

Annex A - Comparison of Q3 Budget Monitoring

	Q3 position			
	Current Budget	Actual Exp	Variance (under) / over spend	Forecast to Year End
	£	£	£	£
Democratic Services				
DRM001-Democratic Representation	129,236	127,155	(2,080)	0
DRM002-Support To Elected Bodies	364,922	374,803	9,881	0
ELE001-Registration of Electors	96,678	188,226	91,548	95,000
ELE002-District Elections	74,200	71,975	(2,225)	0
ELE004-Parliamentary Elections	145,065	147,018	1,953	0
ELE005-Parish Elections	0	914	914	0
ELE008-Police & Crime Commissioner Elections	107,392	108,890	1,498	0
SUP001-Administration	348,608	352,811	4,203	0
Total - Democratic Services	1,266,101	1,371,792	105,691	95,000

ELE001 - The overspend relates to the cost of printing and posting out poll cards and electoral registration forms. Additional budget has been included in 2025/26 to cover ongoing costs.

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

Environmental & Regulatory Services

BUC001-Building Control - Fee Earning Work	88,929	86,695	(2,234)	(5,000)
BUC002-Building Control - Non Fee Earning Work	2,483	2,483	(0)	0
EMP001-Emergency Planning	10,578	7,581	(2,997)	(1,000)
ESM001-Environment - Service Mgmt & Supp Services	75,945	75,945	(0)	1,500
PSH002-Private Sector Housing-Condition of Dwellings	2,250	(1,960)	(4,210)	(3,000)
REG002-Licensing	15,670	10,271	(5,399)	(2,500)
REG009-Environmental Protection	164,633	169,019	4,385	4,000
REG011-Authorised Process	(8,890)	(8,947)	(57)	(2,500)
REG013-Pollution Control	88,613	93,601	4,988	5,000
REG016-Food Safety	107,486	106,917	(568)	500
REG021-Statutory Burials	3,750	(205)	(3,955)	(1,000)
TAC309-Other Trading Services - Markets	63	14,930	14,867	16,000
Total - Environmental & Regulatory Services	551,510	556,329	4,819	12,000

TAC309 - Income is £15k behind target. The Economic Development team are tendering for an external contractor to take over the management of the markets to improve the offering in the District.

Q3 position				
Current Budget	Actual Exp	Variance (under) / over spend	Forecast to Year End	
£	£	£	£	
Finance, Human Resources & Procurement				
SUP003-Human Resources	141,563	139,022	(2,541)	0
HLD319 - New Initiatives	3,549	3,549	(0)	0
SUP009-Accountancy	310,373	308,947	(1,425)	1,500
SUP010-Internal Audit	150,285	157,097	6,813	3,000
SUP011-Creditors	31,031	28,386	(2,645)	(1,500)
SUP012-Debtors	43,707	39,125	(4,583)	(2,000)
SUP013-Payroll	41,785	39,790	(1,995)	0
SUP019-Health & Safety	25,389	26,080	691	0
SUP020-Training & Development	22,059	22,603	544	0
SUP033-Central Purchasing	30,910	28,885	(2,025)	0
SUP035-Insurances	7,927	7,408	(519)	0
Total - Finance, Human Resources & Procurement	759,960	752,275	(7,685)	1,000

Q3 position				
Current Budget	Actual Exp	Variance (under) / over spend	Forecast to Year End	
£	£	£	£	
ICT, Change & Customer Services				
SUP002-Consultation, Policy & Research	123,459	120,646	(2,812)	0
SUP005-ICT	936,053	921,934	(14,119)	0
SUP006-Telephones	13,800	13,800	(0)	0
SUP008-Reception/Customer Services	449,753	447,620	(2,133)	(5,000)
TMR002-Street Furniture & Equipment	(12,948)	(11,491)	1,457	0
Total - ICT, Change & Customer Services	2,975,672	2,956,671	(19,002)	(5,000)

SUP005 - There is an underspend against software licences/maintenance at Q3, but this is expected to be on budget at year end.

Q3 position				
Current Budget	Actual Exp	Variance (under) / over spend	Forecast to Year End	
£	£	£	£	
Land, Legal & Property				
ADB301-3 Welch Way (Town Centre Shop)	(6,703)	(10,859)	(4,155)	(17,000)
ADB302-Guildhall	(657)	(12,653)	(11,997)	(12,000)
ADB303-Woodgreen	108,208	110,784	2,576	6,000
ADB304-Elmfield	27,413	138,648	111,235	111,235
ADB305-Corporate Buildings	496,718	504,317	7,599	8,500
ADB306-Depot	(83,533)	(46,963)	36,570	42,500
FIE346-Marriotts	(498,725)	(489,701)	9,024	9,024
LLC001-Local Land Charges	(52,190)	(53,464)	(1,274)	0
SUP004-Legal	240,504	217,948	(22,556)	(45,000)
TAC303-Swain Court & Newman Court Ind Est Witney	(20,971)	(33,325)	(12,354)	(15,500)
Total - Land, Legal & Property	210,064	324,733	114,669	87,759

ADB306- £32k overspend relates to reactive maintenance and repairs which do not meet the criteria to be classified as capital expenditure.

SUP004 - shared service costs are underspent due to vacancies and an updated split of costs with Forest of Dean and Cotswold.

TAC303- the underspend relates to repairs and maintenance and is not expected to reverse before year end.

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

Leisure & Communities

CCR001-Community Safety (Crime Reduction)	117,280	108,661	(8,620)	(5,000)
CCR002-Building Safer Communities	(4,745)	(11,789)	(7,044)	(8,000)
CCR301 - Communities Revenue Grant	267,320	267,917	597	0
CCT001-CCTV	74,831	76,446	1,614	0
CSM001-Cultural Strategy	65,794	62,848	(2,946)	0
CUL001-Arts Development	34,684	35,453	769	2,285
ECD001-Economic Development	142,538	138,026	(4,511)	0
ECD010 – SPF Community and Place	(1,022,351)	(1,022,351)	0	0
ECD011 - Supporting Local Businesses	135,623	135,623	0	0
ECD012 - SPF People and Skills	119,841	119,841	0	0
REC001-Sports Development	(29,217)	(28,978)	238	1,500
REC002-Recreational Facilities Development	41,699	50,426	8,727	8,500
REC003-Play	89,155	93,101	3,946	6,000
REC301-Village Halls	11,098	11,098	(0)	0
REC302-Contract Management	(1,382,405)	(1,598,973)	(216,568)	(210,000)
SUP016-Finance - Performance Review	82,491	82,491	(0)	0
TOU001-Tourism Strategy and Promotion	135,837	133,579	(2,258)	(4,000)
Total - Leisure & Communities	(1,120,527)	(1,346,582)	(226,055)	(208,715)

REC302 - the budget includes an income contingency against the contract sum of £200,000 which is likely to show as a variance in Q4. Income for the first 3 quarters of the year is slightly higher than budget due to CPI.

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

Environmental Services

CCC001-Climate Change	99,698	94,751	(4,946)	0
COR301-Policy Initiatives - Shopmobility	12,154	12,154	(0)	0
CPK001-Car Parks - Off Street	209,585	183,439	(25,236)	(25,000)
ENI002-Grounds Maintenance	466,884	462,513	(4,371)	0
ENI303-Landscape Maintenance	76,243	82,920	6,677	7,500
FLD001-Flood Defence and Land Drainage	146,032	162,469	16,437	30,000
REG004-Dog Warden	37,779	65,669	27,890	35,000
REG019-Public Conveniences	107,197	116,665	9,468	8,000
REG023-Environmental Strategy	50,859	50,108	(751)	(1,000)
RYC001-Recycling	1,990,788	2,011,873	21,085	30,000
RYC002-Green Waste	(799,884)	(729,123)	70,761	70,761
RYC003-Food Waste	779,611	780,216	605	0
STC004-Environmental Cleansing	794,417	777,084	(17,334)	(17,334)
STC011 - Abandoned Vehicles	161,309	160,640	(669)	0
TRW001-Trade Waste	(159,236)	(170,483)	(11,247)	(12,000)
TRW002-Clinical Waste	(375)	(221)	154	0
WST001-Household Waste	1,502,004	1,537,961	35,957	40,000
WST004-Bulky Household Waste	10,539	6,269	(4,270)	(5,000)
WST301-Env. Services Depot, Downs Rd, Witney	30,432	55,638	25,206	40,000
Total - Environmental Services	5,516,036	5,660,541	145,415	200,927

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

FLD001- there is £13,000 of unbudgeted expenditure for desilting & clearing drainage ditches. The budget has been reviewed 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. Purchase of replacement bins and boxes is £30k overspent, partially offset by a £7k underspend in Marketing.

RYC002- green waste licence income is £64,000 behind target for the year and there is an overspend of £12,000 on boxes & bins, partially offset by a £6k underspend in printing & postage of licences. The budget for containers has been reviewed for 2025/26.

TRW001- income is £36,000 ahead of budget and tipping charges are £8,000 underspent. This underspend is partially offset by a £29,000 overspend on replacement containers. The year end position is likely to be consistent with Q3 as there is no significant additional income or expenditure expected.

WST001- Replacement containers are £33,000 overspent which is not expected to worsen in Q4.

WST301 - the overspend relates to reactive repairs & maintenance.

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

Planning & Strategic Housing

DEV001-Development Control - Applications	(279,814)	(38,318)	241,496	145,000
DEV002-Development Control - Appeals	161,014	120,250	(40,764)	(15,000)
DEV003-Development Control - Enforcement	129,214	127,054	(2,160)	0
ENA001-Housing Enabling	107,623	109,623	1,999	3,000
ENI301-Landscape Initiatives	43,081	49,300	6,219	6,000
HLD315-Growth Board Project (Planning)	95,004	94,346	(658)	0
PLP001-Planning Policy	579,998	582,928	2,930	8,556
PLP004-Conservation	106,158	106,066	(92)	1,000
PSM001-Planning Service Mgmt & Support Services	92,240	69,605	(22,636)	(11,000)
Total - Planning & Strategic Housing	1,034,519	1,220,854	186,334	137,556

DEV001 - income is £240,000 behind target but this is forecast to drop to £150,000 at year end. There is currently no reason to assume that a major application will be received in Q4 to bring income in line with budget. Planning income has been reviewed for 2025/26.

DEV002 - legal costs relating to planning appeals are underspent at Q3 but there are appeals outstanding which have not yet been finalised which will potentially remove this underspend at year end.

PSM001- Q3 underspends include £8,000 printing, £11,000 professional fees and £4,000 on subscriptions. It is expected that professional fees will be on budget at year end, reducing the underspend to £11,000 overall.

Q3 position				
Current Budget	Actual Exp	Variance (under) / over spend	Forecast to Year End	
£	£	£	£	
Retained Services				
COR002-Chief Executive	354,540	350,856	(3,684)	(5,000)
COR003-Corporate Policy Making	59,736	55,926	(3,810)	0
COR004-Public Relations	42,269	32,730	(9,539)	(2,000)
COR005-Corporate Finance	419,316	399,009	(20,307)	(25,000)
COR006-Treasury Management	20,025	18,900	(1,125)	(1,125)
COR007-External Audit Fees	29,638	29,638	0	15,000
COR008-Bank Charges	58,875	(4,781)	(63,656)	(70,000)
COR012 - Publica Review	59,956	59,956	0	0
COR302-Publica Group	50,678	42,451	(8,226)	(8,226)
FIE341-Town Centre Properties	(420,032)	(436,466)	(16,433)	(15,000)
FIE342-Miscellaneous Properties	(226,262)	(155,019)	71,242	80,000
FIE343-Talisman	(914,655)	(973,218)	(58,563)	(80,000)
FIE344-Des Roches Square	(323,618)	(311,400)	12,217	7,500
FIE345-Gables at Elmfield	(37,601)	(45,219)	(7,618)	(4,000)
NDC001-Non Distributed Costs (Pensions)	574,500	610,449	35,949	47,000
TAC304-Witney Industrial Estate	(126,805)	(135,827)	(9,022)	(10,782)
TAC305-Carterton Industrial Estate	(97,319)	(25,403)	71,916	90,000
TAC306-Greystones Industrial Estate	(6,531)	(14,250)	(7,718)	(7,500)
TAC308-Other Trading Services - Fairs	(2,156)	(8,500)	(6,344)	(3,500)
Total - Retained Services	(485,446)	(510,167)	(24,721)	7,367

COR005 - current costs for the Asset Management Strategy are below budget.

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

FIE341- Service charges of £8,000 have been raised relating to the prior financial year and there is an £8,000 underspend against professional fees. The year end position is forecast to be consistent with Q3.

FIE342- additional expenditure relates to Between Towns Road with the majority of the overspend coming from Business Rates liability and security costs.

FIE343 - reactive repairs & maintenance are £25,000 underspent at Q3. In addition, the budget includes an income contingency of £56,000 for the year (£42,000 at Q3) which is not now required in full.

FIE344- the overspend is related to utilities (£8,000) and contract cleaning (£3,000)

TAC305 - Business Rates liability of £41,000 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 £31,000 for smaller repairs and security costs.

Q3 position				
Current Budget	Actual Exp	Variance (under) / over spend	Forecast to Year End	
£	£	£	£	
Revenues & Housing Support				
HBP001-Rent Allowances	271,622	266,061	(5,561)	(10,000)
HBP005-Benefit Fraud Investigation	4,343	4,383	40	144
HOM001-Homelessness	(15,457)	(7,341)	8,116	5,000
HOM002-Homelessness Grants	0	5,000	5,000	
HOM005-Homelessness Hostel Accommodation	(4,867)	(1,790)	3,077	(5,000)
HOM006 - The Old Court	(18,788)	(5,843)	12,945	15,000
HOM007-Afghan Resettlement Programme	10,563	10,563	(0)	0
HOM008-Homes for Ukraine	13,931	13,931	0	0
LTC001-Council Tax Collection	295,851	300,052	4,202	(4,000)
LTC002-Council Tax Support Administration	5,261	5,784	523	1,000
LTC011-NNDR Collection	94,203	89,339	(4,864)	(9,500)
PSH001-Private Sector Housing Grants	38,607	38,532	(75)	700
PSH004-Home Improvement Service	(34,485)	(38,128)	(3,643)	(5,000)
Total - Revenues & Housing Support	660,784	680,544	19,760	(11,656)

HOM006 – Out of Hours and maintenance calls are over budget. This contract is currently being reviewed to streamline processes for hostel maintenance, repairs and out of hours calls.