

Annex A - Comparison of Q4 Budget Monitoring

	Q4 position		
	Profiled £	Actual Exp £	Variance £
Democratic Services			
DRM001-Democratic Representation and Mgmt	109,280	111,366	2,086
DRM002-Support To Elected Bodies	465,406	463,307	(2,099)
ELE001-Registration of Electors	84,467	115,550	31,083
ELE002-District Elections	75,700	84,712	9,012
SUP001-Administration	482,614	466,990	(15,624)
Total - Democratic Services	1,217,467	1,241,925	24,458

ELE001- The 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.

	Q4 position		
	Profiled £	Actual Exp £	Variance £
Environmental & Regulatory Services			
BUC001-Building Control - Fee Earning Work	(65,879)	75,863	141,742
BUC002-Building Control - Non Fee Earning Work	3,366	3,372	6
EMP001-Emergency Planning	14,108	13,785	(323)
ESM001-Environment - Service Mgmt & Supp Serv	102,932	103,463	531
PSH002-Private Sector Housing-Condition of Dwellings	3,000	2,410	(590)
REG001-Environmental Health General	0	6	6
REG002-Licensing	36,998	5,533	(31,465)
REG009-Environmental Protection	245,726	245,804	78
REG011-Authorised Process	(11,890)	(9,882)	2,008
REG013-Pollution Control	122,639	126,839	4,200
REG016-Food Safety	145,472	145,398	(74)
REG021-Statutory Burials	5,000	4,755	(245)
STC011 - Abandoned Vehicles	0	(3,559)	(3,559)
TAC309-Other Trading Services - Markets	(100)	26,146	26,246
Total - Environmental & Regulatory Services	601,812	740,231	138,419

BUC001 - Fee income is £135k below target. Fee income budgets have been reviewed as part of 24/25 budget setting and have been set at an achievable level.

REG002 - income is above target for taxi licences, HMO licences, premises and street trading.

TAC309 - Market income is £24k 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. Efforts are ongoing to contract a commercial operator.

	Q4 position		
	Profiled Budget	Actual Exp	Variance (under) / over spend
	£	£	£
ICT, Change & Customer Services			
SUP002-Consultation, Policy & Research	164,478	166,654	2,176
SUP005-ICT	1,310,908	1,244,496	(66,412)
SUP006-Telephones	10,000	743	(9,257)
SUP008-Reception/Customer Services	609,847	609,770	(77)
SUP014-Cashiers	110	174	64
SUP041-Business Solutions	12,113	12,136	23
TMR001-Street Naming & Numbering	0	(695)	(695)
TMR002-Street Furniture & Equipment	(16,102)	(10,719)	5,383
TOU002-Tourist/Visitor Information Centre	14,175	9,302	(4,874)
Total - ICT, Change & Customer Services	2,105,529	2,031,862	(73,667)

SUP005 - tight controls on software licence renewals, rationalisation of software requirements and the strategic move to Microsoft 365 have produced the saving against budget.

	Q4 position		
	Profiled Budget	Actual Exp	Variance (under) / over spend
	£	£	£
Land, Legal & Property			
ADB301-3 Welch Way (Town Centre Shop)	56,211	43,762	(12,449)
ADB302-Guildhall	21,454	5,361	(16,093)
ADB303-Woodgreen	322,022	309,472	(12,550)
ADB304-Elmfield	172,507	207,727	35,220
ADB305-Corporate Buildings	493,434	580,268	86,834
ADB306-Depot	8,298	23,334	15,036

LLC001-Local Land Charges	(150,964)	(73,391)	77,573
SUP004-Legal	270,617	265,354	(5,263)
TAC303-Swain Court & Newman Court Ind Est			
Witney	(20,765)	(21,895)	(1,130)
Total - Land, Legal & Property	1,172,814	1,339,992	167,178

ADB301/302/303 - a significant increase to the cost of utilities was included in the 2023/24 budget due to the national energy price increases seen in 2022/23 and into this financial year. However, a change of supplier in partnership with the other Publica Councils and Cheltenham Borough Council have produced a saving against budget of £68k across the Council.

ADB304 - the timeline for renting out Elmfield slipped with rental income due for 2023/24 £75k below target and there has been £14k of expenditure related to a possible upgrade to the heating system and an additional £16k liability for Business Rates. This has been offset by a £72k saving on utilities as the building has been vacant since the end of August 2023.

ADB305 - the majority of the overspend, £72k, relates to reactive repairs and maintenance to Council buildings. £40k has been spent on survey and upgrade works to Elmfield to bring it into a condition to rent out, with the remainder related to repairs at Woodgreen and the Guildhall. An unbudgeted for spend of £13k relates to external valuer fees for insurance re-instatement values for all Council properties.

ADB306 - reactive repairs for the year for roof repairs, shutter maintenance and guttering have caused an overspend of £15k.

LLC001 - income is £77k behind target, consistent with quarterly reporting. The income budget for 2024/25 has been reduced to a more achievable level, but strong competition from Personal Search companies is likely to further squeeze our market share in future.

Q4 position		
Profiled Budget	Actual Exp	Variance (under) / over spend
£	£	£

Leisure & Communities

CCR001-Community Safety (Crime Reduction)	108,381	112,469	4,088
CCR002-Building Safer Communities	(3,332)	35,932	39,264
CCR301 - Communities Revenue Grant	218,820	226,818	7,998
CCT001-CCTV	99,112	81,030	(18,082)
CSM001-Cultural Strategy	88,939	84,759	(4,180)
CUL001-Arts Development	57,847	41,603	(16,244)
ECD001-Economic Development	161,808	163,493	1,685
ECD010 – SPF Community and Place	(226,195)	(226,195)	0
REC001-Sports Development	63,317	37,882	(25,435)

REC002-Recreational Facilities Development	74,456	90,286	15,830
REC003-Play	84,390	55,474	(28,916)
REC301-Village Halls	15,008	15,001	(7)
REC302-Contract Management	206,507	(791,346)	(997,853)
SUP016-Finance - Performance Review	111,729	111,835	106
TOU001-Tourism Strategy and Promotion	211,978	191,743	(20,235)
Total - Leisure & Communities	1,272,765	230,784	(1,041,981)

CCR002 - a change to the funding arrangements for Domestic Abuse works has produced an overspend of £33k from a reduction in contribution from the County Council and Thames Valley Police.

CUL001 -underspends against legacy budgets for professional fees, commission and subscriptions have produced an £11k saving and unbudgeted income of £5k has been received in year. The 2024/25 budget has been reduced to take out the unused legacy budget lines.

REC001 - income received in the year relating to 2022/23 has created a surplus in this cost centre

REC002 - during the latter part of the year, consultancy work has been undertaken on the Strategic Outcomes Planning Model, looking at the future of leisure provision in the district. This external consultancy has been partially funded through earmarked reserves with the remainder showing as an overspend in this cost centre.

REC003 - the 2023/24 budget includes £61k for maintenance and repair of Play Areas in the district which has proven to be more than required in the year. The budget for 2024/25 has been reduced to reflect a prudent level for the ongoing maintenance of the Play Areas retained by the Council.

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 £713k more than budgeted and the income contingency provides an underspend of £400k. This is offset against additional expenditure on equipment purchase of £91k and professional fees relating to the repairs at Chipping Norton Leisure Centre of £25k.

TOU001 -there is a £20k 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.

	Q4 position		
	Profiled £	Actual Exp £	Variance £
Environmental Services			
CCC001-Climate Change	224,459	224,814	355
COR301-Policy Initiatives - Shopmobility	16,479	19,171	2,692
CPK001-Car Parks - Off Street	410,109	413,105	3,906
ENI002-Grounds Maintenance	462,337	492,014	29,677
ENI303-Landscape Maintenance	4,988	30,186	25,198
FLD001-Flood Defence and Land Drainage	182,453	222,741	40,288
REG004-Dog Warden	92,991	138,682	45,691
REG018-Pest Control	14,960	92	(14,868)
REG019-Public Conveniences	169,906	223,023	53,117
REG023-Environmental Strategy	81,974	81,448	(526)
RYC001-Recycling	3,290,162	3,724,827	434,665
RYC002-Green Waste	(330,633)	(257,068)	73,565
STC001-Street Cleansing	38,310	46,146	7,836
STC004-Environmental Cleansing	1,106,582	1,157,229	50,647
TRW001-Trade Waste	25,452	(10,539)	(35,991)
TRW002-Clinical Waste	(500)	(429)	71
WST001-Household Waste	2,024,383	2,104,623	80,240
WST004-Bulky Household Waste	34,055	46,435	12,380
WST301-Env. Services Depot, Downs Rd, Witney	22,085	49,351	27,266
Total - Environmental Services	7,870,525	8,705,824	836,209

ENI002 - income from Parish & Town Councils for grass cutting is £7k below target and external costs for Ubico are £22k over budget.

ENI303 - additional external contractor fees of £13k for the Kilkenny parking scheme have been incurred in the year and there is a £12k overspend on maintenance i.e. drainage works and fencing repairs.

FLD001- £ 17k 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.

REG018 - a Pest Control service is no longer offered by the Council. This is a legacy budget which has been removed in 2024/25.

REG019 - fee income is £19k below target and there have been repairs due to vandalism of £5k and contract cleaning is overspent by £30k due to a contract price increase in year. The 2024/25 budget has been adjusted to fund the additional cleaning costs.

RYC001 - there is a £243k overspend on Suez contract and a further £74k overspend on bins and boxes. The Suez contract ends in September 2024 with a new contract expected to save at least £300k a year on recycling handling costs. Ubico costs for the year are £110k over budget, mainly due to additional hire costs for waste lorries and the NJC pay award.

RYC002 - Fee income is £42k below budget and bins are £9k overspent with Ubico costs £37k over budget. £15k underspend for printing and postage costs. The 24/25 budget includes an increase in the green licence fee by £5 a year to £50.

STC004 - the overspend is due to the additional costs of the Ubico contract.

TRW001-income is £29k above budget & there is a £36k underspend on disposal costs paid to OCC a £10k overspend on boxes & bins and additional Ubico costs of £18k.

WST001 - additional Ubico costs are £77k

	Q4 position		
	Profiled Budget	Actual Exp	Variance (under) / over spend
	£	£	£
Planning & Strategic Housing			
DEV001-Development Control - Applications	(159,773)	(116,155)	43,618
DEV002-Development Control - Appeals	125,955	310,279	184,324
DEV003-Development Control - Enforcement	174,924	175,008	84
ENA001-Housing Enabling	110,493	111,752	1,259
ENI301-Landscape Initiatives	57,982	61,619	3,637
HLD315-Growth Board Project (Planning)	148,354	129,626	(18,728)
PLP001-Planning Policy	510,237	496,915	(13,322)
PLP003-Implementation	(1,031)	(1,033)	(2)
PLP004-Conservation	109,085	100,373	(8,712)
PSM001-Planning Service Mgmt & Support Serv	138,801	122,309	(16,492)
Total - Planning & Strategic Housing	1,215,027	1,390,694	175,667

DEV001 - fee income is £81k below budget. 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.

DEV002 - there is a £184k overspend on external legal fees, incurred through Planning Appeals and subsequent Planning Inquiries. An additional £90k has been included in the budget for 24/25 but this could be insufficient if the number of appeals is at a similar level to 2023/24.

PLP001 - additional income has been raised in the year by partnering with CDC on the PropTech project which increases the use of digital engagement with the Planning process, creating a saving for West Oxfordshire.

Q4 position		
Profiled Budget	Actual Exp	Variance (under) / over spend
£	£	£

Retained Services

COR002-Chief Executive	391,468	412,848	21,380
COR003-Corporate Policy Making	75,462	81,465	6,003
COR004-Public Relations	12,310	11,028	(1,282)
COR005-Corporate Finance	572,704	592,277	19,573
COR006-Treasury Management	26,700	25,818	(882)
COR007-External Audit Fees	75,860	163,091	87,231
COR008-Bank Charges	78,500	204,664	126,164
COR012 - Publica Review	22,391	22,391	(0)
COR302-Publica Group	(253,837)	(504,920)	(251,083)
FIE341-Town Centre Properties	(598,966)	(484,390)	114,576
FIE342-Miscellaneous Properties	(831,310)	(770,223)	61,087
FIE343-Talisman	(838,533)	(911,657)	(73,124)
FIE344-Des Roches Square	(394,455)	(185,169)	209,286
FIE345-Gables at Elmfield	(153,365)	(54,734)	98,631
FIE346 - Marriotts	292,933	608,518	315,585
NDC001-Non Distributed Costs	649,100	790,892	141,792
TAC304-Witney Industrial Estate	(166,160)	(161,886)	4,274
TAC305-Carterton Industrial Estate	(503,775)	(327,667)	176,108
TAC306-Greystones Industrial Estate	(10,195)	(23,966)	(13,771)
TAC308-Other Trading Services - Fairs	(2,875)	(2,000)	875
Total - Retained Services	(1,556,043)	(513,622)	1,042,420

COR002 - there is a £23k overspend on employee costs which includes advertising costs for the S151 and Monitoring Officer roles recruited to in the year.

COR005 - the net cost of having the S151 Officer post vacant and employing an interim S151 is £45k. There is a partial offset of £15k against professional fees.

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 overall overspend of £87k. New scale fees for 24/25 have been set by the PSAA and the budget has been updated accordingly.

COR008 - A new contract is now in place for our Merchant Card acquirer which will bring expenditure on card processing charges back within the budget envelope from 24/25.

COR302 - Publica returned a refund to the Council for 2023/24.

FIE341 - rental income is £116k behind target, £36k of which relates to a lower than budgeted income from Woolgate sublease rent which is based on a % of turnover in the year. The remaining £80k relates to Marriotts Close. When the Marriotts site was purchased in January 2023 an element of the budget was retained in this cost centre in error which has caused an overspend. This has been corrected for 2024/25.

FIE342 -the overspend represents lost income of £118k due to Between Towns Rd being vacant since mid November and £46k for Chawley Park which will be vacant from the beginning of Q4. There is an offset of £70k from income received from the previous tenant of Yarrow Road in Poole to fund the new tenant's rent-free period in 2023/24, as per the lease surrender agreement and £10k additional income from rent reviews. In addition, there is unbudgeted income of £23k for surplus assets i.e. garage rents, service charges and ground rent. 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 -the net income position, taking into account the income contingency in the budget is £3k below target but there are underspends of £39k in repairs, £22k in Business Rates and £15k in marketing costs.

FIE344 - Rental income is £88k 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 was £187k but an earmarked reserve for the rent-free period has been used to fund £99k of this deficit. In addition, the Council has incurred £55k liability for Business Rates, £12k advertising costs, £13k external fees relating to survey and rent review and £41k 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. This timeline has slipped into late 2024/25.

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 as new leases have been completed and some rent-free periods come to an end. The 2024/25 budget has been set to include the rent receivable but also the service costs applicable to the Council.

NDC001 - Non-Distributed costs are the secondary pension contribution the Council pays on a monthly basis 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. However, this cost is likely to change during 2024/25 due to the transfer of staff from Publica back to the Council. Variations will be included in the quarterly budget monitoring reports.

TAC305 - a tenant went into liquidation causing an underachievement of rental income of £129k for the year. The base budget is overstated by £47,350 which has been adjusted in the 24/25 budget.

	Q4 position		
	Profiled Budget	Actual Exp	Variance (under) / over spend
	£	£	£
Revenues & Housing Support			
HBP001-Rent Allowances	301,622	293,445	(8,177)
HBP003-Local Housing Allowance	0	59	59
HBP005-Benefit Fraud Investigation	5,888	6,018	130
HOM001-Homelessness	111,316	118,100	6,784
HOM004-Refugees	400	400	0
HOM005-Homelessness Hostel Accommodation	11,571	(3,918)	(15,489)
HOM006 - The Old Court	30,625	12,469	(18,156)
HOM007-Afghan Resettlement Programme	(492,998)	(492,998)	0
HOM008-Homes for Ukraine	(994,670)	(994,476)	194
LTC001-Council Tax Collection	222,464	(56,740)	(279,204)
LTC002-Council Tax Support Administration	7,134	7,703	569
LTC011-NNDR Collection	(61,123)	(71,687)	(10,564)
PSH001-Private Sector Housing Grants	51,993	51,672	(321)
PSH004-Home Improvement Service	(58,822)	(45,465)	13,357
Total - Revenues & Housing Support	(853,884)	(1,164,702)	(310,818)

HOM005/HOM006 - both emergency accommodation premises are in surplus for the year. The introduction of additional resource in the Housing team has allowed for the more effective administration of clients moving in and out of the properties and therefore the Council has been successful in claiming the Housing Benefit due for our temporary accommodation clients.

LTC001/LTC011 - during the course of 2023/24, the Revenues team have put significant resource into tackling the backlog of liability orders that go through the Magistrates Court. The result has been a significant rise in income resulting in a surplus in these cost centres. This surplus is General Fund income and can be used to fund any Council service, it is not restricted to the administration of Council Tax or Business Rates.

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.