

## Revenue Forecast outturn by Cabinet Portfolio

## Appendix A

Net Cost of Services	Pd 06 Budget £m	Pd 06 Actuals £m	Pd 06 Variance £m	FY Budget £m	FY Outturn £m	FY Variance £m	Comments
<b>Income.</b>							
Car Parking	(1.442)	(1.616)	(0.175)	(2.949)	(3.220)	(0.272)	Favourable variance due to increase in activity resulting in higher income from daily parking £0.136m, season tickets £0.075m and enforcement £0.040m.
Fees and Charges	(2.577)	(2.719)	(0.142)	(5.154)	(5.532)	(0.377)	Unbudgeted waste contract penalties (£0.225m); increase in income from sale of bins (£0.026m), Legal (£0.038m) and Land Charges (£0.037m), Dangerous structure and outreach funding (£0.057m). Offset by unfavourable variance on recycling credits (£0.064m)
Grant	(23.608)	(23.140)	0.468	(47.216)	(45.231)	1.985	Additional grant income in respect of Homelessness and Elections offset by reduction in Housing Benefit payments grant
Planning	(0.872)	(1.125)	(0.253)	(1.745)	(1.945)	(0.200)	Favourable variance due to increase in activity.
Rents	(3.177)	(3.958)	(0.781)	(6.355)	(6.272)	0.083	
<b>Income. Total</b>	<b>(31.676)</b>	<b>(32.558)</b>	<b>(0.881)</b>	<b>(63.418)</b>	<b>(62.200)</b>	<b>1.219</b>	
<b>Expenditure</b>							
<b>Controllable</b>							
Employees	6.645	6.729	0.084	13.225	13.445	0.220	Vacancies across Finance, Legal and Parking enforcement are being filled by agency staff. Permanent appointments have been made or being recruited to these posts. Additional work on housing benefits, elections and homelessness prevention funded from grant income. Additional staff employed to carry out specific projects in the planning service
Housing Benefit	22.844	22.990	0.146	45.688	42.941	(2.747)	Midyear forecast estimates that the council is paying less out in Housing Benefit Payments. Off set by favourable variance resulting from additional Housing Benefit funding £0.127m.
Premises Related Expenses	2.050	1.952	(0.097)	4.077	4.263	0.186	Higher than budgeted spend on Business rates due to 2017 valuations and polling stations, unbudgeted spend on repairs of Public Conveniences. This is off set by underspends on electricity and visitor centre running costs.
Supplies and Services	5.758	5.499	(0.259)	10.413	10.988	0.575	Overspend due to increase work on Housing Benefit processing, Housing Prevention work, additional cost on car parks and specific projects such as dangerous structures. This is partially offset by savings on Insurance Premium and other variances
Waste Contract	2.770	2.704	(0.066)	5.540	5.540	0.000	
<b>Controllable Total</b>	<b>40.067</b>	<b>39.875</b>	<b>(0.192)</b>	<b>78.943</b>	<b>77.177</b>	<b>(1.766)</b>	
<b>Uncontrollable</b>							
Depreciation	1.461	1.461	0.000	2.923	2.923	0.000	
Internal Recharges	4.880	4.880	0.000	9.760	9.760	0.000	
Internal Recharges Income	(5.086)	(5.086)	0.000	(10.172)	(10.171)	0.000	
<b>Uncontrollable Total</b>	<b>1.255</b>	<b>1.255</b>	<b>0.000</b>	<b>2.511</b>	<b>2.512</b>	<b>0.000</b>	
<b>Expenditure Total</b>	<b>41.323</b>	<b>41.130</b>	<b>(0.192)</b>	<b>81.455</b>	<b>79.689</b>	<b>(1.766)</b>	
<b>Net Total</b>	<b>9.646</b>	<b>8.572</b>	<b>(1.074)</b>	<b>18.036</b>	<b>17.489</b>	<b>(0.547)</b>	

Row Labels	YTD Budget £m	YTD Actuals £m	YTD Variance £m	FY Budget £m	Forecast Outturn £m	FY Variance £m	Comments
<b>COMMUNITY</b>							
Income.							
Fees and Charges	(0.720)	(0.789)	(0.069)	(1.440)	(1.449)	(0.009)	
Grant	(0.063)	(0.017)	0.046	(0.125)	(0.232)	(0.107)	Unbudgeted Prevent grant of (£0.085m) from the Home Office for projects and (£0.022m) from the Police & Crime Commissioner for a youth project.
<b>Income. Total</b>	<b>(0.783)</b>	<b>(0.807)</b>	<b>(0.024)</b>	<b>(1.565)</b>	<b>(1.681)</b>	<b>(0.116)</b>	
Expenditure							
Controllable							
Employees	0.612	0.544	(0.068)	1.225	1.183	(0.042)	Saving of (£0.068m) due to transfer of Visitor Info Service employees to Bucks CC and vacancy management within community commissioning (£0.015m), slightly offset by additional cost of prevent Education Officer of £0.040m (grant funded).
Premises Related Expenses	0.675	0.590	(0.084)	1.514	1.503	(0.012)	Saving of (£0.010m) on Visitor Info Service rent payments following transfer to Bucks CC.
Supplies and Services	0.613	0.658	0.045	1.226	1.322	0.096	The savings in Visitor Info Service salaries (above) fund the Partnership Payment to Bucks CC £0.040m for the service there are also potential transition costs payable to Bucks CC of £0.032m. Spend on Prevent Projects £0.017m (grant funded), unbudgeted spend of £0.007m on Domestic Homicide Review.
Controllable Total	1.900	1.792	(0.108)	3.966	4.008	0.042	
Uncontrollable							
Depreciation	0.266	0.266	0.000	0.533	0.533	0.000	
Internal Recharges	0.863	0.863	0.000	1.727	1.727	0.000	
Internal Recharges Income	(0.456)	(0.456)	0.000	(0.912)	(0.911)	0.000	
Uncontrollable Total	0.674	0.674	0.000	1.348	1.348	0.000	
<b>Expenditure Total</b>	<b>2.574</b>	<b>2.466</b>	<b>(0.108)</b>	<b>5.313</b>	<b>5.356</b>	<b>0.042</b>	
<b>COMMUNITY Total</b>	<b>1.791</b>	<b>1.659</b>	<b>(0.132)</b>	<b>3.748</b>	<b>3.674</b>	<b>(0.073)</b>	

Row Labels	YTD Budget £m	YTD Actuals £m	YTD Variance £m	FY Budget £m	Forecast Outturn £m	FY Variance £m	Comments
<b>ECONOMIC DEVELOPMENT</b>							
Income.							
Fees and Charges	(0.133)	(0.086)	0.047	(0.266)	(0.233)	0.033	
Rents	(3.165)	(3.958)	(0.793)	(6.330)	(6.272)	0.058	Unfavourable variance due to lease expiries and rent reviews
<b>Income. Total</b>	<b>(3.298)</b>	<b>(4.044)</b>	<b>(0.746)</b>	<b>(6.595)</b>	<b>(6.505)</b>	<b>0.091</b>	
Expenditure							
Controllable							
Employees	0.162	0.147	(0.015)	0.323	0.304	(0.020)	Vacant position which has now been recruited
Premises Related Expenses	0.166	0.200	0.033	0.333	0.359	0.026	Overspend due to ongoing repairs and maintenance of the Coachway at Handy X
Supplies and Services	0.374	0.396	0.022	0.749	0.756	0.007	
Controllable Total	0.702	0.743	0.041	1.405	1.419	0.014	
Uncontrollable							
Depreciation	0.188	0.188	0.000	0.375	0.375	0.000	
Internal Recharges	0.361	0.361	0.000	0.722	0.722	0.000	
Internal Recharges Income	0.158	0.158	0.000	0.316	0.316	0.000	
Uncontrollable Total	0.707	0.707	0.000	1.413	1.413	0.000	
<b>Expenditure Total</b>	<b>1.409</b>	<b>1.450</b>	<b>0.041</b>	<b>2.818</b>	<b>2.832</b>	<b>0.014</b>	
<b>ECONOMIC DEVELOPMENT Total</b>	<b>(1.889)</b>	<b>(2.595)</b>	<b>(0.706)</b>	<b>(3.777)</b>	<b>(3.673)</b>	<b>0.105</b>	

Row Labels	YTD Budget £m	YTD Actuals £m	YTD Variance £m	FY Budget £m	Forecast Outturn £m	FY Variance £m	Comments
<b>ENVIRONMENT</b>							
Income.							
Car Parking	(1.442)	(1.616)	(0.174)	(2.949)	(3.220)	(0.271)	Charges from daily parking are predicted as being (£0.086m) in surplus, season tickets as being (£0.165m) in surplus and enforcement as being (£0.020m) in surplus.
Fees and Charges	(0.715)	(0.696)	0.019	(1.429)	(1.625)	(0.195)	Unbudgeted waste contract penalties (£0.225m), reduction in recycling credits £0.064m, favourable increase in income from sale of bins (£0.026m). Forecasted additional income from Street Traders (£0.006m).
<b>Income. Total</b>	<b>(2.156)</b>	<b>(2.312)</b>	<b>(0.155)</b>	<b>(4.378)</b>	<b>(4.845)</b>	<b>(0.467)</b>	
Expenditure							
Controllable							
Employees	0.740	0.661	(0.079)	1.481	1.443	(0.037)	Favourable variance due to vacancy management across the dept.
Premises Related Expenses	0.451	0.602	0.151	0.692	0.808	0.116	Higher than budgeted spend on Car Parks; rates £0.077m and security patrols £0.016m. Unbudgeted spend on repairs of Public Conveniences of £0.023m.
Supplies and Services	0.338	0.329	(0.009)	0.749	0.867	0.118	Car Park predicted overspends on cash machine vandalism of £0.055m, various fees £0.042m due to the new P&D system and penalty overheads exceeding original estimate due to increase in volume and overspend on Car park cleaning of £0.013m
Waste Contract	2.770	2.704	(0.066)	5.540	5.540	0.000	
Controllable Total	4.299	4.296	(0.003)	8.462	8.659	0.197	
Uncontrollable							
Depreciation	0.474	0.474	0.000	0.949	0.949	0.000	
Internal Recharges	0.827	0.827	0.000	1.654	1.654	0.000	
Internal Recharges Income	(0.224)	(0.224)	0.000	(0.448)	(0.448)	0.000	
Uncontrollable Total	1.077	1.077	0.000	2.154	2.154	0.000	
<b>Expenditure Total</b>	<b>5.376</b>	<b>5.373</b>	<b>(0.003)</b>	<b>10.616</b>	<b>10.813</b>	<b>0.197</b>	
<b>ENVIRONMENT Total</b>	<b>3.220</b>	<b>1.984</b>	<b>(1.236)</b>	<b>6.239</b>	<b>5.969</b>	<b>(0.270)</b>	

Row Labels	YTD Budget £m	YTD Actuals £m	YTD Variance £m	FY Budget £m	Forecast Outturn £m	FY Variance £m	Comments
<b>FINANCE</b>							
Income.							
Fees and Charges	(0.225)	(0.285)	(0.060)	(0.450)	(0.441)	0.009	Lower than forecasted Court Fees. This budget will be aligned during the 18/19 Budget Setting process.
Grant	(23.283)	(22.453)	0.830	(46.567)	(43.876)	2.690	Midyear forecast estimates that the council is paying less out in Housing Benefit Payments. Off set by favourable variance resulting from additional Housing Benefit funding £0.127m.
<b>Income. Total</b>	<b>(23.508)</b>	<b>(22.738)</b>	<b>0.770</b>	<b>(47.017)</b>	<b>(44.317)</b>	<b>2.700</b>	
Expenditure							
Controllable							
Employees	1.095	1.076	(0.019)	2.146	2.167	0.022	Higher costs due to vacancies being filled by interim staff.
Housing Benefit	22.844	22.990	0.146	45.688	42.941	(2.747)	Lower than budgeted Housing Benefit Payments
Supplies and Services	0.695	0.465	(0.230)	1.435	1.269	(0.166)	There is an increased expenditure forecast of £0.173m on external fees including fees for Housing Benefit Processing, funded by savings in salaries and additional grant income. There is also one-off costs for the eFinancials upgrade of £0.040m. This is partially offset by savings on Insurance Premiums £0.060m and other variances.
<b>Controllable Total</b>	<b>24.634</b>	<b>24.531</b>	<b>(0.103)</b>	<b>49.269</b>	<b>46.577</b>	<b>(2.892)</b>	
Uncontrollable							
Internal Recharges	0.645	0.645	0.000	1.290	1.290	0.000	
Internal Recharges Income	(0.687)	(0.687)	0.000	(1.374)	(1.374)	0.000	
<b>Uncontrollable Total</b>	<b>(0.042)</b>	<b>(0.042)</b>	<b>0.000</b>	<b>(0.084)</b>	<b>(0.084)</b>	<b>0.000</b>	
<b>Expenditure Total</b>	<b>24.592</b>	<b>24.489</b>	<b>(0.103)</b>	<b>49.185</b>	<b>46.493</b>	<b>(2.892)</b>	
<b>FINANCE Total</b>	<b>1.084</b>	<b>1.751</b>	<b>0.667</b>	<b>2.168</b>	<b>2.176</b>	<b>(0.192)</b>	

Row Labels	YTD Budget £m	YTD Actuals £m	YTD Variance £m	FY Budget £m	Forecast Outturn £m	FY Variance £m	Comments
<b>HOUSING</b>							
Income.							
Fees and Charges	(0.348)	(0.332)	0.016	(0.696)	(0.718)	(0.022)	Forecasted additional income of; (£0.057m) from Outreach funding, (£0.014m) from mobile home site sales and (£0.004m) from HMO licensing. Adverse forecast of £0.050 for Temp Accom HB income due to reduced demand. (Offset by reduction Temp Accom payments).
Grant	(0.262)	(0.567)	(0.305)	(0.524)	(0.874)	(0.350)	Receipt of unbudgeted Flexible Homelessness Support Grant for (£0.235m), the grant is used for prevention work. In addition (£0.115m) Community Housing Grant to fund Parish Council's housing needs work.
<b>Income. Total</b>	<b>(0.610)</b>	<b>(0.899)</b>	<b>(0.289)</b>	<b>(1.220)</b>	<b>(1.592)</b>	<b>(0.372)</b>	
Expenditure							
Controllable							
Employees	0.584	0.604	0.020	1.168	1.180	0.012	Agency staff to work on homelessness prevention.
Premises Related Expenses	0.049	0.052	0.003	0.098	0.090	(0.009)	Favourable saving forecasted on Housing repairs.
Supplies and Services	0.403	0.393	(0.010)	0.807	1.160	0.353	(£0.050m) saving forecasted on B&B payments due to reduction in demand, prevention and quicker transfer into Temporary Accommodation. Offset by unbudgeted spend related to the receipt of Community Housing Fund Grant £0.115m, Flexible Homelessness Support Grant £0.235m and Outreach funding £0.057.
Controllable Total	1.036	1.049	0.013	2.073	2.430	0.357	
Uncontrollable							
Depreciation	0.442	0.442	0.000	0.884	0.884	0.000	
Internal Recharges	0.343	0.343	0.000	0.687	0.687	0.000	
Uncontrollable Total	0.786	0.786	0.000	1.571	1.571	0.000	
<b>Expenditure Total</b>	<b>1.822</b>	<b>1.835</b>	<b>0.013</b>	<b>3.644</b>	<b>4.001</b>	<b>0.357</b>	
<b>HOUSING Total</b>	<b>1.212</b>	<b>0.151</b>	<b>(1.061)</b>	<b>2.424</b>	<b>2.409</b>	<b>(0.015)</b>	

Row Labels	YTD Budget £m	YTD Actuals £m	YTD Variance £m	FY Budget £m	Forecast Outturn £m	FY Variance £m	Comments
<b>HR, ICT &amp; CUSTOMER SERVICES</b>							
Income.							
Fees and Charges	(0.002)	(0.009)	(0.007)	(0.005)	0.000	0.005	
Rents	(0.012)	(0.000)	0.012	(0.025)	0.000	0.025	
<b>Income. Total</b>	<b>(0.015)</b>	<b>(0.009)</b>	<b>0.006</b>	<b>(0.030)</b>	<b>0.000</b>	<b>0.030</b>	
Expenditure							
Controllable							
Employees	0.851	0.858	0.007	1.681	1.639	(0.041)	Favourable variance due to vacancy
Premises Related Expenses	0.709	0.462	(0.247)	1.439	1.448	0.009	Higher costs of Business rates on QVR Offices following the revaluation, in part offset by lower electricity costs due to the feed in tariff of solar panels.
Supplies and Services	2.418	2.428	0.010	3.614	3.591	(0.023)	
Controllable Total	3.978	3.747	(0.231)	6.733	6.678	(0.055)	
Uncontrollable							
Depreciation	0.091	0.091	0.000	0.182	0.182	0.000	
Internal Recharges	0.267	0.267	0.000	0.533	0.533	0.000	
Internal Recharges Income	(3.033)	(3.033)	0.000	(6.066)	(6.066)	0.000	
Uncontrollable Total	(2.675)	(2.675)	0.000	(5.351)	(5.351)	0.000	
<b>Expenditure Total</b>	<b>1.303</b>	<b>1.072</b>	<b>(0.231)</b>	<b>1.383</b>	<b>1.328</b>	<b>(0.055)</b>	
<b>HR, ICT &amp; CUSTOMER SERVICES Total</b>	<b>1.288</b>	<b>1.063</b>	<b>(0.225)</b>	<b>1.353</b>	<b>1.328</b>	<b>(0.025)</b>	

Row Labels	YTD Budget £m	YTD Actuals £m	YTD Variance £m	FY Budget £m	Forecast Outturn £m	FY Variance £m	Comments
<b>LEADER</b>							
Income.							
Fees and Charges	(0.180)	(0.202)	(0.023)	(0.359)	(0.425)	(0.066)	Higher than budgeted Legal income (£0.038m). Favourable increase in Land Charges Income (£0.037m). Partly offset by £0.006m unfavourable reduction in income from WDC's District Times publication.
Grant	0.000	(0.088)	(0.088)	0.000	(0.234)	(0.234)	Favourable variance for unbudgeted Grant receipts; (£0.165m) for Elections and (£0.069m) for DCLG New Burden / Transparency Grants. Offset by increased expenditure on employees and supplies and services.
<b>Income. Total</b>	<b>(0.180)</b>	<b>(0.290)</b>	<b>(0.110)</b>	<b>(0.359)</b>	<b>(0.659)</b>	<b>(0.299)</b>	
Expenditure							
Controllable							
Employees	1.017	1.249	0.233	2.034	2.364	0.330	Overspends due to unbudgeted Election staffing of £0.133m. The additional agency cost of employing interim for the vacant Corporate Director post £0.020m over the staffing budget and recruitment costs for the post £0.062m. Legal agency costs of £0.104m
Premises Related Expenses	0.000	0.038	0.038	0.000	0.037	0.037	Unbudgeted costs of £0.037m for Polling Stations funded by Election Govt Grant
Supplies and Services	0.681	0.565	(0.116)	1.362	1.422	0.060	Overspends on software £0.040 within Policy & Performance and on Service mail, Service Performance and Risk Monitoring funded by New Burden / Transparency Grant.
Controllable Total	1.698	1.852	0.155	3.396	3.824	0.428	
Uncontrollable							
Internal Recharges	0.602	0.602	0.000	1.205	1.205	0.000	
Internal Recharges Income	(0.834)	(0.834)	0.000	(1.669)	(1.669)	0.000	
Uncontrollable Total	(0.232)	(0.232)	0.000	(0.464)	(0.464)	0.000	
<b>Expenditure Total</b>	<b>1.465</b>	<b>1.620</b>	<b>0.155</b>	<b>2.931</b>	<b>3.359</b>	<b>0.428</b>	
<b>LEADER Total</b>	<b>1.286</b>	<b>1.562</b>	<b>0.277</b>	<b>2.572</b>	<b>2.701</b>	<b>0.129</b>	



Row Labels	YTD Budget £m	YTD Actuals £m	YTD Variance £m	FY Budget £m	Forecast Outturn £m	FY Variance £m	Comments
<b>PLANNING &amp; SUSTAINABILITY</b>							
Income.							
Fees and Charges	(0.254)	(0.320)	(0.065)	(0.509)	(0.642)	(0.133)	Higher forecasted Dangerous Structures income which will be offset by expenditure on specific projects. Higher New Burden Grant income.
Grant	0.000	(0.015)	(0.015)	0.000	(0.015)	(0.015)	
Planning	(0.872)	(1.125)	(0.253)	(1.745)	(1.945)	(0.200)	Higher than budgeted Planning fee income of £0.200m
<b>Income. Total</b>	<b>(1.127)</b>	<b>(1.459)</b>	<b>(0.332)</b>	<b>(2.254)</b>	<b>(2.602)</b>	<b>(0.348)</b>	
Expenditure							
Controllable							
Employees	1.584	1.590	0.006	3.169	3.165	(0.004)	
Premises Related Expenses	0.000	0.009	0.009	0.000	0.018	0.018	
Supplies and Services	0.235	0.265	0.030	0.471	0.625	0.154	Additional expenditure on specific projects which is funded from the Dangerous Structure income.
Controllable Total	1.820	1.864	0.044	3.640	3.808	0.168	
Uncontrollable							
Internal Recharges	0.971	0.971	0.000	1.943	1.943	0.000	
Internal Recharges Income	(0.009)	(0.009)	0.000	(0.019)	(0.019)	0.000	
Uncontrollable Total	0.962	0.962	0.000	1.924	1.924	0.000	
<b>Expenditure Total</b>	<b>2.782</b>	<b>2.826</b>	<b>0.044</b>	<b>5.564</b>	<b>5.732</b>	<b>0.168</b>	
<b>PLANNING &amp; SUSTAINABILITY Total</b>	<b>1.655</b>	<b>0.405</b>	<b>(1.250)</b>	<b>3.310</b>	<b>3.130</b>	<b>(0.180)</b>	