

**GUILDFORD BOROUGH COUNCIL
GENERAL FUND OUTLINE BUDGET BOOK 2019-20**

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CHIEF FINANCE OFFICER'S STATUTORY REPORT

GENERAL FUND BUDGET BOOK 2019-20

Introduction

- 1.1 The Local Government Act 2003 requires the Chief Finance Officer to report on the robustness of the estimates and adequacy of proposed financial reserves. The report below provides a strategic overview of the Council's financial position before making specific considerations on the 2019-20 budget. The report covers the Council's General Fund, Housing revenue Account (HRA) and Capital and Investment Strategy.

Strategic Overview

Local Government Funding

- 2.1 The overall financial climate continues to be severe and is expected to remain so for a number of years. Local Government will continue to play its part in helping to address the national funding deficit, and each Council will be required to contribute accordingly by continuing to deliver services with fewer resources.
- 2.2 Since 2013-14, the Council has experienced a reduction in government grants and has taken on significant responsibilities in relation to council tax benefits and business rates (explained below). Both these changes placed more resource demands on the Council and increased risks. The Business Rates Retention Scheme (BRRS) moved local government funding away from formula grant to a combination of retained business rates and revenue support grant. Since then the revenue support grant has been withdrawn and 2019-20 is the second year that the Council will receive no revenue support grant funding from Government. The Council is now reliant on Council Tax, retained Business Rates, New Homes Bonus and locally raised fees and charges as its core funding streams. Changes in these funding streams are considered in section 3.
- 2.3 The Aumun Budget announced in October 2018 confirmed the abolition of the Housing Revenue Account borrowing cap, meaning that the Council's HRA will now be subject to the requirements set out in the CIPFA prudential code. The removal of the cap is the biggest change to HRA capital financing since 2011 and will enable the Council to invest further in affordable housing development. The impact of this change has been considered in both the HRA and the capital and investment strategy reports. Other Budget 2018 announcements that may benefit or impact Guildford Borough Council were:
- additional funding for social care, some of which will come to Guildford Borough Council through the disabled facilities grant, which allows the Council to facilitate the adaptations to property and home aids to keep people independent in their own homes
 - additional funding to support the transition of benefit claimants from housing benefit to Universal Credit
 - a 'future high streets fund' to support access to high streets and their redevelopment
 - increase in the Housing Infrastructure Fund
 - further business rates reliefs for small retail properties and public lavatories
- 2.4 In addition, Budget 2018 announced some background information to the 2019 Spending Review (SR2019); the government published forward projections that indicate a reduction in public sector net borrowing from 1.4% of GDP in 2019-20 to 0.8% of GDP by 2023-24. It was anticipated that the government would announce

outline departmental control totals for SR2019 as part of the 2018 autumn budget, however it has only released aggregate budgets split between the NHS and all other departmental spending. The figures that were released show that outside of the NHS, average departmental cash budgets will increase by 8.4% over the period 2019-20 to 2023-24, which is roughly in line with the inflation increase over the same period. Therefore we anticipate that local government will not see any real term increase in funding over the period 2019-20 to 2023-24.

- 2.5 The announcement of the provisional local government finance settlement (LGFS) for 2019-20 on 13 December 2018 was in line with expectations following the council's acceptance of the multi-year settlement and the LGFS technical consultation issued in July 2018. The announcement confirmed the removal of the 'negative RSG' (or additional business rates tariff as it was officially known) that had been included within the multi-year settlement for 2019-20. As a result, Guildford Borough Council will not have to pay an additional business rate tariff of £674,000 to the government in 2019-20. The LGFS also announced that £180 million of additional funding from the national business rates levy/safety net account was being returned to local government. The Council's share of that funding was £44,000.
- 2.6 As part of the LGFS, The Council learned that the Surrey bid to be a pilot area for 75% business rates retention in 2019-20 had been unsuccessful. This means the current 2018-19 Surrey wide 100% business rate retention pilot, will cease on 31st March 2018 and the Council will fall back to the 50% BRRS for 2019-20.

Localisation of Business rates, Revenue Support Grant and New Homes Bonus

- 3.1 From 2013-14 local authorities have retained a proportion of their collected Business Rates, based on central shares (a proportion returned to the Government) and local shares (retained by the authority). As an incentive, the Government allows local authorities to retain a proportion of any increase in business rates collected because of increased growth. Under the standard scheme, the Council will benefit by 25p in the £1 on any net growth but will be liable for 50p in the £1 on any net reduction.
- 3.2 As stated above, the draft LGFS for 2019-20, was issued on 13 December 2018. The 2019-20 LGFS is the final year of the multi-year settlement outlined in 2016-17. The figures provided by the government are in the table below:

	2016-17	2017-18 ¹	2018-19 ¹	2019-20 ¹
Settlement Funding Assessment	3.8	3.1	2.8	2.9
of which:				
Revenue Support Grant	1.1	0.3	0.0	0.0
Baseline Funding Level	2.7	2.7	2.8	2.9
Tariff/Top-Up ²	-28.3	-30.2	-22.3	-31.3
2017-18 Tariff and Top-up reconciliation			0.5	
Safety Net Threshold	2.5	2.5	2.7	2.7
Levy Rate (p in £)	0.5	0.5	0.0	0.5

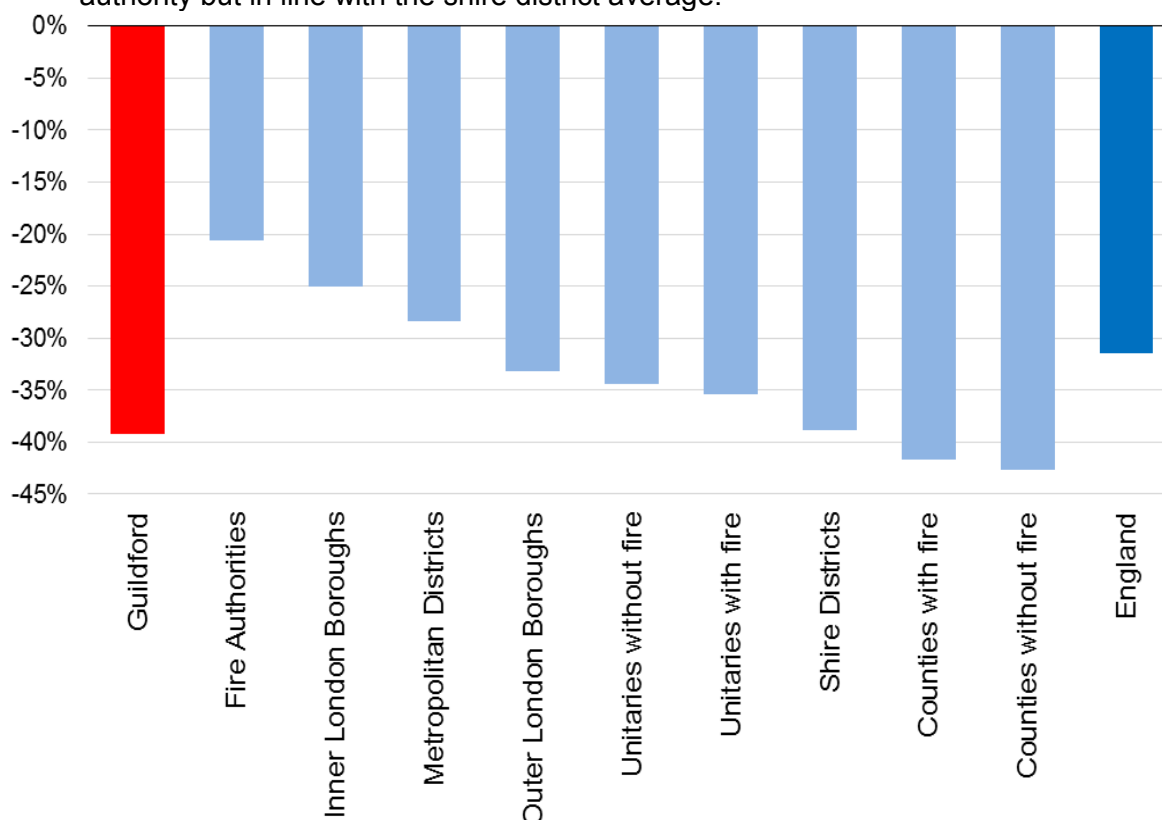
¹ In 2017-18 and 2018-19 tariffs and top-ups have been recalculated to reflect the adjustment for the 2017-18 business rates revaluation. In 2018-19 the figures were adjusted for the 100% business rates retention pilot.

- 3.3 For 2019-20, Guildford's settlement funding assessment (SFA) reduction is 2.3%, which is lower than the national average reduction for shire districts. However, due to the variable nature of the business rates element of local authority funding, the draft settlement no longer sets the absolute funding level for local authorities, but gives a baseline funding level. The actual level of funding the Council receives will depend on the business rate income for the year, any section 31 grants and whether the Council is part of a business rate pilot or pool. At the start of the year, we estimate the business rate income, but the actual amount is unknown until after the

year ends. For 2019-20, we estimate our net business rate income will be a 14% reduction from our 2018-19 income, this is predominantly due to not being part of a business rate retention pilot or pool in 2019-20. The table below shows the volatility of our net business rate income over the multi-year settlement period along with the proportion of total business rates collected.

Year	Actual 2016-17 £million	Actual 2017-18 £million	Estimate 2018-19 £million	Estimate 2019-20 £million
GBC Share of Business Rate Income (NNDR1/3)	33.1	35.2	26.1	35.7
S31 Grant	0.5	1.1	1.4	2.2
Business rate tariff	-28.3	-29.7	-22.3	-31.3
Levy / Safety Net payment	-0.9	0	0	-1.3
Pilot or pooling gain	0	0.5	0.8	0
Net BRRS Income	4.4	7.1	6.1	5.3
Total Business Rates Collected	84.4	88.1	91.1	89.2
% Business Rates Retained	5.2%	8.0%	6.7%	5.9%

3.4 The graph below shows the cumulative changes in SFA over the multi-year settlement period and the comparative reduction in central government support for Guildford in relation to the average of other local authorities. Our local government advisors, LGFutures, who are able to benchmark data across different local authority classes nationally, produce this graph. It shows that the cumulative reduction in Guildford's SFA over the multi-year settlement has been more than other classes of authority but in line with the shire district average.



3.5 Over the multi-year settlement, the revenue support grant (RSG) element of the SFA has reduced by 100%. Since 2018-19, the Council no longer receives RSG from Government. The RSG reduction has affected Guildford and other Surrey Councils more severely due to the way the government changed the mechanism of distributing grant in 2016-17. Rather than all local authorities receiving the same percentage

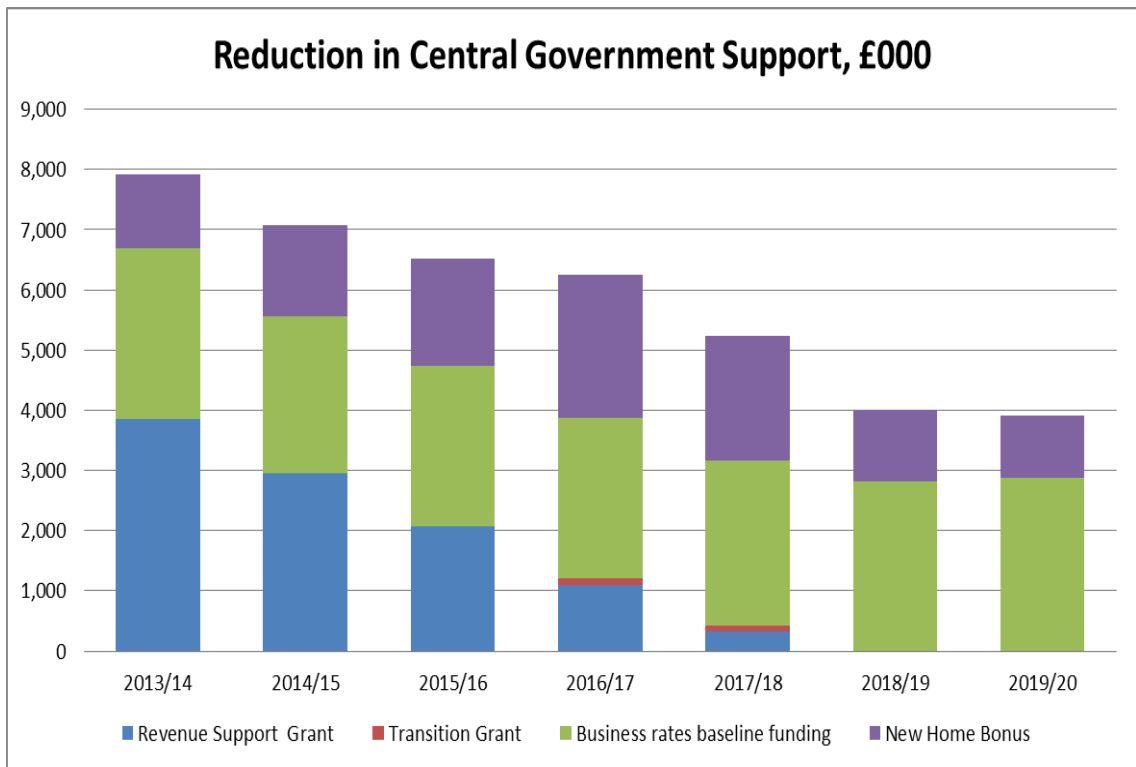
reduction in RSG funding, the government now takes into account the amount that can be raised locally from Council Tax, thereby increasing the reduction in RSG funding for higher tax base authorities such as Guildford (in terms of the ratio of council tax income to SFA). Due to the unanticipated impact of changing the mechanism on the medium term financial plans of local authorities in 2016-17 and 2017-18, the government introduced a transition grant of £102,000 per annum for 2016-17 and 2017-18 to delay the implementation of the changes, however, the transition grant has now ceased.

- 3.6 The Council's new homes bonus (NHB) in 2019-20 has reduced by £161,000 or 13% from 2018-19. This is despite an increase in the number of properties added to the Council tax system in the year. The reduction is due to the implementation of changes to the NHB allocations introduced in 2017-18, which mean that award of NHB is only made if growth exceeds a 0.4% baseline. As the funding is only guaranteed for 4 years, it will fall out of the budget in the future.

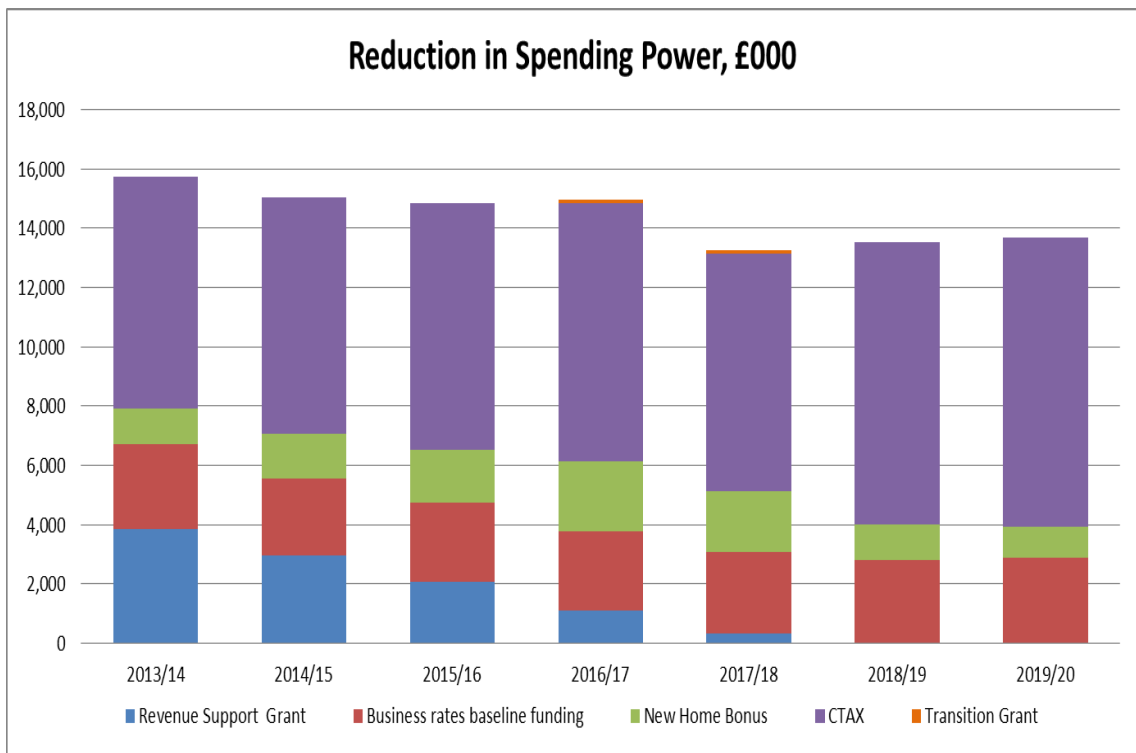
Changes in Government Support

- 4.1 Taken together, the settlement funding assessment (business rates and RSG) and new homes bonus (NHB) are the key elements of central government support the Council receives. In total, the three elements have reduced by 2% (£96,000) since 2018-19; this represents a cumulative reduction of 50% since 2013-14. When comparing local authorities in the local government finance settlement the government uses a term spending power, this includes the council tax that the government expects the Council to raise and some specific grants. The government states that Guildford's spending power has reduced by 1% between 2018-19 and 2019-20 however, I feel that this does not properly reflect the true reduction in central government support.
- 4.2 The proposal set out in the LGFS is that by the end of the Parliament (ie, April 2020), local government will retain 75% of business rate revenues (it currently keeps 50%), however, the system of top-up and tariffs, which re-distributes revenues between local authorities nationally, will be retained. Whilst the system retains the redistribution mechanism, 75% of the business rates will not be retained locally by the Council. As the table in paragraph 3.3 shows, the actual retention of business rates locally is around 5%.
- 4.3 The LGFS shows that Council's core spending power¹ reduced by 5.9% over the multi-year settlement period. However, within this government have assumed a level of council tax base increase for 2019-20 which is in excess of the Council's own estimates. As a result, our own estimate of the reduction in spending power over the multi-year settlement period to 2019-20 is 8% which is £1.2 million in cash terms. The majority of the reduction fell on the RSG which, since 2018-19, the Council no longer receives. The cumulative reduction in SFA over the multi-year settlement period was 39% or £1.8 million in cash terms.
- 4.4 The chart below shows the change in Central Government funding since 2013-14. The overall cumulative reduction in central government support since 2013-14 was £3.9 million in cash terms (50% of our funding).

¹ Core spending power for Guildford comprises: SFA (RSG and retained Business Rates), Council Tax income and new homes bonus



4.5 The comparative graph showing the Council’s estimate of the reduction in our spending power (which includes council tax) and the cumulative impact since 2013-14 is shown in the chart below.



Fair Funding Review, Business Rates Retention (BRR) and Surrey Pilot

- 4.6 During the last two years, the government have consulted on local government funding reform with a view to introducing a new system with effect from 1st April 2020. The consultations have had two elements:
- a. a Fair Funding Review and
 - b. Business Rates Reform (implementation of 75% business rates retention)
- 4.7 The Council has responded to the consultations issued so far and will continue to respond to current and future consultations. The government issued the third set of consultations on 13 December 2018 and the deadline for response is 21 February 2019. The fair funding review will set the baseline need to spend for the implementation of the new 75% BRR system in 2020. I am currently evaluating the proposals and will discuss the impact and the Council's response with the Lead Councillor for Finance.
- 4.8 Initial review of the latest fair funding consultation identifies that the Council's level of funding in future will be driven by a formula based on population with an area cost adjustment to reflect the cost of providing services in different parts of the Country. A population based cost driver is felt to be the most common and accurate driver of cost incurred by Shire District Council's across all services. In terms of resources, the government has indicated that it will assess the ability of each Council to raise income using an indicative Council Tax calculation which will assess the council tax base at a point in time (adjusted for non-discretionary discounts and exemptions) multiplied by a notional council tax rate. The consultation sets out that the government is minded not to take sales, fees and charges into account when calculating relative resources but has indicated that it might take surplus car parking income into account. The Council's SFA from 2020 onwards will be the difference between its relative need to spend and its relative resources. The SFA will then represent the amount of business rates the Council can keep under the 75% BRR System.
- 4.9 Review of the latest business rates consultation confirms that there will be a full reset of the business rates system in 2020 and thus all growth within the business rates system that has been retained by the authority since 2013 will be lost. The government has also proposed an alternative BRRS to the one that had been previously proposed which we will need to evaluate the advantages and disadvantages of.

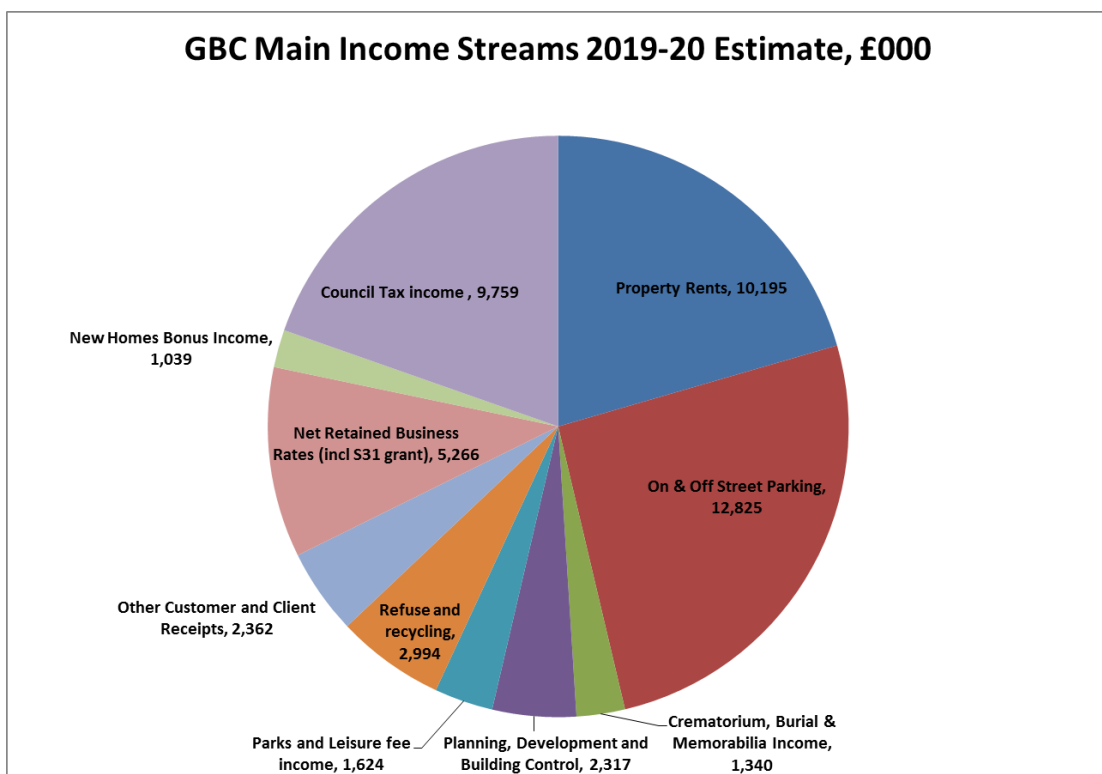
New Homes Bonus

- 4.10 As outlined in paragraph 3.6 the new homes bonus allocation for 2019-20 is a reduction of £161,000 or 13% from 2018-19. This is despite an increase in the number of properties added to the Council tax system in the year. The government have set a national limit on the amount of new homes bonus that can be paid nationally of £900 million and implemented a number of changes to the scheme to enable allocations to fit within the national limit. In particular, the government introduced a deadweight percentage and previously reduced the period of time the bonus is payable for, to 4 years
- 4.11 Guildford Borough Council submitted its new Local Plan to the planning inspector in December 2017 and underwent the local plan examination in the Summer of 2018. Following the public examination, the inspector indicated that the plan was substantially sound subject to modifications which were consulted on in the Autumn of 2018. The Council expects to adopt its local plan in March 2019 following a further round of public hearings in February 2019 with the Inspector.

- 4.12 Whilst the local plan suggests an increase in housing in the borough, we do not expect any significant increase in the New Homes Bonus (NHB) in the medium and long term. This is because the Government have set the national limit on NHB allocations as £900 million and it is likely the allocation will further reduce if the government does not meet its national austerity targets. Therefore, the bonus is likely to be subject to on-going reform to keep within the national allocation.
- 4.13 Our budget and medium term financial plan assumes that any increase in NHB is transferred to reserves to finance one off short to medium term revenue projects or capital projects in line with the New Homes Bonus Policy adopted by the Council in February 2016 and therefore does not affect the council tax calculation or the budget gap identified below. This is because NHB funding is currently only available for 4 years and so it would not be prudent to rely on the income as a permanent source of finance to fund on-going revenue expenditure.

General Fund Main Income Streams

- 4.14 As a result of the reduction in the level of government grant support and switch to retention of business rates, the Council is becoming increasingly reliant on its locally raised income. Risk awareness and management of local income risks will become increasingly important over the medium term period to ensure the on-going financial sustainability of the Council. A graph showing the main sources of income, which the Council uses to fund services, is set out below. Parking income which represents 26% of the council’s income is the largest income stream, this is followed by property rent which represents 21% of our income. Council tax is the third largest income stream at 20% whilst net retained business rates represents 11% of the Council’s income.



Economic Outlook

- 5.1 The economic situation continues to pose a risk. As the government's austerity measures impact on residents, then our income streams could be affected.
- 5.2 Interest earnings will not form a significant source of income to the Council due to decreasing investment balances over the medium term and continued low interest rates. The Council will still continue to hold investments. The preservation of our capital whilst maximising our income is of paramount importance when managing the investments.
- 5.3 Interest payable on debt will start to feature as a significant cost to the Council over the medium term. In managing our debt portfolio we aim to strike a balance between securing low interest costs and achieving cost certainty over the period for which the borrowing is required.
- 5.4 The adoption of the Capital and Investment Strategy is designed to mitigate these risks.
- 5.5 The Council is aware of the significant pressure that continuing austerity and increasing demand for services is placing on the NHS and social care authorities. There is a significant lack of resources to properly fund social care, which is placing a significant strain on our local NHS partners and Surrey County Council (SCC). As these bodies focus their attention on providing statutory services, there will be an impact on the preventative services, which Guildford Borough Council receives funding from SCC to provide. Currently the Council receives £1.5 million of funding from SCC to provide a range of services, all of which could be at risk in future.

Guildford Borough Council Medium Term Financial Plan

Corporate Plan

- 6.1 The Council's Corporate Plan was developed for the 5-year period April 2018 to March 2023 and includes bold ambitions for service delivery for the future. The budget for 2019-20 includes projects proposed as part of the 2018-2023 corporate plan. Many of the priorities within the plan involve significant investment in services, infrastructure and housing to deliver the outcomes.
- 6.2 A new capital and investment strategy has been developed with the aims of realising the Council's Corporate Plan, raising the quality of life for residents and improving the long term financial planning process. The capital strategy demonstrates that the Council takes capital expenditure and investment decisions in line with the corporate plan and takes account of stewardship, value for money, prudence, sustainability and affordability in the decision making process. The first five years of the capital strategy are the capital programme. The capital programme (both general fund and HRA) is significant and includes potential investment in key projects to support our corporate plan such as:-
 - Investment in new affordable housing at various sites such as Guildford Park, Bright Hill, Ladymead, Apple Tree Pub (Park Barn), Slyfield and various infill sites
 - Increased investment in acquiring land and property for affordable housing development
 - HRA property regeneration and intensification
 - Investment in residential accommodation for rent (through the Council's subsidiary company, North Downs Housing Ltd)
 - Regeneration of North Street
 - Potential regeneration of Council owned sites in the town centre e.g., Bedford road / cinema area

- Slyfield regeneration and internal estate road
- Provision of a new railway station at Guildford West (Park Barn)
- Investment in additional car park capacity in the town centre
- Investment in transport infrastructure & sustainable transport routes (town centre, west guildford & cycling)
- Westfield Road / Moorfield Road (Slyfield) resurfacing
- Redevelopment of Midleton Industrial Estate
- Infrastructure improvements to the A331/A31 and A331/A323 junctions (blackwater valley bypass)
- Contributions to improved disability access at Ash Vale railway station
- New Walnut Bridge
- Rebuilding the crematorium
- Introduction of a bicycle sharing scheme in the town centre
- Producing a masterplan for stoke park
- Investment in the museum
- Investment in the ICT of the Council
- Investment in protecting the Council's parks and commons from unauthorised encampments

6.3 The capital and investment strategy splits the capital programme between 'income generating and redevelopment/ economic growth schemes' which will be required to meet a target level of return to proceed and 'essential schemes' that are necessary to maintain the Council's assets and deliver services. To ensure the affordability of the capital programme, we have suggested a limit on the total number of essential schemes that can be undertaken in any one year to ensure that the revenue implications of the schemes can be afforded by the Council's general fund revenue account. The income generating and redevelopment / economic development schemes are anticipated to provide a net overall increase in income or reduction in cost to the Council's general fund revenue budget and therefore positively contribute towards the Council's future financial sustainability.

6.4 To finance the capital strategy, a variety of funding sources, such as capital receipts, capital reserves, revenue contributions, S106 contributions and borrowing will be required. Unless the Council is able to generate capital receipts it will need to borrow from its own internal resources, or the market. Any borrowing will have a direct impact on the revenue budget, as there is a requirement to charge a minimum revenue provision (MRP) for the use of borrowing as well as interest payments. The impact of MRP is included within the general fund revenue budget. Whilst the 5-year capital programme is ambitious, the capital strategy assumes that there will be some capital receipts or revenue income arising, particularly from the redevelopment schemes that will offset some of the expenditure in the long-term.

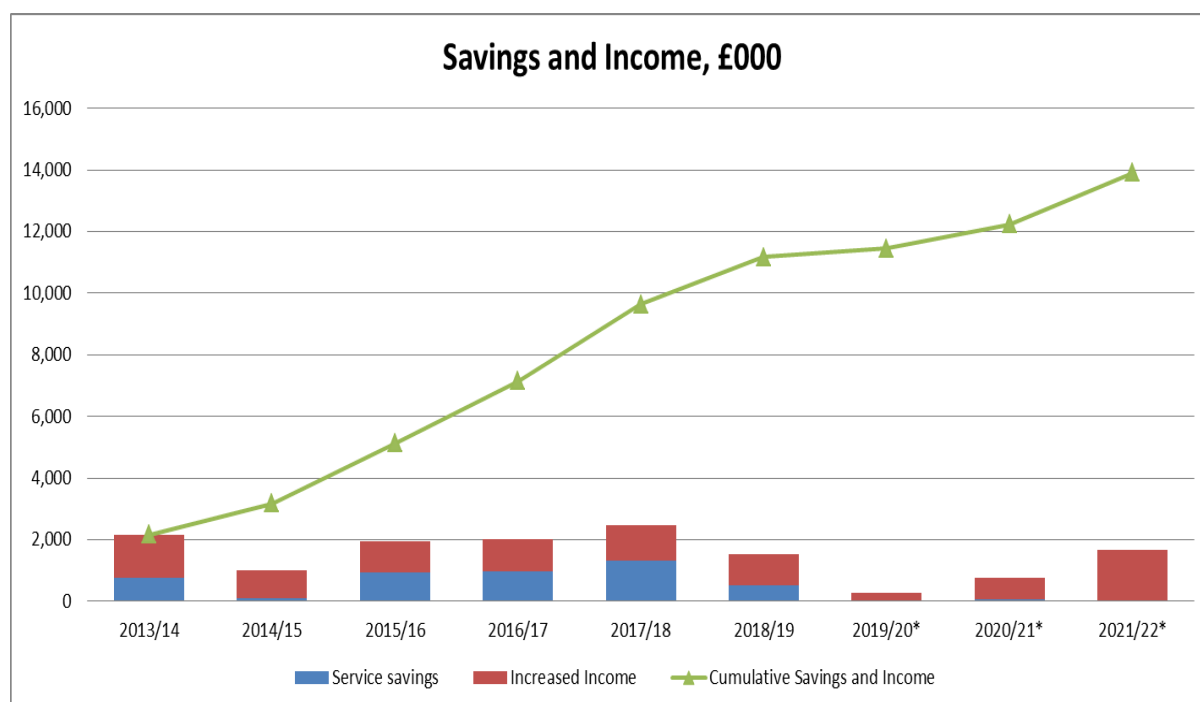
General Fund Savings and Income

7.1 As part of the drive to continue to deliver services with fewer resources, the Council is undertaking a transformation programme to remodel services, achieve savings and increase income to achieve a sustainable financial future. Since 2013-14, the Council has generated a total of £4.5 million in savings and £6.6 million in additional income.

7.2 The budget assumes a further £161,000 savings and £2.5 million additional income can be achieved between 2019-20 to 2021-22, which were identified from the business planning process undertaken in 2017-18 and 2018-19. The additional income mainly relates to income to be generated from capital schemes that are

included within the Council's capital programme and scheduled for delivery within the medium term period.

7.3 The graph below summarises the savings and additional income achieved since 2013-14.



General Fund Medium Term Financial Strategy

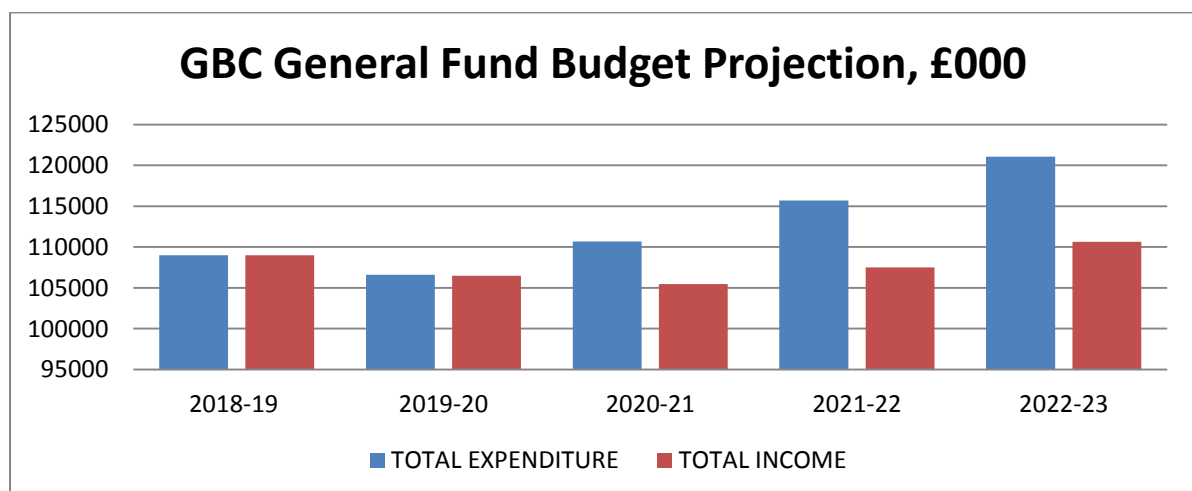
- 8.1 The medium term financial strategy (MTFS) and new capital and investment strategy provide a framework within which we will prepare annual spending plans. In essence, it sets a framework for our spending plans and use of resources over the medium term, ensuring that we have a sustainable financial future.
- 8.2 We have reworked the financial projections to 2022-23 at a summary level, but many of the assumptions (for example, interest rate movements and MRP) could in reality be significantly different.
- 8.3 Officers prepared the medium term figures using the assumptions in the table below. The Executive approved the assumptions at its meeting on 17 July 2018. These assumptions are for outline planning purposes only and have been reviewed and updated throughout the budget process. Assumptions which have changed from the July Executive report are shown in *Italics*. They will be subject to further review and update before detailed estimates are prepared for each financial year.

	2019-20	2020-21	2021-22	2022-23	Benchmark
General Inflation	2.0%	2.0%	2.0%	2.0%	CPI
Payroll	2.0%	2.0%	2.0%	2.0%	AWE (PS)
Income	3.0%	3.0%	3.0%	3.0%	RPI
Council Tax increase	£5 (approx 3.3%)	1.9%	1.9%	1.9%	CPI

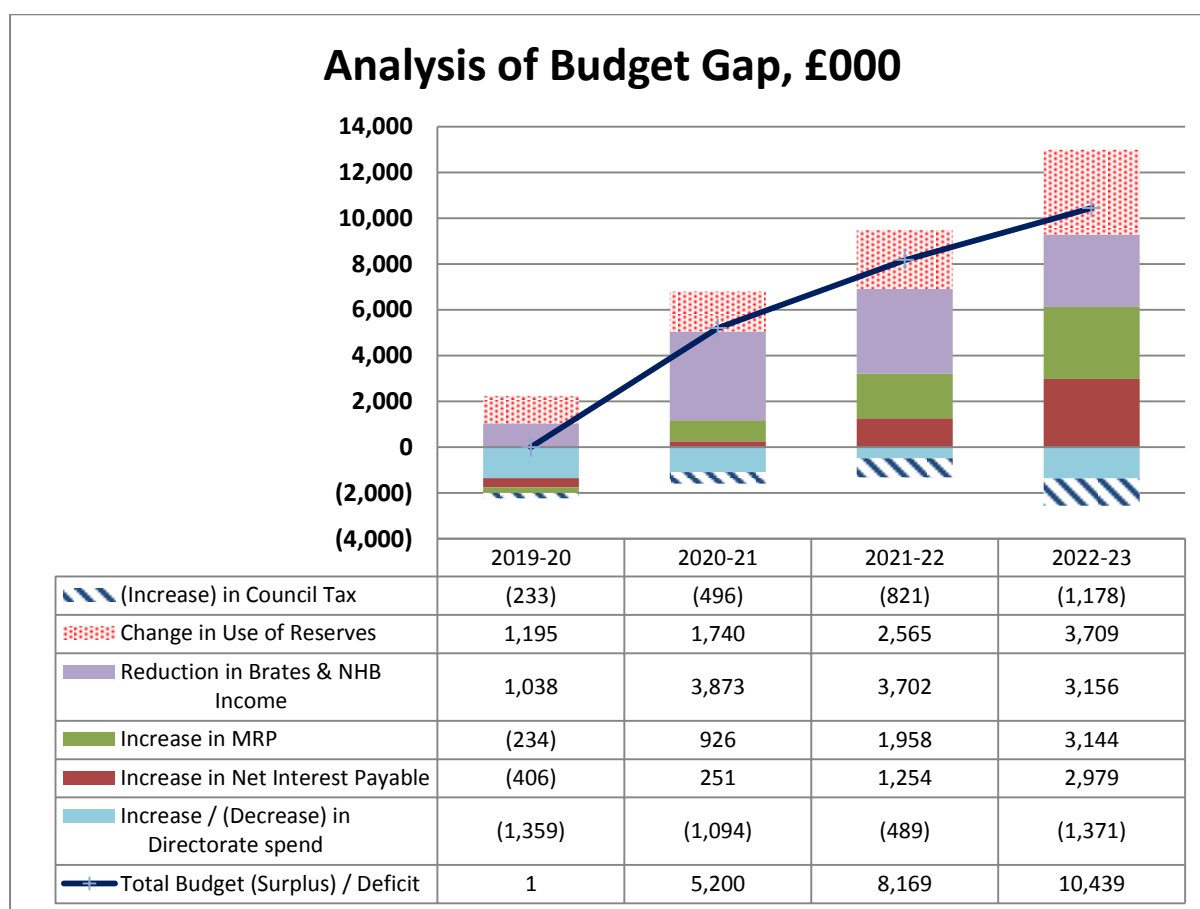
Business Rates Inflation	3%	2%	2%	2%	RPI until 2020, CPI after 2020
Impact of the fair funding review and business rates reform	£0	£0.6 million	£1.2 million	£1.9 million	Local estimate
Council Tax Base Increase	-0.5%	0.73%	0.73%	1.27%	Planning applications and local plan forecast
New Homes Bonus	£1.0 million	£1.0 million	£1.8 million	£2.9 million	Planning applications and local plan forecast
Housing Rents	1% reduction	2% increase	2% increase	2% increase	Government Guidance until 2020 then CPI
Average Weighted Investment Returns	1.48	1.49	1.63	1.64	Target % above BoE Base rate as per TMSS

8.4 Approved capital project expenditure and a percentage of provisional capital expenditure is built into the cash flow projections. The statutory MRP relating to the capital-financing requirement (the underlying need to borrow) has been built in with reference to the life of the assets involved, in accordance with the MRP policy within the Capital Strategy.

8.5 Given these assumptions, our projections show that there is a significant gap between projected income and expenditure over the period 2020-21 to 2022-23 as demonstrated below.



- 8.6 We estimate that the funding gap totals approximately £10.4 million over the plan period (to 2022-23). However, sensitivity analysis shows this could be within the range £6 million to £14 million.
- 8.7 A budget gap of £5.2 million is currently projected for 2020-21. The gap arises due to
- a projected £3.4 million decrease in net retained business rates following the fair funding review and business rate reform,
 - the removal of £1 million New Homes Bonus and £958,000 business rate levy funding from the Council's base budget on the basis that the funding streams are not certain post april 2020
- 8.8 The principal causes of the budget gap over the medium term are follows:



- 8.9 Councillors and Senior Officers are acutely aware of the need to retain a firm grasp on controlling expenditure, efficiency programmes and budget monitoring.
- 8.10 As outlined in paragraph 7.2, the medium term budget gap already assumes that further savings and additional income identified in previous year business planning exercises can be achieved. There is a risk that if the savings and income proposals are not achieved then the budget gap will be higher.
- 8.11 For some years, the Council has identified a gap between available resources and projected expenditure over the medium term. During 2018-19, to address the shortfall, the Managing Director, in consultation with the Leader of the Council, launched the Future Guildford Transformation Programme. The review is a detailed cross-organisational review of business processes, systems and operating structures. The Future Guildford Blueprint has been produced which identifies a

detailed action plan, investment in ICT, business process re-engineering, additional income generating activity and implementation costs necessary to balance the Council's budget in the medium term. Council will consider a separate report on Future Guildford at its meeting on 26 February 2019.

Housing Revenue Account (HRA)

- 8.12 The HRA business plan and budget report sets out the changing legislative framework within which we operate the council's HRA. There have been significant changes during 2018-19 to government policy such as:
- Removal of the HRA borrowing cap and application of the CIPFA prudential code for the HRA
 - Reversion to an index linked (CPI) rent setting policy from April 2020
 - Removal of the proposal to force Council's to sell high value council houses.
- 8.13 Since HRA self financing in 2012, the Council has maintained a policy of not repaying its HRA debt. This has enabled significant surplus to be accumulated on the HRA which have been transferred to earmarked reserves to finance new build affordable housing and on-going investment in existing housing stock. In addition, the Council ring fences all capital receipts from the sale of council houses under the right to buy (RTB) scheme for re-investment into new build affordable housing and regeneration.
- 8.14 The Council has ambitions to significantly expand its HRA capital programme across a range of sites. The decision to remove the HRA borrowing cap, along with the use of RTB receipts and HRA earmarked reserves offers the Council substantial capacity to deliver new homes across its 30-year business plan.

Robustness of Estimates

- 9.1 The budget process was started in July 2018 and the inflation assumptions outlined in paragraph 8.3 above were used in the preparation of the 2019-20 estimates outlined in the budget report.
- 9.2 Staffing costs have been included based on the Full Time Equivalents (FTEs) included within the establishment and charged to the General Fund (approximately 720).
- 9.3 A composite loss allowance of 1.5% has been assumed for the council tax base.
- 9.4 The effects of the capital programmes have been taken into account both in the revenue budget and in predicting cash flow for investment purposes. For the purposes of calculating interest on balances, the average base rate has been assumed to be 1.17%. The impact of longer-term investments made in order to protect the Council's investment income means that an average rate for in-house investments of 1.38% has been assumed and a weighted average return of 3.73% has been assumed on externally managed investments. Interest rate predictions remain extremely uncertain.
- 9.5 Service level risk assessments are in place for major areas. The corporate risks are included in the corporate risk register, whilst service risk registers are available on the intranet along with comprehensive guidance about how to identify and score risks. We complete a financial risk register, which is reported as **Appendix 6**. This outlines the main financial risks the Council will face in terms of operating within its budget for 2019-20. In addition to assessing the risks, as set out in paragraph 8.6,

we carry out a sensitivity analysis of the budget gap against changes in the key assumptions.

- 9.6 The Joint Executive Advisory Board (at its meetings on 21 November 2018) and the Executive (at its meeting on 27 November 2018) considered the outline budget in detail. The Joint EAB will consider the Capital and Investment Strategy report and the Housing Revenue Account Budget at its meeting on 10 January 2019 and Executive will consider the reports on 22 January 2019. As part of the Joint EAB review, the capital and HRA bids for funding have been reviewed and assessed for alignment with the corporate plan.

Financial Resilience and the adequacy of reserves and balances

- 10.1 During 2018-19, the Chartered Institute of Public Finance and Accountancy (CIPFA) produced a financial resilience index in response to concerns within the local government sector and central government about the financial resilience of some local authorities following the significant funding reductions incurred by the sector since 2013-14.
- 10.2 The financial resilience index shows how the Council compares to other similar authorities across a basket of financial indicators based on its 2017-18 accounts. Guildford compares well on the analysis to other authorities with the majority of indicators showing that the Council is at low risk of financial stress. Key determinants of the Council's position are its comparatively high level of reserves, a low reliance on government grant, and a high reliance on council tax, net retained business rates and other locally raised revenue to finance expenditure on delivery of services. The CIPFA financial resilience index is shown below.

Guildford

	Min	Authority	Max
Reserves Depletion Time	0.00	100.00	100.00
Level of Reserves	16.6%	300.0%	300.0%
Change in Reserves	-100.0%	52.7%	360.8%
Unallocated Reserves	0.0%	32.0%	300.0%
Earmarked Reserves	6.4%	300.0%	300.0%
Change in Unallocated Reserves	-84.5%	36.4%	400.5%
Change in Earmarked Reserves	-63.2%	54.3%	1946.3%
Grants to Expenditure Ratio	0.0%	2.7%	24.8%
Council Tax Requirement / Net Revenue Expenditure	37.0%	91.7%	100.0%
Retained Income from Rate Retention / Net Expenditure	2.1%	55.6%	100.0%

Auditors VfM Assessment

Unqualified

- 10.3 In addition to the CIPFA financial resilience indicators, as part of the capital and investment strategy we have introduced a series of local indicators which look at:
- Gearing ratio (total debt / total assets)
 - Total debt as a % of long term assets
 - Ratio of equity by net revenue expenditure
 - Un-ringfenced reserves as a % of net revenue expenditure
 - Working capital as a % of net revenue expenditure
 - Short term liability pressure (short term liabilities as a % of total liabilities)
 - Total investments as a % of net revenue expenditure
 - Investment property as a % of net revenue expenditure

Other indicators have also been proposed by government. The indicators will be included in the statement of accounts, the capital and investment strategy and the Council's financial monitoring reports.

10.4 The indicators currently show that the council is in a healthy financial position and its gearing ratio is projected to remain between 35% and 46% over the medium term period.

10.5 The value of General Fund revenue reserves, as at 1 April 2018 was £45.6 million. The estimated value of all revenue reserves over the plan period is:

Reserve	Actual 2017-18 Balance £ million	Projected 2018-19 Balance £ million	Projected 2019-20 Balance £ million
General Fund Reserves (working balance)	3.7	3.7	3.7
Housing Revenue Account (HRA) Reserve	2.5	2.5	2.5
Earmarked GF Reserves	41.9	38.6	39.1
Split between reserves held for:-			
• Risk management	20.9	17.4	16.7
• Specific service purposes	15.6	15.8	17.0
• SPA developer Contributions	5.4	5.4	5.4
Earmarked HRA Reserves	83.7	80.4	75.5
Usable Capital Receipts Reserve (General)	0	0	0
Usable Capital Receipts Reserve (housing related)	24.1	15.7	6.4
Total Usable Reserves	156.1	141.0	127.2

10.6 The earmarked GF revenue reserves include some earmarked reserves held for specific purposes (for example, Insurance) and SPA contributions. The service specific reserves and SPA contributions would need to be replaced if used to support the general budget. This approach, which enables the Council to even out the impact of significant costs, is considered prudent.

10.7 The earmarked HRA revenue reserves and usable capital receipts reserves are substantial, which as described in paragraphs 8.12 to 8.14, affords the Council significant finance for its existing HRA capital programme and offers an opportunity to significantly expand its housing development and regeneration programme.

10.8 The General Fund revenue balance (working balance) is maintained at £3.75 million, and the HRA working balance is maintained at £2.5 million which are considered adequate levels.

Budget risks

11.1 The Council faces many risks to the successful delivery of a balanced budget. The Financial Risk Register at **Appendix 4** quantifies the risks and demonstrates that the general reserves and those held for risk management purposes are adequate to cover the risks. The major risks are explained in more detail below.

11.2 **National economic volatility.** Particular consideration will need to be given to the following in the budget proposals:

- Loss of rental income on investment properties

- Loss of interest from investments arising from bank base rates remaining at a low level for longer than expected
 - Increase in housing benefit claimants and bad debts
 - Potential increase in homelessness
 - Loss of income from Fees and Charges, particularly parking
- 11.3 **Delivery of savings and income.** The Council has embarked on transformation programme to deliver savings and income generation required to balance the budget over the medium term. If the programme is not be delivered on target it will affect the Council's ability to contain expenditure within budget in year, thus potentially reducing reserves and will increase the budget gap in future years of the medium term financial plan.
- 11.4 **Regeneration.** The Council is likely to promote regeneration of parts of the town centre where we are a landowner, in order to promote better use of our assets and better transportation links. All will necessitate the identification and acceptance of an appropriate level of risk and return. There are three major capital regeneration schemes during the medium term budget period; North Street, Slyfield and parts of the town centre along the river corridor. These schemes are schemes that only happen once in a generation and we would not normally expect the Council's on-going capital programme to include schemes of this size under normal operating cycles. Taking these schemes forward will have significant financial risks for the Council but are expected to deliver significant benefits in terms of housing, economic growth and potential income for the Council. Officers are currently looking at alternative legal structures and delivery mechanisms to help us manage those risks. In particular, Slyfield Area Regeneration Scheme will carry significant financial risk to the Council. The scheme is likely to require the Council to undertake significant upfront investment and the time lag between the investment and the eventual sale of properties will be a number of years. The Council will seek to understand the level of risk and mitigate wherever possible.
- 11.5 **Capital Programme.** As a consequence of the corporate plan, the Council has an ambitious capital programme, in order to invest in the Borough, and Council services, to deliver the targets within the corporate plan. The decision on how each individual scheme is funded will be taken as part of a further, more detailed, business case for each scheme, than that submitted as part of the bids included within the capital programme report.
- 11.6 The capital programme for 2019-20 to 2023-24 shows the Council has an underlying need to borrow of £333 million. The revenue impact of borrowing includes:
- borrowing costs
 - interest
 - on-going operating costs and
 - where known, income associated with each scheme.
- 11.7 The revenue implications of the capital programme are included within the Council's general fund revenue budget and contribute towards its medium term financial plan budget gap.
- 11.8 As stated in sections 6 and 10 and paragraph 11.5 the impact of each individual scheme on the new indicators, limits, targets and financial sustainability of the Council will be reported to the Council's Executive prior to approval of each scheme.
- 11.9 To meet its medium to long-term financial commitments, the Council will need to generate further capital receipts, transformation efficiencies, additional revenue income and capital grant income and contributions.

- 11.16 **Business rates retention scheme.** There continues to be volatility in our business rate income due to voids, appeals, revaluations and bad debts. This uncertainty makes it difficult to accurately budget for business rate income and close monitoring through the year is crucial to identify any shortfalls at an early stage. If a large business chose to close or relocate away from Guildford, it would adversely affect our income.
- 11.17 In setting the business rate multiplier for 2019-20, the Government has taken into account the estimated value of appeals it anticipates following the 2017 revaluation exercise. History shows that government have consistently underestimated the level of appeals following a revaluation exercise. If appeals are higher than government estimates, this will result in a loss of business rate income for the Council. The risk of volatility in income due to appeals will increasingly fall on the Council post 2020 under the proposal for local government to keep 75% of business rates.
- 11.18 As outlined in Paragraph 4.7 to 4.9, the government are proposing to introduce significant changes to local government finance on 1st April 2020 which adds considerable uncertainty in projecting the medium term financial position for the Council. I expect that the Council's settlement funding assessment will be reduced by government as part of the fair funding review, as government will look to re-allocate resources into high demand services such as social care and will continue to expect local authorities to contribute towards meeting national austerity targets. This is likely to mean that the baseline need to spend for the Council will reduce and the tariff payable by the Council under the business rates retention scheme could increase from 2020 onwards. In addition, on implementation of business rate reform in 2020 all previous business rate growth which the Council has benefitted from since 2013-14 will be lost as part of 'resetting' the business rate baseline. The impact of increasing the tariff adjustment is that Guildford will retain less business rates locally than it does now. The Council currently keeps approximately 5% of the business rates collected.
- 11.19 **Surrey County Council.** The Council is aware of the significant financial pressure faced by our partner, Surrey County Council (SCC) because of demand and cost pressures within the social care system. The financial sustainability of the social care system is a nationally recognised problem however, the impact it is having at a local level within Surrey is severe. Guildford Borough Council currently receives approximately £1.9 million of funding from SCC for various services such as waste and community care and further funding of £250,000 within the HRA for supported and sheltered housing. There is a significant risk that this funding will cease, if not in 2019-20, then in future years of the medium term financial plan as SCC looks to deliver its unprecedented scale of service transformation.
- 11.20 **'Brexit'.** In June 2016, following a referendum, the United Kingdom (UK) voted to leave the European Union (EU). In autumn 2018, the government negotiated the terms of a withdrawal agreement, a transitional agreement and issued heads of terms for the UK's future relationship with the EU. However so far, there is a significant risk that the UK parliament does not accept the deal and the UK therefore leaves the EU without any 'deal'. The financial consequences of leaving the EU without a deal pose a significant risk to the UK economy, in particular the need for, and length of, any further government spending reductions pose a significant risk to the medium term financial plan of the Council. In addition, the Council is increasingly reliant on EU migrant workers for the delivery of services, particularly waste collection. The impact of Brexit on our work force, potential agency costs and other risks are currently being assessed. The overview and scrutiny committee of the Council will be reviewing the impact of Brexit in the coming months.

Conclusion

- 12.1 The Council faces many challenges over the medium term. We have an exciting and ambitious corporate plan and will continue to have a high demand for some of our services, particularly relating to welfare and environmental services. Continued significant reductions in Government funding mean that we have a gap between projected expenditure and funding that we will have to address and which we intend to address through our future guildford transformation programme.
- 12.2 The Council starts the 2019-20 financial year in a good financial position, we have a strong balance sheet, with a high asset base, significant level of reserves, good diversity in our income streams, significant level of liquidity and a reasonable gearing ratio. However in order to maintain our strong financial position and financial stability into the future the Council needs to ensure that it pushes forward with the future guildford transformation project to deliver the efficiencies necessary to balance our budget in the medium term.

Claire Morris, BEng (Hons), FCPFA, Cert IPSFR
Director of Finance and Chief Finance Officer

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Medium Term Financial Strategy 2019/20 to 2022/23

General Fund Revenue

1. The detailed budget will be prepared with an allowance for a pay award, but with no allowance for general inflation unless there is a contractual agreement. Each year, members will determine a guideline increase for fees and charges.
2. To conduct a business planning exercise to direct resources to meet council priorities, as set out in the council's corporate plan, and to only consider bids for investment in services that contribute to achieving the Council's strategic priorities set out in the corporate plan.
3. To produce an outline budget for a rolling 4 year period.
4. To develop the council's transformation programme 'Future Guildford', to ensure a package of measures is available to balance the budget over the medium term, ensure a long term sustainable financial future for the council and sound financial governance. The transformation programme will include:

Efficiencies, Savings & Service Transformation	Income Generation or Commercialisation
Recruitment and Retention – train our own: greater use of apprenticeships, trainee schemes and social enterprises in service delivery	Commercialisation – review of fees and charges and other income generation opportunities across the Council
Implementation of the 'Future Guildford' organisational model incorporating customer service improvements, digitalisation & automation of services	Rationalisation of and investment in the Council's property assets, in particular its industrial estates to increase utilisation, promote economic development, and increase both rental and business rates income
Review of procurement of services and commissioned spend	Undertake major regeneration projects and economic development projects to generate an increase in business rates, capital receipts and revenue rental income
Project Aspire: Promote and build capacity within the community to support themselves through voluntary and community groups: reducing reliance on the Council	Grow North Downs Housing Ltd (the Council's wholly owned housing company) to increase the provision of homes of all tenures in the borough

5. To develop an income generation strategy and corporate charging policy to review and consolidate the different service level charging policies, and conduct a rolling detailed review of all fees and charges, to ensure that those who can pay the full cost a service do so.
6. Supplementary estimates will only be approved in exceptional circumstances; we will firstly seek to identify savings as a means of meeting additional costs or bids for additional expenditure and then look to utilise virements if we cannot find savings.

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Medium Term Financial Strategy 2019/20 to 2022/23

7. A working balance, currently £3.75 million, will be retained and will be assessed for reasonableness on a regular basis as part of the final accounts process.
8. All items of expenditure, even if funded by a grant from a third party must have an approved capital or revenue budget. Where a specific grant is received, the expenditure must be approved; any under spending is returned to the general reserve and not left as a contingency in the service budget.
9. Any under spending on grants will be treated as an under spend and not carried forward for spending in the following year unless the grant has a specific condition attached to it.
10. To spend the New Homes Bonus grant and specific earmarked reserves to pump prime investment in strategic regeneration and infrastructure projects as set out in the Council's Corporate Plan and in accordance with the Council's New Homes Bonus Policy adopted by the Council at its meeting on 10 February 2016.
11. To utilise the Council's invest to save earmarked reserve to pump prime any investment required under the Council's transformation programme to achieve savings. The Council will also investigate the flexible use of capital receipts should the resources available in the invest to save reserve be insufficient to pump prime investment.
12. To use the Business Rates equalisation earmarked reserves to mitigate the volatility of the business rates retention system on the Council's general fund budget and to pump prime investment in strategic regeneration and infrastructure projects as set out in the Council's corporate plan.
13. To commit to joint or match funding infrastructure, regeneration and housing development projects with partners such as EM3 Local Enterprise Partnership, Surrey County Council, National Rail and Highways England where those projects contribute to the achievement of the Council's strategic priorities as set out in the Corporate Plan.
14. To transfer the majority of any underspend achieved at the end of each financial year to a combination of the invest to save earmarked reserve, the budget pressures earmarked reserve and capital schemes reserves to offset future service growth pressures and pump prime transformation and regeneration projects.
15. To undertake a financial risk analysis of the budget and ensure that appropriate reserves are maintained to cover identified risks.
16. To utilise any additional income from a rise in Council tax to finance the impact of essential capital schemes to maintain service delivery or deliver infrastructure improvements to the Borough.

Capital

17. The Council will prepare a combined capital and investment strategy to bring together its financial and non-financial investments and align them to the Council's strategic objectives as set out in the Council's corporate plan. The capital and investment strategy will set out a vision which includes the impact of some of our long term strategic projects.
18. Alongside the Capital and Investment Strategy, a single capital programme will be prepared each year over a 5 year rolling period as part of the detailed budget process,

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Medium Term Financial Strategy 2019/20 to 2022/23

so that the impact of capital investment decisions will be considered as part of the revenue budget process and medium to long term financial plan.

19. The five year capital programme will include both approved and provisional schemes so that we can clearly see the impact of our future capital requirements on the revenue budget. It will also distinguish between essential schemes to maintain service delivery and infrastructure improvements and investment schemes in service development, economic development, and regeneration.
20. We will review each year how the capital programme is to be financed in relation to capital receipts, revenue or earmarked reserves.
21. The council will consider whether it is appropriate to borrow to fund large capital schemes: in doing so it will consider the impact on the budget and the cost of early repayment.
22. In planning our capital expenditure we will only take account of future capital receipts where there is a reasonable degree of certainty about their receipt.
23. The Council will conduct a rolling review of its assets under its Asset Management Framework and identify and dispose of operational assets that may be surplus to requirements to raise capital receipts for re-investment in essential capital schemes to maintain service delivery.
24. The Council will review the performance of its investment property assets in line with its Asset Management Framework and seek to identify any under-performing assets for improvement or disposal. Capital receipts achieved on disposal of investment property assets will be recycled to finance replacement investment property assets or the Council's capital investment programme.
25. The Council will consider the option of discounting general fund land disposals to facilitate marginally viable regeneration projects as part of the business case for individual projects.

Housing

26. The Council will utilise its housing reserves to fund new build affordable housing schemes and regeneration projects that include an element of affordable housing.
27. The Council will consider the option of discounting Housing land disposals to facilitate marginally viable regeneration projects as part of the business case for individual projects.
28. The Council will consider providing capital grant funding to appropriate affordable housing schemes.

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Movement in General Fund net budget - detail

The table below shows the budget movement analysed across the elements of the budget

	2018-19 net budget	Inflation & other adjustments	Unavoidable adjustments & commitments	Net effect of interest rate & cash flow movements	Investment in Services	Efficiency savings	Reduced/Increased income	Business Rates Retention Scheme	Revenue effects of financing capital expenditure	Transfers to reserves	Non-specific government grants	2019-20 net budget
	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000
Directorate												
Community Services	(805)	189	303				(317)				(166)	(796)
Planning and Regeneration	5,973	83	(2,804)				10				(15)	3,247
Environment	13,163	375	(2,072)				(341)					11,125
Managing Director	50	38	1,138				(424)					802
Finance	7,513	189	(3,248)				2,158					6,612
Total directorate level	25,894	874	(6,683)	-	-	-	1,086	-	-	-	(181)	20,990
Depreciation (contra to service unit budgets)	(11,622)		3,611									(8,011)
Directorate level excl depreciation	14,272	874	(3,072)	-	-	-	1,086	-	-	-	(181)	12,979
External Interest	(678)			(199)								(877)
Interest payment to Housing Revenue Account	804			(206)								598
Minimum Revenue Provision	1,201								(235)			966
<i>Revenue Contributions to Capital Outlay (RCCO)</i>												
Met from: Reserves	861								2,131			2,992
Total before transfers to and from reserves	16,460	874	(3,072)	(405)	-	-	1,086	-	1,896	-	(181)	16,658
Transfers to and from reserves	305									(3,541)		(3,236)
Total after transfers to and from reserves	16,765	874	(3,072)	(405)	-	-	1,086	-	1,896	(3,541)	(181)	13,422
Business Rates Retention Scheme payments												
Business rates tariff payment to Surrey Pilot	22,269							9,064				31,333
Business rates tariff payment to MHCLG	(476)							1,750				1,274
Business rates levy	-											-
Business rates - payment/(receipt) to/from pool	(352)							352				-
Non specific government grants												
s31 grant re BRR scheme	(1,413)										(456)	(1,869)
Transition grant	-											-
New Homes Bonus	(1,201)										162	(1,039)
GUILDFORD BOROUGH COUNCIL NET BUDGET	35,592	874	(3,072)	(405)	-	-	1,086	11,166	1,896	(3,541)	(475)	43,121

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Actual 2017-18 £	GENERAL FUND SUMMARY	Estimate 2018-19 £	Estimate 2019-20 £	Projection 2020-21 £	Projection 2021-22 £	Projection 2022-23 £
	Directorates - Net Expenditure					
5,730,610	Community Services	6,566,430	(795,580)	(68,130)	203,540	171,220
3,660,491	Corporate Services	4,182,470	0			
(64,620)	Development	0	0			
0	Planning and Regeneration	(940,790)	3,247,260	3,324,010	3,403,150	3,484,850
10,228,910	Environment	12,541,840	11,125,160	10,107,110	10,078,470	9,724,160
(152,784)	Managing Director	(720,960)	801,740	1,079,210	1,083,180	1,087,400
1,683,406	Resources	0	0			
0	Finance	4,265,080	6,611,420	6,737,030	6,860,910	6,983,340
21,086,013	<i>Total Directorate Level</i>	25,894,070	20,990,000	21,179,230	21,629,250	21,450,970
0	Future Growth / Savings bids to be allocated to services	0	0	10,000	165,000	(539,000)
21,086,013	<i>Total Directorate Level [incl. growth and savings]</i>	25,894,070	20,990,000	21,189,230	21,794,250	20,911,970
(11,858,453)	Depreciation (contra to directorate budgets)	(11,622,280)	(8,011,160)	(8,011,160)	(8,011,160)	(8,011,160)
9,227,560	<i>Directorate level excluding depreciation</i>	14,271,790	12,978,840	13,178,070	13,783,090	12,900,810
(1,594,679)	External interest (receivable)/payable (net)	(677,696)	(877,355)	(175,000)	807,000	2,496,000
384,198	Interest payable to Housing Revenue Account	804,490	598,260	553,000	574,000	610,000
573,852	Minimum Revenue Provision	1,200,643	966,280	2,127,000	3,159,000	4,345,000
(18,174)	Revenue income from sale of assets	0	0	0	0	0
	Revenue Contributions to Capital Outlay (RCCO)					
1,000,000	Met from: Capital Schemes reserve	0	0	0	0	0
1,204,102	Other reserves	862,000	2,992,000	537,000	537,000	537,000
0	General Fund	0	0	0	0	0
10,776,859	Total before transfers to and from reserves	16,461,227	16,658,025	16,220,070	18,860,090	20,888,810
	Transfers to and from reserves					
	Capital Schemes reserve					
(1,000,000)	Funding of Revenue Contribution to Capital Outlay	0	0		0	0
120,000	Contribution in year	0	0	0	0	0
(733,838)	Budget Pressures Reserve	(975,227)	(200,000)	0	0	0
2,499,270	Business Rates Equalisation reserve	2,097,217	(2,345,206)	0	0	0
250,532	Car Park Maintenance reserve	(999,580)	(1,003,790)	463,000	476,000	489,000
32,500	Election Costs reserve	62,500	62,500	63,000	63,000	63,000

**GUILDFORD BOROUGH COUNCIL
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Actual 2017-18	GENERAL FUND SUMMARY	Estimate 2018-19	Estimate 2019-20	Projection 2020-21	Projection 2021-22	Projection 2022-23
£		£	£	£	£	£
12,138	Insurance reserve	(5,630)	(530)	124,000	124,000	124,000
48,007	IT Renewals reserve	227,880	(534,290)	543,000	543,000	543,000
(285,948)	Invest to Save reserve	155,450	814,079	196,000	250,000	250,000
(193,496)	Local Authority Business Growth Incentive reserve	0	0	0	0	0
37,815	New Homes Bonus reserve	(269,969)	8,646	1,063,000	1,810,000	2,932,000
55,613	On Street Parking reserve	46,190	(239,780)	(237,000)	(233,000)	(230,000)
1,577,983	Pensions Reserve (Statutory)	0	0	0	0	0
0	Recycling Reserve	0	0	0	0	0
(65,050)	Spectrum reserve	181,510	185,140	189,000	193,000	196,000
4,065,723	Other reserves	(215,630)	17,510	(34,000)	(31,000)	(28,000)
17,198,108	Total after transfers to and from reserves	16,765,938	13,422,304	18,590,070	22,055,090	25,227,810
	Business Rates Retention Scheme payments					
29,737,627	Business Rates tariff payment into Surrey Pilot	22,269,018	31,332,993	33,428,000	34,097,000	34,779,000
0	Business Rates tariff payment to MHCLG	(475,774)	0			
0	Business Rates - levy payment to MHCLG	0	1,274,000	0	0	0
(475,758)	Business Rates - Levy Payment to Surrey - Croydon pool	0	0	0	0	0
	Business Rates - Pilot gain from Surrey Pilot Pool	(351,982)	0	0	0	0
	Non specific government grants					
(1,183,169)	s31 grant re BRR scheme	(1,413,309)	(1,825,148)	0	0	0
(20,232)	s31 grant re Council Tax		0	0	0	0
0	Reduction to SFA following fair funding review		0	479,000	1,114,000	1,749,000
(101,789)	Transition grant / additional BRRS tariff		0	153,000	153,000	153,000
(20,103)	Other government grant		(44,208)	0	0	0
(2,075,466)	New Homes Bonus grant	(1,200,586)	(1,039,201)	(1,063,000)	(1,810,000)	(2,932,000)
43,059,218	GUILDFORD BOROUGH COUNCIL NET BUDGET	35,593,305	43,120,740	51,587,070	55,609,090	58,976,810
1,576,106	Parish Council Precepts	1,631,985	1,740,697	1,690,000	1,690,000	1,690,000
44,635,324	TOTAL NET BUDGET	37,225,290	44,861,437	53,277,070	57,299,090	60,666,810
(35,250,674)	Business Rates - retained income	(26,159,016)	(34,941,330)	(36,365,000)	(37,093,000)	(37,834,000)
(319,407)	Revenue support grant	0	0	0	0	0
654,015	Collection Fund (surplus)/deficit - Business Rates	52,958	1,493,170	0	0	0
(120,602)	Collection Fund (surplus)/deficit - Council Tax	38,032	85,997	0	0	0
9,598,656	COUNCIL TAX REQUIREMENT	11,157,264	11,499,274	16,912,070	20,206,090	22,832,810

**GUILDFORD BOROUGH COUNCIL
GENERAL FUND BUDGET BOOK 2019-20**

Actual 2017-18 £	GENERAL FUND SUMMARY	Estimate 2018-19 £	Estimate 2019-20 £	Projection 2020-21 £	Projection 2021-22 £	Projection 2022-23 £
8,022,550	Council tax requirement excluding Parish Precepts	9,525,279	9,758,577	15,222,070	18,516,090	21,142,810
	Tax base	57,099.15	56,795.35	57,210	57,935	58,786
	Band D Tax (Borough Only)	166.82	171.82	266.07	319.60	359.66
	% Increase		3.00%	-50.85%	20.12%	12.53%
	Band D Tax (incl Parishes)		202.47	295.61	348.77	388.40
	Target £5 p.a.		3.00%	1.95%	1.95%	1.95%
	Council tax @ target increase		171.82	175.17	178.59	182.07
	Borough Council demand for target tax rise (£5)		9,758,577	10,021,480	10,346,370	10,703,140
	Current demand		9,758,577	15,222,070	18,516,090	21,142,810
	Cumulative Budget Gap		(0)	5,201,000	8,170,000	10,440,000
	In year budget gap		(0)	5,201,000	2,969,000	2,270,000

**GUILDFORD BOROUGH COUNCIL
GENERAL FUND BUDGET BOOK 2019-20**

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**GUILDFORD BOROUGH COUNCIL
GENERAL FUND BUDGET BOOK 2019-20**

2019-20 Estimate		2020-21 Adjusted Projection	2021-22 Adjusted Projection	2022-23 Adjusted Projection
<i>General Fund</i>				
31,956,490	GFUND EMPLO Employee Related Expenditure	33,063,440	33,938,980	34,844,120
31,956,490	Net Expenditure, (Income)	33,063,440	33,938,980	34,844,120
9,183,010	GFUND PREMIS Premises Related Expenditure	9,280,180	9,376,480	9,429,950
9,183,010	Net Expenditure, (Income)	9,280,180	9,376,480	9,429,950
5,243,130	GFUND TRANS Transport Related Expenditure	5,309,810	5,388,630	5,469,820
5,243,130	Net Expenditure, (Income)	5,309,810	5,388,630	5,469,820
17,480,320	GFUND SUPPLI Supplies and Services	17,022,690	17,055,920	17,119,690
17,480,320	Net Expenditure, (Income)	17,022,690	17,055,920	17,119,690
9,183,040	GFUND SUPPO Support Services	9,457,630	9,736,020	10,026,400
9,183,040	Net Expenditure, (Income)	9,457,630	9,736,020	10,026,400
8,011,160	GFUND CAPITA Capital Financing Costs	8,011,160	8,011,160	8,011,160
8,011,160	Net Expenditure, (Income)	8,011,160	8,011,160	8,011,160
30,380,000	GFUND TRANS Transfer Payments	30,380,000	30,380,000	30,380,000
30,380,000	Net Expenditure, (Income)	30,380,000	30,380,000	30,380,000
111,437,150	Expenditure Total	112,524,910	113,887,190	115,281,140
(90,447,150)	GFUND INCOM Income	(91,345,680)	(92,257,940)	(93,830,170)
(90,447,150)	Net Expenditure, (Income)	(91,345,680)	(92,257,940)	(93,830,170)
(90,447,150)	Income Total	(91,345,680)	(92,257,940)	(93,830,170)
20,990,000	<i>General Fund Total</i>	21,179,230	21,629,250	21,450,970

2019-20
Estimate

20,990,000 *Report Total*

2020-21
Adjusted
Projection

21,179,230

2021-22
Adjusted
Projection

21,629,250

2022-23
Adjusted
Projection

21,450,970

**GUILDFORD BOROUGH COUNCIL
GENERAL FUND BUDGET BOOK 2019-20**

2019-20 Estimate				2020-21 Adjusted Projection	2021-22 Adjusted Projection	2022-23 Adjusted Projection
<i>General Fund</i>						
28,881,960	GFUND	DIREMP	Direct Employee Expenses	29,714,230	30,588,680	31,492,570
0	GFUND	EMPPR	Employee Related Provisions	0	0	0
3,074,530	GFUND	INDEMP	Indirect Employee Expenses	3,349,210	3,350,300	3,351,550
31,956,490	Net Expenditure, (Income)			33,063,440	33,938,980	34,844,120
578,900	GFUND	BUILDE	Building Operation Expenses	594,090	609,740	625,860
193,370	GFUND	CLEANI	Cleaning & Domestic Supplies	193,370	193,370	193,370
0	GFUND	CRC	Crc Allowances	0	0	0
105,000	GFUND	E5000	Spa Endowment Exp.	105,000	105,000	105,000
0	GFUND	E5016	S106 Grange Rd 09p1036	0	0	0
1,833,400	GFUND	ENERG	Energy Costs	1,832,100	1,832,100	1,832,100
2,040	GFUND	FIXTUR	Fixtures & Fittings	2,040	2,040	2,040
343,700	GFUND	GROUN	Grounds Maintenance	343,700	343,700	343,700
258,930	GFUND	INSURA	Premises Insurance	258,930	258,930	258,930
0	GFUND	PREMP	Premises Related Provisions	0	0	0
2,940,900	GFUND	RATES	Rates	3,020,250	3,100,060	3,133,230
153,050	GFUND	RENTS	Rents	153,050	153,050	153,050
2,678,500	GFUND	REPAIR	Repairs, Alterations & Mntce	2,682,430	2,683,270	2,687,450
95,220	GFUND	WATER	Water	95,220	95,220	95,220
9,183,010	Net Expenditure, (Income)			9,280,180	9,376,480	9,429,950
222,070	GFUND	CARALL	Car Allowances	222,070	222,070	222,070
390,310	GFUND	CONTR	Contract Hire	390,360	390,410	390,460
1,476,720	GFUND	DIRTRA	Direct Transport Costs	1,476,720	1,476,720	1,476,720
2,559,170	GFUND	POOL	Transport Recharges	2,625,800	2,704,570	2,785,710
259,480	GFUND	PUBLIC	Public Transport	259,480	259,480	259,480
335,380	GFUND	TRANIN	Transport Insurance	335,380	335,380	335,380

2019-20 Estimate				2020-21 Adjusted Projection	2021-22 Adjusted Projection	2022-23 Adjusted Projection
	General Fund					
5,243,130	Net Expenditure, (Income)			5,309,810	5,388,630	5,469,820
215,550	GFUND	CATERI	Catering Expenses	215,550	215,550	215,550
93,060	GFUND	CLOTHI	Clothing Expenses	93,060	93,060	93,060
1,623,260	GFUND	COMMS	Communication & Computing	1,623,380	1,623,530	1,623,680
1,538,340	GFUND	EXPEN	General Expenses	1,551,850	1,565,760	1,580,090
2,051,890	GFUND	GRANT	Grants & Subscriptions	2,056,670	2,051,870	2,056,670
1,114,270	GFUND	MISCEX	Miscellaneous Expenses	996,310	842,990	859,730
567,770	GFUND	PRINTI	Printing Expenses	573,920	580,260	586,820
2,649,410	GFUND	RESOU	Equipment, Furniture & Materia	2,609,130	2,629,240	2,649,740
6,441,460	GFUND	SERVIC	Service Related Expenditure	6,107,510	6,103,350	6,119,040
1,185,310	GFUND	SUPLP	Supplies Related Provisions	1,195,310	1,350,310	1,335,310
17,480,320	Net Expenditure, (Income)			17,022,690	17,055,920	17,119,690
994,510	GFUND	CORP	Corporate Services	1,024,310	1,055,060	1,086,620
1,601,860	GFUND	FINANC	Finance	1,649,400	1,698,420	1,748,890
888,450	GFUND	HR	Human Resources	914,630	941,510	969,230
1,582,550	GFUND	IT	Information Technology	1,629,660	1,677,910	1,727,610
973,520	GFUND	LEGAL	Legal Services	1,002,680	1,032,730	1,063,710
2,806,980	GFUND	PMOA	Property Mngt, Office Accm	2,891,130	2,973,830	3,062,990
109,550	GFUND	PROCU	Procurement Services	112,740	116,020	119,350
225,620	GFUND	TRANS	Transport Functions	233,080	240,540	248,000
9,183,040	Net Expenditure, (Income)			9,457,630	9,736,020	10,026,400
8,011,160	GFUND	CAPITE	Capital Items	8,011,160	8,011,160	8,011,160
8,011,160	Net Expenditure, (Income)			8,011,160	8,011,160	8,011,160
30,380,000	GFUND	HBENE	Housing Benefits	30,380,000	30,380,000	30,380,000
30,380,000	Net Expenditure, (Income)			30,380,000	30,380,000	30,380,000

2019-20 Estimate		2020-21 Adjusted Projection	2021-22 Adjusted Projection	2022-23 Adjusted Projection
	<i>General Fund</i>			
<u>111,437,150</u>	Expenditure Total	<u>112,524,910</u>	<u>113,887,190</u>	<u>115,281,140</u>
(31,391,740)	GFUND GOVGR Government Grants	(31,343,690)	(31,299,340)	(31,258,410)
(3,520)	GFUND INTERE Interest	(3,520)	(3,520)	(3,520)
(2,325,740)	GFUND OTHGR Other Grants Reimbursement Etc	(2,339,550)	(2,358,070)	(2,379,040)
(33,676,640)	GFUND RECEIP Customer and Client Receipts	(33,937,520)	(34,274,400)	(35,247,670)
(23,049,510)	GFUND RECHA Recharges	(23,721,400)	(24,322,610)	(24,941,530)
<u>(90,447,150)</u>	Net Expenditure, (Income)	<u>(91,345,680)</u>	<u>(92,257,940)</u>	<u>(93,830,170)</u>
<u>(90,447,150)</u>	Income Total	<u>(91,345,680)</u>	<u>(92,257,940)</u>	<u>(93,830,170)</u>
<u><u>20,990,000</u></u>	<i>General Fund Total</i>	<u><u>21,179,230</u></u>	<u><u>21,629,250</u></u>	<u><u>21,450,970</u></u>

2019-20
Estimate

20,990,000 *Report Total*

2020-21
Adjusted
Projection

21,179,230

2021-22
Adjusted
Projection

21,629,250

2022-23
Adjusted
Projection

21,450,970

**GUILDFORD BOROUGH COUNCIL
GENERAL FUND BUDGET BOOK 2019-20**

Establishment used in the General Fund estimate preparation: number of posts, shown as Full Time Equivalents

	2018-19		2019-20	
	Total FTE (General Fund)	Council Funded	Total FTE (General Fund)	Council Funded
Community Directorate	141.86	141.86	114.38	114.38
Corporate Directorate	53.39	53.39	-	-
Development Directorate	104.36	104.36	-	-
Environment Directorate	295.27	295.27	256.24	256.24
Finance Directorate	-	-	51.90	51.90
Management Directorate	9.26	9.26	251.40	251.40
Planning & Regeneration	-	-	26.36	26.36
Resources Directorate	110.00	110.00	-	-
Total	714.14	714.14	700.29	700.29

This statement does not include equivalent provision for casual staff, agency staff (particularly Recycling, Cleansing and Parking services) or seasonal staff (particularly Parks and Leisure services).

**GUILDFORD BOROUGH COUNCIL
GENERAL FUND BUDGET BOOK 2019-20**

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**GUILDFORD BOROUGH COUNCIL
GENERAL FUND BUDGET BOOK 2019-20**

C Tax 2017-18 Actual £	NNDR 2017-18 Actual £		C Tax 2018-19 Estimate £	NNDR 2018-19 Estimate £	C Tax 2018-19 Probable £	NNDR 2018-19 Probable £	C Tax 2019-20 Estimate £	NNDR 2019-20 Estimate £
		Expenditure						
		Precepts and Demands						
75,411,722	0	Surrey County Council	80,583,459	0	80,583,459	0	82,552,041	0
12,718,419	0	Surrey Police and Crime Commissioner	13,507,946	0	13,507,946	0	14,799,164	0
10,740,707	0	Guildford Borough Council	11,157,265	0	11,157,265	0	11,499,274	0
		Payment of Business Rates shares						
0	44,063,343	Central Government		0		0		43,676,663
0	8,812,669	Surrey County Council		61,037,703		61,037,703		8,735,333
0	35,250,674	Guildford Borough Council		26,159,016		26,159,016		34,941,330
0	(1,657,606)	Transitional protection payment to/(from) Government		0		0		0
0	231,721	Pay to General Fund for collecting business rates		231,056		231,056		226,844
0	12,000,000	Provision for business rates rating appeals		4,300,000		(6,605,276)		2,300,000
0	385,466	Provision for business rates bad debts		455,601		150,000		449,559
191,707	0	Provision for council tax bad debts	500,000		(110,077)		500,000	
		Distribution of Collection Fund surplus						
	0	Central Government		0				0
834,515	0	Surrey County Council	0	0	0		0	0
144,883	0	Surrey Police and Crime Commissioner	0	0	0		0	0
120,602	0	Guildford Borough Council	0	0	0		0	0
100,162,555	99,086,267	Total Expenditure	105,748,670	92,183,376	105,138,593	80,972,499	109,350,480	90,329,729
		Income						
	88,126,685	Business Rates	0	91,120,215	0	90,893,906	0	89,911,843
98,699,999		Council taxes	105,748,670	0	104,689,922	0	109,350,480	0
		Transitional Protection payment from Government	0	1,063,161	0	1,063,161	0	417,886
		Contribution to Collection Fund deficit						
	817,518	Central Government	0	66,197	0	66,197	0	5,985,674
	163,504	Surrey County Council	267,024	13,239	267,024	13,239	621,114	(6,492,063)
		Surrey Police and Crime Commissioner	45,034	0	45,034	0	104,115	0
	654,015	Guildford Borough Council	38,032	52,958	38,032	52,958	85,997	1,493,170
98,699,999	89,761,722	Total Income	106,098,760	92,315,770	105,040,012	92,089,461	110,161,706	91,316,510
1,462,556	9,324,545	Net (Surplus)/Deficit for the year	(350,090)	(132,394)	98,581	(11,116,962)	(811,226)	(986,781)
(749,910)	2,779,198	Balance brought forward	350,090	132,395	712,646	12,103,743	811,227	986,781
712,646	12,103,743	Balance Carried Forward	0	0	811,227	986,781	0	0

The estimated council tax deficit of £811,227 for 2018-19 will be paid from the General Fund and by the major precepting authorities (that is; Surrey County Council and Surrey Police and Crime Commissioner) in 2019-20 pro rata to the 2018-19 demand/precept on the fund. The payment from the General Fund, which is recovered through council tax bills for the year will be £85,997. The estimated deficit relating to business rates, is split between the government, Surrey County Council and Guildford Borough Council. Our share is £1,493,170 and we have included this in the 2019-20 budget, financed from the Business Rates Equalisation reserve.

**GUILDFORD BOROUGH COUNCIL
GENERAL FUND BUDGET BOOK 2019-20**

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**GUILDFORD BOROUGH COUNCIL
GENERAL FUND BUDGET BOOK 2019-20**

RISK ASSESSMENT - 2019-20 GENERAL FUND BUDGET

No	Risk	Assessment of Residual Risk [With control measures implemented] - Residual Risk Score	Responsible	Financial Risk (£000)	Financial Risk (£000)	Financial Risk (£000)	Financial Risk (£000)
				2019-20	2020-21	2021-22	2022-23
1	Unable to achieve additional meter income built into 2019-20 estimates in respect of Off Street Parking Charges.	3	Waste and Fleet Services Manager	68	200	200	200
2	Unable to recover arrears from investment property and industrial estates tenants.	3	Corporate property manager	16	16	17	17
3	Business Rates liabilities for investment assets exceed estimates	3	Corporate property manager	5	5	5	5
4	Co-mingled recycling disposal contract gate fees - volatility in gate fee paid	9	Waste and Fleet Services Manager	115	0	0	0
5	Increase in benefit claimants and bad debts	2	Director of Finance	50	50	50	50
6	Potential increase in homelessness	3	Housing Advice Manager	50	50	50	50
7	Serious case reviews on behalf of other authorities. Risk of incurring the costs of investigation regarding a serious case review. It is difficult to predict if and when this may occur	4	Director of Community Services	20	20	20	20
8	Increased risk of judicial reviews and the legal costs associated with defending the council. Risk of JR due to opposition to strategic development sites within local plan.	4	Monitoring Officer	150	150	150	150
9	Loss of interest from investments arising from bank base rates remaining at a low level for longer than expected	9	Director of Finance	219	27	0	0
10	1 % Loss of income from Fees and Charges	3	All budget managers and Director of Finance	337	339	343	352

**GUILDFORD BOROUGH COUNCIL
GENERAL FUND BUDGET BOOK 2019-20**

11	Reduction in the council's baseline need to spend following the fair funding review and introduction of 75% business rates retention in 2020	12	Director of Finance and Audit and Business Improvement Manager	0	2,305	1,729	1,152
12	Business Rates Retention Scheme (BRRS) volatility; impact of higher than anticipated appeals	4	Director of Finance	180	0	0	0
13	Underachievement of Future Guildford Transformation savings	6	All Directors	1,145	1,732	2,916	3,062
14	Treasury Management Counter Party Bail in	4	Financial Services Manager	800	800	800	800
15	S106 Clawback and/or collection risk	2	Director of Planning and Regeneration	91	91	91	91
16	Increased cost of planning appeals due to applications arising on unplanned sites in the Submission Local Plan	12	Director of Planning and Regeneration	240	240	120	120
17	Major Emergency / Civil Incident or Severe Weather event	4	Director of Community Services	30	30	30	30
18	Capital programme & Regeneration schemes - unavoidable scheme costs that can't be met by capital contingency fund or cost escalation due to complexity of regeneration schemes (revenue implications due to low capital balances)	6	Director of Finance	233	405	256	300
19	Capital Programme & Regeneration scheme - impact of projects on capital vision coming forward earlier than expected (revenue implications due to low capital balances)	6	Director of Finance	5,040	5,040	5,040	5,040
20	Capital programme & Regeneration schemes - revenue impact of slippage in programme by 12 months (MRP / Interest cost reduction)	3	Director of Finance	(652)	(1,863)	(2,014)	(2,117)

**GUILDFORD BOROUGH COUNCIL
GENERAL FUND BUDGET BOOK 2019-20**

21	Collapse of major contractor eg, Leisure Services, Parking Services (Pay by Phone) or Cultural Services	4	All Directors	100	100	100	100
22	Implementation of the Community Infrastructure Levy - impact of reduced S106 income	3	Director of Planning and Regeneration, Director of Environment and Head of Financial Services	0	0	0	0
23	SCC provision and funding of Park and Ride, both existing and new sites from 1718 or termination of the agency agreement with SCC for on-street parking enforcement in Waverley.	3	Waste and Fleet Services Manager	840	840	840	840
24	SCC Financial Sustainability; possible impact of local government re-organisation should SCC not be sustainable beyond 2020.	8	Managing Director	0	250	250	250
25	Risk of additional administration costs of new legislation and fines arising as a result of breaches in legislative duties (eg, data protection, information management, corporate manslaughter, air quality management)	8	Managing Director	276	276	276	276
26	Loss of external funding from Enterprise M3 or Homes and Community Agency (HCA) due to project slippage or government reducing funding to EM3 / HCA - revenue impact of capital schemes	3	Director of Planning and Regeneration and Director of Community Services	61	101	607	607
27	Loss of income from external grounds maintenance contracts with SCC highways and Kings College	4	Parks and Landscape Manager	168	168	168	168

**GUILDFORD BOROUGH COUNCIL
GENERAL FUND BUDGET BOOK 2019-20**

28	Housing benefit processing errors leading to DWP claim qualification	6	Benefits Manager	250	250	250	250
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TOTAL RISKS / RESERVES REQUIRED				9,832	11,622	12,294	11,813
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Level of Reserves Available

General Fund (GF) reserve	3,748	3,748	3,748	3,748
GF earmarked reserves available to manage financial risks (and would not necessarily have to be replaced)	16,711	16,582	16,811	15,791
GF earmarked reserves that would need to be replaced if used (eg, sinking funds, SPA endowments, renewals & maintenance funds etc)	22,197	22,097	22,997	20,897
TOTAL General Fund Reserves	42,656	42,427	43,556	40,436

**GUILDFORD BOROUGH COUNCIL
OUTLINE BUDGET 2019-2020**

COMMUNITY SERVICES DIRECTORATE

DIRECTOR - PHILIP O'DWYER

**GUILDFORD BOROUGH COUNCIL
OUTLINE BUDGET 2019-2020**

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OUTLINE BUDGET 2019-2020**

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Subjective Summary

2017-18 Actual £	2018-19 Estimate £		2019-20 Estimate £	2020-21 Estimate £	2021-22 Estimate £	2022-23 Estimate £
18,240,645	18,567,840	Gross Expenditure	19,060,740	19,432,840	19,815,380	20,159,140
(19,976,718)	(19,373,180)	Gross Income	(19,856,320)	(19,500,970)	(19,611,840)	(19,987,920)
(1,736,073)	(805,340)	Net Expenditure	(795,580)	(68,130)	203,540	171,220
7,289,376	7,312,730	Employee Related Expenditure	7,172,680	7,382,990	7,599,520	7,822,530
1,786,505	1,884,060	Premises Related Expenditure	3,081,700	3,122,430	3,164,110	3,157,270
533,067	596,890	Transport Related Expenditure	589,430	598,970	608,790	618,910
5,386,286	4,811,100	Supplies and Services	4,943,900	4,984,960	5,026,960	5,069,810
0	0	Third Party Payments	0	0	0	0
0	0	Transfer Payments	0	0	0	0
14,995,234	14,604,780	Total Directly Controllable Expenditure	15,787,710	16,089,350	16,399,380	16,668,520
(19,976,718)	(19,373,180)	Income	(19,856,320)	(19,500,970)	(19,611,840)	(19,987,920)
(4,981,484)	(4,768,400)	Net Directly Controllable Expenditure/(Income)	(4,068,610)	(3,411,620)	(3,212,460)	(3,319,400)
1,188,878	1,697,100	Capital Charges	907,200	907,200	907,200	907,200
2,056,533	2,265,960	Support Services	2,365,830	2,436,290	2,508,800	2,583,420
(1,736,073)	(805,340)	Total Service Cost/(Surplus)	(795,580)	(68,130)	203,540	171,220

Service Summary

2017-18 Actual £	2018-19 Estimate £		2019-20 Estimate £	2020-21 Estimate £	2021-22 Estimate £	2022-23 Estimate £
323,556	361,430	Affordable Housing Development	116,500	119,450	122,480	125,610
25,799	(6,760)	Building Maintenance	(5,050)	0	0	0
284,612	285,190	Citizens Advice Bureau	284,710	284,750	284,790	284,830
64,173	66,250	Civil Emergencies	63,640	64,300	64,980	65,670
625,206	667,150	Community Meals and TPT	713,020	729,760	746,960	764,640
62,316	0	Community Services	0	0	0	0
409,044	401,030	Community Wellbeing	330,350	339,550	349,030	358,760
157,642	486,310	Corporate Property Services	1,704,860	1,677,460	1,680,840	1,684,350
569,834	597,130	Day Services	630,510	644,450	658,730	673,470
(81,405)	(33,740)	Emergency Communications System	(69,610)	(74,620)	(79,760)	(85,080)
148,462	139,970	EMI Services	229,300	235,860	242,580	249,530
433,197	458,170	Environmental Control	449,090	458,870	468,930	479,280
396,683	413,000	Food and Safety Services	370,740	381,080	391,720	402,660
347,848	491,880	Grants to Voluntary Organisations - Housing and Comm	504,860	505,140	505,430	505,730
(59,389)	(21,830)	Gypsy And Traveller Sites	(101,970)	(102,040)	(101,860)	(101,680)
6,246	(110)	Health and Safety	9,230	8,550	7,850	7,140
15,338	12,950	Home Farm Estate, Effingham	17,920	18,100	18,270	18,450
494,372	861,700	Homelessness and Emergency Accommodation	874,350	888,070	902,230	916,840
301,677	300,000	Housing Advice	302,580	302,660	302,740	302,820
48,134	26,630	Housing Outside the HRA	46,150	46,010	45,870	45,720
6,367	(1,570)	Housing Surveying Services	13,270	11,640	9,980	8,280
(3,467,504)	(2,860,120)	Industrial Estates	(2,898,960)	(2,724,080)	(2,864,590)	(2,955,070)
118,880	111,140	Licensing Services	181,200	185,210	189,320	193,540
326,598	120,420	Office Services Team	(42,080)	(75,160)	(109,390)	(144,680)
2,680	11,170	Pest Control	880	990	1,090	1,210

Service Summary

2017-18 Actual £	2018-19 Estimate £		2019-20 Estimate £	2020-21 Estimate £	2021-22 Estimate £	2022-23 Estimate £
980,958	1,047,450	Private Sector Housing	474,880	485,770	496,990	508,520
30,381	0	Project Aspire	0	0	0	0
(5,945,510)	(5,171,110)	Property (Investment)	(4,878,420)	(4,370,100)	(4,050,690)	(4,047,030)
1,462,085	52,460	Property (Non-Core Operational)	(341,370)	(337,110)	(311,870)	(326,840)
74,689	81,150	Public Health	79,900	81,640	83,420	85,250
11,996	239,850	Surrey Family Support Programme	90,470	92,310	94,190	96,150
108,322	57,530	Taxi Licensing and Private Hire Vehicles	53,470	53,800	54,150	54,480
(19,360)	(60)	Woking Road Depot Stores	0	(440)	(870)	(1,330)
(1,736,073)	(805,340)	Total Net Expenditure/(Income)	(795,580)	(68,130)	203,540	171,220

Financial Information Affordable Housing Development

Ledger Code HOUASS

Responsible Officer Philip O'Dwyer - Director of Community Services

Financial Services Contact Christine Davies - Accountancy Technician

2017-18 Actual £		2018-19 Estimate £	2018-19 Probable £	2019-20 Estimate £	Major Items	2018-19 Estimate £	2019-20 Estimate £
188,948	Employee Related Expenditure	160,400	75,974	76,050	Employee Related		
0	Premises Related Expenditure	0	0	0	Salaries	157,320	74,000
9,516	Transport Related Expenditure	11,810	9,253	4,700	Transport Related		
20,057	Supplies and Services	13,260	10,453	11,940	Officers Car Leasing	11,570	4,460
0	Third Party Payments	0	0	0	Supplies and Services		
0	Transfer Payments	0	0	0	Computer Software Licence	4,000	4,720
218,521	Total Directly Controllable Expenditure	185,470	95,680	92,690	Consultants Fees	400	400
					Copying & Printing	1,130	290
0	Income	0	0	0	General Grants	3,800	3,800
218,521	Net Directly Controllable Expenditure/(Income)	185,470	95,680	92,690	General Subscriptions	2,500	1,490
					Housing Needs Surveys	400	400
67,465	Capital Charges	135,190	135,190	0	Valuers Fees	510	200
37,570	Support Services	40,770	40,810	23,810	Capital Charges		
323,556	Total Service Cost/(Surplus)	361,430	271,680	116,500	REFCUS	135,190	0
					Support Services		
	Full Time Equivalent Staff	2.55	2.56	1.24	Accountancy Services Recharge	1,800	1,840
					Business Systems Recharge	13,290	0
					Customer Service Centre Recharge	1,740	0
					Human Resources Recharge	1,950	1,120
					ICT Recharges	0	4,560
					Legal Services Recharge	8,300	8,940
					Office Services Recharge	1,760	980
					Paymaster Recharge	1,730	1,040
					Public Offices Recharge	6,800	3,900
					Valuation Services Recharge	1,270	0

Major Variances 2018-19 v 2019-20

Salary costs have reduced due to a disestablished post, along with a lease car and a reduction in support service recharges.

Support service recharges have been adjusted following a council wide review of the services provided and the method of allocation.

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 Corporate Property Services

Ledger Code CORPRO

Responsible Officer Marieke van der Reijden - Asset Development Manager

Financial Services Contact Karen Richards - Accountancy Technician

2017-18 Actual £		2018-19 Estimate £	2018-19 Probable £	2019-20 Estimate £
716,289	Employee Related Expenditure	828,490	778,486	824,670
170	Premises Related Expenditure	245,000	569,690	1,400,000
12,978	Transport Related Expenditure	16,260	14,566	14,830
190,054	Supplies and Services	148,530	98,891	167,190
0	Third Party Payments	0	0	0
0	Transfer Payments	0	0	0
919,491	Total Directly Controllable Expenditure	1,238,280	1,461,633	2,406,690
(898,828)	Income	(1,087,510)	(892,056)	(1,176,510)
20,663	Net Directly Controllable Expenditure/(Income)	150,770	569,577	1,230,180
0	Capital Charges	0	0	0
136,979	Support Services	335,540	143,343	474,680
157,642	Total Service Cost/(Surplus)	486,310	712,920	1,704,860
	Full Time Equivalent Staff	15.59		14.57

Major Variances 2018-19 v 2019-20

Employee related costs reduce primarily due to the removal of an administrative post partially offset by inflation and incremental pay awards.

Premises related costs show an apparent increase of £1.2 million as the maintenance costs are budgeted centrally at the start of the financial year and allocated out to service managers as project costs are incurred.

The main increases in supplies and services are an increased provision for condition surveys to allow for the prioritisation of planned maintenance and an increase in IT renewals resulting from a review of costs and allocation methods.

Income represents the costs of this service recharged to other Services within the council.

Support services recharges have been adjusted following a council wide review of services provided and the method of allocation.

Major Items	2018-19 Estimate £	2019-20 Estimate £
Employee Related		
Insurance - Emps Liab, All Risk	3,490	4,760
Recharge From Other Emp. Exps.	4,300	3,970
Salaries	811,540	806,690
Premises Related		
Maintenance Holding Works	200,000	1,400,000
Transport Related		
Car Leasing & Allowances	15,910	14,330
Supplies and Services		
Computer Related Costs	22,320	19,580
Condition Surveys	8,000	18,000
Consultants (Advice)	64,500	64,500
General Subscriptions	3,000	5,100
IT Renewals	1,600	11,690
Valuers Fees	40,000	40,000
Support Services		
Accountancy Services Recharge	17,170	17,610
Asset Development Recharge	192,310	259,210
Asset Register Recharge	0	28,150
ICT Recharges	0	41,960
Office Cleaning Recharge	3,930	5,760
Public Offices Recharge	36,010	36,350
Valuation Services Recharge	17,800	45,760

Financial Information Building Maintenance

Ledger Code BUIMAI

Responsible Officer Helen Buck - Property Manager

Financial Services Contact Anna Otu - Trainee Accountancy Technician

2017-18 Actual £		2018-19 Estimate £	2018-19 Probable £	2019-20 Estimate £
1,010,430	Employee Related Expenditure	922,100	999,781	957,820
77,040	Premises Related Expenditure	81,620	81,640	78,330
153,714	Transport Related Expenditure	186,320	184,416	176,550
2,475,127	Supplies and Services	2,121,370	2,676,189	2,221,550
0	Third Party Payments	0	0	0
0	Transfer Payments	0	0	0
3,716,311	Total Directly Controllable Expenditure	3,311,410	3,942,026	3,434,250
(3,776,892)	Income	(3,409,530)	(4,040,196)	(3,519,350)
(60,581)	Net Directly Controllable Expenditure/(Income)	(98,120)	(98,170)	(85,100)
0	Capital Charges	0	0	0
86,380	Support Services	91,360	91,410	80,050
25,799	Total Service Cost/(Surplus)	(6,760)	(6,760)	(5,050)
	Full Time Equivalent Staff	22.18	22.29	22.18

Major Variances 2018-19 v 2019-20

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.

Following a review of support services recharges, the works services, ICT and business systems recharges have been adjusted.

The variance in salaries is caused by inflation, increments and increased administrative support.

Major Items	2018-19 Estimate £	2019-20 Estimate £
Employee Related		
Insurance - Emps Liab, All Risk	6,380	7,350
Recharge From Other Emp. Exps.	5,890	5,800
Salaries	908,500	943,280
Premises Related		
Proportion of Depot Expenses	79,900	76,540
Transport Related		
Car Leasing & Allowances	12,130	11,890
Fuel and Oil	21,500	21,500
Hire of Vehicles	5,090	3,000
Transport Pool Hire Charge	139,420	133,240
Tyres	2,890	2,380
Vehicle Repairs	4,730	4,540
Supplies and Services		
Clothing and Uniform	3,440	3,500
Contaminated Waste Removal	5,640	10,000
Materials	834,090	968,540
Payment to Contractors	1,125,000	1,075,000
Stores Recharge	63,310	63,100
Tipping Fees	75,290	80,000
Vehicle Tracking	2,780	2,780
Income		
Income from Invoices	(116,280)	(119,770)
Recharged to Other Services	(3,260,540)	(3,366,030)
Works to Outside Bodies	(32,570)	(33,550)
Support Services		
Business Systems Recharge	29,490	0
Health and Safety	3,980	4,120
HR Services Recharge	16,820	15,070
ICT Recharges	0	17,100
Paymaster Recharge	13,060	12,630
Works Services Recharge	7,530	3,520

Guildford Borough Council Outline Budget 2019-2020

Health and Community Care Mgmt

Financial Information Citizens Advice Bureau

Ledger Code CITADV

Responsible Officer Philip O'Dwyer - Director of Community Services

Financial Services Contact Christine Davies - Accountancy Technician

2017-18 Actual £		2018-19 Estimate £	2018-19 Probable £	2019-20 Estimate £	Major Items	2018-19 Estimate £	2019-20 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	283,410	283,420	Accountancy Services Recharge	250	260
0	Third Party Payments	0	0	0	Procurement Services Recharge	1,520	1,030
0	Transfer Payments	0	0	0			
283,422	Total Directly Controllable Expenditure	283,420	283,410	283,420			
0	Income	0	0	0			
283,422	Net Directly Controllable Expenditure/(Income)	283,420	283,410	283,420			
0	Capital Charges	0	0	0			
1,190	Support Services	1,770	1,780	1,290			
284,612	Total Service Cost/(Surplus)	285,190	285,190	284,710			
	Full Time Equivalent Staff	0.00		0.00			

Major Variances 2018-19 v 2019-20

There are no major variances to report.

Financial Information Civil Emergencies

Ledger Code CIVEMS

Responsible Officer Philip O'Dwyer - Director of Community Services

Financial Services Contact Christine Davies - Accountancy Technician

2017-18 Actual £		2018-19 Estimate £	2018-19 Probable £	2019-20 Estimate £	Major Items	2018-19 Estimate £	2019-20 Estimate £
26,575	Employee Related Expenditure	23,580	19,505	22,010	Employee Related		
1,150	Premises Related Expenditure	1,220	1,220	1,170	Emergency Planning Duties	4,000	4,000
534	Transport Related Expenditure	630	610	350	Salaries	19,150	17,840
32,564	Supplies and Services	37,010	31,972	37,020	Premises Related		
0	Third Party Payments	0	0	0	Proportion of Depot Expenses	1,220	1,170
0	Transfer Payments	0	0	0	Transport Related		
60,823	Total Directly Controllable Expenditure	62,440	53,307	60,550	Car Leasing & Allowances	620	310
0	Income	0	0	0	Supplies and Services		
60,823	Net Directly Controllable Expenditure/(Income)	62,440	53,307	60,550	Emergency Accommodation	4,000	4,000
0	Capital Charges	0	0	0	Emergency Planning Contribution	3,800	3,800
3,350	Support Services	3,810	3,820	3,090	Payment to Contractors	26,630	26,660
64,173	Total Service Cost/(Surplus)	66,250	57,127	63,640	Support Services		
	Full Time Equivalent Staff	0.29	0.29	0.30	Accountancy Services Recharge	400	420
					Customer Service Centre Recharge	470	70
					Customer Tech Support Recharge	510	0
					Human Resources Recharge	220	170
					ICT Recharges	0	690
					Office Services Recharge	200	180
					Paymaster Recharge	580	290
					Public Offices Recharge	770	710

Major Variances 2018-19 v 2019-20

There are no major variances to report.

Financial Information Community Meals and TPT

Ledger Code MOWTPT

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

Financial Services Contact Karen Richards - Accountancy Technician (Tel: 444118)

2017-18 Actual £		2018-19 Estimate £	2018-19 Probable £	2019-20 Estimate £	Major Items	2018-19 Estimate £	2019-20 Estimate £
554,771	Employee Related Expenditure	559,330	535,581	574,560	Employee Related		
0	Premises Related Expenditure	0	0	0	Insurance - Emps Liab, All Risk	6,830	5,780
199,990	Transport Related Expenditure	217,890	210,478	217,750	Recharge From Other Emp. Exps.	5,540	5,400
91,053	Supplies and Services	89,380	88,659	89,830	Salaries	544,950	563,160
0	Third Party Payments	0	0	0	Training	1,730	0
0	Transfer Payments	0	0	0	Transport Related		
845,814	Total Directly Controllable Expenditure	866,600	834,718	882,140	Fuel and Oil	35,000	28,840
(289,338)	Income	(275,090)	(283,625)	(273,280)	Hire of Vehicles	22,000	22,000
556,476	Net Directly Controllable Expenditure/(Income)	591,510	551,093	608,860	Transport Pool Hire Charge	153,220	157,340
0	Capital Charges	0	0	0	Vehicle Repairs	4,030	5,830
68,730	Support Services	75,640	75,710	104,160	Supplies and Services		
625,206	Total Service Cost/(Surplus)	667,150	626,803	713,020	Computer Maintenance Agree	2,600	2,510
					Food Purchases	80,000	80,000
					Telecomms	1,600	2,130
					Income		
	Full Time Equivalent Staff	17.51	17.51	17.51	Bus Service Operations Grant	(7,000)	(7,210)
					Dar and DC Membership Fees	(5,150)	(5,340)
					Fee Income	(66,950)	(72,070)
					Refreshment Sales	(164,800)	(139,740)
					SCC Grant	(31,190)	(48,920)
					Support Services		
					Audit Services Recharge	3,580	1,600
					Business Systems Recharge	19,250	0
					Customer Service Centre Recharge	4,490	0
					Debtors Section Recharge	13,590	13,570
					Health and Safety Recharge	3,750	3,830
					Human Resources Recharge	15,810	14,010
					ICT Recharges	0	57,040
					Paymaster Recharge	6,340	4,330
					Performance & Trans Recharge	7,160	6,150
					Procurement Services Recharge	550	460

Major Variances 2018-19 v 2019-20

The increase in employee related expenditure is due to salaries and results from inflationary rises and increments paid to existing staff.

The estimate for income is lower than 2018-19 as the target for Community Meals sales was set too aggressively and is not being achieved.

Support services recharges have increased following a council wide review of services provided and allocation methods.

Financial Information Community Wellbeing

Ledger Code SAFGUI

Responsible Officer Philip O'Dwyer - Director of Community Services

Financial Services Contact Christine Davies - Accountancy Technician

2017-18 Actual £		2018-19 Estimate £	2018-19 Probable £	2019-20 Estimate £	Major Items	2018-19 Estimate £	2019-20 Estimate £
355,875	Employee Related Expenditure	342,530	254,246	258,490	Employee Related		
2,270	Premises Related Expenditure	1,850	0	2,270	Insurance - Emps Liab, All Risk	2,250	1,990
6,185	Transport Related Expenditure	6,670	5,245	8,360	Recharge From Other Emp. Exps.	2,090	1,580
4,818	Supplies and Services	10,740	13,855	11,300	Salaries	337,130	254,750
0	Third Party Payments	0	0	0	Premises Related		
0	Transfer Payments	0	0	0	Rents Payable	1,850	2,270
369,148	Total Directly Controllable Expenditure	361,790	273,346	280,420	Transport Related		
					Car Allowances	5,400	5,700
(314)	Income	0	0	0	Officers Car Leasing	1,270	2,660
368,834	Net Directly Controllable Expenditure/(Income)	361,790	273,346	280,420	Supplies and Services		
					Community Issues	5,000	5,000
0	Capital Charges	0	0	0	Printing and Stationery	1,770	1,080
40,210	Support Services	39,240	39,280	49,930	Telecomms	2,660	3,200
409,044	Total Service Cost/(Surplus)	401,030	312,626	330,350	Support Services		
					Audit Services Recharge	2,420	1,550
	Full Time Equivalent Staff	7.69	7.86	5.88	Business Improvement Recharge	2,700	1,800
					Business Systems Recharge	20,850	0
					Customer Service Centre Recharge	1,550	1,660
					Health and Safety Recharge	1,410	1,120
					HR Services Recharge	5,960	4,100
					ICT Recharges	0	16,680
					Office Services Recharge	0	3,510
					Paymaster Recharge	3,200	2,260
					Public Offices Recharge	0	13,950

Major Variances 2018-19 v 2019-20

Staff costs have reduced due the the removal of an FTE post.

Financial Information Community Services

Ledger Code COMSER

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

Financial Services Contact Karen Richards - Accountancy Technician (Tel: 444118)

2017-18 Actual £		2018-19 Estimate £	2018-19 Probable £	2019-20 Estimate £	Major Items	2018-19 Estimate £	2019-20 Estimate £
0	Employee Related Expenditure	0	0	0			
980	Premises Related Expenditure	0	0	0			
0	Transport Related Expenditure	0	0	0			
61,336	Supplies and Services	0	0	0			
0	Third Party Payments	0	0	0			
0	Transfer Payments	0	0	0			
62,316	Total Directly Controllable Expenditure	0	0	0			
0	Income	0	0	0			
62,316	Net Directly Controllable Expenditure/(Income)	0	0	0			
0	Capital Charges	0	0	0			
0	Support Services	0	0	0			
62,316	Total Service Cost/(Surplus)	0	0	0			
	Full Time Equivalent Staff	0.00		0.00			

Major Variances 2018-19 v 2019-20

The cost centre has now ceased.

Financial Information Day Services

Ledger Code DAYSER

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

Financial Services Contact Karen Richards - Accountancy Technician (Tel: 444118)

2017-18 Actual £		2018-19 Estimate £	2018-19 Probable £	2019-20 Estimate £
397,588	Employee Related Expenditure	436,770	406,230	413,280
134,378	Premises Related Expenditure	106,060	104,822	93,640
3,065	Transport Related Expenditure	3,480	2,653	1,170
99,302	Supplies and Services	90,760	112,205	101,110
0	Third Party Payments	0	0	0
0	Transfer Payments	0	0	0
634,333	Total Directly Controllable Expenditure	637,070	625,910	609,200
(223,830)	Income	(205,050)	(201,666)	(152,610)
410,503	Net Directly Controllable Expenditure/(Income)	432,020	424,244	456,590
69,821	Capital Charges	67,820	67,840	83,190
89,510	Support Services	97,290	94,612	90,730
569,834	Total Service Cost/(Surplus)	597,130	586,696	630,510
	Full Time Equivalent Staff	12.54	10.93	12.16

Major Variances 2018-19 v 2019-20

Employee related expenditure has reduced primarily due to a reduction in salaries as a result of a reorganisation of the Day Centres partially offset by inflationary increases and increments awarded to staff.

The reduction in premises costs are due to some maintenance costs being budgeted centrally in 2019-20.

Supplies and services costs have increased due to a reassessment of costs associated with delivering activities in the day centres and the increasing costs of food.

Support services costs have reduced following a council wide review of services provided and the method of allocating costs to service units.

Major Items

	2018-19 Estimate £	2019-20 Estimate £
Employee Related Expenditure		
Insurance - Emps Liab, All Risk	6,090	4,010
Recharge From Other Emp. Exps.	4,130	3,850
Salaries	422,100	404,590
Premises Related		
Electricity	18,500	23,400
Gas	11,000	13,000
General Rates	11,630	11,830
Insurance	1,800	2,940
Plumbing & Heating Maint	8,310	5,930
Repairs and Maintenance	48,400	29,640
Water	3,600	3,600
Transport Related		
Car Leasing & Allowances	3,430	1,120
Supplies and Services		
Day Centre Activities Cost	8,000	12,500
Equipment & Tools	2,890	2,190
Food Purchases	55,000	58,200
Miscellaneous Expenses	6,000	6,000
Telecomms	5,190	4,400
Income		
Fee Income	(6,250)	(7,520)
Miscellaneous Income	(4,500)	(4,640)
Refreshment Sales	(70,900)	(68,870)
SCC Grant	(110,000)	(55,000)
Capital Charges		
Depreciation	67,820	83,190
Support Services		
Accountancy Services Recharge	4,080	4,180
Business Improvement Recharge	5,340	4,400
Business Systems Recharge	16,190	0
Health and Safety Recharge	2,790	2,740
Human Resources Recharge	11,780	10,010

Guildford Borough Council Outline Budget 2019-2020

Health and Community Care Mgmt

Financial Information Emergency Communications System

Ledger Code EMECOM

Responsible Officer Ted Wainhouse - Private Sector Services Manager

Financial Services Contact Christine Davies - Accountancy Technician

2017-18 Actual £		2018-19 Estimate £	2018-19 Probable £	2019-20 Estimate £	Major Items	2018-19 Estimate £	2019-20 Estimate £
176,035	Employee Related Expenditure	167,660	173,092	166,140	Employee Related		
0	Premises Related Expenditure	3,800	0	0	Salaries	164,480	163,140
10,985	Transport Related Expenditure	11,330	10,767	11,000	Premises Related		
79,903	Supplies and Services	84,030	76,512	84,300	Payment in Lieu of Rent	3,800	0
0	Third Party Payments	0	0	0	Transport Related		
0	Transfer Payments	0	0	0	Car Leasing & Allowances	11,330	11,000
266,923	Total Directly Controllable Expenditure	266,820	260,371	261,440	Supplies and Services		
					Alarm Monitoring Contract	42,000	42,000
(404,378)	Income	(359,780)	(400,552)	(399,520)	Equipment Supply, Mtnc & Repair	37,620	37,620
(137,455)	Net Directly Controllable Expenditure/(Income)	(92,960)	(140,181)	(138,080)	Miscellaneous Expenses	570	570
					Telecomms	2,830	2,970
0	Capital Charges	0	0	0	Income		
56,050	Support Services	59,220	59,250	68,470	Contributions from SCC	(1,000)	(2,620)
(81,405)	Total Service Cost/(Surplus)	(33,740)	(80,931)	(69,610)	Emergency Communications Fees	(268,910)	(303,640)
					Expenses Recovered	(8,000)	(12,000)
					Recharged to Other Services	(81,870)	(81,260)
					Support Services		
	Full Time Equivalent Staff	3.54	3.54	3.51	Accountancy and Debtors Recharge	34,040	34,030
					Audit Services Recharge	4,350	800
					Business Improvement Recharge	1,420	1,220
					Business Systems Recharge	9,510	0
					Customer Service Centre Recharge	1,910	970
					Human Resources Recharge	3,130	2,790
					ICT Recharges	0	11,340
					Office Services Recharge	0	2,440
					Paymaster Recharge	3,600	2,500
					Public Offices Recharge	0	9,700

Major Variances 2018-19 v 2019-20

The alarm monitoring budget has increased due to the higher number of participants in the scheme.

Financial Information EMI Services

Ledger Code EMISER

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

Financial Services Contact Karen Richards - Accountancy Technician (Tel: 444118)

2017-18 Actual £		2018-19 Estimate £	2018-19 Probable £	2019-20 Estimate £	Major Items	2018-19 Estimate £	2019-20 Estimate £
263,722	Employee Related Expenditure	265,030	251,604	275,180	Employee Related		
9,405	Premises Related Expenditure	9,290	10,808	10,500	Insurance - Emps Liab, All Risk	1,900	2,670
423	Transport Related Expenditure	150	556	180	Recharge From Other Emp. Exps.	2,660	2,560
1,587	Supplies and Services	2,030	1,632	2,070	Salaries	260,020	269,470
0	Third Party Payments	0	0	0	Premises Related		
0	Transfer Payments	0	0	0	Electricity	400	400
275,137	Total Directly Controllable Expenditure	276,500	264,600	287,930	Gas	0	570
(145,305)	Income	(156,020)	(129,491)	(105,680)	General Rates	6,780	6,900
129,832	Net Directly Controllable Expenditure/(Income)	120,480	135,109	182,250	Repairs and Maintenance	1,250	2,530
					Water	500	0
0	Capital Charges	0	0	0	Supplies and Services		
18,630	Support Services	19,490	19,190	47,050	Day Centre Activities Cost	500	500
148,462	Total Service Cost/(Surplus)	139,970	154,299	229,300	Income		
					Fee Income	(45,450)	(50,390)
					SCC Grant	(110,570)	(55,290)
					Support Services		
	Full Time Equivalent Staff	8.01	8.76	8.06	Accountancy and Debtors Recharge	1,690	1,710
					Business Improvement Recharge	3,440	2,920
					Business Systems Recharge	370	0
					Energy Management Recharge	810	720
					Health and Safety Recharge	1,790	1,820
					Human Resources Recharge	7,580	6,660
					ICT Recharges	0	27,100
					Paymaster Recharge	2,270	1,390
					Performance & Trans Recharge	3,440	2,920

Major Variances 2018-19 v 2019-20

There are no major variances in directly controllable costs.

Support service recharges have increased considerably following a council wide review of services provided and the method of allocation.

Following notification from Surrey County Council the level of grant support included in the estimate has been reduced for 2019-20.

Guildford Borough Council Outline Budget 2019-2020

Health and Community Care Mgmt

Financial Information Environmental Control

Ledger Code ENVHEA

Responsible Officer Gary Durrant - Team Leader Environmental Control

Financial Services Contact Christine Davies - Accountancy Technician

2017-18 Actual £		2018-19 Estimate £	2018-19 Probable £	2019-20 Estimate £	Major Items	2018-19 Estimate £	2019-20 Estimate £
287,127	Employee Related Expenditure	273,520	278,578	277,130	Employee Related		
985	Premises Related Expenditure	600	600	600	Private Medical	2,700	2,140
13,111	Transport Related Expenditure	13,390	14,495	13,960	Salaries	262,200	271,130
138,037	Supplies and Services	127,500	173,415	117,910	Training	4,100	0
0	Third Party Payments	0	0	0	Transport Related		
0	Transfer Payments	0	0	0	Car Leasing & Allowances	13,290	13,860
439,260	Total Directly Controllable Expenditure	415,010	467,088	409,600	Supplies and Services		
					Computer Software Licence	4,500	5,400
(71,948)	Income	(24,460)	(55,522)	(26,180)	General Subscriptions	2,170	2,170
367,312	Net Directly Controllable Expenditure/(Income)	390,550	411,566	383,420	Insurance; All Risks	3,740	2,510
					IT Renewals	3,980	2,380
0	Capital Charges	0	0	0	New, Replace Equip & Tools	32,000	32,000
65,885	Support Services	67,620	73,244	65,670	Out of Hours Service	5,000	5,000
433,197	Total Service Cost/(Surplus)	458,170	484,810	449,090	Pest Control Charges	45,000	45,000
					Telecomms	3,050	2,550
	Full Time Equivalent Staff	5.52	5.12	4.97	Veterinary Surgeons Fees	2,800	0
					Welfare Funerals	15,000	15,000
					Works in Default	3,000	1,000

Major Variances 2018-19 v 2019-20

Support service recharges have been adjusted following a council wide review of the services provided and the method of allocation.

	2018-19 Estimate £	2019-20 Estimate £
Income		
Contaminated Land Enquiries	(1,730)	(2,180)
Fee Income	(7,730)	(9,000)
Welfare Funerals Income	(15,000)	(15,000)
Support Services		
Accountancy Services Recharge	2,000	2,050
Business Systems Recharge	24,920	0
Human Resources Recharge	4,810	3,930
ICT Recharges	0	15,990
Legal Services Recharge	5,280	5,690
Office Services Recharge	3,640	3,440
Paymaster Recharge	3,540	3,270
Performance & Trans Recharge	2,180	1,730
Public Offices Recharge	14,080	13,650

Financial Information Food and Safety Services

Ledger Code FOODSF

Responsible Officer Chris Woodhatch - Team Leader Food Safety

Financial Services Contact Christine Davies - Accountancy Technician

2017-18 Actual £		2018-19 Estimate £	2018-19 Probable £	2019-20 Estimate £	Major Items	2018-19 Estimate £	2019-20 Estimate £
288,615	Employee Related Expenditure	302,960	281,744	288,150	Employee Related		
0	Premises Related Expenditure	0	0	0	Private Medical	180	150
6,490	Transport Related Expenditure	12,180	15,054	7,350	Recharge From Other Emp. Exps.	1,720	1,640
19,158	Supplies and Services	16,680	17,142	18,500	Salaries	296,620	283,670
0	Third Party Payments	0	0	0	Transport Related		
0	Transfer Payments	0	0	0	Car Leasing & Allowances	12,030	7,200
314,263	Total Directly Controllable Expenditure	331,820	313,940	314,000	Supplies and Services		
(30)	Income	(1,800)	(5,820)	(1,080)	Clothing and Uniform	700	700
314,233	Net Directly Controllable Expenditure/(Income)	330,020	308,120	312,920	Computer Software Licence	940	5,400
0	Capital Charges	0	0	0	General Subscriptions	1,500	1,450
82,450	Support Services	82,980	83,020	57,820	IT Renewals	4,810	1,990
396,683	Total Service Cost/(Surplus)	413,000	391,140	370,740	New, Replace Equip & Tools	1,500	1,500
	Full Time Equivalent Staff	5.97	5.59	5.41	Postage	350	400
					Printing Services Recharge	730	800
					Storage, Archiving Recharge	2,100	2,100
					Telecomms	1,220	1,400
					Support Services		
					Accountancy Services Recharge	690	710
					Audit Services Recharge	11,010	0
					Business Systems Recharge	33,860	0
					Customer Service Centre Recharge	4,230	9,550
					Health and Safety Recharge	1,160	1,160
					Human Resources Recharge	4,910	4,250
					ICT Recharges	0	17,300
					Office Services Recharge	3,870	3,500
					Paymaster Recharge	4,280	3,230
					Performance & Trans Recharge	2,220	1,870
					Public Offices Recharge	15,000	13,910

Major Variances 2018-19 v 2019-20

Salaries have decreased as a result of allocation changes to the service.

Support service recharges have been adjusted following a council wide review of the services provided and the method of allocation.

Guildford Borough Council Outline Budget 2019-2020

Health and Community Care Mgmt

Financial Information Grants to Voluntary Organisations - Housing and Community

Ledger Code GRANTH

Responsible Officer Philip O'Dwyer - Director of Community Services

Financial Services Contact Christine Davies - Accountancy Technician

2017-18 Actual £		2018-19 Estimate £	2018-19 Probable £	2019-20 Estimate £	Major Items	2018-19 Estimate £	2019-20 Estimate £
28,746	Employee Related Expenditure	19,230	10,510	5,520	Employee Related		
9,000	Premises Related Expenditure	10,000	9,000	1,000	Salaries	18,550	5,160
577	Transport Related Expenditure	780	786	0	Premises Related		
364,315	Supplies and Services	455,220	486,429	493,220	Rents Payable	10,000	1,000
0	Third Party Payments	0	0	0	Supplies and Services		
0	Transfer Payments	0	0	0	Council for Voluntary Services	9,750	9,750
402,638	Total Directly Controllable Expenditure	485,230	506,725	499,740	General Grant	132,360	170,360
(60,000)	Income	0	0	0	Grants (funding agreements)	27,000	27,000
342,638	Net Directly Controllable Expenditure/(Income)	485,230	506,725	499,740	Shopmobility	45,000	45,000
0	Capital Charges	0	0	0	Vol Assoc Grant - Guildford	178,870	178,870
5,210	Support Services	6,650	6,660	5,120	Vol Assoc Grant - Partners	62,000	62,000
347,848	Total Service Cost/(Surplus)	491,880	513,385	504,860	Support Services		
					Accountancy Services Recharge	1,130	1,160
					Paymaster Recharge	970	670
					Procurement Services Recharge	2,770	1,960
					Public Offices Recharge	690	310
	Full Time Equivalent Staff	0.31	0.26	0.13			

Major Variances 2018-19 v 2019-20

Salary costs have reduced due to the percentage allocated to the service.

Additional grants have been added to the General Grants code to ease monitoring.

Financial Information Gypsy And Traveller Sites

Ledger Code CARSIT

Responsible Officer Philip O'Dwyer - Director of Community Services

Financial Services Contact Christine Davies - Accountancy Technician

2017-18 Actual £		2018-19 Estimate £	2018-19 Probable £	2019-20 Estimate £
3,164	Employee Related Expenditure	29,640	2,835	2,360
134,225	Premises Related Expenditure	86,700	91,352	93,880
63	Transport Related Expenditure	80	95	70
592	Supplies and Services	270	250	220
0	Third Party Payments	0	0	0
0	Transfer Payments	0	0	0
138,044	Total Directly Controllable Expenditure	116,690	94,532	96,530
(209,719)	Income	(169,720)	(191,180)	(202,390)
(71,675)	Net Directly Controllable Expenditure/(Income)	(53,030)	(96,648)	(105,860)
0	Capital Charges	18,130	18,130	0
12,286	Support Services	13,070	13,150	3,890
(59,389)	Total Service Cost/(Surplus)	(21,830)	(65,368)	(101,970)
	Full Time Equivalent Staff	0.96	0.96	0.06

Major Items	2018-19 Estimate £	2019-20 Estimate £
Employee Related		
Salaries	29,100	2,320
Premises Related		
Electricity	49,000	55,400
Repairs and Maintenance	15,700	21,420
Water	22,000	17,000
Income		
Electricity Recharged	(14,040)	(14,080)
Expenses Recovered	0	(30,000)
Rent (Land & Wayleaves)	(155,680)	(158,310)
Support Services		
Accountancy Services Recharge	510	510
Audit Services Recharge	1,620	600
Customer Tech Support Recharge	1,690	0
Debtors Section Recharge	380	380
Energy Management Recharge	1,030	1,160
Human Resources Recharge	720	40
ICT Recharges	0	140
Information Sys Support Recharge	650	0
Office Services Recharge	660	40
Paymaster Recharge	1,110	560
Public Offices Recharge	2,540	140

Major Variances 2018-19 v 2019-20

The increase in the repairs and maintainance estimate recognises the level of works to be undertaken during the year.

Service charges agreement for 2018-19 incorporate charges which can be reclaimed, resulting in additional income of £30,000.

Guildford Borough Council Outline Budget 2019-2020

Health and Community Care Mgmt

Financial Information Health and Safety

Ledger Code G2525

Responsible Officer Paul Osborn - Occupational Health and Safety Officer

Financial Services Contact Christine Davies - Accountancy Technician

2017-18 Actual £		2018-19 Estimate £	2018-19 Probable £	2019-20 Estimate £	Major Items	2018-19 Estimate £	2019-20 Estimate £
126,527	Employee Related Expenditure	125,080	125,675	128,320	Employee Related		
0	Premises Related Expenditure	0	0	0	Salaries	110,840	111,160
2,871	Transport Related Expenditure	2,940	2,875	2,750	Training - Health and Safety	12,000	15,000
8,177	Supplies and Services	8,940	5,862	16,400	Transport Related		
0	Third Party Payments	0	0	0	Car Leasing & Allowances	2,940	2,750
0	Transfer Payments	0	0	0	Supplies and Services		
137,575	Total Directly Controllable Expenditure	136,960	134,412	147,470	Consultants Fees	3,500	3,500
(147,849)	Income	(154,610)	(154,690)	(156,330)	General Subscriptions	570	500
(10,274)	Net Directly Controllable Expenditure/(Income)	(17,650)	(20,278)	(8,860)	Lone Worker Monitoring	1,900	2,600
0	Capital Charges	0	0	0	Income		
16,520	Support Services	17,540	17,570	18,090	Recharged to Other Services	(950)	(1,000)
6,246	Total Service Cost/(Surplus)	(110)	(2,708)	9,230	Support Service Recharge	(153,660)	(155,330)
	Full Time Equivalent Staff	2.11	2.13	2.09	Support Services		
					Accountancy Services Recharge	590	610
					Customer Service Centre Recharge	870	0
					Customer Tech Support Recharge	1,370	0
					HR Services Recharge	1,610	1,420
					ICT Recharges	0	5,770
					Office Services Recharge	1,450	1,250
					Paymaster Recharge	3,740	2,640
					Performance & Trans Recharge	630	620
					Public Offices Recharge	5,610	4,970

Major Variances 2018-19 v 2019-20

There are no major variances to report.

Guildford Borough Council Outline Budget 2019-2020

Home Farm Management

Financial Information Home Farm Estate, Effingham

Ledger Code HOMFAR

Responsible Officer Philip O'Dwyer - Director of Community Services

Financial Services Contact Christine Davies - Accountancy Technician

2017-18 Actual £		2018-19 Estimate £	2018-19 Probable £	2019-20 Estimate £	Major Items	2018-19 Estimate £	2019-20 Estimate £
60	Employee Related Expenditure	3,000	70	0	Employee Related		
2,771	Premises Related Expenditure	5,010	3,589	5,000	Salaries	2,940	0
0	Transport Related Expenditure	0	0	0	Premises Related		
1,647	Supplies and Services	50	10,100	510	Site Maintenance	5,000	5,000
0	Third Party Payments	0	0	0	Income		
0	Transfer Payments	0	0	0	Rents	(12,230)	(11,000)
4,478	Total Directly Controllable Expenditure	8,060	13,759	5,510	Capital Charges		
					Depreciation	11,560	11,560
(10,032)	Income	(12,230)	(11,284)	(11,000)	Support Services		
(5,554)	Net Directly Controllable Expenditure/(Income)	(4,170)	2,475	(5,490)	Asset Development Recharge	3,370	3,910
					Engineering and Transport Recharge	0	6,260
11,560	Capital Charges	11,560	11,560	11,560	Legal Services Recharge	650	700
9,332	Support Services	5,560	3,210	11,850			
15,338	Total Service Cost/(Surplus)	12,950	17,245	17,920			
	Full Time Equivalent Staff	0.10	0.10	0.00			

Major Variances 2018-19 v 2019-20

The increase in the support service recharge estimate reflects the level of Engineering & Transportation works planned for 2019-20.

Guildford Borough Council Outline Budget 2019-2020

Housing Advice Management

Financial Information Homelessness and Emergency Accommodation

Ledger Code HOMLES

Responsible Officer Philip O'Dwyer - Director of Community Services

Financial Services Contact Christine Davies - Accountancy Technician

2017-18 Actual £		2018-19 Estimate £	2018-19 Probable £	2019-20 Estimate £
334,919	Employee Related Expenditure	355,370	360,621	370,210
8,295	Premises Related Expenditure	5,000	5,000	5,000
5,296	Transport Related Expenditure	7,370	7,215	4,990
427,759	Supplies and Services	403,280	457,091	401,420
0	Third Party Payments	0	0	0
0	Transfer Payments	0	0	0
776,269	Total Directly Controllable Expenditure	771,020	829,927	781,620
(374,457)	Income	(9,000)	(394,242)	(9,000)
401,812	Net Directly Controllable Expenditure/(Income)	762,020	435,685	772,620
0	Capital Charges	0	0	0
92,560	Support Services	99,680	99,510	101,730
494,372	Total Service Cost/(Surplus)	861,700	535,195	874,350
	Full Time Equivalent Staff	8.69	8.59	8.70

Major Variances 2018-19 v 2019-20

Employee related expenditure has increased primarily due to inflationary increases and increments awarded to staff.

The General Grants estimate has been amended to reflect the actual usage of the funding, resulting in additional individual items.

Major Items

	2018-19 Estimate £	2019-20 Estimate £
Employee Related		
Salaries	349,150	363,740
Premises Related		
Repairs and Maintenance	5,000	5,000
Transport Related		
Car Allowances	5,900	4,500
Supplies and Services		
Bonds issued/claimed	46,000	46,000
Building Condition Surveys	9,050	8,280
Computer Software Licence	3,550	2,220
DHP Extra Contribution	0	30,000
Emergency Accommodation	70,000	70,000
General Grants	93,000	10,000
Homeless Outreach Support	143,500	143,500
Money Advice	0	63,000
Storage costs	1,000	1,000
Telecomms	2,030	3,200
Translator Services	0	1,500
Welfare Reform	0	20,000
Income		
Bed and Breakfast Income	(9,000)	(9,000)
Support Services		
Accountancy Services Recharge	10,980	11,270
Business Systems Recharge	20,110	0
Human Resources Recharge	6,920	6,150
ICT Recharges	0	25,030
Office Services Recharge	5,870	5,420
Paymaster Recharge	6,570	5,920
Public Offices Recharge	22,730	21,520

Guildford Borough Council Outline Budget 2019-2020

Housing Advice Management

Financial Information Housing Advice

Ledger Code HOUADV

Responsible Officer Philip O'Dwyer - Director of Community Services

Financial Services Contact Christine Davies - Accountancy Technician

2017-18 Actual £		2018-19 Estimate £	2018-19 Probable £	2019-20 Estimate £	Major Items	2018-19 Estimate £	2019-20 Estimate £
0	Employee Related Expenditure	0	0	2,490	Supplies and Services Hsg Advice Services (To HRA)		
0	Premises Related Expenditure	0	0	0			
0	Transport Related Expenditure	0	0	0			
301,677	Supplies and Services	300,000	300,000	300,090		300,000	300,000
0	Third Party Payments	0	0	0			
0	Transfer Payments	0	0	0			
301,677	Total Directly Controllable Expenditure	300,000	300,000	302,580			
0	Income	0	0	0			
301,677	Net Directly Controllable Expenditure/(Income)	300,000	300,000	302,580			
0	Capital Charges	0	0	0			
0	Support Services	0	0	0			
301,677	Total Service Cost/(Surplus)	300,000	300,000	302,580			
	Full Time Equivalent Staff	0.00		0.02			

Major Variances 2018-19 v 2019-20

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 2019-2020

Housing Outside The Hra Mgmt

Financial Information Housing Outside the HRA

Ledger Code OSHRA

Responsible Officer Philip O'Dwyer - Director of Community Services

Financial Services Contact Christine Davies - Accountancy Technician

2017-18 Actual £		2018-19 Estimate £	2018-19 Probable £	2019-20 Estimate £
310	Employee Related Expenditure	0	776	0
48,499	Premises Related Expenditure	2,300	8,741	3,060
0	Transport Related Expenditure	0	0	0
1,438	Supplies and Services	1,350	4,589	660
0	Third Party Payments	0	0	0
0	Transfer Payments	0	0	0
50,247	Total Directly Controllable Expenditure	3,650	14,106	3,720
(65,445)	Income	(24,940)	(30,388)	(7,460)
(15,198)	Net Directly Controllable Expenditure/(Income)	(21,290)	(16,282)	(3,740)
47,680	Capital Charges	45,950	45,960	47,680
15,652	Support Services	1,970	7,866	2,210
48,134	Total Service Cost/(Surplus)	26,630	37,544	46,150
	Full Time Equivalent Staff	0.00		0.00

Major Items	2018-19 Estimate £	2019-20 Estimate £
Premises Related		
Electricity	620	500
Insurance	0	1,530
Repairs and Maintenance	1,300	670
Window Cleaning	380	360
Supplies and Services		
Emergency Communication System	910	660
Income		
Expenses Recovered	(7,690)	(5,000)
Garage Rents	(1,850)	(1,900)
Miscellaneous Income	(15,000)	0
Capital Charges		
Capital Financing	45,950	47,680
Support Services		
Accountancy Services Recharge	930	960
Debtors Section Recharge	420	420
Energy Management Recharge	280	580
Paymaster	230	250

Major Variances 2018-19 v 2019-20

The miscellaneous expenses income estimate has been removed for 2019-20.

Financial Information Housing Surveying Services

Ledger Code G6525

Responsible Officer Helen Buck - Property Manager

Financial Services Contact Anna Otu - Trainee Accountancy Technician

2017-18 Actual £		2018-19 Estimate £	2018-19 Probable £	2019-20 Estimate £	Major Items	2018-19 Estimate £	2019-20 Estimate £
639,938	Employee Related Expenditure	680,610	594,743	608,010	Employee Related		
0	Premises Related Expenditure	0	0	0	Salaries	664,310	595,860
33,290	Transport Related Expenditure	40,340	37,231	31,320	Transport Related		
13,057	Supplies and Services	10,650	11,421	27,170	Car Leasing & Allowances	40,290	31,320
0	Third Party Payments	0	0	0	Supplies and Services		
0	Transfer Payments	0	0	0	Computer Software Licence	3,520	3,800
686,285	Total Directly Controllable Expenditure	731,600	643,395	666,500	Consultants(Advice)	0	15,000
					Copying & Printing	1,700	1,820
(777,868)	Income	(839,120)	(750,965)	(755,970)	Postage	1,060	1,200
(91,583)	Net Directly Controllable Expenditure/(Income)	(107,520)	(107,570)	(89,470)	Storage, Archiving Recharge	310	310
					Telecomms	2,550	4,000
0	Capital Charges	0	0	0	Income		
97,950	Support Services	105,950	106,000	102,740	Support Service Recharge	(839,120)	(755,970)
6,367	Total Service Cost/(Surplus)	(1,570)	(1,570)	13,270	Support Services		
					Accountancy Services Recharge	740	760
	Full Time Equivalent Staff	13.57	13.66	12.09	Business Systems Recharge	25,640	0
					Customer Service Centre Recharge	5,740	3,340
					Health and Safety Recharge	2,720	2,420
					Human Resources Recharge	11,500	8,850
					ICT Recharges	0	36,040
					Office Services Recharge	9,330	7,760
					Paymaster Recharge	4,340	3,460
					Public Offices Recharge	36,150	30,820

Major Variances 2018-19 v 2019-20

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

Support services budgets adjusted following council-wide review of support services recharges.

Budget from removed job post transferred into the Consultancy account in order to ensure continuous essential expertise.

Financial Information Industrial Estates

Ledger Code INDEST

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

Financial Services Contact Karen Richards - Accountancy Technician (Tel: 444118)

2017-18 Actual £		2018-19 Estimate £	2018-19 Probable £	2019-20 Estimate £
6,571	Employee Related Expenditure	8,680	8,632	9,040
264,386	Premises Related Expenditure	219,550	184,814	157,190
61	Transport Related Expenditure	450	491	430
145,003	Supplies and Services	30,810	55,975	30,740
0	Third Party Payments	0	0	0
0	Transfer Payments	0	0	0
416,021	Total Directly Controllable Expenditure	259,490	249,912	197,400
(3,498,048)	Income	(3,428,020)	(3,574,209)	(3,256,620)
(3,082,027)	Net Directly Controllable Expenditure/(Income)	(3,168,530)	(3,324,297)	(3,059,220)
(621,245)	Capital Charges	81,540	81,560	4,530
235,768	Support Services	226,870	229,995	155,730
(3,467,504)	Total Service Cost/(Surplus)	(2,860,120)	(3,012,742)	(2,898,960)
	Full Time Equivalent Staff	0.12	0.12	0.12

Major Variances 2018-19 v 2019-20

The provision for Emissions Monitoring and Contract cleaning have been reduced as costs have been substantially lower than forecast in the last two years.

Fire Insurance costs have been separately identified and will be recharged for in 2019-20.

Planned maintenance is centrally budgeted in 2019-20.

Rental income shows a net reduction with loss of income due to property voids available for reletting or regeneration being mitigated by the acquisition of new properties generated additional rents.

Support Services Recharges have been adjusted following a council wide review of services provided and allocation methods.

Major Items

Employee Related

Salaries 8,610 8,910

Premises Related

Contract cleaning & materials 14,560 7,170

Emissions Monitoring 5,560 540

General Rates 14,170 18,160

Insurance 5,850 34,060

R & M General 45,000 0

Repairs and Maintenance 135,880 75,600

Utilities 43,290 21,500

Supplies and Services

Consultants Fees 9,200 9,200

Valuers Fees 20,000 20,640

Income

Expenses Recovered (63,350) (104,150)

Management Fee Income (3,110) (3,210)

Rent (Building & Shops) (435,260) (782,930)

Rent (Land & Wayleaves) (2,921,230) (2,344,470)

Support Services

Accountancy Services Recharge 7,930 8,150

Asset Register Recharge 6,830 850

Debtors Section Recharge 8,560 8,540

Engineering and Transport Recharge 6,160 6,410

Legal Services Recharge 58,310 62,790

Valuation Services Recharge 123,820 50,850

Guildford Borough Council Outline Budget 2019-2020

Health and Community Care Mgmt

Financial Information Licensing Services

Ledger Code LICENS

Responsible Officer Mike Smith - Licensing Team Leader

Financial Services Contact Christine Davies - Accountancy Technician

2017-18 Actual £		2018-19 Estimate £	2018-19 Probable £	2019-20 Estimate £
190,815	Employee Related Expenditure	186,130	211,978	220,380
0	Premises Related Expenditure	0	0	0
4,766	Transport Related Expenditure	5,870	5,823	14,020
18,950	Supplies and Services	11,480	24,957	34,640
0	Third Party Payments	0	0	0
0	Transfer Payments	0	0	0
214,531	Total Directly Controllable Expenditure	203,480	242,758	269,040
(167,011)	Income	(165,770)	(172,350)	(179,350)
47,520	Net Directly Controllable Expenditure/(Income)	37,710	70,408	89,690
0	Capital Charges	0	0	0
71,360	Support Services	73,430	73,540	91,510
118,880	Total Service Cost/(Surplus)	111,140	143,948	181,200
	Full Time Equivalent Staff	3.84	4.24	5.11

Major Variances 2018-19 v 2019-20

The Animal Welfare (Licensing of Animals Involving Animals) (England) Regulations came into effect 1st October 2018.

This has resulted in the dog warden's income and expenditure transferred to Licensing including support recharges.

Major Items	2018-19 Estimate £	2019-20 Estimate £
Employee Related		
Recharge From Other Emp. Exps.	1,030	1,290
Salaries	181,900	216,300
Transport Related		
Car Leasing & Allowances	5,670	5,310
Transport Charge/Hired Vehicles	0	7,440
Supplies and Services		
Computer Software Licence	2,130	3,220
Copying & Printing	1,170	870
IT Renewals	3,460	4,560
Kennelling Fees	0	18,000
Postage	350	350
Telecomms	1,200	1,680
Veterinary Surgeons Fees	600	2,000
Income		
Animal Establishment Fees	(1,030)	(2,500)
Animal Welfare	(2,580)	(12,810)
Licence Fees	(157,760)	(150,640)
Support Services		
Accountancy Services Recharge	4,000	4,110
Audit Services Recharge	3,730	1,200
Business Services Support Recharge	1,890	0
Customer Tech Support Recharge	4,810	0
Human Resources Recharge	2,910	3,360
ICT Recharges	0	13,720
Information Sys Support Recharge	2,520	0
Legal Services Recharge	30,620	32,970
Office Services Recharge	2,650	3,400
Paymaster Recharge	3,080	3,750
Performance & Trans Recharge	1,320	1,480
Public Offices Recharge	11,070	13,500

Financial Information Office Services Team

Ledger Code OFFSVC

Responsible Officer Kevin Handley - Office Services Manager

Financial Services Contact Christine Davies - Accountancy Technician

2017-18 Actual £		2018-19 Estimate £	2018-19 Probable £	2019-20 Estimate £	Major Items	2018-19 Estimate £	2019-20 Estimate £
468,902	Employee Related Expenditure	462,280	470,767	431,100	Employee Related		
791,839	Premises Related Expenditure	896,050	982,801	804,080	Casual Salaries	7,650	8,000
12,947	Transport Related Expenditure	12,380	11,342	28,320	Salaries	430,570	398,640
307,835	Supplies and Services	327,840	310,748	232,890	Staff Car Parking	11,000	12,600
0	Third Party Payments	0	0	0	Premises Related		
0	Transfer Payments	0	0	0	Biomass	22,000	23,500
1,581,523	Total Directly Controllable Expenditure	1,698,550	1,775,658	1,496,390	General Rates	465,630	473,110
(1,892,220)	Income	(2,151,700)	(2,153,560)	(2,222,440)	Removal of Refuse	17,730	20,120
(310,697)	Net Directly Controllable Expenditure/(Income)	(453,150)	(377,902)	(726,050)	Repairs and Maintenance	234,770	120,300
					Utilities	121,780	136,500
454,704	Capital Charges	378,160	378,280	441,260	Transport Related		
182,591	Support Services	195,410	217,357	242,710	Transport Pool Hire Charge	4,310	19,880
326,598	Total Service Cost/(Surplus)	120,420	217,735	(42,080)	Supplies and Services		
					Central Copiers	30,000	35,560
	Full Time Equivalent Staff	13.21	13.32	12.84	Contract Catering	36,940	16,800
					Equip. Replace/Repair/Test/Lease	19,350	20,540
					External Printing and Design	30,000	30,000
					Furniture	36,000	36,000
					IT Renewals	85,740	1,340
					Paper & Board	12,000	12,000
					Social Enterprise	10,440	13,000
					Income		
					Rents - Office space	(234,850)	(172,850)
					Rents - Staff Lets	(15,880)	(15,430)
					Support Service Recharge	(1,844,810)	(1,919,250)
					Capital Charges		
					Depreciation	365,460	441,260
					Support Services		
					Asset Development Recharge	24,680	31,320
					Customer Tech Support Recharge	18,140	0
					ICT Recharges	0	60,910
					Paymaster Recharge	37,270	27,460
					Public Offices Recharge	28,070	45,030

Major Variances 2018-19 v 2019-20

A reduction in the number of full time equivalents has resulted in reduced costs to the service.

The majority of the planned services work budgets have transferred to Corporate Property Services.

The contract catering budget has decreased reflecting actual costs. The pool cars have transferred to Office Services.

The reduction in IT renewals charges reflect the full recovery of expenditure incurred in prior years.

Financial Information Pest Control

Ledger Code PESCON

Responsible Officer Gary Durrant - Team Leader Environmental Control

Financial Services Contact Christine Davies - Accountancy Technician

2017-18 Actual £		2018-19 Estimate £	2018-19 Probable £	2019-20 Estimate £
9,654	Employee Related Expenditure	8,610	9,680	8,480
0	Premises Related Expenditure	0	0	0
659	Transport Related Expenditure	720	720	710
35,466	Supplies and Services	52,490	52,077	40,690
0	Third Party Payments	0	0	0
0	Transfer Payments	0	0	0
45,779	Total Directly Controllable Expenditure	61,820	62,477	49,880
(52,789)	Income	(62,000)	(60,805)	(55,000)
(7,010)	Net Directly Controllable Expenditure/(Income)	(180)	1,672	(5,120)
0	Capital Charges	0	0	0
9,690	Support Services	11,350	11,400	6,000
2,680	Total Service Cost/(Surplus)	11,170	13,072	880
	Full Time Equivalent Staff	0.18	0.29	0.16

Major Items	2018-19 Estimate £	2019-20 Estimate £
Employee Related		
Salaries	7,970	8,330
Supplies and Services		
Payment to Contractors	52,000	40,000
Income		
Pest Control Charges	(17,000)	(10,000)
Recharged to Other Services	(45,000)	(45,000)
Support Services		
Accountancy Services Recharge	1,010	1,040
Business Services Support Recharge	1,490	0
Customer Service Centre Recharge	1,110	2,390
Customer Tech Support Recharge	3,810	0
Human Resources Recharge	170	120
ICT Recharges	0	480
Information Sys Support Recharge	1,090	0
Legal Services Recharge	750	810
Office Services Recharge	200	110
Paymaster Recharge	480	290
Public Offices Recharge	770	430

Major Variances 2018-19 v 2019-20

Reduction in Pest Control charges due to changes in contractor agreement.

Pest control charges have reduced to reflect the estimated income achievable.

Support service recharges have been adjusted following a council wide review of the services provided and the method of allocation.

Financial Information Private Sector Housing

Ledger Code PRIHOU

Responsible Officer Ted Wainhouse - Private Sector Services Manager

Financial Services Contact Christine Davies - Accountancy Technician

2017-18 Actual £		2018-19 Estimate £	2018-19 Probable £	2019-20 Estimate £
563,727	Employee Related Expenditure	501,430	634,187	597,190
0	Premises Related Expenditure	0	500	0
27,301	Transport Related Expenditure	21,900	19,896	23,600
82,145	Supplies and Services	57,780	87,356	68,800
0	Third Party Payments	0	0	0
0	Transfer Payments	0	0	0
673,173	Total Directly Controllable Expenditure	581,110	741,939	689,590
(380,950)	Income	(258,200)	(485,467)	(330,620)
292,223	Net Directly Controllable Expenditure/(Income)	322,910	256,472	358,970
578,385	Capital Charges	608,870	608,870	0
110,350	Support Services	115,670	115,750	115,910
980,958	Total Service Cost/(Surplus)	1,047,450	981,092	474,880
	Full Time Equivalent Staff	10.04	11.32	10.99

Major Variances 2018-19 v 2019-20

Guildford Borough Council have organised The Pan Surrey Project on behalf of various councils across Surrey. This is for the delivery of disabled adaptations within the home at the best possible cost for the area. Salary costs have increased, offset by additional income received from those Authorities taking part.

Due to the change in the Law regarding HMO's, salary costs have also increased on a temporary basis. An additional officer is required to set up and monitor the quantity of property checks. This will be funded by the additional income from the licence fee.

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	2018-19 Estimate £	2019-20 Estimate £
Employee Related		
Casual Salaries	6,000	4,000
Insurance - Emps Liab, All Risk	4,070	3,530
Private Medical	3,160	2,870
Salaries	482,540	583,390
Transport Related		
Car Allowances	9,850	13,330
Officers Car Leasing	7,190	5,310
Supplies and Services		
Bought In Services	2,200	2,200
Computer Software Licence	9,800	9,950
Consultants (Projects)	1,600	1,000
Consultants Fees	3,140	3,500
Home Trust Loan Scheme	6,170	6,170
Materials	14,000	14,000
Postages	1,130	1,200
Printing Services Recharge	3,630	1,300
Income		
Expenses Recovered	0	(76,230)
Fee Income	(88,500)	(105,580)
Income from Clients	(16,510)	(6,500)
SCC Income	(123,530)	(89,400)
Capital Charges		
REFCUS	608,870	0
Support Services		
Accountancy Services Recharge	4,420	4,540
Business Systems Recharge	30,060	0
Human Resources Recharge	8,310	7,830
Legal Services Recharge	11,310	12,170
Office Services Recharge	7,410	7,050
Paymaster Recharge	7,420	5,150
Performance & Trans Recharge	3,760	3,440
Public Offices Recharge	28,690	27,980

Financial Information Project Aspire

Ledger Code PROASP

Responsible Officer Philip O'Dwyer - Director of Community Services

Financial Services Contact Christine Davies - Accountancy Technician

2017-18 Actual £		2018-19 Estimate £	2018-19 Probable £	2019-20 Estimate £	Major Items	2018-19 Estimate £	2019-20 Estimate £
0	Employee Related Expenditure	0	0	0			
0	Premises Related Expenditure	0	0	0			
230	Transport Related Expenditure	0	0	0			
55,765	Supplies and Services	0	36,234	0			
0	Third Party Payments	0	0	0			
0	Transfer Payments	0	0	0			
55,995	Total Directly Controllable Expenditure	0	36,234	0			
(25,614)	Income	0	0	0			
30,381	Net Directly Controllable Expenditure/(Income)	0	36,234	0			
0	Capital Charges	0	0	0			
0	Support Services	0	0	0			
30,381	Total Service Cost/(Surplus)	0	36,234	0			
	Full Time Equivalent Staff	0.00		0.00			

Major Variances 2018-19 v 2019-20

Expenditure incurred is funded from reserve.

Financial Information Property (Investment)

Ledger Code INVPRO

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

Financial Services Contact Karen Richards - Accountancy Technician (Tel: 444118)

2017-18 Actual £		2018-19 Estimate £	2018-19 Probable £	2019-20 Estimate £	Major Items	2018-19 Estimate £	2019-20 Estimate £
14,876	Employee Related Expenditure	13,180	15,147	32,770	Employee Related		
168,716	Premises Related Expenditure	124,770	225,156	160,980	Salaries	13,100	32,560
6	Transport Related Expenditure	950	940	900	Premises Related		
33,745	Supplies and Services	41,410	20,370	35,070	Electricity	7,100	7,200
0	Third Party Payments	0	0	0	General Rates	15,360	63,190
0	Transfer Payments	0	0	0	Insurance	79,240	78,020
217,343	Total Directly Controllable Expenditure	180,310	261,613	229,720	Repairs and Maintenance	14,280	2,010
					Window Cleaning	1,210	4,010
(5,658,651)	Income	(5,702,420)	(5,547,898)	(5,274,890)	Supplies and Services		
(5,441,308)	Net Directly Controllable Expenditure/(Income)	(5,522,110)	(5,286,285)	(5,045,170)	Valuers Fees	41,370	35,000
					Income		
(782,360)	Capital Charges	73,790	73,790	0	Expenses Recovered	(16,220)	(52,800)
278,158	Support Services	277,210	258,762	166,750	Insurance Recovered	(5,710)	(5,880)
(5,945,510)	Total Service Cost/(Surplus)	(5,171,110)	(4,953,733)	(4,878,420)	Insurance Reimbursed	(49,730)	(75,120)
					Rent (Building & Shops)	(4,525,370)	(4,030,750)
	Full Time Equivalent Staff	0.17	0.17	0.30	Rent (Land & Wayleaves)	(1,105,310)	(1,109,990)
					Rents (Vol Groups Subsidy)	0	(270)

Major Variances 2018-19 v 2019-20

Employee Related Expenditure has increased due to an increased proportion of management team salaries being charged to the cost centre.

The increase in general rates is a result of property voids where the council takes on responsibility for paying the rates.

The repairs and maintenance budget has decreased as planned works are centrally budgeted.

The estimate for income from rents has reduced due to the properties that are void and either available for reletting or regeneration opportunities. Insurance recovered reflects the premiums paid being recharged to lessees.

There is no REFUS nor depreciation estimate in 2019-20 although these amounts in 2018-19 was reversed out of the General Fund and does not impact on council tax.

Support service recharges has been adjusted following a council wide review of services provided and allocation methods.

Accountancy Services Recharge	5,780	5,930
Asset Development Recharge	46,930	8,760
Audit Services Recharge	20,880	3,590
Business Services Support Recharge	2,000	0
Engineering and Transport Recharge	5,440	600
Legal Services Recharge	94,240	101,490
Valuation Services Recharge	84,150	35,590

Financial Information Property (Non-Core Operational)

Ledger Code OTHPRO

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

Financial Services Contact Karen Richards - Accountancy Technician (Tel: 444118)

2017-18 Actual £		2018-19 Estimate £	2018-19 Probable £	2019-20 Estimate £	Major Items	2018-19 Estimate £	2019-20 Estimate £
0	Employee Related Expenditure	0	0	0	Premises Related		
119,823	Premises Related Expenditure	72,360	143,377	252,660	Contribution to Salix	11,000	0
0	Transport Related Expenditure	0	0	0	Council Tax	1,340	80,870
39,438	Supplies and Services	10,950	66,229	40,320	Emissions Monitoring	3,000	1,700
0	Third Party Payments	0	0	0	General Rates	7,690	17,360
0	Transfer Payments	0	0	0	Insurance	4,880	9,410
159,261	Total Directly Controllable Expenditure	83,310	209,606	292,980	Repairs and Maintenance	35,920	134,170
					Utilities	8,530	9,150
(139,148)	Income	(358,160)	(697,106)	(1,050,850)	Supplies and Services		
20,113	Net Directly Controllable Expenditure/(Income)	(274,850)	(487,500)	(757,870)	Management Fee	0	15,490
					Security Services	5,950	5,950
1,362,232	Capital Charges	275,450	275,540	318,340	Valuers Fees	5,000	18,500
79,740	Support Services	51,860	65,949	98,160	Income		
1,462,085	Total Service Cost/(Surplus)	52,460	(146,011)	(341,370)	Rent (Building & Shops)	(303,500)	(1,030,710)
					Rent (Land & Wayleaves)	(10,200)	(11,890)
					Rents (Dwellings)	(43,100)	0
					Capital Charges		
	Full Time Equivalent Staff	0.00		0.00	Capital Financing	246,200	318,340
					Support Services		
					Accountancy Services Recharge	2,620	2,690
					Asset Development Recharge	1,310	1,480
					Valuation Services Recharge	44,240	86,440

Major Variances 2018-19 v 2019-20

Net income for Non- Core Operational Properties increases significantly due to property acquisitions during the course of 2018-19. Rental incomes increase whilst premises related expenditure rise accordingly. Specific provision has been made for repairs and maintenance to bring properties up to standard and allowance made for business rates whilst unoccupied.

The increase in supplies and services is in valuers fees, which reflects a best estimate of the cost of the annual valuation of the council's estate and management fees in connection with a newly acquired property.

Support Service recharges have been adjusted following a council wide review of services provided and the method of allocation.

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. The REFCUS charge is grouped under Capital Charges.

Guildford Borough Council Outline Budget 2019-2020

Health and Community Care Mgmt

Financial Information Public Health

Ledger Code PUBHEA

Responsible Officer Philip O'Dwyer - Director of Community Services

Financial Services Contact Christine Davies - Accountancy Technician

2017-18 Actual £		2018-19 Estimate £	2018-19 Probable £	2019-20 Estimate £	Major Items	2018-19 Estimate £	2019-20 Estimate £
52,581	Employee Related Expenditure	50,780	52,218	51,590	Employee Related		
0	Premises Related Expenditure	0	0	0	Salaries	50,200	50,980
989	Transport Related Expenditure	1,080	934	1,030	Transport Related		
14,539	Supplies and Services	21,820	32,770	20,600	Car Allowances	980	1,000
0	Third Party Payments	0	0	0	Supplies and Services		
0	Transfer Payments	0	0	0	Consultants (Projects)	18,000	18,000
68,109	Total Directly Controllable Expenditure	73,680	85,922	73,220	Printing Services Recharge	1,280	30
					Support Services		
0	Income	0	0	0	Accountancy and Debtors Recharge	140	140
68,109	Net Directly Controllable Expenditure/(Income)	73,680	85,922	73,220	Business Systems Recharge	2,220	0
					Customer Service Centre Recharge	500	220
0	Capital Charges	0	0	0	Health and Safety Recharge	140	150
6,580	Support Services	7,470	7,500	6,680	HR Services Recharge	610	540
74,689	Total Service Cost/(Surplus)	81,150	93,422	79,900	ICT Recharges	0	2,210
					Office Services Recharge	600	480
	Full Time Equivalent Staff	0.80	0.88	0.80	Performance & Trans Recharge	270	240
					Public Offices Recharge	2,330	1,890

Major Variances 2018-19 v 2019-20

There are no major variances to report.

Guildford Borough Council Outline Budget 2019-2020

Housing Advice Management

Financial Information Surrey Family Support Programme

Ledger Code FAMSUP

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

Financial Services Contact Karen Richards - Accountancy Technician (Tel: 444118)

2017-18 Actual £		2018-19 Estimate £	2018-19 Probable £	2019-20 Estimate £	Major Items	2018-19 Estimate £	2019-20 Estimate £
353,814	Employee Related Expenditure	404,670	388,727	403,720	Employee Related		
423	Premises Related Expenditure	0	30,181	0	Salaries	399,200	397,040
19,977	Transport Related Expenditure	16,590	19,077	19,090	Transport Related		
29,865	Supplies and Services	7,980	46,946	5,910	Car Allowances	16,500	19,000
0	Third Party Payments	0	0	0	Car Leasing & Allowances	16,500	19,000
0	Transfer Payments	0	0	0	Supplies and Services		
404,079	Total Directly Controllable Expenditure	429,240	484,931	428,720	General Insurance	1,500	0
(447,983)	Income	(255,000)	(325,893)	(429,510)	Miscellaneous Expenses	1,720	630
(43,904)	Net Directly Controllable Expenditure/(Income)	174,240	159,038	(790)	Telephone Costs	2,560	2,330
0	Capital Charges	0	0	0	Income		
55,900	Support Services	65,610	65,620	91,260	Government Grant	0	(166,200)
11,996	Total Service Cost/(Surplus)	239,850	224,658	90,470	Recharged to Other Services	(50,000)	(50,000)
					SCC Grant	(205,000)	(205,000)
					Support Services		
	Full Time Equivalent Staff	10.47	7.41	10.70	Accountancy Services Recharge	1,240	1,270
					Business Improvement Recharge	4,120	3,580
					Customer Tech Support Recharge	10,550	0
					Human Resources	9,100	8,150
					ICT Recharges	0	33,190
					Office Services Recharge	5,060	7,150
					Paymaster Recharge	2,830	2,620
					Procurement Services Recharge	0	100
					Public Offices Recharge	19,610	28,380

Major Variances 2018-19 v 2019-20

The additional income is the government grant which has been received in previous years but we have not historically allowed for in the budget.

Support service recharges have been adjusted following a council wide review of services provided and the method of allocation.

Guildford Borough Council Outline Budget 2019-2020

Health and Community Care Mgmt

Financial Information Taxi Licensing and Private Hire Vehicles

Ledger Code TAXLIC

Responsible Officer Mike Smith - Licensing Team Leader

Financial Services Contact Christine Davies - Accountancy Technician

2017-18 Actual £		2018-19 Estimate £	2018-19 Probable £	2019-20 Estimate £	Major Items	2018-19 Estimate £	2019-20 Estimate £
171,991	Employee Related Expenditure	128,390	142,663	113,360	Employee Related		
0	Premises Related Expenditure	0	0	0	Salaries	124,560	110,520
3,954	Transport Related Expenditure	5,140	5,106	2,740	Training	440	0
31,591	Supplies and Services	34,510	23,345	37,300	Transport Related		
0	Third Party Payments	0	0	0	Car Leasing & Allowances	5,020	2,640
0	Transfer Payments	0	0	0	Supplies and Services		
207,536	Total Directly Controllable Expenditure	168,040	171,114	153,400	Advertising	1,710	1,700
(171,436)	Income	(169,500)	(175,270)	(167,350)	Computer Software Licence	3,000	3,850
36,100	Net Directly Controllable Expenditure/(Income)	(1,460)	(4,156)	(13,950)	Consultants (Projects)	7,000	7,000
0	Capital Charges	0	0	0	Dvla Checks	2,000	1,880
72,222	Support Services	58,990	59,216	67,420	New, Replace Equip & Tools	3,690	3,690
108,322	Total Service Cost/(Surplus)	57,530	55,060	53,470	Payment to Contractors	6,000	4,970
					Printing and Stationery	3,290	1,530
					Taxi Ranks Maintenance	6,000	6,000
					Income		
	Full Time Equivalent Staff	3.26	3.06	3.20	Taxi Licence Fees	(168,760)	(166,420)
					Support Services		
					Accountancy Services Recharge	5,000	5,120
					Business Improvement Recharge	1,110	1,030
					Business Services Support Recharge	1,060	0
					Customer Service Centre Recharge	590	9,540
					Customer Tech Support Recharge	2,680	0
					HR Services Recharge	2,470	2,330
					ICT Recharges	0	9,500
					Information Sys Support Recharge	1,430	0
					Legal Services Recharge	21,760	23,440
					Office Services Recharge	2,310	2,190
					Paymaster Recharge	4,280	3,340
					Public Offices Recharge	8,100	8,710

Major Variances 2018-19 v 2019-20

Changes in salary allocations have resulted in a reduction of salary costs to the service.

Guildford Borough Council Outline Budget 2019-2020

Property Management

Financial Information Woking Road Depot Stores

Ledger Code WRDSTO

Responsible Officer Helen Buck - Property Manager

Financial Services Contact Anna Otu - Trainee Accountancy Technician

2017-18 Actual £		2018-19 Estimate £	2018-19 Probable £	2019-20 Estimate £	Major Items	2018-19 Estimate £	2019-20 Estimate £
56,806	Employee Related Expenditure	53,280	56,328	54,660	Employee Related		
12,150	Premises Related Expenditure	12,880	12,880	12,340	Salaries	52,370	53,690
3,089	Transport Related Expenditure	190	449	3,260	Premises Related		
(23,136)	Supplies and Services	9,560	11,062	11,110	Proportion of Depot Expenses	12,880	12,340
0	Third Party Payments	0	0	0	Transport Related		
0	Transfer Payments	0	0	0	Hire of Vehicles	0	3,000
48,909	Total Directly Controllable Expenditure	75,910	80,719	81,370	Supplies and Services		
					Computer Software Licence	7,580	7,580
(86,635)	Income	(93,550)	(98,379)	(93,330)	Equipment & Racking	500	500
(37,726)	Net Directly Controllable Expenditure/(Income)	(17,640)	(17,660)	(11,960)	Storage, Archiving Recharge	1,250	1,250
					Income		
636	Capital Charges	640	640	640	Recharged to Other Services	(65,270)	(65,050)
17,730	Support Services	16,940	16,960	11,320	Stores Archive	(28,280)	(28,280)
(19,360)	Total Service Cost/(Surplus)	(60)	(60)	0	Capital Charges		
					Capital Financing	640	640
	Full Time Equivalent Staff	1.45	1.45	1.45	Support Services		
					Accountancy Services Recharge	1,600	1,650
					Audit Services Recharge	3,730	1,800
					Business Systems Recharge	5,350	0
					Customer Service Centre Recharge	520	0
					Human Resources Recharge	1,100	990
					ICT Recharges	0	4,010
					Paymaster Recharge	1,970	1,250
					Works Services Recharge	1,880	880

Major Variances 2018-19 v 2019-20

Support services budgets adjusted following council-wide review of support services recharges.

**GUILDFORD BOROUGH COUNCIL
OUTLINE BUDGET 2019-2020**

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**GUILDFORD BOROUGH COUNCIL
OUTLINE BUDGET 2019-2020**

ENVIRONMENT DIRECTORATE

DIRECTOR - PETER O'CONNELL

**GUILDFORD BOROUGH COUNCIL
OUTLINE BUDGET 2019-2020**

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**GUILDFORD BOROUGH COUNCIL
OUTLINE BUDGET 2019-2020**

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Subjective Summary

2017-18 Actual £	2018-19 Estimate £		2019-20 Estimate £	2020-21 Estimate £	2021-22 Estimate £	2022-23 Estimate £
41,094,913	41,392,680	Gross Expenditure	39,695,340	39,719,270	40,268,810	40,875,890
(29,339,392)	(28,229,790)	Gross Income	(28,570,180)	(29,612,160)	(30,190,340)	(31,151,730)
11,755,521	13,162,890	Net Expenditure	11,125,160	10,107,110	10,078,470	9,724,160
12,225,194	12,113,440	Employee Related Expenditure	12,374,760	12,713,460	13,079,600	13,459,950
6,231,607	7,258,790	Premises Related Expenditure	6,062,880	6,118,830	6,172,950	6,232,750
4,333,207	4,614,510	Transport Related Expenditure	4,410,420	4,467,310	4,536,050	4,606,850
7,351,654	6,592,310	Supplies and Services	6,746,060	6,221,390	6,186,130	6,179,950
0	0	Third Party Payments	0	0	0	0
0	0	Transfer Payments	0	0	0	0
30,141,662	30,579,050	Total Directly Controllable Expenditure	29,594,120	29,520,990	29,974,730	30,479,500
(29,339,392)	(28,229,790)	Income	(28,570,180)	(29,612,160)	(30,190,340)	(31,151,730)
802,270	2,349,260	Net Directly Controllable Expenditure/(Income)	1,023,940	(91,170)	(215,610)	(672,230)
7,846,470	7,602,970	Capital Charges	6,859,900	6,859,900	6,859,900	6,859,900
3,106,781	3,210,660	Support Services	3,241,320	3,338,380	3,434,180	3,536,490
11,755,521	13,162,890	Total Service Cost/(Surplus)	11,125,160	10,107,110	10,078,470	9,724,160

Service Summary

2017-18 Actual £	2018-19 Estimate £		2019-20 Estimate £	2020-21 Estimate £	2021-22 Estimate £	2022-23 Estimate £
42,535	39,010	Abandoned Vehicles	41,620	42,790	43,980	45,220
78	0	Armed Forces Day	0	0	0	0
546,077	478,010	Business and Tourism	441,560	452,600	454,260	465,700
53,565	27,270	Business Forum	38,080	38,180	38,280	38,380
106,184	102,740	CCTV Systems	101,190	101,700	102,220	102,750
229,600	254,700	Cemeteries and Closed Churchyards	223,960	227,830	236,880	247,120
9,713	3,680	Clinical Waste	2,750	2,820	2,890	2,960
(637,700)	554,730	Crematorium	162,280	(519,250)	(527,780)	(546,290)
198,217	0	Electric Theatre	5,730	5,730	5,730	5,730
(20,698)	750	Engineering and Transport Services	0	(990)	(2,000)	(3,050)
16	(10)	Fleet Management Service	(38,710)	(101,380)	(176,290)	(253,670)
372,581	408,660	Guildford House	413,180	420,950	430,270	439,830
567,947	642,970	Guildford Museum	505,730	516,650	527,850	539,380
64,885	149,660	Guildhall	149,450	152,540	155,720	158,980
(342)	(120)	Information Rights Officer	900	540	170	(220)
293,838	464,030	Land Drainage	304,970	310,240	315,670	321,260
13,364	(7,600)	Legal Services	32,340	(41,720)	(46,760)	(52,040)
104,270	99,180	Leisure Art Development	116,820	119,740	122,730	125,820
176,899	210,240	Leisure Community Centres	114,130	115,800	117,520	119,280
1,236,467	1,305,630	Leisure G Live	1,538,810	1,539,730	1,540,700	1,541,690
427,967	445,200	Leisure Grants	396,280	396,360	396,440	396,520
1,414,057	930,660	Leisure Management Contract	1,142,400	1,123,860	1,094,790	1,098,200
164,033	199,470	Leisure Play Development	212,530	216,770	221,160	225,680
239,291	232,930	Leisure Rangers	240,940	247,530	254,290	261,240
89,082	81,310	Leisure Sport Development	97,210	99,570	102,000	104,480

Service Summary

2017-18 Actual £	2018-19 Estimate £		2019-20 Estimate £	2020-21 Estimate £	2021-22 Estimate £	2022-23 Estimate £
(99,903)	(107,600)	Markets	(97,340)	(101,620)	(106,030)	(110,580)
18,901	(24,800)	Mot Bay	(5,390)	(4,320)	(3,220)	(2,090)
(5,431,464)	(4,217,280)	Off Street Parking	(5,546,550)	(5,826,820)	(5,981,540)	(6,512,000)
(687,911)	(674,330)	On Street Parking	(433,820)	(440,170)	(446,740)	(453,460)
6,028	14,370	Ordnance Survey and Mapping Services	8,070	8,200	8,340	8,480
755,637	703,260	Park and Ride Services	773,170	776,390	779,680	783,050
4,215,690	3,992,570	Parks and Countryside	3,617,730	3,618,980	3,691,210	3,777,300
26,160	10,850	Procurement	0	40	110	210
339,339	402,560	Public Conveniences	289,640	294,700	299,930	305,320
(17,041)	(42,910)	Recycling, Cleansing and Parking Services Overhead A	0	(950)	(1,910)	(2,900)
3,604,884	3,625,210	Refuse and Recycling	3,490,110	3,475,390	3,531,830	3,589,910
23,274	42,090	River Control	37,210	37,290	37,370	37,450
119,788	98,080	Roads and Footpaths Maintenance	109,510	111,680	113,920	116,220
(8)	9,480	Snow and Ice Plan Holding Account	(1,570)	(1,970)	(2,390)	(2,820)
0	0	SPA Sites	0	0	0	1,030
2,104,179	2,448,500	Street Cleansing	2,362,950	2,423,060	2,484,990	2,548,700
101,952	90,190	Street Furniture	108,090	108,790	109,520	110,260
542,705	0	The Village	0	0	0	0
233,438	236,940	Tourist Information Centre	240,620	246,450	252,440	258,620
111,556	(154,750)	Town Centre Management	(153,670)	(159,030)	(164,540)	(170,220)
22,742	15,030	Transportation	20,650	20,870	21,090	21,320
18,788	(21,420)	Vehicle Maintenance Workshop	2,450	0	(10)	(200)
54,861	93,750	Woking Road Depot	59,150	51,560	43,700	35,610
11,755,521	13,162,890	Total Net Expenditure/(Income)	11,125,160	10,107,110	10,078,470	9,724,160

Guildford Borough Council Outline Budget 2019-2020

Fleet and Waste Management

Financial Information Abandoned Vehicles

Ledger Code ABACAR

Responsible Officer Chris Wheeler - Waste and Fleet Services Manager

Financial Services Contact Emma Parry - Management Accountant

2017-18 Actual £		2018-19 Estimate £	2018-19 Probable £	2019-20 Estimate £	Major Items	2018-19 Estimate £	2019-20 Estimate £
30,778	Employee Related Expenditure	28,300	28,834	30,490	Employee Related		
4,560	Premises Related Expenditure	4,830	4,840	4,630	Salaries	27,930	30,060
307	Transport Related Expenditure	490	460	350	Premises Related		
1,917	Supplies and Services	2,110	88	1,910	Proportion of Depot Expenses	4,830	4,630
0	Third Party Payments	0	0	0	Transport Related		
0	Transfer Payments	0	0	0	Officers Car Leasing	200	100
37,562	Total Directly Controllable Expenditure	35,730	34,222	37,380	Supplies and Services		
					Removal of Abandoned Vehicles	2,000	1,500
(327)	Income	0	(237)	0	Support Services		
37,235	Net Directly Controllable Expenditure/(Income)	35,730	33,985	37,380	Human Resources Recharge	470	480
					ICT Recharges	0	1,970
0	Capital Charges	0	0	0	Paymaster Recharge	360	230
5,300	Support Services	3,280	3,320	4,240	Works Services Recharge	1,880	880
42,535	Total Service Cost/(Surplus)	39,010	37,305	41,620			
	Full Time Equivalent Staff	0.62	0.58	0.71			

Major Variances 2018-19 v 2019-20

There is an ICT recharge in 2019-20 following a review of support services.

Financial Information Armed Forces Day

Ledger Code ARMDAY

Responsible Officer Peter O'Connell - Director of Environment

Financial Services Contact Christine Davies - Accountancy Technician

2017-18 Actual £		2018-19 Estimate £	2018-19 Probable £	2019-20 Estimate £	Major Items	2018-19 Estimate £	2019-20 Estimate £
0	Employee Related Expenditure	0	0	0			
0	Premises Related Expenditure	0	0	0			
0	Transport Related Expenditure	0	0	0			
78	Supplies and Services	0	0	0			
0	Third Party Payments	0	0	0			
0	Transfer Payments	0	0	0			
78	Total Directly Controllable Expenditure	0	0	0			
0	Income	0	0	0			
78	Net Directly Controllable Expenditure/(Income)	0	0	0			
0	Capital Charges	0	0	0			
0	Support Services	0	0	0			
78	Total Service Cost/(Surplus)	0	0	0			
	Full Time Equivalent Staff	0.00		0.00			

Major Variances 2018-19 v 2019-20

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

Guildford Borough Council Outline Budget 2019-2020

Local Economy Management

Financial Information Business and Tourism

Ledger Code TOUDEV

Responsible Officer Chris Burchell - Local Economy Manager

Financial Services Contact Karen Richards - Accountancy Technician (Tel: 444118)

2017-18 Actual £		2018-19 Estimate £	2018-19 Probable £	2019-20 Estimate £	Major Items	2018-19 Estimate £	2019-20 Estimate £
272,211	Employee Related Expenditure	290,730	251,346	258,820	Employee Related		
10,554	Premises Related Expenditure	14,230	11,631	7,250	Apprenticeships	60,000	0
4,120	Transport Related Expenditure	5,860	6,076	9,750	Salaries	223,410	254,550
305,113	Supplies and Services	236,480	319,022	222,330	Premises Related		
0	Third Party Payments	0	0	0	Electricity	1,800	1,200
0	Transfer Payments	0	0	0	Proportion of Depot Expenses	5,740	5,500
591,998	Total Directly Controllable Expenditure	547,300	588,075	498,150	Repair and Maintenance	6,000	0
					Transport Related		
(122,710)	Income	(152,950)	(140,728)	(162,660)	Car Leasing & Allowances	5,460	9,610
469,288	Net Directly Controllable Expenditure/(Income)	394,350	447,347	335,490	Supplies and Services		
					Christmas Street Lights	19,670	20,000
0	Capital Charges	0	0	0	Consultants Fees	10,000	10,000
76,789	Support Services	83,660	81,985	106,070	Contributions	59,300	54,500
546,077	Total Service Cost/(Surplus)	478,010	529,332	441,560	Event Costs	6,500	6,500
					Event Marshalling	4,500	4,500
	Full Time Equivalent Staff	4.45	4.45	5.45	General Marketing	56,410	55,130
					Notice/Banner Boards R&M	10,560	6,560
					Printing and Stationery	12,970	11,500
					Venues Guide	9,000	9,000
					Visitors Guide	35,000	35,000
					Income		
					Advertising Income	(12,000)	(14,730)
					Notice Board Income	(50,000)	(51,500)
					Sponsorship Income	(30,000)	(30,000)
					Venue & Visitor Guides	(52,340)	(53,910)
					Support Services		
					Accountancy Services Recharge	10,610	10,880
					HR Services Recharge	4,130	4,370
					ICT Recharges	0	17,810
					Legal Services Recharge	36,640	39,460
					Office Services Recharge	2,500	3,830
					Paymaster Recharge	6,300	5,600
					Public Offices Recharge	9,680	15,230

Major Variances 2018-19 v 2019-20

Employment related expenditure reflects the budgeting of Apprenticeships under Corporate Services. The increase in salaries over and above increments and inflationary increases is due to the correct budgeting of the Rural Officer who was only partially budgeted in 2018-19.

Repairs and maintenance costs are centrally budgeted in 2019-20.

Supplies and service costs reduce as the International Music Festival is biennial and shows as a saving in contributions and a reduction in the cost of maintaining notice/ banner boards is expected to continue.

Support service recharges have increased following a council wide review of services provided and allocation of costs.

Guildford Borough Council Outline Budget 2019-2020

Local Economy Management

Financial Information Business Forum

Ledger Code BUSFOR

Responsible Officer Chris Burchell - Local Economy Manager

Financial Services Contact Karen Richards - Accountancy Technician (Tel: 444118)

2017-18 Actual £		2018-19 Estimate £	2018-19 Probable £	2019-20 Estimate £	Major Items	2018-19 Estimate £	2019-20 Estimate £
3,569	Employee Related Expenditure	1,490	17,697	1,530	Employee Related		
0	Premises Related Expenditure	0	0	0	Salaries	1,470	1,510
0	Transport Related Expenditure	0	0	0	Supplies and Services		
49,076	Supplies and Services	24,780	49,608	34,980	Support for Forum	24,400	34,400
0	Third Party Payments	0	0	0			
0	Transfer Payments	0	0	0			
52,645	Total Directly Controllable Expenditure	26,270	67,305	36,510			
0	Income	0	(30)	0			
52,645	Net Directly Controllable Expenditure/(Income)	26,270	67,275	36,510			
0	Capital Charges	0	0	0			
920	Support Services	1,000	1,010	1,570			
53,565	Total Service Cost/(Surplus)	27,270	68,285	38,080			
	Full Time Equivalent Staff	0.04	0.04	0.04			

Major Variances 2018-19 v 2019-20

The additional supplies and services expenditure is funding agreed to support the Guildford Games Festival planned for 2019.

Financial Information CCTV Systems

Ledger Code CCTV

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

Financial Services Contact Emma Parry - Management Accountant

2017-18 Actual £		2018-19 Estimate £	2018-19 Probable £	2019-20 Estimate £	Major Items	2018-19 Estimate £	2019-20 Estimate £
0	Employee Related Expenditure	0	0	0			
0	Premises Related Expenditure	0	0	0			
0	Transport Related Expenditure	0	0	0			
84,086	Supplies and Services	80,270	81,482	80,860	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
					Transmission Line Rental	39,020	39,020
84,086	Total Directly Controllable Expenditure	80,270	81,482	80,860	Capital Charges		
					Depreciation	3,420	3,420
0	Income	0	0	0	Support Services		
84,086	Net Directly Controllable Expenditure/(Income)	80,270	81,482	80,860	Engineering and Transport Recharge	16,880	14,860
3,415	Capital Charges	3,420	3,420	3,420			
18,683	Support Services	19,050	23,502	16,910			
106,184	Total Service Cost/(Surplus)	102,740	108,404	101,190			
	Full Time Equivalent Staff	0.00		0.00			

Major Variances 2018-19 v 2019-20

There are no major variances to report.

Financial Information Cemeteries and Closed Churchyards

Ledger Code CEMETE

Responsible Officer Paul Stacey - Parks and Landscape Manager

Financial Services Contact Christine Davies - Accountancy Technician

2017-18 Actual £		2018-19 Estimate £	2018-19 Probable £	2019-20 Estimate £	Major Items	2018-19 Estimate £	2019-20 Estimate £
159,553	Employee Related Expenditure	137,290	174,943	138,790	Employee Related		
77,708	Premises Related Expenditure	48,080	75,470	18,770	Salaries	134,660	135,900
23,431	Transport Related Expenditure	36,410	36,059	21,530	Premises Related		
8,375	Supplies and Services	44,250	14,841	36,760	Contract cleaning & materials	6,090	6,280
0	Third Party Payments	0	0	0	General Rates	5,970	6,700
0	Transfer Payments	0	0	0	Removal of Refuse	4,200	4,350
269,067	Total Directly Controllable Expenditure	266,030	301,313	215,850	Repairs and Maintenance	30,670	1,070
					Transport Related		
(87,933)	Income	(73,900)	(93,248)	(60,430)	Fuel and Oil	1,750	2,280
181,134	Net Directly Controllable Expenditure/(Income)	192,130	208,065	155,420	Transport Pool Hire Charge	28,350	14,460
					Vehicle Repairs	3,830	2,910
20,607	Capital Charges	14,320	14,330	8,980	Supplies and Services		
27,859	Support Services	48,250	32,508	59,560	Clothing and Uniform	2,500	2,000
229,600	Total Service Cost/(Surplus)	254,700	254,903	223,960	Materials	2,000	860
					Memorial Safety Inspection	30,000	25,000
	Full Time Equivalent Staff	4.87	4.87	4.87	New, Replace Equip & Tools	2,500	2,500
					Income		
					Disposal of Cremated Remains	(4,490)	(4,000)
					Grant of Excl. Burial Rights	(22,270)	(11,930)
					Interment Fees	(27,590)	(26,270)
					Rents - Staff lets	(7,840)	(7,840)
					Support Services		
					Accountancy Services Recharge	1,120	1,150
					Asset Development Recharge	32,270	42,440
					Business Improvement Recharge	1,670	1,450
					Energy Management Recharge	1,050	700
					Human Resources Recharge	3,690	3,310
					Paymaster Recharge	2,300	1,930

Major Variances 2018-19 v 2019-20

The Repairs and Maintenance budgets for property services works are held with Asset Services to ease monitoring.

The income from Grant of Exclusive Burial rights has decreased to more accurately represent the number of burials at Stoke Cemetery.

Transport related expenditure has reduced due to a reduction in the number of vehicles/equipment held at the Cemeteries.

Guildford Borough Council Outline Budget 2019-2020

Fleet and Waste Management

Financial Information Clinical Waste

Ledger Code CLINWA

Responsible Officer Chris Wheeler - Waste and Fleet Services Manager

Financial Services Contact Emma Parry - Management Accountant

2017-18 Actual £		2018-19 Estimate £	2018-19 Probable £	2019-20 Estimate £	Major Items	2018-19 Estimate £	2019-20 Estimate £
7,761	Employee Related Expenditure	1,990	6,539	2,030	Employee Related		
0	Premises Related Expenditure	0	0	0	Salaries	1,950	1,990
41	Transport Related Expenditure	40	40	40			
11	Supplies and Services	390	70	390			
0	Third Party Payments	0	0	0			
0	Transfer Payments	0	0	0			
7,813	Total Directly Controllable Expenditure	2,420	6,649	2,460			
0	Income	0	0	0			
7,813	Net Directly Controllable Expenditure/(Income)	2,420	6,649	2,460			
0	Capital Charges	0	0	0			
1,900	Support Services	1,260	1,260	290			
9,713	Total Service Cost/(Surplus)	3,680	7,909	2,750			
	Full Time Equivalent Staff	0.05	0.38	0.05			

Major Variances 2018-19 v 2019-20

There are no major variances to report.

Guildford Borough Council Outline Budget 2019-2020

Parks and Landscape Management

Financial Information Crematorium

Ledger Code CREMAT

Responsible Officer Paul Stacey - Parks and Landscape Manager

Financial Services Contact Christine Davies - Accountancy Technician

2017-18 Actual £		2018-19 Estimate £	2018-19 Probable £	2019-20 Estimate £	Major Items	2018-19 Estimate £	2019-20 Estimate £
241,622	Employee Related Expenditure	385,820	288,412	309,080	Employee Related		
143,658	Premises Related Expenditure	190,520	150,138	170,350	Salaries	381,120	303,970
19,648	Transport Related Expenditure	27,260	25,510	29,070	Premises Related		
288,212	Supplies and Services	259,730	234,393	270,400	General Rates	72,710	73,880
0	Third Party Payments	0	0	0	Repairs and Maintenance	64,830	46,420
0	Transfer Payments	0	0	0	Utilities	41,390	37,000
693,140	Total Directly Controllable Expenditure	863,330	698,453	778,900	Transport Related		
					Transport Pool Hire Charge	22,030	25,830
(1,471,930)	Income	(702,650)	(1,196,225)	(1,014,360)	Supplies and Services		
(778,790)	Net Directly Controllable Expenditure/(Income)	160,680	(497,772)	(235,460)	Book of Remembrance	3,620	3,620
					Clothing and Uniform	3,000	2,000
91,256	Capital Charges	339,150	339,160	348,200	Computer Related Costs	4,000	4,000
49,834	Support Services	54,900	54,144	49,540	General Subscriptions	3,000	3,000
(637,700)	Total Service Cost/(Surplus)	554,730	(104,468)	162,280	Insurance	1,530	1,590
					Irrecoverable VAT	153,450	159,600
	Full Time Equivalent Staff	7.27	7.27	7.27	IT Renewals	6,610	4,760
					Medical Referees Fees	15,300	17,550
					New, Replace Equip & Tools	3,000	3,000
					Plant and Materials	4,500	4,800
					Printing Services Recharge	7,350	16,260
					Rememberance Memorial Items	15,120	10,500
					Income		
					Book of Remembrance Inscriptions	(15,670)	(5,000)
					Cremation Fees	(495,970)	(808,150)
					Medical Referees Fees	(33,270)	(17,550)
					Memorial Plaques and Tablets	(16,600)	(10,250)
					Memorial Vaults and Vase Blocks	(27,520)	(13,620)
					Rents - Staff Lets	(24,810)	(24,810)
					Rose, Tree and Seat Memorials	(53,030)	(36,610)
					Support Services		
					Human Resources Recharge	5,510	4,940
					Paymaster Recharge	14,150	10,980
					Valuation Services Recharge	5,850	5,080

Major Variances 2018-19 v 2019-20

Property Services repair and maintenance budgets are now held in Corporate Property Services.

The Crematorium rebuild continues in 2019-20 resulting in a number of working assumptions around income and expenditure.

Guildford Borough Council Outline Budget 2019-2020

Electric Theatre Management

Financial Information Electric Theatre

Ledger Code ELECTR

Responsible Officer Peter O'Connell - Director of Environment

Financial Services Contact Emma Parry - Management Accountant

2017-18 Actual £		2018-19 Estimate £	2018-19 Probable £	2019-20 Estimate £	Major Items	2018-19 Estimate £	2019-20 Estimate £
76,571	Employee Related Expenditure	0	0	0	Capital Charges Depreciation	0	2,390
36,857	Premises Related Expenditure	0	(67)	1,030			
675	Transport Related Expenditure	0	0	0			
45,806	Supplies and Services	0	0	2,310			
0	Third Party Payments	0	0	0			
0	Transfer Payments	0	0	0			
159,909	Total Directly Controllable Expenditure	0	(67)	3,340			
(38,475)	Income	0	0	0			
121,434	Net Directly Controllable Expenditure/(Income)	0	(67)	3,340			
2,391	Capital Charges	0	0	2,390			
74,392	Support Services	0	0	0			
198,217	Total Service Cost/(Surplus)	0	(67)	5,730			
	Full Time Equivalent Staff	1.43	0.00	0.00			

Major Variances 2018-19 v 2019-20

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

2017-18 Actual £		2018-19 Estimate £	2018-19 Probable £	2019-20 Estimate £	Major Items	2018-19 Estimate £	2019-20 Estimate £
324,417	Employee Related Expenditure	316,820	260,018	318,380	Employee Related		
7,930	Premises Related Expenditure	8,410	8,410	8,060	Salaries	309,460	311,080
27,468	Transport Related Expenditure	33,300	32,348	24,690	Premises Related		
2,279	Supplies and Services	2,860	2,252	1,980	Proportion of Depot Expenses	8,410	8,060
0	Third Party Payments	0	0	0	Transport Related		
0	Transfer Payments	0	0	0	Car Allowances	5,900	6,500
362,094	Total Directly Controllable Expenditure	361,390	303,028	353,110	Officers Car Leasing	27,300	18,090
(448,728)	Income	(421,900)	(364,186)	(398,170)	Income		
(86,634)	Net Directly Controllable Expenditure/(Income)	(60,510)	(61,158)	(45,060)	Support Service Recharge	(421,900)	(398,170)
0	Capital Charges	0	0	0	Support Services		
65,936	Support Services	61,260	61,290	45,060	Audit Services Recharge	2,330	1,200
(20,698)	Total Service Cost/(Surplus)	750	132	0	Business Services Support Recharge	4,570	0
					Customer Tech Support Recharge	11,650	0
					Human Resources Recharge	5,260	4,720
					ICT Recharges	0	19,200
					Information Sys Support Recharge	6,580	0
					Legal Services Recharge	1,720	1,850
					Paymaster Recharge	3,900	2,810
					Performance & Trans Recharge	2,380	2,070
					Works Services Recharge	18,820	8,790
	Full Time Equivalent Staff	6.18	6.57	6.18			

Major Variances 2018-19 v 2019-20

Car leasing and the Works Service recharge are reduced and in turn the support service recharge has also decreased.

Guildford Borough Council Outline Budget 2019-2020

Fleet and Waste Management

Financial Information Fleet Management Service

Ledger Code FLEMAN

Responsible Officer Chris Wheeler - Waste and Fleet Services Manager

Financial Services Contact Emma Parry - Management Accountant

2017-18 Actual £		2018-19 Estimate £	2018-19 Probable £	2019-20 Estimate £	Major Items	2018-19 Estimate £	2019-20 Estimate £
40,594	Employee Related Expenditure	25,540	48,331	27,020	Employee Related		
82,440	Premises Related Expenditure	88,040	89,810	83,700	Salaries	25,170	26,660
835,237	Transport Related Expenditure	923,660	864,498	888,400	Premises Related		
72,009	Supplies and Services	56,650	73,637	76,140	Proportion of Depot Expenses	87,340	83,700
0	Third Party Payments	0	0	0	Transport Related		
0	Transfer Payments	0	0	0	Hire of Vehicles	35,000	13,000
1,030,280	Total Directly Controllable Expenditure	1,093,890	1,076,276	1,075,260	Insurance	345,090	326,570
(2,804,537)	Income	(3,030,860)	(3,103,756)	(2,827,430)	Licences - Vehicles	47,140	47,700
(1,774,257)	Net Directly Controllable Expenditure/(Income)	(1,936,970)	(2,027,480)	(1,752,170)	Vehicle Repairs: Workshop	354,200	376,000
					Vehicle Service : Workshop	129,400	110,250
1,445,493	Capital Charges	1,585,650	1,586,140	1,446,120	Supplies and Services		
328,780	Support Services	351,310	351,340	267,340	Computer Maintenance Agreement	8,500	20,000
16	Total Service Cost/(Surplus)	(10)	(90,000)	(38,710)	Equipment & Tools Repairs	6,000	6,000
					Fleet Inspections	14,000	14,000
					Maintenance Agreements	20,780	44,270
	Full Time Equivalent Staff	0.52	0.57	0.51	Income		
					Recharged to Other Services	(270,930)	(225,770)
					Recharges; Transport Pool	(2,739,170)	(2,572,090)

Major Variances 2018-19 v 2019-20

The insurance estimate reflects the current composition of the Council's fleet.

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	1,585,650	1,446,120
Support Services		
Accountancy Services Recharge	12,400	12,730
Asset Register Recharge	9,450	0
Audit Services Recharge	12,330	4,760
Customer Tech Support Recharge	5,620	0
Fleet Management Admin Charge	271,270	225,620
ICT Recharges	0	1,540
Paymaster Recharge	14,080	12,960
Works Services Recharge	18,870	8,760

Financial Information Guildford House

Ledger Code GUIHOU

Responsible Officer Peter O'Connell - Director of Environment

Financial Services Contact Anna Otu - Trainee Accountancy Technician

2017-18 Actual £		2018-19 Estimate £	2018-19 Probable £	2019-20 Estimate £
227,417	Employee Related Expenditure	241,090	248,085	247,800
69,952	Premises Related Expenditure	72,030	66,608	58,790
146	Transport Related Expenditure	2,660	1,132	2,630
58,192	Supplies and Services	56,960	74,011	55,290
0	Third Party Payments	0	0	0
0	Transfer Payments	0	0	0
355,707	Total Directly Controllable Expenditure	372,740	389,836	364,510
(68,958)	Income	(70,630)	(85,548)	(77,180)
286,749	Net Directly Controllable Expenditure/(Income)	302,110	304,288	287,330
45,481	Capital Charges	46,300	46,320	41,350
40,351	Support Services	60,250	46,164	84,500
372,581	Total Service Cost/(Surplus)	408,660	396,772	413,180
	Full Time Equivalent Staff	6.33	6.14	6.33

Major Variances 2018-19 v 2019-20

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 2019-20.

Support services budgets adjusted following council-wide review of support services recharges.

Major Items

Employee Related

	2018-19 Estimate £	2019-20 Estimate £
Casual Salaries	7,980	8,140
Salaries	226,870	234,280

Premises Related

	2018-19 Estimate £	2019-20 Estimate £
Electrical excluding heating	130	2,150
General Rates	27,140	27,580
Mechanical, Electrical Main. Agree.	1,970	3,180
Removal of Refuse	2,810	2,920
Repairs and Maintenance	24,380	9,030
Utilities	10,410	12,660

Supplies and Services

	2018-19 Estimate £	2019-20 Estimate £
Advertising	5,100	5,100
Display Boards	3,000	3,000
Exhibits	6,000	6,000
Printing and Stationery	5,480	5,030
Souvenirs and Postcards for resale	23,000	23,000
Telecomms	5,880	6,800

Income

	2018-19 Estimate £	2019-20 Estimate £
Commission on Craftwork Sales	(10,000)	(9,000)
Rents, Lettings	(8,720)	(15,530)
Souvenirs, Postcards & Publications	(44,290)	(45,620)

Capital Charges

	2018-19 Estimate £	2019-20 Estimate £
Depreciation	41,350	41,350

Support Services

	2018-19 Estimate £	2019-20 Estimate £
Accountancy Services Recharge	3,580	3,670
Asset Development Recharge	16,580	21,840
Customer Tech Support Recharge	4,230	0
Human Resources Recharge	7,470	6,690
ICT Recharges	0	27,250
Paymaster Recharge	13,100	10,440

Financial Information Guildford Museum

Ledger Code MUSEUM

Responsible Officer Peter O'Connell - Director of Environment

Financial Services Contact Anna Otu - Trainee Accountancy Technician

2017-18 Actual £		2018-19 Estimate £	2018-19 Probable £	2019-20 Estimate £	Major Items	2018-19 Estimate £	2019-20 Estimate £
339,374	Employee Related Expenditure	282,080	325,754	287,770	Employee Related		
117,982	Premises Related Expenditure	200,100	124,289	91,820	Casuals Salaries	42,360	42,520
1,698	Transport Related Expenditure	2,180	2,750	2,090	Salaries	234,040	240,300
71,897	Supplies and Services	79,180	97,072	51,280	Premises Related		
0	Third Party Payments	0	0	0	General Rates	22,790	24,700
0	Transfer Payments	0	0	0	Proportion of Depot Expenses	35,150	33,670
530,951	Total Directly Controllable Expenditure	563,540	549,865	432,960	Repairs and Maintenance	122,540	11,280
					Utilities	14,250	16,450
(99,880)	Income	(52,630)	(79,448)	(59,460)	Supplies and Services		
431,071	Net Directly Controllable Expenditure/(Income)	510,910	470,417	373,500	Advertising	9,220	8,070
					Copying & Printing	2,890	3,770
42,068	Capital Charges	45,090	45,110	42,070	Exhibits	5,400	5,400
94,808	Support Services	86,970	100,633	90,160	Insurance; All Risks	890	4,080
567,947	Total Service Cost/(Surplus)	642,970	616,160	505,730	Local Events	4,100	7,900
					Miscellaneous Expenses	30,020	320
	Full Time Equivalent Staff	6.46	6.26	6.46	Postage and Telephones	6,200	3,800
					Souvenirs and Postcards for resale	5,450	5,700
					Income		
					Admissions	(25,020)	(29,900)
					Fee Income	(15,610)	(16,800)
					Souvenirs, Postcards & Publications	(9,480)	(10,210)
					Capital Charges		
					Depreciation	42,070	42,070
					Support Services		
					Accountancy Services Recharge	6,260	6,430
					Asset Development Recharge	4,050	4,680
					Customer Tech Support Recharge	9,840	0
					Human Resources Recharge	5,330	4,780
					ICT Recharges	0	19,440
					Legal Services Recharge	25,550	27,510
					Paymaster Recharge	10,380	8,740
					Valuation Services Recharge	6,860	10,170

Major Variances 2018-19 v 2019-20

The repairs and maintenance budget has transferred to Corporate Property Services in 2019-20.

A growth bid for the retention of the Museum Accreditation in miscellaneous expenses has been removed in 2019-20.

Support services budgets were adjusted following council-wide review of support services recharges.

Financial Information Guildhall

Ledger Code GUILDH

Responsible Officer Peter O'Connell - Director of Environment

Financial Services Contact Anna Otu - Trainee Accountancy Technician

2017-18 Actual £		2018-19 Estimate £	2018-19 Probable £	2019-20 Estimate £	Major Items	2018-19 Estimate £	2019-20 Estimate £
83,365	Employee Related Expenditure	86,720	102,184	87,290	Employee Related		
22,637	Premises Related Expenditure	35,900	78,755	24,640	Casual Staff	11,900	12,140
5	Transport Related Expenditure	280	281	270	Salaries	73,430	73,800
23,762	Supplies and Services	10,640	10,190	8,380	Premises Related		
0	Third Party Payments	0	0	0	General Rates	6,300	6,410
0	Transfer Payments	0	0	0	Repairs and Maintenance	21,430	9,400
129,769	Total Directly Controllable Expenditure	133,540	191,410	120,580	Utilities	4,620	5,500
					Window Cleaning	1,740	1,690
(33,367)	Income	(34,800)	(73,707)	(35,030)	Supplies and Services		
96,402	Net Directly Controllable Expenditure/(Income)	98,740	117,703	85,550	Advertising	2,100	2,100
					Cleaning-though Purchasing	1,550	1,550
(55,665)	Capital Charges	11,710	11,720	11,930	Equipment & Tools	800	800
24,148	Support Services	39,210	33,876	51,970	Telephone Costs	2,680	1,020
64,885	Total Service Cost/(Surplus)	149,660	163,299	149,450	Income		
					Letting Fees-General	(34,000)	(34,000)
	Full Time Equivalent Staff	1.90	1.88	1.90	Capital Charges		
					Depreciation	11,710	11,930
					Support Services		
					Accountancy Services Recharge	2,650	2,720
					Asset Development Recharge	23,090	31,130
					Business Services Support Recharge	480	0
					Customer Tech Support Recharge	1,210	0
					Energy Management Recharge	670	830
					Human Resources Recharge	1,770	1,580
					ICT Recharges	0	6,440
					Paymaster Recharge	4,880	3,460
					Performance & Trans Recharge	800	700

Major Variances 2018-19 v 2019-20

Repairs and maintenance funded from the centrally held Corporate Property Services budget will be allocated to the service during the financial year in accordance with the programme of planned works.

Support services budgets were adjusted following council-wide review of support services recharges.

Financial Information Information Rights Officer

Ledger Code INFORO

Responsible Officer Ciaran Ward - Information Rights Officer

Financial Services Contact Karen Richards - Accountancy Technician (Tel: 444118)

2017-18 Actual £		2018-19 Estimate £	2018-19 Probable £	2019-20 Estimate £	Major Items	2018-19 Estimate £	2019-20 Estimate £
52,493	Employee Related Expenditure	51,840	53,533	54,120	Employee Related		
0	Premises Related Expenditure	0	0	0	Salaries	51,270	53,330
13	Transport Related Expenditure	40	10	10	Supplies and Services		
11,652	Supplies and Services	11,860	14,242	11,820	Computer Software Licence	11,000	10,800
0	Third Party Payments	0	0	0	General Insurance	300	450
0	Transfer Payments	0	0	0	Income		
64,158	Total Directly Controllable Expenditure	63,740	67,785	65,950	Support Service Recharge	(69,160)	(72,610)
					Support Services		
(69,310)	Income	(69,160)	(69,180)	(72,640)	Human Resources Recharge	760	680
(5,152)	Net Directly Controllable Expenditure/(Income)	(5,420)	(1,395)	(6,690)	ICT Recharges	0	2,770
					Office Services Recharge	680	600
0	Capital Charges	0	0	0	Public Offices Recharge	2,650	2,370
4,810	Support Services	5,300	5,320	7,590			
(342)	Total Service Cost/(Surplus)	(120)	3,925	900			
	Full Time Equivalent Staff	1.00	1.00	1.00			

Major Variances 2018-19 v 2019-20

The increase in support services is due to the reassessment of ICT services and equipment resulting in a reallocation of the recharge.

Financial Information Land Drainage

Ledger Code LANDRA

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

Financial Services Contact Emma Parry - Management Accountant

2017-18 Actual £		2018-19 Estimate £	2018-19 Probable £	2019-20 Estimate £	Major Items	2018-19 Estimate £	2019-20 Estimate £
0	Employee Related Expenditure	0	0	0	Premises Related		
93,349	Premises Related Expenditure	130,500	64,700	115,950	Contract Payments	35,000	35,000
0	Transport Related Expenditure	0	0	0	Flood Works	27,000	12,980
815	Supplies and Services	25,700	4,280	25,320	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	12,500	11,970
94,164	Total Directly Controllable Expenditure	156,200	68,980	141,270	Water Course Maintenance	35,000	35,000
					Supplies and Services		
0	Income	0	0	0	Payment to Contractors	25,000	25,000
94,164	Net Directly Controllable Expenditure/(Income)	156,200	68,980	141,270	Capital Charges		
					REFCUS	102,550	0
15,615	Capital Charges	102,550	102,550	0	Support Services		
184,059	Support Services	205,280	140,142	163,700	Engineering and Transport Recharge	204,160	162,630
293,838	Total Service Cost/(Surplus)	464,030	311,672	304,970			
	Full Time Equivalent Staff	0.00		0.00			

Major Variances 2018-19 v 2019-20

Flood works have reduced in line with previous year's actuals. The Engineering and Transport recharge have also decreased as a result.

Guildford Borough Council Outline Budget 2019-2020

Legal Services Management

Financial Information Legal Services

Ledger Code G4525

Responsible Officer Robert Parkin - Council Solicitor and Monitoring Officer

Financial Services Contact Karen Richards - Accountancy Technician (Tel: 444118)

2017-18 Actual £		2018-19 Estimate £	2018-19 Probable £	2019-20 Estimate £
919,631	Employee Related Expenditure	922,440	973,933	971,290
0	Premises Related Expenditure	0	0	0
15,234	Transport Related Expenditure	24,460	24,568	28,100
321,801	Supplies and Services	163,870	501,898	160,980
0	Third Party Payments	0	0	0
0	Transfer Payments	0	0	0
1,256,666	Total Directly Controllable Expenditure	1,110,770	1,500,399	1,160,370
(1,382,382)	Income	(1,269,710)	(1,624,104)	(1,354,450)
(125,716)	Net Directly Controllable Expenditure/(Income)	(158,940)	(123,705)	(194,080)
0	Capital Charges	0	0	0
139,080	Support Services	151,340	151,430	226,420
13,364	Total Service Cost/(Surplus)	(7,600)	27,725	32,340
	Full Time Equivalent Staff	18.51	17.82	18.51

Major Variances 2018-19 v 2019-20

Salary increases above normal increments and inflationary rises are due to the re-evaluation of two posts within the department.

The support service recharge has increased as a result of a review of ICT services, provisions and allocations and an increase in the legal external advice recharge allocation.

Major Items

Employee Related

	2018-19 Estimate £	2019-20 Estimate £
Recharge From Other Emp. Exps.	5,080	5,000
Salaries	900,340	947,330
Training	5,850	5,850

Transport Related

	2018-19 Estimate £	2019-20 Estimate £
Car Leasing & Allowances	23,460	27,100

Supplies and Services

	2018-19 Estimate £	2019-20 Estimate £
Computer Software Licence	5,000	5,000
Copying & Printing	6,230	4,180
IT Renewals	5,740	4,040
Law Library Books	25,500	33,000
Legal Expenses	105,280	97,280
Storage, Archiving Recharge	6,020	6,020

Income

	2018-19 Estimate £	2019-20 Estimate £
Legal Charges	(31,500)	(35,000)
Recharged to Other Services	(57,280)	(97,280)
Section 106 income	(70,000)	(90,000)
Support Service Recharge	(1,108,890)	(1,129,770)

Support Services

	2018-19 Estimate £	2019-20 Estimate £
Accountancy Services Recharge	7,230	7,420
Audit Services Recharge	5,590	3,590
Business Improvement Recharge	6,560	5,700
Business Services Support Recharge	6,810	0
Customer Service Centre Recharge	7,580	5,110
Customer Tech Support Recharge	17,380	0
HR Services Recharge	14,480	12,980
ICT Recharges	0	52,830
Information Sys Support Recharge	5,750	0
Legal External Advice Recharge	0	57,280
Office Cleaning Recharge	5,070	7,160
Office Services Recharge	12,000	11,380
Paymaster Recharge	11,260	10,960
Public Offices Recharge	46,490	45,170

Guildford Borough Council Outline Budget 2019-2020

Leisure Development Management

Financial Information Leisure Art Development

Ledger Code LEIART

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

Financial Services Contact Christine Davies - Accountancy Technician

2017-18 Actual £		2018-19 Estimate £	2018-19 Probable £	2019-20 Estimate £	Major Items	2018-19 Estimate £	2019-20 Estimate £
60,256	Employee Related Expenditure	61,280	61,682	74,020	Employee Related		
0	Premises Related Expenditure	0	0	0	Salaries	59,430	72,470
3,073	Transport Related Expenditure	3,270	3,153	3,550	Transport Related		
25,536	Supplies and Services	16,410	16,575	16,550	Car Allowances	3,100	3,000
0	Third Party Payments	0	0	0	Supplies and Services		
0	Transfer Payments	0	0	0	Grants (funding agreements)	4,500	0
88,865	Total Directly Controllable Expenditure	80,960	81,410	94,120	Initiatives	0	10,000
					Partnership Work	10,000	4,500
(1,215)	Income	0	(765)	0	Support Services		
87,650	Net Directly Controllable Expenditure/(Income)	80,960	80,645	94,120	Customer Tech Support Recharge	2,480	0
					HR Services Recharge	2,040	1,960
0	Capital Charges	0	0	0	ICT Recharges	0	7,990
16,620	Support Services	18,220	18,260	22,700	Office Services Recharge	1,120	1,480
104,270	Total Service Cost/(Surplus)	99,180	98,905	116,820	Paymaster Recharge	3,270	2,500
					Public Offices Recharge	4,340	5,890
	Full Time Equivalent Staff	1.57	1.50	1.78			

Major Variances 2018-19 v 2019-20

Salary costs have increased due to the percentage allocation changes.

Financial Information Leisure Community Centres

Ledger Code LEICOM

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

Financial Services Contact Christine Davies - Accountancy Technician

2017-18 Actual £		2018-19 Estimate £	2018-19 Probable £	2019-20 Estimate £	Major Items	2018-19 Estimate £	2019-20 Estimate £
12,011	Employee Related Expenditure	11,250	12,479	11,860	Employee Related		
87,166	Premises Related Expenditure	109,640	72,228	20,590	Salaries	11,110	11,700
198	Transport Related Expenditure	230	207	570	Premises Related		
1,329	Supplies and Services	690	625	1,390	General Rates	4,260	2,610
0	Third Party Payments	0	0	0	Removal of Refuse	3,530	3,880
0	Transfer Payments	0	0	0	Repairs and Maintenance	98,440	11,800
100,704	Total Directly Controllable Expenditure	121,810	85,539	34,410	Income		
					Rents;Buildings, Shops Etc.	(600)	(10,400)
(4,548)	Income	(1,440)	(18,375)	(11,270)	Capital Charges		
96,156	Net Directly Controllable Expenditure/(Income)	120,370	67,164	23,140	Depreciation	54,280	47,290
					Support Services		
49,837	Capital Charges	54,790	54,820	47,290	Asset Development Recharge	18,320	24,270
30,906	Support Services	35,080	30,752	43,700	Legal Services Recharge	1,620	1,740
176,899	Total Service Cost/(Surplus)	210,240	152,736	114,130	Paymaster Recharge	2,300	2,250
					Valuation Services Recharge	8,890	10,170
	Full Time Equivalent Staff	0.20	0.20	0.20			

Major Variances 2018-19 v 2019-20

The repairs and maintenance budget is now held centrally within Asset Development, this will be reallocated to match expenditure within the financial year.

Guildford Borough Council Outline Budget 2019-2020

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

2017-18 Actual £		2018-19 Estimate £	2018-19 Probable £	2019-20 Estimate £	Major Items	2018-19 Estimate £	2019-20 Estimate £
45,128	Employee Related Expenditure	42,390	45,848	45,870	Employee Related		
114,747	Premises Related Expenditure	27,470	14,296	26,810	Salaries	41,840	45,280
996	Transport Related Expenditure	1,040	1,071	2,140	Premises Related		
387,510	Supplies and Services	340,610	340,711	340,670	Insurance	10,980	10,810
0	Third Party Payments	0	0	0	Repairs and Maintenance	16,490	16,000
0	Transfer Payments	0	0	0	Transport Related		
548,381	Total Directly Controllable Expenditure	411,510	401,926	415,490	Car Leasing & Allowances	1,040	2,140
(67,975)	Income	(37,880)	(81,888)	(44,110)	Supplies and Services		
480,406	Net Directly Controllable Expenditure/(Income)	373,630	320,038	371,380	Car Parking Charges	8,000	8,000
748,625	Capital Charges	910,150	910,150	1,137,400	Consultants (Advice)	4,000	4,000
7,436	Support Services	21,850	17,961	30,030	Management Fee	328,600	328,600
1,236,467	Total Service Cost/(Surplus)	1,305,630	1,248,149	1,538,810	Income		
					Expenses Recovered	(10,300)	(10,410)
					Insurance Reimbursed	(8,440)	(8,440)
					Management Fee Income	(19,140)	(25,260)
					Capital Charges		
	Full Time Equivalent Staff	0.82	0.82	0.82	Capital Financing	910,150	1,137,400
					Support Services		
					Asset Development Recharge	14,420	19,470
					Asset Register Recharge	210	2,110
					Audit Services Recharge	2,820	1,810
					Procurement Services Recharge	1,290	1,480

Major Variances 2018-19 v 2019-20

Increase in capital charges to reflect changes in expenditure, this is reversed out of the General Fund at year end and does not impact on the Council Tax.

Guildford Borough Council Outline Budget 2019-2020

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

2017-18 Actual £		2018-19 Estimate £	2018-19 Probable £	2019-20 Estimate £	Major Items	2018-19 Estimate £	2019-20 Estimate £
4,297	Employee Related Expenditure	5,030	5,646	0	Employee Related		
0	Premises Related Expenditure	0	0	0	Salaries	4,900	0
157	Transport Related Expenditure	160	160	100	Supplies and Services		
415,283	Supplies and Services	431,320	431,310	393,280	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	0
419,737	Total Directly Controllable Expenditure	436,510	437,116	393,380	Yvonne Arnaud Theatre Grant	310,220	310,220
					Support Services		
0	Income	0	0	0	Accountancy Services Recharge	1,250	1,280
419,737	Net Directly Controllable Expenditure/(Income)	436,510	437,116	393,380	Business Systems Recharge	3,660	0
					Customer Tech Support Recharge	2,220	0
0	Capital Charges	0	0	0	ICT Recharges	0	280
8,230	Support Services	8,690	8,730	2,900			
427,967	Total Service Cost/(Surplus)	445,200	445,846	396,280			
	Full Time Equivalent Staff	0.10	0.10	0.00			

Major Variances 2018-19 v 2019-20

General grants totalling £36,000 have transferred to the main Grants account

Guildford Borough Council Outline Budget 2019-2020

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

2017-18 Actual £		2018-19 Estimate £	2018-19 Probable £	2019-20 Estimate £
92,674	Employee Related Expenditure	87,810	102,450	94,430
1,024,572	Premises Related Expenditure	962,510	1,154,518	1,208,670
1,512	Transport Related Expenditure	19,400	1,706	5,720
28,549	Supplies and Services	142,370	21,102	51,020
0	Third Party Payments	0	0	0
0	Transfer Payments	0	0	0
1,147,307	Total Directly Controllable Expenditure	1,212,090	1,279,776	1,359,840
(1,635,546)	Income	(1,945,490)	(2,328,973)	(2,118,190)
(488,239)	Net Directly Controllable Expenditure/(Income)	(733,400)	(1,049,197)	(758,350)
1,865,656	Capital Charges	1,627,910	1,627,950	1,865,650
36,640	Support Services	36,150	40,968	35,100
1,414,057	Total Service Cost/(Surplus)	930,660	619,721	1,142,400
	Full Time Equivalent Staff	1.57	1.57	1.57

Major Variances 2018-19 v 2019-20

The Leisure Management Fee payable to the Council by the operator of the Spectrum Leisure Centre has been adjusted for 2019-20.

The removal of the Bus Service fee by Surrey County Council for Park and Ride.

A growth request for £120,000 (Bid 193) which was approved for development of the Spectrum has reduced to £30,000 for 2019-20.

Under the terms of the leisure management contract increased utility costs are only partly recoverable from the operator.

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	2018-19 Estimate £	2019-20 Estimate £
Employee Related		
Salaries	86,250	92,820
Premises Related		
Car Parks General Maintenance	12,000	12,000
Insurance	36,690	37,270
R&M General	75,000	75,000
Utilities	838,820	1,084,400
Transport Related		
Bus Service	17,500	0
Supplies and Services		
Consultants (Advice)	5,040	5,040
Consultants (Projects)	120,000	30,000
Sporting Concessions	10,000	10,000
Income		
Leisure Man fee	(1,044,620)	(1,049,000)
Utilities recharged	(765,680)	(931,490)
Capital Charges		
Depreciation	1,606,560	1,865,650
REFCUS	21,350	0
Support Services		
Accountancy Services Recharge	3,100	3,170
Asset Register Recharge	1,810	0
Audit Services Recharge	3,730	2,400
Customer Service Centre Recharge	1,080	0
Customer Tech Support Recharge	2,210	0
Energy Management Recharge	2,490	2,790
Human Resources Recharge	1,190	1,070
ICT Recharges	0	4,330
Legal Services Recharge	14,010	15,090
Paymaster Recharge	2,440	1,850

Financial Information Leisure Play Development

Ledger Code LEIPLA

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

Financial Services Contact Christine Davies - Accountancy Technician

2017-18 Actual £		2018-19 Estimate £	2018-19 Probable £	2019-20 Estimate £	Major Items	2018-19 Estimate £	2019-20 Estimate £
138,515	Employee Related Expenditure	140,870	145,085	155,640	Employee Related		
14,720	Premises Related Expenditure	14,760	14,960	15,080	Casual Salaries	46,460	48,000
14,779	Transport Related Expenditure	14,570	16,142	17,010	Salaries	91,020	104,160
44,176	Supplies and Services	36,390	43,152	34,120	Premises Related		
0	Third Party Payments	0	0	0	Hire of Halls	10,500	11,000
0	Transfer Payments	0	0	0	Proportion of Depot Expenses	4,260	4,080
212,190	Total Directly Controllable Expenditure	206,590	219,339	221,850	Transport Related		
(68,437)	Income	(29,360)	(53,721)	(39,000)	Car Allowances	2,600	2,100
143,753	Net Directly Controllable Expenditure/(Income)	177,230	165,618	182,850	Transport Charge/Hired Vehicles	11,280	13,830
0	Capital Charges	0	0	0	Supplies and Services		
20,280	Support Services	22,240	22,280	29,680	Copying & Printing	1,340	2,130
164,033	Total Service Cost/(Surplus)	199,470	187,898	212,530	Equipment & Tools	6,700	4,500
					Equipment & Tools Hire	4,200	2,000
					Games & Playground Equipment	5,800	0
					Instructors Fees	19,200	16,000
					IT Renewals	70	70
					New, Replace Equip & Tools	2,500	2,500
					Play Initiatives	0	8,000
					Income		
					Fee Income	(28,330)	(35,000)
					Support Services		
					Business Improvement Recharge	1,170	1,210
					Customer Tech Support Recharge	1,510	0
					Human Resources Recharge	2,600	2,770
					ICT Recharges	0	11,230
					Office Services Recharge	1,940	1,710
					Paymaster Recharge	2,950	2,770
					Public Offices Recharge	7,520	6,790
	Full Time Equivalent Staff	2.66	2.41	2.69			

Major Variances 2018-19 v 2019-20

Support service recharges have been adjusted following a council wide review of services provided and the method of allocation.

Salary costs have increased due to staff increments, inflation and percentage allocation changes.

Guildford Borough Council Outline Budget 2019-2020

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

2017-18 Actual £		2018-19 Estimate £	2018-19 Probable £	2019-20 Estimate £	Major Items	2018-19 Estimate £	2019-20 Estimate £
200,410	Employee Related Expenditure	182,920	174,626	193,260	Employee Related		
14	Premises Related Expenditure	0	0	0	Casual Salaries	27,820	27,820
31,540	Transport Related Expenditure	37,340	32,541	33,160	Salaries	151,230	162,420
3,007	Supplies and Services	2,740	3,238	3,590	Transport Related		
0	Third Party Payments	0	0	0	Fuel and Oil	5,750	4,350
0	Transfer Payments	0	0	0	Transport Pool Hire	28,680	25,510
234,971	Total Directly Controllable Expenditure	223,000	210,405	230,010	Supplies and Services		
(5,900)	Income	0	0	0	New, Replace Equip. & Tools	1,000	1,000
229,071	Net Directly Controllable Expenditure/(Income)	223,000	210,405	230,010	Postage and Telephones	580	1,600
0	Capital Charges	0	0	0	Support Services		
10,220	Support Services	9,930	9,940	10,930	Business Improvement Recharge	2,140	1,560
239,291	Total Service Cost/(Surplus)	232,930	220,345	240,940	Health and Safety Recharge	1,120	970
					Human Resources Recharge	4,720	3,550
					Paymaster Recharge	1,010	630
	Full Time Equivalent Staff	5.50	5.50	5.52			

Major Variances 2018-19 v 2019-20

The increase in employee related expenditure is due to salary inflation and increments for current staff.

Financial Information Leisure Sport Development

Ledger Code LEISPO

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

Financial Services Contact Christine Davies - Accountancy Technician

2017-18 Actual £		2018-19 Estimate £	2018-19 Probable £	2019-20 Estimate £	Major Items	2018-19 Estimate £	2019-20 Estimate £
66,500	Employee Related Expenditure	56,640	68,876	69,110	Employee Related		
0	Premises Related Expenditure	0	0	0	Casual Salaries	2,550	2,000
2,054	Transport Related Expenditure	1,860	1,959	2,420	Salaries	53,030	65,900
14,514	Supplies and Services	13,480	13,523	15,490	Transport Related		
0	Third Party Payments	0	0	0	Car Allowances	1,850	2,000
0	Transfer Payments	0	0	0	Supplies and Services		
83,068	Total Directly Controllable Expenditure	71,980	84,358	87,020	General Subscriptions	4,200	0
(6,266)	Income	(4,000)	(2,251)	(3,750)	New Initiatives	2,340	2,000
76,802	Net Directly Controllable Expenditure/(Income)	67,980	82,107	83,270	Surrey Youth Games	4,000	3,500
					Telephone Costs	2,030	3,100
0	Capital Charges	0	0	0	Income		
12,280	Support Services	13,330	13,350	13,940	Events Income	(4,000)	(3,000)
89,082	Total Service Cost/(Surplus)	81,310	95,457	97,210	Support Services		
					Business Systems Recharge	2,750	0
	Full Time Equivalent Staff	1.37	1.48	1.59	HR Services Recharge	1,270	1,280
					ICT Recharges	0	5,190
					Office Services Recharge	1,110	880
					Paymaster Recharge	1,520	1,180
					Public Offices Recharge	4,290	3,500

Major Variances 2018-19 v 2019-20

A partnership agreement between Surrey County Council and Guildford Borough Council has now ceased resulting in a reduction in general subscriptions.

Guildford Borough Council Outline Budget 2019-2020

Parking Management

Financial Information Markets

Ledger Code MARKET

Responsible Officer Chris Wheeler - Waste and Fleet Services Manager

Financial Services Contact Emma Parry - Management Accountant

2017-18 Actual £		2018-19 Estimate £	2018-19 Probable £	2019-20 Estimate £	Major Items	2018-19 Estimate £	2019-20 Estimate £
7,244	Employee Related Expenditure	6,870	5,159	7,040	Employee Related		
45,185	Premises Related Expenditure	52,820	49,817	50,280	Salaries	6,780	6,950
238	Transport Related Expenditure	230	240	200	Premises Related		
125	Supplies and Services	1,020	169	120	Electricity	2,300	2,650
0	Third Party Payments	0	0	0	General Rates	12,820	9,790
0	Transfer Payments	0	0	0	Market Traders re Cleaning	36,640	37,350
52,792	Total Directly Controllable Expenditure	60,940	55,385	57,640	Supplies and Services		
					Advertising	1,000	110
(160,415)	Income	(175,630)	(161,056)	(160,410)	Income		
(107,623)	Net Directly Controllable Expenditure/(Income)	(114,690)	(105,671)	(102,770)	Rents; Market Stall Spaces	(175,630)	(160,410)
					Support Services		
0	Capital Charges	0	0	0	Accountancy Services Recharge	250	270
7,720	Support Services	7,090	7,120	5,430	Audit Services Recharge	1,130	240
(99,903)	Total Service Cost/(Surplus)	(107,600)	(98,551)	(97,340)	Debtors Section Recharge	2,530	2,530
					Energy Management Recharge	640	580
	Full Time Equivalent Staff	0.14	0.18	0.14	ICT Recharges	0	410
					Works Services Recharge	1,880	880

Major Variances 2018-19 v 2019-20

Rental income has been adjusted to reflect previous years' actuals.

Guildford Borough Council Outline Budget 2019-2020

Fleet and Waste Management

Financial Information Mot Bay

Ledger Code MOTBAY

Responsible Officer Chris Wheeler - Waste and Fleet Services Manager

Financial Services Contact Emma Parry - Management Accountant

2017-18 Actual £		2018-19 Estimate £	2018-19 Probable £	2019-20 Estimate £	Major Items	2018-19 Estimate £	2019-20 Estimate £
103,307	Employee Related Expenditure	91,270	88,597	94,060	Employee Related		
25,065	Premises Related Expenditure	20,470	27,446	24,640	Salaries	89,180	92,440
615	Transport Related Expenditure	510	585	440	Premises Related		
18,850	Supplies and Services	8,390	9,943	7,870	Proportion of Depot Expenses	20,470	19,640
0	Third Party Payments	0	0	0	Utilities	0	5,000
0	Transfer Payments	0	0	0	Supplies and Services		
147,837	Total Directly Controllable Expenditure	120,640	126,571	127,010	Equipment & Tools	4,000	4,000
					Purchase of MOT Slots	3,000	2,460
(155,671)	Income	(169,580)	(147,028)	(164,070)	Income		
(7,834)	Net Directly Controllable Expenditure/(Income)	(48,940)	(20,457)	(37,060)	Guildford MOT Taxi Inspection	(64,000)	(64,000)
					MOT Testing Fees	(76,220)	(60,000)
5,645	Capital Charges	5,650	5,650	5,640	Waverley Taxi Inspection	(24,210)	(34,770)
21,090	Support Services	18,490	18,500	26,030	Woking Taxi Inspection	(5,150)	(5,300)
18,901	Total Service Cost/(Surplus)	(24,800)	3,693	(5,390)	Capital Charges		
					Capital Financing	5,650	5,640
	Full Time Equivalent Staff	2.39	2.55	2.37	Support Services		
					Accountancy Services Recharge	3,230	3,310
					Audit Services Recharge	8,420	2,400
					Customer Service Centre Recharge	0	11,910
					Human Resources	1,930	1,720
					ICT Recharges	0	1,480
					Paymaster Recharge	1,270	2,870
					Works Services Recharge	1,880	880

Major Variances 2018-19 v 2019-20

The budget for utilities has been adjusted to reflect actuals.

Support service recharges have been adjusted following a review.

Financial Information Off Street Parking

Ledger Code OFFSTR

Responsible Officer Chris Wheeler - Waste and Fleet Services Manager

Financial Services Contact Emma Parry - Management Accountant

2017-18 Actual £		2018-19 Estimate £	2018-19 Probable £	2019-20 Estimate £
677,540	Employee Related Expenditure	703,060	684,065	756,620
2,340,509	Premises Related Expenditure	3,413,430	2,694,612	2,562,390
28,517	Transport Related Expenditure	56,510	55,273	41,840
598,192	Supplies and Services	703,570	624,730	627,290
0	Third Party Payments	0	0	0
0	Transfer Payments	0	0	0
3,644,758	Total Directly Controllable Expenditure	4,876,570	4,058,680	3,988,140
(10,493,548)	Income	(10,858,680)	(10,594,563)	(11,008,440)
(6,848,790)	Net Directly Controllable Expenditure/(Income)	(5,982,110)	(6,535,883)	(7,020,300)
1,198,493	Capital Charges	1,530,800	1,531,140	1,159,450
218,833	Support Services	234,030	220,102	314,300
(5,431,464)	Total Service Cost/(Surplus)	(4,217,280)	(4,784,641)	(5,546,550)
	Full Time Equivalent Staff	21.79	21.97	23.28

Major Variances 2018-19 v 2019-20

The variance in salaries is due to inflation, increments and increased administrative support.

Repairs and maintenance funded from the centrally held Corporate Property Services budget will be allocated to the service during the financial year in accordance with the programme of planned works.

The transport pool hire charge has decreased due to a reduction in depreciation.

The one year growth bid in 2018-19 for a feasibility study into decking at Millbrook car park has been taken out of 2019-20 estimates.

Support services recharges have been adjusted following a council- wide review.

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	2018-19 Estimate £	2019-20 Estimate £
Employee Related		
Salaries	688,290	742,330
Premises Related		
Business Improvement District Levy	35,000	0
General Rates	1,821,210	1,850,440
Rents Payable	48,500	48,500
Repairs and Maintenance	1,215,710	343,530
Utilities	166,080	164,430
Transport Related		
Transport Pool Hire Charge	43,260	29,470
Supplies and Services		
Cash Collection Service	146,000	141,670
Consultants (Projects)	80,000	0
Contract Security	160,000	180,000
Pay & Display Machinery Mtce	120,000	120,000
Telecomms	40,690	43,480
Income		
Car Parks Season Tickets	(1,004,120)	(1,021,370)
Contract Car Parking Income	(688,600)	(644,120)
Garage Rents	(55,590)	(53,740)
Meter Income	(8,696,970)	(8,904,500)
Penalty Fees	(250,000)	(221,080)
Recharged to Other Services	(107,310)	(105,880)
Capital Charges		
Depreciation	1,007,650	1,159,450
REFCUS	523,150	0
Support Services		
Asset Development Recharge	34,930	46,500
Business Systems Recharge	15,510	0
Customer Service Centre Recharge	2,070	35,910
Debtors Section Recharge	27,160	27,120
ICT Recharges	0	67,270
Paymaster Recharge	33,440	25,030

Financial Information On Street Parking

Ledger Code ONSTR

Responsible Officer Chris Wheeler - Waste and Fleet Services Manager

Financial Services Contact Emma Parry - Management Accountant

2017-18 Actual £		2018-19 Estimate £	2018-19 Probable £	2019-20 Estimate £	Major Items	2018-19 Estimate £	2019-20 Estimate £
744,127	Employee Related Expenditure	738,710	698,456	835,570	Employee Related		
55,115	Premises Related Expenditure	54,750	55,458	54,940	Salaries	723,580	820,880
22,571	Transport Related Expenditure	14,270	9,910	28,750	Premises Related		
342,575	Supplies and Services	380,810	453,125	441,140	Car Park Office Costs	41,700	39,620
0	Third Party Payments	0	0	0	Electricity	11,000	15,000
0	Transfer Payments	0	0	0	Transport Related		
1,164,388	Total Directly Controllable Expenditure	1,188,540	1,216,949	1,360,400	Fuel and Oil	3,100	2,770
(1,934,109)	Income	(1,948,600)	(1,820,639)	(1,942,930)	Hire of Vehicles	5,890	500
(769,721)	Net Directly Controllable Expenditure/(Income)	(760,060)	(603,690)	(582,530)	Officers Car Leasing	3,550	4,140
					Transport Pool Hire Charge	0	20,130
0	Capital Charges	0	0	0	Supplies and Services		
81,810	Support Services	85,730	85,750	148,710	Adjudication Service	11,000	11,000
(687,911)	Total Service Cost/(Surplus)	(674,330)	(517,940)	(433,820)	Cash Collection Service	41,000	40,380
					Computer Software Development	10,750	15,000
					Computer Software Licence	21,100	11,900
	Full Time Equivalent Staff	21.78	22.68	23.22	External Printing and Design	12,000	12,000
					Pay & Display Machinery Mtce	34,000	34,000
					Payment to SCC	152,000	221,870
					Printing and Stationery	17,140	12,970
					Signs	30,000	30,000
					Income		
					Meter Income	(845,000)	(793,170)
					Penalty Fees	(675,000)	(684,220)
					Permits Income	(317,200)	(310,420)
					Suspension Fees	(66,950)	(103,300)
					Support Services		
					Accountancy Services Recharge	5,580	5,720
					Business Improvement Recharge	8,030	7,080
					Business Services Support Recharge	5,280	0
					Customer Tech Support Recharge	13,440	0
					Human Resources Recharge	17,710	16,110
					ICT Recharges	0	65,560
					Paymaster Recharge	18,150	36,150

Major Variances 2018-19 v 2019-20

A new civil enforcement officer post has been created for Waverley on-street.

The transport pool hire recharge budget has been adjusted to reflect the updated apportionment across parking services.

The payment to Surrey County Council now includes a proportion of net income from Guildford on-street as well as Waverley on-street as per the revised agency agreement.

Following a review of support services recharges, the ICT recharge budget has been increased as has Paymaster.

Guildford Borough Council Outline Budget 2019-2020

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

2017-18 Actual £		2018-19 Estimate £	2018-19 Probable £	2019-20 Estimate £	Major Items	2018-19 Estimate £	2019-20 Estimate £
0	Employee Related Expenditure	0	0	0	Supplies and Services		
0	Premises Related Expenditure	0	0	0	Computer Software Licence	3,000	3,000
0	Transport Related Expenditure	0	0	0	New, Replace Equip & Tools	260	260
959	Supplies and Services	3,540	4,414	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	10,760	4,460
959	Total Directly Controllable Expenditure	3,540	4,414	3,540			
0	Income	0	0	0			
959	Net Directly Controllable Expenditure/(Income)	3,540	4,414	3,540			
0	Capital Charges	0	0	0			
5,069	Support Services	10,830	5,025	4,530			
6,028	Total Service Cost/(Surplus)	14,370	9,439	8,070			
	Full Time Equivalent Staff	0.00		0.00			

Major Variances 2018-19 v 2019-20

The Engineering and Transport recharge has been decreased to reflect previous years' actuals.

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

2017-18 Actual £		2018-19 Estimate £	2018-19 Probable £	2019-20 Estimate £
8,976	Employee Related Expenditure	8,340	7,427	8,670
279,073	Premises Related Expenditure	277,700	281,661	302,790
227,286	Transport Related Expenditure	217,310	232,960	232,280
177,542	Supplies and Services	151,120	183,240	151,280
0	Third Party Payments	0	0	0
0	Transfer Payments	0	0	0
692,877	Total Directly Controllable Expenditure	654,470	705,288	695,020
(52,360)	Income	(50,000)	(64,537)	(37,500)
640,517	Net Directly Controllable Expenditure/(Income)	604,470	640,751	657,520
99,575	Capital Charges	74,000	74,030	99,570
15,545	Support Services	24,790	14,639	16,080
755,637	Total Service Cost/(Surplus)	703,260	729,420	773,170
	Full Time Equivalent Staff	0.16	0.11	0.16

Major Variances 2018-19 v 2019-20

The SCC Park and Ride Services estimate represents the net cost of the bus contracts. The Council only makes a contribution to the cost of Onslow Park and Ride bus service and the Spectrum weekend service.

Miscellaneous expenses have been included to reflect actuals and represent meter income paid to the bus operator.

The recharge to the Spectrum for a proportion of the P & R service has been adjusted to reflect actuals. The Engineering recharge has decreased in line with projected works.

Major Items	2018-19 Estimate £	2019-20 Estimate £
Employee Related		
Salaries	8,260	8,580
Premises Related		
Electricity	8,800	10,700
General Rates	142,180	144,470
Grounds Works	8,370	26,810
Rents Payable	83,200	83,200
Site Maintenance	20,730	20,730
Snow/Ice Clearance	11,720	14,340
Transport Related		
SCC Park and Ride Services	217,000	232,000
Supplies and Services		
Miscellaneous Expenses	0	25,000
Security Services	124,900	124,900
Income		
Meter Income	(25,000)	(25,000)
Recharged to Other Services	(25,000)	(12,500)
Capital Charges		
Depreciation	74,000	99,570
Support Services		
Accountancy Services Recharge	1,440	1,470
Asset Development Recharge	810	950
Energy Management Recharge	840	1,040
Engineering and Transport Recharge	13,500	5,460
Legal Services Recharge	1,080	1,170
Paymaster	1,540	1,840
Procurement Services Recharge	3,510	2,540
Works Services Recharge	1,880	880

Financial Information Parks and Countryside

Ledger Code PARKS

Responsible Officer Paul Stacey - Parks and Landscape Manager

Financial Services Contact Christine Davies - Accountancy Technician

2017-18 Actual £		2018-19 Estimate £	2018-19 Probable £	2019-20 Estimate £
2,111,019	Employee Related Expenditure	2,098,170	2,078,214	2,131,840
657,116	Premises Related Expenditure	676,590	634,071	414,680
546,151	Transport Related Expenditure	627,060	601,025	615,240
855,876	Supplies and Services	725,600	851,529	812,570
0	Third Party Payments	0	0	0
0	Transfer Payments	0	0	0
4,170,162	Total Directly Controllable Expenditure	4,127,420	4,164,839	3,974,330
(2,290,258)	Income	(1,397,570)	(1,373,957)	(1,221,230)
1,879,904	Net Directly Controllable Expenditure/(Income)	2,729,850	2,790,882	2,753,100
1,876,707	Capital Charges	829,630	827,360	379,230
459,079	Support Services	433,090	455,560	485,400
4,215,690	Total Service Cost/(Surplus)	3,992,570	4,073,802	3,617,730
	Full Time Equivalent Staff	67.04	71.80	66.04

Major Variances 2018-19 v 2019-20

The budget for Property Services works are now held centrally within Asset Services to ease monitoring.

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.

The estimates for Special Protection Areas (SPA) have been removed and allocated to its own account SPASIT.

The training budget is currently held centrally and will be allocated prior to the start of 2019-20.

HLS General expenditure has been removed for 19-20 along with the majority of the income as the scheme has now finished.

Woodbridge Road is now grant funded, both income and expenditure have been removed, further savings are still to be realised.

Major Items	2018-19 Estimate £	2019-20 Estimate £
Employee Related		
Casual / Temporary Staff	26,000	26,000
Salaries	1,999,570	2,065,790
Training	33,300	0
Premises Related		
Buildings Infrastructure	169,220	36,930
Grounds Works	93,860	93,860
SPA Related Works	105,000	0
Tree Surveys/Works	123,880	149,000
Utilities	85,990	69,760
Transport Related		
Fuel, Oil and Tyres	61,040	53,810
Mowers and Machinery	50,450	50,450
Transport Pool Hire Charge	430,640	424,150
Vehicle Repairs	55,790	48,730
Supplies and Services		
Contractors	115,260	109,180
Equipment, Tools and Machinery	87,670	86,670
Games & Playground Equipment	112,000	112,000
Grants and Contributions	38,000	32,200
Materials	109,430	99,060
Operational Investment	150,000	150,000
Income		
Recharged to Other Services	(392,180)	(385,190)
SPA Income	(105,000)	0
Capital Charges		
Capital Financing	307,310	379,230
REFCUS	522,320	0
Support Services		
Accountancy Services Recharge	30,730	31,530
Asset Development Recharge	46,110	59,090
HR Services Recharge	51,720	45,010
Legal Services Recharge	72,970	78,580

Financial Information Procurement

Ledger Code PROCUR

Responsible Officer Robert Parkin - Council Solicitor and Monitoring Officer

Financial Services Contact Karen Richards - Accountancy Technician (Tel: 444118)

2017-18 Actual £		2018-19 Estimate £	2018-19 Probable £	2019-20 Estimate £	Major Items	2018-19 Estimate £	2019-20 Estimate £
70,764	Employee Related Expenditure	90,040	87,158	95,230	Employee Related		
0	Premises Related Expenditure	0	0	0	Salaries	91,130	0
0	Transport Related Expenditure	0	0	0	Supplies and Services		
1,581	Supplies and Services	1,630	1,935	1,580	Computer Related Costs	1,630	1,570
0	Third Party Payments	0	0	0	Income		
0	Transfer Payments	0	0	0	Support Service Recharge	(96,700)	(122,510)
72,345	Total Directly Controllable Expenditure	91,670	89,093	96,810	Support Services		
					Business Improvement Recharge	340	600
(61,105)	Income	(96,700)	(96,730)	(122,510)	Human Resources Recharge	760	1,360
11,240	Net Directly Controllable Expenditure/(Income)	(5,030)	(7,637)	(25,700)	ICT Recharges	0	5,530
					Legal Services Recharge	9,920	10,680
0	Capital Charges	0	0	0	Office Services Recharge	680	1,190
14,920	Support Services	15,880	15,910	25,700	Paymaster Recharge	840	270
26,160	Total Service Cost/(Surplus)	10,850	8,273	0	Public Offices Recharge	2,650	4,730
	Full Time Equivalent Staff	1.00	1.00	2.00			

Major Variances 2018-19 v 2019-20

Income has increased to correctly recover the full cost of the Department in 2019-20.

ICT recharges account for the majority of the increase in Support Service costs due to a reassessment of equipment and IT support allocations.

Financial Information Public Conveniences

Ledger Code PUBCON

Responsible Officer Chris Wheeler - Waste and Fleet Services Manager

Financial Services Contact Emma Parry - Management Accountant

2017-18 Actual £		2018-19 Estimate £	2018-19 Probable £	2019-20 Estimate £	Major Items	2018-19 Estimate £	2019-20 Estimate £
108,389	Employee Related Expenditure	121,340	112,479	110,820	Employee Related		
179,995	Premises Related Expenditure	175,840	94,500	56,420	Salaries	119,560	109,030
15,474	Transport Related Expenditure	17,370	17,234	17,010	Premises Related		
22,958	Supplies and Services	22,140	25,307	21,510	Electricity	5,330	5,380
0	Third Party Payments	0	0	0	General Rates	7,000	7,020
0	Transfer Payments	0	0	0	Proportion of Depot Expenses	1,800	1,720
326,816	Total Directly Controllable Expenditure	336,690	249,520	205,760	Repairs and Maintenance	134,370	18,260
(11,810)	Income	(12,480)	(33,140)	(12,050)	Toilet Requisites	13,000	12,640
315,006	Net Directly Controllable Expenditure/(Income)	324,210	216,380	193,710	Water	13,400	10,280
(13,840)	Capital Charges	40,550	40,560	53,220	Transport Related		
38,173	Support Services	37,800	33,487	42,710	Fuel and Oil	4,000	3,880
339,339	Total Service Cost/(Surplus)	402,560	290,427	289,640	Transport Pool Hire Charge	12,560	11,700
	Full Time Equivalent Staff	3.19	3.21	3.02	Supplies and Services		
					Cleaning-though Purchasing	2,240	2,440
					Maintenance Agreements	2,000	2,000
					Payment to Contractors	2,000	2,000
					Shere & Ash Parish WC's Contn	14,040	14,040

Major Variances 2018-19 v 2019-20

The repair and maintenance budget now sits with Corporate Property Services and will be allocated to the service throughout the financial year in accordance with the planned programme of works.

Following a review of support services recharges, the service now has an increased ICT recharge budget.

Income		
Recharged to Other Services	(12,480)	(12,050)
Capital Charges		
Depreciation	40,550	53,220
Support Services		
Accountancy Services Recharge	820	830
Asset Development Recharge	16,260	18,340
Asset Register Recharge	800	2,020
Energy Management Recharge	3,370	2,860
Housing Surveying Services	3,930	3,340
HR Services Recharge	2,420	2,050
ICT Recharges	0	6,360
Paymaster Recharge	5,980	3,860
Works Services Recharge	1,880	880

Guildford Borough Council Outline Budget 2019-2020

Business Supp Operational Mgmt

Financial Information Recycling, Cleansing and Parking Services Overhead Account

Ledger Code WSOH

Responsible Officer Chris Wheeler - Waste and Fleet Services Manager

Financial Services Contact Emma Parry - Management Accountant

2017-18 Actual £		2018-19 Estimate £	2018-19 Probable £	2019-20 Estimate £	Major Items	2018-19 Estimate £	2019-20 Estimate £
122,570	Employee Related Expenditure	52,970	64,479	56,790	Employee Related		
14,500	Premises Related Expenditure	15,370	15,380	5,830	Salaries	36,680	40,860
3,354	Transport Related Expenditure	80	221	70	Training	15,000	15,000
16,255	Supplies and Services	17,670	18,052	14,500	Premises Related		
0	Third Party Payments	0	0	0	Proportion of Depot Expenses	15,370	5,830
0	Transfer Payments	0	0	0	Supplies and Services		
156,679	Total Directly Controllable Expenditure	86,090	98,132	77,190	Accreditation Assessments	3,000	1,340
					Computer Software Licence	1,850	1,830
(231,570)	Income	(188,220)	(188,280)	(87,880)	Health Education Expenditure	1,960	1,500
(74,891)	Net Directly Controllable Expenditure/(Income)	(102,130)	(90,148)	(10,690)	Postages	3,680	3,680
					Public Sector Network	990	990
0	Capital Charges	0	0	0	Stationery and Office Supplies	3,160	3,160
57,850	Support Services	59,220	59,290	10,690	Income		
(17,041)	Total Service Cost/(Surplus)	(42,910)	(30,858)	0	Recharged to Other Services	(188,220)	(87,880)
					Support Services		
	Full Time Equivalent Staff	1.80	2.44	1.01	Accountancy Services Recharge	690	710
					Business Services Support Recharge	9,750	0
					Customer Service Centre Recharge	2,770	280
					Customer Tech Support Recharge	24,880	0
					ICT Recharges	0	2,770
					Information Sys Support Recharge	10,040	0
					Paymaster Recharge	8,260	5,630

Major Variances 2018-19 v 2019-20

Following a review of support services recharges across the council, the allocation to this service has been reduced in particular with regard to ICT.

The recharge to other services has been adjusted accordingly.

Guildford Borough Council Outline Budget 2019-2020

Fleet and Waste Management

Financial Information Refuse and Recycling

Ledger Code REFYCL

Responsible Officer Chris Wheeler - Waste and Fleet Services Manager

Financial Services Contact Emma Parry - Management Accountant

2017-18 Actual £		2018-19 Estimate £	2018-19 Probable £	2019-20 Estimate £
2,771,933	Employee Related Expenditure	2,660,740	2,817,209	2,711,690
130,910	Premises Related Expenditure	170,470	141,487	141,580
1,991,522	Transport Related Expenditure	1,939,710	1,970,811	1,816,910
1,937,623	Supplies and Services	1,661,180	2,233,173	1,870,770
0	Third Party Payments	0	0	0
0	Transfer Payments	0	0	0
6,831,988	Total Directly Controllable Expenditure	6,432,100	7,162,680	6,540,950
(3,834,095)	Income	(3,563,580)	(3,866,280)	(3,552,440)
2,997,893	Net Directly Controllable Expenditure/(Income)	2,868,520	3,296,400	2,988,510
160,651	Capital Charges	249,790	249,870	160,640
446,340	Support Services	506,900	522,844	340,960
3,604,884	Total Service Cost/(Surplus)	3,625,210	4,069,114	3,490,110
	Full Time Equivalent Staff	75.57	76.50	76.09

Major Variances 2018-19 v 2019-20

The transport pool hire charge estimate has been adjusted to reflect updated depreciation estimates for the vehicles used by the Refuse and Recycling service. Vehicle repairs have increased to reflect anticipated costs.

Gate fees have increased in line with current trends and will be phased out by October 2019 as the Surrey Waste Partnership New Ways of Working comes into effect. Recycling credits will also be phased out at that time and replaced by a payment per household. The net effect is a decrease in SWP's 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 2019-20.

Following a review of support services recharges, the works services recharge and customer services centre budgets have been adjusted.

Major Items	2018-19 Estimate £	2019-20 Estimate £
Employee Related		
Salaries	2,618,150	2,666,080
Premises Related		
Proportion of Depot Expenses	138,770	129,880
Transport Related		
Fuel and Oil	340,000	352,420
Transport Pool Hire Charge	1,411,970	1,261,900
Tyres	61,620	57,760
Vehicle Repairs	78,240	111,240
Supplies and Services		
Clothing and Uniform	31,570	39,070
Gate Fees	302,500	490,000
Recycling & Refuse Containers	143,820	139,210
Refuse Sacks; Purchase	49,750	48,340
Removal of Refuse	533,690	550,000
Trade Refuse Disposal Charges	420,000	429,000
Income		
Garden Waste Green Bin Sales	(948,390)	(1,009,350)
Recharged to Other Services	(533,690)	(550,000)
Recycling Credits	(664,280)	(534,980)
Recycling Product Income	(54,850)	(51,540)
Trade Refuse Removal Charges	(1,183,090)	(1,208,590)
Trade Refuse Sale of Sacks	(145,130)	(158,370)
Capital Charges		
Depreciation	249,790	160,640
Support Services		
Accountancy and Debtors Recharge	46,560	46,920
Business Systems Recharge	25,730	0
Customer Service Centre Recharge	236,940	107,410
HR Services Recharge	57,290	51,710
ICT Recharges	0	25,150
Works Services Recharge	50,810	24,610

Financial Information River Control

Ledger Code RIVCON

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

Financial Services Contact Emma Parry - Management Accountant

2017-18 Actual £		2018-19 Estimate £	2018-19 Probable £	2019-20 Estimate £	Major Items	2018-19 Estimate £	2019-20 Estimate £
358	Employee Related Expenditure	330	376	360	Premises Related		
1,107	Premises Related Expenditure	5,500	940	5,410	Electricity	900	850
0	Transport Related Expenditure	30	40	30	Millstream maintenance	1,500	1,500
15,746	Supplies and Services	25,500	20,539	26,500	Repairs and Maintenance	3,060	3,060
0	Third Party Payments	0	0	0	Supplies and Services		
0	Transfer Payments	0	0	0	Flood Emergencies	10,000	10,000
17,211	Total Directly Controllable Expenditure	31,360	21,895	32,300	Operating Sluices	15,500	16,500
0	Income	0	0	0	Capital Charges		
17,211	Net Directly Controllable Expenditure/(Income)	31,360	21,895	32,300	Depreciation	2,470	2,470
2,465	Capital Charges	2,470	2,470	2,470	Support Services		
3,598	Support Services	8,260	6,505	2,440	Engineering and Transport Recharge	6,330	1,310
23,274	Total Service Cost/(Surplus)	42,090	30,870	37,210	Works Services Recharge	940	440
	Full Time Equivalent Staff	0.00	0.00	0.00			

Major Variances 2018-19 v 2019-20

The Engineering and Transport recharge has been adjusted to reflect previous years' actuals.

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

2017-18 Actual £		2018-19 Estimate £	2018-19 Probable £	2019-20 Estimate £	Major Items	2018-19 Estimate £	2019-20 Estimate £
0	Employee Related Expenditure	0	0	0	Premises Related		
38,359	Premises Related Expenditure	37,090	22,838	36,500	Roads & Footpath Maintenance	32,000	32,000
0	Transport Related Expenditure	0	0	0	Utilities	3,090	2,500
862	Supplies and Services	900	191	900	Support Services		
0	Third Party Payments	0	0	0	Engineering and Transport Recharge	59,070	71,390
0	Transfer Payments	0	0	0			
39,221	Total Directly Controllable Expenditure	37,990	23,029	37,400			
(700)	Income	0	0	0			
38,521	Net Directly Controllable Expenditure/(Income)	37,990	23,029	37,400			
0	Capital Charges	0	0	0			
81,267	Support Services	60,090	67,919	72,110			
119,788	Total Service Cost/(Surplus)	98,080	90,948	109,510			
	Full Time Equivalent Staff	0.00		0.00			

Major Variances 2018-19 v 2019-20

The Engineering and Transport recharge has been adjusted to reflect previous years' 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

2017-18 Actual £		2018-19 Estimate £	2018-19 Probable £	2019-20 Estimate £	Major Items	2018-19 Estimate £	2019-20 Estimate £
1,842	Employee Related Expenditure	2,000	1,603	2,000	Employee Related		
26,517	Premises Related Expenditure	27,730	20,520	26,980	Operational Wages	2,000	2,000
19,362	Transport Related Expenditure	23,670	23,159	23,320	Premises Related		
618	Supplies and Services	20	316	40	Proportion of Depot Expenses	17,730	16,980
0	Third Party Payments	0	0	0	Salt	10,000	10,000
0	Transfer Payments	0	0	0	Transport Related		
48,339	Total Directly Controllable Expenditure	53,420	45,598	52,340	Transport Pool Hire Charge	22,960	22,240
(49,561)	Income	(45,080)	(45,080)	(55,140)	Income		
(1,222)	Net Directly Controllable Expenditure/(Income)	8,340	518	(2,800)	Recharged to Other Services	(45,080)	(55,140)
0	Capital Charges	0	0	0	Support Services		
1,214	Support Services	1,140	581	1,230	Engineering and Transport Recharge	1,050	1,000
(8)	Total Service Cost/(Surplus)	9,480	1,099	(1,570)			
	Full Time Equivalent Staff	0.00		0.00			

Major Variances 2018-19 v 2019-20

There are no major variances to report.

Guildford Borough Council Outline Budget 2019-2020

Parks and Landscape Management

Financial Information SPA Sites

Ledger Code SPASIT

Responsible Officer Paul Stacey - Parks and Landscape Manager

Financial Services Contact Christine Davies - Accountancy Technician

2017-18 Actual £		2018-19 Estimate £	2018-19 Probable £	2019-20 Estimate £	Major Items	2018-19 Estimate £	2019-20 Estimate £
0	Employee Related Expenditure	0	0	0			
0	Premises Related Expenditure	0	99,312	105,000	Premises Related		
0	Transport Related Expenditure	0	0	0	SPA Related Works	0	105,000
0	Supplies and Services	0	0	0	Income		
0	Third Party Payments	0	0	0	SPA Income	0	(105,000)
0	Transfer Payments	0	0	0			
0	Total Directly Controllable Expenditure	0	99,312	105,000			
0	Income	0	(795,896)	(105,000)			
0	Net Directly Controllable Expenditure/(Income)	0	(696,584)	0			
0	Capital Charges	0	0	0			
0	Support Services	0	0	0			
0	Total Service Cost/(Surplus)	0	(696,584)	0			
	Full Time Equivalent Staff			0.00			

Major Variances 2018-19 v 2019-20

Special Protection Areas (SPA) income and expenditure has now been transferred to a separate account.

Guildford Borough Council Outline Budget 2019-2020

Fleet and Waste Management

Financial Information Street Cleansing

Ledger Code STRCLE

Responsible Officer Chris Wheeler - Waste and Fleet Services Manager

Financial Services Contact Emma Parry - Management Accountant

2017-18 Actual £		2018-19 Estimate £	2018-19 Probable £	2019-20 Estimate £	Major Items	2018-19 Estimate £	2019-20 Estimate £
1,325,512	Employee Related Expenditure	1,527,350	1,350,168	1,501,370	Employee Related		
54,372	Premises Related Expenditure	56,110	56,130	58,580	Salaries	1,504,130	1,476,130
446,102	Transport Related Expenditure	539,550	544,395	504,760	Premises Related		
294,602	Supplies and Services	298,680	275,319	278,960	Proportion of Depot Expenses	54,760	57,230
0	Third Party Payments	0	0	0	Transport Related		
0	Transfer Payments	0	0	0	Fuel, Oil and Tyres	112,250	101,140
2,120,588	Total Directly Controllable Expenditure	2,421,690	2,226,012	2,343,670	Transport Charge/Hired Vehicles	376,700	360,720
					Vehicle Repairs	43,880	37,970
(177,190)	Income	(150,040)	(153,472)	(154,690)	Supplies and Services		
1,943,398	Net Directly Controllable Expenditure/(Income)	2,271,650	2,072,540	2,188,980	Clothing and Uniform	10,150	8,050
					Equipment & Tools	24,000	23,500
2,971	Capital Charges	2,760	2,760	2,970	Fly Tips	25,130	25,130
157,810	Support Services	174,090	174,180	171,000	Payment to Contractors	100,000	100,000
2,104,179	Total Service Cost/(Surplus)	2,448,500	2,249,480	2,362,950	Publicity; Special Items	6,000	5,500
					Refuse Sacks; Purchase	8,000	8,000
	Full Time Equivalent Staff	42.09	37.42	40.65	Social Enterprise	66,000	63,720
					Street Litter Bins - Purchase/Maint	12,000	12,000
					Telecomms	3,610	5,450

Major Variances 2018-19 v 2019-20

The Dog Control and Animal Welfare service has been moved to Licensing resulting in a reduction in salary costs.

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

Following a review of support services recharges across the Council, the ICT recharge budget has increased to reflect actuals.

	2018-19 Estimate £	2019-20 Estimate £
Income		
Friary Bus Station Cleaning	(38,360)	(40,000)
Recharged to Other Services	(101,900)	(99,930)
Support Services		
Accountancy Services Recharge	5,100	5,010
Business Improvement Recharge	15,140	12,980
Customer Service Centre Recharge	30,230	49,370
Customer Tech Support Recharge	14,150	0
Health and Safety Recharge	7,920	8,080
Human Resources Recharge	33,430	29,550
ICT Recharges	0	25,450
Legal Services Recharge	13,800	14,860
Paymaster Recharge	13,410	10,180
Works Services Recharge	21,640	10,550

Financial Information Street Furniture

Ledger Code STRFUR

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

Financial Services Contact Emma Parry - Management Accountant

2017-18 Actual £		2018-19 Estimate £	2018-19 Probable £	2019-20 Estimate £	Major Items	2018-19 Estimate £	2019-20 Estimate £
5,667	Employee Related Expenditure	5,430	5,698	5,610	Employee Related		
21,379	Premises Related Expenditure	28,500	7,262	29,750	Salaries	5,330	5,510
486	Transport Related Expenditure	560	540	510	Premises Related		
51,321	Supplies and Services	47,420	52,959	47,440	Bus Shelter - R&M	3,610	3,610
0	Third Party Payments	0	0	0	Electricity	3,500	4,750
0	Transfer Payments	0	0	0	Pedestrianisation R&M	1,390	1,390
78,853	Total Directly Controllable Expenditure	81,910	66,459	83,310	Repair and Maintenance	20,000	20,000
					Supplies and Services		
(3,506)	Income	0	0	0	Friary Bus Station Cleaning	40,000	40,000
75,347	Net Directly Controllable Expenditure/(Income)	81,910	66,459	83,310	Street Furniture Cleaning	5,000	5,000
					Street Furniture Repairs/Maint	2,290	2,290
6,299	Capital Charges	450	460	6,300	Capital Charges		
20,306	Support Services	7,830	12,367	18,480	Depreciation	450	6,300
101,952	Total Service Cost/(Surplus)	90,190	79,286	108,090	Support Services		
					Accountancy Services Recharge	370	370
	Full Time Equivalent Staff	0.09	0.09	0.09	Engineering and Transport Recharge	6,330	16,490

Major Variances 2018-19 v 2019-20

The Engineering and Transport recharge has been adjusted to reflect previous years' actuals. The increase in depreciation is due to the purchase of new litter bins.

Guildford Borough Council Outline Budget 2019-2020

The Village Management

Financial Information The Village

Ledger Code F5602

Responsible Officer Peter O'Connell - Director of Environment

Financial Services Contact Emma Parry - Management Accountant

2017-18 Actual £		2018-19 Estimate £	2018-19 Probable £	2019-20 Estimate £	Major Items	2018-19 Estimate £	2019-20 Estimate £
48,124	Employee Related Expenditure	0	828	0			
108,187	Premises Related Expenditure	0	13,885	0			
0	Transport Related Expenditure	0	0	0			
226,374	Supplies and Services	0	237	0			
0	Third Party Payments	0	0	0			
0	Transfer Payments	0	0	0			
382,685	Total Directly Controllable Expenditure	0	14,950	0			
(35,888)	Income	0	(400)	0			
346,797	Net Directly Controllable Expenditure/(Income)	0	14,550	0			
195,908	Capital Charges	0	0	0			
0	Support Services	0	150	0			
542,705	Total Service Cost/(Surplus)	0	14,700	0			
	Full Time Equivalent Staff			0.00			

Major Variances 2018-19 v 2019-20

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

Guildford Borough Council Outline Budget 2019-2020

Local Economy Management

Financial Information Tourist Information Centre

Ledger Code TIC

Responsible Officer Chris Burchell - Local Economy Manager

Financial Services Contact Anna Otu - Trainee Accountancy Technician

2017-18 Actual £		2018-19 Estimate £	2018-19 Probable £	2019-20 Estimate £	Major Items	2018-19 Estimate £	2019-20 Estimate £
206,165	Employee Related Expenditure	215,470	230,249	202,820	Employee Related		
8,673	Premises Related Expenditure	2,210	2,210	2,210	Casual Salaries	14,000	14,280
309	Transport Related Expenditure	1,090	1,094	1,660	Salaries	196,640	184,580
37,539	Supplies and Services	36,560	53,357	36,290	Premises Related		
0	Third Party Payments	0	0	0	Premises Expenses Recharge	2,210	2,210
0	Transfer Payments	0	0	0	Transport Related		
252,686	Total Directly Controllable Expenditure	255,330	286,910	242,980	Car Leasing & Allowances	1,090	1,660
					Supplies and Services		
(50,134)	Income	(51,290)	(61,477)	(53,050)	Computer Related Costs	11,500	14,500
202,552	Net Directly Controllable Expenditure/(Income)	204,040	225,433	189,930	IT Renewals	3,790	2,520
					Postage	1,160	1,500
0	Capital Charges	0	0	0	Purchases for Resale	15,000	12,870
30,886	Support Services	32,900	32,920	50,690	Stationery and Office Supplies	1,240	1,170
233,438	Total Service Cost/(Surplus)	236,940	258,353	240,620	Town Guides Grant	1,260	1,070
					Income		
	Full Time Equivalent Staff	5.14	5.14	4.96	Commission on General Sales	(14,000)	(16,000)
					Miscellaneous Income	(8,300)	(8,550)
					Souvenirs, Postcards & Publications	(28,990)	(28,490)
					Support Services		
					Accountancy Services Recharge	3,780	3,880
					Business Services Support Recharge	1,870	0
					Customer Tech Support Recharge	4,760	0
					HR Services Recharge	6,530	5,850
					ICT Recharges	0	23,810
					Information Sys Support Recharge	1,680	0
					Paymaster Recharge	7,090	8,010
					Performance & Trans Recharge	2,960	2,570
					Public Offices Recharge	0	1,440

Major Variances 2018-19 v 2019-20

Support services budgets adjusted following council-wide review of support services recharges.

Financial Information Town Centre Management

Ledger Code TOWMAN

Responsible Officer Chris Burchell - Local Economy Manager

Financial Services Contact Karen Richards - Accountancy Technician (Tel: 444118)

2017-18 Actual £		2018-19 Estimate £	2018-19 Probable £	2019-20 Estimate £	Major Items	2018-19 Estimate £	2019-20 Estimate £
89,047	Employee Related Expenditure	72,640	79,101	78,800	Employee Related		
820	Premises Related Expenditure	1,890	650	820	Salaries	71,340	77,720
474	Transport Related Expenditure	1,710	1,707	3,440	Premises Related		
29,690	Supplies and Services	19,540	17,403	18,860	Site Maintenance	1,890	820
0	Third Party Payments	0	0	0	Transport Related		
0	Transfer Payments	0	0	0	Car Leasing & Allowances	1,710	3,440
120,031	Total Directly Controllable Expenditure	95,780	98,861	101,920	Supplies and Services		
					Car Parking Charges	5,500	5,500
(28,105)	Income	(269,950)	(60,511)	(272,380)	Display Boards	2,700	2,420
91,926	Net Directly Controllable Expenditure/(Income)	(174,170)	38,350	(170,460)	Equipment & Tools Hire	1,760	900
					Miscellaneous Expenses	2,450	1,980
0	Capital Charges	0	0	0	Publicity	6,500	6,500
19,630	Support Services	19,420	19,480	16,790	Income		
111,556	Total Service Cost/(Surplus)	(154,750)	57,830	(153,670)	Miscellaneous Income	(50,000)	(51,500)
					Rents; Market Stall Spaces	(30,900)	(31,830)
	Full Time Equivalent Staff	1.44	2.02	1.43	Sponsorship Income	(187,500)	(187,500)

Major Variances 2018-19 v 2019-20

The increase in employee related expenditure the reflects salary inflation due to increments and wage awards.

Support service recharges have reduced following a council wide review of services provided and the method of allocation.

Financial Information Transportation

Ledger Code TRANSP

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

Financial Services Contact Emma Parry - Management Accountant

2017-18 Actual £		2018-19 Estimate £	2018-19 Probable £	2019-20 Estimate £	Major Items	2018-19 Estimate £	2019-20 Estimate £
0	Employee Related Expenditure	0	0	0	Premises Related		
891	Premises Related Expenditure	510	437	0	Cycle Route Improvements	510	0
12,297	Transport Related Expenditure	7,500	7,500	12,500	Transport Related		
386	Supplies and Services	1,000	2,794	240	Bus Service Spectrum	7,500	12,500
0	Third Party Payments	0	0	0	Supplies and Services		
0	Transfer Payments	0	0	0	Cycle Facilities	910	140
13,574	Total Directly Controllable Expenditure	9,010	10,731	12,740	Support Services		
					Engineering and Transport Recharge	4,220	6,570
0	Income	0	0	0			
13,574	Net Directly Controllable Expenditure/(Income)	9,010	10,731	12,740			
652	Capital Charges	650	650	650			
8,516	Support Services	5,370	5,033	7,260			
22,742	Total Service Cost/(Surplus)	15,030	16,414	20,650			
	Full Time Equivalent Staff	0.00		0.00			

Major Variances 2018-19 v 2019-20

The proposed reduction in the weekend service for Spectrum Park and Ride has not taken place.

Financial Information Vehicle Maintenance Workshop

Ledger Code VEHMAI

Responsible Officer Chris Wheeler - Waste and Fleet Services Manager

Financial Services Contact Emma Parry - Management Accountant

2017-18 Actual £		2018-19 Estimate £	2018-19 Probable £	2019-20 Estimate £	Major Items	2018-19 Estimate £	2019-20 Estimate £
324,696	Employee Related Expenditure	269,810	336,684	282,470	Employee Related		
13,890	Premises Related Expenditure	14,680	14,680	14,250	Salaries	264,720	277,210
14,569	Transport Related Expenditure	11,660	14,634	11,210	Premises Related		
426,045	Supplies and Services	410,130	494,785	452,970	Proportion of Depot Expenses	12,350	11,830
0	Third Party Payments	0	0	0	Removal of Refuse	2,330	2,420
0	Transfer Payments	0	0	0	Transport Related		
779,200	Total Directly Controllable Expenditure	706,280	860,783	760,900	Transport Pool Hire Charge	10,150	9,510
					Supplies and Services		
(812,518)	Income	(781,650)	(898,610)	(807,560)	Equipment & Tools Repairs	6,000	8,000
(33,318)	Net Directly Controllable Expenditure/(Income)	(75,370)	(37,827)	(46,660)	New, Replace Equip & Tools	5,000	9,000
					Spares for Vehicles	396,200	433,140
2,486	Capital Charges	2,490	2,500	2,490	Income		
49,620	Support Services	51,460	51,490	46,620	Recharged Labour	(380,000)	(413,500)
18,788	Total Service Cost/(Surplus)	(21,420)	16,163	2,450	Recharged Parts	(401,650)	(390,530)
					Support Services		
	Full Time Equivalent Staff	7.60	8.32	7.56	Accountancy Services Recharge	2,680	2,760
					Business Improvement Recharge	3,200	3,070
					Customer Tech Support Recharge	3,600	0
					Health and Safety Recharge	1,670	1,910
					Human Resources Recharge	7,060	6,990
					ICT Recharges	0	9,110
					Paymaster Recharge	17,250	16,340
					Procurement Services Recharge	2,550	1,960
					Works Services Recharge	9,410	4,390

Major Variances 2018-19 v 2019-20

The estimate for vehicle spares has been increased to mirror recent levels of expenditure and the recharge to other services have been adjusted to reflect actuals.

Following a review of support services, recharges have been updated.

Guildford Borough Council Outline Budget 2019-2020

Business Supp Operational Mgmt

Financial Information Woking Road Depot

Ledger Code WRD

Responsible Officer Chris Wheeler - Waste and Fleet Services Manager

Financial Services Contact Emma Parry - Management Accountant

2017-18 Actual £		2018-19 Estimate £	2018-19 Probable £	2019-20 Estimate £	Major Items	2018-19 Estimate £	2019-20 Estimate £
98,767	Employee Related Expenditure	88,560	110,323	114,400	Employee Related		
321,098	Premises Related Expenditure	320,110	326,534	313,690	Salaries	87,090	111,260
21,548	Transport Related Expenditure	21,180	22,888	28,650	Premises Related		
30,950	Supplies and Services	36,150	51,114	34,450	Cleaning Materials	2,000	2,500
0	Third Party Payments	0	0	0	General Rates	100,100	101,710
0	Transfer Payments	0	0	0	Insurance	4,640	18,430
472,363	Total Directly Controllable Expenditure	466,000	510,859	491,190	Proportion of Depot Expenses	4,930	0
(538,425)	Income	(573,380)	(578,348)	(534,770)	Repairs and Maintenance	104,760	76,350
(66,062)	Net Directly Controllable Expenditure/(Income)	(107,380)	(67,489)	(43,580)	Utilities	97,410	107,800
					Transport Related		
33,679	Capital Charges	122,690	122,730	32,470	Transport Pool Hire Charge	18,380	23,540
87,244	Support Services	78,440	73,489	70,260	Supplies and Services		
54,861	Total Service Cost/(Surplus)	93,750	128,730	59,150	Cleaning-though Purchasing	3,490	2,500
					Food Purchases	17,860	17,860
					Telecomms	5,340	3,800
	Full Time Equivalent Staff	3.15	2.65	4.14	Vending machine hire	2,000	5,000

Major Variances 2018-19 v 2019-20

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

The decrease in repairs and maintenance recognises that the central budget now sits with Corporate Property Services which be allocated during the course of the financial year in accordance with the planned programme of works.

Vending machine hire has increased to mirror actual expenditure.

The transport pool hire recharge has been adjusted to reflect the purchase of a new vehicle.

The estimate for depreciation for the site has been adjusted to reflect 2017-18 actuals.

The recharge to other services has decreased as expenditure has reduced.

Income		
Recharged to Other Services	(542,660)	(506,690)
Rents - Staff lets	(7,410)	(7,410)
Vending Machine Sales	(19,100)	(19,670)
Capital Charges		
Depreciation	122,690	32,470
Support Services		
Accountancy Services Recharge	3,860	3,900
Asset Development Recharge	3,940	4,560
Engineering and Transport Recharge	2,950	3,430
Human Resources Recharge	2,390	2,750
ICT Recharges	0	11,170
Legal Services Recharge	10,780	11,610
Paymaster Recharge	5,010	4,140
Valuation Services Recharge	4,320	5,080
Works Services Recharge	39,520	17,580

**GUILDFORD BOROUGH COUNCIL
OUTLINE BUDGET 2019-2020**

FINANCE DIRECTORATE

DIRECTOR - CLAIRE MORRIS

**GUILDFORD BOROUGH COUNCIL
OUTLINE BUDGET 2019-2020**

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Subjective Summary

2017-18 Actual £	2018-19 Estimate £		2019-20 Estimate £	2020-21 Estimate £	2021-22 Estimate £	2022-23 Estimate £
43,840,600	47,306,670	Gross Expenditure	44,246,810	44,465,390	44,690,330	44,921,980
(40,159,681)	(39,793,170)	Gross Income	(37,635,390)	(37,728,360)	(37,829,420)	(37,938,640)
3,680,919	7,513,500	Net Expenditure	6,611,420	6,737,030	6,860,910	6,983,340
4,811,547	6,886,500	Employee Related Expenditure	6,858,590	6,987,930	7,121,300	7,258,770
10,620	11,140	Premises Related Expenditure	10,660	10,990	11,320	11,660
67,099	108,380	Transport Related Expenditure	102,810	103,060	103,320	103,590
3,829,614	4,317,180	Supplies and Services	4,533,650	4,558,410	4,583,660	4,609,480
0	0	Third Party Payments	0	0	0	0
32,250,557	32,810,000	Transfer Payments	30,380,000	30,380,000	30,380,000	30,380,000
40,969,437	44,133,200	Total Directly Controllable Expenditure	41,885,710	42,040,390	42,199,600	42,363,500
(40,159,681)	(39,793,170)	Income	(37,635,390)	(37,728,360)	(37,829,420)	(37,938,640)
809,756	4,340,030	Net Directly Controllable Expenditure/(Income)	4,250,320	4,312,030	4,370,180	4,424,860
545,520	811,390	Capital Charges	226,540	226,540	226,540	226,540
2,325,643	2,362,080	Support Services	2,134,560	2,198,460	2,264,190	2,331,940
3,680,919	7,513,500	Total Service Cost/(Surplus)	6,611,420	6,737,030	6,860,910	6,983,340

Service Summary

2017-18 Actual £	2018-19 Estimate £		2019-20 Estimate £	2020-21 Estimate £	2021-22 Estimate £	2022-23 Estimate £
5,261	4,170	Access Group for Guildford	4,870	4,970	5,070	5,170
116,325	23,030	Accountancy	(100,790)	(107,050)	(113,630)	(120,480)
3,850	(10,340)	Business Rates	(16,220)	9,040	34,470	60,030
216,946	228,190	Civic Expenses	233,170	237,560	242,080	246,740
(32,586)	(410)	Committee Services	2,080	1,550	1,010	480
270,826	295,780	Corporate Financial	303,890	308,160	312,530	317,070
909,646	1,012,270	Corporate Services	1,131,750	1,156,620	1,181,940	1,207,790
408,895	406,980	Council and Committee Support	428,270	440,750	453,620	466,830
504,603	569,800	Council Tax	551,110	580,070	609,600	639,760
7,805	2,610	Debtors	620	(310)	(1,290)	(2,250)
893,317	908,970	Democratic Representation and Management	787,550	808,950	830,950	853,630
57,073	99,290	Elections	94,680	97,120	99,640	102,220
224,170	304,420	Electoral Registration	275,540	279,130	282,820	286,610
58,211	40,220	Feasibility Studies	40,470	40,490	40,510	40,530
7,213	10,040	Guildford Youth Council	0	0	0	0
(603,274)	323,060	Housing Benefits	394,210	451,940	506,870	559,290
(168,773)	0	ICT Business Services Team	0	0	0	0
185,669	0	ICT Customer Technical Support	0	0	0	0
31,054	0	Information Systems Team	0	0	0	0
(12,138)	5,630	Insurance Revenue Account	(267,470)	(300,430)	(334,380)	(369,360)
11,590	(114,200)	IT Renewals Revenue Account	(667,370)	(667,350)	(667,330)	(667,310)
0	9,300	Management Policy Strategy	5,600	2,020	(1,690)	(5,490)
(14,658)	395,290	Miscellaneous Items	895,030	894,830	894,630	894,420
187,350	2,294,750	Non Distributed Costs	2,100,300	2,096,060	2,091,850	2,087,660
0	40,320	Operations Technical Services	0	(12,850)	(26,140)	(39,780)

Service Summary

2017-18 Actual £	2018-19 Estimate £		2019-20 Estimate £	2020-21 Estimate £	2021-22 Estimate £	2022-23 Estimate £
220,020	407,820	Parish and Local Liaison	195,460	195,790	196,140	196,500
(49,895)	(10,460)	Payments And Purchasing	(68,140)	(72,230)	(76,430)	(80,780)
0	6,690	Portfolio Management	40,080	40,230	40,670	41,080
242,419	260,280	Website	246,730	251,970	257,400	262,980
3,680,919	7,513,500	Total Net Expenditure/(Income)	6,611,420	6,737,030	6,860,910	6,983,340

Guildford Borough Council Outline Budget 2019-2020

Democratic Services Management

Financial Information Access Group for Guildford

Ledger Code ACCGUI

Responsible Officer John Armstrong - Democratic Services Manager

Financial Services Contact Karen Richards - Accountancy Technician (Tel: 444118)

2017-18 Actual £		2018-19 Estimate £	2018-19 Probable £	2019-20 Estimate £	Major Items	2018-19 Estimate £	2019-20 Estimate £
1,317	Employee Related Expenditure	1,310	1,333	1,330	Employee Related		
0	Premises Related Expenditure	0	0	0	Salaries	1,270	1,310
1,275	Transport Related Expenditure	270	1,315	810	Transport Related		
329	Supplies and Services	280	245	300	Taxi Charges	250	650
0	Third Party Payments	0	0	0	Support Services		
0	Transfer Payments	0	0	0	Committee Services Recharge	2,220	2,220
2,921	Total Directly Controllable Expenditure	1,860	2,893	2,440			
0	Income	0	0	0			
2,921	Net Directly Controllable Expenditure/(Income)	1,860	2,893	2,440			
0	Capital Charges	0	0	0			
2,340	Support Services	2,310	2,310	2,430			
5,261	Total Service Cost/(Surplus)	4,170	5,203	4,870			
	Full Time Equivalent Staff	0.02	0.02	0.02			

Major Variances 2018-19 v 2019-20

There are no major variances to report.

Financial Information Accountancy

Ledger Code ACCOUN

Responsible Officer Vicky Worsfold - Financial Services Manager

Financial Services Contact Mark Jasper - Principal Management Accountant

2017-18 Actual £		2018-19 Estimate £	2018-19 Probable £	2019-20 Estimate £	Major Items	2018-19 Estimate £	2019-20 Estimate £
782,601	Employee Related Expenditure	710,170	593,811	650,520	Employee Related		
0	Premises Related Expenditure	0	0	0	Insurance - Emps Liab, All Risk	4,530	3,960
15,781	Transport Related Expenditure	15,360	15,090	15,540	Salaries	687,080	631,070
81,203	Supplies and Services	88,760	74,770	86,540	Transport Related		
0	Third Party Payments	0	0	0	Officers Car Leasing	13,830	13,890
0	Transfer Payments	0	0	0	Supplies and Services		
879,585	Total Directly Controllable Expenditure	814,290	683,671	752,600	Books and Publications	9,000	9,000
(904,280)	Income	(936,660)	(936,790)	(960,910)	Computer Software Licence	39,900	39,900
(24,695)	Net Directly Controllable Expenditure/(Income)	(122,370)	(253,119)	(208,310)	General Subscriptions	15,400	15,400
0	Capital Charges	0	0	0	Income		
141,020	Support Services	145,400	145,480	107,520	Support Service Recharge	(936,660)	(960,910)
116,325	Total Service Cost/(Surplus)	23,030	(107,639)	(100,790)	Support Services		
	Full Time Equivalent Staff	13.94	13.87	13.04	Audit Services Recharge	8,900	3,590
					Business Systems Recharge	54,630	0
					HR Services Recharge	10,570	8,130
					Office Services Recharge	8,790	7,770
					Paymaster Recharge	5,200	4,020
					Public Offices Recharge	34,060	30,850

Major Variances 2018-19 v 2019-20

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 2019-2020

Business Rates and Systems Mgmt

Financial Information Business Rates

Ledger Code BUSRAT

Responsible Officer Belinda Hayden - Exchequer Services Manager

Financial Services Contact Karen Richards - Accountancy Technician (Tel: 444118)

2017-18 Actual £		2018-19 Estimate £	2018-19 Probable £	2019-20 Estimate £
175,105	Employee Related Expenditure	170,770	165,871	168,650
0	Premises Related Expenditure	0	0	0
4,891	Transport Related Expenditure	10,590	10,588	8,570
43,187	Supplies and Services	28,690	24,366	28,560
0	Third Party Payments	0	0	0
0	Transfer Payments	0	0	0
223,183	Total Directly Controllable Expenditure	210,050	200,825	205,780
(267,483)	Income	(270,240)	(269,873)	(261,850)
(44,300)	Net Directly Controllable Expenditure/(Income)	(60,190)	(69,048)	(56,070)
0	Capital Charges	0	0	0
48,150	Support Services	49,850	49,870	39,850
3,850	Total Service Cost/(Surplus)	(10,340)	(19,178)	(16,220)
	Full Time Equivalent Staff	3.77	3.77	3.73

Major Variances 2018-19 v 2019-20

The reduction in employee related costs is due to a reallocation of staff between this cost centre and Housing Benefits.

Support service recharges have been adjusted following a council wide review of services provided and the method of allocation.

Major Items	2018-19 Estimate £	2019-20 Estimate £
Employee Related		
Salaries	167,080	165,740
Transport Related		
Car Leasing & Allowances	10,570	8,550
Supplies and Services		
Computer Related Costs	16,860	19,780
General Subscriptions	970	580
IT Renewals	1,600	90
Postage	3,940	3,500
Income		
Expenses Recovered	(35,310)	(31,850)
UBR Admin Grant	(234,930)	(230,000)
Support Services		
Accountancy Services Recharge	2,570	2,650
Audit Services Recharge	2,840	1,370
Business Systems Recharge	17,770	0
Customer Service Centre Recharge	2,340	4,770
HR Services Recharge	2,860	2,500
ICT Recharges	0	10,180
Office Services Recharge	2,570	2,220
Paymaster Recharge	4,970	3,130
Public Offices Recharge	9,970	8,820

Guildford Borough Council Outline Budget 2019-2020

Democratic Services Management

Financial Information Civic Expenses

Ledger Code CIVEXP

Responsible Officer Kate Foxton - Civic Secretary

Financial Services Contact Karen Richards - Accountancy Technician (Tel: 444118)

2017-18 Actual £		2018-19 Estimate £	2018-19 Probable £	2019-20 Estimate £	Major Items	2018-19 Estimate £	2019-20 Estimate £
104,353	Employee Related Expenditure	107,030	109,750	106,380	Employee Related		
1,320	Premises Related Expenditure	1,390	1,390	1,330	Salaries	105,130	104,470
10,372	Transport Related Expenditure	14,080	12,067	20,520	Premises Related		
79,324	Supplies and Services	80,640	99,072	74,610	Proportion of Depot Expenses	1,390	1,330
0	Third Party Payments	0	0	0	Transport Related		
0	Transfer Payments	0	0	0	Fuel and Oil	2,000	1,770
195,369	Total Directly Controllable Expenditure	203,140	222,279	202,840	Officers Car Leasing	70	8,860
					Transport Pool Hire Charge	10,160	8,480
(1,023)	Income	0	(43)	0	Supplies and Services		
194,346	Net Directly Controllable Expenditure/(Income)	203,140	222,236	202,840	Borough Promotional Expenses	36,720	36,720
					Deputy Mayor Allowance	2,660	2,660
0	Capital Charges	0	0	0	Event Costs	20,000	20,000
22,600	Support Services	25,050	25,080	30,330	Insurance; All Risks	5,110	0
216,946	Total Service Cost/(Surplus)	228,190	247,316	233,170	Mayors Allowance	10,620	10,620
					Printing and Stationery	2,230	1,500
	Full Time Equivalent Staff	2.71	2.79	2.71	Telecomms	150	460
					Support Services		
					Accountancy Services Recharge	3,940	4,040
					Business Improvement Recharge	930	1,110
					Customer Tech Support Recharge	2,010	0
					Human Resources Recharge	2,060	2,530
					ICT Recharges	0	10,280
					Office Services Recharge	1,910	1,620
					Paymaster Recharge	1,790	1,840
					Public Offices Recharge	7,380	6,420

Major Variances 2018-19 v 2019-20

There is no separate Insurance premium payable for councillors in 2019-20.

Following a review of ICT recharges there has been an increase in costs allocated to Civic Expenses.

Guildford Borough Council Outline Budget 2019-2020

Democratic Services Management

Financial Information Committee Services

Ledger Code CSADMN

Responsible Officer John Armstrong - Democratic Services Manager

Financial Services Contact Karen Richards - Accountancy Technician (Tel: 444118)

2017-18 Actual £		2018-19 Estimate £	2018-19 Probable £	2019-20 Estimate £	Major Items	2018-19 Estimate £	2019-20 Estimate £
138,692	Employee Related Expenditure	161,770	136,955	168,750	Employee Related		
0	Premises Related Expenditure	0	0	0	Salaries	158,450	165,750
3,385	Transport Related Expenditure	4,390	4,380	3,710	Transport Related		
9,517	Supplies and Services	11,460	9,772	13,270	Car Leasing & Allowances	4,290	3,680
0	Third Party Payments	0	0	0	Supplies and Services		
0	Transfer Payments	0	0	0	Computer Software Licence	7,200	9,010
151,594	Total Directly Controllable Expenditure	177,620	151,107	185,730	IT Renewals	1,270	1,200
(225,870)	Income	(221,730)	(221,810)	(221,340)	Income		
(74,276)	Net Directly Controllable Expenditure/(Income)	(44,110)	(70,703)	(35,610)	Support Service Recharge	(221,730)	(221,340)
0	Capital Charges	0	0	0	Support Services		
41,690	Support Services	43,700	43,720	37,690	Accountancy Services Recharge	1,280	1,310
(32,586)	Total Service Cost/(Surplus)	(410)	(26,983)	2,080	Business Improvement Recharge	1,510	1,310
					Business Services Support Recharge	4,330	0
					Customer Service Centre Recharge	1,780	920
					Customer Tech Support Recharge	11,040	0
					HR Services Recharge	3,330	2,980
					ICT Recharges	0	12,150
					Information Sys Support Recharge	4,850	0
					Office Cleaning Recharge	850	1,650
					Office Services Recharge	2,020	2,620
					Paymaster Recharge	1,110	630
					Public Offices Recharge	7,830	10,380
	Full Time Equivalent Staff	3.25	2.96	3.35			

Major Variances 2018-19 v 2019-20

Savings in support service recharges are due to a reassessment and reallocation of ICT Recharges partially offset by an increase in the public office recharge.

Guildford Borough Council Outline Budget 2019-2020

Financial Services Management

Financial Information Corporate Financial

Ledger Code CORFIN

Responsible Officer Vicky Worsfold - Financial Services Manager

Financial Services Contact Mark Jasper - Principal Management Accountant

2017-18 Actual £		2018-19 Estimate £	2018-19 Probable £	2019-20 Estimate £	Major Items	2018-19 Estimate £	2019-20 Estimate £
13,914	Employee Related Expenditure	15,750	17,471	43,610	Employee Related		
0	Premises Related Expenditure	0	0	0	Salaries	15,610	43,330
381	Transport Related Expenditure	170	388	800	Supplies and Services		
165,169	Supplies and Services	176,600	160,133	159,820	Brokers Commission	68,000	53,400
0	Third Party Payments	0	0	0	Consultants Fees	37,000	35,530
0	Transfer Payments	0	0	0	Grants and subscriptions	50,300	50,060
179,464	Total Directly Controllable Expenditure	192,520	177,992	204,230	Income		
					Recharged to Other Services	(160,590)	(150,000)
(165,468)	Income	(160,590)	(160,590)	(150,000)	Support Services		
13,996	Net Directly Controllable Expenditure/(Income)	31,930	17,402	54,230	Accountancy Services Recharge	231,230	237,240
					Audit Services Recharge	29,770	7,610
0	Capital Charges	0	0	0	Legal Services Recharge	320	340
256,830	Support Services	263,850	263,990	249,660			
270,826	Total Service Cost/(Surplus)	295,780	281,392	303,890			
	Full Time Equivalent Staff	0.21	0.15	0.45			

Major Variances 2018-19 v 2019-20

There are no major variances to report.

Financial Information Corporate Services

Ledger Code CORSER

Responsible Officer Vicky Worsfold - Financial Services Manager

Financial Services Contact Karen Richards - Accountancy Technician (Tel: 444118)

2017-18 Actual £		2018-19 Estimate £	2018-19 Probable £	2019-20 Estimate £	Major Items	2018-19 Estimate £	2019-20 Estimate £
311,551	Employee Related Expenditure	319,330	311,426	490,690	Employee Related		
0	Premises Related Expenditure	0	0	0	Apprenticeships	0	60,000
3,182	Transport Related Expenditure	10,520	9,835	10,290	Salaries	315,140	310,120
381,616	Supplies and Services	287,850	335,769	337,480	Training	0	117,590
0	Third Party Payments	0	0	0	Transport Related		
0	Transfer Payments	0	0	0	Officers Car Leasing	9,020	9,290
696,349	Total Directly Controllable Expenditure	617,700	657,030	838,460	Supplies and Services		
(162,473)	Income	(106,970)	(107,055)	(119,570)	Audit Fee	58,500	48,000
533,876	Net Directly Controllable Expenditure/(Income)	510,730	549,975	718,890	Bank Charges	40,000	55,000
0	Capital Charges	125,000	125,000	0	Computer Software; New Systems	7,750	2,190
375,770	Support Services	376,540	381,342	412,860	Debit & Credit Card Charges	153,000	200,000
909,646	Total Service Cost/(Surplus)	1,012,270	1,056,317	1,131,750	IT Renewals	4,720	9,620
					Miscellaneous Expenses	820	820
					Printing Services Recharge	9,710	6,800
					Income		
	Full Time Equivalent Staff	2.61	2.77	2.62	Government Grant	0	0
					Recharged to Other Services	(106,020)	(110,000)
					Capital Charges		
					REFCUS	125,000	0
					Support Services		
					Accountancy Services Recharge	136,700	140,260
					Audit Services Recharge	35,900	22,410
					Business Services Support Recharge	5,150	0
					Customer Service Centre Recharge	3,010	29,600
					Customer Tech Support Recharge	13,130	0
					HR Services Recharge	2,170	1,910
					ICT Recharges	0	7,760
					Information Gov'n Recharge	69,160	72,610
					Information Sys Support Recharge	5,340	0
					Legal Services Recharge	60,360	65,000
					Office Services Recharge	1,880	1,730
					Paymaster Recharge	4,760	9,420
					Performance & Trans Recharge	980	840

Major Variances 2018-19 v 2019-20

Employee related expenditure increases result from central provisions made for training and apprentice training.

Debit and Credit Card Charges have increased in 2018-19 and are expected to continue at this higher level in 2019-20.

The audit fee has been calculated on a revised formula based on a scale fee.

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

The REFUS estimate (revenue expenditure funded by capital under statute) in 2018-19 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 2019-2020

Democratic Services Management

Financial Information Council and Committee Support

Ledger Code COMSUP

Responsible Officer John Armstrong - Democratic Services Manager

Financial Services Contact Karen Richards - Accountancy Technician (Tel: 444118)

2017-18 Actual £		2018-19 Estimate £	2018-19 Probable £	2019-20 Estimate £	Major Items	2018-19 Estimate £	2019-20 Estimate £
122,292	Employee Related Expenditure	113,270	118,805	132,970	Employee Related		
0	Premises Related Expenditure	0	0	0	Salaries	94,210	114,070
1,633	Transport Related Expenditure	2,560	2,530	2,520	Staff Committee Att. Allowance	18,200	17,050
75,465	Supplies and Services	82,400	57,640	76,660	Transport Related		
0	Third Party Payments	0	0	0	Car Leasing & Allowances	2,560	2,520
0	Transfer Payments	0	0	0	Supplies and Services		
199,390	Total Directly Controllable Expenditure	198,230	178,975	212,150	Miscellaneous Expenses	5,000	5,000
					Printing Services Recharge	76,510	70,700
(39,145)	Income	(37,620)	(37,620)	(39,150)	Income		
160,245	Net Directly Controllable Expenditure/(Income)	160,610	141,355	173,000	Recharged to Other Services	(37,620)	(39,000)
					Support Services		
0	Capital Charges	0	0	0	Accountancy Services Recharge	4,420	4,510
248,650	Support Services	246,370	246,370	255,270	Committee Services Recharge	215,090	219,120
408,895	Total Service Cost/(Surplus)	406,980	387,725	428,270	ICT Recharges	0	4,760
					Legal Services Recharge	17,250	18,580
	Full Time Equivalent Staff	1.47	1.67	1.68	Public Offices Recharge	4,450	4,300

Major Variances 2018-19 v 2019-20

Employee salary costs and FTE have increased due to an increased allocation of CMT salaries.

Supplies and services benefit from a reduction in the amount of printing required by Committee Services.

Financial Information Council Tax

Ledger Code CTAX

Responsible Officer Belinda Hayden - Exchequer Services Manager

Financial Services Contact Karen Richards - Accountancy Technician (Tel: 444118)

2017-18 Actual £		2018-19 Estimate £	2018-19 Probable £	2019-20 Estimate £	Major Items	2018-19 Estimate £	2019-20 Estimate £
428,807	Employee Related Expenditure	486,030	391,431	478,820	Employee Related		
570	Premises Related Expenditure	610	610	580	Salaries	473,280	470,190
2,472	Transport Related Expenditure	4,960	4,737	3,270	Transport Related		
148,728	Supplies and Services	198,460	203,125	222,760	Car Leasing & Allowances	4,920	3,230
0	Third Party Payments	0	0	0	Supplies and Services		
0	Transfer Payments	0	0	0	Annual Billing Printing	20,000	21,000
580,577	Total Directly Controllable Expenditure	690,060	599,903	705,430	Computer Software Licence	57,490	67,500
(248,334)	Income	(300,000)	(280,000)	(290,000)	Debt Collection Services	17,460	17,070
332,243	Net Directly Controllable Expenditure/(Income)	390,060	319,903	415,430	Local Council Tax Hardship Relief	40,000	40,000
0	Capital Charges	0	0	0	Postage	30,880	41,710
172,360	Support Services	179,740	179,800	135,680	Printing Services Recharge	17,150	20,670
504,603	Total Service Cost/(Surplus)	569,800	499,703	551,110	Income		
	Full Time Equivalent Staff	12.95	12.95	11.95	Expenses Recovered	(300,000)	(290,000)
					Support Services		
					Business Systems Recharge	47,490	0
					Customer Service Centre Recharge	6,880	19,100
					HR Services Recharge	12,580	9,960
					ICT Recharges	0	40,530
					Office Cleaning Recharge	3,730	5,510
					Office Services Recharge	8,820	8,760
					Paymaster Recharge	47,010	4,770
					Public Offices Recharge	34,190	34,770

Major Variances 2018-19 v 2019-20

The reduction in employee related expenditure is due to a reallocation of staff between this cost centre and Housing Benefit.

Computer software licences primarily reflect the costs of operating the Civica system.

The number of council tax liability orders issued is forecast to reduce, resulting in lower expense recovery.

Support service recharges have been adjusted due to a council wide review of services provided and allocations.

Financial Information Debtors

Ledger Code G3555

Responsible Officer Vicky Worsfold - Financial Services Manager

Financial Services Contact Mark Jasper - Principal Management Accountant

2017-18 Actual £		2018-19 Estimate £	2018-19 Probable £	2019-20 Estimate £	Major Items	2018-19 Estimate £	2019-20 Estimate £
137,248	Employee Related Expenditure	129,330	142,900	133,920	Employee Related		
0	Premises Related Expenditure	0	0	0	Salaries	126,990	130,920
386	Transport Related Expenditure	0	0	150	Supplies and Services		
30,535	Supplies and Services	33,550	27,812	31,730	Computer Software Licence	8,000	8,000
0	Third Party Payments	0	0	0	Copying & Printing	3,150	2,630
0	Transfer Payments	0	0	0	Debt Collection Services	7,980	7,820
168,169	Total Directly Controllable Expenditure	162,880	170,712	165,800	Postages	11,500	11,500
(209,624)	Income	(210,200)	(212,215)	(209,800)	Income		
(41,455)	Net Directly Controllable Expenditure/(Income)	(47,320)	(41,503)	(44,000)	Support Service Recharge	(210,200)	(209,800)
0	Capital Charges	0	0	0	Support Services		
49,260	Support Services	49,930	49,960	44,620	Audit Services Recharge	5,590	2,400
7,805	Total Service Cost/(Surplus)	2,610	8,457	620	Business Systems Recharge	13,640	0
					Legal Services Recharge	2,800	3,020
					Paymaster Recharge	6,260	3,610
					Public Offices Recharge	10,160	9,660
	Full Time Equivalent Staff	3.92	3.99	3.92			

Major Variances 2018-19 v 2019-20

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

Financial Information Democratic Representation and Management

Ledger Code DEMREP

Responsible Officer John Armstrong - Democratic Services Manager

Financial Services Contact Karen Richards - Accountancy Technician (Tel: 444118)

2017-18 Actual £		2018-19 Estimate £	2018-19 Probable £	2019-20 Estimate £
159,805	Employee Related Expenditure	167,510	169,594	175,050
0	Premises Related Expenditure	0	0	0
3,516	Transport Related Expenditure	6,010	5,905	5,910
502,790	Supplies and Services	513,450	503,109	504,020
0	Third Party Payments	0	0	0
0	Transfer Payments	0	0	0
666,111	Total Directly Controllable Expenditure	686,970	678,608	684,980
(107,664)	Income	(107,890)	(107,890)	(107,800)
558,447	Net Directly Controllable Expenditure/(Income)	579,080	570,718	577,180
0	Capital Charges	0	0	0
334,870	Support Services	329,890	330,070	210,370
893,317	Total Service Cost/(Surplus)	908,970	900,788	787,550
	Full Time Equivalent Staff	2.41	2.59	2.48

Major Variances 2018-19 v 2019-20

Employee costs have increased due to changes in management and support salary allocations.

Savings in supplies and services reflect a reassessment of printing recharges and savings in telephone charges in 2018-19 are anticipated to continue into the new financial year.

Significant savings in support services recharges derive from a reassessment and reallocation of ICT recharges and no business service recharge for 2019-20.

Major Items	2018-19 Estimate £	2019-20 Estimate £
Employee Related		
Councillors Training	12,000	14,000
Salaries	151,690	158,060
Transport Related		
Car Leasing & Allowances	5,300	5,390
Supplies and Services		
Accreditation Assessments	3,000	3,000
Contract Refreshments	11,700	11,700
Councillors Attendance Allowances	448,750	450,260
New, Replace Equip & Tools	600	5,400
Postage	4,990	4,990
Printing and Stationery	4,460	540
Telecomms	9,500	6,450
Webcasting	16,650	16,650
Income		
Recharged to Other Services	(107,890)	(107,800)
Support Services		
Accountancy Services Recharge	3,660	3,750
Business Services Support Recharge	27,900	0
Customer Service Centre Recharge	8,670	6,620
Customer Tech Support Recharge	71,150	0
ICT Recharges	0	8,420
Information Sys Support Recharge	27,120	0
Office Cleaning Recharge	18,550	18,990
Office Services Recharge	33,680	34,170
Paymaster Recharge	3,090	2,000
Public Offices Recharge	129,410	130,100

Financial Information Elections

Ledger Code ELECT1

Responsible Officer Elaine Bradbrook - Electoral Service Manager

Financial Services Contact Karen Richards - Accountancy Technician (Tel: 444118)

2017-18 Actual £		2018-19 Estimate £	2018-19 Probable £	2019-20 Estimate £	Major Items	2018-19 Estimate £	2019-20 Estimate £
66,636	Employee Related Expenditure	63,380	62,224	61,070	Employee Related		
0	Premises Related Expenditure	0	0	0	Casual / Temporary Staff	1,000	0
1,591	Transport Related Expenditure	1,180	1,227	1,350	Salaries	58,510	60,040
9,378	Supplies and Services	16,220	11,165	10,560	Training	3,100	0
0	Third Party Payments	0	0	0	Transport Related		
0	Transfer Payments	0	0	0	Car Leasing & Allowances	1,130	1,300
77,605	Total Directly Controllable Expenditure	80,780	74,616	72,980	Supplies and Services		
					Books and Publications	1,000	1,000
(38,351)	Income	0	0	0	Computer Related Costs	10,000	5,010
39,254	Net Directly Controllable Expenditure/(Income)	80,780	74,616	72,980	Electoral Admin Bill Changes	1,000	1,000
					IT Renewals	10	430
1,199	Capital Charges	1,200	1,200	1,200	New, Replace Equip & Tools	2,000	1,000
16,620	Support Services	17,310	17,380	20,500	Telecomms; Business Use	70	400
57,073	Total Service Cost/(Surplus)	99,290	93,196	94,680	Support Services		
					Accountancy Services Recharge	4,770	4,890
	Full Time Equivalent Staff	1.44	1.45	1.43	Audit Services Recharge	1,860	1,200
					Business Systems Recharge	1,670	0
					Customer Service Centre Recharge	340	2,390
					Health and Safety Recharge	260	270
					HR Services Recharge	1,100	990
					ICT Recharges	0	4,010
					Legal Services Recharge	860	930
					Paymaster Recharge	620	550
					Public Offices Recharge	3,840	3,430

Major Variances 2018-19 v 2019-20

Savings in supplies and services are due to lower computer software maintenance contracts.

ICT Recharges have been reassessed following a review of equipment and services supplied.

Financial Information Electoral Registration

Ledger Code ELECTO

Responsible Officer Elaine Bradbrook - Electoral Service Manager

Financial Services Contact Karen Richards - Accountancy Technician (Tel: 444118)

2017-18 Actual £		2018-19 Estimate £	2018-19 Probable £	2019-20 Estimate £
96,921	Employee Related Expenditure	99,830	120,922	98,680
2,460	Premises Related Expenditure	2,610	2,620	2,500
1,152	Transport Related Expenditure	1,200	1,313	1,330
113,943	Supplies and Services	162,550	128,449	161,540
0	Third Party Payments	0	0	0
0	Transfer Payments	0	0	0
214,476	Total Directly Controllable Expenditure	266,190	253,304	264,050
(32,146)	Income	(3,090)	(29,063)	(22,630)
182,330	Net Directly Controllable Expenditure/(Income)	263,100	224,241	241,420
0	Capital Charges	0	0	0
41,840	Support Services	41,320	43,265	34,120
224,170	Total Service Cost/(Surplus)	304,420	267,506	275,540
	Full Time Equivalent Staff	2.63	2.63	2.63

Major Variances 2018-19 v 2019-20

Savings are budgeted in supplies and services due to lower external printing costs in line with the forecast outturn for 2018-19 and computer licence costs.

Electoral registration fees currently include the budget for casual staff undertaking canvassing duties. Actual costs will be allocated to employee related expenditure.

Income has been budgeted for the electoral registration grant, which although received in the past has not previously been budgeted.

Support service recharges are lower due to a reallocation of ICT recharges following a review of services and equipment and Electoral Registration no longer being recharged for Business Services Support.

Major Items	2018-19 Estimate £	2019-20 Estimate £
Employee Related		
Casual / Temporary Staff	1,500	0
Salaries	93,340	97,000
Training	3,300	0
Premises Related		
Proportion of Depot Expenses	2,610	2,500
Transport Related		
Car Leasing & Allowances	1,050	1,180
Supplies and Services		
Advertising	800	800
Computer Related Costs	9,000	13,000
Copying Machines	1,430	1,450
Electoral Admin Bill Changes	2,000	2,000
Electoral Registration Fees	35,530	45,000
External Printing and Design	20,000	9,460
Postage	84,730	79,980
Printing Services Recharge	6,570	7,720
Income		
Electoral Registers Sales	(3,090)	(4,630)
Individual Electoral Reg Grant	0	(18,000)
Support Services		
Accountancy Services Recharge	1,600	1,640
Audit Services Recharge	1,240	800
Business Improvement Recharge	900	780
Business Services Support Recharge	4,770	0
Customer Service Centre Recharge	1,500	9,550
Customer Tech Support Recharge	12,180	0
Human Resources Recharge	1,990	1,790
ICT Recharges	0	7,270
Information Sys Support Recharge	3,600	0
Office Cleaning Recharge	760	990
Office Services Recharge	1,800	1,570
Paymaster	2,520	2,140

Financial Information Feasibility Studies

Ledger Code FEASTU

Responsible Officer Vicky Worsfold - Financial Services Manager

Financial Services Contact Mark Jasper - Principal Management Accountant

2017-18 Actual £		2018-19 Estimate £	2018-19 Probable £	2019-20 Estimate £	Major Items	2018-19 Estimate £	2019-20 Estimate £
0	Employee Related Expenditure	0	0	0	Supplies and Services Consultants Fees	40,000	40,000
0	Premises Related Expenditure	0	0	0			
0	Transport Related Expenditure	0	0	0			
58,011	Supplies and Services	40,000	70,000	40,000			
0	Third Party Payments	0	0	0			
0	Transfer Payments	0	0	0			
58,011	Total Directly Controllable Expenditure	40,000	70,000	40,000			
0	Income	0	0	0			
58,011	Net Directly Controllable Expenditure/(Income)	40,000	70,000	40,000			
0	Capital Charges	0	0	0			
200	Support Services	220	8,841	470			
58,211	Total Service Cost/(Surplus)	40,220	78,841	40,470			
	Full Time Equivalent Staff	0.00		0.00			

Major Variances 2018-19 v 2019-20

There are no major variances to report.

Guildford Borough Council Outline Budget 2019-2020

Democratic Services Management

Financial Information Guildford Youth Council

Ledger Code YOUCOU

Responsible Officer John Armstrong - Democratic Services Manager

Financial Services Contact Karen Richards - Accountancy Technician (Tel: 444118)

2017-18 Actual £		2018-19 Estimate £	2018-19 Probable £	2019-20 Estimate £	Major Items	2018-19 Estimate £	2019-20 Estimate £
1,940	Employee Related Expenditure	1,820	2,058	0			
0	Premises Related Expenditure	0	0	0			
83	Transport Related Expenditure	510	0	0			
0	Supplies and Services	2,560	0	0			
0	Third Party Payments	0	0	0			
0	Transfer Payments	0	0	0			
2,023	Total Directly Controllable Expenditure	4,890	2,058	0			
0	Income	0	0	0			
2,023	Net Directly Controllable Expenditure/(Income)	4,890	2,058	0			
0	Capital Charges	0	0	0			
5,190	Support Services	5,150	5,160	0			
7,213	Total Service Cost/(Surplus)	10,040	7,218	0			
	Full Time Equivalent Staff	0.05					

Major Variances 2018-19 v 2019-20

This cost centre has been closed in 2019-20.

Guildford Borough Council Outline Budget 2019-2020

Housing Benefit Management

Financial Information Housing Benefits

Ledger Code HOUBEN

Responsible Officer Belinda Hayden - Exchequer Services Manager

Financial Services Contact Karen Richards - Accountancy Technician (Tel: 444118)

2017-18 Actual £		2018-19 Estimate £	2018-19 Probable £	2019-20 Estimate £
617,458	Employee Related Expenditure	552,940	649,867	600,050
4,550	Premises Related Expenditure	4,700	4,700	4,500
2,493	Transport Related Expenditure	6,810	5,793	3,910
238,708	Supplies and Services	205,800	297,811	184,940
0	Third Party Payments	0	0	0
<u>32,250,557</u>	Transfer Payments	<u>32,810,000</u>	<u>31,331,630</u>	<u>30,380,000</u>
33,113,766	Total Directly Controllable Expenditure	33,580,250	32,289,801	31,173,400
<u>(33,923,920)</u>	Income	<u>(33,474,320)</u>	<u>(32,131,059)</u>	<u>(30,985,330)</u>
(810,154)	Net Directly Controllable Expenditure/(Income)	105,930	158,742	188,070
0	Capital Charges	0	0	0
<u>206,880</u>	Support Services	<u>217,130</u>	<u>216,280</u>	<u>206,140</u>
(603,274)	Total Service Cost/(Surplus)	323,060	375,022	394,210
	Full Time Equivalent Staff	16.78	17.78	15.50

Major Variances 2018-19 v 2019-20

Employee related costs appear to have increased significantly however this is as a result of a reorganisation of staff between Housing Benefits, Council Tax and Business Rates.

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 2018-19 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	2018-19 Estimate £	2019-20 Estimate £
Employee Related		
Salaries	530,720	589,950
Transport Related		
Car Leasing & Allowances	6,630	3,730
Supplies and Services		
Audit Fee	27,000	28,350
Computer Software Licence	75,290	85,000
Consultants (Projects)	12,000	12,000
Postage	33,420	30,000
Printing and Stationery	8,130	6,820
Transfer Payments		
Rent Allowances	19,300,000	17,560,000
Rent Rebates	13,500,000	12,800,000
Income		
Housing Benefit Admin Grant	(406,160)	(375,330)
Overpayment Recovery	(30,000)	(30,000)
Rent Allowances Grant	19,340,000	(17,600,000)
Rent Rebate Grant	13,670,000	(12,980,000)
Support Services		
Accountancy Services Recharge	13,110	13,450
Customer Tech Support Recharge	31,890	0
Debtors Section Recharge	22,760	22,720
HR Services Recharge	13,940	11,490
ICT Recharges	0	46,770
Information Sys Support Recharge	8,080	0
Legal Services Recharge	14,120	15,210
Office Services Recharge	12,140	10,100
Public Offices Recharge	47,050	40,100

Financial Information ICT Business Services Team

Ledger Code BUSSVC

Responsible Officer Adrian Hudson - ICT Manager

Financial Services Contact Karen Richards - Accountancy Technician (Tel: 444118)

2017-18 Actual £		2018-19 Estimate £	2018-19 Probable £	2019-20 Estimate £	Major Items	2018-19 Estimate £	2019-20 Estimate £
154,946	Employee Related Expenditure	0	0	0			
0	Premises Related Expenditure	0	0	0			
4,026	Transport Related Expenditure	0	0	0			
26,415	Supplies and Services	0	0	0			
0	Third Party Payments	0	0	0			
0	Transfer Payments	0	0	0			
185,387	Total Directly Controllable Expenditure	0	0	0			
(412,210)	Income	0	0	0			
(226,823)	Net Directly Controllable Expenditure/(Income)	0	0	0			
0	Capital Charges	0	0	0			
58,050	Support Services	0	0	0			
(168,773)	Total Service Cost/(Surplus)	0	0	0			

Full Time Equivalent Staff

Major Variances 2018-19 v 2019-20

Following a restructure of the ICT service this cost centre is no longer used.

Financial Information ICT Customer Technical Support

Ledger Code CUSTEC

Responsible Officer Adrian Hudson - ICT Manager

Financial Services Contact Karen Richards - Accountancy Technician (Tel: 444118)

2017-18 Actual £		2018-19 Estimate £	2018-19 Probable £	2019-20 Estimate £	Major Items	2018-19 Estimate £	2019-20 Estimate £
686,254	Employee Related Expenditure	0	1	0			
1,720	Premises Related Expenditure	0	0	0			
7,427	Transport Related Expenditure	0	0	0			
462,010	Supplies and Services	0	2	0			
0	Third Party Payments	0	0	0			
0	Transfer Payments	0	0	0			
1,157,411	Total Directly Controllable Expenditure	0	3	0			
(1,057,852)	Income	0	0	0			
99,559	Net Directly Controllable Expenditure/(Income)	0	3	0			
0	Capital Charges	0	0	0			
86,110	Support Services	0	0	0			
185,669	Total Service Cost/(Surplus)	0	3	0			

Full Time Equivalent Staff

Major Variances 2018-19 v 2019-20

Following a restructure of the ICT service, this cost centre is no longer used.

Financial Information Information Systems Team

Ledger Code INFSYS

Responsible Officer Adrian Hudson - ICT Manager

Financial Services Contact Karen Richards - Accountancy Technician (Tel: 444118)

2017-18 Actual £		2018-19 Estimate £	2018-19 Probable £	2019-20 Estimate £	Major Items	2018-19 Estimate £	2019-20 Estimate £
215,252	Employee Related Expenditure	0	0	0			
0	Premises Related Expenditure	0	0	0			
1,693	Transport Related Expenditure	0	0	0			
87,607	Supplies and Services	0	0	0			
0	Third Party Payments	0	0	0			
0	Transfer Payments	0	0	0			
304,552	Total Directly Controllable Expenditure	0	0	0			
(321,881)	Income	0	0	0			
(17,329)	Net Directly Controllable Expenditure/(Income)	0	0	0			
0	Capital Charges	0	0	0			
48,383	Support Services	0	0	0			
31,054	Total Service Cost/(Surplus)	0	0	0			

Full Time Equivalent Staff

Major Variances 2018-19 v 2019-20

Following a restructure of the ICT service, this cost centre is no longer used.

Guildford Borough Council Outline Budget 2019-2020

Payroll and Insurance Management

Financial Information Insurance Revenue Account

Ledger Code INSREV

Responsible Officer Francesca Smith - HR Partner

Financial Services Contact Christine Davies - Accountancy Technician

2017-18 Actual £		2018-19 Estimate £	2018-19 Probable £	2019-20 Estimate £
0	Employee Related Expenditure	0	0	0
0	Premises Related Expenditure	0	0	0
0	Transport Related Expenditure	0	0	0
993,186	Supplies and Services	1,068,540	1,038,841	831,190
0	Third Party Payments	0	0	0
0	Transfer Payments	0	0	0
993,186	Total Directly Controllable Expenditure	1,068,540	1,038,841	831,190
<u>(1,010,094)</u>	Income	<u>(1,069,440)</u>	<u>(1,055,830)</u>	<u>(1,104,880)</u>
(16,908)	Net Directly Controllable Expenditure/(Income)	(900)	(16,989)	(273,690)
0	Capital Charges	0	0	0
4,770	Support Services	6,530	6,530	6,220
(12,138)	Total Service Cost/(Surplus)	5,630	(10,459)	(267,470)
	Full Time Equivalent Staff	0.00		0.00

Major Items	2018-19 Estimate £	2019-20 Estimate £
Supplies and Services		
Consultants Fees	4,750	4,750
Insurance Claims Paid	63,910	39,000
Insurance Premiums Paid	989,880	785,440
Risk Management Initiatives	8,000	0
Income		
Insurance Reimbursed	(40,740)	(15,000)
Recharged to Other Services	(1,028,700)	(1,089,880)

Major Variances 2018-19 v 2019-20

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

Guildford Borough Council Outline Budget 2019-2020

Ict Management

Financial Information IT Renewals Revenue Account

Ledger Code ITREV

Responsible Officer Adrian Hudson - ICT Manager

Financial Services Contact Karen Richards - Accountancy Technician (Tel: 444118)

2017-18 Actual £		2018-19 Estimate £	2018-19 Probable £	2019-20 Estimate £	Major Items	2018-19 Estimate £	2019-20 Estimate £
0	Employee Related Expenditure	0	0	0	Income		
0	Premises Related Expenditure	0	0	0	Recharged to Other Services	(602,150)	(893,250)
0	Transport Related Expenditure	0	0	0	Capital Charges		
0	Supplies and Services	0	0	0	Amortisation of Intangible Fas	268,400	0
0	Third Party Payments	0	0	0	Depreciation	218,750	225,340
0	Transfer Payments	0	0	0	Support Services		
0	Total Directly Controllable Expenditure	0	0	0	Accountancy Services Recharge	530	540
					Asset Register Recharge	270	0
(509,695)	Income	(602,150)	(598,430)	(893,250)			
(509,695)	Net Directly Controllable Expenditure/(Income)	(602,150)	(598,430)	(893,250)			
520,515	Capital Charges	487,150	487,220	225,340			
770	Support Services	800	810	540			
11,590	Total Service Cost/(Surplus)	(114,200)	(110,400)	(667,370)			
	Full Time Equivalent Staff	0.00		0.00			

Major Variances 2018-19 v 2019-20

Capital charges have increased due to no budget being set for the amortisation of intangible fixed assets.

Financial Information Management Policy Strategy

Ledger Code MANPOL

Responsible Officer Adrian Hudson - ICT Manager

Financial Services Contact Karen Richards - Accountancy Technician (Tel: 444118)

2017-18 Actual £		2018-19 Estimate £	2018-19 Probable £	2019-20 Estimate £	Major Items	2018-19 Estimate £	2019-20 Estimate £
0	Employee Related Expenditure	174,680	177,550	184,640	Employee Related		
0	Premises Related Expenditure	0	0	1,750	Salaries	148,170	158,050
0	Transport Related Expenditure	8,140	7,991	8,260	Training	24,340	24,340
0	Supplies and Services	90,610	99,259	91,060	Premises Related		
0	Third Party Payments	0	0	0	Proportion of Depot Expenses	0	1,750
0	Transfer Payments	0	0	0	Transport Related		
0	Total Directly Controllable Expenditure	273,430	284,800	285,710	Car Leasing & Allowances	7,820	7,940
0	Income	(284,890)	(284,990)	(303,800)	Supplies and Services		
0	Net Directly Controllable Expenditure/(Income)	(11,460)	(190)	(18,090)	Cryoserver Costs	25,000	25,000
0	Capital Charges	0	0	0	General Subsriptions	6,250	6,250
0	Support Services	20,760	20,728	23,690	IT Renewals	19,670	19,670
0	Total Service Cost/(Surplus)	9,300	20,538	5,600	IT Security	35,000	35,000
	Full Time Equivalent Staff			2.10	Income		
					Support Service Recharge	(284,890)	(303,800)
					Support Services		
					Audit Services Recharge	6,040	2,890
					ICT Recharges	0	4,700
					Paymaster Recharge	1,370	4,220
					Public Offices Recharge	4,930	4,970

Major Variances 2018-19 v 2019-20

Employee related expenditure increases as a result of inflation and staff increments,

Premises costs will be incurred as ICT is charged a proportion of the Depot's expenses.

Income increases as the departments costs are recharged across the council.

Support services recharged to the cost centre have been adjusted following a council wide review of services provided and allocation methods.

Financial Information Miscellaneous Items

Ledger Code MISEXE

Responsible Officer Vicky Worsfold - Financial Services Manager

Financial Services Contact Mark Jasper - Principal Management Accountant

2017-18 Actual £		2018-19 Estimate £	2018-19 Probable £	2019-20 Estimate £	Major Items	2018-19 Estimate £	2019-20 Estimate £
0	Employee Related Expenditure	0	0	0	Supplies and Services		
0	Premises Related Expenditure	0	0	0	Inflation Allowance	254,040	292,260
0	Transport Related Expenditure	0	0	0	IT Renewals	148,440	611,680
(1,714)	Supplies and Services	403,480	149,186	904,940	Miscellaneous Expenses	1,000	1,000
0	Third Party Payments	0	0	0			
0	Transfer Payments	0	0	0			
(1,714)	Total Directly Controllable Expenditure	403,480	149,186	904,940			
(13,294)	Income	(8,550)	(5,003)	(10,360)			
(15,008)	Net Directly Controllable Expenditure/(Income)	394,930	144,183	894,580			
0	Capital Charges	0	0	0			
350	Support Services	360	360	450			
(14,658)	Total Service Cost/(Surplus)	395,290	144,543	895,030			
	Full Time Equivalent Staff	0.00		0.00			

Major Variances 2018-19 v 2019-20

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.

Guildford Borough Council Outline Budget 2019-2020

Financial Services Management

Financial Information Non Distributed Costs

Ledger Code UNALLO

Responsible Officer Vicky Worsfold - Financial Services Manager

Financial Services Contact Mark Jasper - Principal Management Accountant

2017-18 Actual £		2018-19 Estimate £	2018-19 Probable £	2019-20 Estimate £	Major Items	2018-19 Estimate £	2019-20 Estimate £
187,000	Employee Related Expenditure	2,294,390	2,088,032	2,074,790	Employee Related		
0	Premises Related Expenditure	0	0	0	Backfunding of Superannuation	2,121,150	1,914,790
0	Transport Related Expenditure	0	0	0	Pension Payments for Added Years	173,240	160,000
0	Supplies and Services	0	0	0			
0	Third Party Payments	0	0	0			
0	Transfer Payments	0	0	0			
187,000	Total Directly Controllable Expenditure	2,294,390	2,088,032	2,074,790			
0	Income	0	0	0			
187,000	Net Directly Controllable Expenditure/(Income)	2,294,390	2,088,032	2,074,790			
0	Capital Charges	0	0	0			
350	Support Services	360	360	25,510			
187,350	Total Service Cost/(Surplus)	2,294,750	2,088,392	2,100,300			
	Full Time Equivalent Staff	0.00		0.00			

Major Variances 2018-19 v 2019-20

There are no major variances to report.

Guildford Borough Council Outline Budget 2019-2020

ICT Management

Financial Information Operations Technical Services

Ledger Code OPTECS

Responsible Officer Adrian Hudson - ICT Manager

Financial Services Contact Karen Richards - Accountancy Technician (Tel: 444118)

2017-18 Actual £		2018-19 Estimate £	2018-19 Probable £	2019-20 Estimate £
0	Employee Related Expenditure	704,960	705,717	717,790
0	Premises Related Expenditure	1,830	1,840	0
0	Transport Related Expenditure	9,830	8,961	8,710
0	Supplies and Services	413,820	680,951	412,800
0	Third Party Payments	0	0	0
0	Transfer Payments	0	0	0
0	Total Directly Controllable Expenditure	1,130,440	1,397,469	1,139,300
0	Income	(1,235,470)	(1,238,135)	(1,267,110)
0	Net Directly Controllable Expenditure/(Income)	(105,030)	159,334	(127,810)
0	Capital Charges	0	0	0
0	Support Services	145,350	144,750	127,810
0	Total Service Cost/(Surplus)	40,320	304,084	0

Full Time Equivalent Staff

14.01

Major Variances 2018-19 v 2019-20

Employee related expenditure increases due to inflationary and increment costs.

The income has increased in order to properly recover the full cost of operation from across the departments within the council.

Support service recharges have been adjusted following a council wide review of services provided and allocation methods.

Major Items

Employee Related

Salaries 696,390 707,250

Supplies and Services

Computer Software Licence 104,800 104,800

Disaster Recovery 19,000 19,000

Infrastructure Maintenance 45,000 45,000

IT Renewals 137,690 134,880

Network Links 65,000 65,000

Telecomms: Maintenance 21,000 21,000

Income

Support Service Recharge (1,235,470) (1,267,110)

Support Services

Audit Services Recharge 42,260 19,250

Business Improvement Recharge 4,510 4,180

Customer Service Centre Recharge 4,710 3,870

Human Resources Recharge 9,950 9,520

ICT Recharges 0 29,080

Office Cleaning Recharge 3,760 5,250

Office Services Recharge 8,900 8,350

Public Offices Recharge 34,520 33,140

Guildford Borough Council Outline Budget 2019-2020

Democratic Services Management

Financial Information Parish and Local Liaison

Ledger Code PARISH

Responsible Officer John Armstrong - Democratic Services Manager

Financial Services Contact Michele Rogers - Capital, Assets and Treasury Accountant

2017-18 Actual £		2018-19 Estimate £	2018-19 Probable £	2019-20 Estimate £	Major Items	2018-19 Estimate £	2019-20 Estimate £
5,468	Employee Related Expenditure	3,090	3,746	3,330	Employee Related		
0	Premises Related Expenditure	0	0	0	Salaries	3,030	3,270
279	Transport Related Expenditure	330	340	180	Supplies and Services		
183,217	Supplies and Services	198,480	198,483	183,940	General Grants	106,000	90,000
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		
188,964	Total Directly Controllable Expenditure	201,900	202,569	187,450	REFCUS	198,040	0
0	Income	0	0	0	Support Services		
188,964	Net Directly Controllable Expenditure/(Income)	201,900	202,569	187,450	Accountancy Services Recharge	5,680	5,820
23,806	Capital Charges	198,040	198,040	0			
7,250	Support Services	7,880	7,890	8,010			
220,020	Total Service Cost/(Surplus)	407,820	408,499	195,460			
	Full Time Equivalent Staff	0.06	0.10	0.06			

Major Variances 2018-19 v 2019-20

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 Payments And Purchasing

Ledger Code PAYPUR

Responsible Officer Vicky Worsfold - Financial Services Manager

Financial Services Contact Mark Jasper - Principal Management Accountant

2017-18 Actual £		2018-19 Estimate £	2018-19 Probable £	2019-20 Estimate £
246,883	Employee Related Expenditure	292,720	203,931	199,120
0	Premises Related Expenditure	0	0	0
868	Transport Related Expenditure	3,390	3,418	30
85,878	Supplies and Services	91,780	65,060	66,090
0	Third Party Payments	0	0	0
0	Transfer Payments	0	0	0
333,629	Total Directly Controllable Expenditure	387,890	272,409	265,240
(508,874)	Income	(522,430)	(520,474)	(433,230)
(175,245)	Net Directly Controllable Expenditure/(Income)	(134,540)	(248,065)	(167,990)
0	Capital Charges	0	0	0
125,350	Support Services	124,080	124,150	99,850
(49,895)	Total Service Cost/(Surplus)	(10,460)	(123,915)	(68,140)
	Full Time Equivalent Staff	9.62	10.62	7.54

Major Variances 2018-19 v 2019-20

Support service recharges have reduced inline with the reduction in salary costs.

Changes made to the service after the support recharges have been allocated, currently result in an over allocation of the service.

Reduction in ICT Renewals as the original charge has been repaid.

The payment to contractors budget is not required for 2019-20.

Major Items

Employee Related

Salaries 286,700 194,250

Supplies and Services

Cash Machines Software Mtce 21,000 21,000

Computer Software Licence 18,710 19,250

Consultants (Advice) 5,000 5,000

Consultants (Projects) 6,000 6,000

Copying & Printing 4,270 3,710

IT Renewals 15,270 6,590

Payment to Contractors 18,000 0

Postage and Telephones 2,630 3,640

Income

Support Service Recharge (519,310) (430,020)

Support Services

Accountancy Services Recharge 44,330 45,480

Audit Services Recharge 11,230 3,770

Business Improvement Recharge 2,870 1,790

Business Systems Recharge 24,000 0

Customer Service Centre Recharge 3,230 1,510

Health and Safety Recharge 1,500 1,110

Human Resources Recharge 6,340 4,080

ICT Recharges 0 16,590

Office Cleaning Recharge 2,150 2,620

Office Services Recharge 5,090 4,170

Public Offices Recharge 19,740 16,550

Financial Information Portfolio Management

Ledger Code PORMAN

Responsible Officer Adrian Hudson - ICT Manager

Financial Services Contact Karen Richards - Accountancy Technician (Tel: 444118)

2017-18 Actual £		2018-19 Estimate £	2018-19 Probable £	2019-20 Estimate £	Major Items	2018-19 Estimate £	2019-20 Estimate £
0	Employee Related Expenditure	168,430	179,024	219,380	Employee Related		
0	Premises Related Expenditure	0	0	0	Salaries	166,270	217,830
0	Transport Related Expenditure	7,880	9,056	6,760	Transport Related		
0	Supplies and Services	40,160	40,035	40,520	Car Leasing & Allowances	7,410	6,290
0	Third Party Payments	0	0	0	Supplies and Services		
0	Transfer Payments	0	0	0	IT Renewals	29,510	29,510
0	Total Directly Controllable Expenditure	216,470	228,115	266,660	Street Name Plates	8,000	8,000
0	Income	(240,930)	(205,320)	(254,380)	Income		
0	Net Directly Controllable Expenditure/(Income)	(24,460)	22,795	12,280	Miscellaneous Income	(30,070)	(30,970)
0	Capital Charges	0	0	0	Support Service Recharge	(205,280)	(217,670)
0	Support Services	31,150	31,020	27,800	Support Services		
0	Total Service Cost/(Surplus)	6,690	53,815	40,080	Audit Services Recharge	9,060	4,210
	Full Time Equivalent Staff	3.00		3.00	Human Resources Recharge	2,130	2,040
					ICT Recharges	0	7,290
					Office Services Recharge	1,920	1,790
					Public Offices Recharge	7,390	7,100

Major Variances 2018-19 v 2019-20

Employee related expenditure increases as a result of the full restructured cost of the department not being reflected in 2018-19 plus the normal inflationary and incremental salary rates.

Income has increased as the full costs of the department are recovered from across the council.

Support service recharges have been adjusted following a council wide review of services provided and allocation methods.

Financial Information Website

Ledger Code WEB

Responsible Officer Jenifer Davis - Web Programme Manager

Financial Services Contact Christine Davies - Accountancy Technician

2017-18 Actual £		2018-19 Estimate £	2018-19 Probable £	2019-20 Estimate £	Major Items	2018-19 Estimate £	2019-20 Estimate £
157,104	Employee Related Expenditure	147,990	182,880	149,050	Employee Related		
0	Premises Related Expenditure	0	0	0	Salaries	144,620	147,330
213	Transport Related Expenditure	200	183	190	Supplies and Services		
55,112	Supplies and Services	81,040	66,439	70,320	IT Renewals	12,690	1,200
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
212,429	Total Directly Controllable Expenditure	229,230	249,502	219,560	Website Hosting Costs	34,740	34,740
					Support Services		
0	Income	0	0	0	Audit Services Recharge	7,460	2,140
212,429	Net Directly Controllable Expenditure/(Income)	229,230	249,502	219,560	Business Services Support Recharge	960	0
					Customer Tech Support Recharge	2,450	0
0	Capital Charges	0	0	0	Human Resources Recharge	2,270	2,040
29,990	Support Services	31,050	31,080	27,170	ICT Recharges	0	8,300
242,419	Total Service Cost/(Surplus)	260,280	280,582	246,730	Information Sys Support Recharge	1,300	0
					Legal Services Recharge	1,080	1,160
	Full Time Equivalent Staff	2.76	2.76	2.81	Office Cleaning Recharge	800	1,140
					Office Services Recharge	1,890	1,820
					Paymaster Recharge	1,770	1,210
					Performance & Trans Recharge	1,030	900
					Public Offices Recharge	7,300	7,210

Major Variances 2018-19 v 2019-20

IT renewals relates to computer equipment purchased through the scheme, this has reduced as the main items have been repaid.

**GUILDFORD BOROUGH COUNCIL
OUTLINE BUDGET 2019-2020**

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**GUILDFORD BOROUGH COUNCIL
OUTLINE BUDGET 2019-2020**

MANAGEMENT DIRECTORATE

DIRECTOR - JAMES WHITEMAN

**GUILDFORD BOROUGH COUNCIL
OUTLINE BUDGET 2019-2020**

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Subjective Summary

2017-18 Actual £	2018-19 Estimate £		2019-20 Estimate £	2020-21 Estimate £	2021-22 Estimate £	2022-23 Estimate £
2,742,056	2,267,790	Gross Expenditure	2,593,980	2,924,540	2,983,000	3,043,220
(2,104,896)	(2,217,720)	Gross Income	(1,792,240)	(1,845,330)	(1,899,820)	(1,955,820)
637,160	50,070	Net Expenditure	801,740	1,079,210	1,083,180	1,087,400
2,000,710	1,500,070	Employee Related Expenditure	1,884,400	2,205,140	2,253,540	2,303,370
6,284	6,320	Premises Related Expenditure	6,260	6,290	6,320	6,350
16,305	21,760	Transport Related Expenditure	17,280	17,280	17,280	17,280
342,085	328,730	Supplies and Services	352,390	352,490	352,590	352,690
0	0	Third Party Payments	0	0	0	0
0	0	Transfer Payments	0	0	0	0
2,365,384	1,856,880	Total Directly Controllable Expenditure	2,260,330	2,581,200	2,629,730	2,679,690
(2,104,896)	(2,217,720)	Income	(1,792,240)	(1,845,330)	(1,899,820)	(1,955,820)
260,488	(360,840)	Net Directly Controllable Expenditure/(Income)	468,090	735,870	729,910	723,870
8,272	20,000	Capital Charges	8,270	8,270	8,270	8,270
368,400	390,910	Support Services	325,380	335,070	345,000	355,260
637,160	50,070	Total Service Cost/(Surplus)	801,740	1,079,210	1,083,180	1,087,400

Service Summary

2017-18 Actual £	2018-19 Estimate £		2019-20 Estimate £	2020-21 Estimate £	2021-22 Estimate £	2022-23 Estimate £
(44,651)	(723,030)	Business Improvement	25,370	299,710	300,390	301,030
307,512	308,670	Community Development	318,000	324,230	330,640	337,240
73,054	(19,750)	Customer Service Centre	(71,550)	(74,050)	(76,630)	(79,210)
(68,133)	2,260	HR Services	0	(3,290)	(6,690)	(10,190)
(108,132)	(520)	Internal Audit	(25,370)	(29,140)	(33,030)	(37,080)
58,421	84,710	Other Employee Costs	106,420	102,840	99,170	95,410
5,536	(940)	Payroll And Insurance	0	(340)	(630)	(770)
413,553	398,670	Public Relations and Marketing	448,870	459,250	469,960	480,970
637,160	50,070	Total Net Expenditure/(Income)	801,740	1,079,210	1,083,180	1,087,400

**GUILDFORD BOROUGH COUNCIL
OUTLINE BUDGET 2019-2020**

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Financial Information Business Improvement

Ledger Code G3530, G3531

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

Financial Services Contact Christine Davies - Accountancy Technician

2017-18 Actual £		2018-19 Estimate £	2018-19 Probable £	2019-20 Estimate £
185,280	Employee Related Expenditure	(471,450)	208,479	240,820
0	Premises Related Expenditure	0	0	0
7,754	Transport Related Expenditure	7,450	1,589	160
1,865	Supplies and Services	2,100	91,231	2,600
0	Third Party Payments	0	0	0
0	Transfer Payments	0	0	0
194,899	Total Directly Controllable Expenditure	(461,900)	301,299	243,580
(268,760)	Income	(293,090)	(383,584)	(249,120)
(73,861)	Net Directly Controllable Expenditure/(Income)	(754,990)	(82,285)	(5,540)
0	Capital Charges	0	0	0
29,210	Support Services	31,960	31,980	30,910
(44,651)	Total Service Cost/(Surplus)	(723,030)	(50,305)	25,370
	Full Time Equivalent Staff	4.31	3.80	4.31

Major Variances 2018-19 v 2019-20

A saving of £273,760 has been allocated to the Business Improvement cost centre, representing savings anticipated to be achieved as part of the business transformation programme. £446,240 has been realised to date.

Reduction in lease car charges as the the lease car is no longer required.

The support recharges have currently been over allocated, this should remain at £273,760.

Major Items	2018-19 Estimate £	2019-20 Estimate £
Employee Related		
Private Medical	2,070	3,000
Recharge From Other Emp. Exps.	1,200	1,100
Salaries	241,280	232,790
Staff Savings	(720,000)	0
Transport Related		
Officers Car Leasing	7,250	0
Supplies and Services		
Consultants (Advice)	1,000	1,000
Copying & Printing	350	570
IT Renewals	140	300
Income		
Support Service Recharge	(293,090)	(249,120)
Support Services		
Accountancy Services Recharge	300	300
Business Systems Recharge	9,670	0
Customer Service Centre Recharge	2,140	0
HR Services Recharge	3,410	2,850
ICT Recharges	0	11,620
Office Services Recharge	2,600	2,500
Paymaster Recharge	1,790	1,330
Public Offices Recharge	10,060	9,930

Financial Information Community Development

Ledger Code COMDEV

Responsible Officer Stephen Benbough - Policy and Partnerships Officer

Financial Services Contact Karen Richards - Accountancy Technician (Tel: 444118)

2017-18 Actual £		2018-19 Estimate £	2018-19 Probable £	2019-20 Estimate £	Major Items	2018-19 Estimate £	2019-20 Estimate £
193,577	Employee Related Expenditure	185,960	176,186	189,010	Employee Related		
5,000	Premises Related Expenditure	5,000	5,000	5,000	Private Medical	840	880
350	Transport Related Expenditure	840	1,004	5,290	Recharge From Other Emp. Exps.	1,340	1,050
108,822	Supplies and Services	81,230	107,037	90,530	Salaries	180,990	185,840
0	Third Party Payments	0	0	0	Training	1,900	0
0	Transfer Payments	0	0	0	Premises Related		
307,749	Total Directly Controllable Expenditure	273,030	289,227	289,830	Payment in Lieu of Rent	5,000	5,000
(34,269)	Income	(15,000)	(32,155)	(15,000)	Transport Related		
273,480	Net Directly Controllable Expenditure/(Income)	258,030	257,072	274,830	Car Leasing & Allowances	760	5,210
8,272	Capital Charges	20,000	20,010	8,270	Supplies and Services		
25,760	Support Services	30,640	30,276	34,900	Contribution to Partnership	15,000	15,000
307,512	Total Service Cost/(Surplus)	308,670	307,358	318,000	Copying & Printing	1,790	2,330
					Events Publicity	2,000	2,000
					General Grants	58,660	67,070
					Income		
	Full Time Equivalent Staff	3.55	2.45	3.74	Other Grants and Sponsorship	(15,000)	(15,000)
					Capital Charges		
					Depreciation	20,000	8,270
					Support Services		
					Accountancy and Debtors Recharge	2,700	2,760
					Business Systems Recharge	8,110	0
					Customer Service Centre Recharge	1,320	830
					Human Resources Recharge	3,810	2,730
					ICT Recharges	0	11,120
					Information Sys Support Recharge	2,990	0
					Office Services Recharge	1,670	2,400
					Paymaster Recharge	2,220	1,730
					Performance & Trans Recharge	1,720	1,200
					Public Offices Recharge	6,460	9,510

Major Variances 2018-19 v 2019-20

The increase in salaries over increments and inflationary awards is due to a 25% increase in one FTE in the Safer Guildford Partnership Team.

Capital charges reduce dues to assets reaching the end of their estimated useful economic lives.

Financial Information Customer Service Centre

Ledger Code CUSSVC

Responsible Officer Emma Felgate - Customer Services and Business Improvement Manager

Financial Services Contact Karen Richards - Accountancy Technician (Tel: 444118)

2017-18 Actual £		2018-19 Estimate £	2018-19 Probable £	2019-20 Estimate £	Major Items	2018-19 Estimate £	2019-20 Estimate £
385,751	Employee Related Expenditure	401,880	352,550	296,180	Employee Related		
138	Premises Related Expenditure	140	146	110	Insurance - Empls Liab, All Risk	2,650	3,350
18	Transport Related Expenditure	0	0	0	Salaries	394,610	289,040
9,017	Supplies and Services	11,630	10,950	5,840	Supplies and Services		
0	Third Party Payments	0	0	0	IT Renewals	8,140	4,400
0	Transfer Payments	0	0	0	Printing and Stationery	840	430
394,924	Total Directly Controllable Expenditure	413,650	363,646	302,130	Income		
					Support Service Recharge	(502,280)	(453,570)
(381,580)	Income	(502,280)	(502,450)	(453,570)	Support Services		
13,344	Net Directly Controllable Expenditure/(Income)	(88,630)	(138,804)	(151,440)	Business Improvement Recharge	4,550	3,070
					Health and Safety Recharge	2,380	1,910
0	Capital Charges	0	0	0	Human Resources Recharge	10,050	7,000
59,710	Support Services	68,880	68,930	79,890	ICT Recharges	0	28,480
73,054	Total Service Cost/(Surplus)	(19,750)	(69,874)	(71,550)	Office Cleaning Recharge	3,240	3,860
					Office Services Recharge	7,680	6,140
	Full Time Equivalent Staff	13.03		10.11	Paymaster Recharge	4,400	3,050
					Public Offices Recharge	29,770	24,360

Major Variances 2018-19 v 2019-20

Employee related expenditure reduces due to an agreed reduction in the number of customer service advisor posts.

Supplies and services savings are a result of the IT renewals transfer reducing.

Income reduces in line with the services cost base as income represents the cost transfer to other services.

Support Services recharges have reduced due to a council wide review of services provided and the method of allcoation.

Financial Information HR Services

Ledger Code HRSERV

Responsible Officer Francesca Smith - HR Partner

Financial Services Contact Christine Davies - Accountancy Technician

2017-18 Actual £		2018-19 Estimate £	2018-19 Probable £	2019-20 Estimate £
376,869	Employee Related Expenditure	498,170	438,205	445,750
0	Premises Related Expenditure	0	0	0
2,499	Transport Related Expenditure	2,930	2,729	9,090
26,559	Supplies and Services	52,140	47,370	33,560
0	Third Party Payments	0	0	0
0	Transfer Payments	0	0	0
405,927	Total Directly Controllable Expenditure	553,240	488,304	488,400
(563,850)	Income	(643,830)	(643,830)	(564,740)
(157,923)	Net Directly Controllable Expenditure/(Income)	(90,590)	(155,526)	(76,340)
0	Capital Charges	0	0	0
89,790	Support Services	92,850	93,854	76,340
(68,133)	Total Service Cost/(Surplus)	2,260	(61,672)	0
	Full Time Equivalent Staff	8.10	7.96	7.14

Major Variances 2018-19 v 2019-20

Organisational Development has been transferred to Other Employees Costs resulting in a reduction of salary costs.

Consultant Fees are no longer required for 2019-20.

Major Items	2018-19 Estimate £	2019-20 Estimate £
Employee Related		
Criminal Records Bureau	8,000	8,000
Medical Fees	42,000	42,000
Private Medical	3,200	3,380
Salaries	425,340	372,680
Training	5,000	5,000
Transport Related		
Car Leasing & Allowances	2,530	8,690
Supplies and Services		
Computer Related Costs	22,000	23,000
Consultants Fees	7,000	0
Copying & Printing	3,310	1,660
General Subscriptions	7,240	3,000
Healthy Living Week	4,050	4,050
IT Renewals	2,750	0
Income		
Support Service Recharge	(643,830)	(564,740)
Support Services		
Accountancy Services Recharge	6,220	6,380
Audit Services Recharge	6,530	4,140
Business Services Support Recharge	6,570	0
Customer Service Centre Recharge	4,150	1,970
Customer Tech Support Recharge	16,760	0
Health and Safety Recharge	1,570	1,450
ICT Recharges	0	21,610
Information Sys Support Recharge	5,350	0
Legal Services Recharge	6,900	7,430
Office Services Recharge	5,440	4,650
Paymaster Recharge	6,840	4,820
Performance & Trans Recharge	3,010	2,330
Public Offices Recharge	21,060	18,470

Financial Information Internal Audit

Ledger Code G3525

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

Financial Services Contact Christine Davies - Accountancy Technician

2017-18 Actual £		2018-19 Estimate £	2018-19 Probable £	2019-20 Estimate £
185,835	Employee Related Expenditure	251,700	58,936	16,990
0	Premises Related Expenditure	0	0	0
3,079	Transport Related Expenditure	7,350	1,508	0
63,014	Supplies and Services	51,550	77,915	100,100
0	Third Party Payments	0	0	0
0	Transfer Payments	0	0	0
251,928	Total Directly Controllable Expenditure	310,600	138,359	117,090
(406,100)	Income	(358,490)	(358,490)	(149,610)
(154,172)	Net Directly Controllable Expenditure/(Income)	(47,890)	(220,131)	(32,520)
0	Capital Charges	0	0	0
46,040	Support Services	47,370	47,400	7,150
(108,132)	Total Service Cost/(Surplus)	(520)	(172,731)	(25,370)
	Full Time Equivalent Staff	4.00	4.70	0.20

Major Variances 2018-19 v 2019-20

Internal Audit has now transferred to KPMG, resulting in various budget changes to the service.

Major Items	2018-19 Estimate £	2019-20 Estimate £
Employee Related		
Private Medical	2,740	580
Recharge From Other Emp. Exps.	1,200	130
Salaries	246,450	15,730
Transport Related		
Officers Car Leasing	7,250	0
Supplies and Services		
Consultants Fees	50,000	100,000
Income		
Support Service Recharge	(358,490)	(149,610)
Support Services		
Accountancy Services Recharge	1,320	1,360
Business Services Support Recharge	4,020	0
Customer Tech Support Recharge	10,240	0
HR Services Recharge	3,410	340
Information Sys Support Recharge	4,070	0
Office Services Recharge	3,210	300
Paymaster Recharge	3,330	1,840
Performance & Trans Recharge	1,550	150
Public Offices Recharge	12,440	1,180

Guildford Borough Council Outline Budget 2019-2020

HR and Business Improvement

Financial Information Other Employee Costs

Ledger Code OTHEMP

Responsible Officer Clare Matton - Organisational Development Manager

Financial Services Contact Christine Davies - Accountancy Technician

2017-18 Actual £		2018-19 Estimate £	2018-19 Probable £	2019-20 Estimate £	Major Items	2018-19 Estimate £	2019-20 Estimate £
310,726	Employee Related Expenditure	295,380	245,629	303,610	Employee Related		
0	Premises Related Expenditure	0	0	0	Apprenticeship Levy	115,000	114,420
930	Transport Related Expenditure	480	509	980	Corporate Training Plan	45,000	45,000
18,642	Supplies and Services	3,250	2,416	3,600	Equalities Training	6,500	6,500
0	Third Party Payments	0	0	0	External Qualification Training	25,000	25,000
0	Transfer Payments	0	0	0	Salaries	78,240	77,480
330,298	Total Directly Controllable Expenditure	299,110	248,554	308,190	Salary Sacrifice Schemes	(10,000)	(10,000)
(283,707)	Income	(227,520)	(227,520)	(218,230)	Staff Car Parking	(10,000)	0
46,591	Net Directly Controllable Expenditure/(Income)	71,590	21,034	89,960	Training Management Development	40,000	40,000
0	Capital Charges	0	0	0	Supplies and Services		
11,830	Support Services	13,120	13,180	16,460	Adult and Child Protection Scheme	2,000	2,000
58,421	Total Service Cost/(Surplus)	84,710	34,214	106,420	Contract Catering	700	700
					Copying & Printing	400	650
					Income		
	Full Time Equivalent Staff	1.86	1.88	1.41	Support Service Recharge	(227,520)	(218,230)
					Support Services		
					Accountancy Services Recharge	750	770
					HR Services Recharge	1,400	1,250
					ICT Recharges	0	5,100
					Office Services Recharge	1,280	1,100
					Paymaster Recharge	2,490	1,700
					Performance & Trans Recharge	630	550
					Public Offices Recharge	4,950	4,350

Major Variances 2018-19 v 2019-20

There are no major variances to report.

Financial Information Payroll And Insurance

Ledger Code PAYINS

Responsible Officer Francesca Smith - HR Partner

Financial Services Contact Christine Davies - Accountancy Technician

2017-18 Actual £		2018-19 Estimate £	2018-19 Probable £	2019-20 Estimate £	Major Items	2018-19 Estimate £	2019-20 Estimate £
104,687	Employee Related Expenditure	96,540	107,267	93,990	Employee Related		
0	Premises Related Expenditure	0	0	0	Salaries	95,000	92,770
265	Transport Related Expenditure	1,110	1,061	60	Supplies and Services		
19,954	Supplies and Services	29,460	29,685	21,590	Computer Software Licence	17,800	18,800
0	Third Party Payments	0	0	0	Printing and Stationery	860	960
0	Transfer Payments	0	0	0	Telephone Costs	80	700
124,906	Total Directly Controllable Expenditure	127,110	138,013	115,640	Income		
					Recharged to Other Services	(170,810)	(137,470)
(163,350)	Income	(170,810)	(170,810)	(137,470)	Support Services		
(38,444)	Net Directly Controllable Expenditure/(Income)	(43,700)	(32,797)	(21,830)	Accountancy and Debtors Recharge	2,380	2,440
					Business Systems Recharge	16,590	0
0	Capital Charges	0	0	0	Human Resources Recharge	1,640	1,390
43,980	Support Services	42,760	42,800	21,830	ICT Recharges	0	5,670
5,536	Total Service Cost/(Surplus)	(940)	10,003	0	Office Services Recharge	2,160	1,220
					Public Offices Recharge	8,360	4,860

Full Time Equivalent Staff

Major Variances 2018-19 v 2019-20

The support service recharges have been adjusted against 2018-19.

Financial Information Public Relations and Marketing

Ledger Code PUBREL

Responsible Officer Carolyn Patterson - Public Relations and Marketing Manager

Financial Services Contact Karen Richards - Accountancy Technician (Tel: 444118)

2017-18 Actual £		2018-19 Estimate £	2018-19 Probable £	2019-20 Estimate £
257,985	Employee Related Expenditure	241,890	263,413	298,050
1,146	Premises Related Expenditure	1,180	1,179	1,150
1,410	Transport Related Expenditure	1,600	1,718	1,700
94,212	Supplies and Services	97,370	83,651	94,570
0	Third Party Payments	0	0	0
0	Transfer Payments	0	0	0
354,753	Total Directly Controllable Expenditure	342,040	349,961	395,470
(3,280)	Income	(6,700)	(5,560)	(4,500)
351,473	Net Directly Controllable Expenditure/(Income)	335,340	344,401	390,970
0	Capital Charges	0	0	0
62,080	Support Services	63,330	63,380	57,900
413,553	Total Service Cost/(Surplus)	398,670	407,781	448,870
	Full Time Equivalent Staff	5.46	5.07	6.45

Major Items	2018-19 Estimate £	2019-20 Estimate £
Employee Related		
Private Medical	2,100	2,190
Salaries	231,810	290,960
Training	3,780	0
Premises Related		
Proportion of Depot Expenses	1,040	1,000
Transport Related		
Car Leasing & Allowances	1,450	1,400
Supplies and Services		
Computer Software Licence	5,100	9,100
Consultation	15,000	10,000
Corporate Promotions	2,000	2,000
Licence Fees	8,500	8,000
Photography	4,000	4,500
Publicity; Special Items	57,800	57,800
Income		
Advertising Income	(6,700)	(4,500)
Support Services		
Accountancy Services Recharge	1,210	1,240
Business Services Support Recharge	5,520	0
Customer Tech Support Recharge	14,080	0
Human Resources Recharge	4,520	4,740
ICT Recharges	0	19,290
Information Sys Support Recharge	6,250	0
Office Services Recharge	4,150	4,160
Paymaster Recharge	2,970	2,790
Performance & Trans Recharge	2,050	2,080
Public Offices Recharge	16,060	16,490

Major Variances 2018-19 v 2019-20

The increase in salaries in excess of pay award and scale increases is due to the transfer into Marketing of the Digital Content Assistant.

The primary cause of the reduction in Support Service costs is due to a change in the allocation of business support service recharges.

**GUILDFORD BOROUGH COUNCIL
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PLANNING AND REGENERATION

DIRECTOR - TRACEY COLEMAN

**GUILDFORD BOROUGH COUNCIL
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Subjective Summary

2017-18 Actual £	2018-19 Estimate £		2019-20 Estimate £	2020-21 Estimate £	2021-22 Estimate £	2022-23 Estimate £
9,058,186	8,561,830	Gross Expenditure	5,840,280	5,982,870	6,129,670	6,280,910
(2,309,593)	(2,588,880)	Gross Income	(2,593,020)	(2,658,860)	(2,726,520)	(2,796,060)
6,748,593	5,972,950	Net Expenditure	3,247,260	3,324,010	3,403,150	3,484,850
3,694,902	3,704,420	Employee Related Expenditure	3,666,060	3,773,920	3,885,020	3,999,500
119,316	127,990	Premises Related Expenditure	21,510	21,640	21,780	21,920
101,314	123,680	Transport Related Expenditure	123,190	123,190	123,190	123,190
1,701,328	1,838,030	Supplies and Services	904,320	905,440	906,580	907,760
0	0	Third Party Payments	0	0	0	0
0	0	Transfer Payments	0	0	0	0
5,616,860	5,794,120	Total Directly Controllable Expenditure	4,715,080	4,824,190	4,936,570	5,052,370
(2,309,593)	(2,588,880)	Income	(2,593,020)	(2,658,860)	(2,726,520)	(2,796,060)
3,307,267	3,205,240	Net Directly Controllable Expenditure/(Income)	2,122,060	2,165,330	2,210,050	2,256,310
2,269,313	1,490,820	Capital Charges	9,250	9,250	9,250	9,250
1,172,013	1,276,890	Support Services	1,115,950	1,149,430	1,183,850	1,219,290
6,748,593	5,972,950	Total Service Cost/(Surplus)	3,247,260	3,324,010	3,403,150	3,484,850

Service Summary

2017-18 Actual £	2018-19 Estimate £		2019-20 Estimate £	2020-21 Estimate £	2021-22 Estimate £	2022-23 Estimate £
359,774	364,380	Building Control	360,750	378,450	396,820	415,900
(35,449)	19,740	Climate Change	(41,810)	(44,270)	(46,810)	(49,440)
1,740,919	988,520	Development Control	916,110	936,190	956,840	978,150
30,710	31,340	Graphics and IT Unit	21,440	22,030	22,650	23,290
19,864	(3,010)	Local Land Charges	(19,950)	(21,570)	(23,220)	(24,930)
1,788,678	1,524,680	Major Projects	605,150	613,180	621,410	629,860
1,335,490	2,526,800	Policy	1,330,660	1,364,080	1,398,510	1,433,990
1,508,607	520,500	Slyfield Area Regeneration Project (SARP)	74,910	75,920	76,950	78,030
6,748,593	5,972,950	Total Net Expenditure/(Income)	3,247,260	3,324,010	3,403,150	3,484,850

**GUILDFORD BOROUGH COUNCIL
OUTLINE BUDGET 2019-2020**

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Financial Information Building Control

Ledger Code BUICTL

Responsible Officer Jacqui Barr - Building Control Manager

Financial Services Contact Emma Parry - Management Accountant

2017-18 Actual £		2018-19 Estimate £	2018-19 Probable £	2019-20 Estimate £	Major Items	2018-19 Estimate £	2019-20 Estimate £
570,473	Employee Related Expenditure	632,500	714,353	650,250	Employee Related		
475	Premises Related Expenditure	2,000	960	1,000	Casual Salaries	5,430	5,540
17,815	Transport Related Expenditure	23,290	21,008	32,060	Salaries	609,820	632,910
99,638	Supplies and Services	76,210	117,445	63,400	Transport Related		
0	Third Party Payments	0	0	0	Car Allowances	16,300	14,900
0	Transfer Payments	0	0	0	Officers Car Leasing	6,690	16,930
688,401	Total Directly Controllable Expenditure	734,000	853,766	746,710	Supplies and Services		
					Computer Software Licence	20,710	21,700
(454,697)	Income	(503,400)	(460,054)	(503,510)	Consultants Fees	20,000	20,000
233,704	Net Directly Controllable Expenditure/(Income)	230,600	393,712	243,200	Copying & Printing	6,110	4,870
					General Subscriptions	6,730	3,710
0	Capital Charges	0	0	0	Heritage Open Days	2,000	2,000
126,070	Support Services	133,780	133,870	117,550	Postage and Telephones	8,150	6,620
359,774	Total Service Cost/(Surplus)	364,380	527,582	360,750	Promotional Campaigns	2,000	2,000
					Income		
	Full Time Equivalent Staff	12.49	12.35	12.56	Building Control Fees	(500,000)	(500,000)
					Support Services		
					Accountancy Services Recharge	2,300	2,350
					Business Improvement Recharge	4,510	3,920
					Business Services Support Recharge	9,950	0
					Customer Service Centre Recharge	7,220	7,160
					Customer Tech Support Recharge	25,380	0
					Health and Safety Recharge	2,360	2,440
					Human Resources Recharge	9,970	8,940
					ICT Recharges	0	36,350
					Information Sys Support Recharge	10,480	0
					Office Cleaning Recharge	3,600	4,920
					Office Services Recharge	8,540	7,830
					Paymaster Recharge	9,550	8,200
					Performance & Trans Recharge	4,510	3,920
					Public Offices Recharge	33,060	31,090

Major Variances 2018-19 v 2019-20

Supplies and services have been adjusted to reflect actuals.

Following a review of support services recharges the contribution to the ICT service has been adjusted.

Guildford Borough Council Outline Budget 2019-2020

Energy Mgmt and Sustainability

Financial Information Climate Change

Ledger Code CLIMAT

Responsible Officer Philip O'Dwyer - Director of Community Services

Financial Services Contact Christine Davies - Accountancy Technician

2017-18 Actual £		2018-19 Estimate £	2018-19 Probable £	2019-20 Estimate £	Major Items	2018-19 Estimate £	2019-20 Estimate £
99,855	Employee Related Expenditure	112,350	74,129	75,050	Employee Related		
104,503	Premises Related Expenditure	112,800	48,785	8,970	Salaries	109,830	72,620
12,935	Transport Related Expenditure	19,580	18,241	380	Premises Related		
22,160	Supplies and Services	32,360	40,005	26,410	Carbon Allowances	103,600	0
0	Third Party Payments	0	0	0	General Rates	1,330	1,490
0	Transfer Payments	0	0	0	Repair and Maintenance	7,000	7,000
239,453	Total Directly Controllable Expenditure	277,090	181,160	110,810	Transport Related		
					Transport Pool Hire Charge	17,700	0
(330,783)	Income	(318,840)	(399,516)	(201,630)	Supplies and Services		
(91,330)	Net Directly Controllable Expenditure/(Income)	(41,750)	(218,356)	(90,820)	Building Energy Development	7,500	5,000
					Climate Change Strategy	3,360	3,360
9,251	Capital Charges	10,480	10,490	9,250	Computer Maintenance Agreement	2,820	2,860
46,630	Support Services	51,010	51,050	39,760	Environmental Promotion	11,000	11,000
(35,449)	Total Service Cost/(Surplus)	19,740	(156,816)	(41,810)	Publicity	1,000	1,000
					Income		
	Full Time Equivalent Staff	3.61	4.00	1.61	Electric Feed-in Tariffs	(12,360)	(12,730)
					Expenses Recovered	(26,070)	(26,070)
					Recharged to Other Services	(149,360)	(45,350)
					Sale of Electricity	(21,220)	(25,480)
					Support Service Recharge	(108,830)	(92,000)
					Capital Charges		
					Depreciation	10,480	9,250
					Support Services		
					Accountancy Services Recharge	3,710	3,780
					Audit Services Recharge	5,590	3,760
					Business Systems Recharge	14,600	0
					HR Services Recharge	3,030	2,720
					ICT Recharges	0	11,040
					Office Services Recharge	2,730	2,380
					Paymaster Recharge	4,680	3,150
					Public Offices Recharge	10,590	9,460

Major Variances 2018-19 v 2019-20

A vacant post has been removed, resulting in salary saving of £37,210.

The current CRC scheme has now stopped but will be replaced by a "Streamlined Energy & Carbon Reporting Scheme" sometime in 2019. This has therefore reduced the recharged to other services.

The Transport Pool Hire charge relates to the "pool car" - this has been moved to Office Services.

Guildford Borough Council Outline Budget 2019-2020

Development Control Management

Financial Information Development Control

Ledger Code DEVCON

Responsible Officer Tim Dawes- Development Control Manager

Financial Services Contact Emma Parry - Management Accountant

2017-18 Actual £		2018-19 Estimate £	2018-19 Probable £	2019-20 Estimate £	Major Items	2018-19 Estimate £	2019-20 Estimate £
1,695,454	Employee Related Expenditure	1,639,940	1,801,517	1,723,850	Employee Related		
8,275	Premises Related Expenditure	0	0	0	Casual / Temporary Staff	26,390	26,690
49,587	Transport Related Expenditure	48,980	50,132	65,040	Salaries	1,592,640	1,678,430
632,754	Supplies and Services	172,460	614,881	158,070	Transport Related		
0	Third Party Payments	0	0	0	Car Allowances	36,000	39,000
0	Transfer Payments	0	0	0	Officers Car Leasing	12,130	25,290
2,386,070	Total Directly Controllable Expenditure	1,861,380	2,466,530	1,946,960	Supplies and Services		
					Computer Software Licence	36,500	37,370
(1,214,884)	Income	(1,508,540)	(1,645,357)	(1,606,000)	Consultants Fees	21,000	21,000
1,171,186	Net Directly Controllable Expenditure/(Income)	352,840	821,173	340,960	Copying & Printing	9,950	11,630
					IT Renewals	14,990	1,250
0	Capital Charges	0	0	0	Planning Appeals Expenses	50,760	50,760
569,733	Support Services	635,680	623,388	575,150	Postage	7,640	7,640
1,740,919	Total Service Cost/(Surplus)	988,520	1,444,561	916,110	Statutory Advertising	16,780	16,780
					Income		
	Full Time Equivalent Staff	36.43	36.15	37.53	Planning Fees	(1,300,000)	(1,400,000)
					Pre-application Charging	(140,000)	(140,000)
					Section 106 Income	(45,000)	(45,000)

Major Variances 2018-19 v 2019-20

Salary changes are due to incremental and inflation increases.

Following a review of support services recharges across the council, the ICT recharge to this service has been reduced. The IT Renewals budget has decreased now that contributions to the reserve have been made.

Planning fees are expected to increase in 2019-20.

Financial Information Graphics and IT Unit

Ledger Code BUITG

Responsible Officer Jacqui Barr - Building Control Manager

Financial Services Contact Emma Parry - Management Accountant

2017-18 Actual £		2018-19 Estimate £	2018-19 Probable £	2019-20 Estimate £	Major Items	2018-19 Estimate £	2019-20 Estimate £
17,910	Employee Related Expenditure	17,750	18,383	18,300	Employee Related		
0	Premises Related Expenditure	0	0	0	Salaries	17,400	18,080
0	Transport Related Expenditure	0	0	230	Support Services		
90	Supplies and Services	260	221	190	Business Services Support Recharge	1,850	0
0	Third Party Payments	0	0	0	Customer Tech Support Recharge	4,710	0
0	Transfer Payments	0	0	0	ICT Recharges	0	940
18,000	Total Directly Controllable Expenditure	18,010	18,604	18,720	Information Sys Support Recharge	3,670	0
					Public Offices Recharge	900	800
0	Income	0	0	0			
18,000	Net Directly Controllable Expenditure/(Income)	18,010	18,604	18,720			
0	Capital Charges	0	0	0			
12,710	Support Services	13,330	13,350	2,720			
30,710	Total Service Cost/(Surplus)	31,340	31,954	21,440			
	Full Time Equivalent Staff	0.48	0.48	0.34			

Major Variances 2018-19 v 2019-20

Following a review of support services recharges across the council, the contribution from this service has been reduced.

Financial Information Local Land Charges

Ledger Code LANCHA

Responsible Officer Jacqui Barr - Building Control Manager

Financial Services Contact Emma Parry - Management Accountant

2017-18 Actual £		2018-19 Estimate £	2018-19 Probable £	2019-20 Estimate £	Major Items	2018-19 Estimate £	2019-20 Estimate £
119,381	Employee Related Expenditure	117,290	120,790	121,270	Employee Related		
0	Premises Related Expenditure	0	0	0	Salaries	115,530	119,540
399	Transport Related Expenditure	550	450	2,340	Supplies and Services		
86,436	Supplies and Services	97,190	90,633	90,590	Computer Related Costs	16,650	16,350
0	Third Party Payments	0	0	0	Payment to SCC	70,690	68,510
0	Transfer Payments	0	0	0	Income		
206,216	Total Directly Controllable Expenditure	215,030	211,873	214,200	Con29 Extra	(10,200)	(12,450)
(221,961)	Income	(256,500)	(253,492)	(266,880)	Full search- GBC share	(168,980)	(177,010)
(15,745)	Net Directly Controllable Expenditure/(Income)	(41,470)	(41,619)	(52,680)	SCC Income	(70,690)	(68,510)
					Support Services		
0	Capital Charges	0	0	0	Accountancy Services Recharge	7,700	7,900
35,609	Support Services	38,460	38,279	32,730	Audit Services Recharge	1,860	400
19,864	Total Service Cost/(Surplus)	(3,010)	(3,340)	(19,950)	Business Services Support Recharge	1,440	0
					Customer Tech Support Recharge	3,680	0
	Full Time Equivalent Staff	2.56	2.56	2.56	Human Resources Recharge	1,960	1,760
					ICT Recharges	0	7,160
					Information Sys Support Recharge	4,560	0
					Office Services Recharge	1,750	1,540
					Paymaster Recharge	2,950	3,340
					Public Offices Recharge	6,790	6,130

Major Variances 2018-19 v 2019-20

SCC income and the payment due to them have decreased to reflect the downturn in full searches. Our own share of full searches has likewise reduced.

Financial Information Major Projects

Ledger Code MAJPRO

Responsible Officer Zac Ellwood - Major Projects Portfolio Manager

Financial Services Contact Michele Rogers - Capital, Assets and Treasury Accountant

2017-18 Actual £		2018-19 Estimate £	2018-19 Probable £	2019-20 Estimate £	Major Items	2018-19 Estimate £	2019-20 Estimate £
375,985	Employee Related Expenditure	219,610	334,944	137,270	Employee Related		
45	Premises Related Expenditure	0	4,820	0	Salaries	203,090	129,420
7,732	Transport Related Expenditure	9,640	11,115	8,780	Supplies and Services		
576,775	Supplies and Services	806,420	921,979	313,740	Consultants Fees	800,000	310,500
0	Third Party Payments	0	0	0	Income		
0	Transfer Payments	0	0	0	Other Grants and Sponsorship	0	0
960,537	Total Directly Controllable Expenditure	1,035,670	1,272,858	459,790	Rent (Building & Shops)	0	0
(10,000)	Income	0	(162,652)	0	Capital Charges		
950,537	Net Directly Controllable Expenditure/(Income)	1,035,670	1,110,206	459,790	REFCUS	354,980	0
709,617	Capital Charges	354,980	354,980	0	Support Services		
128,524	Support Services	134,030	134,050	145,360	Accountancy Services Recharge	15,010	15,410
1,788,678	Total Service Cost/(Surplus)	1,524,680	1,599,236	605,150	Office Services Recharge	4,830	4,210
					Public Offices Recharge	18,710	16,720
					Valuation Services Recharge	35,590	20,340
	Full Time Equivalent Staff	7.07	7.07	6.29			

Major Variances 2018-19 v 2019-20

Salary costs have decreased as budget for project manager post has been transferred to consultants fees budget.

Previous one year growth bids for Town Centre Development, Ash Bridge, Guildford West Station, Guildford Station Platform Study and Bike Share totaling £550k have been removed from the 2019-20 and budget from vacant post has been added as above.

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. This is no longer being budgeted it will be an actual charge at the end of the financial year. 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

Financial Services Contact Emma Parry - Management Accountant

2017-18 Actual £		2018-19 Estimate £	2018-19 Probable £	2019-20 Estimate £	Major Items	2018-19 Estimate £	2019-20 Estimate £
795,005	Employee Related Expenditure	952,930	748,933	928,000	Employee Related		
6,018	Premises Related Expenditure	13,190	6,902	11,540	Salaries	927,060	911,190
12,406	Transport Related Expenditure	12,960	14,591	13,480	Premises Related		
236,241	Supplies and Services	612,970	706,579	211,840	Env Imps & Lighting Mtce	8,130	8,130
0	Third Party Payments	0	0	0	Proportion of Depot Expenses	3,560	3,410
0	Transfer Payments	0	0	0	Transport Related		
1,049,670	Total Directly Controllable Expenditure	1,592,050	1,477,005	1,164,860	Car Allowances	2,660	4,120
					Officers Car Leasing	9,650	8,870
(77,268)	Income	(1,600)	(50,735)	(15,000)	Supplies and Services		
972,402	Net Directly Controllable Expenditure/(Income)	1,590,450	1,426,270	1,149,860	Computer Software Licence	6,300	2,870
					Consultants Fees	430,790	111,790
144,928	Capital Charges	697,540	697,540	0	Inspection Fees	125,000	50,000
218,160	Support Services	238,810	447,372	180,800	Plan Printing	20,000	5,000
1,335,490	Total Service Cost/(Surplus)	2,526,800	2,571,182	1,330,660	Printing Services Recharge	4,730	29,760
					Surrey Hills ANB Contribution	5,580	5,280
	Full Time Equivalent Staff	17.40	17.67	17.97	Capital Charges		
					REFCUS	697,540	0

Major Variances 2018-19 v 2019-20

Two 2018-19 one year only growth bids, £60,000 for consultants for the Infrastructure Delivery Plan and £200,000 for a supplementary planning document relating to a Strategic Design Overview Framework, have been taken out of 2019-20 estimates. Consultancy and inspectors fees have decreased as adoption of the Local Plan progresses.

Following a Council wide review of support services recharges, the ICT recharge in has reduced.

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.

Support Services		
Accountancy Services Recharge	12,110	12,420
Business Services Support Recharge	13,380	0
Customer Service Centre Recharge	10,520	2,760
Customer Tech Support Recharge	34,140	0
Human Resources Recharge	14,140	12,670
ICT Recharges	0	51,620
Information Sys Support Recharge	17,180	0
Legal External Advice Recharge	25,000	0
Legal Services Recharge	19,940	21,470
Office Cleaning Recharge	5,130	6,990
Office Services Recharge	12,150	11,120
Paymaster Recharge	8,110	5,540
Public Offices Recharge	47,100	44,140

Guildford Borough Council Outline Budget 2019-2020

Infrastructure Programme Mgmt

Financial Information Slyfield Area Regeneration Project (SARP)

Ledger Code SAAP

Responsible Officer Tracey Coleman - Director of Planning and Regeneration

Financial Services Contact Michele Rogers - Capital, Assets and Treasury Accountant

2017-18 Actual £		2018-19 Estimate £	2018-19 Probable £	2019-20 Estimate £	Major Items	2018-19 Estimate £	2019-20 Estimate £
20,839	Employee Related Expenditure	12,050	14,608	12,070	Employee Related		
0	Premises Related Expenditure	0	0	0	Salaries	11,200	12,010
440	Transport Related Expenditure	8,680	8,680	880	Supplies and Services		
47,234	Supplies and Services	40,160	41	40,080	Consultants Fees	40,000	40,000
0	Third Party Payments	0	0	0	Capital Charges		
0	Transfer Payments	0	0	0	REFCUS	427,820	0
68,513	Total Directly Controllable Expenditure	60,890	23,329	53,030	Support Services		
0	Income	0	0	0	Accountancy Services Recharge	5,350	5,500
68,513	Net Directly Controllable Expenditure/(Income)	60,890	23,329	53,030	Legal Services Recharge	110	120
					Public Offices Recharge	320	240
1,405,517	Capital Charges	427,820	427,820	0	Valuation Services Recharge	20,340	15,250
34,577	Support Services	31,790	31,820	21,880			
1,508,607	Total Service Cost/(Surplus)	520,500	482,969	74,910			
	Full Time Equivalent Staff	3.10	0.12	0.10			

Major Variances 2018-19 v 2019-20

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. This is no longer being budgeted it will be an actual charge at the end of the financial year. 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 2019-20**

FEES AND CHARGES

**GUILDFORD BOROUGH COUNCIL
OUTLINE BUDGET 2019-20**

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GUILDFORD BOROUGH COUNCIL OUTLINE BUDGET 2019-20

FEES AND CHARGES

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	2018-19 from 1 April 2018 £	2019-20 from 1 April 2019 £	Increase %
To be approved by Council			
Gypsy Caravan Sites - Pitch Rental			
Ash Bridge & Cobbetts Close Sites (per week)	77.50	80.00	3.2%
Home Farm	80.00	83.00	3.8%
Stray Dogs			
A £25.00 statutory fee is included within the charge.			
1st day or part of day	66.00	108.50	64.4%
2nd day or part of day	82.50	131.00	58.8%
3rd day or part of day	99.00	153.00	54.5%
4th day or part of day	115.50	180.00	55.8%
5th day or part of day	132.00	207.00	56.8%
6th day or part of day	148.50	234.50	57.9%
7th day or part of day	165.00	271.00	64.2%
Microchipping of Dogs (England) Regulations 2015			
Microchipping of dog - seizure of dog, microchipping by vet and return to owner	61.00	63.50	4.1%
Registration – Acupuncture, tattooing, etc.			
Premises and/or One Practitioner	126.00	177.00	40.5%
Per Additional Practitioner	18.00	55.00	205.6%
Food Hygiene Revisits	188.00	182.00	-3.2%
Pest Control			
(The charges shown are based on the cost of labour, transport plus materials)			
Domestic Premises			
Wasps (max 1 nest per premise)	65.00 *	68.00 *	4.6%
Wasps (extra nest at same visit)	32.00 *	35.00 *	9.4%
Other Treatments	80.00 *	83.00 *	3.8%
Other Treatments (houses of multiple occupation)	110.00 *	115.00 *	4.5%
Rodents	Free of Charge	Free of Charge	
Domestic Premises where the main occupier is receiving income support or benefits			
Wasps (max 1 nest per premise)	32.00 *	35.00 *	9.4%
Wasps (extra nest at same visit)	32.00 *	35.00 *	9.4%
Other Treatments	47.00 *	50.00 *	6.4%
Rodents	Free of Charge	Free of Charge	

* = includes VAT at 20%

	2018-19 from 1 April 2018 £	2019-20 from 1 April 2019 £	Increase %
Services of Environmental Health Officer			
- per hour or part thereof	69.00 *	67.00 *	-2.9%
Due to the England Local Authority review of fees and charges these may be subject to change			
Miscellaneous			
Extracts from Registers - Food Safety Act, per page. Under the Freedom of Information Act 2000 the charge is waived as the cost of collecting the fee is more than the charge.	Free of Charge	Free of Charge	
Sex Establishments - Fixed by Council			
Application fee	1,371.00	1,325.00	-3.4%
Fee of Grant	170.00	206.00	21.2%
Contaminated Land & Air Quality			
Responding to enquiries about contaminated land – report with plan - First hour with administration	88.00	101.00	14.8%
Each additional hour	79.00	90.00	13.9%
<i>Note: for more extensive enquiries the fee is based on the hourly rate of the EHO added to the basic fee</i>			
Private water supply			
Private water supply with a distribution network - investigation when a sample fails	Hourly rate £78.50 maximum £100	Hourly rate £90.00 maximum £100	
Large private water supply - risk assessment	Hourly rate £78.50 maximum £500	Hourly rate £90.00 maximum £500	
Large Private water supply - investigation when a sample fails	Hourly rate £78.50 maximum £100	Hourly rate £90.00 maximum £100	
Large Private water supply - analysing a sample taken during check monitoring group A parameters	Hourly rate £78.50 maximum £100	Hourly rate £90.00 maximum £100	
Large Private water supply - analysing a sample taken during check monitoring group B parameters	Hourly rate £78.50 maximum £500	Hourly rate £90.00 maximum £500	
Other private water supply not covered by regulation 8 and 9 supplies - risk assessment	Hourly rate £78.50 maximum £500	Hourly rate £90.00 maximum £500	
Other private water supply not covered by regulation 8 and 9 supplies - investigation when a sample fails	Hourly rate £78.50 maximum £100	Hourly rate £90.00 maximum £100	
Analysing a sample –Taken under regulation 10	Cost as charged by labs not exceeding £25	Cost as charged by labs not exceeding £25	
Analysing a sample –Taken during check monitoring	Cost as charged by labs not exceeding £100	Cost as charged by labs not exceeding £100	
Analysing a sample –Taken during audit monitoring	Cost as charged by labs not exceeding £500	Cost as charged by labs not exceeding £500	
Extracts from Registers			
Environmental Protection Act - per page	Free of Charge	Free of Charge	
Miscellaneous			
Reports to Solicitors on the circumstances relating to workplace accidents (excl. cost of photographs) - up to 2 hours, extra charged at the hourly rate			
From April 2017 this will be charged at the hourly rate	69.00 *	72.00 *	4.3%

* = includes VAT at 20%

	2018-19 from 1 April 2018 £	2019-20 from 1 April 2019 £	Increase %
Animal Activities Licensing			
The law has changed as of 1 October 2018 and the Animal Welfare (Licensing of Activities involving Animals) (England) Regulations 2018 are now in force.			
Premises already licensed under the old legislation will continue to be licensed until such time as their licence expires. They will then have to apply for a new licence under the new regulations.			
Animal Boarding			
Application Fee	326.00	400.00	22.7%
Fee for Grant	120.00	123.00	2.5%
<i>Any vet fees will be payable upon application and as required for licence duration</i>			
Home Boarding			
Application Fee	326.00	400.00	22.7%
Fee for Grant	120.00	123.00	2.5%
<i>Any vet fees will be payable upon application and as required for licence duration</i>			
Dog Day Care			
Application Fee	326.00	400.00	22.7%
Fee for Grant	120.00	123.00	2.5%
<i>Any vet fees will be payable upon application and as required for licence duration</i>			
Dog Breeding			
Application Fee	326.00	400.00	22.7%
Fee for Grant	120.00	123.00	2.5%
<i>Any vet fees will be payable upon application and as required for licence duration</i>			
Keeping Animals for Exhibition			
Application Fee	268.00	391.00	45.9%
Fee for Grant	115.00	123.00	7.0%
<i>Any vet fees will be payable upon application and as required for licence duration</i>			
Selling Animals as Pets			
Application Fee	326.00	400.00	22.7%
Fee for Grant	120.00	123.00	2.5%
<i>Any vet fees will be payable upon application and as required for licence duration</i>			
Hiring out Horses			
Application Fee	326.00	400.00	22.7%
Fee for Grant	120.00	123.00	2.5%
<i>Any vet fees will be payable upon application and as required for licence duration</i>			

* = includes VAT at 20%

	2018-19 from 1 April 2018 £	2019-20 from 1 April 2019 £	Increase %
Dangerous Wild Animals			
-New	175.00	321.00	83.4%
-Renewal	160.00	305.00	90.6%
Zoo Licence			
-New	238.00	1,007.00	323.1%
-Renewal	161.00	926.00	475.2%
Each Additional Licence Activity			
Application Fee	73.00	83.00	13.7%
Fee for Grant	88.00	91.00	3.4%
Each Additional Inspection	100.00	101.00	1.0%
Advisory Visit	100.00	101.00	1.0%
Variation to Licence	220.00	224.00	1.8%
Re-evaluation of Rating	220.00	224.00	1.8%
Variations to reduce the licensable activities or numbers of animals	91.00	92.00	1.1%
Transfer due to death of Licensee	91.00	92.00	1.1%
Street Trading			
Street Trading Total Fee	734.00	795.00	8.3%
Street Trading Community Event	17.00	21.00	23.5%
Charges for issue of a consent under the provisions of the Local Government (Miscellaneous) Provisions Act 1982			
Day Centres			
Price per meal:			
Member	4.20	4.30	2.4%
Non member	5.85	6.00	2.6%
Main course only - member	2.95	3.00	1.7%
Main course only - non member	4.10	4.20	2.4%
Dessert only - member	1.30	1.30	0.0%
Dessert only - non member	1.80	1.90	5.6%
Theme Meal - member	5.60	5.80	3.6%
Theme Meal - non member	7.20	7.40	2.8%

* = includes VAT at 20%

	2018-19 from 1 April 2018 £	2019-20 from 1 April 2019 £	Increase %
Membership Fees:			
Day Centre only	12.50	12.90	3.2%
Day Centre and Dial a Ride (50% is for Community Transport)	19.00	19.60	3.2%
Membership Top Up Transport	6.50	6.70	3.1%
Membership Top Up Transport	6.50	6.70	3.1%
Day Centre Activities**	3.20	3.30	3.1%
Income from other services***e.g. hairdressing and chiropody (% of takings)	20%	20%	0.0%
<i>**These are activities such as Tai Chi and Line Dancing provided by external facilitators</i>			
<i>*** These charges were previously retained by the centre welfare funds</i>			
Meals on Wheels Service			
Price per meal	4.20	4.30	2.4%
Hire of Halls			
Voluntary and Not for Profit Providers per Hour	20.00	20.60	3.0%
Educational Activities	25.00	25.80	3.2%
Private hire	30.00	30.90	3.0%
Half Day	100.00	103.00	3.0%
Full Day	200.00	206.00	3.0%
Community Transport Service			
Single Membership Fees:	12.50	12.90	3.2%
Dial a Ride only	12.50	12.90	3.2%
Community Transport to Day Centre	12.50	12.90	3.2%
Day Centre and Dial a Ride (half this fee relates to Day Centres)	19.00	19.60	3.2%
Group Membership Fees:	50.00	51.50	3.0%
Vehicle Hire per 1/2 hr	9.00	9.30	3.3%
Charge per mile	0.55	0.60	9.1%
Passenger charge (min 5 people)	5.00	5.20	4.0%

* = includes VAT at 20%

	2018-19 from 1 April 2018 £	2019-20 from 1 April 2019 £	Increase %
Single Journey			
1 mile	2.70	2.80	3.7%
2 miles	3.20	3.30	3.1%
3 miles	3.70	3.80	2.7%
4 miles	4.20	4.30	2.4%
5 miles	4.70	4.80	2.1%
6 miles	5.20	5.40	3.8%
7 miles	5.70	5.90	3.5%
8 miles	6.20	6.40	3.2%
9 miles	6.70	6.90	3.0%
10 miles	7.20	7.40	2.8%
11 miles	7.70	7.90	2.6%
12 miles	8.20	8.40	2.4%
13 miles	8.70	9.00	3.4%
14 miles	9.20	9.50	3.3%
15 miles. Journeys above 15 miles are not undertaken.	9.70	10.00	3.1%
 Handyperson Service - Available for the over 60's, disabled and vulnerable			
General Services (per hour incl VAT)	24.00 *	24.00 *	0.0%
General Services for those on benefits (per hour incl VAT)	13.50 *	14.00 *	3.7%
Safe and Secure Works for those on benefits	Free of Charge	Free of Charge	
 Approved under Delegated Authority			
Private Sector Housing			
HMO Licences (Discount of £25 if applicant is a member of a recognised landlord organisation) (Discount of £50 if applicant is an accredited Landlord of the Guildford Letting Scheme) (Both discounts can not be applied at the same time)	608.00	630.00	3.6%
Late application fee	113.00	120.00	6.2%
 Careline			
Weekly Charges			
Sheltered accommodation clients	0.57	0.60	5.3%
Elderly Persons dwellings clients	2.25	2.75	22.2%
Private Sector Clients (dispersed alarms)	4.25	4.45	4.7%
Responder Services (out of hours)	1.40	1.40	0.0%

* = includes VAT at 20%

	2018-19 from 1 April 2018 £	2019-20 from 1 April 2019 £	Increase %
Caravan Licence			
New Licence Application			
Number of Pitches 1 - 5	510.00	525.00	2.9%
Number of Pitches 6 - 15	549.00	565.00	2.9%
Number of Pitches 16 - 45	588.00	606.00	3.1%
Number of Pitches 46 and greater	627.00	646.00	3.0%
Transfer of Existing Licence			
Number of Pitches 1 - 5	128.00	132.00	3.1%
Number of Pitches 6 - 15	128.00	132.00	3.1%
Number of Pitches 16 - 45	128.00	132.00	3.1%
Number of Pitches 46 and greater	128.00	132.00	3.1%
Application to vary a Site Licence			
Number of Pitches 1 - 5	210.00	216.00	2.9%
Number of Pitches 6 - 15	263.00	271.00	3.0%
Number of Pitches 16 - 45	315.00	324.00	2.9%
Number of Pitches 46 and greater	368.00	379.00	3.0%
Annual Licence Fee			
Number of Pitches 1 - 5	82.00	84.00	2.4%
Number of Pitches 6 - 15	109.00	112.00	2.8%
Number of Pitches 16 - 45	165.00	170.00	3.0%
Number of Pitches 46 and greater	330.00	340.00	3.0%
Deposit of Site Rules			
Number of Pitches 1 - 5	32.00	33.00	3.1%
Number of Pitches 6 - 15	32.00	33.00	3.1%
Number of Pitches 16 - 45	32.00	33.00	3.1%
Number of Pitches 46 and greater	32.00	33.00	3.1%
Scrap Metal			
Site Licence	285.00	302.00	6.0%
Mobile Collector	170.00	209.00	22.9%

* = includes VAT at 20%

	2018-19	2019-20	Increase
	from 1 April 2018	from 1 April 2019	%
	£	£	
Local Authority Pollution Protection Control			
Fees are set by Statute and are available on request from the Environmental Control service.			
Hackney Carriages and Private Hire Vehicles			
Hackney Vehicle Application Fee (including Licence Plate)	220.79	#	
Hackney Vehicle Renewal Fee (including Licence Plate)	220.79	#	
Hackney Licence Vehicle Change	15.55	#	
Hackney Licence Plates	9.25	#	
Private Hire Vehicle Application Fee (including Licence Plate)	173.69	#	
Private Hire Vehicle Renewal Fee (including Licence Plate)	173.69	#	
Private Hire Vehicle Change	15.55	#	
Private Hire Licence Plates	9.25	#	
Test Fee	57.00	#	
Hackney carriage temporary vehicle licence (3 months)	78.76	#	
Private hire temporary vehicle licence (3 months)	66.98	#	
Private hire vehicle signs (two signs)	16.10	#	
Hackney Carriage and Private Hire Drivers			
Hackney Drivers Application Fee (3 year licence)	380.04	#	
Hackney Drivers Renewal Fee	380.04	#	
Hackney Drivers Knowledge Test	52.45	#	
Private Hire Drivers Application Fee (3 year licence)	380.04	#	
Private Hire Drivers Renewal Fee	380.04	#	
Private Hire Drivers Knowledge Test	17.76	#	
Hackney Carriage Replacement Badge	13.66	#	
Private Hire Replacement Badge	13.66	#	
Convert from Private Hire Driver to Hackney Carriage Driver	18.60	#	
Private Hire Operators Licence	548.54	#	

subject of a report to Licensing Committee on 7 January 2019, and a further period of statutory consultation.

	2018-19 from 1 April 2018 £	2019-20 from 1 April 2019 £	Increase %
Statutory Permits			
Unlicensed Family Entertainment Centre			
- new application	300.00	300.00	0.0%
- fast track application	100.00	100.00	0.0%
- renewal	300.00	300.00	0.0%
- change of name	25.00	25.00	0.0%
- copy permit	15.00	15.00	0.0%
Club Gaming Permit			
- new application	200.00	200.00	0.0%
- fast track application	100.00	100.00	0.0%
- renewal	200.00	200.00	0.0%
- vary permit	100.00	100.00	0.0%
- annual fee	50.00	50.00	0.0%
- copy permit	15.00	15.00	0.0%
Club Machine Permit			
- new application	200.00	200.00	0.0%
- fast track application	100.00	100.00	0.0%
- renewal	200.00	200.00	0.0%
- vary permit	100.00	100.00	0.0%
- annual fee	50.00	50.00	0.0%
- copy permit	15.00	15.00	0.0%
Premises licensed to sell alcohol			
- notification (automatic entitlement)	50.00	50.00	0.0%
- new application	150.00	150.00	0.0%
- fast track application	100.00	100.00	0.0%
- change of name	25.00	25.00	0.0%
- vary permit	100.00	100.00	0.0%
- annual fee	50.00	50.00	0.0%
- copy permit	15.00	15.00	0.0%
- transfer permit	25.00	25.00	0.0%
Prize Gaming Permit			
- new application	300.00	300.00	0.0%
- fast track application	100.00	100.00	0.0%
- renewal	300.00	300.00	0.0%
- change of name	25.00	25.00	0.0%
- copy permit	15.00	15.00	0.0%
Lotteries			
- registration of society	40.00	40.00	0.0%
- renewal (annual fee)	20.00	20.00	0.0%

* = includes VAT at 20%

Approved by the Government

Fee to be applied by Guildford Borough Council

Environmental Protection Act 1990-Fees for authorisation of industrial process Note: these fees are prescribed nationally by regulation and are reviewed annually by DCLG.

Statutory Maximum									
Classes of Premises licence	Non-conversion application fee in respect of other premises	Annual fee	Maximum fee for application to vary licence	Fee for application to transfer a licence	Fee for application for reinstatement of a licence	Fee for application for provisional statement	Fee for Licence Application (provisional Statement Holders)	Fee for Copy Licence	Fee for Notification of Change
	£	£	£	£	£	£	£	£	£
Regional casino premises licence	15,000.00	15,000.00	7,500.00	6,500.00	6,500.00	15,000.00	8,000.00	25.00	50.00
Large casino premises licence	10,000.00	10,000.00	5,000.00	2,150.00	2,150.00	10,000.00	5,000.00	25.00	50.00
Small casino premises licence	8,000.00	5,000.00	4,000.00	1,800.00	1,800.00	8,000.00	3,000.00	25.00	50.00
Bingo premises licence	3,500.00	1,000.00	1,750.00	1,200.00	1,200.00	3,500.00	1,200.00	25.00	50.00
Adult gaming centre premises licence	2,000.00	1,000.00	1,000.00	1,200.00	1,200.00	2,000.00	1,200.00	25.00	50.00
Betting premises (track) licence	2,500.00	1,000.00	1,250.00	950.00	950.00	2,500.00	950.00	25.00	50.00
Family entertainment centre premises licence	2,000.00	750.00	1,000.00	950.00	950.00	2,000.00	950.00	25.00	50.00
Betting premises (other) licence	3,000.00	600.00	1,500.00	1,200.00	1,200.00	3,000.00	1,500.00	25.00	50.00

Guildford Borough Council Fee									
Classes of Premises licence	Non-conversion application fee in respect of other premises	Annual fee	Maximum fee for application to vary licence	Fee for application to transfer a licence	Fee for application for reinstatement of a licence	Fee for application for provisional statement	Fee for Licence Application (provisional Statement Holders)	Fee for Copy Licence	Fee for Notification of Change
	£	£	£	£	£	£	£	£	£
Regional casino premises licence	2,513.21	845.84	2,513.21	926.87	926.87	2,513.21	2,513.21	15.00	30.00
Large casino premises licence	2,513.21	845.84	2,513.21	926.87	926.87	2,513.21	2,513.21	15.00	30.00
Small casino premises licence	2,513.21	845.84	2,513.21	926.87	926.87	2,513.21	2,513.21	15.00	30.00
Bingo premises licence	2,449.78	724.23	1,449.78	864.29	864.29	2,449.78	958.94	15.00	30.00
Adult gaming centre premises licence	1,984.12	590.37	493.28	273.53	764.36	1,984.12	493.28	15.00	30.00
Betting premises (track) licence	1,984.12	590.37	984.12	273.53	764.36	1,984.12	493.28	15.00	30.00
Family entertainment centre premises licence	1,984.12	590.37	493.28	273.53	764.36	1,984.12	493.28	15.00	30.00
Betting premises (other) licence	1,984.12	590.37	493.28	273.53	764.36	1,984.12	764.36	15.00	30.00

	2018-19	2019-20	Increase
	From 1 April 2018	From 1 April 2019	
	£	£	%
To be approved by Council			
Off Street Car Park Charges			
Contract Car Parking			
Main car parks - Monday to Friday only - Per year	2,528.19 *	2,528.19 *	0.0%
Main car parks - Saturday only - Per year	505.76 *	505.76 *	0.0%
Main car parks - Monday to Saturday only - Per year	3,033.64 *	3,033.64 *	0.0%
Stoke Fields, Stoke Road, and Eagle Road car parks - Resident rate - Per year	607.47 *	607.47 *	0.0%
Season Ticket Parking			
Farnham Road car park - Monday to Friday only - Per year	1,964.70 *	1,964.70 *	0.0%
Farnham Road car park - Monday to Saturday only - Per year	2,357.62 *	2,357.62 *	0.0%
York Road car park - Monday to Friday only - Per year	1,964.70 *	2,062.94 *	5.0%
York Road car park - Monday to Saturday only - Per year	2,357.62 *	2,475.50 *	5.0%
Bedford Road car park - Monday to Friday only - Per year	2,210.65 *	2,210.65 *	0.0%
Guildford Park car park - Monday to Friday only - Per year	1,030.00 *	1,030.00 *	0.0%
Garages			
Gardner Road, Stoke Fields, Bedford Sheds - Residents only - Per year	735.31 *	764.72 *	4.0%
Gardner Road, Stoke Fields, Park Road - Non-residents - Per year	1,235.54 *	1,284.96 *	4.0%
Bedford Road Sheds - Non-resident - Per year	1,770.22 *	1,841.03 *	4.0%
Penalty Fee Notice			
Pay and display space	25.00	25.00	0.0%
Permit space	35.00	35.00	0.0%
On Street Car Park Charges			
Parking Meter Charges			
Town centre - charge per 30 minutes	0.80	1.00	25.0%
Other on-street parking bays	0.60	0.60	0.0%
Resident Permit			
First permit - per year	50.00	50.00	0.0%
Second permit - per year	80.00	80.00	0.0%
Vehicles under 1200cc or powered by an alternative fuel source are entitled to a 20% discount			

*= includes VAT at 20%

	2018-19 From 1 April 2018 £	2019-20 From 1 April 2019 £	Increase %
Visitor Permit			
Per permit	2.00	2.00	0.0%
Business Permit			
First permit - per year	40.00	40.00	0.0%
Second permit - per year	80.00	80.00	0.0%
Vehicles under 1200cc or powered by an alternative fuel source are entitled to a 20% discount			
Carers Permit			
Per permit - Per year	5.00	5.00	0.0%
Penalty Fee Notice			
Pay and display space	25.00	25.00	0.0%
Permit space	35.00	35.00	0.0%
Markets			
North Street - Market Stall per day per metre, stall frontage	14.94	15.00	0.4%
Refuse Collection Service			
Special Collection of Household Refuse	Price on application	Price on application	
For a single item	Price on application	Price on application	
For 2 to 5 items	Price on application	Price on application	
For the collection of large quantities with charges being assessed by a Council Inspector			
Domestic Waste per hour or part thereof (Minimum charge 1 hour)			
Commercial Waste per hour or part thereof (Minimum 2 hours)	Price on application	Price on application	
Duty of care certificate	20.67 *	22.50 *	8.9%
Dog Fouling			
Fixed Penalty Charge	50.00	n/a	
Replaced by public spaces protection orders (Anti Social Behaviour, Crime and Policing Act 2014)- fines of up to £100 on the spot or up to £1,000 if the matter goes to court			

*= includes VAT at 20%

	2018-19	2019-20	Increase
	From 1 April 2018	From 1 April 2019	
	£	£	%
Approved under Delegated Authority			
Cleansing			
Provision of bins to housing developments & redevelopments			
Initial supply and delivery of one refuse and one recycling standard 140ltr, 240ltr or 360ltr bins to new or refurbished properties	60.00	60.00	0.0%
Initial supply and delivery of 770ltr bins to new properties	272.60	280.78	3.0%
Initial supply and delivery of 1100ltr bins to new properties	271.36	279.50	3.0%
<i>Charges for 770ltr and 1100ltr bins are subject to change to reflect the cost to the Council of purchasing the bins from our supplier.</i>			
Recycling - Green Waste Bins			
Per Bin	35.00	38.00	8.6%
Replacement Bin	30.00	30.00	0.0%
1 Set of 4 - 60 litre sacks	35.00	38.00	8.6%
Refuse			
Replacement Bin	30.00	30.00	0.0%
Miscellaneous for Small Businesses			
Sharps collection - service agreement for 6 months delivery and removal of 25 x 7cl Sharps boxes on monthly collection.	Price on application	Price on application	
Abandoned Vehicles			
Recovery and Release of vehicle	105.00	105.00	0.0%
Daily Charge (Monday to Friday)	12.00	12.00	0.0%
Approved by Government			
Public			
MOT	54.80	54.80	0.0%
Re-test within 24 hours on minor items	Free of charge	Free of charge	
Re-test within 10 days	27.40	27.40	0.0%
Thereafter full cost			
Taxi			
Vehicle Inspection Fee	57.00	57.00	0.0%
MOT carried out as part of the Taxi Inspection (to be booked at the same time)	27.40	27.40	0.0%
For a full list of charges please contact the MOT bay			

*= includes VAT at 20%

	2018-19	2019-20	Increase
	From 1 April 2018	From 1 April 2019	
	£	£	%
To be approved by Council			
Parks and Open Spaces			
Tennis-Stoke Park and Sutherland Memorial Park			
Adult per court, per hour	6.70 *	6.70	0.0%
Junior (under 18) & concession price, per court, per hour	5.70 *	5.70	0.0%
Coaching	6.70 *	6.70	0.0%
Burpham Tennis Club	5.70 *	5.70	0.0%
Mini Golf - Stoke Park			
Adults	4.50 *	4.50	0.0%
Children	3.00 *	3.00	0.0%
Family Ticket (2 adults and 3 under 16's)	12.50 *	12.50	0.0%
Cricket: All sites			
Evening 17:00 hrs onwards - Adults (up to 4 hours)	99.00 *	99.00	0.0%
Full Day - Adults (22 yrs)	134.00 *	134.00	0.0%
Standard Pitch - Under 18's	43.00 *	43.00	0.0%
Small Pitch - Junior teams under 15's	32.50 *	32.50	0.0%
Football - All sites			
Grass football pitch 3 hours - U18's 11-a-side football	47.50 *	48.50	2.1%
Grass football pitch 3 hours - Adult 11-a-side football	86.00 *	88.00	2.3%
Grass football pitch 90 minutes - 9v9 football	32.00 *	33.00	3.1%
Grass football pitch 90 minutes - 7v7 football	31.00 *	32.00	3.2%
Grass football pitch 90 minutes - 5v5 football	29.00 *	30.00	3.4%
Rugby:			
Rugby pitch 2 hours - U18's rugby	47.50 *	48.50	2.1%
Rugby pitch 2 hours - Adult rugby	86.00 *	88.00	2.3%
Rugby training (no pitch use) 2 hours - Rugby training area	29.00 *	30.00	3.4%
Touch rugby 2 hours - U18's touch rugby	47.50 *	48.50	2.1%
Netball - Stoke Park (Adult)	34.00 *	35.00	2.9%
Netball - Stoke Park (School usage and U18)	16.00 *	17.00	6.3%
Softball/Rounders - (Adult)	42.00 *	43.00	2.4%
Softball/Rounders - (School and U18)	23.00 *	24.00	4.3%
Badminton - Stoke Park	2.00 *	2.00	0.0%

*= includes VAT at 20%

	2018-19 From 1 April 2018 £	2019-20 From 1 April 2019 £	Increase %
Grass Athletics Track - Stoke Park (Adult groups/Organisations) 2 hours	86.00 *	87.00	1.2%
Grass Athletics Track - Stoke Park (Schools and U18 groups) 2 hours	47.50 *	48.50	2.1%
Lacrosse:			
Stoke Park - Adults	86.00 *	87.00	1.2%
Stoke Park - School usage and youth (Under 18's)	47.50 *	48.50	2.1%
Table Tennis - All Per 30 minutes	2.00 *	1.00	-50.0%
Frisbee pitch 2 hours (All)	33.00 *	33.00	0.0%
Event all Sites			
Price on application (minimum charge £50 per day)	Price on application	Price on application	
Community events receive a 50% discount			
Charity and 100% fundraising events receive a 60% discount			
Circuses and Fun Fairs			
Per day on site including set up/dismantle (Shalford Common only)	Price on application	Price on application	
Per day on site (all other sites) if onsite longer than 6 days receive a 5% discount			
Set up/dismantle fee per day			
Filming all Sites: -			
Per Event - Per Day on Site (Negotiable) Minimum £50 - Maximum £1,000 per day	Price on application	Price on application	
Fitness Sessions			
	Price on application	Price on application	
Forest school use of site - per child per visit	2.00	2.00	0.0%
Car Parking Only All Sites:			
Per Day on Site (not in conjunction with event hire)	Price on application	Price on application	
Commemorative Benches (All sites)			
	Price on application	Price on application	
Shalford Park:			
Camping and Caravanning (Club Use) - per unit per night	9.00 *	9.50 *	5.6%
Chantries Camp Site: per person per day/night			
Minimum charge for groups of 3 persons or under	4.75 *	4.75 *	0.0%
	15.00	15.00 *	0.0%

*= includes VAT at 20%

	2018-19	2019-20	Increase
	From 1 April 2018	From 1 April 2019	
	£	£	%
Sutherland Memorial Park			
Astro Pitch 5-a-side			
All - per court per hour before 4pm (Weekdays and weekend)	10.50 *	10.50	0.0%
5-a-side Football per court per hour including floodlights - Adults	48.50 *	49.50	2.1%
5-a-side Football per court per hour including floodlights - Youth (Under 18's)	24.50 *	25.00	2.0%
Balloon Flights			
Seasonal annual agreement paid in advance for take off rights per site	615.00	625.00	1.6%
Greenark			
Commercial - Each hour or part	23.00	20.00	-13.0%
Community - Each hour or part	19.50	17.00	-12.8%
For regular users book 10 and receive 10% discount			
Approved under Delegated Authority			
Guildford Crematorium			
Cremation Fees			
For the cremation of a child whose age at death did not exceed 16 years (incl medical referee fees)	46.00	46.00	0.0%
For the cremation of a person whose age at the time of death exceeded 16 years (incl medical referee fees)	810.00	810.00	0.0%
Saturday cremation (09:00 am - 12 noon)	1,060.00	1,060.00	0.0%
Cancellation of diary booking with less than 48 hours notice and late delivery of papers	125.00	130.00	4.0%
Service of double or additional length; per 45 minutes additional fee of:	205.00	210.00	2.4%
Service which exceeds the allocated timeslot of 30 minutes	250.00	275.00	10.0%
Cremation of a child on a Saturday (9am - 12 noon)	140.00	140.00	0.0%
Cremation of Non Viable Foetus (NVF) (up to 24 weeks gestation)	21.00	0.00	-100.0%
Fee for exhuming ashes if not for re-internment within the grounds	105.00	110.00	4.8%

NOTE: The cremation fee includes:

The use of the organ and the provision of a plastic urn if required or interment in the grounds.

Use of Chapel - service time of 30 minutes, waiting room, etc. and all attendances after coffin is placed on catafalque by funeral director. Use of Wesley music system not including CD/DVD copies or visual tribute

Disposal of ashes in Garden of Remembrance

Certificate of cremation for burial of ashes elsewhere.

	2018-19	2019-20	Increase
	From 1 April 2018	From 1 April 2019	
	£	£	%
Wesley Music			
Audio recording of funeral service - 1st copy	45.00 *	48.00 *	6.7%
Audio recording of funeral service - additional copies	18.00 *	19.00 *	5.6%
DVD recording of funeral service - 1st copy	55.00 *	58.00 *	5.5%
DVD recording of funeral service - additional copies	22.00 *	24.00 *	9.1%
Wesley Tributes			
Wesley Visual Tribute (up to 30 images)	75.00	80.00	6.7%
Wesley Visual Tribute; per image after 30 images	1.65	1.75	6.1%
DVD copy of funeral service incorporating visual tribute	65.00	69.00	6.2%
DVD copy of funeral service incorporating visual tribute additional copy	22.00	24.00	New charge
Urns and Containers			
Plastic Travel Polytainer	23.00 *	23.00 *	0.0%
Wooden Casket	68.00 *	70.00 *	2.9%
Decorative Urns	115.00 *	118.00 *	2.6%
Decorative keepsake urns	36.00 *	37.00 *	2.8%
Scatter tubes	42.00 *	43.00 *	2.4%
Child Scatter tubes	15.00 *	15.00 *	0.0%
Deposit of Ashes			
For the scattering of ashes in the Garden of Remembrance when cremation has taken place elsewhere	98.00	105.00	7.1%
Split of ashes to include 2x cremation certificate and 2x polytainers for separate scattering elsewhere.	46.00	48.00	4.3%
Memorials and Inscriptions			
Entries in the Book of Remembrance			
2 line entry	98.00 *	100.00 *	2.0%
5 line entry	130.00 *	135.00 *	3.8%
5 line entry with motif	205.00 *	210.00 *	2.4%
8 line entry	160.00 *	165.00 *	3.1%
8 line entry with motif	235.00 *	242.00 *	3.0%
Motif	75.00 *	78.00 *	4.0%
Additional Lines	16.50 *	17.00 *	3.0%
Replicas of entries in Book of Remembrance Memorial Cards			
2 line entry	38.00 *	39.00 *	2.6%
5 line entry	59.00 *	61.00 *	3.4%
5 line entry with motif	135.00 *	140.00 *	3.7%
8 line entry	75.00 *	78.00 *	4.0%
8 line entry with motif	150.00 *	155.00 *	3.3%

*= includes VAT at 20%

	2018-19	2019-20	Increase
	From 1 April 2018	From 1 April 2019	
	£	£	%
Motif	75.00 *	78.00 *	4.0%
Additional Lines	16.50 *	17.00 *	3.0%
Miniature Books of Remembrance			
2 line entry	86.00 *	89.00 *	3.5%
5 line entry	120.00 *	125.00 *	4.2%
5 line entry with motif	195.00 *	200.00 *	2.6%
8 line entry	135.00 *	140.00 *	3.7%
8 line entry with motif	210.00 *	215.00 *	2.4%
Motif	75.00 *	78.00 *	4.0%
Additional Lines	16.50 *	17.00 *	3.0%
Adoption of Rose Trees (including nameplate)			
Standard Roses (5 years) with aluminium plaque	550.00 *	560.00 *	1.8%
Renewals after initial period:			
(a) 5 years	305.00 *	315.00 *	3.3%
(b) 1 year	100.00 *	102.00 *	2.0%
Trees (5 years) with aluminium plaque	775.00 *	Not currently available *	
Renewals after initial period:			
(a) 5 years	525.00 *	545.00 *	3.8%
(b) 1 year	150.00 *	155.00 *	3.3%
Plaques			
Aluminium Plaque with existing memorial	110.00 *	115.00 *	4.5%
Granite Plaque (6 x 4) with existing memorial	260.00 *	270.00 *	3.8%
Granite Plaque (7 x 5) with existing memorial	315.00 *	325.00 *	3.2%
Additional artwork on granite plaque	Price on application		
Additional artwork on an aluminium plaque	Price on application	Price on application	
Photo plaque on granite plaque	Price on application	Price on application	
Wall plaque with design for 5 years	Price on application	Price on application	
Double plaque for 5 years with design	Price on application	Price on application	

*= includes VAT at 20%

	2018-19	2019-20	Increase
	From 1 April 2018	From 1 April 2019	
	£	£	%
Seats			
Seats wooden 5 feet length (for a period of 10 years)	1,950.00 *	2,000.00 *	2.6%
Seats Granite Columbaria (for a period of 10 years)	1,600.00 *	1,650.00 *	3.1%
Replacement or additional seat plaque 6" x 2"	95.00 *	98.00 *	3.2%
Photo plaque on a granite seat plaque	Price on application	Price on application	
Non standard motif on a granite seat plaque	Price on application	Price on application	
Standard motif on a granite seat plaque	Price on application	Price on application	
Restraining Charge	16.00 *	16.50 *	3.1%
Memorial Vault - Sanctum including wooden casket			
(a) 10 year adoption	1,330.00 *	1,400.00 *	5.3%
(b) 20 year adoption	1,900.00 *	2,000.00 *	5.3%
(c) 30 year adoption	2,550.00 *	2,700.00 *	5.9%
(d) 40 year adoption	3,150.00 *	3,325.00 *	5.6%
(e) 50 year adoption	3,810.00 *	4,050.00 *	6.3%
Per Letter after first 80 letters	3.20 *	3.30 *	3.1%
Standard motif	210.00 *	220.00 *	4.8%
Non standard motif	Price on application	Price on application	
Photo plaque	128.00 *	135.00 *	5.5%
Replacement Vault Tablet - Sanctum 2	360.00 *	370.00 *	2.8%
Sanctum Replacement Vault Tablet (up to 80 letters) Sanctum 2000	360.00 *	370.00 *	2.8%
Memorial Vault - Renewal 5 years	335.00 *	345.00 *	3.0%
Memorial Vault - Renewal 10 years	665.00 *	685.00 *	3.0%
Memorial Vault - Renewal 20 years	1,325.00 *	1,370.00 *	3.4%
Vase Blocks - 10 years			
Standard motif on a vase block	610.00 *	625.00 *	2.5%
Non standard motif on a vase block	210.00 *	220.00 *	4.8%
Photo plaque on a vase block	Price on application	Price on application	
Renewal of Vase Block for 5 years	91.00 *	95.00 *	4.4%
Replacement of Vase in memorial vaults	280.00 *	290.00 *	3.6%
Replacement of Vase in vase blocks	16.00	16.50	3.1%
Replacement vase for vaseblock vault	16.00 *	16.50 *	3.1%

*= includes VAT at 20%

	2018-19	2019-20	Increase
	From 1 April 2018	From 1 April 2019	
	£	£	%
Sundials			
Sundial Tablets Older style- Lower Tablet (when available)	620.00 *	635.00 *	2.4%
Sundial Tablets Older style- Middle Tablet (when available)	585.00 *	600.00 *	2.6%
Sundial Tablets Older style- Top Tablet (when available)	535.00 *	550.00 *	2.8%
Renewal of a Sundial Tablets Older style- Lower Tablet - 5 years	290.00 *	297.00 *	2.4%
Renewal of a Sundial Tablets Older style- Middle Tablet - 5 years	290.00 *	297.00 *	2.4%
Renewal of a Sundial Tablets Older style- Top Tablet - 5 years	290.00 *	297.00 *	2.4%
Replacement sundial tablet	242.00 *	248.00 *	2.5%
New Sundial Tablet first row for a period of 10 years	535.00 *	550.00 *	2.8%
New Sundial Tablet second row for a period of 10 years	555.00 *	550.00 *	-0.9%
New Sundial Tablet third row for a period of 10 years	580.00 *	600.00 *	3.4%
New Sundial Tablet fourth row for a period of 10 years	595.00 *	610.00 *	2.5%
New Sundial Tablet fifth row for a period of 10 years	625.00 *	645.00 *	3.2%
Standard motif on a sundial tablet	210.00 *	218.00 *	3.8%
Photo plaque on a sundial tablet	Price on application	Price on application	
Photo plaque under Sundial Tablets for 10 years - Newer style	Price on application	Price on application	
Non standard motif on a sundial tablet	Price on application	Price on application	
Children's Memorial Garden			
Rockery Boulder for 5 years	215.00 *	215.00 *	0.0%
Memorial mushroom plaque for 5 years	265.00 *	265.00 *	0.0%
Private gardens	840.00 *	840.00 *	0.0%
Use of Chapel for Memorial Service (no cremation)	510.00	510.00	0.0%
Reproduction of cremation certificate	23.00	24.00	4.3%
Assistance with bearing of a coffin into the chapel	35.00	40.00	14.3%
Cemeteries			
Guildford, Stoke New and Old Cemeteries - Interments			
For the interment in a grave in respect of which an exclusive right of burial has not been granted:-			
Unpurchased grave for a child	80.00	80.00	0.0%
Unpurchased grave for an adult	510.00	510.00	0.0%
Resident			
For the interment in a grave which has already been purchased - the body of a person exceeding 16 years			
To a single depth (5ft)	850.00	870.00	2.4%
To a double depth (7ft)	920.00	950.00	3.3%
Interment of cremated remains in a grave	370.00	370.00	0.0%

*= includes VAT at 20%

	2018-19	2019-20	Increase
	From 1 April 2018	From 1 April 2019	
	£	£	%
Interment of cremated remains in cremated remains plots at Stoke Cemetery	370.00	370.00	0.0%
For the interment in a grave which has already been purchased - the body of a child not exceeding 16 years			
To a single depth (5ft)	380.00	380.00	0.0%
To a double depth (7ft)	415.00	415.00	0.0%
Interment of cremated remains in a grave	138.00	138.00	0.0%
Interment of cremated remains in cremated remains plots at Stoke Cemetery	138.00	138.00	0.0%
The fee for interment apply only between the hours of 10am and 5pm on a weekday. Should the interment take place outside the stipulated times than an additional fee is payable of.	450.00	465.00	3.3%
For every hour after 5pm	100.00	100.00	0.0%
Exclusive Rights of Burial in Earthen Graves:			
Traditional and Lawn Section			
In an earthen grave 7ft 6 ins x 3ft 6 ins	1,900.00	1,955.00	2.9%
In an earthen grave 6ft x 3ft - Children's section	895.00	895.00	0.0%
Extension of Exclusive Right of Burial for additional five years	315.00	325.00	3.2%
Garden of Remembrance (Cremated remains)	565.00	585.00	3.5%
The fees indicated for the various heads of this section include the Deed of Grant and all the expenses thereof for a period of 30 years.			
Memorials			
Permit to erect a memorial	195.00	225.00	15.4%
Additional inscription on an existing memorial	108.00	112.00	3.7%
Permit to erect a vase with inscription	108.00	112.00	3.7%
Permit to erect a vase without inscription	Free of charge	Free of charge	
Memorial Vault - Sanctum			
(a) 10 year adoption	1,330.00 *	1,400.00 *	5.3%
(b) 20 year adoption	1,900.00 *	2,000.00 *	5.3%
(c) 30 year adoption	2,550.00 *	2,700.00 *	5.9%
(d) 40 year adoption	3,150.00 *	3,325.00 *	5.6%
(e) 50 year adoption	3,810.00 *	4,050.00 *	6.3%
Per Letter after first 80 letters	3.20 *	3.30 *	3.1%
Standard motif	210.00 *	220.00 *	4.8%
Non standard motif	Price on application	Price on application	
Photo plaque	128.00 *	135.00 *	5.5%
Sanctum Replacement Vault Tablet (up to 80 letters) Sanctum 2000	360.00 *	370.00 *	2.8%
Memorial Vault - Renewal 5 years	335.00 *	345.00 *	3.0%
Memorial Vault - Renewal 10 years	665.00 *	685.00 *	3.0%
Memorial Vault - Renewal 20 years	1,325.00 *	1,370.00 *	3.4%

*= includes VAT at 20%

	2018-19 From 1 April 2018 £	2019-20 From 1 April 2019 £	Increase %
Miscellaneous Charges			
Exhumation of a coffin or ashes casket: Fees to be assessed by the Registrar:	Price on application	Price on application	
Certified Copy of title deed of burial	23.00	23.50	2.2%
Transfer of grant of right of burial	75.00	95.00	26.7%
Cemeteries - Non Residents of Guildford Borough Fees			
Guildford, Stoke New and Old Cemeteries - Interments			
For the interment in a grave in respect of which an exclusive right of burial has not been granted:-			
Unpurchased grave for a child	80.00	80.00	0.0%
Unpurchased grave for an adult	510.00	510.00	0.0%
For the interment in a grave in which a grave has already been purchased the body of a person exceeding 16 years			
To a single depth (5ft)	1,700.00	1,750.00	2.9%
To a double depth (7ft)	1,840.00	1,900.00	3.3%
Interment of cremated remains in a grave	740.00	775.00	4.7%
Interment of cremated remains in the Garden of Remembrance	740.00	775.00	4.7%
The fee for interment apply only between the hours of 10am and 5pm on a weekday. Should the interment take place outside the stipulated times than an additional fee is payable of.			
For every hour after 5pm	415.00	465.00	12.0%
	100.00	100.00	0.0%
Exclusive Rights of Burial in Earthen Graves:			
Traditional and Lawn Section			
In an earthen grave 7ft 6 ins x 3ft 6 ins	3,800.00	3,900.00	2.6%
In an earthen grave 6ft x 3ft - Children's section	1,790.00	1,850.00	3.4%
Extension of Exclusive Right of Burial for additional five years	630.00	670.00	6.3%
Garden of Remembrance (Cremated remains)	1,130.00	1,175.00	4.0%
The fees indicated for the various heads of this section include the Deed of Grant and all the expenses thereof for a period of 30 years.			
Miscellaneous Charges			
Exhumation of a coffin or ashes casket: Fees to be assessed by the Registrar:	Price on application	Price on application	
Certified Copy of title deed of burial	23.00	23.50	2.2%
Transfer of grant of right of burial	75.00	95.00	26.7%

*= includes VAT at 20%

	2018-19 From 1 April 2018 £	2019-20 From 1 April 2019 £	Increase %
Guildford Spectrum - To be approved by Council			
Standard Social Charges			
Concessionary Charges - the rates shown below relate to the following groups:-			
Senior Citizens			
Benefit Recipients			
Unemployed			
Students			
Disabled			
Main Pool			
Adult swim (16 years of age and over) - Peak	4.60 *	4.75 *	3.3%
Adult swim (16 years of age and over) - Off Peak	4.30 *	4.45 *	3.5%
Junior, concessions	3.30 *	3.40 *	3.0%
Showers			
Shower (senior citizen)	2.10 *	2.20 *	4.8%
Special Activities			
Badminton Court per hour - super saver	7.30 *	7.50 *	2.7%
Group Games per hour - super saver	35.50 *	36.50 *	2.8%
Squash/Racquetball, per half hour - super saver	5.20 *	5.40 *	3.8%
Squash/Racquetball, per hour - super saver	8.30 *	8.45 *	1.8%
Table Tennis	5.30 *	5.50 *	3.8%
Off Peak Charges - Concessions			
Competition Pool	3.30 *	3.40 *	3.0%
Leisure Pool	4.60 *	4.75 *	3.3%
Ice Rink	4.30 *	4.50 *	4.7%
Ten Pin (single game) - now includes shoe hire	5.20 *	5.40 *	3.8%
Health Suite: relaxation area	4.20 *	4.40 *	4.8%
Fitness Area	4.50 *	4.80 *	6.7%
Athletics	3.50 *	3.70 *	5.7%
Guildford Lido - To be approved by Council			
Standard			
Adult	6.40 *	6.70 *	4.7%

*= includes VAT at 20%

	2018-19	2019-20	Increase
	From 1 April 2018	From 1 April 2019	
	£	£	%
Junior	5.00 *	5.10 *	2.0%
Concessions	5.00 *	5.10 *	2.0%
Family	20.00 *	21.00 *	5.0%
Off Peak			
Adult	5.10 *	5.40 *	5.9%
Junior	3.90 *	4.00 *	2.6%
Concessions	3.90 *	4.00 *	2.6%
Family	15.50 *	16.50 *	6.5%
Season Tickets			
Adult	145.00 *	150.00 *	3.4%
Junior	104.00 *	110.00 *	5.8%
Student	104.00 *	110.00 *	5.8%
Senior citizen	85.00 *	90.00 *	5.9%
Concessionary Groups - All Times	3.90 *	4.00 *	2.6%
The concessionary rate applies to admission for groups from registered charities, schools and non profit organisations.			
These only apply if the booking was made in advance.			
Deck Chair Hire	1.60 *	1.80 *	12.5%
Crazy Golf	1.00 *	1.00 *	0.0%
Gym			
<i>Pay as You Train - Peak</i>			
Adult Fitness Session	6.50 *	6.50 *	0.0%
Student/Senior/Concessionary Fitness Session	4.50 *	4.50 *	0.0%
Enhanced Induction Course	29.50	29.50	0.0%
Fast Track/Concessionary Induction	17.50	17.50	0.0%
<i>Pay as You Train - Off Peak</i>			
Adult Fitness Session	5.30 *	5.30 *	0.0%
Student/Senior/Concessionary Fitness Session	3.30 *	3.30 *	0.0%
Enhanced Induction Course	29.50	29.50	0.0%
Fast Track/Concessionary Induction	17.50	17.50	0.0%

*= includes VAT at 20%

	2018-19	2019-20	Increase
	From 1 April 2018	From 1 April 2019	
	£	£	%
Membership			
Annual Membership - Concessions	308.00 *	308.00 *	0.0%
Monthly Membership - Concessions	27.70 *	27.70 *	0.0%
Ash Manor Sports Centre - To be approved by Council			
Main Sports Hall			
Badminton per hour - peak	9.60 *	9.70 *	1.0%
Badminton per hour - off-peak	7.60 *	7.70 *	1.3%
Group Games per hour - peak	43.50 *	44.00 *	1.1%
Group Games per hour - off-peak	36.50 *	37.00 *	1.4%
Fitness & Group Exercise Classes (min price)	5.30 *	5.40 *	1.9%
Badminton - Junior	3.50 *	3.50 *	0.0%
Gymnasium			
Group Games per hour - peak	27.50 *	28.00 *	1.8%
Group Games per hour - off-peak	20.00 *	20.50 *	2.5%
Table tennis - per hour - peak and off peak	5.50 *	6.00 *	9.1%
Equipment Hire - Adults only (£10.00 deposit)			
Badminton Racquet/Table Tennis bat	2.50 *	2.50 *	0.0%
Football	4.00 *	4.00 *	0.0%
Outside Court (Playground) - per hour			
With floodlights	20.00 *	20.50 *	2.5%
Without floodlights	12.00 *	12.50 *	4.2%
Artificial Pitch			
1 hour without lights	68.00 *	70.50 *	3.7%
1 hour with lights	90.00 *	92.50 *	2.8%
2 hours without lights	136.00 *	140.00 *	2.9%
2 hours with lights	180.00 *	184.00 *	2.2%
1/4 with lights, per hour	36.00 *	37.50 *	4.2%
1/4 without lights, per hour	28.00 *	29.00 *	3.6%
Health & Fitness			
Annual Membership - Junior	198.00 *	209.00 *	5.6%
Annual Membership - Concessions	245.00 *	248.00 *	1.2%
Monthly Membership - Junior	18.00 *	19.00 *	5.6%

*= includes VAT at 20%

	2018-19	2019-20	Increase
	From 1 April	From 1 April	
	2018	2019	
	£	£	%
Monthly Membership - Concessions	23.00 *	24.00 *	4.3%
Pay as you Train - Peak			
Adult Fitness Session	6.30 *	6.50 *	3.2%
Student/Senior/Concessionary Fitness Session	6.30 *	6.50 *	3.2%
Enhanced Induction Course	28.00	29.00	3.6%
Concessionary Induction	17.00	18.00	5.9%
Pay as you Train - Off Peak			
Off Peak Fitness Sessions - Adult	5.60 *	5.80 *	3.6%
Off Peak Fitness Sessions - Junior & Concessions	4.10 *	4.30 *	4.9%
Enhanced Induction Course	17.00	18.00	5.9%
Induction - Juniors & Concessions			
GP Referral			
Off Peak	3.50 *	4.00 *	14.3%

*= includes VAT at 20%

	2018-19 From 1 April 2018 £	2019-20 From 1 April 2019 £	Increase %
To be approved by Council			
Education Sessions, 39.5 Castle Street			
Cost per child ¹			
Victorian schoolroom	6.80	6.80	0.0%
Victorian playroom	6.50	6.50	0.0%
¹ A minimum charge equivalent to 25 child places is payable for all bookings			
Adult education, History of Guildford class			
Charge for two term programme	110.00	112.00	1.8%
Exhibition Space Hire, Heritage Buildings			
Guildford House			
Brew House - one week hire	165.00	170.00	3.0%
Main House - three week hire	370.00	370.00	0.0%
Main House - First Floor: Pine Room, Study, Landing, Powell Room - three week hire	835.00	835.00	0.0%
Main House exhibitions are open to the public for a minimum of three weeks, with the first and last day of the exhibition normally being on a Saturday.			
Private View of Exhibitions			
Main House, Daytime 12.00pm - 2.00pm	200.00	200.00	0.0%
Main House, Evening 7.00pm - 9.00pm	320.00	350.00	9.4%
Brew House, Saturdays 12.00pm - 2.00pm	80.00	80.00	0.0%
Private views are normally held on the Friday prior to the Saturday opening, although this is negotiable. These prices include a service charge for the use of the Gallery which includes the cost of staffing for Guildford House and staff to serve drinks.			
Venue Hire, Heritage Buildings			
The Brew House, Guildford House			
These rates include use of VCR, OHP, slide projector, etc.			
Weekdays and Saturdays			
Half Day, 9.00am -12.00pm or 1.00pm - 4.00pm	110.00	110.00	0.0%
Full Day, 9.00am - 4.00pm	210.00	210.00	0.0%

*= includes VAT at 20%

	2018-19	2019-20	Increase
	From 1 April 2018	From 1 April 2019	
	£	£	%
Guildford Castle			
<u>Day Hire</u>			
(a) Weekdays			
Half day, 9.00am - 1.00pm or 1.00pm - 5.00pm	220.00	220.00	0.0%
Full day, 9.00am - 5.00pm	395.00	395.00	0.0%
Evenings, 5.00pm - 9.30pm	420.00	420.00	0.0%
Available October - March			
(b) Weekends			
Saturday or Sunday, 9am - 1pm or 1pm - 5pm	240.00	240.00	0.0%
Saturday or Sunday, 9am - 5pm	440.00	440.00	0.0%
Evenings, 5.00pm - 9.30pm	450.00	450.00	0.0%
Available November - March			
Guildford Museum			
<u>Daily rates (Museum Classroom)</u>			
Half Day 9.00am -12.00pm or 1.00pm - 4.00pm	55.00	55.00	0.0%
Full day 9.00am - 4.00pm	100.00	100.00	0.0%
Guildhall			
<u>Guildhall whole building</u>			
(a) Weekdays			
Morning, 9.00am - 1.00pm	320.00	330.00	3.1%
Afternoon, 1.00pm - 5.00pm	320.00	330.00	3.1%
Whole Day, 9.00am - 5.00pm	530.00	550.00	3.8%
Evening, 5.00pm - 9.30 pm	430.00	450.00	4.7%
(b) Weekends			
Saturday 9.00am - 5.00pm	580.00	590.00	1.7%
Saturday 5.00pm - 12.00am	580.00	590.00	1.7%
Sunday 9.00am - 5.00pm	590.00	590.00	0.0%
Sunday 5.00pm - 12.00am	590.00	590.00	0.0%
<u>Guildhall Court Room</u>			
Weekdays			
Morning, 9.00am - 1.00pm	230.00	240.00	4.3%
Afternoon, 1.00pm - 5.00pm	230.00	240.00	4.3%
Whole Day, 9.00am - 5.00pm	430.00	450.00	4.7%
Evening, 5.00pm - 9.30pm	330.00	350.00	6.1%

*= includes VAT at 20%

	2018-19	2019-20	Increase
	From 1 April 2018	From 1 April 2019	%
	£	£	
Guildhall Council Chamber			
Weekdays			
Morning, 9.00am - 1.00pm	230.00	240.00	4.3%
Afternoon, 1.00pm - 5.00pm	230.00	240.00	4.3%
Whole Day, 9.00am - 5.00pm	430.00	450.00	4.7%
Evening, 5.00pm - 9.30 pm	330.00	350.00	6.1%
All rooms excess charge for evening hire after 9.30 pm (per hour)	70.00	75.00	7.1%
Admission Charges, Guildhall (new)			
Adult admission	2.00 *	2.00 *	0.0%
Child admission	1.00 *	1.00 *	0.0%
Admission Charges, Guildford Castle			
Adult admission	3.20 *	3.50 *	9.4%
Child admission	1.60 *	2.00 *	25.0%
Joint admission ticket Guildhall and Guildford Castle			
Adult admission	4.50 *	N/A *	
Child admission	2.00 *	N/A *	
Family ticket Guildford castle			
Family ticket to cover 2 adults and 2 children	14.00 *	10.00 *	-28.6%
Image licensing and reproductions			
Reproduction fees for the use of images from Guildford Borough Council's heritage collections. These fees are for the use of the image, not for the costs of producing it. The fees are for the reproduction of one image.			
Academic journals and research publications that are not for profit	10.00	10.00	0.0%
Commercial publications with print runs up to 1,000 copies, one country / language	30.00	30.00	0.0%
Commercial publications with print runs up to 10,000 copies, one country / language	50.00	50.00	0.0%
Commercial publications with print runs over 10,000 copies, one country / language	70.00	70.00	0.0%
Books and magazine covers	100.00	100.00	0.0%
Television, one production, one country and one language	100.00	100.00	0.0%
Digital use for academic use that is not for profit	10.00	10.00	0.0%
Digital use commercial	50.00	10.00	-80.0%

All requests are subject to a £10 administration fee. 20% discount will be applied where more than five images are used.

Off-street car parking meter charges from 1st April 2019

Multi Storey = M

Surface level = S

Pay on Foot = P

CAR PARK TYPE	CAR PARKS	SPACES	DAYTIME- MONDAY TO SATURDAY				EVENINGS		SUNDAY
			1st hour	2nd hour	3rd hour	Each subsequent hour	Per Visit	Per Visit	Per Visit
			Mon-Sat incl Bank Holidays 8am-6pm				Mon-Sat 6pm-10pm	Sun 5pm-10pm	Sun 11am-5pm Per Visit
M	Bedford Road	1033	£1.30	£1.30	£1.30	£1.30	£1.00	£1.00	Up to 3 hrs £1.50; 3 to 6 hrs £2.50
S	Millbrook	244	£1.30	£1.30	£1.30	£1.30	£1.00	£1.00	Up to 3 hrs £1.50; 3 to 6 hrs £2.50
S	G Live	220	£1.30	£1.30	£1.30	£1.30	£1.00	£1.00	Up to 3 hrs £1.50; 3 to 6 hrs £2.50
S	Mary Road	107	£1.30	£1.30	£1.30	£1.30	£1.00	£1.00	Up to 3 hrs £1.50; 3 to 6 hrs £2.50
S	Bright Hill	121	£1.30	£1.30	£1.30	£1.30	£1.00	£1.00	Up to 3 hrs £1.50; 3 to 6 hrs £2.50
S	Bedford Road Surface	68	£1.30	£1.30	£1.30	£1.30	£1.00	£1.00	Up to 3 hrs £1.50; 3 to 6 hrs £2.50
			Mon-Sat incl Bank Holidays 8am-6pm				Mon-Sat 6pm-10pm	Sun 5pm-10pm	Sun 11am-5pm Per Visit
M / P	Castle Car Park	350	£1.30	£1.30	£1.30	£2.00	£1.00	£1.00	Up to 3 hrs £1.50; 3 to 6 hrs £2.50
M	Leapale Road	384	£1.30	£1.30	£1.30	£2.00	£1.00	£1.00	Up to 3 hrs £1.50; 3 to 6 hrs £2.50
S	Commercial Rd 2	52	£1.30	£1.30	£1.30	£2.00	£1.00	£1.00	Up to 3 hrs £1.50; 3 to 6 hrs £2.50
S	Old Police Station	62	£1.30	£1.30	£1.30	£2.00	£1.00	£1.00	Up to 3 hrs £1.50; 3 to 6 hrs £2.50
S	Upper High Street	49	£1.30	£1.30	£1.30	£2.00	£1.00	£1.00	Up to 3 hrs £1.50; 3 to 6 hrs £2.50
P	Tunsgate	62	£1.30	£1.30	£1.30	£2.00	£1.00	£1.00	Up to 3 hrs £1.50; 3 to 6 hrs £2.50
			Mon-Sat incl Bank Holidays 7am-7pm				Mon-Sat 7pm-7am & Sun 12.01-11am & Sun 5pm-Mon 7am (per hour)		Sun 11am-5pm Per Visit
M / P	Farnham Road	917	£1.00	£1.00	£1.00	£1.00	10p	10p	£1.50 per visit
			Mon-Sat incl Bank Holidays 8am -6pm				Mon-Sat 6pm-10pm (Per Visit)	Sun 5pm-10pm (Per visit)	Sun 11am-5pm Per Visit
M / P	York Road	605	£1.30	£1.30	£1.30	£1.30	£1.00	£1.00	Up to 3 hrs £1.50; 3 to 6 hrs £2.50
			Saturday Parking and Bank Holidays 8am -6pm				Mon-Sat 6pm-10pm	Sun 5pm-10pm	Sun 11am-5pm Per Visit
S	Lawn Road	87	£1.30	£1.30	£1.30	£1.30	Closed	Closed	Up to 3 hrs £1.50; 3 to 6 hrs £2.50
S	Millmead House (Front)	27	£1.30	£1.30	£1.30	£1.30	Closed	Closed	Up to 3 hrs £1.50; 3 to 6 hrs £2.50
S	Robin Hood	23	£1.30	£1.30	£1.30	£1.30	Closed	Closed	Up to 3 hrs £1.50; 3 to 6 hrs £2.50
S	St Josephs	71	£1.30	£1.30	£1.30	£1.30	Closed	Closed	Up to 3 hrs £1.50; 3 to 6 hrs £2.50
S	Portsmouth Road	98	£1.30	£1.30	£1.30	£1.30	£1.00	£1.00	Up to 3 hrs £1.50; 3 to 6 hrs £2.50
			Mon-Fri incl Bank Holidays 8am- 6pm			Saturday 8am -6pm	Mon-Sat 6pm-10pm	Sun 5pm-10pm	Sun 11am-5pm Per Visit
S	Guildford Park	400	£5.00 per visit			£1 per visit	Free	Free	Free
S	Shalford Park	66	£3.20 per visit			Closed	Free	Closed	Closed
S	Walnut Tree Close	17	£3.20 per visit			Free	Free	Free	Free
S	Ash Vale Station	29	£1.00 per visit 7am-4pm			Free	Free	Free	Free
			Mon-Thurs 8am-6pm			Fri-Sat	Mon-Thurs 6pm - 10pm & Sat 8pm-10pm	Sun 5pm-10pm	Sun 11am-5pm
S	North Street	49	£1.00 per 30 mins / max stay 30 mins. No parking after 10pm Thursdays			Closed	£1.00 Per visit	£1.00 Per visit	£1.00 per 30 mins

All of the above charges include VAT at 20%

	2018-19	2019-20	Increase
	From 1 April	From 1 April	
	2018	2019	
	£	£	%
To be approved by Council			
Local Taxation			
Court Costs - Council Tax*	103.00	100.50	-2.4%
Court Costs - Business Rates*	123.00	120.50	-2.0%
*these amounts includes £20.00 payable for Liability Order			
Letting of Council Accommodation for Meetings (Charges for other uses subject to negotiation)			
<u>Council Chamber</u>			
Morning	237.00	245.00	3.4%
Afternoon	237.00	245.00	3.4%
Evening to 9.00 pm	304.00	315.00	3.6%
<u>Room 1 (Chantryes)- previously Committee Room 1</u>			
Morning	165.00	170.00	3.0%
Afternoon	165.00	170.00	3.0%
Evening to 9.00 pm	239.00	245.00	2.5%
<u>Room 2 (Newlands)- previously Committee Room 2</u>			
Morning	165.00	170.00	3.0%
Afternoon	165.00	170.00	3.0%
Evening to 9.00 pm	239.00	250.00	4.6%
<u>Room 3 (Sheepleas)</u>			
Morning	118.50	122.00	3.0%
Afternoon	118.50	122.00	3.0%
Evening to 9.00 pm	170.00	175.00	2.9%
<u>Room 4 (Chinthurst)</u>			
Morning	82.50	85.00	3.0%
Afternoon	82.50	85.00	3.0%
Evening to 9.00 pm	121.50	125.00	2.9%
<u>Room 5 (Whitmoor)</u>			
Morning	82.50	85.00	3.0%
Afternoon	82.50	85.00	3.0%
Evening to 9.00 pm	121.50	125.00	2.9%
<u>Room 6 (Hurtmore)</u>			
Morning	165.00	170.00	3.0%
Afternoon	165.00	170.00	3.0%
Evening to 9.00 pm	239.00	247.00	3.3%

	2018-19	2019-20	Increase
	From 1 April 2018	From 1 April 2019	
<u>Room 7 (Loseley)</u>			
Morning	51.50	53.00	2.9%
Afternoon	51.50	53.00	2.9%
Evening to 9.00 pm	72.00	74.00	2.8%
<u>Room 8 (Hatchlands)</u>			
Morning	99.00	102.00	3.0%
Afternoon	99.00	102.00	3.0%
Evening to 9.00 pm	144.00	149.00	3.5%

House Purchase Fees

Consent - Application in Advance
Consent - Retrospective Application

Approved under Delegated Authority

Other meeting rooms

May be made available for smaller groups, please direct enquiries to Office Services for details of applicable rates.

Millmead Staff Restaurant

Catering requirements to be arranged with Office Services. Menus/Tariffs available on request.

House Name

House Name Change

To be confirmed

	2018-19 from 1 April 2018 £	2019-20 from 1 April 2019 £	Increase %
To be approved by Council			
House Purchase Fees			
Right to Buy Engrossment Fee	82.00	85.00	3.7%
Leasehold Enquires	124.00	128.00	3.2%
(b) Equity Share Lease Surrender	106.00	110.00	3.8%
Road Closure Application Fee <i>This is the minimum standard charge which includes the cost of basic laminated signage only. The actual amount payable is subject to any additional signage costs incurred.</i>	140.00	145.00	3.6%
Council Minutes Booklet and Committee Agendas - Annual Subscription			
- All available on line free of charge - Hard copies available but will charged at cost to GBC			
Business organisations (per committee)			
Amenity organisations and private individuals			
Parish Councils (first copy free)			
Individual Agendas			
Constitution			
Annual Report and Statement of Accounts - supply to Borough Residents	Free of Charge	Free of Charge	
Annual Report and Statement of Accounts - supply to organisations and individuals outside the Borough		Individually determined	
Section 106 Agreements			
Suitable Access to Natural Green Space (SANGS) Section 106 agreement or Unilateral Undertaking	710.00	730.00	2.8%
Section 106 agreement or Unilateral Undertaking (development up to 25 dwellings)	1,090.00	1,110.00	1.8%
Section 106 agreement or Unilateral Undertaking (development exceeding 25 up to 50 dwellings)	2,190.00	2,210.00	0.9%
Section 106 agreement or Unilateral Undertaking (development exceeding 51 up to 100 dwellings)	Minimum of £2,190 **	Minimum of £2,210 **	0.9%
Section 106 agreement or Unilateral Undertaking (development exceeding 101 up to 199 dwellings)	Minimum of £2,190 **	Minimum of £2,210 **	0.9%
Section 106 agreement (Major applications, small scale, large scale)	Minimum of £2,190 **	Minimum of £2,210 **	0.9%
**Complex agreements, major applications, small scale, large scale can exceed £2,210, the Council's reasonable legal costs are payable.			
Property Transactions – Legal Charges			
Grant of new lease up to 100 sq. m	Minimum £520**	Minimum £540**	3.8%
Grant of new lease 101 to 300 sq. m	Minimum £720**	Minimum £740**	2.8%

*= includes VAT at 20%

	2018-19	2019-20	Increase
	from 1 April 2018	from 1 April 2019	
	£	£	%
Grant of new lease 301 – 700 sq. m	Minimum £820**	Minimum £850**	3.7%
Grant of new lease over 700 sq. m	Minimum £1,240**	Minimum £1,280**	3.2%
Renewal of lease up to 100 sq. m	Minimum £410**	Minimum £420**	2.4%
Renewal of lease 101 to 300 sq. m	Minimum £520**	Minimum £540**	3.8%
Renewal of lease 301 – 700 sq. m	Minimum £620**	Minimum £640**	3.2%
Renewal of lease over 700 sq. m	Minimum £820**	Minimum £850**	3.7%
Deed of Variation	Minimum £540**	Minimum £560**	3.7%
Rent Deposit Deed	Minimum £200**	Minimum £210**	5.0%
Licence to Assign/Alter	Minimum £520**	Minimum £540**	3.8%
Licence to Underlet	Minimum £620**	Minimum £640**	3.2%
Grant of new Licence for grazing/garden/access	Minimum £460**	Minimum £480**	4.3%
Renewal of Licence for grazing/garden/access	Minimum £260**	Minimum £270**	3.8%
Grant of new Licence for scaffolding/development compound	Minimum £460**	Minimum £480**	4.3%
Renewal of Licence for scaffolding/development compound	Minimum £360**	Minimum £370**	2.8%
Grant of Easement/wayleave	Minimum £520**	Minimum £540**	3.8%
Sale of freehold	Minimum £720**	Minimum £740**	2.8%

** These are the minimum standard charges. Protracted or complex cases can exceed these figures in which case the Council's reasonable legal costs are payable

Approved by the Government

Electoral Register Sales

Fees are set by Statute and are available on request.

	2018-19 from 1 April 2018 £	2019-20 From 1 April 2019 £	Increase %
To be approved by Council			
Statutory Planning Fees can be found by referring to current government legislation. The Planning Portal is the UK online planning and building regulations resource- http://www.planningportal.gov.uk/planning/planningpolicyandlegislation/currentlegislation/statutoryinstruments			
Decision Notices			
Planning Decisions (TP3s) - post 2005 on website	19.50 *	20.00 *	2.6%
Planning Appeal Decisions - post 2005 on website	19.50 *	20.00 *	2.6%
Planning Legal agreements (Section 106 etc.) - if available on website (New)	19.50 *	20.00 *	2.6%
Tree Preservation Orders (if available on website)	19.50 *	20.00 *	2.6%
BC Completion Certificate pre 2001	19.50 *	20.00 *	2.6%
BC Completion Letter pre 1991	19.50 *	20.00 *	2.6%
Self-build and Custom Housebuilding Register			
Initial entry on the register	26.00 *	26.00 *	0.0%
Initial entry fee for additional members of an Association	Not applicable	10.50 *	
Initial entry onto Part 2 of the register	Not applicable	10.50 *	
Annual fee for remaining on Part 1 and Part 2 the register	10.50 *	10.50 *	0.0%
All charges are per document			
If the above information is not available on our website the photocopying charges listed below will apply:-			
Photocopy Charges			
Plan Copying(A2-A0)	13.00	13.50	3.8%
Photocopying Charges (black and white A4)	0.34 *	0.35 *	2.9%
Photocopying Charges (black and white A3)	0.34 *	0.35 *	2.9%
Photocopying Charges (colour A4)	0.58 *	0.60 *	3.4%
Photocopying Charges (colour A3)	0.58 *	0.60 *	3.4%
Supply of information to professional organisations			
General enquiries (one off charge)	70.00 *	72.00 *	2.9%

Tables A,B, C, (domestic) D and E (commercial) for Building Control fees are available on the web site or from the Building Control office

	2018-19 from 1 April 2018 £	2019-20 From 1 April 2019 £	Increase %
Pre Application Advice			
Householder and new dwellings			
Category: BRONZE			
Householder	54.00 *	56.00 *	3.7%
1-4 dwellings	160.00 *	165.00 *	3.1%
5-9 dwellings	270.00 *	280.00 *	3.7%
10-49 dwellings	540.00 *	560.00 *	3.7%
50+ dwellings	810.00 *	840.00 *	3.7%
Category: SILVER			
Householder	110.00 *	115.00 *	4.5%
1-4 dwellings	325.00 *	335.00 *	3.1%
5-9 dwellings	385.00 *	400.00 *	3.9%
10-49 dwellings	810.00 *	840.00 *	3.7%
50+ dwellings	1,625.00 *	1,700.00 *	4.6%
Category: GOLD			
Householder	Not applicable	Not applicable	
1-4 dwellings	Not applicable	Not applicable	
5-9 dwellings	810.00 *	840.00 *	3.7%
10-49 dwellings	1,085.00 *	1,125.00 *	3.7%
50+ dwellings	2,700.00 *	2,800.00 *	3.7%
Category: PLATINUM			
Householder	Not applicable	Not applicable	
1-4 dwellings	Not applicable	Not applicable	
5-9 dwellings	Not applicable	Not applicable	
10-49 dwellings	Price on application *	Price on application *	
50+ dwellings	Price on application *	Price on application *	
Extras			
Additional plans			
Householder	54.00 *	56.00 *	3.7%
1-4 dwellings	81.00 *	84.00 *	3.7%
5-9 dwellings	162.00 *	168.00 *	3.7%
10-49 dwellings	545.00 *	565.00 *	3.7%
50+ dwellings	815.00 *	845.00 *	3.7%

*= includes VAT at 20%

	2018-19 from 1 April 2018 £	2019-20 From 1 April 2019 £	Increase %
Additional meetings			
Householder			
1-4 dwellings			
5-9 dwellings	325.00 *	335.00 *	3.1%
10-49 dwellings	650.00 *	670.00 *	3.1%
50+ dwellings	865.00 *	900.00 *	4.0%
Commercial and other development			
Category: BRONZE			
Commercial up to 250 sq metres	162.00 *	168.00 *	3.7%
Commercial up to 500 sq metres	270.00 *	280.00 *	3.7%
Commercial up to 1000 sq metres	435.00 *	450.00 *	3.4%
Commercial up to 2500 sq metres	545.00 *	565.00 *	3.7%
Commercial over 2500 sq metres	815.00 *	845.00 *	3.7%
Other (listed building, change of use, advertisements, agricultural and telecommunications)	220.00 *	230.00 *	4.5%
Category: SILVER			
Commercial up to 250 sq metres	270.00 *	280.00 *	3.7%
Commercial up to 500 sq metres	385.00 *	400.00 *	3.9%
Commercial up to 1000 sq metres	710.00 *	735.00 *	3.5%
Commercial up to 2500 sq metres	815.00 *	845.00 *	3.7%
Over 2500 sq metres	1,100.00 *	1,150.00 *	4.5%
Other (listed building, change of use, advertisements, agricultural and telecommunications)	385.00 *	400.00 *	3.9%
Category: GOLD			
Commercial up to 250 sq metres			
Commercial up to 500 sq metres	815.00 *	845.00 *	3.7%
Commercial up to 1000 sq metres	930.00 *	965.00 *	3.8%
Commercial up to 2500 sq metres	1,635.00 *	1,700.00 *	4.0%
Over 2500 sq metres	2,175.00 *	2,250.00 *	3.4%
Other (listed building, change of use, advertisements, agricultural and telecommunications)			
Category: PLATINUM			
Commercial up to 250 sq metres	Not applicable	Not applicable	
Commercial up to 500 sq metres	Not applicable	Not applicable	
Commercial up to 1000 sq metres	Not applicable	Not applicable	
Commercial up to 2500 sq metres	Not applicable	Not applicable	
Over 2500 sq metres	Price on application *	Price on application *	
Other (listed building, change of use, advertisements, agricultural and telecommunications)	Not applicable	Not applicable	

*= includes VAT at 20%

	2018-19 from 1 April 2018 £	2019-20 From 1 April 2019 £	Increase %
Extras			
Additional plans			
Commercial up to 250 sq metres	81.00 *	84.00 *	3.7%
Commercial up to 500 sq metres	162.00 *	168.00 *	3.7%
Commercial up to 1000 sq metres	325.00 *	335.00 *	3.1%
Commercial up to 2500 sq metres	545.00 *	565.00 *	3.7%
Commercial over 2500 sq metres	815.00 *	845.00 *	3.7%
Other (listed building, change of use, advertisements, agricultural and telecommunications)	162.00 *	168.00 *	3.7%
Meeting			
Commercial up to 250 sq metres			
Commercial up to 500 sq metres	325.00 *	335.00 *	3.1%
Commercial up to 1000 sq metres	435.00 *	450.00 *	3.4%
Commercial up to 2500 sq metres	650.00 *	675.00 *	3.8%
Commercial over 2500 sq metres	865.00 *	900.00 *	4.0%
Other (listed building, change of use, advertisements, agricultural and telecommunications)	325.00 *	335.00 *	3.1%
Duty Officer service	54.00 *	56.00 *	3.7%
No charge will be made for:			
- advice given during the process of a planning application			
- advice given to non- profit making organisations/ charities/ hospitals/ *statutory bodies (up to the point where professional agents are appointed)			
- advice on proposals relating to disabled living			
Parish councils will receive 50% off the fee			
* a statutory body is based on the definition set out in the General Development Order			
Planning performance agreements			
For major applications only (residential or commercial)			
Deposit	n/a	500.00 *	
Subsequent costs	n/a	Price on application *	
Charges for tree advice- for a site visit and written response			
Pre- application advice on works to trees (TPO and conservation area)			
First hour	82.00 *	85.00 *	3.7%
Per subsequent hours	54.00 *	56.00 *	3.7%
General tree advice			
First hour	82.00 *	85.00 *	3.7%
Per subsequent hours	54.00 *	56.00 *	3.7%
Tree survey on proposed development site			
Per hour	82.00 *	85.00 *	3.7%
High Hedges	565.00	585.00	3.5%

*= includes VAT at 20%

	2018-19	2019-20	Increase
	from 1 April 2018	From 1 April 2019	
	£	£	%

Conservation Area Character Appraisals and Landscape Character Assessments are available to download for free on our website- price on application for printed copies

Local Plan Documents

Examination Documents

Submission Local Plan: strategy and sites - Main Modifications (2018)	Not applicable	£43.50	0.0%
Schedule of Main Modifications to the Plan (2018)	Not applicable	£15.00	0.0%
Schedule of Minor Modifications to the Plan (2018)	Not applicable	£15.00	0.0%

Submission Documents

Submission Local Plan: strategy and sites (2017)	42.00	43.50	3.6%
Guildford borough Proposed Submission Local Plan: strategy and sites (2016)	42.00	43.50	3.6%
Schedule of proposed minor modifications to Submission Local Plan (2017)	15.00	15.00	0.0%
Track changed version of Submission Local Plan (2017)	42.00	43.50	3.6%
Sustainability Appraisal (SA) and Non-technical Summary (2017)	26.00	26.50	1.9%
Habitat Regulations Assessment (HRA) (2017)	15.00	16.50	10.0%
Equalities Impact Assessment (EIA) Screening (2014)	2.50	3.00	20.0%
Local Development Scheme (LDS) (2017)	2.50	3.00	20.0%
Consultation Statement (2017)	130.00	135.00	3.8%
Community Involvement in Planning (2013)	8.50	9.00	5.9%
Monitoring Report 2016/17 (2017)	8.50	9.00	5.9%

Housing

West Surrey Strategic Housing Market Assessment (SHMA) (2015)	32.00	33.00	3.1%
West Surrey SHMA - Guildford Summary Report (2015)	8.50	9.00	5.9%
West Surrey SHMA: Guildford Addendum Report 2017 (2017)	15.00	15.50	3.3%
Review of Housing Needs Evidence across West Surrey HMA (2017)	8.50	9.00	5.9%
Traveller Accommodation Assessment (TAA) (2017)	16.00	16.50	3.1%
Land Availability Assessment (LAA) (2017)	72.00	74.00	2.8%
Land Availability Assessment (LAA) (2016)	72.00	74.00	2.8%

Employment

Employment Land Needs Assessment (ELNA) (2017)	16.00	16.50	3.1%
West Surrey Functional Economic Market Area (FEMA) (2016)	2.50	3.00	20.0%
Retail and Leisure Update Study (2014)	30.00	31.00	3.3%
Guildford Retail and Leisure Study Addendum (2017)	8.50	9.00	5.9%

Protecting and Design

Historic Environment Information (2016)	44.50	45.00	1.1%
Environmental Sustainability and Climate Change Study (2013)	11.50	12.00	4.3%
Assessment of the Viability of Carbon Emission Targets for New Builds (2017)	25.00	26.00	4.0%
Guildford Renewable Energy Mapping Study (2015)	14.00	15.00	7.1%

	2018-19	2019-20	Increase
	from 1 April 2018	From 1 April 2019	
	£	£	%
Green Belt and Countryside Study , Volumes I – VI	335.00	345.00	3.0%
Green Belt and Countryside Study - volume I	28.00	29.00	3.6%
Green Belt and Countryside Study - volume II	65.00	67.00	3.1%
Green Belt and Countryside Study - volume II appendix III	124.00	127.50	2.8%
Green Belt and Countryside Study - volume III	56.00	57.50	2.7%
Green Belt and Countryside Study - volume III appendix VI	49.00	50.50	3.1%
Green Belt and Countryside Study - volume IV	44.00	45.50	3.4%
Green Belt and Countryside Study - volume V	125.00	129.00	3.2%
Green Belt and Countryside Study - volume VI	4.50	5.00	11.1%
Landscape Character Assessment (4 volumes) (2007):			
- Volume 1 - Rural Assessment	25.00	26.00	4.0%
- Volume 2 - Rural-Urban Fringe Assessment	20.00	21.00	5.0%
- Volume 3 - Townscape Assessment	20.00	21.00	5.0%
- Volume 4 - Countryside Character Areas	5.00	5.00	0.0%
Surrey Hills AONB Areas of Search Natural Beauty Evaluation Report (2013)	10.00	10.50	5.0%
Thames Basin Heaths Special Protection Area Avoidance Strategy Supplementary Planning Document (2017)	10.00	10.50	5.0%
Sites of Nature Conservation Importance (SNCI) Surveys 2004-2007	8.50	9.00	5.9%
SNCI Survey Report – Former Wisley airfield (2016)	10.00	10.50	5.0%
SNCI Survey Report – Little Flexford (2016)	8.50	9.00	5.9%
Strategic Flood Risk Assessment (SFRA)			
- Level 1 SFRA: Summary Report (2016)	5.00	5.50	10.0%
- Level 1 SFRA: Volume 1 - Final Decision Support	12.00	12.50	4.2%
- Level 1 SFRA: Volume 2 - Technical Report (2016)	10.50	11.00	4.8%
- Level 1 SFRA: Flood risk Sequential and Exception Test (2017)	9.00	9.50	5.6%
- Level 2 SFRA (2016)	23.50	24.00	2.1%
- Level 2 SFRA: 2017 Addendum (2017)	8.50	9.00	5.9%
Surface Water Management Plan (Six documents)	20.00	21.00	5.0%
Infrastructure and Delivery			
Guildford borough Infrastructure baseline (Guildford Borough Council, July 2013)	24.50	25.00	2.0%
Guildford borough Infrastructure Delivery Plan (IDP) (Guildford Borough Council, December 2017)	15.00	15.50	3.3%
Local Plan and CIL Viability Study (2016)	15.00	15.50	3.3%
Local Plan Viability Update (2017)	8.50	9.00	5.9%
Guildford Education Review (2016)	5.00	5.50	10.0%
Open Space, Sports and Recreation Assessment (2017)	50.00	52.00	4.0%
Guildford Assessment of Sites for Amenity Value (2017)	18.50	19.00	2.7%
Settlement Hierarchy Study (2014)	22.50	23.00	2.2%
Settlement Profiles (2013)	19.50	20.00	2.6%
Water Quality Assessment (2017)	8.50	9.00	5.9%

	2018-19	2019-20	Increase
	from 1 April 2018	From 1 April 2019	
	£	£	%
Transport			
Guildford Borough Transport Strategy 2017 (December 2017)	10.00	10.50	5.0%
Strategic Highway Assessment for the Guildford borough Proposed Submission: strategy and sites (various years)	18.00	18.50	2.8%
Study of performance of A3 trunk road interchanges in Guildford urban area to 2024 under development scenario	15.00	15.50	3.3%
Study of performance of A3 trunk road interchanges in Guildford urban area to 2024 under development scenario	15.00	15.50	3.3%
Guildford Town and Approaches Movement Study (2015)	60.00	62.00	3.3%
Guildford Town Centre Parking Strategic Review (2013)	15.00	15.50	3.3%
A Sustainable Parking Strategy for Guildford 2016 (Guildford Borough Council, 2016)	10.00	10.50	5.0%
Parking Business Plan 2017 (Guildford Borough Council, 2017)	10.00	10.50	5.0%
Draft Guildford Town Centre Vision (Allies and Morrison Urban Practitioners, June 2014)	15.00	15.50	3.3%
Guildford Town Centre and Hinterland Masterplan Report: Final draft report for consultation (various years)	25.00	26.00	4.0%
Guildford Town Centre Regeneration Strategy 2017 (Guildford Borough Council, January 2017)	15.00	15.50	3.3%
Guildford Local Cycling Plan (Surrey County Council, undated circa 2015) [Accessed 6/12/2017]	10.00	15.50	55.0%
Other Supporting Documents			
Habitat Regulations Assessment (HRA) Screening (2013)	9.00	10.00	11.1%
Sustainability Appraisal (SA) Scoping Report (2013)	10.00	10.50	5.0%
SA site assessment criteria	5.00	5.00	0.0%
Guildford borough Local Plan Strategy and Sites Issues and Options (2013)	30.00	31.00	3.3%
Community Engagement Statement (Issues and Options) (2014)	10.00	10.50	5.0%
Initial Sustainability Appraisal (SA) (2013)	25.00	25.50	2.0%
Statement of Community Engagement (draft Local Plan) (2014)	5.00	5.00	0.0%
Interim Sustainability Appraisal (SA) Report (2014)	15.00	15.50	3.3%
Sustainability Appraisal (SA) of the Guildford borough Local Plan (2016)	25.00	25.50	2.0%
Sustainability Appraisal (SA) non-technical summary (2016)	3.00	3.00	0.0%
Guildford Local Plan HRA update May 2018	15.00	15.50	3.3%
Neighbourhood Plans			
Burpham Neighbourhood Plan	15.00	15.50	3.3%
Effingham Neighbourhood Plan	15.00	15.50	3.3%
East Horsley Neighbourhood Plan	15.00	15.50	3.3%
Topic Papers			
Topic paper: Duty to Cooperate (2017)	67.00	69.00	3.0%
Topic paper: Transport (2017)	21.50	22.00	2.3%
Topic paper: Green Belt and Countryside (2017)	14.00	14.50	3.6%
Topic paper: Housing Delivery (2017)	11.50	12.00	4.3%
Topic paper: Employment (2017)	12.00	12.50	4.2%
Topic paper: Retail and Town Centre (2017)	4.00	4.50	12.5%
Topic paper: Leisure and Tourism (2017)	16.50	17.00	3.0%

	2018-19	2019-20	Increase
	from 1 April 2018	From 1 April 2019	
	£	£	%
Topic paper: Housing Type Tenure and Mix (2017)	1.50	2.00	33.3%
Topic paper: Flood Risk (2017)	14.00	14.50	3.6%
Topic paper: Environmental Sustainability and Climate Change (2017)	3.50	4.00	14.3%
Topic paper: Green and Blue Infrastructure (2017)	3.00	3.50	16.7%
Supplementary Planning Guidance			
Residential Extensions and Alterations SPD	Not applicable	20.00	
Development Briefs and Other Strategies			
Thames Basin Heath Special Protection Area Avoidance Strategy (2017)	8.50	10.00	17.6%
Postage and packing			
Small documents	1.55 *	1.60 *	3.2%
Large documents	3.90 *	4.00 *	2.6%
Draft Local Plan- first class	16.35 *	16.75 *	2.4%
Draft Local Plan- second class	14.25 *	14.75 *	3.5%
The above Local Plan documents are available to download for free on our website			
Land Charges Search Fees -(VAT introduced on 31st March 2017)			
Basic Fee- domestic	161.00 *	172.00 *	6.8%
LLC1 Only- domestic	35.00	40.00	14.3%
Con 29R Only- domestic	126.00 *	132.00 *	4.8%
Basic Fee- commercial	223.00 *	234.00 *	4.9%
LLC1 Only- commercial	55.00	60.00	9.1%
Con 29R Only- commercial	168.00 *	174.00 *	3.6%
Con29 Additional Questions- Surrey County Council	18.00 *	19.20 *	6.7%
Con29 Additional Questions- Guildford Borough Council	12.00 *	12.00 *	0.0%
Assisted Personal Search	30.00	32.00	6.7%
Assisted Con29R Search (Per Question)	6.00 *	7.20 *	20.0%
Additional Parcels of Land	11.00 *	11.00 *	0.0%
Additional Questions	42.00 *	48.00 *	14.3%
Farmers Market			
Stall Charge (per market, per linear metre of frontage)	9.17	9.50	3.6%
Fee Supplement	3.60	4.00	11.1%
Car Parking	9.00 *	9.00 *	0.0%

*= includes VAT at 20%

	2018-19 from 1 April 2018 £	2019-20 From 1 April 2019 £	Increase %
Standard charges			
Poster Boards			
All poster boards are A4 sheet poster size			
- Rental per space - Rental per week	12.25 *	12.75 *	4.1%
Banner Boards			
- Rental per space - Rental per week			
Large 9ft banners	70.50 *	73.00 *	3.5%
A0 & A1- category A (all <u>except</u> Nightingale Rd, Shalford Park (wall mounted), Bedford Rd 1-6)	62.00 *	64.00 *	3.2%
A0 & A1- category B (Nightingale Rd, Shalford Park (wall mounted), Bedford Rd 1-6)	49.50	51.00 *	3.0%
A2 & A3	24.75 *	25.50 *	3.0%
Concessionary charges			
Poster Boards			
All poster boards are A4 sheet poster size			
- Rental per space - Rental per week	9.90 *	10.25 *	3.5%
Banner Boards			
- Rental per space - Rental per week			
Large 9ft banners	57.00 *	58.50 *	2.6%
A0 & A1- category A (all <u>except</u> Nightingale Rd, Shalford Park (wall mounted), Bedford Rd 1-6)	47.00 *	48.50 *	3.2%
A0 & A1- category B (Nightingale Rd, Shalford Park (wall mounted), Bedford Rd 1-6)	39.50	40.50 *	2.5%
A2 & A3	19.80 *	20.50 *	3.5%
High Street Banner			
Upper High Street - Rental per space - Rental per week	389.00 *	395.00 *	1.5%
Upper High Street - Rental per space - Rental subsequent weeks (maximum rental 3 weeks)	142.00 *	145.00 *	2.1%
Lower High Street - Rental per space - Rental per week	389.00	395.00	1.5%
Lower High Street - Rental per space - Rental subsequent weeks (maximum rental 3 weeks)	142.00	145.00	2.1%
North Street Rotunda			
Standard charges for full day			
-Weekday	100.00	120.00	20.0%
- Saturday	160.00	190.00	18.8%
- Sunday	130.00	160.00	23.1%
Concessionary charges for full day			
-Weekday	30.00	60.00	100.0%
- Saturday	50.00	100.00	100.0%
- Sunday	40.00	80.00	100.0%

*= includes VAT at 20%

**GUILDFORD BOROUGH COUNCIL
OUTLINE BUDGET 2019-20 to 2023-24**

**GENERAL FUND
CAPITAL PROGRAMMES**

**GUILDFORD BOROUGH COUNCIL
OUTLINE BUDGET 2019-20 to 2023-24**

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GUILDFORD BOROUGH COUNCIL - OUTLINE BUDGET

GENERAL FUND CAPITAL PROGRAMME - ESTIMATED EXPENDITURE 2019-20 to 2023-24

GENERAL FUND CAPITAL PROGRAMMES

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GENERAL FUND CAPITAL PROGRAMME - ESTIMATED EXPENDITURE 2018-19 to 2023-24

Ref	Directorate/Service and Capital Scheme name	Approved gross estimate	Cumulative spend at 31-03-18	2018-19			2019-20 Est for year	2020-21 Est for year	2021-22 Est for year	2022-23 Est for year	2023-24 Est for year	Future years est exp	Projected expenditure total	Grants / Contributions towards cost of scheme	Net cost of scheme
				Estimate approved by Council in February	Revised estimate	Projected exp est by project officer									
		(a) £000	(b) £000	(c) £000	(d) £000	(f) £000	(ii) £000	(iii) £000	(iv) £000	(v) £000	(v) £000	(g) £000	(b)+(g) = (h) £000	(i) £000	(h)-(i) = (j) £000
	APPROVED SCHEMES														
	COMMUNITY DIRECTORATE														
	General Fund Housing														
ED30	Home Farm, Effingham - provision of Gypsy and Traveller pitches	1,000	987	-	13	13	-	-	-	-	-	-	1,000	-	1,000
	Disabled Facilities Grants			-	605	605	605	605	605	605	605	3,025	3,630	(658)	2,972
	Better Care Fund			-	-	-	-	-	-	-	-	-	-	-	-
	Home Improvement Assistance			-	-	-	-	-	-	-	-	-	-	-	-
	Solar Energy Loans			-	-	-	-	-	-	-	-	-	-	-	-
	SHIP			-	-	-	-	-	-	-	-	-	-	-	-
	General Grants to HAs			100	100	100	100	100	100	100	100	500	600	-	600
	General feasibility, site preparation costs for affordable housing			120	188	188	120	120	120	120	120	600	1,453	-	1,453
	Bright Hill Car Park Site		17									-	-	-	-
	Ladymead/Fire Station site preparation		95									-	-	-	-
	Garage Sites-General		159									-	-	-	-
	Garage Sites Phase 1		5									-	-	-	-
	Guildford Park Car Park		312									-	-	-	-
	Apple Tree Pub Site		75									-	-	-	-
	Park Barn														
	Japonica Court/Shawfield Day Centre														
	Corporate Property														
ED3/15	Disabled Access (DDA) Improvements: ph.2 & 3	390	348	26	56	56	-	-	-	-	-	-	404	-	404
ED14(e)	Void investment property refurbishment works	400	219	177	60	50	10	-	-	-	-	10	400	-	400
ED14	5 High Street void works		-	-	106	51	55					55			
ED14(i)	12/13 Enterprise Est void work			-	15	15									
ED19	Asbestos surveys and removal in non-residential council premises	158	114	42	44	12	32	-	-	-	-	32	158	-	158
ED21	Methane gas monitoring system	100	45	60	55	10	45	-	-	-	-	45	100	-	100
ED22	Energy efficiency compliance - Council owned properties	245	16	225	229	229	-	-	-	-	-	-	245	-	245
ED23	Rebuild retaining wall on Shalford Park boundary with the Old Vicarage (COMPLETE)	60	32	9	28	1	-	-	-	-	-	-	33	(16)	17
ED26	Bridges -Inspections and remedial works	317	173	200	144	144	-	-	-	-	-	-	317	-	317
ED26	Bridges - Millmead Footbridge														
ED26	Bridges - Shalford Common			-		-									
ED26	Bridges - Millmead Lattice														
ED26	Bridges - Shalford Rd/Millmead Island														
ED35	Electric Theatre - new boilers	120	-	-	120	-	120	-	-	-	-	120	120	-	120
ED41	The Billings roof	200	13	187	187	12	-	175	-	-	-	175	200	-	200
ED42	Guildford house dampproofing- removal of decayed timber panelling and mathematical tiling at high level	20	4	20	31	26	-	-	-	-	-	-	30	-	30
ED44	Broadwater cottage	224	2	64	72	50	172	-	-	-	-	172	224	-	224
ED45	Gunpowder mills - scheduled ancient monument	50	5	50	45	20	25	-	-	-	-	25	50	-	50
ED46	New House - short term works following acquisition	70	18	22	52	52	-	-	-	-	-	-	70	-	70
ED52	Chapel Street (Castle Street/Tunsgate Public Realm Scheme)	835	113	-	722	722	-	-	-	-	-	-	835	-	835
ED53	Site clearance costs ahead of sale of Burpham Court Farm Buildings	50	-	-	50	33	-	-	-	-	-	-	33	-	33
ED47	Cladding of Ash Vale units	145	-	145	145	10	135	-	-	-	-	135	145	-	145

GENERAL FUND CAPITAL PROGRAMME - ESTIMATED EXPENDITURE 2018-19 to 2023-24

Ref	Directorate/Service and Capital Scheme name	Approved gross estimate	Cumulative spend at 31-03-18	2018-19			2019-20 Est for year	2020-21 Est for year	2021-22 Est for year	2022-23 Est for year	2023-24 Est for year	Future years est exp	Projected expenditure total	Grants / Contributions towards cost of scheme	Net cost of scheme	
				Estimate approved by Council in February	Revised estimate	Projected exp est by project officer										(a) £000
ED55	48 Quarry Street, Museum - structural works	-	-	30	30	18	12	-	-	-	-	12	30	-	30	
PL53	Park Barn CC LED lighting upgrade (Complete)	3	-	3	3	3	-	-	-	-	-	-	3	-	3	
ED56	Foxenden Tunnels safety works	110					110					110	110	-	110	
ED57	Holy Trinity Church boundary wall	63					63					63	63	1	64	
	Office Services															
	Replace Hydro Gates Toll House (COMPLETE)				16	11							11	-	11	
BS4	Hydro private wire - Tollhouse to Millmead			4	4	4	-	-	-	-	-	-	4	-	4	
COMMUNITY DIRECTORATE TOTAL		4,560	2,752	1,483	3,120	2,434	1,604	1,000	825	825	825	5,079	10,265	(673)	9,592	
ENVIRONMENT DIRECTORATE																
	Operational Services															
OP1	Safer Guildford: CCTV & Lighting Strategy - Lighting Strategy phase 3 & 4	345	324	-	21	0	21	-	-	-	-	21	345	-	345	
OP5	Mill Lane (Pirbright) Flood Protection Scheme	71	55	16	16	(0)	16	-	-	-	-	16	71	(19)	52	
OP6	Vehicles, Plant & Equipment Replacement Programme	6,445	5,366	600	1,079	500	579	-	-	-	-	579	6,445	(26)	6,419	
	Mary Road Flood (EA grant)	45	16		29	0	29						45	(45)	-	
OP20	Flood resilience measures (use in conjunction with grant funded schemes)	100	-	-	-	-	100	-	-	-	-	100	100	-	100	
OP22	Litter bins replacement	265	104	-	161	161	-	-	-	-	-	-	265	-	265	
OP23	Flats recycling - new bins	50	39	-	11	11	-	-	-	-	-	-	50	-	50	
OP25	WRD roads and footpaths	150	59	51	51	51	40	-	-	-	-	40	150	-	150	
OP26	Merrow lane grille & headwall construction	60	3	52	57	(0)	57	-	-	-	-	57	60	-	60	
OP27	Merrow & Burpham surface water study	15	-	15	15	-	15	-	-	-	-	15	15	-	15	
OP28	Crown court CCTV	10	-	10	10	-	10	-	-	-	-	10	10	-	10	
OP17	New vehicle washing system	155	0	155	155	155	-	-	-	-	-	-	155	-	155	
	Parks and Leisure															
PL11	Spectrum Roof replacement	4,000	1,420	43	276	276	300	-	-	-	-	300	3,100	-	3,100	
	Spectrum roof - steelwork ph2	-	407	-	-	-	-	-	-	-	-	-	-	-	-	
	Spectrum roof - steelwork ph3	-	697	-	-	-	-	-	-	-	-	-	-	-	-	
PL15	Infrastructure works: Guildford Commons	150	3	-	-	-	-	-	-	-	-	-	3	-	3	
PL15(a)	Infrastructure works: Guildford Commons: Merrow	-	12	-	5	5	-	-	-	-	-	-	17	-	17	
PL15(b)	Infrastructure works: Guildford Commons: Shalford	-	97	33	33	33	-	-	-	-	-	-	130	-	130	
PL20(a)	Onslow Rec play area (COMPLETE)	174	165	-	9	9	-	-	-	-	-	-	174	-	174	
PL20(b)	Westnye Gardens play area	125	10	110	115	115	-	-	-	-	-	-	125	-	125	
PL21	Stoke Park Tennis Courts refurbishment (COMPLETE)	90	85	-	5	5	-	-	-	-	-	-	90	-	90	
PL22	Stoke Park Paddling Pool (ph1&2) (COMPLETE)	423	418	-	5	0	-	-	-	-	-	-	418	-	418	
PL32	Stoke Park Bowls Club (COMPLETE)	102	112	-	(10)	-	-	-	-	-	-	-	102	(44)	58	
PL34	Stoke cemetery re-tarmac	47	-	47	47	-	47	-	-	-	-	47	47	-	47	
PL35	Woodbridge rd sportsground replace fencing	250	39	-	211	211	-	-	-	-	-	-	250	-	250	
PL36	Stoke Park Composting facility	105	-	105	105	-	105	-	-	-	-	105	105	-	105	
PL38	Chantry wood campsite	216	7	210	209	(0)	-	-	-	-	-	-	7	-	7	
PL41	Stoke pk office accomodation & storage buildings (Greenhouse)Complete	65	74	-	(9)	2	-	-	-	-	-	-	76	-	76	
PL42	Pre-sang costs	100	19	79	81	20	61	-	-	-	-	61	100	-	100	
PL43	Stoke Cemetry Chapel - phase 2(COMPLETE)	75	7	72	68	44	-	-	-	-	-	-	51	-	51	
PL46	Replace Stoke Park gardens attendant hut/Visitor information point (COMPLETE)	143	14	80	128	128	-	-	-	-	-	-	143	-	143	

GENERAL FUND CAPITAL PROGRAMME - ESTIMATED EXPENDITURE 2018-19 to 2023-24

Ref	Directorate/Service and Capital Scheme name	Approved gross estimate	Cumulative spend at 31-03-18	2018-19			2019-20 Est for year	2020-21 Est for year	2021-22 Est for year	2022-23 Est for year	2023-24 Est for year	Future years est exp	Projected expenditure total	Grants / Contributions towards cost of scheme	Net cost of scheme
				Estimate approved by Council in February	Revised estimate	Projected exp est by project officer									
		(a)	(b)	(c)	(d)	(f)	(ii)	(iii)	(iv)	(v)	(v)	(g)	(b)+(g) = (h)	(i)	(h)-(i) = (j)
		£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000
PL47	Wall repairs for parks, cemeteries & recreation facilities(COMPLETE)	195	10	180	185	143	-	-	-	-	-	-	153	-	153
PL48	Bellfields Community Centre - Subsidence	60	3	49	57	57	-	-	-	-	-	-	60	-	60
PL50	Countryside fence replacement	97	64	47	33	33	-	-	-	-	-	-	97	-	97
PL52	Sutherland Memorial Park LED lighting for courts/football pitch (COMPLETE)	25	-	-	25	25	-	-	-	-	-	-	25	-	25
PL53	New War Memorial	50	16	-	34	34	-	-	-	-	-	-	50	-	50
ED18	Museum and castle development	452	3	349	449	449	-	-	-	-	-	-	452	-	452
PL57	Parks and Countryside - repairs and renewal of paths,roads and car parks	165	-	165	165	165	-	-	-	-	-	-	165	-	165
PL24	Kings college astro turf	547	-	120	547	547	-	-	-	-	-	-	547	(427)	120
PL58	Shalford Common - regularising car parking/reduction of encroachments	121	-	-	-	-	60	61	-	-	-	121	121	-	121
PL49	Resurface Lido Rd CP (COMPLETE)	40	-	40	40	40	-	-	-	-	-	-	40	-	40
Economic Development															
	Broadband for Surrey Hills				10	10							10	-	10
ENVIRONMENT TOTAL DIRECTORATE		15,527	9,649	2,628	4,428	3,229	1,440	61	-	-	-	1,472	14,368	(560)	13,808
FINANCE DIRECTORATE															
FS1	Financial Services Capital contingency fund	annual	-	5,000	3,025	3,025	5,000	5,000	5,000	5,000	5,000	25,000	28,025	-	28,025
RESOURCES DIRECTORATE TOTAL		0	0	5,000	3,025	3,025	5,000	5,000	5,000	5,000	5,000	25,000	28,025	0	28,025
DEVELOPMENT/INCOME GENERATING/COST REDUCTION PROJECTS															
COMMUNITY DIRECTORATE															
ED25	Guildford Park - new MSCP and infrastructure works	6,500	1,118	4,497	4,768	1,259	3,509	-	-	-	-	3,509	6,500	-	6,500
	Guildford Park - Housing for private sale		614			-									
	Investment in North Downs Housing (60%)	15,180	2,698	12,840	12,482	2,700	3,600	4,500	1,682	-	-	9,782	15,180	-	15,180
	Equity shares in Guildford Holdings Ltd (40%)	10,120	1,803	8,560	8,317	1,800	2,400	3,000	1,117	-	-	6,517	10,120	-	10,120
ED49	Middleton Ind Est Redevelopment	3,850	36	1,637	1,801	165	3,649	-	-	-	-	3,649	3,850	-	3,850
ENVIRONMENT DIRECTORATE															
P5	Walnut Bridge replacement	3,341	896	1,026	2,445	533	801	1,094	17	-	-	1,912	3,341	(1,441)	1,900
PL9	Rebuild Crematorium	11,732	560	10,335	5,000	3,800	7,372	-	-	-	-	7,372	11,732	-	11,732
PL25	Spectrum Combined Heat and Power (GF contr)	1,110	216	-	651	150	-	-	-	-	-	-	366	-	366
PL29	Woodbridge Rd sportsground	1,900	1,918	-	(18)	(18)	-	-	-	-	-	-	1,900	(746)	1,154
PLANNING & REGENERATION DIRECTORATE															
ED32	Internal Estate Road - CLLR Phase 1	11,139	1,173	4,339	4,966	3,466	6,500	-	-	-	-	6,500	11,139	(1,000)	10,139
ED6	Slyfield Area Regeneration Project (SARP)	5,225	1,252	900	1,632	1,632	2,341	-	-	-	-	2,341	5,225	-	5,225
ED27	North Street Development / Guild Town Centre regeneration	977	721	337	256	256	-	-	-	-	-	-	977	(50)	927
P9c	TCMP Sites U: Bedford Rd Wharf(COMPLETE)	15,576	-	-	1,400	15,576	-	-	-	-	-	-	15,576	-	15,576
P9c(a)	Walnut Bridge Land Acquisition		9		491	491							500	-	500
P9c	Town Centre Gateway Regeneration SMC(West) Phase 1	3,523	11	-	(11)	31	3,481	-	-	-	-	3,481	3,523	-	3,523
P16	A331 hotspots	3,930	-	850	850	802	1,383	1,665	-	-	-	3,048	3,850	(2,725)	1,125
P14	Town Centre Approaches	1,033	-	300	300	300	2,230	1,400	-	-	-	3,630	3,930	(1,965)	1,965
P12	Strategic property acquisitions -	830	-	200	200	-	1,033	-	-	-	-	1,033	1,033	(700)	333
P13	Strategic property acquisitions - 41 Moorfield Road	1,544	-	-	830	830	-	-	-	-	-	-	830	-	830
P20	Bedford Wharf Landscaping	150	-	-	1,544	1,544	-	-	-	-	-	-	1,544	-	1,544
P22	Ash Bridge Land acquisition	20	-	-	150	150	150	-	-	-	-	150	150	-	150

GENERAL FUND CAPITAL PROGRAMME - ESTIMATED EXPENDITURE 2018-19 to 2023-24

Ref	Directorate/Service and Capital Scheme name	Approved gross estimate (a) £000	Cumulative spend at 31-03-18 (b) £000	2018-19			2019-20 Est for year (ii) £000	2020-21 Est for year (iii) £000	2021-22 Est for year (iv) £000	2022-23 Est for year (v) £000	2023-24 Est for year (v) £000	Future years est exp (g) £000	Projected expenditure total (b)+(g) = (h) £000	Grants / Contributions towards cost of scheme (i) £000	Net cost of scheme (h)-(i) = (j) £000
				Estimate approved by Council in February (c) £000	Revised estimate (d) £000	Projected exp est by project officer (f) £000									
	DEVELOPMENT/INCOME GENERATING/COST REDUCTION	101,529	13,024	45,821	48,073	35,336	38,449	11,659	2,816	0	0	52,924	101,284	(8,627)	92,657
	APPROVED SCHEMES TOTAL	121,616	25,425	54,932	58,646	44,024	46,493	17,720	8,641	5,825	5,825	84,475	153,943	(9,860)	144,082
	non-development projects total	20,087	12,401	9,111	10,573	8,688	8,044	6,061	5,825	5,825	5,825	31,551	52,658	(1,233)	51,425

GENERAL FUND CAPITAL PROGRAMME - ESTIMATED EXPENDITURE 2018-19 to 2023-24

Ref	Directorate / Service Units Capital Schemes	Gross estimate approved by Executive (a) £000	Cumulative spend at 31-03-18 (b) £000	2018-19		Revised estimate (e) £000	Projected exp est by project officer (g) £000	2019-20 Est for year (i) £000	2020-21 Est for year (ii) £000	2021-22 Est for year (iii) £000	2022-23 Est for year (iv) £000	2023-24 Est for year (v) £000	Future years estimated expenditure (h) £000	Projected expenditure total (b) to (g)=(i) £000	Grants or Contributions towards cost of scheme (j) £000	Net total cost of scheme to the Council (i) - (j) = (k) £000
				Estimate approved by Council in February (c) £000	Estimate approved by Council in February (d) £000											
PROVISIONAL SCHEMES (schemes approved in principle; further report to the Executive required)																
COMMUNITY DIRECTORATE																
General Fund Housing																
CM1(p)	Old Manor House - replacement windows	193	-	193	193	-	193	-	-	-	-	-	193	193	-	193
Corporate Property																
ED14(P)	Void investment property refurbishment works	300	-	200	200	-	300	-	-	-	-	300	300	-	300	
ED18(P)	Guildford Museum	6,210	-	-	-	-	180	6,030	-	-	-	6,210	6,210	-	6,210	
ED21(P)	Methane gas monitoring system	150	-	150	150	-	150	-	-	-	-	150	150	-	150	
ED22(P)	Energy efficiency compliance - Council owned properties	950	-	950	950	-	-	950	-	-	-	950	950	-	950	
ED26(P)	Bridges	370	-	270	370	-	370	-	-	-	-	370	370	-	370	
ED45(P)	Gunpowder mills - scheduled ancient monument	172	-	172	172	-	120	52	-	-	-	172	172	-	172	
ED48(p)	Westfield/Moorfield rd resurfacing	3,152	-	3,152	3,152	-	-	3,152	-	-	-	3,152	3,152	-	3,152	
ED51(p)	Exhibition lighting at Guildford House	50	-	50	50	-	50	-	-	-	-	50	50	-	50	
ED52(p)	Chapel Street (Castle Street/Tunsgate Public Realm Scheme)	1,165	-	1,150	1,165	-	1,165	-	-	-	-	1,165	1,165	-	1,165	
ED53(p)	Tyting Farm Land-removal of barns and concrete hardstanding	250	-	250	250	-	250	-	-	-	-	250	250	-	250	
ED54(p)	Rodboro Buildings - electric theatre through road and parking	450	-	450	450	-	450	-	-	-	-	450	450	-	450	
ED55(p)	48 Quarry Street, Museum - structural works	220	-	-	-	-	220	-	-	-	-	220	220	-	220	
ED56(p)	Land to the rear of 39-42 Castle Street	10	-	10	10	-	10	-	-	-	-	10	10	-	10	
PL53(p)	Park Barn CC LED lighting upgrade (Complete)	19	-	19	19	-	-	-	-	-	-	-	-	-	-	
PL54(p)	Shawfield DC - fire alarm system and LED lighting upgrade	83	-	83	83	-	83	-	-	-	-	83	83	-	83	
Office Services																
CD3(P)	Renewables	65	-	65	65	65	-	-	-	-	-	-	65	-	65	
BS3(p)	Millmead House - M&E plant renewal	33	-	33	33	33	-	-	-	-	-	-	33	-	33	
BS4(p)	Hydro private wire - Tollhouse to Millmead	85	-	82	82	82	-	-	-	-	-	-	82	-	82	
COMMUNITY DIRECTORATE TOTAL		13,927	-	7,279	7,394	180	3,541	10,184	-	-	-	13,725	13,905	-	13,905	
ENVIRONMENT DIRECTORATE																
Operational Services																
OP5(P)	Mill Lane (Pirbright) Flood Protection Scheme	200	-	200	200	-	200	-	-	-	-	200	200	(20)	180	
OP6(P)	Vehicles, Plant & Equipment Replacement Programme	5,000	-	-	-	-	-	5,000	-	-	-	5,000	5,000	-	5,000	
OP21(P)	Surface water management plan	200	-	200	200	-	200	-	-	-	-	200	200	-	200	
OP22(P)	Town Centre CCTV upgrade	250	-	-	-	-	250	-	-	-	-	250	250	-	250	
OP23(P)	High Street Protection	260	-	-	-	-	260	-	-	-	-	260	260	-	260	
Parks and Leisure																
PL16(P)	New burial grounds - acquisition & development	7,834	33	2,508	2,501	5	100	2,396	5,300	-	-	7,796	7,834	-	7,834	
PL18(P)	Refurbishment / rebuild Sutherland Memorial Park Pavilion	150	-	150	150	-	-	-	-	-	150	150	150	-	150	
PL20(P)	Council owned playground refurbishment	320	-	200	200	-	250	70	-	-	-	320	320	-	320	
PL21(P)	Council tennis courts refurbishment(COMPLETE)	155	-	155	155	-	-	-	-	-	-	-	-	-	-	
PL39(P)	Aldershot rd allotment expansion & improvement	200	-	200	200	-	-	-	200	-	-	200	200	-	200	
PL41(P)	Stoke pk office accomodation & storage buildings	665	-	665	665	-	-	665	-	-	-	665	665	-	665	

GENERAL FUND CAPITAL PROGRAMME - ESTIMATED EXPENDITURE 2018-19 to 2023-24

Ref	Directorate / Service Units Capital Schemes	Gross estimate approved by Executive (a) £000	Cumulative spend at 31-03-18 (b) £000	2018-19		Revised estimate (e) £000	Projected exp est by project officer (g) £000	2019-20 Est for year (i) £000	2020-21 Est for year (ii) £000	2021-22 Est for year (iii) £000	2022-23 Est for year (iv) £000	2023-24 Est for year (v) £000	Future years estimated expenditure (h) £000	Projected expenditure total (b) to (g)=(i) £000	Grants or Contributions towards cost of scheme (j) £000	Net total cost of scheme to the Council (i) - (j) = (k) £000
				Estimate approved by Council in February (c) £000	Estimate approved by Council in February (d) £000											
PL44(p)	Sutherland memorial park all weather courts new posts and barriers	25	-	-	25	25	-	-	-	-	-	-	-	25	-	25
PL45(p)	Stoke Pk gardens water feature refurb	81	-	81	81	-	-	81	-	-	-	-	81	81	(59)	22
PL49(p)	Resurface Lido Rd CP (COMPLETE)	60	-	60	60	-	-	-	-	-	-	-	-	-	-	-
PL52(p)	Sutherland Memorial Park LED lighting (COMPLETE)	10	-	10	10	-	-	-	-	-	-	-	-	-	-	-
PL55(p)	Stoke Memorial Park - electrical works	39	-	39	39	39	-	-	-	-	-	-	-	39	-	39
PL56(p)	Stoke Park Masterplan enabling costs	500	-	100	100	-	100	150	100	150	-	-	500	500	-	500
PL57(p)	Parks and Countryside - repairs and renewal of paths, roads and car parks	1,735	-	135	135	135	400	400	400	400	-	-	1,600	1,735	-	1,735
PL58(p)	Sports pavillions - replace water heaters	154	-	154	154	-	-	-	-	-	-	-	-	-	-	-
PL59(p)	Millmead fish pass	60	-	-	-	-	60	-	-	-	-	-	60	60	-	60
PL60(p)	Traveller encampments	250	-	-	-	-	180	70	-	-	-	-	250	250	-	250
ENVIRONMENT DIRECTORATE TOTAL		18,148	33	4,857	4,875	204	2,000	8,832	6,000	550	150	17,532	17,769	(79)	17,690	
DEVELOPMENT/INCOME GENERATING/COST REDUCTION PROJECTS																
COMMUNITY DIRECTORATE																
ED25(P)	Guildford Park new MSCP and infrastructure works	23,125	-	18,625	18,625	-	4,380	11,625	7,120	-	-	-	23,125	23,125	-	23,125
	Investment in North Downs Housing	30,100	-	-	-	-	-	-	5,518	12,539	-	-	18,057	18,057	-	18,057
	Equity shares in Guildford Holdings Ltd	-	-	-	-	-	-	-	3,683	8,360	-	-	12,043	12,043	-	12,043
ED49(p)	Redevelop Midleton industrial estate	11,057	-	-	-	-	-	11,057	-	-	-	-	11,057	11,057	-	11,057
ENVIRONMENT DIRECTORATE																
PL51(p)	Stoke Park - Home Farm Redevelopment	4,000	-	-	-	-	-	-	-	-	-	4,000	4,000	4,000	-	4,000
PLANNING & REGENERATION DIRECTORATE																
ED16(P)	Slyfield Area Regeneration Project (SARP) (GBC share)	69,083	-	-	-	-	3,659	700	22,962	41,762	-	-	69,083	69,083	(7,500)	61,583
ED38(P)	North Street development	29,590	-	-	-	-	-	29,590	-	-	-	-	29,590	29,590	-	29,590
HC4(p)	Bright Hill Development	13,500	-	500	500	-	180	500	5,000	7,000	820	-	13,500	13,500	-	13,500
P7(P)	Transport schemes for future Local Growth Fund and other funding opportunities	4,000	-	4,000	-	-	-	-	-	-	-	-	-	-	-	-
P8(P)	Town centre transport infrastructure package	217	-	217	217	-	-	-	-	-	-	-	-	-	-	-
P10(p)	Sustainable Movement Corridor	6,045	-	-	-	-	-	-	-	-	6,045	-	6,045	6,045	-	6,045
P11(p)	Guildford West (PB) station	5,200	-	1,150	1,150	-	1,150	1,050	3,000	-	-	-	5,200	5,200	(3,750)	1,450
P12(p)	Strategic property acquisitions	31,747	-	-	-	-	4,647	13,300	13,800	-	-	-	31,747	31,747	-	31,747
P14(p)	Guildford Gyrotory & approaches	10,967	-	-	-	-	-	3,500	3,500	3,967	-	-	10,967	10,967	(5,000)	5,967
P15(p)	Guildford bike share	530	-	530	530	-	530	-	-	-	-	-	530	530	-	530
P17(p)	Bus station relocation	500	-	300	300	-	300	200	-	-	-	-	500	500	-	500
P18(p)	Student Housing	81,000	-	3,000	-	-	-	-	-	-	-	-	-	-	-	-
P19(p)	Access for all Ash Station funding	250	-	-	-	-	250	-	-	-	-	-	250	250	-	250
P20(p)	Bedford Wharf Landscaping	350	-	-	350	-	350	-	-	-	-	-	350	350	-	350
P21(p)	Ash Road Bridge	12,500	-	-	12,500	-	12,500	-	-	-	-	-	12,500	12,500	(12,500)	-
DEVELOPMENT/INCOME GENERATING/COST REDUCTION PROJECTS TOTAL		333,761	-	28,322	34,172	-	27,946	71,522	64,583	79,673	4,820	248,544	248,544	(28,750)	219,794	
PROVISIONAL SCHEMES - GRAND TOTALS		365,836	33	40,458	46,441	384	33,487	90,538	70,583	80,223	4,970	279,801	280,217	(28,829)	251,388	
non development projects		32,075	33	12,136	12,269	384	5,541	19,016	6,000	550	150	31,257	31,674	(79)	31,595	

GENERAL FUND CAPITAL SCHEMES - PROJECTS FUNDED VIA RESERVES: ESTIMATED EXPENDITURE 2018-19 to 2023-24

Item No.	Projects & Sources of Funding	Approved gross estimate	Cumulative spend at 31-03-18	2018-19 Estimate approved by Council in February	Revised estimate	Projected exp est by project officer	2019-20 Est for year	2020-21 Est for year	2021-22 Est for year	2022-23 Est for year	2023-24 Est for year	Future years est exp	Projected expenditure total
		(a) £000	(b) £000	(c) £000	£000	(f) £000	(i) £000	(ii) £000	(iii) £000	(iv) £000	(v) £000	(g) £000	(b)+(g) = (h) £000
	COMMUNITY DIRECTORATE												
	<u>ENERGY PROJECTS per SALIX RESERVE:(PR220)</u>			-		-	-					-	-
R-EN10	LED Lighting replacement	80	49	-	19	(0)	193	-	-	-	-	193	242
R-EN11	WRD energy reduction	70	-	-	70	-	70	-	-	-	-	70	70
	<u>ENERGY PROJECTS per GBC INVEST TO SAVE RESERVE: GBC 'Invest to Save' energy projects (to be repaid in line with savings)</u>			164	164	164	-					-	164
R-EN12	PV/energy efficiency projects	100	2	98	98	98	-	-	-	-	-	-	100
R-EN13	Park Barn Day Centre - air source heat pump	143	-	143	143	143	-	-	-	-	-	-	143
R-EN14	SMP - air source heat pump	28	-	28	28	28	-	-	-	-	-	-	28
R-EN15	Stoke Park Nursery - air source heat pump	17	-	17	17	17	-	-	-	-	-	-	17
	ENERGY RESERVES TOTAL	438	51	450	539	450	263	-	-	-	-	263	764
	CAPITAL SCHEMES RESERVE												
	Future Guildford implementation team	80			80	80	-	-	-	-	-	-	80
	BUDGET PRESSURES RESERVE TOTAL	518	51	450	619	530	263	-	-	-	-	263	844
	BUDGET PRESSURES RESERVE												
	Future Guildford implementation team	2,600					1,000	1,600	-	-	-	2,600	2,600
	BUDGET PRESSURES RESERVE TOTAL	2,600	-	-	-	-	1,000	1,600	-	-	-	2,600	2,600
	FINANCE DIRECTORATE												
	<u>INFORMATION TECHNOLOGY - IT Renewals Reserve (PR265) : approved annually</u>												
	Hardware / software budget		-	1,034	1,500	1,500	527	500	500	500	-	2,027	3,527
R-IT1	Hardware	annual	annual	-	-	-	-	-	-	-	-	-	-
R-IT2	Software	annual	annual	-	-	-	-	-	-	-	-	-	-
	ICT infrastructure improvements	1,250		1,250	1,250	1,250	-	-	-	-	-	-	1,250
R-IT3	IDOX Acolaid to Uniform	275					275	-	-	-	-	275	275
R-IT4	LCTS alternative	56					6	50	-	-	-	56	56
R-IT5	Future Guildford ICT	1,200					1,200	-	-	-	-	1,200	1,200
	IT RENEWALS RESERVE TOTAL	2,781	-	2,284	2,750	2,750	2,008	550	500	500	-	3,558	6,308

GENERAL FUND CAPITAL SCHEMES - PROJECTS FUNDED VIA RESERVES: ESTIMATED EXPENDITURE 2018-19 to 2023-24

Item No.	Projects & Sources of Funding	Approved gross estimate	Cumulative spend at 31-03-18	2018-19		Projected exp est by project officer	2019-20 Est for year	2020-21 Est for year	2021-22 Est for year	2022-23 Est for year	2023-24 Est for year	Future years est exp	Projected expenditure total
				Estimate approved by Council in February	Revised estimate								
		(a) £000	(b) £000	(c) £000	£000	(f) £000	(i) £000	(ii) £000	(iii) £000	(iv) £000	(v) £000	(g) £000	(b)+(g) = (h) £000
ENVIRONMENT DIRECTORATE													
SPECTRUM RESERVE													
R-S14	Spectrum schemes (to be agreed with Freedom Leisure)	700	-	700	700	82	450					450	532
	Spectrum - Athletic Track					168							
SPECTRUM RESERVE TOTAL		700	-	700	700	250	450	-	-	-	-	450	532
CAR PARKS RESERVE													
R-CP1 R-CP20	Car parks - install/replace pay-on-foot equipment	1,170	240	15	345	70	860	-	-	-	-	860	1,170
<u>Car Parks - Lighting & Electrical improvements:</u>													
R-CP13	- Castle, Farnham & York Rd Lighting	300	-	-	300	300	-	-	-	-	-	-	300
R-CP8	- Castle car park (PR000299) deck surfacing	325	-	325	325	150	175	-	-	-	-	175	325
R-CP10	- Bedford Road (PR000243) deck replacement	512	-	-	59	59	-	-	-	-	-	-	59
R-CP18	- Deck Millbrook car park	2,000	-	-	-	-	1,000	1,000	-	-	-	2,000	2,000
R-CP12	Replacement of collapsed retaining wall Bright Hill	321	54	-	-	-	-	-	-	-	-	-	54
R-CP14	Lift replacement (PR000293)	841	68	187	399	399	187	187	-	-	-	374	841
R-CP16	Bright Hill Barrier essential works (PR000425)	80	2	-	78	20	-	-	-	-	-	-	22
R-CP17	Leapale rd MSCP drainage (PR000433)	90	-	90	90	40	-	-	-	-	-	-	40
R-CP21	Tunsgate Car Park Lighting		48										48
R-CP19	Structural works to MSCP	300	-	200	200	12	233	-	-	-	-	233	245
R-CP20	MSCP- Deck surface replacement & barriers	593					593	-	-	-	-	593	593
CAR PARKS RESERVE TOTAL		6,532	413	817	1,795	1,049	3,048	1,187	-	-	-	4,235	5,697
SPA RESERVE :													
SPA schemes (various)													
		100	annual	100	251	230	-	-	-	-	-	-	251
R-SPA1	Chantry Woods					-							-
R-SPA2	Effingham					-							-
R-SPA3	Lakeside					-							-
R-SPA4	Riverside					21							-
R-SPA5	Parsonage					-							-
R-SPA7	Access tracks at Chantry Wood	60	-	-	60	60	-	-	-	-	-	-	60
SPA RESERVE TOTAL		160	-	100	311	311	-	-	-	-	-	-	311
GRAND TOTALS		13,286	539	4,351	6,095	4,810	6,769	3,337	500	500	-	11,106	16,287

GENERAL FUND CAPITAL PROGRAMME - S106 ESTIMATED EXPENDITURE 2018-19 to 2023-24

Ref	Service Units / Capital Schemes	Approved gross estimate	Cumulative spend at 31-03-18	2018-19			2019-20 Est for year	2020-21 Est for year	2021-22 Est for year	2022-23 Est for year	2023-24 Est for year	Future years est exp	Projected expenditure total	Grants / Contributions towards cost of scheme	Net cost of scheme	Total net cost approved by Executive
				Estimate approved by Council in February	Revised estimate	Projected exp est by project officer										
		(a) £000	(b) £000	(c) £000	(d)	(f) £000	(i) £000	(ii) £000	(iii) £000	(iv) £000	(v) £000	(g) £000	(b)+(g) = (h) £000	(i) £000	(h)-(i) = (j) £000	(k) £000
APPROVED SCHEMES (fully funded from S106 contributions)																
ENVIRONMENT DIRECTORATE																
Operational Services																
S-OP3	Hayden Place CCTV - P92310	35	12		23	23							35	(35)	-	-
Parks and Leisure																
S-PL7	Tilehouse Open Space - Playground Refurbishment & Fitness Equipment	132	102	-	30	30	-	-	-	-	-	-	132	(132)	-	-
S-PL8	Baird Drive/Briars Playground Refurb	10	8	-	2	2	-	-	-	-	-	-	10	(10)	-	-
S-PL17	Bushy Hill Facilities	27	16	-	11	11	-	-	-	-	-	-	27	(27)	-	-
S-PL23	75-78 Woodbridge Rd (complete)	15	11	-	4	4	-	-	-	-	-	-	15	(15)	-	-
S-PL29	Greening the approaches - roundabouts	40	5	-	35	35	-	-	-	-	-	-	40	(40)	-	-
S-PL33	Installation of trampoline play equipment Pirbright	11	-	-	11	11	-	-	-	-	-	-	11	(11)	-	-
S-PL36	Gunpowder mills - signage, access and woodland imps	36	17	-	19	19	-	-	-	-	-	-	36	(36)	-	-
S-PL38	Chantry Wood Campsite	36	-	-	-	-	36	-	-	-	-	36	36	(36)	-	-
S-PL47	Fir Tree Garden	28	-	-	28	28	-	-	-	-	-	-	28	(28)	-	-
S-PL48	Stoke Park Trim Trail	23	22	-	1	1	-	-	-	-	-	-	23	(23)	-	-
S-PL50	Stoke Park New Playground Entrance	13	6	-	7	7	-	-	-	-	-	-	13	(13)	-	-
S-PL51	Pound Place Playarea	23	-	-	23	23	-	-	-	-	-	-	23	(23)	-	-
S-PL52	Benches on Ripley Green	5	-	-	5	5	-	-	-	-	-	-	5	(5)	-	-
S-PL53	WW1 Commemorative Orchard	14	-	-	14	14	-	-	-	-	-	-	14	(14)	-	-
ENVIRONMENT DIRECTORATE TOTAL		412	199	-	212	212	36	-	-	-	-	36	412	(412)	-	-
APPROVED SCHEMES continued (fully funded from S106 contributions)																
COMMUNITY DIRECTORATE																
S-P1	Haydon Place / Martyr Road	67	64	-	3	3	-	-	-	-	-	-	67	(67)	-	-
S-P7	Woodbridge meadows	243	197	-	46	46	-	-	-	-	-	-	243	(243)	-	-
S-P8	Woodbridge Hill environmental improvements	226	220	-	6	6	-	-	-	-	-	-	226	(226)	-	-
S-P10	G Live Lighting and Signage York Road	32	23	-	9	9	-	-	-	-	-	-	32	(32)	-	-
S-P11	G Live Bus stop/drop off point	11	4	-	7	7	-	-	-	-	-	-	11	(11)	-	-
S-P12	Espom Rd/Boxgrove Road	150	87	-	63	63	-	-	-	-	-	-	150	(150)	-	-
S-P14	Bridge Street Waymarking	5	1	-	4	4	-	-	-	-	-	-	5	(5)	-	-
DEVELOPMENT DIRECTORATE TOTOAL		734	595	-	139	139	-	-	-	-	-	-	734	(734)	-	-
APPROVED S106 SCHEMES TOTAL		1,146	794	-	350	350	36	-	-	-	-	36	1,146	(1,146)	-	-

GENERAL FUND CAPITAL PROGRAMME : SUMMARY OF RESOURCES AND FINANCIAL IMPLICATIONS

1.0 AVAILABILITY OF RESOURCES - NOTES :

1.1 The following balances have been calculated taking account of estimated expenditure on the approved capital schemes

1.2 The actuals for 2017-18 have been audited.

1.3 Funding assumptions:

- All capital expenditure will be funded in the first instance from available capital receipts and the General Fund capital programme reserve.
- Once the above resources have been exhausted in any given year, the balance of expenditure will be financed from borrowing, both internally and externally, depending upon the Council's financial situation at the time.

1.4 These projections are based on estimated project costs, some of which will be 'firmed up' in due course. Any variations to the estimates and the phasing of expenditure will affect year on year funding projections.

2.0 Capital receipts - Balances (T01001)

Balance as at 1 April
Add estimated usable receipts in year
Less applied re funding of capital schemes

Balance after funding capital expenditure as at 31 March

2017-18 Actuals £000	2018-19 Budget £000	2018-19 Est Outturn £000	2019-20 Estimate £000	2020-21 Estimate £000	2021-22 Estimate £000	2022-23 Estimate £000	2023-24 Estimate £000
0	0	0	0	0	0	0	0
496	5,290	5,726	0	0	4,000	11,200	55,067
(496)	(5,290)	(5,726)	0	0	(4,000)	(11,200)	(10,795)
0	0	0	0	0	0	0	44,272

during year = outturn (col v, actual = col u)

3.0 Capital expenditure and funding - summary

Estimated capital expenditure

Main programme - approved
Main programme - provisional
s106
Reserves
GF Housing

Total estimated capital expenditure

To be funded by:

Capital receipts (per 2.above)

Contributions

R.C.C.O. :

Other reserves

Capital Schemes Reserve (para.4 below)

Balance of funding to be met from (i) the Capital Reserve, and (ii) borrowing

Total funding required

2017-18 Actuals £000	2018-19 Budget £000	2018-19 Est Outturn £000	2019-20 Estimate £000	2020-21 Estimate £000	2021-22 Estimate £000	2022-23 Estimate £000	2023-24 Estimate £000
12,627	54,932	44,024	46,493	17,720	8,641	5,825	5,825
19	40,458	384	33,487	90,538	70,583	80,223	4,970
90	0	350	36	0	0	0	0
1,204	4,351	4,810	6,769	3,337	500	500	0
0	0	0	0	0	0	0	0
13,940	99,741	49,568	86,785	111,595	79,724	86,548	10,795
(2,597)	(5,290)	(5,726)	0	0	(4,000)	(11,200)	(10,795)
(1,966)	(5,465)	(2,981)	(19,681)	(4,500)	(5,500)	(5,500)	0
(1,204)	(17,832)	(10,787)	(13,749)	(3,557)	(720)	(500)	0
0	0	0	0	0	0	0	0
(5,767)	(28,587)	(19,495)	(33,430)	(8,057)	(10,220)	(17,200)	(10,795)
(8,173)	(71,154)	(30,073)	(53,355)	(103,538)	(69,504)	(69,348)	0
(13,940)	(99,741)	(49,568)	(86,785)	(111,595)	(79,724)	(86,548)	(10,795)

4.0 General Fund Capital Schemes Reserve (U01030)

Balance as at 1 April
Add: General Fund Revenue Budget variations
Contribution from revenue

Less: Applied re funding of capital programme

Balance after funding capital expenditure etc.as at 31 March

2017-18 Actuals £000	2018-19 Budget £000	2018-19 Est Outturn £000	2019-20 Estimate £000	2020-21 Estimate £000	2021-22 Estimate £000	2022-23 Estimate £000	2023-24 Estimate £000
1,400	0	1,641	0	0	0	0	0
1,201	0	0	0	0	0	0	0
40	0	0	0	0	0	0	0
2,641	0	1,641	0	0	0	0	0
(1,000)	0	(1,641)	0	0	0	0	0
1,641	0	0	0	0	0	0	0

GENERAL FUND CAPITAL PROGRAMME : SUMMARY OF RESOURCES AND FINANCIAL IMPLICATIONS

Estimated shortfall at year-end to be funded from borrowing

7,173	71,154	28,432	53,355	103,538	69,504	69,348	0
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5.0 Housing capital receipts (pre 2013-14) - estimated availability/usage for Housing, Affordable Housing and Regeneration projects - GBC policy

Balance as at 1 April (T01008)
 Add: Estimated receipts in year
 Less: Applied re Housing (General Fund) capital programme
 Less: Applied re Housing company

2017-18 Actuals £000	2018-19 Budget £000	2018-19 Est Outturn £000	2019-20 Estimate £000	2020-21 Estimate £000	2021-22 Estimate £000	2022-23 Estimate £000	2023-24 Estimate £000
14,861	13,361	12,760	6,760	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
(2,101)	(13,361)	(6,000)	(6,760)	0	0	0	0
12,760	0	6,760	0	0	0	0	0
0	0	0	0	0	0	0	0
12,760	0	6,760	0	0	0	0	0

Less: Applied on regeneration schemes

Housing receipts - estimated balance in hand at year end

5.1 Housing capital receipts (post 2013-14) - estimated availability/usage for Housing, Affordable Housing and Regeneration projects only (statutory (impact CFR))

Balance as at 1 April (T01012)
 Add: Estimated receipts in year
 Less: Applied re Housing (General Fund) capital programme
 Less: Applied re Housing Improvement programme

2017-18 Actuals £000	2018-19 Budget £000	2018-19 Est Outturn £000	2019-20 Estimate £000	2020-21 Estimate £000	2021-22 Estimate £000	2022-23 Estimate £000	2023-24 Estimate £000
2,938	2,428	422	0	0	0	0	0
506	200	286	289	292	295	298	301
0	(220)	(288)	(220)	(220)	(220)	(220)	(220)
(3,022)	(475)	(420)	(69)	(72)	(75)	(78)	(81)
422	1,933	0	0	0	0	0	0
0	0	0	0	0	0	0	0
422	1,933	0	0	0	0	0	0

Less: Applied on regeneration schemes

Housing receipts - estimated balance in hand

Total £'000s

6.1 Estimated annual borrowing requirement

Bids for funding (net)

Total estimated borrowing requirement if all bids on Appendix 1 approved

7,173	71,154	28,432	53,355	103,538	69,504	69,348	0	324,177
	0	0	0	0	0	0	0	0
	71,154	28,432	53,355	103,538	69,504	69,348	0	324,177

Capital vision items

Ref	Project	Verto ref	Date entered on Verto	Date Verto last updated	Verto Gateway	timescale	Estimated gross cost	Local growth fund bid	Other funding	S106/CIL	GBC cost
CV2	Stoke Park drainage and water features						77,000				77,000
CV3	Castle valley gardens automated watering system					2020 likely timescale	30,000				30,000
CV4	North side drainage scheme						130,000				130,000
CV10	Transport - Yorkies bridge part of Sustainable Movement Corridor					2024-2029	10,000,000	5,000,000	1,250,000	2,500,000	1,250,000
CV22	Stoke Park Masterplan Implementation	PR418	08.08.16	11.08.16	CV	2021-2022	3,000,000		1,500,000		1,500,000
CV23	Lakeside Nature Reserve Visitor Facility	PR419	08.08.16	11.08.16	CV	2020	500,000			250,000	250,000
CV24	Stoughton Recreation ground Landscape Improvements	PR421	08.08.16	10.08.16	CV	2023	150,000		75,000		75,000
P6(p)	Guildford Riverside Phase 2&3					unknown	2,400,000				
P13(p)	Bedford Wharf	PR372					23,000,000				23,000,000
<u>Town centre masterplan (heading not related to schemes below)</u>											
CV12	A3 Interim intervention schemes (inc.Beechcroft Drive safety scheme)					2018-2020	unknown				unknown
CV13	Gosdon Hill P&R					2021-2023	7,500,000				unknown
CV14	Merrow station					2024-2029	10,000,000				unknown
CV17	Redevelopment of woodbridge meadows industrial estate					6-10 years	unknown				unknown
<u>Corporate plan</u>											
CV18	Leisure centre replacement/multi use sports centre	PR464	13.02.17	13.02.17	CV	15-20 years	£80m-£100m				100,000,000
CV19	Set up community energy scheme/heat network						2020				unknown
CV20	Set up a water discharge system						2017				unknown
<u>SARP</u>											
<u>Expenditure</u>											
	Slyfield area regeneration project (GF element)					2023-24 thru 2034-35	65,606,000				
	Slyfield area regeneration project (GF element)					2023-24 thru 2034-35	72,535,800				
	Slyfield area regeneration project (HRA element)					2033-34 thur 2034-35	31,423,672				
<u>Income</u>											
CVi1	Slyfield area regeneration project					2024-25	(20,545,000)				(20,545,000)
CVi1	Slyfield area regeneration project					2025-26	(20,545,000)				(20,545,000)
CVi1	Slyfield area regeneration project					2027-28 thru 2034-35	(137,572,200)				(137,572,200)
CVi2	Major projects unit - possible revenue income					2019-20 (at the earlies)	(24,832,000)				(24,832,000)

**GUILDFORD BOROUGH COUNCIL
OUTLINE BUDGET 2019-20 to 2023-24**

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GLOSSARY

**GUILDFORD BOROUGH COUNCIL
GENERAL FUND BUDGET BOOK 2019-20**

Accrual - a sum included in the final accounts to cover income or expenditure attributable to an accounting period for goods supplied and received or works done, but for which payment either not received or made by the end of the period.

Appropriations - amounts transferred to or from revenue or capital reserves.

Balance - the surplus or deficit on any account at the end of the financial year (see Revenue Balances)

Budget - a statement of the Council's plans for revenue or capital expenditure over a specified period. The annual budget is prepared as part of the Council's annual Council Tax setting process.

Budgetary Control - the monitoring of actual expenditure and income against a financial target.

Budget Requirement - the amount the Council plans to spend each financial year. The budget requirement is financed from general Government Grant and Council Tax.

Business Improvement District (BID) - a defined area within which businesses pay an additional tax in order to fund improvements to the street scene, security, marketing and street cleaning of that geographical area.

Business Rates Retention Scheme - introduced by the Government in April 2013, this is a new method of financing local authorities. The scheme means that each council keeps some of the business rates generated in its area. The Government still controls the rateable value of the properties and the rate in the pound to be paid.

Capital Charge - a charge to the Revenue Account to reflect the cost of fixed assets consumed during the year. Capital charges are borne by the service revenue accounts, but reversed out to ensure they have no impact on the level of Council Tax.

Capital Expenditure - expenditure on the acquisition or construction of a non-current asset or expenditure adding to, and not merely maintaining the value of an existing non-current asset.

Capital Programme - a statement showing the estimated cost and actual expenditure of approved capital projects (see *Capital Expenditure*)

**GUILDFORD BOROUGH COUNCIL
GENERAL FUND BUDGET BOOK 2019-20**

Capital Financing Requirement - the level of capital expenditure financing from borrowing

Capital Receipts - relates to the money from the sale of non-current assets. Capital receipts are used to pay for new capital expenditure, within rules set down by the government, or to repay outstanding loans. Not used to finance revenue expenditure.

Collection Fund - a fund set up in 1990-91, as required by the Local Government Finance Act 1988, to record the transactions relating to council tax and national non-domestic rates (NDR). It must be kept separately from the General Fund and have its own revenue account and balance sheet. The precepts for this fund are from the Borough Council, the County Council and the Surrey Police and Crime Commissioner.

Collection Fund Deficit/Surplus - the estimated surplus or deficit on the Collection Fund, which must be split into that relating to council tax and that relating to business rates. The council tax surplus or deficit is split between the Borough Council, the County Council and the Police and Crime Commissioner pro rata to their precept demand on the Fund. The business rates surplus or deficit is split between the Council, Central Government and the County Council. In both cases the Borough Council's share is transferred to the General Fund in the following year.

CIPFA - the Chartered Institute of Public Finance and Accountancy – privately funded with charitable status. This is the professional body responsible for accountants working in the public service. The Institute provides financial and statistical information on local government and public finance matters.

Contingency - an amount of money set aside in the budget for unforeseen items of expenditure.

Council Tax - a tax introduced in 1993-94 to replace Community Charge. Property value as at 1 April 1991 is the base, with a reduction for single occupancy.

Council Tax Benefit - this is a benefit of up to 100%, which is available to council taxpayers who are on income support or low incomes to help pay their council tax bills. Abolished in April 2013 and replaced with a local council tax support scheme.

Council Tax Requirement - the amount of Council Tax required to support the budget the Council plans to spend.

County Precept - see under Precept.

**GUILDFORD BOROUGH COUNCIL
GENERAL FUND BUDGET BOOK 2019-20**

Department of Communities and Local Government - central government department with responsibility for the allocation of government grant to local authorities.

Depreciation - the measure of change either from the wearing out, consumption, or other reduction in the useful economic life of a fixed asset, whether arising from use, passage of time or obsolescence through technological or other changes.

Earmarked Reserves - reserves set aside for a specific purposes.

Employee Related Expenditure - a group of costs including salaries, wages, and employer's national insurance and superannuation contributions. Indirect employee expenses are also included. Examples are: relocation, interview and training expenses, staff advertising, severance payments, pensions increase act payments and employee related insurance. Agency staff costs are also included within this grouping.

Estimates – the amounts expected and incurred as expenditure, or received as income, during a specified financial year.

Fees and Charges - individual charges for services provided.

Financial Year - the period covered by a set of financial accounts – commences 1 April and finishes 31 March the following year.

Fixed Assets - non-current assets that yield benefit to the Council and the services it provides for more than one year.

General Fund - the Council's main revenue fund credited with charges, grants etc. and to which the costs of services are charged. However, separate accounts are maintained for other aspects of Council activities, particularly the Collection Fund.

Guildford Holdings Ltd – is the parent company of North Downs Housing Ltd. North Downs Housing Ltd is currently the only subsidiary of Guildford Holdings Ltd. It is envisaged that other subsidiary companies will be established as other business or commercial opportunities are identified.

Government Grant – a form of cash or transfer of assets from government, inter-government agencies or similar bodies, to local, national or international authorities, as contributions towards the cost of local services e.g. Housing Benefit, Capital Grants and Revenue Support Grant.

Gross Expenditure - the total cost of providing the Council's services before taking into account income received.

**GUILDFORD BOROUGH COUNCIL
GENERAL FUND BUDGET BOOK 2019-20**

Gross Income - the total amounts the Council receives or expects to receive, from any source. Income includes fees, charges, sales and specific and special grants.

Housing Benefit - an allowance to person(s) on low income to meet, in full or part, their rent. Benefit paid as rent rebate to Guildford's own council tenants, with benefit paid to tenants in the private sector referred to as rent allowance. The Department of Work and Pensions meets the majority of the cost.

Impairment - a reduction in the balance sheet value of a fixed asset either from a lack of maintenance or change of use.

Interest Income - the money earned from the investment of cash.

International Financial Reporting Standards (IFRS) - the reporting of a set of international accounting standards, stating how transactions and other events appear in financial statements. The International Accounting Standards Board issues IFRS.

Investments - a long-term investment is an investment held for use on a continuing basis in the activities of the Council for 365 days or more. A short-term investment relates to the investment of surplus funds for 364 days or fewer.

Liabilities - money owed to individuals or organisations for payment at some time in the future.

Lease - a lease is a contract for the hire of a specific asset. The lessor owns the asset but conveys the right to use the asset to the lessee for an agreed period in return for the payment of specified rentals.

Local Council Tax Support Scheme (LCTSS) - replaces the abolished council tax benefits scheme from April 2013. As part of the overall changes to welfare benefit, the Government has asked councils to replace council tax benefit with a locally designed scheme. The Local Council Tax Support Scheme (LCTSS) will receive approximately ten per cent less funding from Government than the council tax benefits scheme and receive a grant with a discount on the council tax bill.

Minimum Revenue Provision (MRP) - the minimum amount which must be charged each year to the Council's general fund revenue account and set aside as provision for credit liabilities, as required by the Local Government and Housing Act 1989. There is no requirement to operate MRP in the Housing Revenue Account.

**GUILDFORD BOROUGH COUNCIL
GENERAL FUND BUDGET BOOK 2019-20**

National Non-Domestic Rate (NNDR) - on 1st April 1990 a tax introduced, together with community charge (now council tax) to replace general rates for businesses. Rates are levied and collected by the Council on non-domestic property in the area in accordance with the Government formula which is the rateable value of the property (set by the valuation office) multiplied by the rate multiplier (set by central government). The NNDR tax system was changed in April 2014; the Council is now able to retain a proportion of the income collected for its own purposes (the proportion retained is based on a central shares formula), the remaining amount of income collected is paid to Central Government and Surrey County Council. The amount paid to central government is known as the business rates tariff. The Council also pays the Government and Surrey County Council a levy on the growth in business rates income above the central share formula.

Net Present Value - calculates the present value of all cashflow associated with an investment: the initial outflow and the future cashflow returns using an agreed discount rate reflecting the time value of money.

New Homes Bonus - a non-ring fenced grant paid by the government based on the increase in housing over the year from October to October.

Non-ring fenced grant - a government grant used for any purpose.

North Down Housing (NDH) Ltd - a wholly owned housing company limited by ordinary shares in which the Council is the sole shareholder. The Council has capitalised the company through a mixture of share equity and debt financing at a ratio of 40% equity and 60%. NDH will provide mixed tenure accommodation and generate an income for the Council's general fund. NDH is a subsidiary of the parent company Guildford Holdings Ltd.

Out-turn - actual income and expenditure.

Precept - a charge levied by a council expressed in terms of a specific sum. The Borough Council, the County Council and the Police and Crime Commissioner levy precepts on the Collection Fund. Parish Councils precept on the Borough Council's General Fund.

Premises related expenditure - a group within the subjective analysis of expenditure, which brings together expenses directly related to the running of premises and land. It includes repairs, alterations and maintenance of buildings, fixed plant & grounds (including grounds maintenance contracts payments), energy costs, rents, rates, water services, fixtures & fittings, apportioned expenses of operational buildings (e.g. Woking Road depot), cleaning & domestic supplies, and premises related insurance.

Projection - a forecast of future developments based on current statistics and trends.

**GUILDFORD BOROUGH COUNCIL
GENERAL FUND BUDGET BOOK 2019-20**

Provision - an amount, set aside in the accounts, for likely liabilities incurred but the amounts or the dates on which they will arise are uncertain.

Prudential Code for Capital Finance in Local Authorities - the 2003 Code introduced a need for local authorities to consider capital spending plans with reference to affordability (implications for Council Tax and Housing Rents), prudence and sustainability, value for money, stewardship of assets, strategic objectives and the practicality of the plans.

Public Works Loan Board (PWLB) - a government agency which provides loans of more than one year to Local Authorities at interest rates up to 1% higher than those at which the government itself can borrow.

Recharge - an internal charge to or from another part of the Council. It does not add to the council's total income and expenditure.

Revenue Expenditure Funded from Capital Under Statute (REFCUS)

Expenditure which may properly be capitalised in accordance with statutes, but where no tangible long term asset is created and therefore under IFRS is deemed to be revenue expenditure (e.g. improvement and renewal grants)

Reserves - monies set aside by the Council that does not fall within the definition of provisions.

Revenue Balances - the accumulated surplus of income over expenditure on the revenue accounts of the General Fund and of the Housing Revenue Account (see below).

Revenue Budget - an estimate of annual income and expenditure, which sets out the financial implications of the Council's policy for the budgeted year (see budget).

Revenue Contribution to Capital Outlay (RCCO) - resources provided from the Council's revenue budget to finance the cost of capital projects.

Revenue Expenditure - the operating costs incurred by the Council during the financial year in providing day-to-day services. Distinct from capital expenditure, which benefits the authority for more than one financial year.

**GUILDFORD BOROUGH COUNCIL
GENERAL FUND BUDGET BOOK 2019-20**

Revenue Support Grant (RSG) - a grant paid by central government in aid of Council services in general, as opposed to specific grants, which may only be used for a specific purpose.

Ring-fenced Grant - a grant paid to the Council, which has conditions attached to it that restrict the purposes for which it may be spent.

Service and Financial Plan - a three-year plan summarising the cost of services, with the first year calculated in detail and year two and three including published inflation and service changes.

Specific Grants - government grants to local authorities in aid of specified projects or services, e.g. Housing Benefit.

Stock - goods acquired in advance of their use in the provision of services or their resale. At the year-end stocks are a current asset in the balance sheet and they will be charged to Revenue in the year they are consumed or sold.

Subjective Analysis of Expenditure - nine standard groups or 'types' into which expenditure and income is analysed. CIPFA members are required to apply the recommended standards when preparing Local Authorities published accounts. The groups are Employee Related Expenditure, Premises Related Expenditure, Transport Related Expenditure, Supplies and Services, Third Party Payments, Transfer Payments, Support Services, Capital Financing Costs and Income.

Supplies and Services - the largest group of expenditure which relates to the general running costs of the organisation and includes equipment, furniture and materials, catering (including contract catering), clothing uniforms and laundry, printing, stationery and general office expenses, communications and computing, subsistence and conference expenses, members allowances, grants and subscriptions, contributions to provisions, and miscellaneous expenses.

Support Services - the charge made for services, which support the provision of services to the public. Includes professional and property services and includes administrative buildings.

Supporting People - the Supporting People initiative intends to provide support services that enable people to live independently in their own homes.

Tax Base - each dwelling in England has been placed in one of eight valuation bands, A to H, based on its capital value at 1st April 1991. The tax base is expressed in terms of "equivalent band D dwellings". Each property band is weighted in relation to the band D property which is regarded as the benchmark.

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Third party payments - a payment to an organisation for providing a council service completely. For example, if a private contractor provided the refuse collection service the contract payment is a third party payment.

Transfer payments - a payment to individuals who provide no goods or services to the Council e.g. Housing and Council Tax benefits.

Transport related expenditure - a group of expenditure, which brings together all costs associated with the provision, hire and use of transport, including travelling allowances. It includes purchases of vehicles and equipment (where not leased or purchased through capital), repairs and maintenance, running costs (e.g. fuel, tax,), recharges for vehicles hired from the Fleet Manager, contract hire, operating leases, public transport, car allowances and transport insurance.

Virement - this is the permission to spend more on one budget head matched by a corresponding reduction on some other budget head. Virements must be properly authorised by Committee or by officers under delegated powers