

Annex A - Comparison of Q3 Budget Monitoring

	Q3 position			Forecast to Year End
	Current Budget	Actual Exp	Variance (under) / over spend	
	£	£	£	£
Democratic Services				
DRM001-Democratic Representation	238,598	248,416	9,818	7,500
DRM002-Support To Elected Bodies	397,108	389,553	(7,555)	(8,500)
ELE001-Registration of Electors	227,604	221,221	(6,383)	(2,500)
ELE002-District Elections	4,500	3,411	(1,089)	0
ELE004-Parliamentary Elections	104,899	105,034	135	0
ELE005-Parish Elections	0	4,869	4,869	4,869
ELE006-County Elections	88,703	88,661	(42)	0
ELE008-Police & Crime Commissioner Elections	7,821	7,821	(0)	0
SUP001-Administration	116,685	110,796	(5,889)	(7,000)
Total - Democratic Services	1,185,917	1,179,781	(6,136)	(5,631)

	Q3 position			Forecast to Year End
	Current Budget	Actual Exp	Variance (under) / over spend	
	£	£	£	£
Environmental & Regulatory Services				
BUC001-Building Control - Fee Earning Work	50,596	68,518	17,922	18,500
BUC002-Building Control - Non Fee Earning Work	2,513	3,635	1,122	1,122
EMP001-Emergency Planning	22,943	16,845	(6,098)	(8,000)
ESM001-Environment - Service Mgmt & Supp Serv	76,898	76,898	0	0
PSH002-Private Housing-Condition of Dwellings	2,250	0	(2,250)	0
REG001-Environmental Health General	0	0	0	0
REG002-Licensing	(82,017)	(88,660)	(6,643)	(5,000)
REG009-Environmental Protection	158,848	166,978	8,130	9,500
REG011-Authorised Process	(8,890)	(7,903)	987	987
REG013-Pollution Control	97,259	98,071	812	812
REG016-Food Safety	108,837	105,665	(3,172)	(4,500)
REG021-Statutory Burials	3,750	4,830	1,080	0
STC011 - Abandoned Vehicles	0	(1,750)	(1,750)	0
TAC309-Other Trading Services - Markets	575	22,982	22,407	29,876
Total - Environmental & Regulatory Services	434,003	466,550	32,547	43,297

BUC001 - the overspend comprises £9,000 of overtime and £6,000 of mileage that is not budgeted for in 2025/26, following the TUPE of staff from Publica back to the Council. This budget has been reviewed for 2026/27 to ensure all employee costs are included.

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 has been reviewed as part of the 2026/27 budget setting process.

	Q3 position			
	Current Budget	Actual Exp	Variance (under) / over spend	Forecast to Year End
	£	£	£	£
Finance, Human Resources & Procurement				
SUP003-Human Resources	236,781	241,733	4,951	5,000
SUP009-Accountancy	312,284	303,701	(8,583)	0
SUP010-Internal Audit	174,748	179,479	4,731	4,731
SUP011-Creditors	33,101	29,137	(3,965)	(1,500)
SUP012-Debtors	46,000	39,617	(6,382)	(2,500)
SUP013-Payroll	44,273	40,291	(3,983)	(2,500)
SUP019-Health & Safety	25,708	25,791	83	100
SUP020-Training & Development	22,336	22,525	189	200
SUP033-Central Purchasing	29,248	29,907	658	700
SUP035-Insurances	7,502	7,502	0	0
Total - Finance, Human Resources & Procurement	962,812	950,512	(12,300)	4,231

	Q3 position			
	Current Budget	Actual Exp	Variance (under) / over spend	Forecast to Year End
	£	£	£	£
ICT, Change & Customer Services				
SUP002-Consultation, Policy & Research	3,803	990	(2,813)	(2,500)
SUP005-ICT	1,042,235	1,047,561	5,326	6,000
SUP008-Reception/Customer Services	455,330	452,672	(2,659)	(2,500)
TMR002-Street Furniture & Equipment	(12,962)	(6,070)	6,892	7,000
Total - ICT, Change & Customer Services	2,792,731	2,799,479	6,747	8,000

	Q3 position			
	Current Budget	Actual Exp	Variance (under) / over spend	Forecast to Year End
	£	£	£	£
Land, Legal & Property				
ADB301-3 Welch Way (Town Centre Shop)	6,693	547	(6,145)	(5,000)
ADB302-Guildhall	7,695	2,541	(5,154)	(4,500)
ADB303-Woodgreen	217,688	208,715	(8,972)	(8,500)
ADB304-Elmfield	(103,000)	(106,170)	(3,170)	(1,500)
ADB305-Corporate Buildings	853,711	867,146	13,436	16,000
ADB306-Depot	101,492	103,706	2,214	4,000
FIE346-Marriotts	(484,654)	(483,230)	1,424	3,000
LLC001-Local Land Charges	(45,156)	(44,116)	1,040	2,500
SUP004-Legal	180,090	178,489	(1,601)	0
TAC303-Swain Court	235,550	237,881	2,332	3,500
Total - Land, Legal & Property	970,108	965,510	(4,598)	9,500

ADB305 - the overspend is made up mostly of £11,000 in Standby pay (the costs to have the building unlocked & locked after hours and for call outs relating to any alarm activations) that is not budgeted for in 2025/26, following the TUPE of staff from Publica back to the Council. This budget has been reviewed for 2026/27 to ensure all employee costs are included.

	Q3 position			Forecast to Year End
	Current Budget	Actual Exp	Variance (under) / over spend	
	£	£	£	£
Leisure & Communities				
CCR001-Community Safety (Crime Reduction)	173,251	177,580	4,329	5,000
CCR002-Building Safer Communities	19,500	23,854	4,354	5,000
CCR301 - Communities Revenue Grant	288,000	285,416	(2,584)	15,000
CCT001-CCTV	80,850	86,576	5,726	6,000
CSM001-Cultural Strategy	66,574	63,355	(3,219)	(4,500)
CUL001-Arts Development	5,716	(1,253)	(6,969)	(7,000)
ECD001-Economic Development	116,535	116,986	452	0
ECD010 – SPF Community and Place	(541,975)	(541,975)	0	0
REC001-Sports Development	156,576	157,237	661	0
REC002-Recreational Facilities Development	49,313	65,202	15,889	16,500
REC003-Play	65,984	67,412	1,428	1,428
REC301-Village Halls	11,236	11,236	0	0
REC302-Contract Management	(1,373,504)	(1,475,113)	(101,609)	(135,000)
SUP016-Finance - Performance Review	83,525	83,525	0	0
TOU001-Tourism Strategy and Promotion	83,589	75,057	(8,532)	(8,532)
Total - Leisure & Communities	(714,831)	(804,906)	(90,075)	(106,104)

CCR301 - there is an error in the base budget which will create an overspend of £17,000 by year end. This budget has been corrected for 2026/27.

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 taken in Q4 and the first part of 2026/27. 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£110,000 in excess of budget.

	Q3 position			Forecast to Year End £
	Current Budget £	Actual Exp £	Variance (under) / over spend £	
Environmental Services				
CCC001-Climate Change	108,655	116,331	7,676	1,077
COR301-Policy Initiatives - Shopmobility	12,306	12,306	(0)	0
CPK001-Car Parks - Off Street	173,741	151,454	(21,377)	(21,000)
ENI002-Grounds Maintenance	468,575	465,355	(3,220)	1,000
ENI303-Landscape Maintenance	58,371	51,216	(7,155)	(2,223)
FLD001-Flood Defence and Land Drainage	132,851	133,492	641	1,066
REG004-Dog Warden	35,000	10,867	(24,133)	(24,000)
REG019-Public Conveniences	132,631	130,803	(1,828)	6,000
REG023-Environmental Strategy	61,224	60,389	(835)	(578)
RYC001-Recycling	1,718,673	1,711,612	(7,061)	(2,000)
RYC002-Green Waste	(688,940)	(652,721)	36,219	65,000
RYC003-Food Waste	807,505	801,728	(5,777)	(3,851)
STC004-Environmental Cleansing	690,357	697,666	7,309	(2,340)
TRW001-Trade Waste	17,133	(186,486)	(203,619)	(220,000)
TRW002-Clinical Waste	(375)	0	375	250
WST001-Household Waste	1,727,047	1,782,201	55,154	45,105
WST004-Bulky Household Waste	13,436	(2,094)	(15,530)	(20,000)
WST301-Env. Services Depot, Downs Rd, Witney	186,851	228,043	41,193	42,000
Total - Environmental Services	5,655,041	5,512,163	(141,968)	(134,494)

CPK001 - At Q3 there is a budget of £25,000 for repairs and maintenance that has not yet been spent.

REG004 - the Council has a responsibility to collect and kennel stray dogs until their owners can be found. The cost at Q3 is a 58% reduction on the same period in 2024/25. Clearly this statutory service is subject to volatility of demand.

RYC002 -the service has achieved 96% of the income target in 2025/26. Licences for 2026/27 have been available online since the beginning of February and have so far returned £427,875.

TRW001 - Trade Waste income is £223,000 ahead of target and tipping charges are £10,000 underspent. This is partially offset by £30,000 of expenditure on replacement bins.

WST001 - there is an overspend of £30,000 on replacement bins and expenditure of £22,000 on the Alloy environmental services management system. A budget for the renewal of the software licence has been included in the 2026/27 budget.

WST004 - Bulky Waste income is £15,000 above target with a forecast of £20,000 at year end.

WST301 - Repairs and maintenance costs for the Depot now sit with the Council rather than being recharged to Ubico. Year to date this expenditure is £41,000 and is forecast to remain at this level at year end. The 2026/27 budget includes an allocation for depot repairs.

	Q3 position			
	Current Budget	Actual Exp	Variance (under) / over spend	Forecast to Year End
	£	£	£	£
Planning & Strategic Housing				
DEV001-Development Control - Applications	(326,595)	(648,553)	(321,957)	(300,000)
DEV002-Development Control - Appeals	161,805	102,660	(59,145)	(40,000)
ENA001-Housing Enabling	114,239	111,613	(2,627)	(2,561)
ENI301-Landscape Initiatives	43,607	42,727	(880)	(880)
HLD315-Growth Board Project (Planning)	5,526	2,820	(2,707)	170
PLP001-Planning Policy	704,594	707,439	2,845	2,845
PLP004-Conservation	189,840	190,203	363	452
PSM001-Planning Service Mgmt & Support Serv	93,028	91,498	(1,530)	(2,000)
Total - Planning & Strategic Housing	986,815	601,176	(385,638)	(341,974)

DEV001 - Income is £449,000 above target due to major applications that have been received. This is offset by £90,000 of agency staff, £13,000 to the County Council for the Thames Valley Environmental Records Centre and a number of small

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 has been reduced by £50,000.

	Q3 position			Forecast to Year End £
	Current Budget £	Actual Exp £	Variance (under) / over spend £	
Retained Services				
COR002-Chief Executive	385,623	388,666	3,044	5,000
COR003-Corporate Policy Making	56,609	56,031	(577)	0
COR004-Public Relations	304,873	302,697	(2,176)	0
COR005-Corporate Finance	532,841	534,373	1,532	2,500
COR006-Treasury Management	20,025	18,900	(1,125)	(1,500)
COR007-External Audit Fees	156,234	156,677	443	40,000
COR008-Bank Charges	58,875	47,568	(11,307)	(15,000)
COR012 - Publica Review	177,968	179,429	1,461	0
COR302-Publica Group	220,639	219,807	(832)	0
FIE341-Town Centre Properties	(421,812)	(429,115)	(7,303)	(8,500)
FIE342-Miscellaneous Properties	(56,029)	(59,167)	(3,139)	1,000
FIE343-Talisman	(1,242,120)	(1,318,816)	(76,696)	(118,000)
FIE344-Des Roches Square	(439,036)	(443,070)	(4,034)	(5,000)
FIE345-Gables at Elmfield	0	5,415	5,415	6,500
NDC001-Non Distributed Costs	612,000	622,037	10,037	15,000
TAC304-Witney Industrial Estate	(128,565)	(130,310)	(1,745)	(2,400)
TAC305-Carterton Industrial Estate	(132,319)	(54,587)	77,732	85,000
TAC306-Greystones Industrial Estate	(7,763)	(8,150)	(387)	(774)
TAC308-Other Trading Services - Fairs	7,126	4,794	(2,332)	(3,000)
Total - Retained Services	105,168	93,177	(11,991)	826

COR007 - fees for the audit of the 2025/26 financial year were published at 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. In recent years the final cost of the external audits has been higher than the original PSAA fee due to the additional assurance required for property valuations and the introduction of new Accounting Standards i.e. IFRS16 Leases.

FIE343 - Rental income for Unit 13 has been incorrectly excluded from the base budget for 2025/26, this error has been corrected for the 2026/27 budget but will cause a £107,000 underspend in the current financial year, giving a Q3 underspend for income of £80,000

TAC305 - the overspend relates to business rates and 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.

	Q3 position			
	Current Budget	Actual Exp	Variance (under) / over spend	Forecast to Year End
	£	£	£	£
Revenues & Housing Support				
HBP001-Rent Allowances	316,108	315,438	(670)	(1,500)
HOM001-Homelessness	(56,908)	(59,423)	(2,515)	(5,029)
HOM004-Refugees	0	0	0	0
HOM005-Homelessness Hostel Accommodation	(2,993)	(3,421)	(428)	5,000
HOM006 - The Old Court	50,404	45,864	(4,541)	(4,541)
HOM007-Afghan Resettlement Programme	(254,396)	(254,395)	1	0
HOM008-Homes for Ukraine	18,102	18,102	0	0
LTC001-Council Tax Collection	360,029	354,351	(5,679)	(5,000)
LTC011-NNDR Collection	99,611	105,273	5,662	7,500
PSH001-Private Sector Housing Grants	39,080	39,505	425	450
PSH004-Home Improvement Service	(40,877)	(43,611)	(2,734)	1,000
Total - Revenues & Housing Support	528,162	518,350	(9,812)	(2,120)