

Revenue Forecast outturn by Cabinet Portfolio

Appendix A

Net Cost of Services	YTD Budget £m	YTD Actuals £m	Sum of YTD Variance	FY Budget £m	FY Outturn £m	Variance £m	Comments
Income.							
Income.							
Car Parking	(2.192)	(2.401)	(0.210)	(2.949)	(3.135)	(0.186)	Charges from daily parking are predicted as being (£0.161m) in surplus, season tickets as being (£0.020m) in surplus and enforcement as being (£0.005m) in surplus.
Fees and Charges	(3.846)	(4.555)	(0.709)	(5.129)	(5.547)	(0.418)	Additional £0.067m back dated rent on Parks. Increase in income from sale of bins of £0.026m, Legal (£0.038m) and Land Charges (£0.037m), Dangerous structure and outreach funding (£0.057m). Offset by unfavourable variance on recycling credits of £0.064m
Grant	(35.412)	(33.433)	1.979	(47.216)	(44.901)	2.315	Additional grant income in respect of Homelessness, General Elections, Electoral Registration offset by reduction in Housing Benefit payments grant
Planning	(1.309)	(1.611)	(0.302)	(1.745)	(2.113)	(0.368)	Favourable variance of £0.300m due to increase in activity and a fee increase for final three months of the financial year. Additional Planning Performance Agreement income of £0.040m.
Rents	(4.766)	(5.552)	(0.786)	(6.355)	(6.357)	(0.002)	
Income. Total	(47.525)	(47.552)	(0.028)	(63.393)	(62.053)	1.340	
Expenditure							
Controllable							
Employees	9.884	10.222	0.338	13.157	13.629	0.472	Vacancies across Finance, Legal and Corporate Director being filled by agency staff. Permanent appointments have been made or being recruited to these posts. Additional work on Elections, Prevent Project and Homelessness Prevention funded from grant income.
Housing Benefit	34.266	33.049	(1.217)	45.688	42.941	(2.747)	Midyear forecast estimates that the council is paying less out in Housing Benefit Payments this is offset by reduction in grant income above.
Premises Related Expenses	3.072	2.748	(0.324)	4.034	4.180	0.146	Higher than budgeted spend on Business rates due to 2017 revaluations and polling stations, unbudgeted spend on repairs of Public Conveniences and Car park security. This is off set by underspends on electricity and visitor centre running costs.
Supplies and Services	7.052	7.545	0.494	9.276	9.812	0.536	Overspend due to increase work on Housing Benefit processing and specific projects such as dangerous structures. Unbudgeted spend on Car Parks cash machine vandalism of £0.080m. Grant funded spend in respect of Community Housing Fund £0.115m, Flexible Homelessness Support £0.235m and Outreach funding £0.054m. One off contribution to earmarked reserve for waste equalisation fund of £0.229m. This is partially offset by savings on Insurance Premiums.
Waste Contract	4.155	4.091	(0.065)	5.540	5.540	0.000	
Controllable Total	58.428	57.654	(0.774)	77.695	76.102	(1.593)	
Uncontrollable							
Depreciation	2.192	2.192	0.000	2.923	2.923	0.000	
Internal Recharges	8.237	8.237	0.000	10.983	10.983	(0.000)	
Internal Recharges Income	(7.628)	(7.628)	0.000	(10.172)	(10.172)	0.000	
Uncontrollable Total	2.800	2.800	0.000	3.734	3.734	(0.000)	
Expenditure Total	61.228	60.454	(0.774)	81.429	79.836	(1.593)	
Net Total	13.704	12.902	(0.802)	18.036	17.783	(0.253)	

COMMUNITY	YTD Budget £m	YTD Actuals £m	YTD Variance £m	FY Budget £m	FY Outturn £m	Variance £m	
Income.							
Fees and Charges	(1.061)	(1.320)	(0.260)	(1.415)	(1.543)	(0.129)	Backdated rents for Parks income (£0.067m), additional CCTV income (£0.032m) and (£0.022m) contribution from the Police & Crime Commissioner for a youth project.
Grant	(0.094)	(0.080)	0.014	(0.125)	(0.179)	(0.054)	Unbudgeted Prevent grant of (£0.054m)
Income. Total	(1.155)	(1.401)	(0.246)	(1.540)	(1.722)	(0.182)	
Expenditure							
Controllable							
Employees	0.867	0.841	(0.026)	1.157	1.196	0.039	Unbudgeted Prevent Education Officer £0.030m (grant funded), P&D Project Manager agency £0.035m partly offset by vacancy management within community commissioning (£0.026m).
Premises Related Expenses	1.104	1.031	(0.074)	1.473	1.471	(0.002)	
Supplies and Services	0.983	0.940	(0.043)	1.311	1.267	(0.044)	Saving on the Tourism budget following transfer of the service to Bucks CC (£0.033m)
Controllable Total	2.955	2.812	(0.143)	3.940	3.934	(0.006)	
Uncontrollable							
Depreciation	0.399	0.399	0.000	0.533	0.533	0.000	
Internal Recharges	1.295	1.295	0.000	1.727	1.727	0.000	
Internal Recharges Income	(0.684)	(0.684)	0.000	(0.912)	(0.912)	0.000	
Uncontrollable Total	1.010	1.010	0.000	1.348	1.348	0.000	
Expenditure Total	3.965	3.822	(0.143)	5.288	5.282	(0.006)	
COMMUNITY Total	2.810	2.421	(0.389)	3.748	3.560	(0.188)	

ECONOMIC DEVELOPMENT	YTD Budget £m	YTD Actuals £m	YTD Variance £m	FY Budget £m	FY Outturn £m	Variance £m	
Income.							
Fees and Charges	(0.199)	(0.223)	(0.024)	(0.276)	(0.260)	0.016	Unfavourable variance due to lease expiries and rent reviews
Rents	(4.747)	(5.552)	(0.805)	(6.350)	(6.357)	(0.007)	
Income. Total	(4.947)	(5.775)	(0.829)	(6.625)	(6.617)	0.009	
Expenditure							
Controllable							
Employees	0.242	0.280	0.037	0.323	0.353	0.030	Vacant position which has now been recruited. Cost of Handy X Hub Manager.
Premises Related Expenses	0.250	0.273	0.024	0.333	0.378	0.045	Over spend due to ongoing repairs and maintenance of the Park & Ride at Handy X
Supplies and Services	0.581	0.329	(0.252)	0.759	0.795	0.036	Additional decorations for Festive events.
Controllable Total	1.073	0.882	(0.191)	1.415	1.525	0.111	
Uncontrollable							
Depreciation	0.281	0.281	0.000	0.375	0.375	0.000	
Internal Recharges	0.541	0.541	0.000	0.722	0.722	0.000	
Internal Recharges Income	0.237	0.237	0.000	0.316	0.316	0.000	
Uncontrollable Total	1.060	1.060	0.000	1.413	1.413	0.000	
Expenditure Total	2.132	1.942	(0.191)	2.828	2.939	0.111	
ECONOMIC DEVELOPMENT Total	(2.814)	(3.834)	(1.020)	(3.797)	(3.678)	0.119	

ENVIRONMENT	YTD Budget £m	YTD Actuals £m	YTD Variance £m	FY Budget £m	FY Outturn £m	Variance £m	
Income.							
Car Parking	(2.192)	(2.401)	(0.209)	(2.949)	(3.135)	(0.186)	Charges from daily parking are predicted as being (£0.161m) in surplus, season tickets as being (£0.020m) in surplus and enforcement as being (£0.005m) in surplus.
Fees and Charges	(1.072)	(1.335)	(0.263)	(1.429)	(1.674)	(0.245)	Unbudgeted waste contract penalties (£0.229m), reduction in recycling credits £0.065m, favourable increase in income from sale of bins (£0.026m) unbudgeted income from Handy X Hub parking enforcement (£0.049m)
Income. Total	(3.264)	(3.735)	(0.472)	(4.378)	(4.809)	(0.431)	
Expenditure							
Controllable							
Employees	1.110	1.005	(0.105)	1.481	1.394	(0.087)	Favourable variance due to vacancy management across the dept.
Premises Related Expenses	0.570	0.686	0.116	0.691	0.769	0.078	Higher than budgeted spend on Car Parks; rates £0.035m and security patrols £0.031m. Unbudgeted spend on repairs of Public Conveniences of £0.027m offset by saving on utility charges (£0.023m).
Supplies and Services	0.508	0.385	(0.123)	0.750	1.063	0.313	Transfer to earmarked reserve of Waste Penalties for waste equalisation fund of £0.229m, Car Park predicted overspend on cash machine vandalism of £0.080m.
Waste Contract	4.155	4.091	(0.065)	5.540	5.540	0.000	
Controllable Total	6.344	6.167	(0.177)	8.462	8.766	0.304	
Uncontrollable							
Depreciation	0.711	0.711	0.000	0.949	0.949	0.000	
Internal Recharges	1.241	1.241	0.000	1.654	1.654	(0.000)	
Internal Recharges Income	(0.336)	(0.336)	0.000	(0.448)	(0.448)	0.000	
Uncontrollable Total	1.616	1.616	0.000	2.154	2.154	(0.000)	
Expenditure Total	7.959	7.783	(0.177)	10.616	10.921	0.304	
ENVIRONMENT Total	4.696	4.047	(0.649)	6.239	6.112	(0.127)	

FINANCE	YTD Budget £m	YTD Actuals £m	YTD Variance £m	FY Budget £m	FY Outturn £m	Variance £m	
Income.							
Fees and Charges	(0.338)	(0.295)	0.043	(0.450)	(0.415)	0.035	Lower than forecasted Court Fees. This budget has been aligned during the 18/19 Budget Setting process.
Grant	(34.925)	(32.666)	2.259	(46.567)	(43.900)	2.666	Midyear forecast estimates that the council is paying less out in Housing Benefit Payments. Offset by favourable variance resulting from additional Housing Benefit funding £0.185m.
Income. Total	(35.262)	(32.961)	2.302	(47.017)	(44.315)	2.701	
Expenditure							
Controllable							
Employees	1.620	1.665	0.045	2.146	2.200	0.054	Higher salary costs due to Section 151 and Chief Accountant posts being filled by interim members of staff costing an additional £0.140m. Savings in salary costs in Housing Benefit Admin of £0.115m which is funding external fees.
Housing Benefit	34.266	33.049	(1.217)	45.688	42.941	(2.747)	Lower than budgeted Housing Benefit Payments based on mid year estimates- offset by the lower grant income above.
Supplies and Services	1.208	0.867	(0.341)	1.425	1.322	(0.104)	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 software expenditure of £0.060m. This is partially offset by savings on Insurance Premiums £0.070m and other variances.
Controllable Total	37.094	35.581	(1.513)	49.259	46.462	(2.797)	
Uncontrollable							
Internal Recharges	0.967	0.000	(0.967)	1.290	1.290	0.000	
Internal Recharges Income	(1.030)	0.000	1.030	(1.374)	(1.374)	0.000	
Uncontrollable Total	(0.063)	0.000	0.063	(0.084)	(0.084)	0.000	
Expenditure Total	37.031	35.581	(1.450)	49.175	46.378	(2.797)	
FINANCE Total	1.769	2.620	0.852	2.158	2.063	(0.095)	

HOUSING	YTD Budget £m	YTD Actuals £m	YTD Variance £m	FY Budget £m	FY Outturn £m	Variance £m	
Income.							
Fees and Charges	(0.522)	(0.525)	(0.003)	(0.696)	(0.682)	0.014	Forecasted additional income of (£0.024m) from mobile home site sale. Adverse forecast of £0.040m for Temp Accom HB income due to reduced demand. (Offset by reduction Temp Accom payments).
Grant	(0.393)	(0.529)	(0.136)	(0.524)	(0.664)	(0.140)	Receipt of unbudgeted Flexible Homelessness Support Grant for (£0.025m), the grant is used for prevention work. In addition (£0.115m) Community Housing Grant to fund Parish Council's housing needs work.
Income. Total	(0.915)	(1.054)	(0.139)	(1.220)	(1.346)	(0.126)	
Expenditure							
Controllable							
Employees	0.876	0.934	0.059	1.168	1.241	0.073	Agency staff to work on homelessness prevention.
Premises Related Expenses	0.074	0.020	(0.054)	0.098	0.099	0.001	
Supplies and Services	0.605	0.580	(0.025)	0.807	0.871	0.064	(£0.023m) saving forecasted on B&B payments due to reduction in demand, prevention and quicker transfer into Temporary Accommodation. Offset by unbudgeted spend £0.087m related to the receipt of Community Housing Fund Grant and Flexible Homelessness Support Grant.
Controllable Total	1.554	1.534	(0.020)	2.073	2.211	0.138	
Uncontrollable							
Depreciation	0.663	0.663	0.000	0.884	0.884	0.000	
Internal Recharges	0.515	0.515	0.000	0.687	0.687	0.000	
Uncontrollable Total	1.178	1.178	0.000	1.571	1.571	0.000	
Expenditure Total	2.733	2.713	(0.020)	3.644	3.782	0.138	
HOUSING Total	1.818	1.659	(0.159)	2.424	2.436	0.012	

HR, ICT & CUSTOMER SERVICES	YTD Budget £m	YTD Actuals £m	YTD Variance £m	FY Budget £m	FY Outturn £m	Variance £m	
Expenditure							
Controllable							
Employees	1.265	1.285	0.019	1.681	1.689	0.009	
Premises Related Expenses	1.074	0.698	(0.376)	1.439	1.424	(0.015)	Unfavourable variance caused by increase of Non-Domestic Rates following national revaluation, offset by savings in utility costs.
Supplies and Services	1.793	3.053	1.261	2.391	2.349	(0.041)	Increase in the cost of some lincenses, offset by various small savings, including stationary and HR software which will be spent in 18/19.
Controllable Total	4.132	5.036	0.904	5.510	5.463	(0.047)	
Uncontrollable							
Depreciation	0.136	0.136	0.000	0.182	0.182	0.000	
Internal Recharges	1.317	1.317	0.000	1.756	1.756	0.000	
Internal Recharges Income	(4.549)	(4.549)	0.000	(6.066)	(6.066)	0.000	
Uncontrollable Total	(3.096)	(3.096)	0.000	(4.128)	(4.128)	0.000	
Expenditure Total	1.037	1.941	0.904	1.383	1.335	(0.047)	
HR, ICT & CUSTOMER SERVICES Total	1.037	1.941	0.904	1.383	1.335	(0.047)	

LEADER	YTD Budget £m	YTD Actuals £m	YTD Variance £m	FY Budget £m	FY Outturn £m	Variance £m	
Income.							
Fees and Charges	(0.269)	(0.304)	(0.034)	(0.359)	(0.416)	(0.057)	Higher than budgeted Legal income (£0.038m). Favourable increase in Land Charges Income (£0.035m).
Grant	0.000	(0.144)	(0.144)	0.000	(0.218)	(0.218)	Favourable variance for Grant receipts; (£0.178m) for the General Election, (£0.034m) for Individual Electoral Registration and (£0.069m) for DCLG New Burden / Transparency Grants. Offset by increased expenditure on employees and supplies and services.
Income. Total	(0.269)	(0.448)	(0.179)	(0.359)	(0.635)	(0.275)	
Income. Total	(0.269)	(0.448)	(0.179)	(0.359)	(0.635)	(0.275)	
Expenditure							
Controllable							
Employees	1.525	1.795	0.270	2.034	2.426	0.392	The employment of staff to run the General Election Polling Stations and Count amounts to £0.133m which is recovered by Government grant (see above). The additional agency cost of employing interim for the vacant Corporate Director post £0.070m over the staffing budget and recruitment costs for the post £0.062m. Legal agency costs of £0.117m
Premises Related Expenses	0.000	0.039	0.039	0.000	0.039	0.039	Cost of hiring Polling Stations for General Election £0.038m funded by Election Govt Grant
Supplies and Services	1.021	0.886	(0.136)	1.362	1.433	0.071	Overspends on software, Service mail, Service Performance and Risk Monitoring of £0.059m funded by New Burden / Transparency Grant.
Controllable Total	2.546	2.720	0.174	3.396	3.897	0.502	
Uncontrollable							
Internal Recharges	0.903	0.903	0.000	1.205	1.205	0.000	
Internal Recharges Income	(1.252)	(1.252)	0.000	(1.669)	(1.669)	0.000	
Uncontrollable Total	(0.348)	(0.348)	0.000	(0.464)	(0.464)	0.000	
Expenditure Total	2.198	2.372	0.174	2.931	3.433	0.502	
LEADER Total	1.929	1.924	(0.005)	2.572	2.798	0.226	

PLANNING & SUSTAINABILITY	YTD Budget £m	YTD Actuals £m	YTD Variance £m	FY Budget £m	FY Outturn £m	Variance £m	
Income.							
Fees and Charges	(0.382)	(0.534)	(0.152)	(0.509)	(0.482)	0.027	Higher forecasted Dangerous Structures income which will be offset by expenditure on specific projects.
Grant	0.000	(0.015)	(0.015)	0.000	(0.015)	(0.015)	New Burden Grant.
Planning	(1.309)	(1.611)	(0.302)	(1.745)	(2.113)	(0.368)	Higher than budgeted Planning fee income of £0.300m. There is also higher additional Pre Planning Advice and Non-Statutory Advice Income.
Income. Total	(1.690)	(2.159)	(0.469)	(2.254)	(2.609)	(0.356)	
Expenditure							
Controllable							
Employees	2.377	2.416	0.039	3.169	3.130	(0.039)	
Supplies and Services	0.353	0.506	0.153	0.471	0.713	0.242	£0.060m higher cost of Dangerous Structure expenditure, £0.040m of costs due to Whitelands Road Direct Action, increased tree work and consultancy costs.
Controllable Total	2.730	2.922	0.192	3.640	3.843	0.203	
Uncontrollable							
Internal Recharges	1.457	1.457	0.000	1.943	1.943	0.000	
Internal Recharges Income	(0.014)	(0.014)	0.000	(0.019)	(0.019)	0.000	
Uncontrollable Total	1.443	1.443	0.000	1.924	1.924	0.000	
Expenditure Total	4.173	4.364	0.192	5.564	5.767	0.203	
PLANNING & SUSTAINABILITY Total	2.482	2.205	(0.277)	3.310	3.157	(0.153)	