

## Annex A - Comparison of Q4 Budget Monitoring

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

### Democratic Services

DRM001-Democratic Representation	247,102	244,076	(3,026)
DRM002-Support To Elected Bodies	485,426	492,339	6,913
ELE001-Registration of Electors	156,038	188,315	32,277
ELE002-District Elections	75,700	75,700	0
HLD309 - Newspapers	0	(84)	(84)
SUP001-Administration	456,572	447,449	(9,123)

### Total - Democratic Services

<b>1,420,838</b>	<b>1,447,795</b>	<b>26,957</b>
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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.

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

### Environmental & Regulatory Services

BUC001-Building Control - Fee Earning Work	163,621	152,923	(10,698)
BUC002-Building Control - Non Fee Earning Work	3,066	3,066	0
EMP001-Emergency Planning	13,485	10,024	(3,461)
ESM001-Environment - Service Mgmt & Supp Svcs	93,776	93,742	(34)
PSH002-Private Sector Housing-Condition of Dwellings	3,000	(2,315)	(5,315)
REG002-Licensing	2,572	(6,184)	(8,756)
REG009-Environmental Protection	202,846	199,309	(3,537)
REG010-Noise Control	440	304	(136)
REG011-Authorised Process	(11,890)	(9,039)	2,851
REG013-Pollution Control	109,486	115,499	6,013
REG016-Food Safety	132,293	130,969	(1,324)
REG021-Statutory Burials	5,000	(193)	(5,193)
TAC309-Other Trading Services - Markets	(1,887)	27,357	29,244

### Total - Environmental & Regulatory Services

<b>715,808</b>	<b>715,463</b>	<b>(345)</b>
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BUC001 - Income is £17,000 above budget, with IT maintenance, subscriptions and employee costs £7,000 overspent

TAC309 - Income is £29,000 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.

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

### Finance, Human Resources & Procurement

SUP003-Human Resources	178,635	187,886	9,251
HLD319 - New Initiatives	9,473	9,473	(0)
SUP009-Accountancy	477,515	474,124	(3,391)
SUP010-Internal Audit	198,809	201,900	3,091
SUP011-Creditors	39,851	38,599	(1,252)
SUP012-Debtors	55,565	57,259	1,694
SUP013-Payroll	53,266	53,546	280
SUP019-Health & Safety	31,358	32,049	691
SUP020-Training & Development	27,246	27,790	544
SUP033-Central Purchasing	35,677	36,469	792
SUP035-Insurances	9,150	9,150	0

### Total - Finance, Human Resources & Procurement

<b>1,116,545</b>	<b>1,128,245</b>	<b>11,700</b>
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Q4 position		
Current Budget	Actual Exp	Variance (under) / over spend
£	£	£

### ICT, Change & Customer Services

SUP002-Consultation, Policy & Research	152,532	148,475	(4,057)
SUP005-ICT	1,271,085	1,126,621	(144,464)
SUP008-Reception/Customer Services	559,080	552,083	(6,997)
SUP014-Cashiers	110	208	98
TMR001-Street Naming & Numbering	0	68	68
TMR002-Street Furniture & Equipment	(17,284)	(17,167)	117

### Total - ICT, Change & Customer Services

<b>1,965,523</b>	<b>1,810,289</b>	<b>(155,234)</b>
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SUP005 - The underspend is in the renewal of software licences & software maintenance agreements. Throughout the year ICT have rationalised the number of software licences and managed to reduce the overall cost to the Council.

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

### Land, Legal & Property

ADB301-3 Welch Way (Town Centre Shop)	16,183	4,869	(11,314)
ADB302-Guildhall	11,686	(6,884)	(18,570)
ADB303-Woodgreen	188,476	199,920	11,444
ADB304-Elmfield	29,229	126,509	97,280
ADB305-Corporate Buildings	605,195	601,942	(3,253)
ADB306-Depot	(8,503)	41,139	49,642
FIE346-Marriotts	(625,510)	(465,689)	159,821
LLC001-Local Land Charges	(53,020)	(58,874)	(5,854)
SUP004-Legal	351,610	309,593	(42,017)
TAC303-Swain Court & Newman Court Ind Est Witney	(20,765)	(34,371)	(13,606)

### Total - Land, Legal & Property

<b>494,581</b>	<b>718,154</b>	<b>223,573</b>
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ADB301 - The Town Centre shop became a fully operational building in August 2024, with Revenues & Benefits staff occupying the first floor that used to be let out commercially. This change of use resulted in a refund of Business Rates.

ADB302- there is a £12,000 overachievement of income due to a backdated service charge to Chipping Norton Town Council and a £7,000 underspend in utilities. The budget for 2025/26 has been adjusted to take the current utility costs into account.

ADB303 - the overspend is due to work done in the year to optimise the sound/microphone system in the Council Chamber. This work does not meet the criteria to be recognised as capital expenditure.

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 tenant began occupation of the building on 12th February 2025, leaving an overspend of £60,000. The remaining overspend is due to utilities and repairs and maintenance work carried out that does not meet the criteria to be classified as capital expenditure.

ADB306- the overspend is due to a £10,000 reduction in rental income and £38,000 of repairs and maintenance charges that do not meet the criteria to be recognised as capital expenditure.

FIE346 - the 2024/25 budget was based on certain assumptions about the timing of when vacant units would be occupied. The actual timing of new tenants moving into units has taken longer than originally anticipated. The result is a significant overspend on the business rates and service charges on units that have been empty and a £58,000 underachievement of rental income.

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

TAC303- the majority of the underspend relates to repairs and maintenance with the remainder being for utilities

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

#### Leisure & Communities

CCR001-Community Safety (Crime Reduction)	92,703	90,212	(2,491)
CCR002-Building Safer Communities	(6,462)	(13,416)	(6,954)
CCR301 - Communities Revenue Grant	281,320	297,917	16,597
COV023-COMF	97,373	97,373	0
CCT001-CCTV	106,105	109,813	3,708
CSM001-Cultural Strategy	81,453	77,137	(4,316)
CUL001-Arts Development	43,079	35,394	(7,685)
ECD001-Economic Development	204,554	198,295	(6,259)
ECD010 – SPF Community and Place	(202,987)	(202,987)	0
REC001-Sports Development	125,471	118,105	(7,366)
REC002-Recreational Facilities Development	51,349	59,706	8,357
REC003-Play	31,657	32,700	1,043
REC301-Village Halls	13,681	13,647	(34)
REC302-Contract Management	(934,710)	(1,409,047)	(474,337)
SUP016-Finance - Performance Review	101,810	101,708	(102)
TOU001-Tourism Strategy and Promotion	215,555	205,223	(10,332)

#### Total - Leisure & Communities

<b>301,951</b>	<b>(188,219)</b>	<b>(490,170)</b>
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CCR301 - the base revenue budget for Community Grants is not correct, producing an overspend. This error has been corrected in 2025/26.

REC302 - the budget includes an income contingency against the contract sum of £200,000, which shows as an underspend. Income for the year is £274,000 higher than budget due to the rate of CPI inflation.

TOU001 - there is a £6,000 underspend for IT maintenance and other underspends relating to printing and marketing costs. The service was part of the Phase 1 transfer back to the Council and operates as a shared service with Cotswold District Council as the employing authority.

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

### Environmental Services

CCC001-Climate Change	276,089	286,654	10,565
COR301-Policy Initiatives - Shopmobility	15,012	18,222	3,210
CPK001-Car Parks - Off Street	468,063	469,167	1,104
ENI002-Grounds Maintenance	622,512	626,247	3,735
ENI303-Landscape Maintenance	13,869	30,888	17,019
FLD001-Flood Defence and Land Drainage	165,008	190,342	25,334
REG004-Dog Warden	82,262	117,770	35,508
REG019-Public Conveniences	198,537	226,128	27,591
REG023-Environmental Strategy	89,266	83,888	(5,378)
RYC001-Recycling	2,736,693	2,725,655	(11,038)
RYC002-Green Waste	(452,355)	(407,030)	45,325
RYC003-Food Waste	1,039,481	1,040,288	807
STC004-Environmental Cleansing	1,059,223	1,060,257	1,034
STC011 - Abandoned Vehicles	215,079	213,582	(1,497)
TRW001-Trade Waste	74,250	(36,369)	(110,619)
TRW002-Clinical Waste	(500)	(468)	32
WST001-Household Waste	1,997,672	2,022,944	25,272
WST004-Bulky Household Waste	13,700	3,655	(10,045)
WST301-Env. Services Depot, Downs Rd, Witney	19,075	72,644	53,569

### Total - Environmental Services

<b>8,632,936</b>	<b>8,744,462</b>	<b>111,526</b>
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ENI303 - the overspend relates to reactive maintenance i.e. replacing a footbridge at Madley Brook, Hyde Bridge and some local subsidence work

FLD001- there is £13,000 of unbudgeted expenditure for desilting & clearing drainage ditches and £10,000 additional costs from Ubico for flooding prevention work. The budget has been reviewed for 2025/26

REG004- expenditure represents boarding fees for stray dogs. Costs of kennelling have increased by 10% for 2025/26 following several years of no inflationary increase. Additional budget has been included for 2025/26.

REG019 - the income budget is £22,000 below target, reflecting a sharp decline in usage and cleaning costs are £13,000 overspent due to an inflationary rise in the contract sum mid year.

RYC001- the switch to a new supplier to process Dry Mixed Recyclates on 1st September 2024 has led to an underspend of £125,000. This has been offset by a £44,000 underachievement of Recycling Credits and £70,000 of additional Ubico contract costs. The boxes bought in year have been transferred to capital and funded from available S106 contributions.

RYC002- green waste licence income is £64,000 behind target for the year, the budget has been reviewed for 2025/26. Boxes bought in year have been transferred to capital and funded from available S106 contributions.

TRW001- income is £115,000 ahead of budget, achieved through a forensic review of the bin contracts by the Waste Team.

WST001- Replacement containers are £11,000 overspent and there has been £10,000 of unbudgeted expenditure for the WODC contribution to the Oxfordshire Resources & Waste Partnership for the year.

WST004 - income has exceeded target by £10,000.

WST301 - there is an overspend of £33,000 relating to reactive repairs & maintenance and £19,000 Stamp Duty paid on the completion of a new underletting agreement.

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

**Planning & Strategic Housing**

DEV001-Development Control - Applications	(180,101)	(173,219)	6,882
DEV002-Development Control - Appeals	214,390	134,892	(79,498)
DEV003-Development Control - Enforcement	163,416	157,018	(6,398)
ENA001-Housing Enabling	162,459	152,603	(9,856)
ENI301-Landscape Initiatives	52,926	58,329	5,403
HLD315-Growth Board Project (Planning)	149,607	130,294	(19,313)
PLP001-Planning Policy	659,595	652,742	(6,853)
PLP004-Conservation	131,758	129,802	(1,956)
PSM001-Planning Service Mgmt & Support Svcs	37,283	1,500	(35,783)

**Total - Planning & Strategic Housing**

<b>1,391,333</b>	<b>1,243,962</b>	<b>(147,371)</b>
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DEV002 - legal costs relating to planning inquiries are underspent but there are inquiries outstanding which have not yet been finalised which will now fall in 2025/26.

HLD315 - the underspend stems from professional fees not required in the year.

PSM001- underspends include £11,000 on printing, £15,000 in professional fees, £5,000 on subscriptions and £3,000 on IT licences. Work will be carried out in 2025/26 on the Digital Planning Improvement project, for which the Council has received £99,000 of government funding.

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

### Retained Services

COR002-Chief Executive	504,887	501,951	(2,936)
COR003-Corporate Policy Making	68,899	74,467	5,568
COR004-Public Relations	86,306	82,520	(3,786)
COR005-Corporate Finance	527,174	522,453	(4,721)
COR006-Treasury Management	26,700	20,250	(6,450)
COR007-External Audit Fees	189,375	251,321	61,946
COR008-Bank Charges	78,500	6,345	(72,155)
COR012 - Publica Review	345,270	345,271	1
COR302-Publica Group	(402,072)	(407,450)	(5,378)
FIE341-Town Centre Properties	(410,701)	(452,185)	(41,484)
FIE342-Miscellaneous Properties	(125,645)	(88,021)	37,624
FIE343-Talisman	(1,284,120)	(1,312,542)	(28,422)
FIE344-Des Roches Square	(431,490)	(415,405)	16,085
FIE345-Gables at Elmfield	(50,135)	(57,899)	(7,764)
NDC001-Non Distributed Costs (Pensions)	766,000	813,951	47,951
SUP018-Press and Communications	61,495	66,727	5,232
TAC304-Witney Industrial Estate	(187,243)	(186,212)	1,031
TAC305-Carterton Industrial Estate	(176,425)	(39,853)	136,572
TAC306-Greystones Industrial Estate	(10,195)	(16,863)	(6,668)
TAC308-Other Trading Services - Fairs	(2,875)	(2,859)	16

### Total - Retained Services

	<b>(426,295)</b>	<b>(291,347)</b>	<b>134,948</b>
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COR007 - external audit fees are set by a central body - the PSAA. The cost of the 2024/25 audit is not confirmed until mid way through the budget setting cycle for the following year. In this instance the fees have increased. There has also been an increase in the costs for our Housing Benefit audit, which is undertaken by a different audit firm.

COR008 - Bank charges have been refunded to the Council from our bank, producing an underspend that we have carried all year.

FIE341- Service charges of £8,000 have been raised relating to the prior financial year and there is an additional £29,000 of income from Woolgate turnover. This figure moves every year and is not known until the end of the year and is therefore difficult to budget for.

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

FIE343 - there is an £8,000 underspend in reactive repairs and a £20,000 surplus created by the income contingency against the rent for the year and the actual rent recognised. The income contingency has been removed in 2025/26.

FIE344 - there is a £12,000 overspend for utilities and £4,000 for contract cleaning.

NDC001 - the adverse variance for secondary pension contributions has been reported in each quarterly budget monitoring report. The budget has been adjusted for 2025/26.

TAC305 - Business Rates liability of £76,000 is unbudgeted. Units 1-3 are currently vacant and major repairs to the roof are required before the building can be tenanted. There is an additional spend of £26,000 to keep the vacant units secure, £10,000 for small repairs and £24,000 of professional fees for the condition surveys and specialist specification work that was needed before going out to tender for the roof repairs.

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

#### Revenues & Housing Support

HBP001-Rent Allowances	508,760	998,647	489,887
HBP005-Benefit Fraud Investigation	6,196	5,414	(782)
HOM001-Homelessness	266,833	261,198	(5,635)
HOM002-Homelessness Grants	0	5,000	5,000
HOM004-Refugees	19,207	19,207	0
HOM005-Homelessness Hostel Accommodation	6,367	14,997	8,630
HOM006 - The Old Court	(16,345)	(14,660)	1,685
HOM007-Afghan Resettlement Programme	(233,367)	(233,367)	0
HOM008-Homes for Ukraine	53,666	53,202	(464)
LTC001-Council Tax Collection	175,668	172,986	(2,682)
LTC002-Council Tax Support Administration	7,507	7,042	(465)
LTC011-NNDR Collection	(71,174)	(72,331)	(1,157)
PSH001-Private Sector Housing Grants	47,460	47,053	(407)
PSH004-Home Improvement Service	(48,226)	(10,145)	38,081

#### Total - Revenues & Housing Support

<b>722,522</b>	<b>1,254,242</b>	<b>531,690</b>
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HBP001 - the overspend is the net cost to the Council of Temporary Emergency Accommodation and the resulting loss of Housing Benefit Subsidy.

PSH004 - the cost of hiring external contractors to undertake minor repairs work is overspent, demonstrating how much inflation has impacted these kind of services over the last 12 months. Levels of expenditure are expected to remain at a similar level in 2025/26.