

Annex A - Comparison of Q3 Budget Monitoring

Q3 position			
Profiled Budget	Actual Exp	Variance (under) / over spend	Forecast Year End
£	£	£	£

Democratic Services

DRM001-Democratic Representation and Mgmt	97,943	101,173	3,230	4,845
DRM002-Support to Elected Bodies	346,907	344,198	(2,709)	1,500
ELE001-Registration of Electors	84,464	105,662	21,198	26,498
ELE002-District Elections	74,200	78,495	4,295	8,590
HLD309 - Newspapers	0	54	54	0
SUP001-Administration	360,156	343,006	(17,150)	(15,650)
Total - Democratic Services	963,670	981,356	17,686	25,783

ELE001- The estimated year end position represents the additional expenditure for the new voter ID measures and postage which has only partially been offset by one off New Burdens funding

SUP001- Employee costs are £17k underspent from the vacant Director of Governance post until filled in July 2023.

Q3 position			
Profiled Budget	Actual Exp	Variance (under) / over spend	Forecast Year End
£	£	£	£

Environmental & Regulatory Services

BUC001-Building Control - Fee Earning Work	(49,079)	30,237	79,316	110,000
BUC002-Building Control - Non Fee Earning	3,366	2,498	(868)	0
EMP001-Emergency Planning	10,609	9,071	(1,538)	(3,076)
ESM001-Environment - Service Mgmt	77,227	81,776	4,550	5,000
PSH002-Private Sector Housing	2,250	0	(2,250)	(3,000)
REG001-Environmental Health General	0	(5,401)	(5,401)	(5,401)
REG002-Licensing	(26,583)	(31,241)	(4,658)	(2,500)
REG009-Environmental Protection	184,679	172,922	(11,757)	(11,757)
REG011-Authorised Process	(8,890)	(9,847)	(957)	(2,000)
REG013-Pollution Control	93,854	105,126	11,271	14,089
REG016-Food Safety	109,462	108,187	(1,274)	(1,274)
REG021-Statutory Burials	(1,250)	4,614	5,864	7,330
TAC309-Other Trading Services - Markets	1,850	16,611	14,761	19,189
Total - Environmental & Regulatory Services	397,494	481,469	87,057	126,599

BUC001 - Fee income is £94k below target and is forecast to be £125k below target at year end. Income losses are partially offset by an underspend of £12k for IT licences which is forecast to be £15k at year end. Fee income budgets have been reviewed as part of 24/25 budget setting and have been set at an achievable level.

REG009- the Out of Hours service, which was outsourced, ended in July 2023 providing a £9k year to date saving and an ongoing reduction in base budget of £33k from 2024/25.

REG013- there is an £8k overspend in lab testing fees related to Private Water Supplies which is forecast to be £14k at year end

TAC309 - Market income is £16k below target. It was agreed by the Executive in December, that we would seek a commercial market operator to take over the running of the markets in Witney and Chipping Norton for an initial period of 2 years. This would provide a modest saving to base budget in 24/25 & 25/26.

Q3 position			
Profiled Budget	Actual Exp	Variance (under) / over spend	Forecast Year End
£	£	£	£

Finance, Human Resources & Procurement

SUP003-Human Resources	142,485	139,509	(2,976)	(2,976)
HLD319 - New Initiatives	458	458	(0)	0
SUP009-Accountancy	303,587	307,164	3,577	4,471
SUP010-Internal Audit	100,041	102,007	1,966	2,457
SUP011-Creditors	32,581	28,261	(4,320)	(4,320)
SUP012-Debtors	45,351	39,363	(5,988)	(5,988)
SUP013-Payroll	42,263	40,032	(2,231)	0
SUP019-Health & Safety	25,818	25,673	(145)	0
SUP020-Training & Development	22,433	27,235	4,803	6,003
SUP033-Central Purchasing	29,061	29,061	0	0
SUP035-Insurances	7,534	7,454	(80)	0
Total - Finance, Human Resources & Procurement	1,427,243	1,459,239	31,997	(353)

Q3 position			
Profiled Budget	Actual Exp	Variance (under) / over spend	Forecast Year End
£	£	£	£

ICT, Change & Customer Services

SUP002-Consultation, Policy & Research	123,156	124,510	1,354	0
SUP005-ICT	760,950	765,037	4,088	5,110
SUP006-Telephones	(3,750)	(2,815)	935	1,169
SUP008-Reception/Customer Services	457,833	452,540	(5,293)	(6,616)
SUP014-Cashiers	110	110	0	0
SUP041-Business Solutions	9,085	8,988	(97)	(121)
TMR001-Street Naming & Numbering	0	(695)	(695)	(869)
TMR002-Street Furniture & Equipment	(12,076)	(6,380)	5,697	7,121
TOU002-Tourist/Visitor Information Centre	14,469	6,869	(7,600)	(4,000)

Total - ICT, Change & Customer Services

2,732,270	2,730,659	(1,612)	1,794
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Q3 position			
Profiled Budget	Actual Exp	Variance (under) / over spend	Forecast Year End
£	£	£	£

Land, Legal & Property

ADB301-3 Welch Way (Town Centre Shop)	37,874	34,913	(2,961)	(4,441)
ADB302-Guildhall	15,916	4,047	(11,869)	(11,869)
ADB303-Woodgreen	211,453	205,825	(5,628)	(5,628)
ADB304-Elmfield	122,066	143,459	21,393	21,393
ADB305-Corporate Buildings	524,636	520,904	(3,732)	0
ADB306-Depot	(45,444)	(48,736)	(3,293)	(3,293)
LLC001-Local Land Charges	(113,223)	(62,522)	50,701	79,000
SUP004-Legal	201,920	174,483	(27,437)	(19,500)
TAC303-Swain Court & Newman Court Witney	(13,456)	(15,672)	(2,216)	(2,216)

Total - Land, Legal & Property

941,742	956,701	14,959	53,446
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ADB302- £8k invoiced to Chipping Norton Town Council ref Service Charges & Utilities for prior years plus £4k underspend in Business Rates

ADB304 - the timeline for renting out Elmfield has slipped. Currently rental income is £56k behind target and there have been £10k of expenditure related to an upgrade to the heating system and an additional £16k liability for Business Rates. This has been offset by a £61k saving on utilities as the building has been vacant since the end of August 2023. Terms have now been agreed with the tenant and the expectation is that full rent will be received in 24/25.

LLC001- there is a £55k shortfall on income with a forecast shortfall of £82k at year end. This is consistent with reporting throughout this financial year and 2022/23. The 24/25 budget has been reviewed to set an achievable income target.

SUP004 - the underspend is a collection of smaller underspends against software, books and professional fees.

Q3 position			
Profiled Budget	Actual Exp	Variance (under) / over spend	Forecast Year End
£	£	£	£

Leisure & Communities

CCR001-Community Safety (Crime Reduction)	73,251	34,102	(39,149)	(35,000)
CCR002-Building Safer Communities	14,909	20,010	5,102	10,204
CCR301 - Communities Revenue Grant	233,820	234,161	341	0
CCT001-CCTV	69,581	75,435	5,854	8,780
CSM001-Cultural Strategy	66,841	62,408	(4,433)	(5,500)
CUL001-Arts Development	43,523	30,569	(12,954)	(11,000)
ECD001-Economic Development	104,671	106,386	1,715	2,143
ECD010 – SPF Community and Place	(22,647)	(22,593)	54	0
REC001-Sports Development	(108,402)	(112,357)	(3,955)	(3,955)
REC002-Recreational Facilities Development	42,311	45,551	3,240	3,240
REC003-Play	83,787	76,493	(7,294)	(3,647)
REC301-Village Halls	11,284	11,165	(119)	0
REC302-Contract Management	(922,669)	(1,480,270)	(557,602)	(863,477)
SUP016-Finance - Performance Review	83,879	82,990	(889)	0
TOU001-Tourism Strategy and Promotion	133,970	120,120	(13,849)	(9,000)
Total - Leisure & Communities	(91,892)	(715,830)	(623,938)	(907,211)

CCR001- £31k underspend in Professional Fees, a similar position to 22/23. The budget has been reviewed for 24/25 with a saving of £35k taken against this legacy budget. There has also been receipt of an £8k grant which has not yet been spent.

CUL001 -underspends against legacy budgets for professional fees, commission and subscriptions have been reviewed in the 24/25 budget to provide an £11k saving

REC302 - a prudent income contingency is included in the 23/24 budget which represents the uncertainty, in February 2023, of the level of achievable income from the leisure contract. Discussions are being held with GLL to review the nature of the leisure contract subject to a change of HMRC policy on VAT recovery and the potential impact of the PSDS project at Carterton. Income invoiced in the year to date is £137k more than budgeted and the income contingency provides an underspend of £431k.

TOU001 -there is a £13k underspend against the legacy budgets of marketing, software and printing. The 24/25 budget has been reviewed to amend these legacy budgets and provide a saving of £7k.

Q3 position			
Profiled Budget	Actual Exp	Variance (under) / over spend	Forecast Year End
£	£	£	£

Environmental Services

CCC001-Climate Change	174,198	176,090	1,891	2,500
COR301-Policy Initiatives - Shopmobility	12,359	14,076	1,717	1,717
CPK001-Car Parks - Off Street	199,435	199,132	(303)	2,500
ENI002-Grounds Maintenance	367,753	365,332	(2,420)	(3,026)
ENI303-Landscape Maintenance	66,523	63,334	(3,189)	(3,189)
FLD001-Flood Defence and Land Drainage	131,935	169,302	37,368	37,368
REG004-Dog Warden	45,818	69,528	23,709	29,637
REG018-Pest Control	1,045	137	(908)	0
REG019-Public Conveniences	100,270	121,066	20,796	21,500
REG023-Environmental Strategy	61,481	60,378	(1,103)	(1,103)
RYC001-Recycling	2,467,731	2,684,211	216,480	289,000
RYC002-Green Waste	(676,153)	(643,781)	32,372	32,372
STC001-Street Cleansing	28,733	28,614	(118)	0
STC004-Environmental Cleansing	829,937	838,453	8,517	10,646
STC011 – Abandoned Vehicles	0	(3,082)	(3,082)	(3,082)
TRW001-Trade Waste	(185,566)	(224,523)	(38,957)	(36,000)
TRW002-Clinical Waste	125	(208)	(333)	(333)
WST001-Household Waste	1,518,287	1,514,915	(3,372)	(3,372)
WST004-Bulky Household Waste	25,569	31,913	6,344	7,930
WST301-Env. Services Depot, Downs Rd, Witney	14,625	12,176	(2,449)	0
Total - Environmental Services	5,184,103	5,480,145	292,959	384,293

FLD001- £ 17,393 Ditch clearance works related to 22/23 charged in 23/24 with a further £20k charged for 23/24.

REG004 - the overspend relates to the cost of the third party contract to collect stray dogs and the kennelling fees. The 24/25 budget has been amended and the third party arrangement has been updated. The net effect on the 24/25 budget is a saving of £10k.

REG019 - fee income is £15k below target and there have been repairs due to vandalism of £5k.

RYC001 - £179k overspend on Suez contract, forecast to be £244k at year end. Boxes & bins overspend is £35k in Q3 and likely to be £45k at year end.

RYC002 - Fee income is £42k below budget with a £10k underspend for printing and postage costs. The recommendation for the 24/25 budget is an increase in the green licence fee by £5 a year to £50.

TRW001-income is £26k above budget & there is a £20k underspend on disposal costs paid to OCC and a £10k overspend on boxes & bins.

Q3 position			
Profiled Budget	Actual Exp	Variance (under) / over spend	Forecast Year End
£	£	£	£

Planning & Strategic Housing

DEV001-Development Control - Applications	(77,812)	17,078	94,891	118,613
DEV002-Development Control - Appeals	131,636	232,875	101,239	150,000
DEV003-Development Control - Enforcement	129,995	129,225	(770)	0
ENA001-Housing Enabling	82,186	86,186	4,000	4,000
ENI301-Landscape Initiatives	43,459	46,126	2,667	3,000
HLD315-Growth Board Project (Planning)	111,266	111,266	0	0
PLP001-Planning Policy	380,743	387,610	6,867	7,000
PLP003-Implementation	(773)	(765)	8	0
PLP004-Conservation	81,979	82,679	700	700
PSM001-Planning Service Mgmt & Support Serv	93,291	85,769	(7,522)	2,500
Total - Planning & Strategic Housing	975,969	1,178,050	202,080	285,813

DEV001 - fee income is £102k below budget, £50k worse than the same period last year. In 22/23 fee income was below budget until Q4 due to the timing differences of major applications coming in. 23/24 is following the same pattern in terms of lower income but it is not clear if any substantial additional income will be received before year end. The government announced a 25% increase in planning application fees from 6th December 2023 and the budget for 24/25 has been updated to reflect this increase. There is also an unbudgeted spend of £37k on temporary staff & consultants offset by £47k of grant income not yet spent.

DEV002 – there is a £100k overspend on external legal fees, incurred through Planning Appeals and Inspections. An additional £90k has been included in the budget for 24/25 but this could be insufficient.

Q3 position			
Profiled Budget	Actual Exp	Variance (under) / over spend	Forecast Year End
£	£	£	£

Investment Property and Retained Services

COR002-Chief Executive	225,247	252,991	27,743	30,000
COR003-Corporate Policy Making	56,844	55,678	(1,166)	0
COR004-Public Relations	19,132	17,039	(2,094)	0
COR005-Corporate Finance	414,977	435,470	20,493	25,000
COR006-Treasury Management	18,525	9,443	(9,082)	(13,500)
COR007-External Audit Fees	60,750	58,559	(2,191)	76,000
COR008-Bank Charges	67,375	143,269	75,894	68,000
FIE341-Town Centre Properties	(395,402)	(401,324)	(5,922)	7,000
FIE342-Miscellaneous Properties	(626,358)	(595,358)	31,000	161,000
FIE343-Talisman	(610,371)	(576,438)	33,933	(41,000)
FIE344-Des Roches Square	(268,425)	(91,548)	176,877	180,000
FIE345-Gables at Elmfield	(115,024)	(45,084)	69,940	98,000
FIE346 - Marriotts	100,078	415,173	315,095	339,000
NDC001-Non Distributed Costs	486,825	593,142	106,317	141,000
TAC304-Witney Industrial Estate	(124,180)	(126,088)	(1,908)	0
TAC305-Carterton Industrial Estate	(377,831)	(338,827)	39,005	47,350
TAC306-Greystones Industrial Estate	(5,991)	(20,885)	(14,894)	(7,000)
TAC308-Other Trading Services - Fairs	(4,125)	(7,875)	(3,750)	(3,750)
Total - Retained Services	(1,077,954)	(222,663)	855,291	1,107,100

COR002 - there is £10k unbudgeted contribution to the Oxford to Cambridge PRP and £18k overspend on employee costs which includes advertising costs for the Director of Finance and Monitoring Officer roles recruited to in the year.

COR005 - the net cost of having the S151 Officer post vacant and employing an interim Director of Finance is £24k.

COR007 - external audit fees have increased, over and above the scale fee due to the delays and additional work required for the 2021/22 and 2022/23 audits. The Housing Benefit audit fee has also increased resulting in an estimated year end overspend of £76k. New scale fees for 24/25 have been set by the PSAA and the budget has been updated accordingly.

FIE342 -the overspend represents the lost income from Between Towns Rd being vacant since mid November. At year end there will be a deficit of £118k for Between Towns Road and ££43k for Chawley Park which will be vacant from the beginning of Q4. The 24/25 budget has accounted for the income reduction for our Investment Properties and any additional associated costs i.e. business rates and security.

FIE343 - income is £67k below target but there are underspends of £27k in repairs and £7k in utilities that bring the overspend down to £33k at Q3. At year end the forecast is an underspend of £41k due to the £56k income contingency and the proportionately larger underspends in repairs and utilities.

FIE344 - Rental income is £78k below target due to the first floor of the building being vacant for the start of the year and the current rent free period that is in place. At year end the income deficit will be £187k. We hold an earmarked reserve for the rent free period which is being used to fund £99k of this deficit. In addition the Council has incurred £55k liability for Business Rates, £12k advertising costs and £25k of repairs to bring the building up to a rentable standard.

FIE345 - the budget includes £100k for renting out Elmfield from Q2 of the year.

FIE346 - the overspend comes from void units, service costs, business rates and rent free periods. The income position will be markedly improved in 2024/25

NDC001 - Non Distributed costs are the secondary pension contribution the Council pays monthly to cover the historic liability of the pension fund. This amount changes year on year and has been updated in the 24/25 budget following confirmation from the Actuary.

TAC305 – the base budget is overstated by £47,350 which has been adjusted in the 24/25 budget

	Q3 position			Forecast Year
	Profiled Budget	Actual Exp	Variance (under) / over spend	End
	£	£	£	£
Revenues & Housing Support				
HBP001-Rent Allowances	402,869	407,049	4,180	4,180
HBP003-Local Housing Allowance	0	57	57	0
HBP005-Benefit Fraud Investigation	4,369	4,444	75	0
HOM001-Homelessness	326,397	228,648	(97,749)	0
HOM004-Refugees	0	400	400	0
HOM005-Homelessness Hostel Accommodation	0	1,424	1,424	(2,000)
HOM006 - The Old Court	0	37,287	37,287	39,822
HOM007-Afghan Resettlement Programme	(252,813)	(252,813)	0	0
HOM008-Homes for Ukraine	(1,069,028)	(1,069,028)	0	0
LTC001-Council Tax Collection	172,857	167,688	(5,169)	0
LTC002-Council Tax Support Administration	5,351	5,505	155	0
LTC011-NNDR Collection	94,400	102,636	8,236	6,000
PSH001-Private Sector Housing Grants	39,242	38,761	(481)	0
PSH004-Home Improvement Service	(44,694)	(19,398)	25,296	5,000
Total - Revenues & Housing Support	(321,050)	(347,340)	(26,290)	53,002

HOM001 - the underspend is due to Homelessness Prevention Grant that has been received but not yet spent. Whatever grant is not spent before year end will be returned to DLUHC as per the grant conditions.

HOM006 -Council Tax bills received in the year relating to 22/23 in the amount of £39k were not budgeted for in 23/24, causing the overspend seen in the table.

PSH004 - the overspend relates to the additional costs incurred in the year to employ the contractors who undertake minor works i.e. installing ramps, key safes, handrails on the Council's behalf.

