16,410	Car Allowances	3,160	3,100
0	Third Party Payments	0	0	0	Supplies and Services		
0	Transfer Payments	0	0	0	Grants (funding agreements)	4,500	4,500
90,125	Total Directly Controllable Expenditure	77,150	89,050	80,960	Partnership Work	10,000	10,000
(4,458)	Income	(550)	(565)	0	Support Services		
85,667	Net Directly Controllable Expenditure/(Income)	76,600	88,485	80,960	Customer Tech Support Recharge	2,730	2,480
0	Capital Charges	0	0	0	HR Services Recharge	1,770	2,040
14,050	Support Services	16,620	16,660	18,220	Office Services Recharge	1,100	1,120
99,717	Total Service Cost/(Surplus)	93,220	105,145	99,180	Paymaster Recharge	3,190	3,270
					Public Offices Recharge	3,770	4,340
	Full Time Equivalent Staff	1.50	1.50	1.57			

Major Variances 2017-18 v 2018-19

There are no major variances to report.

Guildford Borough Council Outline Budget 2018-2019

Leisure Development Management

Financial Information Leisure Community Centres

Ledger Code LEICOM

Responsible Officer Jonathan Sewell - Business Development Manager (Tel: 444729)

Financial Services Contact Christine Davies - Accountancy Technician (Tel: 444840)

2016-17 Actual £		2017-18 Estimate £	2017-18 Probable £	2018-19 Estimate £	Major Items	2017-18 Estimate £	2018-19 Estimate £
12,066	Employee Related Expenditure	10,960	11,740	11,250	Employee Related		
147,747	Premises Related Expenditure	81,160	103,081	109,640	Salaries	10,700	11,110
226	Transport Related Expenditure	250	204	230	Premises Related		
2,767	Supplies and Services	810	1,138	690	General Rates	4,210	4,260
0	Third Party Payments	0	0	0	Removal of Refuse	3,480	3,530
0	Transfer Payments	0	0	0	Repairs and Maintenance	70,360	98,440
162,806	Total Directly Controllable Expenditure	93,180	116,163	121,810	Support Services		
					Asset Development Recharge	18,010	18,320
(889)	Income	(1,410)	(3,515)	(1,440)	Legal Services Recharge	1,580	1,620
161,917	Net Directly Controllable Expenditure/(Income)	91,770	112,648	120,370	Paymaster Recharge	2,080	2,300
					Valuation Services Recharge	8,890	8,890
34,981	Capital Charges	48,000	48,020	54,790			
45,282	Support Services	34,050	32,510	35,080			
242,180	Total Service Cost/(Surplus)	173,820	193,178	210,240			
	Full Time Equivalent Staff	0.20	0.20	0.20			

Major Variances 2017-18 v 2018-19

The increase in the repairs and maintenance estimate reflects the level of renovation works planned for 2018-19.

Guildford Borough Council Outline Budget 2018-2019

Leisure Development Management

Financial Information Leisure G Live

Ledger Code LEIGL

Responsible Officer Jonathan Sewell - Business Development Manager (Tel: 444729)

Financial Services Contact Christine Davies - Accountancy Technician (Tel: 444840)

2016-17 Actual £		2017-18 Estimate £	2017-18 Probable £	2018-19 Estimate £	Major Items	2017-18 Estimate £	2018-19 Estimate £
45,663	Employee Related Expenditure	41,870	44,098	42,390	Employee Related		
19,037	Premises Related Expenditure	24,500	16,292	27,470	Salaries	40,760	41,840
1,039	Transport Related Expenditure	1,110	1,120	1,040	Premises Related		
336,488	Supplies and Services	340,600	336,710	340,610	Insurance	8,080	10,980
0	Third Party Payments	0	0	0	Repairs and Maintenance	16,420	16,490
0	Transfer Payments	0	0	0	Transport Related		
402,227	Total Directly Controllable Expenditure	408,080	398,220	411,510	Car Leasing	960	850
(85,037)	Income	(36,770)	(67,775)	(37,880)	Supplies and Services		
317,190	Net Directly Controllable Expenditure/(Income)	371,310	330,445	373,630	Car Parking Charges	8,000	8,000
620,150	Capital Charges	871,600	871,890	910,150	Consultants (Advice)	4,000	4,000
11,979	Support Services	21,760	9,480	21,850	Management Fee	328,600	328,600
949,319	Total Service Cost/(Surplus)	1,264,670	1,211,815	1,305,630	Income		
					Expenses Recovered	(10,000)	(10,300)
					Insurance Reimbursed	(8,190)	(8,440)
					Management Fee Income	(18,580)	(19,140)
					Support Services		
	Full Time Equivalent Staff	0.82	0.82	0.82	Asset Development Recharge	14,420	14,420
					Audit Services Recharge	3,180	2,820
					Procurement Services Recharge	800	1,290

Major Variances 2017-18 v 2018-19

The operator of G Live makes an annual contribution to a sinking fund. This is now shown under the expenses recovered heading.

Guildford Borough Council Outline Budget 2018-2019

Leisure Development Management

Financial Information Leisure Grants

Ledger Code LEIGRA

Responsible Officer Jonathan Sewell - Business Development Manager (Tel: 444729)

Financial Services Contact Christine Davies - Accountancy Technician (Tel: 444840)

2016-17 Actual £		2017-18 Estimate £	2017-18 Probable £	2018-19 Estimate £	Major Items	2017-18 Estimate £	2018-19 Estimate £
4,041	Employee Related Expenditure	4,630	4,187	5,030	Employee Related		
0	Premises Related Expenditure	0	0	0	Salaries	4,510	4,900
142	Transport Related Expenditure	160	164	160	Supplies and Services		
415,324	Supplies and Services	431,370	415,272	431,320	Book Festival	22,840	22,840
0	Third Party Payments	0	0	0	Classic Music Grants	60,000	60,000
0	Transfer Payments	0	0	0	General Grants	36,000	36,000
419,507	Total Directly Controllable Expenditure	436,160	419,623	436,510	Yvonne Arnaud Theatre Grant	310,220	310,220
0	Income	0	0	0	Support Services		
419,507	Net Directly Controllable Expenditure/(Income)	436,160	419,623	436,510	Accountancy Services Recharge	1,190	1,250
0	Capital Charges	0	0	0	Business Systems Recharge	4,120	3,660
8,570	Support Services	8,230	8,270	8,690	Customer Tech Support Recharge	2,440	2,220
428,077	Total Service Cost/(Surplus)	444,390	427,893	445,200			
	Full Time Equivalent Staff	0.10	0.10	0.10			

Major Variances 2017-18 v 2018-19

There are no major variances to report.

Guildford Borough Council Outline Budget 2018-2019

Leisure Development Management

Financial Information Leisure Management Contract

Ledger Code LEIMAN

Responsible Officer Jonathan Sewell - Business Development Manager (Tel: 444729)

Financial Services Contact Christine Davies - Accountancy Technician (Tel: 444840)

2016-17 Actual £		2017-18 Estimate £	2017-18 Probable £	2018-19 Estimate £
96,238	Employee Related Expenditure	85,350	90,583	87,810
1,109,085	Premises Related Expenditure	1,172,590	1,113,320	962,510
29,234	Transport Related Expenditure	30,080	30,066	19,400
18,190	Supplies and Services	22,440	28,902	142,370
0	Third Party Payments	0	0	0
0	Transfer Payments	0	0	0
1,252,747	Total Directly Controllable Expenditure	1,310,460	1,262,871	1,212,090
(1,834,979)	Income	(1,531,260)	(1,486,731)	(1,945,490)
(582,232)	Net Directly Controllable Expenditure/(Income)	(220,800)	(223,860)	(733,400)
1,627,909	Capital Charges	1,594,560	1,594,570	1,627,910
32,382	Support Services	35,340	36,437	36,150
1,078,059	Total Service Cost/(Surplus)	1,409,100	1,407,147	930,660
	Full Time Equivalent Staff	1.57	1.57	1.57

Major Variances 2017-18 v 2018-19

The Leisure Management Fee payable to the Council by the operator of the Spectrum Leisure Centre has been adjusted for 2018-19 due to the completion of the essential roof repairs.

The reduction in the Bus Service fee by Surrey County Council due to reduced weekend service.

Utility costs are expected to be less than previous years due to the installation of the new heating system.

A growth request for £120,000 (Bid 193) has been approved for development of the Spectrum.

The REFCUS estimate (revenue expenditure funded by capital under statute) relates to capital expenditure for consultants' fees etc that does not create or enhance a long term asset of the Council. The expenditure is reversed out of the General Fund in the same way that depreciation is, and does not impact on council tax.

Major Items	2017-18 Estimate £	2018-19 Estimate £
Employee Related		
Salaries	82,950	86,250
Premises Related		
Car Parks General Maintenance	12,000	12,000
Insurance	26,930	36,690
R&M General	75,000	75,000
Utilities	1,058,660	838,820
Transport Related		
Bus Service	28,000	17,500
Supplies and Services		
Consultants (Advice)	5,040	5,040
Consultants (Projects)	0	120,000
Sporting Concessions	10,000	10,000
Income		
Leisure Man fee	(526,000)	(1,044,620)
Utilities recharged	(948,070)	(765,680)
Support Services		
Accountancy Services Recharge	2,950	3,100
Asset Register Recharge	1,820	1,810
Audit Services Recharge	4,200	3,730
Customer Service Centre Recharge	830	1,080
Customer Tech Support Recharge	2,420	2,210
Energy Management Recharge	2,400	2,490
Human Resources Recharge	1,430	1,190
Legal Services Recharge	13,720	14,010
Paymaster Recharge	1,900	2,440

Guildford Borough Council Outline Budget 2018-2019

Leisure Development Management

Financial Information Leisure Play Development

Ledger Code LEIPLA

Responsible Officer Jonathan Sewell - Business Development Manager (Tel: 444729)

Financial Services Contact Christine Davies - Accountancy Technician (Tel: 444840)

2016-17 Actual £		2017-18 Estimate £	2017-18 Probable £	2018-19 Estimate £	Major Items	2017-18 Estimate £	2018-19 Estimate £
138,780	Employee Related Expenditure	130,290	143,792	140,870	Employee Related		
14,565	Premises Related Expenditure	13,820	14,720	14,760	Casual Salaries	46,460	46,460
13,548	Transport Related Expenditure	14,340	16,804	14,570	Salaries	80,270	91,020
32,759	Supplies and Services	36,890	62,643	36,390	Premises Related		
0	Third Party Payments	0	0	0	Hire of Halls	9,800	10,500
0	Transfer Payments	0	0	0	Proportion of Depot Expenses	4,020	4,260
199,652	Total Directly Controllable Expenditure	195,340	237,959	206,590	Transport Related		
					Car Allowances	3,110	2,600
(36,515)	Income	(33,500)	(68,607)	(29,360)	Transport Charge/Hired Vehicles	10,540	11,280
163,137	Net Directly Controllable Expenditure/(Income)	161,840	169,352	177,230	Supplies and Services		
					Equipment & Tools	4,500	6,700
0	Capital Charges	0	0	0	Equipment & Tools Hire	2,000	4,200
16,220	Support Services	20,280	20,300	22,240	Games & Playground Equipment	0	5,800
179,357	Total Service Cost/(Surplus)	182,120	189,652	199,470	Instructors Fees	18,200	19,200
					New, Replace Equip & Tools	2,500	2,500
	Full Time Equivalent Staff	2.41	2.41	2.66	Play Initiatives	8,000	0
					Income		
					Fee Income	(27,500)	(28,330)
					SCC Grant	(5,000)	0
					Support Services		
					Customer Tech Support Recharge	1,660	1,510
					Human Resources Recharge	2,240	2,600
					Office Services Recharge	1,910	1,940
					Paymaster Recharge	2,820	2,950
					Public Offices Recharge	6,520	7,520

Major Variances 2017-18 v 2018-19

There are no major variances to report.

Guildford Borough Council Outline Budget 2018-2019

Leisure Development Management

Financial Information Leisure Rangers

Ledger Code LEIRAN

Responsible Officer Jonathan Sewell - Business Development Manager (Tel: 444729)

Financial Services Contact Christine Davies - Accountancy Technician (Tel: 444840)

2016-17 Actual £		2017-18 Estimate £	2017-18 Probable £	2018-19 Estimate £	Major Items	2017-18 Estimate £	2018-19 Estimate £
189,546	Employee Related Expenditure	183,020	196,400	182,920	Employee Related		
10	Premises Related Expenditure	0	14	0	Casual Salaries	27,820	27,820
25,811	Transport Related Expenditure	22,400	21,061	37,340	Salaries	150,700	151,230
3,271	Supplies and Services	2,600	3,040	2,740	Transport Related		
0	Third Party Payments	0	0	0	Fuel and Oil	5,750	5,750
0	Transfer Payments	0	0	0	Transport Pool Hire	13,750	28,680
218,638	Total Directly Controllable Expenditure	208,020	220,515	223,000	Support Services		
0	Income	0	(5,900)	0	Business Improvement Recharge	2,200	2,140
218,638	Net Directly Controllable Expenditure/(Income)	208,020	214,615	223,000	Health and Safety Recharge	1,220	1,120
0	Capital Charges	0	0	0	Human Resources Recharge	4,730	4,720
8,100	Support Services	10,220	10,230	9,930	Paymaster Recharge	1,210	1,010
226,738	Total Service Cost/(Surplus)	218,240	224,845	232,930			
	Full Time Equivalent Staff	5.50	6.77	5.50			

Major Variances 2017-18 v 2018-19

The estimate for the transport pool hire charge has been adjusted to reflect the updated depreciation estimates for the vehicles used by the Leisure Rangers.

Guildford Borough Council Outline Budget 2018-2019

Leisure Development Management

Financial Information Leisure Sport Development

Ledger Code LEISPO

Responsible Officer Jonathan Sewell - Business Development Manager (Tel: 444729)

Financial Services Contact Christine Davies - Accountancy Technician (Tel: 444840)

2016-17 Actual £		2017-18 Estimate £	2017-18 Probable £	2018-19 Estimate £	Major Items	2017-18 Estimate £	2018-19 Estimate £
60,441	Employee Related Expenditure	60,250	64,317	56,640	Employee Related		
0	Premises Related Expenditure	0	0	0	Salaries	55,560	53,030
1,636	Transport Related Expenditure	2,010	2,077	1,860	Transport Related		
13,761	Supplies and Services	13,950	16,310	13,480	Car Allowances	2,000	1,850
0	Third Party Payments	0	0	0	Supplies and Services		
0	Transfer Payments	0	0	0	General Subscriptions	4,200	4,200
75,838	Total Directly Controllable Expenditure	76,210	82,704	71,980	New Initiatives	3,340	2,340
(2,482)	Income	(5,000)	(5,531)	(4,000)	Surrey Youth Games	4,000	4,000
73,356	Net Directly Controllable Expenditure/(Income)	71,210	77,173	67,980	Telephone Costs	1,370	2,030
0	Capital Charges	0	0	0	Income		
10,990	Support Services	12,280	12,330	13,330	Events Income	(5,000)	(4,000)
84,346	Total Service Cost/(Surplus)	83,490	89,503	81,310	Support Services		
					Business Systems Recharge	2,720	2,750
					HR Services Recharge	1,100	1,270
					Office Services Recharge	1,090	1,110
					Paymaster Recharge	1,450	1,520
					Public Offices Recharge	3,720	4,290
	Full Time Equivalent Staff	1.48	1.48	1.37			

Major Variances 2017-18 v 2018-19

No major variances to report.

Financial Information Markets	Ledger Code MARKET
Responsible Officer Chris Wheeler - Cleansing Manager (Tel: 445030)	Financial Services Contact Emma Parry - Management Accountant (Tel: 444832)

2016-17 Actual £		2017-18 Estimate £	2017-18 Probable £	2018-19 Estimate £	Major Items	2017-18 Estimate £	2018-19 Estimate £
7,723	Employee Related Expenditure	8,540	7,410	6,870	Employee Related		
49,339	Premises Related Expenditure	52,800	50,522	52,820	Salaries	8,410	6,780
179	Transport Related Expenditure	170	180	230	Premises Related		
132	Supplies and Services	1,040	290	1,020	Electricity	2,400	2,300
0	Third Party Payments	0	0	0	General Rates	12,140	12,820
0	Transfer Payments	0	0	0	Market Traders re Cleaning	36,640	36,640
57,373	Total Directly Controllable Expenditure	62,550	58,402	60,940	Supplies and Services		
					Advertising	1,000	1,000
(165,968)	Income	(175,630)	(161,811)	(175,630)	Income		
(108,595)	Net Directly Controllable Expenditure/(Income)	(113,080)	(103,409)	(114,690)	Rents; Market Stall Spaces	(175,630)	(175,630)
					Support Services		
0	Capital Charges	0	0	0	Debtors Section Recharge	2,440	2,530
8,180	Support Services	7,720	7,730	7,090	Works Services Recharge	2,320	1,880
(100,415)	Total Service Cost/(Surplus)	(105,360)	(95,679)	(107,600)			
	Full Time Equivalent Staff	0.18	0.14	0.14			

Major Variances 2017-18 v 2018-19
 There are no major variances to report.

Guildford Borough Council Outline Budget 2018-2019

Fleet and Waste Management

Financial Information Mot Bay

Ledger Code MOTBAY

Responsible Officer Chris Wheeler - Cleansing Manager (Tel: 445030)

Financial Services Contact Emma Parry - Management Accountant (Tel: 444832)

2016-17 Actual £		2017-18 Estimate £	2017-18 Probable £	2018-19 Estimate £	Major Items	2017-18 Estimate £	2018-19 Estimate £
120,555	Employee Related Expenditure	95,580	100,405	91,270	Employee Related		
31,656	Premises Related Expenditure	22,340	22,350	20,470	Salaries	92,910	89,180
584	Transport Related Expenditure	420	654	510	Premises Related		
12,186	Supplies and Services	9,960	19,686	8,390	Proportion of Depot Expenses	19,340	20,470
0	Third Party Payments	0	0	0	Utilities	3,000	0
0	Transfer Payments	0	0	0	Supplies and Services		
164,981	Total Directly Controllable Expenditure	128,300	143,095	120,640	Equipment & Tools	5,050	4,000
					Purchase of MOT Slots	3,320	3,000
(168,448)	Income	(166,500)	(157,266)	(169,580)	Income		
(3,467)	Net Directly Controllable Expenditure/(Income)	(38,200)	(14,171)	(48,940)	Guildford MOT Taxi Inspection	(64,000)	(64,000)
					MOT Testing Fees	(74,000)	(76,220)
5,645	Capital Charges	2,600	2,600	5,650	Waverley Taxi Inspection	(23,500)	(24,210)
10,270	Support Services	21,090	21,110	18,490	Woking Taxi Inspection	(5,000)	(5,150)
12,448	Total Service Cost/(Surplus)	(14,510)	9,539	(24,800)	Support Services		
					Accountancy Services Recharge	3,080	3,230
	Full Time Equivalent Staff	2.55	4.55	2.39	Human Resources	2,520	1,930
					Works Services Recharge	2,320	1,880

Major Variances 2017-18 v 2018-19

There are no major variances to report.

Financial Information Guildford Museum

Ledger Code MUSEUM

Responsible Officer Jill Draper - Heritage Manager (Tel: 444752)

Financial Services Contact Emma Parry - Management Accountant (Tel: 444832)

2016-17 Actual £		2017-18 Estimate £	2017-18 Probable £	2018-19 Estimate £
288,351	Employee Related Expenditure	312,370	312,847	282,080
123,705	Premises Related Expenditure	96,830	125,151	200,100
1,763	Transport Related Expenditure	2,840	2,264	2,180
120,793	Supplies and Services	68,190	61,015	79,180
0	Third Party Payments	0	0	0
0	Transfer Payments	0	0	0
534,612	Total Directly Controllable Expenditure	480,230	501,277	563,540
(87,557)	Income	(106,680)	(97,914)	(52,630)
447,055	Net Directly Controllable Expenditure/(Income)	373,550	403,363	510,910
45,089	Capital Charges	142,810	142,830	45,090
76,250	Support Services	82,310	92,960	86,970
568,394	Total Service Cost/(Surplus)	598,670	639,153	642,970
	Full Time Equivalent Staff	6.26	6.25	6.46

Major Variances 2017-18 v 2018-19

Salaries and supplies and services budgets have decreased as the Your Stories, Your Museum growth bid expires as does the Arts Council resilience grant of £53,730.

The repairs and maintenance budget is increased due to works on the museum, 48 Quarry Street and Salters, Castle Street.

There is a growth bid for the retention of the Museum Accreditation in miscellaneous expenses.

The REFCUS estimate (revenue expenditure funded by capital under statute) relates to capital expenditure for consultants' fees etc that does not create or enhance a long term asset of the Council. The expenditure is reversed out of the General Fund in the same way that depreciation is and does not impact on council tax.

Major Items	2017-18 Estimate £	2018-19 Estimate £
Employee Related		
Casuals Salaries	42,980	42,360
Salaries	258,440	234,040
Premises Related		
General Rates	18,680	22,790
Proportion of Depot Expenses	33,160	35,150
Repairs and Maintenance	26,060	122,540
Utilities	14,310	14,250
Supplies and Services		
Advertising	11,520	9,220
Copying & Printing	3,030	2,890
Exhibits	10,700	5,400
Local Events	13,400	4,100
Miscellaneous Expenses	720	30,020
Museum Dev. Officer Contribution	3,000	3,300
Postage and Telephones	4,610	6,200
Souvenirs and Postcards for resale	5,450	5,450
Telecomms	4,090	5,730
Income		
Admissions	(21,840)	(25,020)
Fee Income	(18,340)	(15,610)
Other Grants and Sponsorship	(53,730)	0
Souvenirs, Postcards & Publications	(11,440)	(9,480)
Capital Charges		
Depreciation	42,810	42,070
REFCUS	100,000	3,020
Support Services		
Accountancy Services Recharge	5,990	6,260
Asset Development Recharge	3,460	4,050
Business Services Support Recharge	2,140	3,860
Customer Tech Support Recharge	10,800	9,840
Human Resources Recharge	4,600	5,330
Information Sys Support Recharge	1,960	2,490

Guildford Borough Council Outline Budget 2018-2019

Parking Management

Financial Information Off Street Parking

Ledger Code OFFSTR

Responsible Officer Chris Wheeler - Cleansing Manager (Tel: 445030)

Financial Services Contact Emma Parry - Management Accountant (Tel: 444832)

2016-17 Actual £		2017-18 Estimate £	2017-18 Probable £	2018-19 Estimate £
747,786	Employee Related Expenditure	693,260	663,231	703,060
1,982,403	Premises Related Expenditure	2,467,730	2,384,912	3,413,430
25,951	Transport Related Expenditure	35,430	40,026	56,510
585,142	Supplies and Services	598,760	537,783	703,570
0	Third Party Payments	0	0	0
0	Transfer Payments	0	0	0
3,341,282	Total Directly Controllable Expenditure	3,795,180	3,625,952	4,876,570
(10,433,921)	Income	(10,095,910)	(10,358,956)	(10,858,680)
(7,092,639)	Net Directly Controllable Expenditure/(Income)	(6,300,730)	(6,733,004)	(5,982,110)
1,530,773	Capital Charges	971,510	971,680	1,530,800
222,772	Support Services	226,370	225,081	234,030
(5,339,094)	Total Service Cost/(Surplus)	(5,102,850)	(5,536,243)	(4,217,280)
	Full Time Equivalent Staff	21.97	23.21	21.79

Major Variances 2017-18 v 2018-19

Business rates have increased in line with inflation.

Planned repairs and maintenance funded from the centrally held Asset Development budget are reduced in 2018-19.

The transport pool hire charge has increased due to the purchase of new vehicles.

The estimates for season ticket, contract parking, and meter income have risen as a result of the agreed price increases for 2018-19.

Utilities have decreased as energy savings measures have been introduced in multi-storey car parks.

There is a one year growth bid in 2018-19 for a feasibility study into decking at Millbrook car park.

The REFCUS estimate (revenue expenditure funded by capital under statute) relates to capital expenditure for consultants' fees etc that does not create or enhance a long term asset of the Council. The expenditure is reversed out of the General Fund in the same way that depreciation is and does not impact on council tax.

Major Items	2017-18 Estimate £	2018-19 Estimate £
Employee Related		
Salaries	677,080	688,290
Premises Related		
Business Improvement District Levy	28,620	35,000
General Rates	1,740,440	1,821,210
Insurance	26,800	35,230
Rents Payable	48,500	48,500
Repairs and Maintenance	321,710	1,215,710
Safer Car Parks	23,000	23,000
Utilities	213,560	166,080
Transport Related		
Transport Pool Hire Charge	22,930	43,260
Supplies and Services		
Cash Collection Service	146,000	146,000
Computer Software Licence	10,000	10,000
Consultants (Projects)	0	80,000
Contract Security	160,000	160,000
New, Replace Equip. & Tools	20,000	20,000
Pay & Display Machinery Mtce	100,000	120,000
Telecomms	40,980	40,690
Tickets	12,000	12,000
Income		
Car Parks Season Tickets	(848,720)	(1,004,120)
Contract Car Parking Income	(628,570)	(688,600)
Garage Rents	(54,360)	(55,590)
Meter Income	(8,154,450)	(8,696,970)
Penalty Fees	(250,000)	(250,000)
Recharged to Other Services	(100,900)	(107,310)
Capital Charges		
Depreciation	971,510	1,007,650
REFCUS	0	523,150
Support Services		
Accountancy Services Recharge	17,800	18,620

Financial Information On Street Parking

Ledger Code ONSTR

Responsible Officer Chris Wheeler - Cleansing Manager (Tel: 445030)

Financial Services Contact Emma Parry - Management Accountant (Tel: 444832)

2016-17 Actual £		2017-18 Estimate £	2017-18 Probable £	2018-19 Estimate £
801,325	Employee Related Expenditure	753,550	692,424	738,710
54,011	Premises Related Expenditure	49,950	52,814	54,750
16,572	Transport Related Expenditure	21,110	18,229	14,270
370,126	Supplies and Services	361,010	352,872	380,810
0	Third Party Payments	0	0	0
0	Transfer Payments	0	0	0
1,242,034	Total Directly Controllable Expenditure	1,185,620	1,116,339	1,188,540
(1,886,728)	Income	(1,939,400)	(1,960,647)	(1,948,600)
(644,694)	Net Directly Controllable Expenditure/(Income)	(753,780)	(844,308)	(760,060)
0	Capital Charges	0	0	0
73,379	Support Services	81,850	81,860	85,730
(571,315)	Total Service Cost/(Surplus)	(671,930)	(762,448)	(674,330)
	Full Time Equivalent Staff	22.68	21.65	21.78

Major Variances 2017-18 v 2018-19

The transport pool hire charge has been moved to off street parking.

The Pay and Display machinery maintenance and signage budgets have been adjusted to reflect actuals costs.

Major Items	2017-18 Estimate £	2018-19 Estimate £
Employee Related		
Salaries	736,840	723,580
Premises Related		
Car Park Office Costs	37,650	41,700
Electricity	10,500	11,000
Transport Related		
Fuel and Oil	3,100	3,100
Hire of Vehicles	5,890	5,890
Transport Pool Hire Charge	7,650	0
Supplies and Services		
Adjudication Service	11,000	11,000
Cash Collection Service	41,000	41,000
Computer Software Development	10,750	10,750
Computer Software Licence	21,100	21,100
External Printing and Design	12,000	12,000
Pay & Display Machinery Mtce	27,000	34,000
Payment to SCC	157,700	152,000
Printing and Stationery	18,320	17,140
Signs	12,000	30,000
Income		
Meter Income	(845,000)	(845,000)
Penalty Fees	(675,000)	(675,000)
Permits Income	(316,090)	(317,200)
Suspension Fees	(65,000)	(66,950)
Support Services		
Accountancy Services Recharge	5,330	5,580
Business Improvement Recharge	7,290	8,030
Business Services Support Recharge	5,870	5,280
Customer Tech Support Recharge	14,760	13,440
Human Resources Recharge	14,890	17,710
Paymaster Recharge	17,440	18,150
Works Services Recharge	5,790	4,700

Guildford Borough Council Outline Budget 2018-2019

Business Supp Operational Mgmt

Financial Information Recycling, Cleansing and Parking Services Overhead Account

Ledger Code WSOH

Responsible Officer Chris Wheeler - Cleansing Manager (Tel: 445030)

Financial Services Contact Emma Parry - Management Accountant (Tel: 444832)

2016-17 Actual £		2017-18 Estimate £	2017-18 Probable £	2018-19 Estimate £	Major Items	2017-18 Estimate £	2018-19 Estimate £
156,857	Employee Related Expenditure	134,050	120,230	52,970	Employee Related		
28,550	Premises Related Expenditure	14,500	14,500	15,370	Salaries	110,510	36,680
3,390	Transport Related Expenditure	3,450	3,922	80	Training	21,540	15,000
19,833	Supplies and Services	19,060	16,205	17,670	Premises Related		
0	Third Party Payments	0	0	0	Proportion of Depot Expenses	14,500	15,370
0	Transfer Payments	0	0	0	Supplies and Services		
208,630	Total Directly Controllable Expenditure	171,060	154,857	86,090	Accreditation Assessments	6,000	3,000
(251,530)	Income	(231,570)	(231,640)	(188,220)	Computer Software Licence	1,850	1,850
(42,900)	Net Directly Controllable Expenditure/(Income)	(60,510)	(76,783)	(102,130)	Health Education Expenditure	1,960	1,960
					Postages	3,320	3,680
0	Capital Charges	0	0	0	Income		
44,464	Support Services	57,850	57,880	59,220	Recharged to Other Services	(231,570)	(188,220)
1,564	Total Service Cost/(Surplus)	(2,660)	(18,903)	(42,910)	Support Services		
					Business Services Support Recharge	8,530	9,750
					Customer Service Centre Recharge	2,090	2,770
					Information Sys Support Recharge	7,900	10,040
					Paymaster Recharge	8,180	8,260
	Full Time Equivalent Staff	2.44	2.65	1.80			

Major Variances 2017-18 v 2018-19

Reduced staffing levels following a restructure of the service have resulted in lower salary expenditure in 2018-19.

The level of recharge to other services has been reduced accordingly.

Guildford Borough Council Outline Budget 2018-2019

Engineering and Transport Mgmt

Financial Information Ordnance Survey and Mapping Services

Ledger Code OSMAP

Responsible Officer Tim Pilsbury - Transportation Project Manager (Tel: 444521)

Financial Services Contact Emma Parry - Management Accountant (Tel: 444832)

2016-17 Actual £		2017-18 Estimate £	2017-18 Probable £	2018-19 Estimate £	Major Items	2017-18 Estimate £	2018-19 Estimate £
0	Employee Related Expenditure	0	0	0	Supplies and Services		
0	Premises Related Expenditure	0	0	0	Computer Software Licence	2,890	3,000
0	Transport Related Expenditure	0	0	0	New, Replace Equip & Tools	260	260
5,932	Supplies and Services	3,430	6,514	3,540	Survey Mapping Development	240	240
0	Third Party Payments	0	0	0	Support Services		
0	Transfer Payments	0	0	0	Engineering and Transport Recharge	10,920	10,760
5,932	Total Directly Controllable Expenditure	3,430	6,514	3,540			
0	Income	0	0	0			
5,932	Net Directly Controllable Expenditure/(Income)	3,430	6,514	3,540			
0	Capital Charges	0	0	0			
7,101	Support Services	10,980	6,147	10,830			
13,033	Total Service Cost/(Surplus)	14,410	12,661	14,370			
	Full Time Equivalent Staff			0.00			

Major Variances 2017-18 v 2018-19

There are no major variances to report.

Financial Information Park and Ride Services

Ledger Code PARRID

Responsible Officer Tim Pilsbury - Transportation Project Manager (Tel: 444521)

Financial Services Contact Emma Parry - Management Accountant (Tel: 444832)

2016-17 Actual £		2017-18 Estimate £	2017-18 Probable £	2018-19 Estimate £
9,438	Employee Related Expenditure	5,950	8,470	8,340
238,294	Premises Related Expenditure	268,810	271,481	277,700
308,975	Transport Related Expenditure	389,340	231,375	217,310
179,307	Supplies and Services	125,110	173,556	151,120
0	Third Party Payments	0	0	0
0	Transfer Payments	0	0	0
736,014	Total Directly Controllable Expenditure	789,210	684,882	654,470
(76,793)	Income	(25,000)	(93,100)	(50,000)
659,221	Net Directly Controllable Expenditure/(Income)	764,210	591,782	604,470
74,004	Capital Charges	74,000	74,030	74,000
8,841	Support Services	23,750	17,351	24,790
742,066	Total Service Cost/(Surplus)	861,960	683,163	703,260
	Full Time Equivalent Staff	0.11	0.16	0.16

Major Items	2017-18 Estimate £	2018-19 Estimate £
Employee Related		
Salaries	5,800	8,260
Premises Related		
Electricity	8,250	8,800
General Rates	135,140	142,180
Grounds Works	8,130	8,370
R & M General	3,000	0
Rents Payable	75,400	83,200
Site Maintenance	24,730	20,730
Snow/Ice Clearance	11,680	11,720
Transport Related		
SCC Park and Ride Services	389,100	217,000
Supplies and Services		
Security Services	123,900	124,900
Income		
Meter Income	(25,000)	(25,000)
Capital Charges		
Depreciation	74,000	74,000
Support Services		
Accountancy Services Recharge	1,370	1,440
Asset Development Recharge	690	810
Engineering and Transport Recharge	13,710	13,500
Works Services Recharge	2,320	1,880

Major Variances 2017-18 v 2018-19

Salary allocations have been adjusted to reflect more accurately officer time spent on the service.

The SCC Park and Ride Services estimate represents the net cost of the all of the bus contracts. Only the cost of Onslow Park and Ride bus service and the Spectrum weekend service are the responsibility of Guildford Borough Council as the remainder are now fully commercial and run without subsidy.

Financial Information Parks and Countryside

Ledger Code PARKS

Responsible Officer Paul Stacey - Parks and Landscape Manager (Tel: 444720)

Financial Services Contact Christine Davies - Accountancy Technician (Tel: 444840)

2016-17 Actual £		2017-18 Estimate £	2017-18 Probable £	2018-19 Estimate £
2,032,645	Employee Related Expenditure	2,216,810	2,095,627	2,098,170
632,116	Premises Related Expenditure	704,330	740,875	676,590
516,348	Transport Related Expenditure	499,220	502,732	627,060
814,048	Supplies and Services	701,990	918,507	725,600
0	Third Party Payments	0	0	0
0	Transfer Payments	0	0	0
3,995,157	Total Directly Controllable Expenditure	4,122,350	4,257,741	4,127,420
(2,145,616)	Income	(1,409,480)	(2,229,765)	(1,397,570)
1,849,541	Net Directly Controllable Expenditure/(Income)	2,712,870	2,027,976	2,729,850
808,695	Capital Charges	236,410	257,310	829,630
428,972	Support Services	415,050	446,224	433,090
3,087,208	Total Service Cost/(Surplus)	3,364,330	2,731,510	3,992,570
	Full Time Equivalent Staff	71.80	70.80	67.04

Major Variances 2017-18 v 2018-19

The ongoing service review has resulted in a reduction in salary costs for 2018-19.

The decrease in the buildings infrastructure estimate recognises the level of works to be undertaken during the year, as identified through the property condition surveys.

The estimate for the transport pool hire charge has been adjusted to reflect updated depreciation estimates for the vehicles used by the Parks Service.

The REFCUS estimate (revenue expenditure funded by capital under statute) relates to capital expenditure for consultants' fees etc that does not create or enhance a long term asset of the Council. The expenditure is reversed out of the General Fund in the same way that depreciation is, and does not impact on council tax.

Major Items	2017-18 Estimate £	2018-19 Estimate £
Employee Related		
Casual / Temporary Staff	27,610	26,000
Salaries	2,107,290	1,999,570
Training	38,190	33,300
Premises Related		
Buildings Infrastructure	212,470	169,220
Grounds Works	93,860	93,860
SPA Related Works	105,000	105,000
Tree Surveys/Works	123,880	123,880
Utilities	82,000	85,990
Transport Related		
Fuel,Oil and Tyres	62,030	61,040
Mowers and Machinery	50,450	50,450
Transport Pool Hire Charge	305,310	430,640
Vehicle Repairs	54,660	55,790
Supplies and Services		
Contractors	115,260	115,260
Equipment, Tools and Machinery	87,670	87,670
Games & Playground Equipment	110,000	112,000
Grants and Contributions	38,000	38,000
Materials	107,430	109,430
Operational Investment	150,000	150,000
Support Services		
Accountancy Services Recharge	29,370	30,730
Asset Development Recharge	43,750	46,110
Customer Tech Support Recharge	30,230	23,090
HR Services Recharge	44,680	51,720
Legal Services Recharge	71,490	72,970
Valuation Services Recharge	57,460	57,460

Financial Information Public Conveniences

Ledger Code PUBCON

Responsible Officer Chris Wheeler - Cleansing Manager (Tel: 445030)

Financial Services Contact Emma Parry - Management Accountant (Tel: 444832)

2016-17 Actual £		2017-18 Estimate £	2017-18 Probable £	2018-19 Estimate £
114,262	Employee Related Expenditure	124,250	106,062	121,340
125,881	Premises Related Expenditure	126,760	187,874	175,840
17,192	Transport Related Expenditure	20,910	20,782	17,370
22,224	Supplies and Services	20,290	24,994	22,140
0	Third Party Payments	0	0	0
0	Transfer Payments	0	0	0
279,559	Total Directly Controllable Expenditure	292,210	339,712	336,690
(11,570)	Income	(11,800)	(11,810)	(12,480)
267,989	Net Directly Controllable Expenditure/(Income)	280,410	327,902	324,210
40,551	Capital Charges	43,320	43,330	40,550
38,268	Support Services	35,130	41,934	37,800
346,808	Total Service Cost/(Surplus)	358,860	413,166	402,560
	Full Time Equivalent Staff	3.21	3.26	3.19

Major Variances 2017-18 v 2018-19

The repair and maintenance estimate is revised each year and is based on the specific works identified for each site and the asset development recharge is adjusted accordingly.

Major Items	2017-18 Estimate £	2018-19 Estimate £
Employee Related		
Salaries	122,270	119,560
Premises Related		
Electricity	5,710	5,330
General Rates	6,450	7,000
Proportion of Depot Expenses	1,690	1,800
Repairs and Maintenance	88,890	134,370
Toilet Requisites	11,000	13,000
Water	12,140	13,400
Transport Related		
Fuel and Oil	4,000	4,000
Transport Pool Hire Charge	16,200	12,560
Supplies and Services		
Cleaning-through Purchasing	2,140	2,240
Shere & Ash Parish WC's Contn	14,040	14,040
Vehicle Tracking	700	700
Income		
Recharged to Other Services	(11,800)	(12,480)
Capital Charges		
Depreciation	43,320	40,550
Support Services		
Accountancy Services Recharge	780	820
Asset Development Recharge	13,910	16,260
Asset Register Recharge	800	800
Energy Management Recharge	3,230	3,370
Housing Surveying Services	3,840	3,930
HR Services Recharge	2,100	2,420
Paymaster Recharge	5,640	5,980
Works Services Recharge	2,320	1,880

Financial Information Refuse and Recycling

Ledger Code REFYCL

Responsible Officer Chris Wheeler - Cleansing Manager (Tel: 445030)

Financial Services Contact Emma Parry - Management Accountant (Tel: 444832)

2016-17 Actual £		2017-18 Estimate £	2017-18 Probable £	2018-19 Estimate £	Major Items	2017-18 Estimate £	2018-19 Estimate £
2,825,957	Employee Related Expenditure	2,633,840	2,731,760	2,660,740	Employee Related		
138,560	Premises Related Expenditure	171,060	130,950	170,470	Salaries	2,586,130	2,618,150
1,646,888	Transport Related Expenditure	1,581,060	1,596,248	1,939,710	Premises Related		
1,848,793	Supplies and Services	1,899,860	1,879,416	1,661,180	Proportion of Depot Expenses	130,910	138,770
0	Third Party Payments	0	0	0	Transport Related		
0	Transfer Payments	0	0	0	Fuel and Oil	340,000	340,000
6,460,198	Total Directly Controllable Expenditure	6,285,820	6,338,374	6,432,100	Transport Pool Hire Charge	1,051,410	1,411,970
					Tyres	61,620	61,620
(3,978,284)	Income	(3,864,400)	(3,783,127)	(3,563,580)	Vehicle Repairs	78,240	78,240
2,481,914	Net Directly Controllable Expenditure/(Income)	2,421,420	2,555,247	2,868,520	Supplies and Services		
					Clothing and Uniform	31,570	31,570
249,787	Capital Charges	330,370	330,470	249,790	Gate Fees	579,200	302,500
433,744	Support Services	446,340	446,550	506,900	Recycling & Refuse Containers	119,820	143,820
3,165,445	Total Service Cost/(Surplus)	3,198,130	3,332,267	3,625,210	Refuse Sacks; Purchase	49,750	49,750
					Removal of Refuse	518,140	533,690
	Full Time Equivalent Staff	76.50	76.40	75.57	Trade Refuse Disposal Charges	425,000	420,000

Major Variances 2017-18 v 2018-19

The increase in the salary estimate reflects the agreed annual pay increase.

The transport pool hire charge estimate has been adjusted to reflect updated depreciation estimates for the vehicles used by the Refuse and Recycling Service.

There is a increase in recycling and refuse bin purchase costs to reflect actual budgeted expenditure.

Gate fees have decreased as the Surrey Waste Partnership New Ways of Working proposal comes into force in October 2018. There is a corresponding decrease in recycling credits and food waste grants from Surrey County Council and the net effect is a decrease in their contribution to our recycling service.

The trade refuse disposal charge is based on updated collection tonnages and the disposal rate per tonne set by SCC.

The green waste and trade refuse removal charges reflect current customer numbers and charges for 2018-19.

Income		
Garden Waste Green Bin Sales	(865,200)	(948,390)
Other Grants and Sponsorship	(75,060)	0
Recharged to Other Services	(518,140)	(533,690)
Recycling Credits	(1,025,000)	(664,280)
Recycling Product Income	(53,250)	(54,850)
Trade Refuse Removal Charges	(1,134,350)	(1,183,090)
Trade Refuse Sale of Sacks	(140,900)	(145,130)
Capital Charges		
Depreciation	330,370	249,790
Support Services		
Accountancy and Debtors Recharge	44,750	46,560
Customer Service Centre Recharge	178,780	236,940
HR Services Recharge	50,080	57,290
Works Services Recharge	62,530	50,810

Financial Information River Control

Ledger Code RIVCON

Responsible Officer Tim Pilsbury - Transportation Project Manager (Tel: 444521)

Financial Services Contact Emma Parry - Management Accountant (Tel: 444832)

2016-17 Actual £		2017-18 Estimate £	2017-18 Probable £	2018-19 Estimate £	Major Items	2017-18 Estimate £	2018-19 Estimate £
407	Employee Related Expenditure	310	344	330	Premises Related		
4,437	Premises Related Expenditure	5,350	2,553	5,500	Electricity	750	900
17	Transport Related Expenditure	20	20	30	Repairs and Maintenance	3,060	3,060
15,977	Supplies and Services	25,500	19,644	25,500	Supplies and Services		
0	Third Party Payments	0	0	0	Flood Emergencies	10,000	10,000
0	Transfer Payments	0	0	0	Operating Sluices	15,500	15,500
20,838	Total Directly Controllable Expenditure	31,180	22,561	31,360	Capital Charges		
					Depreciation	1,370	2,470
0	Income	0	0	0	Support Services		
20,838	Net Directly Controllable Expenditure/(Income)	31,180	22,561	31,360	Engineering and Transport Recharge	6,430	6,330
					Works Services Recharge	1,160	940
2,465	Capital Charges	1,370	1,370	2,470			
2,862	Support Services	8,540	4,669	8,260			
26,165	Total Service Cost/(Surplus)	41,090	28,600	42,090			
	Full Time Equivalent Staff	0.00	0.00	0.00			

Major Variances 2017-18 v 2018-19

There are no major variances to report.

Guildford Borough Council Outline Budget 2018-2019

Engineering and Transport Mgmt

Financial Information Roads and Footpaths Maintenance

Ledger Code ROAFOO

Responsible Officer Tim Pilsbury - Transportation Project Manager (Tel: 444521)

Financial Services Contact Emma Parry - Management Accountant (Tel: 444832)

2016-17 Actual £		2017-18 Estimate £	2017-18 Probable £	2018-19 Estimate £	Major Items	2017-18 Estimate £	2018-19 Estimate £
0	Employee Related Expenditure	0	0	0			
58,936	Premises Related Expenditure	40,610	41,981	37,090	Premises Related		
0	Transport Related Expenditure	0	0	0	Roads & Footpath Maintenance	32,000	32,000
684	Supplies and Services	600	918	900	Utilities	8,610	3,090
0	Third Party Payments	0	0	0	Support Services		
0	Transfer Payments	0	0	0	Engineering and Transport Recharge	59,980	59,070
59,620	Total Directly Controllable Expenditure	41,210	42,899	37,990			
(700)	Income	0	0	0			
58,920	Net Directly Controllable Expenditure/(Income)	41,210	42,899	37,990			
0	Capital Charges	0	0	0			
96,858	Support Services	60,840	75,649	60,090			
155,778	Total Service Cost/(Surplus)	102,050	118,548	98,080			
	Full Time Equivalent Staff			0.00			

Major Variances 2017-18 v 2018-19

Utilities have been adjusted to reflect actuals.

Financial Information Snow and Ice Plan Holding Account

Ledger Code SNOICE

Responsible Officer Tim Pilsbury - Transportation Project Manager (Tel: 444521)

Financial Services Contact Emma Parry - Management Accountant (Tel: 444832)

2016-17 Actual £		2017-18 Estimate £	2017-18 Probable £	2018-19 Estimate £	Major Items	2017-18 Estimate £	2018-19 Estimate £
1,457	Employee Related Expenditure	2,000	0	2,000	Employee Related		
19,770	Premises Related Expenditure	26,720	25,732	27,730	Operational Wages	2,000	2,000
19,092	Transport Related Expenditure	14,140	13,551	23,670	Premises Related		
19	Supplies and Services	50	28	20	Proportion of Depot Expenses	16,720	17,730
0	Third Party Payments	0	0	0	Salt	10,000	10,000
0	Transfer Payments	0	0	0	Transport Related		
40,338	Total Directly Controllable Expenditure	42,910	39,311	53,420	Transport Pool Hire Charge	13,430	22,960
(40,398)	Income	(44,920)	(44,920)	(45,080)	Income		
(60)	Net Directly Controllable Expenditure/(Income)	(2,010)	(5,609)	8,340	Recharged to Other Services	(44,920)	(45,080)
0	Capital Charges	0	0	0	Support Services		
60	Support Services	1,160	763	1,140	Engineering and Transport Recharge	1,070	1,050
0	Total Service Cost/(Surplus)	(850)	(4,846)	9,480			
	Full Time Equivalent Staff			0.00			

Major Variances 2017-18 v 2018-19

Transport pool hire has increased due to the purchase of a new vehicle and the subsequent depreciation charge.

Guildford Borough Council Outline Budget 2018-2019

Fleet and Waste Management

Financial Information Street Cleansing

Ledger Code STRCLE

Responsible Officer Chris Wheeler - Cleansing Manager (Tel: 445030)

Financial Services Contact Emma Parry - Management Accountant (Tel: 444832)

2016-17 Actual £		2017-18 Estimate £	2017-18 Probable £	2018-19 Estimate £	Major Items	2017-18 Estimate £	2018-19 Estimate £
1,305,224	Employee Related Expenditure	1,319,860	1,294,321	1,527,350	Employee Related		
58,620	Premises Related Expenditure	52,960	51,681	56,110	Salaries	1,295,340	1,504,130
405,894	Transport Related Expenditure	322,790	299,511	539,550	Premises Related		
267,047	Supplies and Services	308,350	297,620	298,680	Proportion of Depot Expenses	51,660	54,760
0	Third Party Payments	0	0	0	Transport Related		
0	Transfer Payments	0	0	0	Fuel, Oil and Tyres	111,350	112,250
2,036,785	Total Directly Controllable Expenditure	2,003,960	1,943,133	2,421,690	Transport Charge/Hired Vehicles	163,340	376,700
					Vehicle Repairs	41,820	43,880
(147,313)	Income	(139,860)	(167,855)	(150,040)	Supplies and Services		
1,889,472	Net Directly Controllable Expenditure/(Income)	1,864,100	1,775,278	2,271,650	Clothing and Uniform	9,100	10,150
					Enforcement Activities	10,000	0
2,759	Capital Charges	0	0	2,760	Fly Tips	25,130	25,130
118,672	Support Services	141,120	141,200	174,090	New, Replace Equip & Tools	20,500	21,000
2,010,903	Total Service Cost/(Surplus)	2,005,220	1,916,478	2,448,500	Payment to Contractors	122,000	100,000
					Publicity; Special Items	6,000	6,000
	Full Time Equivalent Staff	37.42	37.15	42.09	Social Enterprise	66,000	66,000
					Street Litter Bins - Purchase/Maint	12,000	12,000

Major Variances 2017-18 v 2018-19

The increase in the salary related estimate recognises the agreed annual pay increase and the merger of this service with Dog Control and Animal Welfare.

The transport pool hire charge estimate has been adjusted to reflect updated depreciation estimates for the vehicles used by the Street Cleaning service.

The enforcement activities budget is no longer required now that the two services have merged and there are corresponding increases in the support services recharge. Payment to contractors has decreased to reflect anticipated expenditure.

Income		
Friary Bus Station Cleaning	(37,240)	(38,360)
Recharged to Other Services	(99,120)	(101,900)
Support Services		
Business Improvement Recharge	12,660	15,140
Customer Service Centre Recharge	22,440	30,230
Customer Tech Support Recharge	13,720	14,150
Health and Safety Recharge	6,670	7,920
Human Resources Recharge	25,810	33,430
Paymaster Recharge	12,120	13,410
Works Services Recharge	25,480	21,640

Financial Information Street Furniture

Ledger Code STRFUR

Responsible Officer Tim Pilsbury - Transportation Project Manager (Tel: 444521)

Financial Services Contact Emma Parry - Management Accountant (Tel: 444832)

2016-17 Actual £		2017-18 Estimate £	2017-18 Probable £	2018-19 Estimate £	Major Items	2017-18 Estimate £	2018-19 Estimate £
5,453	Employee Related Expenditure	5,530	5,568	5,430	Employee Related		
3,384	Premises Related Expenditure	8,300	21,362	28,500	Salaries	5,410	5,330
504	Transport Related Expenditure	490	458	560	Premises Related		
53,120	Supplies and Services	43,280	48,371	47,420	Bus Shelter - R&M	1,610	3,610
0	Third Party Payments	0	0	0	Bus Shelters - New, Town Area	2,000	0
0	Transfer Payments	0	0	0	Electricity	3,300	3,500
62,461	Total Directly Controllable Expenditure	57,600	75,759	81,910	Pedestrianisation R&M	1,390	1,390
					Repair and Maintenance	0	20,000
0	Income	0	(3,506)	0	Supplies and Services		
62,461	Net Directly Controllable Expenditure/(Income)	57,600	72,253	81,910	Friary Bus Station Cleaning	37,240	40,000
					Street Furniture Cleaning	2,500	5,000
453	Capital Charges	0	0	450	Street Furniture Repairs/Maint	2,290	2,290
15,931	Support Services	8,340	18,875	7,830	Support Services		
78,845	Total Service Cost/(Surplus)	65,940	91,128	90,190	Accountancy Services Recharge	350	370
					Customer Tech Support Recharge	0	0
	Full Time Equivalent Staff	0.09	0.09	0.09	Engineering and Transport Recharge	6,430	6,330

Major Variances 2017-18 v 2018-19

There is a growth bid in 218-19 for £20,000 for the maintenance of public art.

Financial Information CCTV Systems

Ledger Code CCTV

Responsible Officer Tim Pilsbury - Transportation Project Manager (Tel: 444521)

Financial Services Contact Emma Parry - Management Accountant (Tel: 444832)

2016-17 Actual £		2017-18 Estimate £	2017-18 Probable £	2018-19 Estimate £	Major Items	2017-18 Estimate £	2018-19 Estimate £
0	Employee Related Expenditure	0	0	0			
0	Premises Related Expenditure	0	0	0			
0	Transport Related Expenditure	0	0	0			
69,952	Supplies and Services	80,430	72,876	80,270	Supplies and Services		
0	Third Party Payments	0	0	0	Maintenance Agreements	30,000	30,000
0	Transfer Payments	0	0	0	New, Replace Equip & Tools	10,000	10,000
69,952	Total Directly Controllable Expenditure	80,430	72,876	80,270	Transmission Line Rental	39,020	39,020
					Capital Charges		
					Depreciation	3,420	3,420
(7)	Income	0	0	0	Support Services		
69,945	Net Directly Controllable Expenditure/(Income)	80,430	72,876	80,270	Engineering and Transport Recharge	17,140	16,880
3,415	Capital Charges	3,420	3,420	3,420			
13,811	Support Services	19,090	19,803	19,050			
87,171	Total Service Cost/(Surplus)	102,940	96,099	102,740			
	Full Time Equivalent Staff			0.00			

Major Variances 2017-18 v 2018-19

There are no major variances to report.

Financial Information Transportation

Ledger Code TRANSP

Responsible Officer Tim Pilsbury - Transportation Project Manager (Tel: 444521)

Financial Services Contact Emma Parry - Management Accountant (Tel: 444832)

2016-17 Actual £		2017-18 Estimate £	2017-18 Probable £	2018-19 Estimate £	Major Items	2017-18 Estimate £	2018-19 Estimate £
0	Employee Related Expenditure	0	0	0	Premises Related		
0	Premises Related Expenditure	510	90	510	Cycle Route Improvements	510	510
12,236	Transport Related Expenditure	12,000	12,000	7,500	Transport Related		
209	Supplies and Services	1,010	535	1,000	Bus Service Spectrum	12,000	7,500
0	Third Party Payments	0	0	0	Supplies and Services		
0	Transfer Payments	0	0	0	Cycle Facilities	910	910
12,445	Total Directly Controllable Expenditure	13,520	12,625	9,010	Support Services		
					Engineering and Transport Recharge	4,280	4,220
0	Income	0	0	0			
12,445	Net Directly Controllable Expenditure/(Income)	13,520	12,625	9,010			
652	Capital Charges	650	650	650			
15,554	Support Services	5,370	8,197	5,370			
28,651	Total Service Cost/(Surplus)	19,540	21,472	15,030			
	Full Time Equivalent Staff			0.00			

Major Variances 2017-18 v 2018-19

A reduction in the weekend service for Spectrum Park and Ride has resulted in lower costs.

Financial Information Vehicle Maintenance Workshop

Ledger Code VEHMAI

Responsible Officer Chris Wheeler - Cleansing Manager (Tel: 445030)

Financial Services Contact Emma Parry - Management Accountant (Tel: 444832)

2016-17 Actual £		2017-18 Estimate £	2017-18 Probable £	2018-19 Estimate £
323,918	Employee Related Expenditure	302,550	326,831	269,810
14,800	Premises Related Expenditure	16,890	16,900	14,680
18,046	Transport Related Expenditure	2,610	1,912	11,660
484,187	Supplies and Services	484,980	408,541	410,130
0	Third Party Payments	0	0	0
0	Transfer Payments	0	0	0
840,951	Total Directly Controllable Expenditure	807,030	754,184	706,280
(854,750)	Income	(864,670)	(783,973)	(781,650)
(13,799)	Net Directly Controllable Expenditure/(Income)	(57,640)	(29,789)	(75,370)
2,486	Capital Charges	0	0	2,490
46,570	Support Services	49,620	49,670	51,460
35,257	Total Service Cost/(Surplus)	(8,020)	19,881	(21,420)
	Full Time Equivalent Staff	8.32	8.32	7.60

Major Items	2017-18 Estimate £	2018-19 Estimate £
Employee Related		
Salaries	297,070	264,720
Premises Related		
Proportion of Depot Expenses	11,650	12,350
Removal of Refuse	2,240	2,330
Transport Related		
Supplies and Services		
Equipment & Tools Repairs	6,000	6,000
New, Replace Equip & Tools	5,000	5,000
Spares for Vehicles	470,500	396,200
Income		
Recharged Labour	(443,320)	(380,000)
Recharged Parts	(421,350)	(401,650)
Support Services		
Accountancy Services Recharge	2,570	2,680
Customer Tech Support Recharge	3,950	3,600
Human Resources Recharge	5,840	7,060
Paymaster Recharge	16,170	17,250
Works Services Recharge	11,580	9,410

Major Variances 2017-18 v 2018-19

The salary estimate has decreased as agency costs, overtime and staffing levels are reduced.

The estimate for vehicle spares has been reduced in recognition of recent levels of expenditure and the recharge has been adjusted accordingly.

Guildford Borough Council Outline Budget 2018-2019

Business Supp Operational Mgmt

Financial Information Woking Road Depot

Ledger Code WRD

Responsible Officer Chris Wheeler - Cleansing Manager (Tel: 445030)

Financial Services Contact Emma Parry - Management Accountant (Tel: 444832)

2016-17 Actual £		2017-18 Estimate £	2017-18 Probable £	2018-19 Estimate £	Major Items	2017-18 Estimate £	2018-19 Estimate £
97,606	Employee Related Expenditure	74,560	94,370	88,560	Employee Related		
317,286	Premises Related Expenditure	298,650	299,746	320,110	Salaries	73,080	87,090
17,849	Transport Related Expenditure	19,260	21,735	21,180	Premises Related		
34,102	Supplies and Services	33,840	34,147	36,150	Cleaning Materials	3,400	2,000
0	Third Party Payments	0	0	0	General Rates	97,770	100,100
0	Transfer Payments	0	0	0	Insurance	4,280	4,640
466,843	Total Directly Controllable Expenditure	426,310	449,998	466,000	Proportion of Depot Expenses	4,650	4,930
(606,032)	Income	(540,820)	(537,723)	(573,380)	Repairs and Maintenance	75,890	104,760
(139,189)	Net Directly Controllable Expenditure/(Income)	(114,510)	(87,725)	(107,380)	Utilities	100,570	97,410
124	Capital Charges	94,300	94,330	122,690	Transport Related		
80,680	Support Services	88,300	89,567	78,440	Transport Pool Hire Charge	16,510	18,380
(58,385)	Total Service Cost/(Surplus)	68,090	96,172	93,750	Supplies and Services		
	Full Time Equivalent Staff	2.65	2.18	3.15	Cleaning-though Purchasing	2,770	3,490
					Equipment & Tools Repairs	2,860	2,860
					Food Purchases	17,860	17,860
					Telecomms	5,500	5,340
					Income		
					Recharged to Other Services	(511,960)	(542,660)
					Rents - Staff lets	(7,200)	(7,410)
					Vending Machine Sales	(18,540)	(19,100)
					Capital Charges		
					Depreciation	94,300	122,690
					Support Services		
					Accountancy Services Recharge	3,690	3,860
					Business Services Support Recharge	3,500	0
					Engineering and Transport Recharge	3,000	2,950
					Legal Services Recharge	10,560	10,780
					Paymaster Recharge	4,630	5,010
					Valuation Services Recharge	4,320	4,320
					Works Services Recharge	48,630	39,520

Major Variances 2017-18 v 2018-19

Additional yard labouring resources have been introduced resulting in an increase in the salary estimate.

The increase in the repair and maintenance estimate recognises the level of works anticipated at the depot in 2018-19.

The recharge to other services estimate has increased due mainly to the increase in repairs and maintenance and depreciation.

Depreciation has been adjusted to reflect 2016-17 actuals (there was also a revaluation in that year of £122,567).

**GUILDFORD BOROUGH COUNCIL
OUTLINE BUDGET 2018-2019**

MANAGEMENT DIRECTORATE

DIRECTOR - JAMES WHITEMAN

Contents

Subjective Summary	182
Directorate Summary	183
Internal Audit	185
Business Improvement	187

Subjective Summary

2016-17 Actual £	2017-18 Estimate £		2018-19 Estimate £	2019-20 Estimate £	2020-21 Estimate £	2021-22 Estimate £
380,333	293,520	Gross Expenditure	(71,970)	(54,310)	(36,120)	(17,380)
(395,352)	(674,860)	Gross Income	(651,580)	(671,780)	(692,610)	(714,080)
(15,019)	(381,340)	Net Expenditure	(723,550)	(726,090)	(728,730)	(731,460)
247,506	146,680	Employee Related Expenditure	(219,750)	(204,560)	(188,900)	(172,750)
0	0	Premises Related Expenditure	0	0	0	0
7,395	17,120	Transport Related Expenditure	14,800	14,800	14,800	14,800
56,332	54,470	Supplies and Services	53,650	53,650	53,650	53,650
0	0	Third Party Payments	0	0	0	0
0	0	Transfer Payments	0	0	0	0
311,233	218,270	Total Directly Controllable Expenditure	(151,300)	(136,110)	(120,450)	(104,300)
(395,352)	(674,860)	Income	(651,580)	(671,780)	(692,610)	(714,080)
(84,119)	(456,590)	Net Directly Controllable Expenditure/(Income)	(802,880)	(807,890)	(813,060)	(818,380)
0	0	Capital Charges	0	0	0	0
69,100	75,250	Support Services	79,330	81,800	84,330	86,920
(15,019)	(381,340)	Total Service Cost/(Surplus)	(723,550)	(726,090)	(728,730)	(731,460)

Service Summary

2016-17 Actual £	2017-18 Estimate £		2018-19 Estimate £	2019-20 Estimate £	2020-21 Estimate £	2021-22 Estimate £
(7,183)	(388,490)	Business Improvement	(723,030)	(723,620)	(724,220)	(724,840)
(7,836)	7,150	Internal Audit	(520)	(2,470)	(4,510)	(6,620)
(15,019)	(381,340)	Total Net Expenditure/(Income)	(723,550)	(726,090)	(728,730)	(731,460)

Financial Information Internal Audit

Ledger Code G3525

Responsible Officer Joan Poole - Audit and Performance Manager (Tel: 444854)

Financial Services Contact Anna Borowka – Accountancy Technician (Tel: 444829)

2016-17 Actual £		2017-18 Estimate £	2017-18 Probable £	2018-19 Estimate £
117,024	Employee Related Expenditure	312,060	193,490	251,700
0	Premises Related Expenditure	0	0	0
3,640	Transport Related Expenditure	3,330	3,255	7,350
55,310	Supplies and Services	51,820	73,305	51,550
0	Third Party Payments	0	0	0
0	Transfer Payments	0	0	0
175,974	Total Directly Controllable Expenditure	367,210	270,050	310,600
(218,869)	Income	(406,100)	(406,100)	(358,490)
(42,895)	Net Directly Controllable Expenditure/(Income)	(38,890)	(136,050)	(47,890)
0	Capital Charges	0	0	0
35,059	Support Services	46,040	46,040	47,370
(7,836)	Total Service Cost/(Surplus)	7,150	(90,010)	(520)
	Full Time Equivalent Staff	4.70	3.08	4.00

Major Items	2017-18 Estimate £	2018-19 Estimate £
Employee Related		
Private Medical	3,230	2,740
Recharge From Other Emp. Exps.	1,690	1,200
Salaries	306,000	246,450
Transport Related		
Officers Car Leasing	3,230	7,250
Supplies and Services		
Consultants Fees	50,000	50,000
Income		
Support Service Recharge	(406,100)	(358,490)
Support Services		
Accountancy Services Recharge	1,270	1,320
Business Services Support Recharge	4,570	4,020
Customer Tech Support Recharge	11,240	10,240
HR Services Recharge	3,400	3,410
Information Sys Support Recharge	3,200	4,070
Office Services Recharge	3,150	3,210
Paymaster Recharge	3,370	3,330
Performance & Trans Recharge	1,590	1,550
Public Offices Recharge	10,790	12,440

Major Variances 2017-18 v 2018-19

Employee costs have decreased due to a recent service review. A vacant post has been removed from the establishment.

The support service recharge has decreased in line with the cost of the service.

Financial Information Business Improvement

Ledger Code G3530

Responsible Officer Joan Poole - Audit and Performance Manager (Tel: 444854)

Financial Services Contact Anna Borowka – Accountancy Technician (Tel: 444829)

2016-17 Actual £		2017-18 Estimate £	2017-18 Probable £	2018-19 Estimate £
130,482	Employee Related Expenditure	(165,380)	181,192	(471,450)
0	Premises Related Expenditure	0	0	0
3,755	Transport Related Expenditure	13,790	13,890	7,450
1,022	Supplies and Services	2,650	3,076	2,100
0	Third Party Payments	0	0	0
0	Transfer Payments	0	0	0
135,259	Total Directly Controllable Expenditure	(148,940)	198,158	(461,900)
(176,483)	Income	(268,760)	(268,760)	(293,090)
(41,224)	Net Directly Controllable Expenditure/(Income)	(417,700)	(70,602)	(754,990)
0	Capital Charges	0	0	0
34,041	Support Services	29,210	29,210	31,960
(7,183)	Total Service Cost/(Surplus)	(388,490)	(41,392)	(723,030)
	Full Time Equivalent Staff	3.80		4.31

Major Items	2017-18 Estimate £	2018-19 Estimate £
Employee Related		
Private Medical	2,760	2,070
Recharge From Other Emp. Exps.	1,240	1,200
Salaries	224,510	241,280
Staff Savings	(400,000)	(720,000)
Transport Related		
Officers Car Leasing	13,790	7,250
Supplies and Services		
Copying & Printing	2,010	350
Income		
Support Service Recharge	(268,760)	(293,090)
Support Services		
Accountancy Services Recharge	280	300
Business Systems Recharge	10,100	9,670
Customer Service Centre Recharge	1,610	2,140
HR Services Recharge	2,490	3,410
Office Services Recharge	2,550	2,600
Paymaster Recharge	1,630	1,790
Public Offices Recharge	8,720	10,060

Major Variances 2017-18 v 2018-19

A saving of £720,000 has been allocated to the Business Improvement cost centre, representing savings anticipated to be achieved as part of the business transformation programme.

**GUILDFORD BOROUGH COUNCIL
OUTLINE BUDGET 2018-2019**

RESOURCES DIRECTORATE

DIRECTOR - STEVE WHITE

Contents

Subjective Summary	192
Directorate Summary	193
Accountancy	195
Business Rates	196
Climate Change	197
Council Tax	198
Corporate Financial	199
Debtors	200
ePayments and Payroll	201
Feasibility Studies	202
Housing Benefits	203
ICT Business Services Team	204
ICT Customer Technical Support	205
IT Renewals Revenue Account	206
Information Systems Team	207
Insurance Revenue Account	208
Management Policy Strategy	209
Miscellaneous Items	210
Non Distributed Costs	211
Office Services Team	212
Operations Technical Services	213
Portfolio Management	214
The Village	215
Website	216

Subjective Summary

2016-17 Actual £	2017-18 Estimate £		2018-19 Estimate £	2019-20 Estimate £	2020-21 Estimate £	2021-22 Estimate £
46,247,599	47,333,500	Gross Expenditure	46,710,730	46,924,960	47,143,280	47,367,880
(43,475,332)	(43,497,310)	Gross Income	(42,459,500)	(42,717,720)	(42,977,900)	(43,244,070)
2,772,267	3,836,190	Net Expenditure	4,251,230	4,207,240	4,165,380	4,123,810
4,899,470	6,919,440	Employee Related Expenditure	6,921,210	7,060,630	7,204,330	7,352,520
875,490	954,090	Premises Related Expenditure	1,016,130	1,027,670	1,037,520	1,047,570
73,877	75,560	Transport Related Expenditure	100,400	101,080	101,790	102,510
3,178,075	2,912,490	Supplies and Services	3,362,580	3,374,880	3,387,220	3,399,580
0	0	Third Party Payments	0	0	0	0
33,891,871	34,245,300	Transfer Payments	32,810,000	32,810,000	32,810,000	32,810,000
42,918,783	45,106,880	Total Directly Controllable Expenditure	44,210,320	44,374,260	44,540,860	44,712,180
(43,475,332)	(43,497,310)	Income	(42,459,500)	(42,717,720)	(42,977,900)	(43,244,070)
(556,549)	1,609,570	Net Directly Controllable Expenditure/(Income)	1,750,820	1,656,540	1,562,960	1,468,110
1,840,143	660,550	Capital Charges	875,790	875,790	875,790	875,790
1,488,673	1,566,070	Support Services	1,624,620	1,674,910	1,726,630	1,779,910
2,772,267	3,836,190	Total Service Cost/(Surplus)	4,251,230	4,207,240	4,165,380	4,123,810

Service Summary

2016-17 Actual £	2017-18 Estimate £		2018-19 Estimate £	2019-20 Estimate £	2020-21 Estimate £	2021-22 Estimate £
30,166	17,570	Accountancy	23,030	20,000	16,850	13,580
(8,898)	(19,420)	Business Rates	(10,340)	(11,690)	(13,110)	(14,550)
13,023	52,720	Climate Change	19,740	15,690	11,480	7,120
278,670	258,490	Corporate Financial	295,780	299,600	303,530	307,580
538,905	582,590	Council Tax	569,800	581,750	594,110	606,850
7,067	1,760	Debtors	2,610	1,680	700	(300)
107,423	(3,890)	ePayments and Payroll	(11,400)	(14,670)	(18,100)	(21,630)
0	0	E-Payments Department	0	0	0	0
6,028	30,200	Feasibility Studies	40,220	40,230	40,240	40,250
211,654	348,190	Housing Benefits	323,060	343,990	365,530	387,730
12,437	13,390	ICT Business Services Team	(19,750)	(20,840)	(21,960)	(23,110)
68,753	(3,170)	ICT Customer Technical Support	0	0	0	0
51,180	70,210	Information Systems Team	0	0	0	0
(41,738)	770	Insurance Revenue Account	5,630	(240)	(600)	720
(5,035)	(259,080)	IT Renewals Revenue Account	(114,200)	(132,230)	(150,810)	(169,940)
0	0	Management Policy Strategy	9,300	5,720	2,030	(1,790)
(32,360)	436,400	Miscellaneous Items	395,290	395,120	394,940	394,760
28,160	2,294,740	Non Distributed Costs	2,294,750	2,294,760	2,294,770	2,294,780
363,996	81,470	Office Services Team	120,420	88,980	54,540	18,910
0	0	Operations Technical Services	40,320	28,220	15,770	2,950
0	0	Paymaster	0	0	0	0
0	0	Portfolio Management	6,690	5,420	4,090	2,710
828,302	(318,730)	The Village	0	0	0	0
314,534	251,980	Website	260,280	265,750	271,380	277,190

Service Summary

2016-17 Actual £	2017-18 Estimate £		2018-19 Estimate £	2019-20 Estimate £	2020-21 Estimate £	2021-22 Estimate £
<hr/> 2,772,267	<hr/> 3,836,190	Total Net Expenditure/(Income)	<hr/> 4,251,230	<hr/> 4,207,240	<hr/> 4,165,380	<hr/> 4,123,810

Financial Information Accountancy

Ledger Code ACCOUN

Responsible Officer Claire Morris - Head of Financial Services (Tel: 444827)

Financial Services Contact Michele Rogers - Capital, Assets and Treasury Accountant (Tel: 444842)

2016-17 Actual £		2017-18 Estimate £	2017-18 Probable £	2018-19 Estimate £
745,902	Employee Related Expenditure	693,980	777,108	710,170
0	Premises Related Expenditure	0	0	0
22,660	Transport Related Expenditure	21,640	21,872	15,360
54,390	Supplies and Services	65,210	48,059	88,760
0	Third Party Payments	0	0	0
0	Transfer Payments	0	0	0
822,952	Total Directly Controllable Expenditure	780,830	847,039	814,290
(914,560)	Income	(904,280)	(904,580)	(936,660)
(91,608)	Net Directly Controllable Expenditure/(Income)	(123,450)	(57,541)	(122,370)
0	Capital Charges	0	0	0
121,774	Support Services	141,020	141,080	145,400
30,166	Total Service Cost/(Surplus)	17,570	83,539	23,030
	Full Time Equivalent Staff	13.87	13.53	13.94

Major Items	2017-18 Estimate £	2018-19 Estimate £
Employee Related		
Insurance - Emps Liab, All Risk	4,390	4,530
Salaries	679,400	687,080
Transport Related		
Officers Car Leasing	20,380	13,830
Supplies and Services		
Books and Publications	9,170	9,000
Computer Software Licence	23,900	39,900
General Subscriptions	14,630	15,400
Income		
Support Service Recharge	(904,280)	(936,660)
Support Services		
Audit Services Recharge	10,030	8,900
Business Systems Recharge	57,690	54,630
HR Services Recharge	9,030	10,570
Office Services Recharge	8,630	8,790
Paymaster Recharge	5,150	5,200
Public Offices Recharge	29,550	34,060

Major Variances 2017-18 v 2018-19

Computer Software Licence costs have increased by £15,000, this relates to Growth Bid PR000177 (licence costs for upgrade and collaborative planning).

Guildford Borough Council Outline Budget 2018-2019

Business Rates and Systems Mgmt

Financial Information Business Rates

Ledger Code BUSRAT

Responsible Officer Steve White - Director of Resources (Tel: 444920)

Financial Services Contact Michele Rogers - Capital, Assets and Treasury Accountant (Tel: 444842)

2016-17 Actual £		2017-18 Estimate £	2017-18 Probable £	2018-19 Estimate £
181,255	Employee Related Expenditure	167,370	172,297	170,770
0	Premises Related Expenditure	0	0	0
5,377	Transport Related Expenditure	8,100	8,122	10,590
28,770	Supplies and Services	26,170	29,570	28,690
0	Third Party Payments	0	0	0
0	Transfer Payments	0	0	0
215,402	Total Directly Controllable Expenditure	201,640	209,989	210,050
(265,622)	Income	(269,210)	(269,233)	(270,240)
(50,220)	Net Directly Controllable Expenditure/(Income)	(67,570)	(59,244)	(60,190)
0	Capital Charges	0	0	0
41,322	Support Services	48,150	48,250	49,850
(8,898)	Total Service Cost/(Surplus)	(19,420)	(10,994)	(10,340)
	Full Time Equivalent Staff	3.77	3.77	3.77

Major Items	2017-18 Estimate £	2018-19 Estimate £
Employee Related		
Salaries	161,890	167,080
Transport Related		
Car Leasing	320	340
Supplies and Services		
Computer Software Licence	14,860	14,860
General Subscriptions	970	970
IT Renewals	1,600	1,600
Postages	950	3,940
Income		
Expenses Recovered	(34,280)	(35,310)
UBR Admin Grant	(234,930)	(234,930)
Support Services		
Accountancy Services Recharge	2,460	2,570
Audit Services Recharge	3,200	2,840
Business Systems Recharge	18,350	17,770
Office Services Recharge	2,520	2,570
Paymaster Recharge	4,830	4,970
Public Offices Recharge	8,650	9,970

Major Variances 2017-18 v 2018-19

Savings may be achieved in this service as a result of the Revenue And Benefits restructure (PR000410), currently this potential saving is shown on the Housing Benefit budget.

Financial Information Climate Change

Ledger Code CLIMAT

Responsible Officer Kevin Handley - Office Services Manager (Tel: 444447)

Financial Services Contact Anna Borowka – Accountancy Technician (Tel: 444829)

2016-17 Actual £		2017-18 Estimate £	2017-18 Probable £	2018-19 Estimate £	Major Items	2017-18 Estimate £	2018-19 Estimate £
176,163	Employee Related Expenditure	182,210	83,450	112,350	Employee Related		
125,410	Premises Related Expenditure	137,160	136,109	112,800	Salaries	178,050	109,830
6,519	Transport Related Expenditure	5,600	3,661	19,580	Premises Related		
15,010	Supplies and Services	32,310	21,758	32,360	Carbon Allowances	128,140	103,600
0	Third Party Payments	0	0	0	Repair and Maintenance	7,000	7,000
0	Transfer Payments	0	0	0	Transport Related		
323,102	Total Directly Controllable Expenditure	357,280	244,978	277,090	Transport Pool Hire Charge	3,170	17,700
					Supplies and Services		
(356,248)	Income	(360,180)	(348,685)	(318,840)	Building Energy Development	7,500	7,500
(33,146)	Net Directly Controllable Expenditure/(Income)	(2,900)	(103,707)	(41,750)	Climate Change Strategy	3,360	3,360
					Consultants (Advice)	0	500
(4,370)	Capital Charges	8,990	8,990	10,480	Data/Software Costs	2,000	0
50,539	Support Services	46,630	46,700	51,010	Environmental Promotion	11,000	11,000
13,023	Total Service Cost/(Surplus)	52,720	(48,017)	19,740	Income		
					Electric Feed-in Tariffs	(12,000)	(12,360)
	Full Time Equivalent Staff	4.00	5.00	3.61	Expenses Recovered	(27,310)	(26,070)
					Recharged to Other Services	(194,360)	(149,360)
					Sale of Electricity	(20,600)	(21,220)
					Support Service Recharge	(105,910)	(108,830)
					Support Services		
					Audit Services Recharge	6,300	5,590
					Business Systems Recharge	12,390	14,600
					Office Services Recharge	2,680	2,730
					Paymaster Recharge	4,490	4,680
					Public Offices Recharge	9,190	10,590

Major Variances 2017-18 v 2018-19

A vacant post has been removed, resulting in salary saving of £54,000.

The carbon allowances budget has been reduced to reflect the actual cost. As a result, the recharge to other services has decreased.

Financial Information Council Tax

Ledger Code CTAX

Responsible Officer Steve White - Director of Resources (Tel: 444920)

Financial Services Contact Michele Rogers - Capital, Assets and Treasury Accountant (Tel: 444842)

2016-17 Actual £		2017-18 Estimate £	2017-18 Probable £	2018-19 Estimate £	Major Items	2017-18 Estimate £	2018-19 Estimate £
466,069	Employee Related Expenditure	510,710	442,721	486,030	Employee Related		
650	Premises Related Expenditure	570	580	610	Salaries	495,840	473,280
3,477	Transport Related Expenditure	4,240	4,101	4,960	Transport Related		
159,352	Supplies and Services	194,710	172,264	198,460	Car Leasing	1,680	1,600
0	Third Party Payments	0	0	0	Supplies and Services		
0	Transfer Payments	0	0	0	Computer Software Licence	57,490	57,490
629,548	Total Directly Controllable Expenditure	710,230	619,666	690,060	Debt Collection Services	17,460	17,460
					Local Council Tax Hardship Relief	40,000	40,000
(225,835)	Income	(300,000)	(300,000)	(300,000)	Postage	25,070	30,880
403,713	Net Directly Controllable Expenditure/(Income)	410,230	319,666	390,060	Printing Services Recharge	18,240	17,150
					Income		
0	Capital Charges	0	0	0	Expenses Recovered	(300,000)	(300,000)
135,192	Support Services	172,360	172,450	179,740	Government Grant	0	0
538,905	Total Service Cost/(Surplus)	582,590	492,116	569,800	Support Services		
					Business Systems Recharge	51,120	47,490
	Full Time Equivalent Staff	12.95	12.45	12.95	Paymaster Recharge	44,990	47,010
					Public Offices Recharge	29,660	34,190

Major Variances 2017-18 v 2018-19

Increase in salary costs reflect changes in allocations for posts between Council Tax and Housing Benefit. However, savings will be achieved in this service as a result of the Revenue And Benefits restructure (PR000410) . Currently this potential saving is shown on the Housing Benefit budget.

Computer Software Licence costs have been increased to reflect expenditure.

Income has reduced due to the new burden funding for LCTS now being incorporated into the admin support grant.

Guildford Borough Council Outline Budget 2018-2019

Financial Services Management

Financial Information Corporate Financial

Ledger Code CORFIN

Responsible Officer Claire Morris - Head of Financial Services (Tel: 444827)

Financial Services Contact Michele Rogers - Capital, Assets and Treasury Accountant (Tel: 444842)

2016-17 Actual £		2017-18 Estimate £	2017-18 Probable £	2018-19 Estimate £	Major Items	2017-18 Estimate £	2018-19 Estimate £
11,567	Employee Related Expenditure	9,170	13,088	15,750	Employee Related		
0	Premises Related Expenditure	0	0	0	Salaries	9,060	15,610
526	Transport Related Expenditure	130	389	170	Supplies and Services		
139,540	Supplies and Services	152,950	183,100	176,600	Brokers Commission	54,560	68,000
0	Third Party Payments	0	0	0	Consultants Fees	36,630	37,000
0	Transfer Payments	0	0	0	Grants and subscriptions	51,120	50,300
151,633	Total Directly Controllable Expenditure	162,250	196,577	192,520	Income		
					Recharged to Other Services	(160,590)	(160,590)
(147,485)	Income	(160,590)	(160,590)	(160,590)	Support Services		
4,148	Net Directly Controllable Expenditure/(Income)	1,660	35,987	31,930	Accountancy Services Recharge	220,970	231,230
					Audit Services Recharge	33,560	29,770
0	Capital Charges	0	0	0	Legal Services Recharge	320	320
274,522	Support Services	256,830	256,980	263,850			
278,670	Total Service Cost/(Surplus)	258,490	292,967	295,780			
	Full Time Equivalent Staff	0.15	0.15	0.21			

Major Variances 2017-18 v 2018-19

There are no major variances to report.

Guildford Borough Council Outline Budget 2018-2019

Financial Services Management

Financial Information Debtors

Ledger Code G3555

Responsible Officer Claire Morris - Head of Financial Services (Tel: 444827)

Financial Services Contact Michele Rogers - Capital, Assets and Treasury Accountant (Tel: 444842)

2016-17 Actual £		2017-18 Estimate £	2017-18 Probable £	2018-19 Estimate £	Major Items	2017-18 Estimate £	2018-19 Estimate £
134,373	Employee Related Expenditure	129,800	134,620	129,330	Employee Related		
0	Premises Related Expenditure	0	0	0	Salaries	127,130	126,990
699	Transport Related Expenditure	740	741	0	Supplies and Services		
27,261	Supplies and Services	25,310	31,142	33,550	Computer Software Licence	4,450	8,000
0	Third Party Payments	0	0	0	Copying & Printing	3,360	3,150
0	Transfer Payments	0	0	0	Debt Collection Services	6,000	7,980
162,333	Total Directly Controllable Expenditure	155,850	166,503	162,880	Postages	8,600	11,500
(262,070)	Income	(203,250)	(210,310)	(210,200)	Income		
(99,737)	Net Directly Controllable Expenditure/(Income)	(47,400)	(43,807)	(47,320)	Support Service Recharge	(203,250)	(210,200)
0	Capital Charges	0	0	0	Support Services		
106,804	Support Services	49,160	49,270	49,930	Audit Services Recharge	6,300	5,590
7,067	Total Service Cost/(Surplus)	1,760	5,463	2,610	Business Systems Recharge	14,700	13,640
					Legal Services Recharge	2,750	2,800
					Paymaster Recharge	6,090	6,260
					Public Offices Recharge	8,820	10,160
	Full Time Equivalent Staff	3.99	3.98	3.92			

Major Variances 2017-18 v 2018-19

The Legal Services recharge has been reduced as the debtors service has taken on additional recovery work previously carried out by legal services.

Guildford Borough Council Outline Budget 2018-2019

Payroll and Insurance Management

Financial Information ePayments and Payroll

Ledger Code PAYPAY

Responsible Officer Francesca Smith - HR Partner (Tel: 444014)

Financial Services Contact Christine Davies - Accountancy Technician (Tel: 444840)

2016-17 Actual £		2017-18 Estimate £	2017-18 Probable £	2018-19 Estimate £
487,823	Employee Related Expenditure	380,790	412,192	389,260
0	Premises Related Expenditure	0	0	0
4,189	Transport Related Expenditure	3,650	3,530	4,500
123,902	Supplies and Services	116,070	117,291	121,240
0	Third Party Payments	0	0	0
0	Transfer Payments	0	0	0
615,914	Total Directly Controllable Expenditure	500,510	533,013	515,000
(641,655)	Income	(673,730)	(672,720)	(693,240)
(25,741)	Net Directly Controllable Expenditure/(Income)	(173,220)	(139,707)	(178,240)
0	Capital Charges	0	0	0
133,164	Support Services	169,330	169,330	166,840
107,423	Total Service Cost/(Surplus)	(3,890)	29,623	(11,400)
	Full Time Equivalent Staff	10.62	9.61	9.62

Major Variances 2017-18 v 2018-19

There are no major variances to report.

Major Items

Employee Related

Salaries 369,780 381,700

Supplies and Services

Cash Machines Software Mtce 17,000 21,000

Computer Software Licence 32,510 36,510

Consultants (Advice) 5,000 5,000

Consultants (Projects) 6,000 6,000

Copying & Printing 5,530 5,240

IT Renewals 24,480 24,480

Payment to Contractors 20,000 18,000

Postage and Telephones 3,250 2,710

Income

Support Service Recharge (670,700) (690,120)

Support Services

Accountancy Services Recharge 44,620 46,710

Audit Services Recharge 20,440 18,130

Business Improvement Recharge 3,600 3,610

Business Systems Recharge 43,550 40,590

Customer Service Centre Recharge 3,840 5,100

Health and Safety Recharge 2,800 1,890

Human Resources Recharge 10,800 7,980

Office Cleaning Recharge 3,130 3,060

Office Services Recharge 7,120 7,250

Public Offices Recharge 24,380 28,100

Guildford Borough Council Outline Budget 2018-2019

Financial Services Management

Financial Information Feasibility Studies

Ledger Code FEASTU

Responsible Officer Claire Morris - Head of Financial Services (Tel: 444827)

Financial Services Contact Michele Rogers - Capital, Assets and Treasury Accountant (Tel: 444842)

2016-17 Actual £		2017-18 Estimate £	2017-18 Probable £	2018-19 Estimate £	Major Items	2017-18 Estimate £	2018-19 Estimate £
0	Employee Related Expenditure	0	0	0			
0	Premises Related Expenditure	0	0	0			
0	Transport Related Expenditure	0	0	0			
5,888	Supplies and Services	30,000	62,021	40,000	Supplies and Services		
0	Third Party Payments	0	0	0	Consultants Fees	30,000	40,000
0	Transfer Payments	0	0	0			
5,888	Total Directly Controllable Expenditure	30,000	62,021	40,000			
0	Income	0	0	0			
5,888	Net Directly Controllable Expenditure/(Income)	30,000	62,021	40,000			
0	Capital Charges	0	0	0			
140	Support Services	200	200	220			
6,028	Total Service Cost/(Surplus)	30,200	62,221	40,220			
	Full Time Equivalent Staff		0.00	0.00			

Major Variances 2017-18 v 2018-19

There are no major variances to report.

Guildford Borough Council Outline Budget 2018-2019

Housing Benefit Management

Financial Information Housing Benefits

Ledger Code HOUBEN

Responsible Officer Steve White - Director of Resources (Tel: 444920)

Financial Services Contact Michele Rogers - Capital, Assets and Treasury Accountant (Tel: 444842)

2016-17 Actual £		2017-18 Estimate £	2017-18 Probable £	2018-19 Estimate £
808,761	Employee Related Expenditure	564,140	638,503	552,940
5,000	Premises Related Expenditure	4,430	4,430	4,700
5,071	Transport Related Expenditure	6,190	4,883	6,810
652,845	Supplies and Services	176,230	623,136	205,800
0	Third Party Payments	0	0	0
33,891,871	Transfer Payments	34,245,300	32,799,034	32,810,000
35,363,548	Total Directly Controllable Expenditure	34,996,290	34,069,986	33,580,250
(35,376,669)	Income	(34,854,980)	(33,895,363)	(33,474,320)
(13,121)	Net Directly Controllable Expenditure/(Income)	141,310	174,623	105,930
0	Capital Charges	0	0	0
224,775	Support Services	206,880	207,150	217,130
211,654	Total Service Cost/(Surplus)	348,190	381,773	323,060
	Full Time Equivalent Staff	17.78	17.78	16.78

Major Variances 2017-18 v 2018-19

Employee related costs have reduced due to the implications of PR000410 however this saving will be spread over all Revenue and Benefits costs centres once the restructure is completed.

Computer Software Licence costs and Postage charges have been increased to reflect expenditure.

There has been some modest reductions in claimant count which may decrease further in 2017-18 as the migration to Universal Credit continues. There will be lower rent rebate costs due to the 1% rent reduction. The majority of expenditure incurred is recovered from the Department of Work and Pensions as part of the annual grant claim.

Major Items

	2017-18 Estimate £	2018-19 Estimate £
Employee Related		
Salaries	540,780	530,720
Transport Related		
Car Leasing	3,050	2,700
Supplies and Services		
Audit Fee	25,000	27,000
Computer Software Licence	75,290	75,290
Consultants (Projects)	12,000	12,000
Postage	26,960	33,420
Printing and Stationery	8,390	8,130
Transfer Payments		
Rent Allowances	20,275,800	19,300,000
Rent Rebates	13,969,500	13,500,000
Income		
Housing Benefit Admin Grant	(436,620)	(406,160)
Overpayment Recovery	(30,000)	(30,000)
Rent Allowances Grant	20,315,800	(19,340,000)
Rent Rebate Grant	14,069,500	(13,670,000)
Support Services		
Accountancy Services Recharge	12,530	13,110
Customer Tech Support Recharge	35,000	31,890
Debtors Section Recharge	21,950	22,760
HR Services Recharge	12,680	13,940
Information Sys Support Recharge	6,350	8,080
Legal Services Recharge	13,830	14,120
Office Services Recharge	11,920	12,140
Public Offices Recharge	40,820	47,050

Financial Information ICT Business Services Team

Ledger Code BUSSVC

Responsible Officer Adrian Hudson - ICT Manager (Tel: 444900)

Financial Services Contact Anna Borowka – Accountancy Technician (Tel: 444829)

2016-17 Actual £		2017-18 Estimate £	2017-18 Probable £	2018-19 Estimate £
477,665	Employee Related Expenditure	601,190	456,295	401,880
100	Premises Related Expenditure	100	138	140
3,683	Transport Related Expenditure	4,190	3,463	0
46,627	Supplies and Services	83,940	56,434	11,630
0	Third Party Payments	0	0	0
0	Transfer Payments	0	0	0
528,075	Total Directly Controllable Expenditure	689,420	516,330	413,650
(608,339)	Income	(793,790)	(794,050)	(502,280)
(80,264)	Net Directly Controllable Expenditure/(Income)	(104,370)	(277,720)	(88,630)
0	Capital Charges	0	0	0
92,701	Support Services	117,760	117,850	68,880
12,437	Total Service Cost/(Surplus)	13,390	(159,870)	(19,750)
	Full Time Equivalent Staff	16.41	16.50	17.21

Major Items	2017-18 Estimate £	2018-19 Estimate £
Employee Related		
Salaries	587,660	394,610
Transport Related		
Car Leasing	20	0
Supplies and Services		
Computer Software Licence	54,800	0
Inspection Fee	5,000	0
IT Renewals	14,930	8,140
Printing and Stationery	1,860	840
Telecomms	1,440	150
Income		
Support Service Recharge	(793,790)	(502,280)
Support Services		
Accountancy Services Recharge	2,280	1,290
Audit Services Recharge	21,320	0
Health and Safety Recharge	2,800	2,380
Human Resources Recharge	10,870	10,050
Information Sys Support Recharge	5,510	3,510
Office Cleaning Recharge	4,890	3,240
Office Services Recharge	11,120	7,680
Paymaster Recharge	10,650	4,400
Performance & Trans Recharge	5,620	4,550
Public Offices Recharge	38,110	29,770

Major Variances 2017-18 v 2018-19

The recent service review resulted in creation of 2 new posts in Customer Service Centre, therefore employee costs have increased.

The support service recharge has increased in line with the cost of the service.

Financial Information ICT Customer Technical Support

Ledger Code CUSTEC

Responsible Officer Adrian Hudson - ICT Manager (Tel: 444900)

Financial Services Contact Anna Borowka – Accountancy Technician (Tel: 444829)

2016-17 Actual £		2017-18 Estimate £	2017-18 Probable £	2018-19 Estimate £	Major Items	2017-18 Estimate £	2018-19 Estimate £
523,974	Employee Related Expenditure	480,390	632,619	0	Employee Related		
1,940	Premises Related Expenditure	1,720	1,720	0	Salaries	470,800	0
8,940	Transport Related Expenditure	8,830	7,904	0	Transport Related		
382,895	Supplies and Services	477,140	421,160	0	Officers Car Leasing	7,260	0
0	Third Party Payments	0	0	0	Supplies and Services		
0	Transfer Payments	0	0	0	Disaster Recovery	17,000	0
917,749	Total Directly Controllable Expenditure	968,080	1,063,403	0	Equipment & Tools	4,000	0
(919,350)	Income	(1,057,360)	(1,057,852)	0	General Subscriptions	6,250	0
(1,601)	Net Directly Controllable Expenditure/(Income)	(89,280)	5,551	0	Government Connect	4,330	0
0	Capital Charges	0	0	0	Infrastructure Maintenance	62,000	0
70,354	Support Services	86,110	86,160	0	IT Renewals	141,970	0
68,753	Total Service Cost/(Surplus)	(3,170)	91,711	0	IT Security	20,000	0
	Full Time Equivalent Staff	9.22	9.21	9.41	Network Links	60,000	0
					Surrey Data Centre	135,000	0
					Telecomms	4,020	0
					Telecomms: Maintenance	19,000	0
					Income		
					Support Service Recharge	(1,057,360)	0
					Support Services		
					Audit Services Recharge	27,160	0
					Business Services Support Recharge	3,520	0
					Customer Service Centre Recharge	2,290	0
					Health and Safety Recharge	1,590	0
					Human Resources Recharge	6,160	0
					Information Sys Support Recharge	3,160	0
					Office Cleaning Recharge	2,740	0
					Office Services Recharge	6,230	0
					Paymaster Recharge	4,090	0
					Performance & Trans Recharge	3,150	0
					Public Offices Recharge	21,350	0

Major Variances 2017-18 v 2018-19

Surrey Data Centre budget has been moved to IT renewals reserve in 2018-19.

Infrastructure maintenance and IT security budgets have changed to reflect the actual expenditure.

Support service recharge has decreased in line with the cost of the service.

Guildford Borough Council Outline Budget 2018-2019

Business Systems Management

Financial Information IT Renewals Revenue Account

Ledger Code ITREV

Responsible Officer Adrian Hudson - ICT Manager (Tel: 444900)

Financial Services Contact Anna Borowka – Accountancy Technician (Tel: 444829)

2016-17 Actual £		2017-18 Estimate £	2017-18 Probable £	2018-19 Estimate £
0	Employee Related Expenditure	0	0	0
0	Premises Related Expenditure	0	0	0
0	Transport Related Expenditure	0	0	0
0	Supplies and Services	0	0	0
0	Third Party Payments	0	0	0
0	Transfer Payments	0	0	0
0	Total Directly Controllable Expenditure	0	0	0
<u>(492,970)</u>	Income	<u>(602,150)</u>	<u>(602,150)</u>	<u>(602,150)</u>
(492,970)	Net Directly Controllable Expenditure/(Income)	(602,150)	(602,150)	(602,150)
487,145	Capital Charges	342,300	342,300	487,150
790	Support Services	770	770	800
(5,035)	Total Service Cost/(Surplus)	(259,080)	(259,080)	(114,200)

Major Items	2017-18 Estimate £	2018-19 Estimate £
Income		
Recharged to Other Services	(602,150)	(602,150)
Capital Charges		
Amortisation of Intangible Fas	244,620	268,400
Depreciation	97,680	218,750
Support Services		
Accountancy Services Recharge	500	530
Asset Register Recharge	270	270

Full Time Equivalent Staff 0.00

Major Variances 2017-18 v 2018-19

Capital charges have increased due to a higher level of projects.

Financial Information Information Systems Team

Ledger Code INFSYS

Responsible Officer Adrian Hudson - ICT Manager (Tel: 444900)

Financial Services Contact Anna Borowka – Accountancy Technician (Tel: 444829)

2016-17 Actual £		2017-18 Estimate £	2017-18 Probable £	2018-19 Estimate £	Major Items	2017-18 Estimate £	2018-19 Estimate £
179,151	Employee Related Expenditure	230,770	202,784	0	Employee Related		
0	Premises Related Expenditure	0	0	0	Salaries	222,640	0
1,219	Transport Related Expenditure	2,090	1,363	0	Supplies and Services		
129,581	Supplies and Services	112,950	125,676	0	Computer Software Licence	45,300	0
0	Third Party Payments	0	0	0	Cryoserver Costs	18,200	0
0	Transfer Payments	0	0	0	IT Renewals	38,130	0
309,951	Total Directly Controllable Expenditure	345,810	329,823	0	Street Name Plates	8,000	0
					Income		
(293,899)	Income	(324,790)	(322,401)	0	Support Service Recharge	(319,300)	0
16,052	Net Directly Controllable Expenditure/(Income)	21,020	7,422	0	Support Services		
					Accountancy Services Recharge	2,080	0
0	Capital Charges	0	0	0	Audit Services Recharge	16,150	0
35,128	Support Services	49,190	48,613	0	Customer Tech Support Recharge	11,690	0
51,180	Total Service Cost/(Surplus)	70,210	56,035	0	Engineering and Transport Recharge	1,070	0
					Human Resources Recharge	2,130	0
	Full Time Equivalent Staff	3.25	3.28	4.25	Office Services Recharge	2,180	0
					Paymaster Recharge	2,080	0
					Public Offices Recharge	7,460	0

Major Variances 2017-18 v 2018-19

A data protection officer growth bid for 2017-18 was not included in the support service recharge for 2017-18. The support service recharge has increased in 2018-19 to reflect the cost of data protection officer and in line with the other costs of the service.

Guildford Borough Council Outline Budget 2018-2019

Payroll and Insurance Management

Financial Information Insurance Revenue Account

Ledger Code INSREV

Responsible Officer Steve White - Director of Resources (Tel: 444920)

Financial Services Contact Christine Davies - Accountancy Technician (Tel: 444840)

2016-17 Actual £		2017-18 Estimate £	2017-18 Probable £	2018-19 Estimate £	Major Items	2017-18 Estimate £	2018-19 Estimate £
0	Employee Related Expenditure	0	0	0	Supplies and Services		
0	Premises Related Expenditure	0	0	0	Consultants Fees	4,750	4,750
0	Transport Related Expenditure	0	0	0	Insurance Claims Paid	63,910	63,910
869,358	Supplies and Services	1,001,860	981,653	1,068,540	Insurance Premiums Paid	921,200	989,880
0	Third Party Payments	0	0	0	Risk Management Initiatives	8,000	8,000
0	Transfer Payments	0	0	0	Income		
869,358	Total Directly Controllable Expenditure	1,001,860	981,653	1,068,540	Insurance Reimbursed	(39,550)	(40,740)
					Recharged to Other Services	(965,840)	(1,028,700)
(915,012)	Income	(1,005,860)	(1,009,902)	(1,069,440)			
(45,654)	Net Directly Controllable Expenditure/(Income)	(4,000)	(28,249)	(900)			
0	Capital Charges	0	0	0			
3,916	Support Services	4,770	4,780	6,530			
(41,738)	Total Service Cost/(Surplus)	770	(23,469)	5,630			
	Full Time Equivalent Staff			0.00			

Major Variances 2017-18 v 2018-19

The estimate includes allowance for increases in insurance premiums in line with market expectations.

Financial Information Management Policy Strategy

Ledger Code G3545

Responsible Officer

Financial Services Contact

2016-17 Actual £		2017-18 Estimate £	2017-18 Probable £	2018-19 Estimate £	Major Items	2017-18 Estimate £	2018-19 Estimate £
0	Employee Related Expenditure	0	0	174,680			
0	Premises Related Expenditure	0	0	0			
0	Transport Related Expenditure	0	0	8,140			
0	Supplies and Services	0	0	90,610			
0	Third Party Payments	0	0	0			
0	Transfer Payments	0	0	0			
0	Total Directly Controllable Expenditure	0	0	273,430			
0	Income	0	0	(284,890)			
0	Net Directly Controllable Expenditure/(Income)	0	0	(11,460)			
0	Capital Charges	0	0	0			
0	Support Services	0	0	20,760			
0	Total Service Cost/(Surplus)	0	0	9,300			

Full Time Equivalent Staff

Major Variances 2017-18 v 2018-19

Financial Information Miscellaneous Items

Ledger Code MISEXE

Responsible Officer Claire Morris - Head of Financial Services (Tel: 444827)

Financial Services Contact Michele Rogers - Capital, Assets and Treasury Accountant (Tel: 444842)

2016-17 Actual £		2017-18 Estimate £	2017-18 Probable £	2018-19 Estimate £	Major Items	2017-18 Estimate £	2018-19 Estimate £
0	Employee Related Expenditure	90,000	90,000	0			
0	Premises Related Expenditure	0	0	0			
0	Transport Related Expenditure	0	0	0			
214	Supplies and Services	(82,340)	136,701	403,480	Supplies and Services		
0	Third Party Payments	0	0	0	Inflation Allowance	200,540	254,040
0	Transfer Payments	0	0	0	IT Renewals	148,440	148,440
					Miscellaneous Expenses	(175,000)	1,000
					Service growth/efficiency allowance	(256,320)	0
214	Total Directly Controllable Expenditure	7,660	226,701	403,480	Income		
					SCC Grant	445,000	0
(33,034)	Income	428,390	(8,229)	(8,550)			
(32,820)	Net Directly Controllable Expenditure/(Income)	436,050	218,472	394,930			
0	Capital Charges	0	0	0			
460	Support Services	350	350	360			
(32,360)	Total Service Cost/(Surplus)	436,400	218,822	395,290			
	Full Time Equivalent Staff			0.00			

Major Variances 2017-18 v 2018-19

The IT renewals charge reflects the anticipated level of capital expenditure from the IT renewals fund, approved as part of the capital programme, for which the relevant service is not known at present.

The efficiency saving in the estimates relating to restructures within the Council being included in the miscellaneous expenses budget until the relevant services are identified.

The service growth/efficiency allowance equates to 20% of the total growth and efficiencies included in the service budgets, to allow for possible non-achievement.

The service accounts include Grant income from Surrey County Council. This service holds a non-receipt allowance.

Guildford Borough Council Outline Budget 2018-2019

Financial Services Management

Financial Information Non Distributed Costs

Ledger Code UNALLO

Responsible Officer Claire Morris - Head of Financial Services (Tel: 444827)

Financial Services Contact Michele Rogers - Capital, Assets and Treasury Accountant (Tel: 444842)

2016-17 Actual £		2017-18 Estimate £	2017-18 Probable £	2018-19 Estimate £	Major Items	2017-18 Estimate £	2018-19 Estimate £
28,000	Employee Related Expenditure	2,294,390	2,294,390	2,294,390	Employee Related		
0	Premises Related Expenditure	0	0	0	Backfunding of Superannuation	2,121,150	2,121,150
0	Transport Related Expenditure	0	0	0	Pension Payments for Added Years	173,240	173,240
0	Supplies and Services	0	0	0			
0	Third Party Payments	0	0	0			
0	Transfer Payments	0	0	0			
28,000	Total Directly Controllable Expenditure	2,294,390	2,294,390	2,294,390			
0	Income	0	0	0			
28,000	Net Directly Controllable Expenditure/(Income)	2,294,390	2,294,390	2,294,390			
0	Capital Charges	0	0	0			
160	Support Services	350	350	360			
28,160	Total Service Cost/(Surplus)	2,294,740	2,294,740	2,294,750			
	Full Time Equivalent Staff		0.00	0.00			

Major Variances 2017-18 v 2018-19

There are no major variances to report.

Financial Information Office Services Team

Ledger Code OFFSVC

Responsible Officer Kevin Handley - Office Services Manager (Tel: 444447)

Financial Services Contact Anna Borowka – Accountancy Technician (Tel: 444829)

2016-17 Actual £		2017-18 Estimate £	2017-18 Probable £	2018-19 Estimate £	Major Items	2017-18 Estimate £	2018-19 Estimate £
488,731	Employee Related Expenditure	444,980	465,060	462,280	Employee Related		
708,829	Premises Related Expenditure	808,110	813,407	896,050	Casual Salaries	7,500	7,650
10,799	Transport Related Expenditure	9,960	9,204	12,380	Salaries	410,400	430,570
370,225	Supplies and Services	329,740	309,425	327,840	Staff Car Parking	13,750	11,000
0	Third Party Payments	0	0	0	Premises Related		
0	Transfer Payments	0	0	0	Biomass	22,000	22,000
1,578,584	Total Directly Controllable Expenditure	1,592,790	1,597,096	1,698,550	General Rates	448,800	465,630
(2,011,332)	Income	(2,006,800)	(1,900,253)	(2,151,700)	Removal of Refuse	14,700	17,730
(432,748)	Net Directly Controllable Expenditure/(Income)	(414,010)	(303,157)	(453,150)	Repairs and Maintenance	148,200	234,770
					Utilities	141,210	121,780
633,236	Capital Charges	309,260	288,451	378,160	Transport Related		
163,508	Support Services	186,220	187,485	195,410	Car Leasing	0	0
363,996	Total Service Cost/(Surplus)	81,470	172,779	120,420	Supplies and Services		
					Central Copiers	30,000	30,000
	Full Time Equivalent Staff	13.32	13.81	13.21	Contract Catering	51,940	36,940
					Equip. Replace/Repair/Test/Lease	16,670	19,350
					External Printing and Design	30,000	30,000
					Furniture	36,000	36,000
					IT Renewals	85,740	85,740
					Maintenance Agreements	8,460	7,300
					Paper & Board	12,000	12,000
					Social Enterprise	10,440	10,440
					Telecomms	6,000	8,500
					Income		
					Rents - Office space	(240,260)	(234,850)
					Rents - Staff Lets	(30,680)	(15,880)
					Support Service Recharge	(1,721,200)	(1,844,810)
					Capital Charges		
					Depreciation	309,260	365,460
					Support Services		
					Accountancy Services Recharge	7,340	7,690
					Asset Development Recharge	23,190	24,680
					Business Services Support Recharge	10,390	7,110

Major Variances 2017-18 v 2018-19

Repairs and maintenance budget for 2018-19 has increased due to planned internal and external maintenance work at The Old Millmead House.

The utilities and catering budget have decreased to reflect the actual costs.

Income from staff lets has decreased as fewer properties will be available to rent.

The depreciation has increased in line with the revaluation and capital expenditures.

Financial Information Operations Technical Services

Ledger Code G3546, G3547, G3548

Responsible Officer

Financial Services Contact

2016-17 Actual £		2017-18 Estimate £	2017-18 Probable £	2018-19 Estimate £	Major Items	2017-18 Estimate £	2018-19 Estimate £
0	Employee Related Expenditure	0	0	704,960			
0	Premises Related Expenditure	0	0	1,830			
0	Transport Related Expenditure	0	0	9,830			
0	Supplies and Services	0	0	413,820			
0	Third Party Payments	0	0	0			
0	Transfer Payments	0	0	0			
0	Total Directly Controllable Expenditure	0	0	1,130,440			
0	Income	0	0	(1,235,470)			
0	Net Directly Controllable Expenditure/(Income)	0	0	(105,030)			
0	Capital Charges	0	0	0			
0	Support Services	0	0	145,350			
0	Total Service Cost/(Surplus)	0	0	40,320			

Full Time Equivalent Staff

Major Variances 2017-18 v 2018-19

Financial Information Portfolio Management

Ledger Code G3549

Responsible Officer

Financial Services Contact

2016-17 Actual £		2017-18 Estimate £	2017-18 Probable £	2018-19 Estimate £	Major Items	2017-18 Estimate £	2018-19 Estimate £
0	Employee Related Expenditure	0	0	168,430			
0	Premises Related Expenditure	0	0	0			
0	Transport Related Expenditure	0	0	7,880			
0	Supplies and Services	0	0	40,160			
0	Third Party Payments	0	0	0			
0	Transfer Payments	0	0	0			
0	Total Directly Controllable Expenditure	0	0	216,470			
0	Income	0	0	(240,930)			
0	Net Directly Controllable Expenditure/(Income)	0	0	(24,460)			
0	Capital Charges	0	0	0			
0	Support Services	0	0	31,150			
0	Total Service Cost/(Surplus)	0	0	6,690			

Full Time Equivalent Staff

Major Variances 2017-18 v 2018-19

Guildford Borough Council Outline Budget 2018-2019

The Village Management

Financial Information The Village

Ledger Code F5602

Responsible Officer Steve White - Director of Resources (Tel: 444920)

Financial Services Contact Emma Parry - Management Accountant (Tel: 444832)

2016-17 Actual £		2017-18 Estimate £	2017-18 Probable £	2018-19 Estimate £	Major Items	2017-18 Estimate £	2018-19 Estimate £
3,432	Employee Related Expenditure	0	45,132	0			
33,561	Premises Related Expenditure	2,000	153,341	0			
341	Transport Related Expenditure	0	0	0			
78,088	Supplies and Services	88,000	226,375	0			
0	Third Party Payments	0	0	0			
0	Transfer Payments	0	0	0			
115,422	Total Directly Controllable Expenditure	90,000	424,848	0			
(11,252)	Income	(408,730)	(37,729)	0			
104,170	Net Directly Controllable Expenditure/(Income)	(318,730)	387,119	0			
724,132	Capital Charges	0	0	0			
0	Support Services	0	0	0			
828,302	Total Service Cost/(Surplus)	(318,730)	387,119	0			

Full Time Equivalent Staff

Major Variances 2017-18 v 2018-19

There is no further budget for The Village as it is now closed.

Guildford Borough Council Outline Budget 2018-2019

Web Programme Management

Financial Information Website

Ledger Code WEB

Responsible Officer Jenifer Davis - Web Programme Manager (Tel: 444020)

Financial Services Contact Anna Borowka – Accountancy Technician (Tel: 444829)

2016-17 Actual £		2017-18 Estimate £	2017-18 Probable £	2018-19 Estimate £	Major Items	2017-18 Estimate £	2018-19 Estimate £
186,604	Employee Related Expenditure	139,550	147,404	147,990	Employee Related		
0	Premises Related Expenditure	0	0	0	Salaries	135,850	144,620
377	Transport Related Expenditure	200	225	200	Supplies and Services		
94,129	Supplies and Services	82,240	75,213	81,040	IT Renewals	12,690	12,690
0	Third Party Payments	0	0	0	Web Site Mtce Costs	9,700	9,700
0	Transfer Payments	0	0	0	Website Development & Costs	23,000	23,000
281,110	Total Directly Controllable Expenditure	221,990	222,842	229,230	Website Hosting Costs	34,740	34,740
					Support Services		
0	Income	0	0	0	Audit Services Recharge	8,410	7,460
281,110	Net Directly Controllable Expenditure/(Income)	221,990	222,842	229,230	Business Services Support Recharge	1,000	960
					Customer Tech Support Recharge	2,690	2,450
0	Capital Charges	0	0	0	Human Resources Recharge	1,960	2,270
33,424	Support Services	29,990	30,020	31,050	Information Sys Support Recharge	1,020	1,300
314,534	Total Service Cost/(Surplus)	251,980	252,862	260,280	Legal Services Recharge	1,060	1,080
					Office Services Recharge	1,850	1,890
	Full Time Equivalent Staff	2.76	3.00	2.76	Performance & Trans Recharge	930	1,030
					Public Offices Recharge	6,340	7,300

Major Variances 2017-18 v 2018-19

There are no major variances to report.