

Annex A - Comparison of Revenue Outturn budget and revised 20/21 forecast to actuals

	Revenue Outturn position			Revised Forecast	
	Budget	Actual Exp	Variance (under) / over spend	Q1 Reforecast	Variance (under) / over spend
	£	£	£	£	£
Democratic Services					
DRM001-Democratic Representation and Mgmt	148,400	140,757	(7,643)	148,400	(7,643)
DRM002-Support To Elected Bodies	415,600	402,433	(13,167)	365,600	36,833
ELE001-Registration of Electors	59,600	38,809	(20,791)	11,500	27,309
ELE002-District Elections	75,700	2,485	(73,215)	25,700	(23,215)
ELE004-Parliamentary Elections	0	0	0	0	0
ELE005-Parish Elections	0	0	0	0	0
ELE007-European Elections	0	0	0	0	0
ELE008-Police & Crime Commissioner Elections	0	0	0	0	0
SUP001-Administration	327,200	326,797	(403)	316,900	9,897
Total - Democratic Services	1,026,500	911,281	(115,219)	868,100	43,181

DRM002 - There was an £18,000 charge for the mailing of letters to households in the District containing Covid related advice which was not budgeted for. In Q3 we reported an overspend in Members Allowances of £37,000 against the reforecast budget. This position has improved in Q4 and is now within the original budget for the year but still represents an overspend against the reforecast budget.

ELE001 - The overspend of £27,000 is the same as reported in Q3. The re-forecast assumed cost reductions due to the deferral of local elections until May 2021, however the costs related to the mail out of voter forms were incurred in 2020/21 along with additional works to make polling stations Covid secure. This overspend is offset by a corresponding underspend in District Elections.

	Revenue Outturn position			Revised Forecast	
	Budget	Actual Exp	Variance (under) / over spend	Q1 Reforecast	Variance (under) / over spend
	£	£	£	£	£
Environmental & Regulatory Services					
BUC001-Building Control - Fee Earning Work	(167,400)	(66,699)	100,701	(72,611)	5,912
BUC002-Building Control - Non Fee Earning Work	68,500	69,409	909	68,200	1,209
EMP001-Emergency Planning	6,700	17,158	10,458	6,700	10,458
ESM001-Environment - Service Mgmt & Supp Serv	106,200	94,347	(11,853)	103,700	(9,353)
PSH002-Private Sector Housing-Condition of Dwellings	3,000	0	(3,000)	2,500	(2,500)
REG001-Environmental Health General	0	6,086	6,086	0	6,086
REG002-Licensing	2,650	25,513	22,863	21,500	4,013
REG009-Environmental Protection	179,050	178,989	(61)	191,230	(12,241)
REG010-Noise Control	400	399	(1)	400	(1)
REG011-Authorised Process	(10,400)	(12,228)	(1,828)	(11,900)	(328)
REG013-Pollution Control	123,800	117,193	(6,607)	122,500	(5,307)
REG016-Food Safety	129,450	131,140	1,690	130,300	840
REG021-Statutory Burials	2,500	7,111	4,611	5,000	2,111
TAC309-Other Trading Services - Markets	(7,590)	40,365	47,955	40,100	265
Total - Environmental & Regulatory Services	436,860	608,783	171,923	607,619	1,164

EMP001 - There is an £8,000 charge from Glos County Council for Emergency Management services related to Covid in 20/21 which is unbudgeted plus £2,000 reactive repairs to the Sand Bunker at the depot

REG009 - the reforecast reduced the income budget in relation to Private Water Supplies but actual performance overachieved the reforecast budget by £5,000. There was also a corresponding reduction in the external costs of the lab who undertake the water sampling tests of £7,000. The year end position is in line with the original budget.

	Revenue Outturn position			Revised Forecast	
	Budget	Actual Exp	Variance (under) / over spend	Q1 Reforecast	Variance (under) / over spend
	£	£	£	£	£
Finance, Human Resources & Procurement					
SUP003-Human Resources	175,500	158,816	(16,684)	169,500	(10,684)
HLD302-Miscellaneous Cash	0	0	0	0	0
HLD308-Vehicle Tracking	0	0	0	0	0
HLD313-Lease Cars	0	0	0	0	0
SUP009-Accountancy	318,297	314,513	(3,784)	313,797	716
SUP010-Internal Audit	94,200	158,417	64,217	93,600	64,817
SUP011-Creditors	43,700	36,795	(6,906)	42,600	(5,806)
SUP012-Debtors	58,000	50,664	(7,336)	58,000	(7,336)
SUP013-Payroll	59,700	52,018	(7,682)	58,200	(6,182)
SUP019-Health & Safety	30,500	30,631	131	30,500	131
SUP020-Training & Development	26,500	26,636	136	26,500	136
SUP033-Central Purchasing	34,700	35,435	735	34,700	735
SUP035-Insurances	8,900	8,938	38	8,900	38
Total - Finance, Human Resources & Procurement	849,997	872,861	22,864	836,297	36,564

SUP003 - The underspend relates to a reduced charge from the Forest of Dean District Council for the support & hosting of the Business World system

SUP010 - The overspend against Internal Audit relates to budgeted 'income' reflecting expected costs recovered through the work of the Counter Fraud Unit; however, the reality is a reduction in losses rather than physical cash recovered which can be posted to this line.

	Revenue Outturn position			Revised Forecast	
	Budget	Actual Exp	Variance (under) / over spend	Q1 Reforecast	Variance (under) / over spend
	£	£	£	£	£
ICT, Change & Customer Services					
SUP002-Consultation, Policy & Research	115,800	116,076	276	115,000	1,076
HLD301-ICT Purchases	0	0	0	0	0
SUP005-ICT	715,314	696,746	(18,568)	725,814	(29,068)
SUP006-Telephones	7,000	7,507	507	10,000	(2,493)
SUP008-Reception/Customer Services	461,400	450,099	(11,301)	461,200	(11,101)
SUP014-Cashiers	12,600	374	(12,226)	5,000	(4,626)
SUP041-Business Solutions	263,400	294,021	30,621	263,400	30,621
TMR002-Street Furniture & Equipment	(4,800)	(17,123)	(12,323)	(6,300)	(10,823)
TOU002-Tourist/Visitor Information Centre	135,832	158,630	22,798	185,132	(26,502)
Total - ICT, Change & Customer Services	1,706,546	1,706,331	(215)	1,759,246	(52,915)

SUP005 & SUP041 - The underspends and overspends for IT Maintenance Agreements offset against each other resulting in IT as a whole being on budget for the year.

SUP008 - The underspend comes from a budget for a legacy CRM IT Maintenance cost that is no longer required and has been removed in the 2021/22 budget

TMR002 - There is an £8,000 over achievement of income compared to the budget for the year and an underspend for equipment purchase

TOU002 - Due to Covid the VICs had to remain closed for the full year. There has therefore been no income from sales but the Council is still liable for the fixed costs i.e. Business Rates, Staffing and Insurance. All the staff are employed on part time contracts and were redeployed during the year as far as possible. Those staff that could not be redeployed were not able to be furloughed and therefore the Council has borne 100% of the staffing costs for the year. The underspend is due to no stock purchases taking place during the extended closure.

	Revenue Outturn position			Revised Forecast	
	Budget	Actual Exp	Variance (under) / over spend	Q1 Reforecast	Variance (under) / over spend
	£	£	£	£	£
Land, Legal & Property					
ADB301-3 Welch Way (Town Centre Shop)	41,082	28,381	(12,701)	41,082	(12,701)
ADB302-Guildhall	1,300	2,322	1,022	1,500	822
ADB303-Woodgreen	202,563	205,047	2,484	198,063	6,984
ADB304-Elmfield	171,351	163,485	(7,866)	171,351	(7,866)
ADB305-Corporate Buildings	410,500	407,779	(2,721)	406,300	1,479
ADB306-Depot	(12,533)	(16,461)	(3,928)	(12,533)	(3,928)
LLC001-Local Land Charges	(160,600)	(146,349)	14,251	(110,600)	(35,749)
SUP004-Legal	244,300	228,695	(15,605)	244,300	(15,605)
TAC303-Swain Court & Newman Court Ind Est Witney	(45,744)	(40,626)	5,118	(31,719)	(8,907)
Total - Land, Legal & Property	852,219	832,273	(19,946)	907,744	(75,471)

ADB301 - In the year we generated £14,000 of rental income for the first floor above the Town Centre Shop which has not been budgeted for

LLC001 - Land Charges fee income stabilised in Q3 and Q4 and has outperformed the estimate used for the reforecast of the budget by £25,000

SUP004 - The underspend is due to the rechargeable income for S106 agreements and lease variations that were not budgeted for. In such cases, clients are required to use the internal Legal Services team rather than a Solicitor of their choice.

	Revenue Outturn position			Revised Forecast	
	Budget	Actual Exp	Variance (under) / over spend	Q1 Reforecast	Variance (under) / over spend
	£	£	£	£	£
Leisure & Communities					
CCR001-Community Safety (Crime Reduction)	32,900	27,145	(5,755)	32,900	(5,755)
CCR002-Building Safer Communities	3,700	2,340	(1,360)	3,700	(1,360)
CCT001-CCTV	122,400	91,956	(30,444)	112,400	(20,444)
CSM001-Cultural Strategy	98,460	84,813	(13,647)	98,460	(13,647)
CUL001-Arts Development	97,400	89,665	(7,735)	97,400	(7,735)
ECD001-Economic Development	134,400	121,983	(12,417)	105,000	16,983
ECD301-WOSP - West Oxon Strategic Partnership	7,451	7,451	0	16,451	(9,000)
OPS003-Countryside	4,400	4,017	(383)	4,400	(383)
REC001-Sports Development	56,100	86,891	30,791	99,000	(12,109)
REC002-Recreational Facilities Development	60,400	53,858	(6,542)	60,400	(6,542)
REC003-Play	44,000	70,467	26,467	44,000	26,467
REC301-Village Halls	13,300	13,357	57	13,300	57
REC302-Contract Management	(108,950)	1,001,291	1,110,241	1,015,275	(13,984)
SUP016-Finance - Performance Review	101,000	99,422	(1,578)	100,200	(778)
TOU001-Tourism Strategy and Promotion	188,600	155,186	(33,414)	169,600	(14,414)
Total - Leisure & Communities	855,561	1,909,842	1,054,281	1,972,486	(62,644)

CCT001 - The underspend is due to a legacy budget for an additional contribution to Thames Valley Police for a separate Witney monitoring room. The budget has been retained pending a service review.

CSM001 - There are various small underspends in supplies and service i.e. £4,000 professional fees, £2,000 postage, £3,500 printing

REC302 - Leisure is an area of significant importance to the financial position. The extent of the impact can clearly be seen with the £843,000 budget increase in the Q1 forecast budget which recognised our suspension of the management fee for the year. This loss has been partially offset through the MHCLG income loss compensation scheme in 20/21. Support payments beyond the impact shown above are expected to be repaid by the operator within 2021/22.

TOU001 - The underspend results from lower costs of printing, postage & marketing due to a Covid related reduction in Tourism.

	Revenue Outturn position			Revised Forecast	
	Budget	Actual Exp	Variance (under) / over spend	Q1 Reforecast	Variance (under) / over spend
	£	£	£	£	£
Environmental Services					
CCC001-Climate Change	128,256	116,700	(11,556)	122,356	(5,656)
COR301-Policy Initiatives - Shopmobility	20,900	16,685	(4,215)	20,900	(4,215)
CPK001-Car Parks - Off Street	238,204	313,073	74,869	292,004	21,069
CPK011-On Street Civil Parking Enforcement	22,400	145,556	123,156	72,400	73,156
ENI002-Grounds Maintenance	448,325	439,118	(9,207)	468,125	(29,007)
ENI303-Landscape Maintenance	800	53,454	52,654	800	52,654
FLD001-Flood Defence and Land Drainage	139,000	147,503	8,503	139,000	8,503
REG004-Dog Warden	(36,000)	(41,410)	(5,410)	(36,000)	(5,410)
REG005-Public Health Sewerage	3,000	1,606	(1,394)	3,000	(1,394)
REG018-Pest Control	36,800	32,296	(4,504)	44,800	(12,504)
REG019-Public Conveniences	180,711	172,956	(7,755)	176,911	(3,955)
REG023-Environmental Strategy	98,600	72,205	(26,395)	98,000	(25,795)
RYC001-Recycling	2,042,891	1,927,614	(115,277)	2,143,691	(216,077)
RYC002-Green Waste	311,805	243,653	(68,152)	269,805	(26,152)
STC004-Environmental Cleansing	1,041,000	975,325	(65,675)	1,041,000	(65,675)
TRW001-Trade Waste	85,500	145,023	59,523	233,508	(88,485)
TRW002-Clinical Waste	(1,100)	0	1,100	(1,100)	1,100
WST001-Household Waste	2,070,500	1,910,859	(159,641)	2,056,400	(145,541)
WST004-Bulky Household Waste	4,800	(20,598)	(25,398)	4,800	(25,398)
WST301-Env. Services Depot, Downs Rd, Witney	35,300	69,593	34,293	35,300	34,293
Total - Environmental Services	6,871,692	6,721,211	(150,481)	7,185,700	(464,489)

Ubico Contract - significant savings of £484,201 in the Ubico contract in the areas of staffing, vehicle repairs and diesel have been recognised in the 2020/21 out turn.

RYC001 - There has been a £50,000 overachievement of recycling credit income, reflecting an increased volume in tonnage collected during the year We have also received £70,000 in compensation from our recycling bin suppliers against previously incurred and expected future expenditure to repair a high volume of faulty bin lids.

	Revenue Outturn position			Revised Forecast	
	Budget	Actual Exp	Variance (under) / over spend	Q1 Reforecast	Variance (under) / over spend
	£	£	£	£	£
Planning & Strategic Housing					
DEV001-Development Control - Applications	(440,981)	(546,749)	(105,768)	(440,981)	(105,768)
DEV002-Development Control - Appeals	76,900	76,222	(678)	76,900	(678)
DEV003-Development Control - Enforcement	156,000	155,810	(190)	156,000	(190)
ENA001-Housing Enabling	135,138	135,138	0	135,138	0
ENI301-Landscape Initiatives	102,700	102,411	(289)	102,700	(289)
HLD315-Growth Board Project (Planning)	21,000	23,155	2,155	21,000	2,155
PLP001-Planning Policy	189,000	197,057	8,057	189,000	8,057
PLP003-Implementation	56,700	56,941	241	56,700	241
PLP004-Conservation	86,600	85,323	(1,277)	86,600	(1,277)
PSM001-Planning Service Mgmt & Support Serv	212,094	168,387	(43,707)	212,094	(43,707)
Total - Planning & Strategic Housing	595,151	453,697	(141,454)	595,151	(141,454)

DEV001 - Development Management has over achieved their income budget for the year by £80,000 and reduced their costs i.e. £10,000 underspend in newspaper advertising of Planning Applications and £15,000 underspend in professional fees

PSM001 - The reforecast budget included £48,000 for Professional Fees related to the Garden Village development which has been fully utilised in the year. The savings against the original budget are in printing, postage and equipment hire

	Revenue Outturn position			Revised Forecast	
	Budget	Actual Exp	Variance (under) / over spend	Q1 Reforecast	Variance (under) / over spend
	£	£	£	£	£
Retained Services					
COR002-Chief Executive	255,775	264,050	8,275	255,775	8,275
COR003-Corporate Policy Making	66,900	66,738	(162)	66,900	(162)
COR004-Public Relations	26,200	7,001	(19,199)	21,200	(14,199)
COR005-Corporate Finance	204,900	199,495	(5,405)	204,900	(5,405)
COR006-Treasury Management	25,200	13,211	(11,989)	25,200	(11,989)
COR007-External Audit Fees	57,000	99,847	42,847	57,000	42,847
COR008-Bank Charges	69,200	139,276	70,076	69,200	70,076
COR302-Publica Group	(145,675)	(145,198)	477	(145,675)	477
FIE341-Town Centre Properties	(609,200)	(543,979)	65,221	(424,798)	(119,181)
FIE342-Miscellaneous Properties	(832,000)	(714,293)	117,707	(766,775)	52,482
FIE343-Talisman	(1,259,400)	(1,059,312)	200,088	(1,120,725)	61,413
FIE344-Des Roches Square	(499,100)	(495,312)	3,788	(499,100)	3,788
FIE345-Gables at Elmfield	(33,600)	(44,011)	(10,411)	(25,200)	(18,811)
NDC001-Non Distributed Costs	4,599,100	4,608,154	9,054	4,599,100	9,054
TAC304-Witney Industrial Estate	(160,000)	(150,410)	9,590	(149,175)	(1,235)
TAC305-Carterton Industrial Estate	(217,800)	(234,490)	(16,690)	(217,800)	(16,690)
TAC306-Greystones Industrial Estate	(16,000)	(17,726)	(1,726)	(16,000)	(1,726)
TAC308-Other Trading Services - Fairs	(4,000)	(2,500)	1,500	(4,000)	1,500
Total - Retained Services	1,527,500	1,990,540	463,040	1,930,027	60,513

COR004 - The underspend is due to no expenditure against the marketing budget for the year

COR007 - Grant Thornton have invoiced us for variations to the audit contract for 18/19 & 19/20 to reflect additional work undertaken

Investment Property - revised income forecasts were reduced due to the Covid impact on commercial property, with many tenants requesting deferred rents or rent renegotiation. Invoices have continued to be raised in accordance with the existing lease agreements, however, of £3.5m of rental income invoices raised to 31 March, £698k remains unpaid. The unpaid debt consists of £109k - between 6 months to 1 year, £111k - 3 to 6 months, £87k - 1-3 months and £361k are under payment plans. These unpaid debts reflect the impact of COVID 19 and represent a significant risk to investment income. A review of the bad debt provision has been undertaken and increased by £318k to reflect this risk; in addition, a further provision of £50k has been provided in respect of a single tenancy debt that is anticipated to be written off due to the tenant entering administration.

COR008 - In Q3 it was forecast that the year end position for Banking Charges would be £144,000, resulting in a £40,000 overspend against the reforecasted budget. The trend in Q4 is consistent with the Q1 - Q3 performance and the year end position is £139,000.

	Revenue Outturn position			Revised Forecast	
	Budget	Actual Exp	Variance (under) / over spend	Q1 Reforecast	Variance (under) / over spend
	£	£	£	£	£
Revenues & Housing Support					
HBPO01-Rent Allowances	260,300	273,098	12,798	243,000	30,098
HBPO03-Local Housing Allowance	10,300	110	(10,190)	9,000	(8,890)
HBPO05-Benefit Fraud Investigation	131,900	120,512	(11,388)	118,600	1,912
HOM001-Homelessness	248,155	275,118	26,963	287,655	(12,537)
HOM002-Homelessness Grants	94,916	86,361	(8,555)	94,916	(8,555)
HOM003-Rent In Advance Scheme	0	(3,051)	(3,051)	0	(3,051)
HOM004-Refugees	0	16,079	16,079	0	16,079
HOM005-Homelessness Hostel Accomodation	15,383	(3,254)	(18,637)	15,383	(18,637)
LTC001-Council Tax Collection	499,350	507,097	7,747	443,050	64,047
LTC002-Council Tax Support Administration	42,500	19,627	(22,873)	18,500	1,127
LTC011-NNDR Collection	(59,800)	(40,666)	19,134	(65,400)	24,734
PSH001-Private Sector Housing Grants	67,800	46,213	(21,587)	45,100	1,113
PSH004-Home Improvement Service	(47,500)	(48,013)	(513)	(75,900)	27,887
Total - Revenues & Housing Support	1,263,304	1,249,231	(14,073)	1,133,904	115,327

HBPO01 - The Service has been successful in operating within the reforecasted budget for supplies & services. The overspend is a result of the increase in temporary emergency accommodation throughout the year for which our reclaimable Housing Benefit Subsidy does not cover our Housing Benefit Payments. The total amount of Housing Benefit Subsidy due to the Council is calculated in the annual Claim form that is submitted to the government on 30th April.

HOM001 - In Q4 there was a slowing in the requirement for temporary emergency accommodation compared to the estimated year end figure in our Q3 reporting. Additionally the Housing team were successful in their bid for £20,000 of additional central government grant funding from the Protect Plus allocation.

HOM005 - The underspend is due to a continuation of the position reported in Q3 in relation to lower maintenance costs and a stable occupancy rate. In Q3 it was estimated that Horsefair would make a contribution to General Fund of £15,000, the actual contribution for the year is £18,000.

LTC001 - there is a budget of £115,000 for income from liability orders issued through the Magistrates Court for the repayment of Council Tax debt. Due to the Magistrates Court being closed for almost the entire year we have only managed to collect £5,000 against this budget, but this shortfall is partially offset by grant income for the administration of the Council Tax service and we anticipate that some of the lost income will be caught up in 2021/22.

LTC011 - there is a budget of £10,000 for income from liability orders issued through the Magistrates Court which has been closed for almost the entire year. The Council has been at the forefront of supporting local businesses through the Pandemic and therefore has not actively chase bad debt for Business Rates this year. Many businesses have received 100% rates relief for the first time and will remain eligible for this relief in 2021/22. In some cases it has been backdated to previous years

PSH004 - in Q4 there was a surge of demand for the minor repairs service and therefore an increase in external contractor costs who carry out the work. In the first 3 quarters of the year, contractor costs were £40,000 with an additional £20,000 being incurred in Q4 which has created an overspend against the reforecasted budget