

## Annex A - Comparison of Q2 Budget Monitoring

	Q2 position			
	Current Budget	Actual Exp	Variance (under) / over spend	Forecast to Year End
	£	£	£	£
<b>Democratic Services</b>				
DRM001-Democratic Representation	84,795	84,923	128	0
DRM002-Support To Elected Bodies	241,008	224,084	(16,924)	0
ELE001-Registration of Electors	23,780	33,648	9,868	21,000
ELE002-District Elections	72,700	81,558	8,858	18,000
SUP001-Administration	243,502	248,351	4,849	2,000
<b>Total - Democratic Services</b>	<b>918,242</b>	<b>924,941</b>	<b>6,698</b>	<b>41,000</b>

DRM002- there is an underspend in Members allowances as the 2023/24 increase has not been applied but will be backdated and the variance will not exist at year end.

ELE001/2 - the overspend relates to the increased cost of printing and posting out pollcards and electoral registration forms.

	Q2 position			
	Current Budget	Actual Exp	Variance (under) / over spend	Forecast to Year End
	£	£	£	£
<b>Environmental &amp; Regulatory Services</b>				
BUC001-Building Control - Fee Earning Work	12,882	11,891	(992)	(8,000)
BUC002-Building Control - Non Fee Earning Work	1,771	1,799	28	0
EMPO01-Emergency Planning	7,182	5,911	(1,271)	(1,000)
ESM001-Environment - Service Mgmt & Supp Serv	54,100	54,963	863	1,500
PSHO02-Private Sector Housing-Condition of Dwellings	1,500	0	(1,500)	(3,000)
REG002-Licensing	(10,241)	(9,777)	464	(2,500)
REG009-Environmental Protection	111,073	117,968	6,895	5,000
REG011-Authorised Process	(6,000)	(9,057)	(3,057)	(5,000)
REG013-Pollution Control	68,699	74,904	6,205	4,000
REG016-Food Safety	75,722	76,278	556	500
REG021-Statutory Burials	2,500	(1,800)	(4,300)	0
TAC309-Other Trading Services - Markets	2,013	9,995	7,982	15,000
<b>Total - Environmental &amp; Regulatory Services</b>	<b>321,201</b>	<b>333,075</b>	<b>11,874</b>	<b>6,500</b>

TAC309 - £8k behind income target, work is ongoing by the Economic Development team to outsource the management of the markets to improve the offering in the District.

**Finance, Human Resources & Procurement**

Q2 position				
Current Budget	Actual Exp	Variance (under) / over spend	Forecast to Year End	
£	£	£	£	
SUP003-Human Resources	100,835	100,490	(346)	0
HLD319 - New Initiatives	0	0	0	0
SUP009-Accountancy	195,275	197,076	1,801	3,000
SUP010-Internal Audit	146,409	148,176	1,768	2,000
SUP011-Creditors	22,080	20,574	(1,507)	(1,500)
SUP012-Debtors	30,966	28,357	(2,610)	(2,000)
SUP013-Payroll	29,716	28,839	(877)	0
SUP019-Health & Safety	18,112	19,092	980	0
SUP020-Training & Development	15,737	15,999	262	0
SUP033-Central Purchasing	20,607	20,935	329	0
SUP035-Insurances	5,285	5,369	84	0

**Total - Finance, Human Resources & Procurement**

<b>613,958</b>	<b>613,843</b>	<b>(115)</b>	<b>1,500</b>
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**ICT, Change & Customer Services**

Q2 position				
Current Budget	Actual Exp	Variance (under) / over spend	Forecast to Year End	
£	£	£	£	
SUP002-Consultation, Policy & Research	87,237	86,724	(513)	0
SUP005-ICT	704,206	705,241	1,035	5,000
SUP006-Telephones	0	(1,001)	(1,001)	0
SUP008-Reception/Customer Services	318,421	324,167	5,746	2,000
TMR002-Street Furniture & Equipment	(8,632)	(9,398)	(766)	(1,350)

**Total - ICT, Change & Customer Services**

<b>2,068,032</b>	<b>2,072,601</b>	<b>4,569</b>	<b>5,650</b>
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Q2 position			
Current Budget	Actual Exp	Variance (under) / over spend	Forecast to Year End
£	£	£	£

#### Land, Legal & Property

ADB301-3 Welch Way (Town Centre Shop)	8,377	5,120	(3,258)	0
ADB302-Guildhall	(805)	(13,746)	(12,942)	(12,000)
ADB303-Woodgreen	109,110	108,336	(774)	3,000
ADB304-Elmfield	24,407	118,547	94,140	50,000
ADB305-Corporate Buildings	360,973	351,753	(9,220)	(4,500)
ADB306-Depot	(87,213)	(74,714)	12,499	18,000
FIE346-Marriotts	(335,220)	(346,118)	(10,898)	(15,000)
LLC001-Local Land Charges	(33,160)	(28,605)	4,555	8,000
SUP004-Legal	75,843	64,907	(10,937)	(15,000)
TAC303-Swain Court & Newman Court Ind Est Witney	(14,618)	(18,060)	(3,443)	0
<b>Total - Land, Legal &amp; Property</b>	<b>107,696</b>	<b>167,419</b>	<b>59,723</b>	<b>32,500</b>

ADB302- there is a £12k overachievement of income due to a backdated service charge to Chipping Norton Town Council

ADB304- the overspend is due to the Business Rates liability for the year being charged in April. The budget is based on a tenant occupying the building in Q2 and therefore the business rates liability would pass to them. The timing of the tenancy has slipped to January 2025 with fit out works due to begin in October.

ADB306- the overspend relates to reactive maintenance and repairs to the Depot which do not meet the criteria to be classed as capital expenditure

Q2 position				
Current Budget	Actual Exp	Variance (under) / over spend	Forecast to Year End	
£	£	£	£	
Leisure & Communities				
CCR001-Community Safety (Crime Reduction)	31,840	24,377	(7,463)	(5,000)
CCR002-Building Safer Communities	(3,372)	(692)	2,680	6,000
CCR301 - Communities Revenue Grant	141,910	138,744	(3,166)	0
CCT001-CCTV	47,761	41,628	(6,133)	0
CSM001-Cultural Strategy	46,393	45,011	(1,382)	0
CUL001-Arts Development	24,176	26,461	2,285	2,285
ECD001-Economic Development	83,021	81,138	(1,883)	0
ECD010 – SPF Community and Place	(1,022,351)	(1,022,351)	(0)	0
ECD011 - Supporting Local Businesses	103,880	103,880	0	0
ECD012 - SPF People and Skills	119,841	119,841	0	0
REC001-Sports Development	(54,787)	(51,854)	2,933	3,500
REC002-Recreational Facilities Development	29,277	38,471	9,194	8,500
REC003-Play	71,008	79,263	8,255	6,500
REC301-Village Halls	7,839	7,964	125	0
REC302-Contract Management	(130,959)	(162,650)	(31,691)	(260,000)
SUP016-Finance - Performance Review	58,613	59,548	935	1,800
TOU001-Tourism Strategy and Promotion	89,898	86,923	(2,975)	(2,500)
<b>Total - Leisure &amp; Communities</b>	<b>(356,013)</b>	<b>(384,298)</b>	<b>(28,285)</b>	<b>(238,915)</b>

REC302 - the budget includes an income contingency against the contract sum of £200,000 which will potentially show as a variance in Q4. Income for the first 2 quarters of the year is slightly higher than budget due to CPI.

Q2 position				
Current Budget	Actual Exp	Variance (under) / over spend	Forecast to Year End	
£	£	£	£	
<b>Environmental Services</b>				
CCC001-Climate Change	143,041	145,099	2,058	2,500
COR301-Policy Initiatives - Shopmobility	8,670	8,809	138	0
CPK001-Car Parks - Off Street	193,994	160,427	(32,657)	(36,000)
ENI002-Grounds Maintenance	325,256	325,348	92	0
ENI303-Landscape Maintenance	63,730	68,503	4,773	7,500
FLD001-Flood Defence and Land Drainage	103,080	127,952	24,872	30,000
REG004-Dog Warden	25,186	47,527	22,341	35,000
REG019-Public Conveniences	80,560	85,906	5,346	6,500
REG023-Environmental Strategy	43,092	35,912	(7,179)	(3,000)
RYC001-Recycling	1,402,407	1,329,242	(73,165)	35,000
RYC002-Green Waste	(1,091,498)	(996,549)	94,949	95,000
RYC003-Food Waste	519,741	520,144	403	403
STC004-Environmental Cleansing	529,611	533,502	3,891	12,500
STC011 - Abandoned Vehicles	107,540	106,828	(711)	0
TRW001-Trade Waste	(411,782)	(356,852)	54,929	50,000
TRW002-Clinical Waste	(250)	(221)	29	29
WST001-Household Waste	977,767	1,043,525	65,758	80,000
WST004-Bulky Household Waste	6,953	3,029	(3,924)	(5,000)
WST301-Env. Services Depot, Downs Rd, Witney	7,750	9,441	1,691	2,500
<b>Total - Environmental Services</b>	<b>3,034,847</b>	<b>3,197,572</b>	<b>163,635</b>	<b>312,932</b>

CPK001 - there is a £36,000 underspend against Business Rates which will continue until year end. The required budget for 2025/26 will be confirmed with Revenues

FLD001- there is £20,000 of unbudgeted expenditure for desilting & clearing drainage ditches. The budget will be re-assessed for 2025/26

REG004- expenditure represents boarding fees for stray dogs. The way this statutory service is delivered in future is currently under review.

RYC001- the Suez contract ended on 30th September. The invoices for the service for August & September have not been paid as they are under negotiation. The year end position depends on the resolution of these negotiations.

RYC002- green waste licence income is £73,000 behind target for the year and there is an overspend of £15,000 on boxes & bins. The budget for containers is being reviewed for 2025/26.

TRW001- there is a £31,000 shortfall in income compared to budget and a £29,000 overspend containers, this overspend is partially offset by waste tipping charges.

WST001- there is an unbudgeted spend of £20,000 on external consultancy to help advance the Council's ambitions for more partnership working across Oxfordshire for waste services and a £43,000 overspend on containers.

Q2 position				
Current Budget	Actual Exp	Variance (under) / over spend	Forecast to Year End	
£	£	£	£	
<b>Planning &amp; Strategic Housing</b>				
DEV001-Development Control - Applications	(238,858)	(85,874)	152,984	150,000
DEV002-Development Control - Appeals	109,986	57,063	(52,923)	0
DEV003-Development Control - Enforcement	91,632	90,933	(698)	0
ENA001-Housing Enabling	57,731	60,652	2,921	3,000
ENI301-Landscape Initiatives	30,751	36,567	5,816	6,000
HLD315-Growth Board Project (Planning)	87,071	86,250	(821)	0
PLP001-Planning Policy	317,601	324,789	7,188	20,000
PLP004-Conservation	57,048	57,778	730	1,000
PSM001-Planning Service Mgmt & Support Serv	60,583	49,810	(10,773)	(11,000)
<b>Total - Planning &amp; Strategic Housing</b>	<b>573,543</b>	<b>677,968</b>	<b>104,425</b>	<b>169,000</b>

DEV001 - income is £170,000 behind target and is not likely to recover any ground unless a major application is received before year end. Due to a number of vacancies there will be a refund from Publica at year end which will more than offset the cost of agency staff brought in for cover.

DEV002 - legal costs relating to planning appeals are underspent at Q2 but there are appeals outstanding which have not yet been finalised which will potentially move this underspend to an overspend at year end.

Q2 position			
Current Budget	Actual Exp	Variance (under) / over spend	Forecast to Year End
£	£	£	£
<b>Retained Services</b>			
COR002-Chief Executive	168,049	180,724	12,674
COR003-Corporate Policy Making	39,164	39,397	234
COR004-Public Relations	11,738	2,229	(9,508)
COR005-Corporate Finance	297,470	247,956	(49,514)
COR006-Treasury Management	13,350	12,600	(750)
COR007-External Audit Fees	0	(5,206)	(5,206)
COR008-Bank Charges	39,250	(13,780)	(53,030)
COR012 - Publica Review	38,693	38,693	(0)
COR302-Publica Group	112,285	114,838	2,553
FIE341-Town Centre Properties	(204,027)	(214,558)	(10,531)
FIE342-Miscellaneous Properties	(239,482)	(238,819)	662
FIE343-Talisman	(615,930)	(632,097)	(16,167)
FIE344-Des Roches Square	(215,745)	(224,607)	(8,862)
FIE345-Gables at Elmfield	(25,068)	(27,154)	(2,087)
NDC001-Non Distributed Costs (Pensions)	383,000	406,946	23,946
TAC304-Witney Industrial Estate	(85,710)	(91,335)	(5,625)
TAC305-Carterton Industrial Estate	(53,212)	8,688	61,901
TAC306-Greystones Industrial Estate	(4,628)	(13,528)	(8,900)
TAC308-Other Trading Services - Fairs	(1,437)	0	1,437
<b>Total - Retained Services</b>	<b>(342,240)</b>	<b>(409,014)</b>	<b>(66,775)</b>
			<b>26,175</b>

COR002 - the £11k contribution to the Cotswold Conservation Board is unbudgeted for in the current financial year but will be included in the budget setting process for 2025/26.

COR005 - the underspend results from a timing difference in the receipt of invoices relating to the Asset Management Strategy

COR008 - Bank charges have been refunded to the Council from our bank, producing an underspend that will persist throughout the rest of the financial year.

FIE343 - the budget includes £26,000 for reactive repairs which is currently underspent by £15,000.

TAC305 - Business Rates liability of £40,000 is unbudgeted. The premises are currently vacant and major repairs to the roof are required before the building can be tenanted. There is an additional spend of £20,000 for smaller repairs and security costs.

Q2 position				
Current Budget	Actual Exp	Variance (under) / over spend	Forecast to Year End	
£	£	£	£	
<b>Revenues &amp; Housing Support</b>				
HBPO01-Rent Allowances	235,217	225,789	(9,428)	(10,000)
HBPO05-Benefit Fraud Investigation	3,098	3,170	72	144
HOM001-Homelessness	206,409	210,511	4,102	(4,500)
HOM004-Refugees	0	0	0	0
HOM005-Homelessness Hostel Accomodation	(3,245)	(11,318)	(8,073)	(4,000)
HOM006 - The Old Court	(5,875)	7,208	13,083	15,000
HOM007-Afghan Resettlement Programme	(112,670)	(112,670)	(0)	0
HOM008-Homes for Ukraine	20,657	20,657	(0)	0
LTC001-Council Tax Collection	170,355	160,282	(10,073)	(7,500)
LTC002-Council Tax Support Administration	3,753	4,558	804	1,000
LTC011-NNDR Collection	65,885	63,642	(2,243)	(15,000)
PSH001-Private Sector Housing Grants	26,832	27,210	377	700
PSH004-Home Improvement Service	45,104	46,879	1,776	3,500
<b>Total - Revenues &amp; Housing Support</b>	<b>655,521</b>	<b>650,918</b>	<b>(4,603)</b>	<b>(20,656)</b>

HOM006 - the overspend relates to external contractors employed to undertake emergency call outs and general maintenance work. This contract is currently under review and will be incorporated into the 2025/26 budget.