

APPENDIX B**Major income budgets v actual 2015-2019**

Jun-19	£	£	£	£	%
Crematorium					
	Original budget	latest budget	Actual	variance	variance
Crematorium fees 2015/16	-902,600	-752,800	-1,045,200	-292,400	38.8%
Crematorium fees 2016/17	-1,184,700	-1,205,200	-1,173,200	32,000	-2.7%
Crematorium fees 2017/18	-1,234,500	-1,251,000	-1,319,420	-68,420	5.5%
Crematorium fees 2018/19	-1,326,200	-1,348,200	-1,359,613	-11,413	0.8%
2019/20	latest budget	YTD 2019/20	budget 2018/19	YTD 2018/19	
Crematorium fees 2019/20	-1,385,200	-217,769	-1,348,200	-259,717	
percentage of prior year actual/actual YTD		16.0%		19.1%	
Forecast indicative outturn based on prior year profile		-1,140,000			
Manager's Estimated out-turn		-1,385,200			

There is no budget profile that can be applied successfully to the income forecast as there are many changing variables, not under the control of the budget manager. The process of estimating income here can be extremely challenging for all involved. However, by the end of Q3, the process becomes easier, with a more informed out-turn prediction.

Cemeteries

	Original budget	latest budget	Actual	variance	variance
Cemeteries 2015/16	-288800	-323,400	-379,176	-55,776	17.2%
Cemeteries 2016/17	-338900	-343,500	-370,115	-26,615	7.7%
Cemeteries 2017/18	-358600	-370,100	-332,286	37,814	-10.2%
Cemeteries 2018/19	-385700	-428,000	-338,134	89,866	-21.0%
2019/20	latest budget	YTD 2019/20	budget 2018/19	YTD 2018/19	
Cemeteries 2019/20	-445300	-62,412	-428,000	-50,798	
percentage of prior year actual/actual YTD		18.46%		15.0%	
Forecast indicative outturn based on prior year profile		-415,442			
Manager's Estimated out-turn		-445,300			

Waste recycling credits

	Original budget	latest budget	Actual	variance	variance
Recycling credit 2015/16	-420,000	-420,000	-473,800	-53,800	12.8%
Recycling credit 2016/17	-420,000	-440,000	-445,100	-5,100	1.2%
Recycling credit 2017/18	-450,400	-450,400	-450,819	-419	0.1%
Recycling credit 2018/19	-464,400	-460,700	-480,108	-19,408	4.2%
2019/20	latest budget	YTD 2019/20	budget 2018/19	YTD 2018/19	
Recycling credit 2019/20	-475,700	-2,867	-460,700	2,856	
percentage of prior year actual/actual YTD		0.60%			
Forecast indicative outturn based on prior year profile		N/A due to delays in prior year income			
Manager's Estimated out-turn		-475,700			

Due to the timescale imposed by WCC for assessing collection tonnages from various site sources.

There is a 3 month delay on the payment for recycling credit income. Quarter 2 income was paid in December, Quarter 3 will be expected in March 2020 and Quarter 4 will be expected in June 2020. Total income for 19/20 is anticipated to be in line with the current budget estimate of £476k.

	Original budget	latest budget	Actual	variance	variance
Planning					
fees & charges general 2015/16	-702,000	-870,000	-1,276,300	-406,300	46.7%
fees & charges general 2016/17	-702,000	-1,094,800	-1,084,600	10,200	-0.9%
fees & charges general 2017/18	-1,100,000	-1,400,000	-1,346,200	53,800	-3.8%
fees & charges general 2018/19	-1,300,000	-1,760,000	-1,557,826	202,174	-11.5%
2019/20	latest budget	YTD 2019/20	budget 2018/19	YTD 2018/19	
fees & charges general 2019/20	-1,700,000	-581,087	-1,760,000	-494,727	
percentage of prior year actual/actual YTD		37.3%			
Forecast indicative outturn based on prior year profile		-1,829,800			
Manager's Estimated out-turn		1,700,000	Forecast outturn of £1,829,800 before any income carry over to 2020/2021		

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Car parking					
	Original budget	latest budget	Actual	variance	variance
car parking fees 2015/16	-2,606,100	-2,746,100	-2,997,200	-251,100	9.1%
car parking fees 2016/17	-2,776,100	-2,966,100	-3,154,508	-188,408	6.4%
car parking fees 2017/18	-2,973,000	-3,043,000	-3,055,074	-12,074	0.4%
car parking fees 2018/19	-3,113,000	-3,113,000	-3,182,855	-69,855	2.2%
	latest budget	YTD 2019/20	budget 2018/19	YTD 2018/19	
car parking fees 2019/20	-3,175,100	-764,082	-3,113,000	-800,620	
percentage of prior year actual/actual YTD		24.0%		25.2%	
Forecast indicative outturn based on prior year profile		-3,037,600			
Manager's Estimated out-turn		-3,175,100			

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Royal Spa Centre					
<u>"Royal Spa Centre - all income (excluding Non-WDC Shows)"</u>					
	Original budget	latest budget	Actual	variance	variance
2015/16	581,500	581,500	633,600	52,100	8.96%
2016/17	582,800	760,900	826,400	65,500	8.61%
2017/18	634,100	773,100	774,968	1,868	0.24%
2018/19	761,400	775,000	815,803	40,803	5.26%
	latest budget	YTD 2019/20	budget 2018/19	YTD 2018/19	
2019/20	818,500	312,937	775,000	240,434	
Forecast indicative outturn based on prior years	1,043,123				
Manager's Estimated out-turn	856,593				

<u>"Payments to Artistes for WDC promotions"</u>					
	Original budget	latest budget	Actual	variance	variance
2015/16	344,800	344,800	384,900	40,100	11.63%
2016/17	344,800	466,800	466,500	-300	-0.06%
2017/18	344,800	436,800	405,801	-30,999	-7.10%
2018/19	436,800	406,000	415,241	9,241	2.28%
	latest budget	YTD 2019/20	budget 2018/19	YTD 2018/19	
2019/20	406,000	57,542	406,000	58,893	
Forecast indicative outturn based on prior years	639,560				
Manager's Estimated out-turn	428,297				

<u>"Net income"</u>					
	Original budget	latest budget	Actual	variance	variance
2015/16	236,700	236,700	248,700	12,000	5.07%
2016/17	238,000	294,100	359,900	65,800	22.37%
2017/18	289,300	336,300	369,167	32,867	9.77%
2018/19	324,600	369,000	400,562	31,562	8.55%
	latest budget	YTD 2019/20	budget 2018/19	YTD 2018/19	
2019/20	412,500	255,395	369,000	181,541	
Forecast indicative outturn based on prior years	403,563				
Manager's Estimated out-turn	428,297				

Pantomime sales have a huge impact on the annual out-turn. Any sort of meaningful prediction cannot therefore be made until after the Christmas season is completed.