

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

Democratic Services

DRM001-Democratic Representation	375,968	392,813	16,845
DRM002-Support To Elected Bodies	528,350	532,136	3,786
ELE001-Registration of Electors	308,667	296,510	(12,157)
ELE002-District Elections	75,700	52,493	(23,207)
ELE004-Parliamentary Elections	0	0	0
ELE005-Parish Elections	0	(237)	(237)
ELE006-County Elections	42	0	(42)
ELE007-European Elections	0	0	0
ELE008-Police & Crime Commissioner Elections	0	0	0
ELE011-Referendum	4,631	4,631	0
SUP001-Administration	154,619	151,477	(3,142)

Total - Democratic Services

1,447,977	1,429,823	(18,154)
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DRM001 - the overspend relates to the webcasting licence for the committee rooms and Council Chamber that have not been budgeted for in 2025/26. This has been remedied in 2026/27.

Elections - Registration of Electors and District Elections have an underspend on postage costs and canvassing fees. The Referendum refers to a Neighbourhood Referendum funded through Neighbourhood Planning Grant.

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Environmental & Regulatory Services			
BUC001-Building Control - Fee Earning Work	61,503	83,425	21,922
BUC002-Building Control - Non Fee Earning Work	3,336	4,459	1,123
EMP001-Emergency Planning	30,607	25,214	(5,393)
ESM001-Environment - Service Mgmt & Supp Serv	102,069	102,470	401
PSH002-Private Sector Housing-Condition of Dwellings	3,000	0	(3,000)
REG001-Environmental Health General	0	0	0
REG002-Licensing	22,508	(689)	(23,197)
REG009-Environmental Protection	209,357	214,814	5,457
REG011-Authorised Process	(11,890)	(7,669)	4,221
REG013-Pollution Control	130,137	131,070	933
REG016-Food Safety	144,039	141,029	(3,009)
REG021-Statutory Burials	5,000	4,645	(355)
STC011 - Abandoned Vehicles	0	(2,839)	(2,839)
TAC309-Other Trading Services - Markets	(1,375)	32,134	33,509
Total - Environmental & Regulatory Services	698,731	729,758	31,028

BUC001 - the overspend comprises £12,000 of overtime and £7,000 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.

REG002 - £14,000 of the underspend relates to higher than budgeted income for Taxi licences and Knowledge tests with the remaining underspend made up of small variances across the other licence types.

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. Whilst income is £33,000 behind target for 2025/26, the move to the new operator provides a saving of £62,000 a year from 1st April 2026 on waste collection as Ubico are no longer employed to undertake this work.

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Finance, Human Resources & Procurement			
SUP003-Human Resources	302,032	310,784	8,752
SUP009-Accountancy	367,707	367,883	176
SUP010-Internal Audit	232,873	239,218	6,345
SUP011-Creditors	45,216	44,913	(303)
SUP012-Debtors	62,354	59,494	(2,860)
SUP013-Payroll	60,408	61,412	1,004
SUP019-Health & Safety	34,135	34,219	84
SUP020-Training & Development	29,658	29,658	0
SUP033-Central Purchasing	38,836	39,494	658
SUP035-Insurances	9,961	9,961	(0)
Total - Finance, Human Resources & Procurement	1,183,180	1,202,137	18,957

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ICT, Change & Customer Services			
SUP005-ICT	1,281,368	1,258,795	(22,573)
SUP008-Reception/Customer Services	603,561	603,527	(34)
SUP014-Cashiers	110	0	(110)
TMR001-Street Naming & Numbering	0	(543)	(543)
TMR002-Street Furniture & Equipment	(17,284)	(8,670)	8,614
Total - ICT, Change & Customer Services	1,867,755	1,853,109	(14,646)

SUP005 - The Council has received a £22,000 refund on 3rd party Forest ICT charges, putting the service into an underspend.

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Land, Legal & Property			
ADB301-3 Welch Way (Town Centre Shop)	10,240	12,061	1,821
ADB302-Guildhall	12,537	12,243	(294)
ADB303-Woodgreen	370,721	375,234	4,513
ADB304-Elmfield	(103,028)	(70,969)	32,059
ADB305-Corporate Buildings	1,101,538	1,080,672	(20,866)
ADB306-Depot	133,950	139,080	5,130
FIE346-Marriotts	(451,372)	(454,889)	(3,517)
LLC001-Local Land Charges	(49,583)	(45,261)	4,322
SUP004-Legal	337,957	310,874	(27,083)
TAC303-Swain Court	290,068	286,335	(3,733)
Total - Land, Legal & Property	1,653,028	1,645,381	(7,647)

ADB304 - Elmfield is now part of the Council's Investment Property portfolio, but we retain the liability to undertake Landlord's works. The impact of these works in 2025/26 is represented by the overspend of £32,000.

ADB305 - this cost centre includes the Property & Assets team employee costs and repairs and maintenance of the Council's operational buildings. The underspend is a collection of small variances across reactive maintenance budget lines.

SUP004 - the shared legal service has been carrying a vacancy this financial year, resulting in the underspend shown.

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Leisure & Communities			
CCR001-Community Safety (Crime Reduction)	355,323	357,265	1,942
CCR002-Building Safer Communities	(6,770)	(9,689)	(2,919)
CCR301 - Communities Revenue Grant	325,525	329,423	3,898
CCT001-CCTV	107,105	102,878	(4,227)
CSM001-Cultural Strategy	88,235	85,506	(2,729)
COV022-Lockdown Grants	0	1,301	1,301
COV023-COMF	46,938	46,938	(0)
CUL001-Arts Development	53,851	53,851	(0)
ECD001-Economic Development	155,127	157,034	1,907
ECD010 – SPF Community and Place	0	559	559
ECD012-Skills and People	37,968	37,968	0
REC001-Sports Development	175,881	174,424	(1,457)
REC002-Recreational Facilities Development	55,838	63,545	7,707
REC003-Play	63,299	64,757	1,458
REC301-Village Halls	14,883	15,196	313
REC302-Contract Management	(1,099,335)	(1,394,275)	(294,940)
SUP016-Finance - Performance Review	110,796	110,836	40
TOU001-Tourism Strategy and Promotion	111,122	103,676	(7,446)
Total - Leisure & Communities	595,786	301,192	(294,594)

REC302 - The budget includes £83,000 for external legal advice and procurement support related to the negotiation of the new leisure contract for 2027. This advice is being taken in the first part of 2026/27. Unbudgeted spend of £18,000 for repairs & maintenance 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. Income is £229,000 more than budget for the year.

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Environmental Services			
CCC001-Climate Change	186,862	191,261	4,399
COR301-Policy Initiatives - Shopmobility	16,340	16,340	(0)
CPK001-Car Parks - Off Street	511,396	505,447	(5,949)
ENI002-Grounds Maintenance	624,767	585,725	(39,042)
ENI303-Landscape Maintenance	48,499	51,961	3,462
FLD001-Flood Defence and Land Drainage	195,812	190,730	(5,082)
REG004-Dog Warden	72,567	36,200	(36,367)
REG019-Public Conveniences	259,138	264,958	5,820
REG023-Environmental Strategy	81,300	80,264	(1,036)
RYC001-Recycling	2,180,412	2,177,500	(2,912)
RYC002-Green Waste	(285,736)	(268,274)	17,462
RYC003-Food Waste	1,076,674	1,066,344	(10,330)
STC004-Environmental Cleansing	947,009	950,256	3,247
TRW001-Trade Waste	(290,971)	(351,991)	(61,020)
TRW002-Clinical Waste	(500)	0	500
WST001-Household Waste	2,242,557	2,246,119	3,562
WST004-Bulky Household Waste	17,856	(6,793)	(24,649)
WST301-Env. Services Depot, Downs Rd, Witney	376,108	380,618	4,510
WST005-WESP	59,030	58,947	(83)
Total - Environmental Services	8,319,120	8,175,612	(143,508)

CCC001- The Council has contributed £10,000 for the Better Housing Better Health (BHBH) project that is not included in the base budget. This overspend has been partially offset by other small underspends. The 2026/27 budget has been updated to include the BHBH contribution.

ENI002 - this service provides Grounds Maintenance and Grass Cutting to Parish and Town Councils in the District. Income for the year is £35,000 ahead of budget and the Ubico contract is £4,000 underspent. Whilst this is a good news story, there are no Council overheads charged to Grounds Maintenance to manage the service in the budget, therefore the real cost of providing this service is under represented.

REG004 - the Council has a responsibility to collect and kennel stray dogs until their owners can be found. The cost for 2025/26 is a 59% reduction compared to 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 equivalent to £68,000 behind target for the year. This has been offset by underspends of £19,000 on new bins and boxes, £22,000 for printing and postage of garden waste licences and £10,000 against the Ubico contract sum.

RYC003 - the underspend relates to the underspend against the Ubico contract sum

TRW001 - Trade Waste income was £341,000 ahead of target in 2025/26 and tipping charges, paid to the County Council are £63,000 underspent. The additional income of £341,000 has been moved to earmarked reserves to fund the Waste & Environmental Services Programme (WESP) over the next 3 years.

WST004 - Bulky Waste income has ended the 2025/26 financial year £24,000 above target.

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Planning & Strategic Housing

DEV001-Development Control - Applications	(632,258)	(636,931)	(4,673)
DEV002-Development Control - Appeals	215,241	127,436	(87,805)
DEV003-Development Control - Enforcement	770	0	(770)
ENA001-Housing Enabling	192,115	197,437	5,322
ENI301-Landscape Initiatives	57,505	57,565	60
HLD315-Growth Board Project (Planning)	39,258	28,016	(11,242)
PLP001-Planning Policy	1,073,333	1,076,519	3,186
PLP003-Implementation	0	0	0
PLP004-Conservation	191,091	194,212	3,121
PSM001-Planning Service Mgmt & Support Serv	143,320	118,345	(24,975)

Total - Planning & Strategic Housing

1,280,375	1,162,599	(117,776)
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DEV001 - Planning Application income is £433,000 above target for the year due mainly to major applications while Pre Application Advice income is £15,675 below target. This additional income is offset by £123,000 of agency staff, £13,000 to the County Council for the Thames Valley Environmental Records Centre and a number of small under and overspends. £299,000 of the additional income has been transferred to Earmarked Reserves to fund getting the Woodford Way housing project through to the Planning permission stage. If it transpires that this reserve is not required, the balance will be released back into the General Fund.

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.

HLD315 - this cost centre is concerned with expenditure related to the advancement of the Salt Cross programme. The underspend is in professional fees.

PSM001 - there is an underspend of £11,000 on printing and £13,000 on professional fees.

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Retained Services

COR002-Chief Executive	510,282	523,697	13,415
COR003-Corporate Policy Making	74,844	76,894	2,050
COR004-Public Relations	436,821	438,647	1,826
COR005-Corporate Finance	727,812	718,869	(8,943)
COR006-Treasury Management	26,700	20,333	(6,367)
COR007-External Audit Fees	208,312	200,123	(8,189)
COR008-Bank Charges	78,500	59,207	(19,293)
COR012 - Publica Review	309,232	197,341	(111,891)
COR013-LGR	196,406	196,406	0
COR302-Publica Group	193,667	31,097	(162,570)
FIE341-Town Centre Properties	(407,998)	(425,460)	(17,462)
FIE342-Miscellaneous Properties	(135,512)	(85,340)	50,172
FIE343-Talisman	(1,223,324)	(1,357,343)	(134,019)
FIE344-Des Roches Square	(431,490)	(470,518)	(39,028)
FIE345-Gables at Elmfield	0	5,415	5,415
NDC001-Non Distributed Costs	816,000	834,812	18,812
TAC304-Witney Industrial Estate	(169,660)	(170,443)	(783)
TAC305-Carterton Industrial Estate	(176,425)	(13,632)	162,793
TAC306-Greystones Industrial Estate	(9,667)	(10,383)	(716)
TAC308-Other Trading Services - Fairs	9,501	(2,662)	(12,163)
Total - Retained Services	1,034,001	767,061	(266,940)

COR002 - The majority of the overspend relates to the £11,000 contribution to the Cotswold Conservation Board which was unbudgeted for in 2025/26. This has been adjusted for 2026/27.

COR008 - costs related to the processing of debit & credit card payments to the Council are lower than anticipated, combined with a £5,000 underspend on bank charges

COR012 - this cost centre represents the budgeted one off costs for the second phase of the Publica Review where staff were TUPE transferred back to the Council on 1st July 2025.

COR302 - This cost centre represents the underspend on the Publica contract that has been returned to the Council for 2025/26.

FIE341 - income is on budget for the year with underspends of £4,000 on premises costs and £12,000 on professional fees.

FIE342 - rental income is on budget but there has been £50,000 of unbudgeted expenditure relating to Between Towns Road before it was sold i.e. Business Rates and costs to secure the site.

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 has caused a £110,000 underspend in the current financial year in addition to an underspend on professional fees.

FIE344 - rental income achieved in 2025/26 is £37,000 above target due to the commencement of a new lease in July 2025.

NDC001 - there is an overspend of £18,000 for the Council's secondary pension contribution. For the triennial valuation period beginning 1st April 2026 the Council will cease to make secondary pension contributions and will increase the primary contribution rate from 17.6% to 20%. This represents a change to the funding of the pension scheme, not a change to the pension benefits payable to retirees.

TAC305 - the overspend relates to business rates (£74,000) 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.

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Revenues & Housing Support			
HBP001-Rent Allowances	626,141	1,159,936	533,795
HOM001-Homelessness	139,988	136,659	(3,329)
HOM004-Refugees	0	0	0
HOM005-Homelessness Hostel Accommodation	8,408	13,993	5,585
HOM006 - The Old Court	37,447	40,823	3,376
HOM007-Afghan Resettlement Programme	(391,891)	(391,891)	0
HOM008-Homes for Ukraine	18,190	18,190	(0)
HOM010-North Leigh Hostel	0	1,503	1,503
HOM011-108 Corn Street	0	1,789	1,789
LTC001-Council Tax Collection	277,917	275,930	(1,987)
LTC011-NNDR Collection	(46,755)	(41,387)	5,368
PSH001-Private Sector Housing Grants	51,566	51,986	420
PSH004-Home Improvement Service	(55,287)	2,609	57,896
Total - Revenues & Housing Support	665,724	1,270,026	604,302

HBP001 - The number of households in temporary emergency accommodation has remained high during 2025/26, resulting in a loss of Housing Benefit Subsidy of £924,000. This is partially offset by Housing Benefit overpayment income and a reduction in bad debt provision.

PSH004 - The Home Improvement Service carries out, through external contractors, minor adaptations to people's homes i.e. installing hand rails, ramps and key safes. The cost of external contractors is £60,000 over budget, due to inflationary increases and the volume of work increasing from 121 jobs in 2024/25 to 275 in 2025/26. The budget has been increased for 2026/27.