## Annex A - Comparison of Q2 Budget Monitoring

| | Q2 position | | | |
|---|---|---|---|---|
| | Current Budget<br>£ | Actual Exp<br>£ | Variance (under) / over spend<br>£ | Forecast to Year End<br>£ |
| **Democratic Services** | | | | |
| DRM001-Democratic Representation | 205,754 | 206,118 | 365 | 365 |
| DRM002-Support To Elected Bodies | 251,456 | 255,075 | 3,619 | 3,619 |
| ELE001-Registration of Electors | 119,322 | 119,554 | 232 | 1,000 |
| ELE002-District Elections | 3,000 | 3,373 | 373 | 373 |
| ELE004-Parliamentary Elections | 104,899 | 105,034 | 135 | 135 |
| ELE005-Parish Elections | 0 | 4,869 | 4,869 | 4,869 |
| ELE006-County Elections | 48,000 | 50,660 | 2,660 | 2,660 |
| ELE008-Police & Crime Commissioner Elections | 0 | 3,658 | 3,658 | 3,658 |
| SUP001-Administration | 77,759 | 74,188 | (3,571) | (3,571) |
| **Total - Democratic Services** | **810,189** | **822,529** | **12,340** | **13,108** |

| | Q2 position | | | |
|---|---|---|---|---|
| | Current Budget £ | Actual Exp £ | Variance (under) / over spend £ | Forecast to Year End £ |
| **Environmental & Regulatory Services** | | | | |
| BUC001-Building Control - Fee Earning Work | 51,633 | 56,947 | 5,314 | 5,314 |
| BUC002-Building Control - Non Fee Earning Work | 1,702 | 2,824 | 1,122 | 1,122 |
| EMP001-Emergency Planning | 8,795 | 10,803 | 2,008 | 2,008 |
| ESM001-Environment - Service Mgmt & Supp Serv | 52,009 | 52,009 | (0) | (0) |
| PSH002-Private Sector Housing-Condition of Dwellings | 1,500 | 0 | (1,500) | (1,500) |
| REG001-Environmental Health General | 0 | 0 | 0 | 0 |
| REG002-Licensing | 13,090 | 6,722 | (6,368) | (6,368) |
| REG009-Environmental Protection | 120,378 | 121,119 | 741 | 741 |
| REG011-Authorised Process | (6,000) | (3,796) | 2,204 | 2,204 |
| REG013-Pollution Control | 60,766 | 63,914 | 3,148 | 3,148 |
| REG016-Food Safety | 72,761 | 71,167 | (1,594) | (1,594) |
| REG021-Statutory Burials | 2,500 | 2,795 | 295 | 295 |
| STC011 - Abandoned Vehicles | 0 | (650) | (650) | (650) |
| TAC309-Other Trading Services - Markets | 2,525 | 16,860 | 14,335 | 31,467 |
| **Total - Environmental & Regulatory Services** | **381,658** | **400,714** | **19,056** | **36,188** |

TAC309 - The markets in Witney and Chipping Norton are now managed by a commercial operator. As the new model develops and attracts more traders to the revitalised markets, income is expected to grow over time. The income target will be reviewed as part of the 2026/27 budget setting process.

| | Q2 position | | | |
|---|---|---|---|---|
| | Current Budget £ | Actual Exp £ | Variance (under) / over spend £ | Forecast to Year End £ |
| **Finance, Human Resources & Procurement** | | | | |
| SUP003-Human Resources | 124,435 | 128,423 | 3,988 | 3,988 |
| HLD319 - New Initiatives | 0 | 0 | 0 | 0 |
| SUP009-Accountancy | 217,997 | 219,097 | 1,100 | 1,100 |
| SUP010-Internal Audit | 116,594 | 119,821 | 3,227 | 3,227 |
| SUP011-Creditors | 20,218 | 19,861 | (357) | (357) |
| SUP012-Debtors | 28,683 | 26,833 | (1,850) | (1,850) |
| SUP013-Payroll | 27,289 | 27,289 | 0 | 0 |
| SUP019-Health & Safety | 17,412 | 17,495 | 83 | 83 |
| SUP020-Training & Development | 15,128 | 15,128 | 0 | 0 |
| SUP033-Central Purchasing | 19,810 | 19,810 | 0 | 0 |
| SUP035-Insurances | 5,081 | 5,081 | (0) | (0) |
| **Total - Finance, Human Resources & Procurement** | **1,436,435** | **1,442,628** | **6,193** | **6,193** |

| | Q2 position | | | |
|---|---|---|---|---|
| | Current Budget<br>£ | Actual Exp<br>£ | Variance (under) / over spend<br>£ | Forecast to Year End<br>£ |
| **ICT, Change & Customer Services** | | | | |
| SUP002-Consultation, Policy & Research | 1,875 | 0 | (1,875) | (1,875) |
| SUP005-ICT | 655,744 | 661,804 | 6,059 | 6,059 |
| SUP008-Reception/Customer Services | 306,201 | 304,661 | (1,540) | (1,540) |
| TMR002-Street Furniture & Equipment | (8,627) | (3,093) | 5,533 | 5,533 |
| **Total - ICT, Change & Customer Services** | **2,093,081** | **2,101,259** | **8,178** | **8,178** |

| | Q2 position | | | |
|---|---|---|---|---|
| | Current Budget<br><br>£ | Actual Exp<br><br>£ | Variance (under) / over spend<br><br>£ | Forecast to Year End<br><br>£ |
| **Land, Legal & Property** | | | | |
| ADB301-3 Welch Way (Town Centre Shop) | 4,354 | 1,784 | (2,569) | 0 |
| ADB302-Guildhall | (718) | (6,028) | (5,310) | (5,310) |
| ADB303-Woodgreen | 168,694 | 169,783 | 1,089 | 1,089 |
| ADB304-Elmfield | (60,000) | (59,701) | 299 | 299 |
| ADB305-Corporate Buildings | 426,359 | 428,662 | 2,303 | 2,303 |
| ADB306-Depot | 26,061 | 27,264 | 1,203 | 1,203 |
| FIE346-Marriotts | (385,436) | (379,154) | 6,282 | 6,282 |
| LLC001-Local Land Charges | (28,000) | (23,209) | 4,790 | 20,000 |
| SUP004-Legal | 162,305 | 150,901 | (11,404) | (11,404) |
| TAC303-Swain Court | 236,284 | 229,119 | (7,165) | (13,500) |
| **Total - Land, Legal & Property** | **549,903** | **539,421** | **(10,481)** | **962** |

LLC001 - fee income has been consistent over the year but is below budget. The forecast for year end is a £20,000 income  shortfall with expenditure falling within the existing budget.

SUP004 - employee costs for the shared service are underspent due to 2 vacancies at the beginning of the year that were recruited to in Q2

TAC303 - rental income is above budget with the forecast for year end relating to a further increase in income due to the base budget being too prudent. The income target will be reviewed as part of the 2026/27 budget setting process.

| | Q2 position | | | |
|---|---|---|---|---|
| | **Current Budget** | **Actual Exp** | **Variance (under) / over spend** | **Forecast to Year End** |
| | **£** | **£** | **£** | **£** |
| **Leisure & Communities** | | | | |
| CCR001-Community Safety (Crime Reduction) | 176,766 | 180,891 | 4,125 | 4,125 |
| CCR002-Building Safer Communities | (10,507) | (11,172) | (665) | 0 |
| CCR301 - Communities Revenue Grant | 159,000 | 167,510 | 8,510 | 17,020 |
| CCT001-CCTV | 60,261 | 57,553 | (2,708) | (2,708) |
| CSM001-Cultural Strategy | 44,684 | 42,541 | (2,143) | (2,143) |
| CUL001-Arts Development | (110,162) | (112,762) | (2,600) | (2,600) |
| ECD001-Economic Development | 81,136 | 78,260 | (2,876) | (2,876) |
| ECD010 – SPF Community and Place | (541,975) | (541,975) | 0 | 0 |
| REC001-Sports Development | 101,873 | 108,768 | 6,895 | 6,895 |
| REC002-Recreational Facilities Development | 28,146 | 44,365 | 16,219 | 16,219 |
| REC003-Play | 43,329 | 50,595 | 7,266 | 7,266 |
| REC301-Village Halls | 7,535 | 7,535 | 0 | 0 |
| REC302-Contract Management | (989,990) | (1,001,083) | (11,093) | (80,000) |
| SUP016-Finance - Performance Review | 56,348 | 56,348 | 0 | 0 |
| TOU001-Tourism Strategy and Promotion | 55,066 | 53,412 | (1,654) | (1,654) |
| **Total - Leisure & Communities** | **(838,491)** | **(819,213)** | **19,277** | **(40,455)** |

CCR301 - there is an error in the base budget which has created an overspend in Q2 of £8,510, this will increase to £17,020 by year end. This will be corrected in the 2026/27 budget.

REC002 - the overspend is a repayment to Sports England prior year unused grant money that was not spent as the project came in under budget. This was not known until after the year end 2024/25 so it was therefore not accrued for. The remainder of expenditure is within existing budget.

REC302 - The budget includes £50,000 for external legal advice related to the negotiation of the new leisure contract for 2027. This legal advice is likely to be needed in the second half of the year and is an underspend of £14,000 in Q2. Unbudgeted spend includes £9,975 for the installation of energy saving showers at Carterton LC. There are also number of minor overspends for the appraisal of Carterton LC roof repairs and professional advice on the specification of Solar PV installed. The annual contract income is increased by CPI inflation mid year and could bring the year end contract sum to a forecast of c£100,000 in excess of budget.

| | Q2 position | | | |
|---|---|---|---|---|
| | Current Budget<br><br>£ | Actual Exp<br><br>£ | Variance (under) / over spend<br><br>£ | Forecast to Year End<br><br>£ |
| **Environmental Services** | | | | |
| CCC001-Climate Change | 93,238 | 94,315 | 1,077 | 1,077 |
| COR301-Policy Initiatives - Shopmobility | 8,936 | 8,335 | (601) | 0 |
| CPK001-Car Parks - Off Street | 165,468 | 162,146 | (2,412) | (2,412) |
| ENI002-Grounds Maintenance | 306,384 | 307,307 | 923 | 923 |
| ENI303-Landscape Maintenance | 39,212 | 36,989 | (2,223) | (2,223) |
| FLD001-Flood Defence and Land Drainage | 84,097 | 85,163 | 1,066 | 1,066 |
| REG004-Dog Warden | 25,000 | 26,230 | 1,230 | 5,000 |
| REG019-Public Conveniences | 90,469 | 94,282 | 3,813 | 6,000 |
| REG023-Environmental Strategy | 41,455 | 40,877 | (578) | (578) |
| RYC001-Recycling | 1,153,779 | 1,159,959 | 6,179 | 6,179 |
| RYC002-Green Waste | (1,035,599) | (970,528) | 65,071 | 65,000 |
| RYC003-Food Waste | 538,337 | 534,486 | (3,851) | (3,851) |
| STC004-Environmental Cleansing | 473,504 | 471,164 | (2,340) | (2,340) |
| TRW001-Trade Waste | (53,068) | (207,457) | (154,389) | (250,000) |

| | | | | |
|---|---|---|---|---|
| TRW002-Clinical Waste | (250) | 0 | 250 | 250 |
| WST001-Household Waste | 1,063,869 | 1,087,319 | 23,451 | 23,451 |
| WST004-Bulky Household Waste | 9,124 | (2,211) | (11,336) | (20,000) |
| WST301-Env. Services Depot, Downs Rd, Witney | 114,229 | 116,742 | 2,513 | 6,000 |
| **Total - Environmental Services** | **3,118,182** | **3,045,117** | **(72,156)** | **(166,458)** |

RYC002 - income is at 96% of budget for the year. The income target will be reviewed as part of the 2026/27 budget setting process.

TRW001 - Trade Waste income is £197,000 ahead of target for the first half of the year, partially offset by £29,000 of expenditure on replacement bins and a £13,000 overspend on tipping charges - due to the higher volume of waste being collected. Invoices for September to March were raised in Q2, with the year end income position at least £295,000 above target. The year end forecast also includes additional expenditure on replacement bins and boxes.

WST001 - The overspend is due to external consultancy work undertaken by Activist on behalf of the Council to investigate options for a transformational waste strategy with Countywide partnership working.

WST004 - Bulky Waste income is £12,000 above target in Q2 and forecast to increase in the second half of the year

| | Q2 position | | | |
|---|---|---|---|---|
| | Current Budget<br><br>£ | Actual Exp<br><br>£ | Variance (under) / over spend<br><br>£ | Forecast to Year End<br><br>£ |
| **Planning & Strategic Housing** | | | | |
| DEV001-Development Control - Applications | (212,898) | (475,997) | (263,099) | (305,000) |
| DEV002-Development Control - Appeals | 108,254 | 71,079 | (37,175) | (20,000) |
| ENA001-Housing Enabling | 74,992 | 72,431 | (2,561) | (2,561) |
| ENI301-Landscape Initiatives | 29,596 | 28,716 | (880) | (880) |
| HLD315-Growth Board Project (Planning) | (26,695) | (26,525) | 170 | 170 |
| PLP001-Planning Policy | 511,515 | 519,421 | 7,906 | 0 |
| PLP004-Conservation | 135,732 | 136,184 | 452 | 452 |
| PSM001-Planning Service Mgmt & Support Serv | 48,520 | 47,074 | (1,446) | (2,000) |
| **Total - Planning & Strategic Housing** | **669,016** | **372,382** | **(296,633)** | **(329,819)** |

DEV001 - Income is £321,000 above target due to major applications that have been received. This is offset by £63,000 of agency staff and a number of minor underspends.

DEV002 - it is difficult to predict when planning appeals will be lodged or to forecast whether the full budget will be exhausted by the end of the year. The budget for 2026/27 will be reviewed based on the information available at the time

| | Q2 position | | | |
|---|---|---|---|---|
| | Current Budget £ | Actual Exp £ | Variance (under) / over spend £ | Forecast to Year End £ |
| **Retained Services** | | | | |
| COR002-Chief Executive | 243,507 | 248,650 | 5,143 | 6,500 |
| COR003-Corporate Policy Making | 37,665 | 37,280 | (385) | 0 |
| COR004-Public Relations | 204,861 | 208,373 | 3,513 | 0 |
| COR005-Corporate Finance | 404,957 | 410,516 | 5,559 | 5,559 |
| COR006-Treasury Management | 13,350 | 12,600 | (750) | (1,500) |
| COR007-External Audit Fees | 104,156 | 129,000 | 24,844 | 25,000 |
| COR008-Bank Charges | 39,250 | 34,618 | (4,632) | (10,264) |
| COR012 - Publica Review | 176,932 | 176,932 | (0) | 0 |
| COR302-Publica Group | 123,370 | 130,060 | 6,690 | 5,000 |
| FIE341-Town Centre Properties | (204,709) | (201,248) | 3,461 | 5,000 |
| FIE342-Miscellaneous Properties | 42,194 | 32,253 | (9,942) | 0 |
| FIE343-Talisman | (609,513) | (677,047) | (67,535) | (118,000) |

| | | | | |
|---|---|---|---|---|
| FIE344-Des Roches Square | (215,745) | (219,288) | (3,543) | (5,000) |
| FIE345-Gables at Elmfield | 0 | 5,415 | 5,415 | 5,415 |
| NDC001-Non Distributed Costs | 408,000 | 417,399 | 9,399 | 18,799 |
| TAC304-Witney Industrial Estate | (85,710) | (84,072) | 1,638 | 3,277 |
| TAC305-Carterton Industrial Estate | (14,144) | 19,859 | 34,004 | 50,000 |
| TAC306-Greystones Industrial Estate | (4,100) | (6,173) | (2,073) | (4,147) |
| TAC308-Other Trading Services - Fairs | 4,751 | 4,224 | (527) | (527) |
| **Total - Retained Services** | **669,073** | **679,352** | **10,279** | **(14,888)** |

COR007 - fees for the audit of the 2025/26 financial year will not be published until the end of November. The base budget includes £158,000 for the audit of the Statement of Accounts and a further £50,000 for the audit of our Housing Benefit system, both of which are statutory requirements. There will also be an additional cost for the increased audit assurance requirements subsequent to the adoption of IFRS 16 Leases.

FIE343 - Rental income for Unit 13 has been incorrectly excluded from the base budget for 2025/26, this error will be corrected for the 2026/27 budget but will cause a £107,000 underspend in the current financial year. There is also £11,000 of service charge income that relates to 2024/25 giving a Q2 underspend for rental income of £64,500.

TAC305 - the overspend relates to expenditure to secure the vacant units 1 - 3 in advance of the construction of the new roof, including repairs to the rolling shutters, electricity supply works, surveys and inspections. The forecast for year end assumes a continuation of security measures until the construction phase has been completed.

| | Q2 position | | | |
|---|---|---|---|---|
| | Current Budget<br>£ | Actual Exp<br>£ | Variance (under) / over spend<br>£ | Forecast to Year End<br>£ |
| **Revenues & Housing Support** | | | | |
| HBP001-Rent Allowances | 192,543 | 195,855 | 3,312 | 0 |
| HOM001-Homelessness | 76,145 | 80,730 | 4,585 | 9,171 |
| HOM004-Refugees | 0 | 185 | 185 | 0 |
| HOM005-Homelessness Hostel Accommodation | (1,995) | (137) | 1,858 | 5,000 |
| HOM006 - The Old Court | 22,520 | 31,068 | 8,548 | 8,548 |
| HOM007-Afghan Resettlement Programme | (168,193) | (168,193) | 0 | 0 |
| HOM008-Homes for Ukraine | 16,840 | 16,840 | 0 | 0 |
| LTC001-Council Tax Collection | 212,750 | 218,734 | 5,984 | (5,000) |
| LTC011-NNDR Collection | 66,497 | 64,826 | (1,672) | (5,000) |
| PSH001-Private Sector Housing Grants | 25,798 | 26,248 | 450 | 450 |
| PSH004-Home Improvement Service | (28,475) | (19,842) | 8,633 | 15,000 |
| **Total - Revenues & Housing Support** | **414,429** | **446,315** | **31,885** | **28,169** |

PSH004 - the overspend is due to the cost of external contractors we use to conduct minor adaptations to residents homes i.e. installing external hand rails and internal grab rails. This budget will be reviewed for 2026/27.