

Annex A - Comparison of Q2 Budget Monitoring

	Q2 position		
	Profiled Budget	Actual Exp	Variance (under) / over spend
	£	£	£
Democratic Services			
DRM001-Democratic Representation and Mgmt	88,540	93,493	4,953
DRM002-Support To Elected Bodies	194,475	199,167	4,692
ELE001-Registration of Electors	12,950	14,439	1,489
ELE002-District Elections	72,700	99,642	26,942
ELE004-Parliamentary Elections	0	1,960	1,960
ELE005-Parish Elections	0	0	0
ELE006-County Elections	0	(5)	(5)
ELE007-European Elections	0	0	0
ELE008-Police & Crime Commissioner Elections	0	0	0
SUP001-Administration	163,206	168,969	5,763
Total - Democratic Services	531,871	577,665	45,794

The apparent overspend in District elections is a budgeting timing issue which will be corrected in the 22/23 budget

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Environmental & Regulatory Services			
BUC001-Building Control - Fee Earning Work	(70,562)	(67,865)	2,697
BUC002-Building Control - Non Fee Earning Work	34,027	38,246	4,219
EMP001-Emergency Planning	6,812	4,287	(2,524)
ESM001-Environment - Service Mgmt & Supp Serv	53,220	46,897	(6,324)
PSH002-Private Sector Housing-Condition of Dwellings	1,500	0	(1,500)
REG001-Environmental Health General	0	0	0
REG002-Licensing	(22,212)	(35,812)	(13,601)
REG009-Environmental Protection	83,466	81,740	(1,726)
REG010-Noise Control	0	138	138
REG013-Pollution Control	61,449	60,170	(1,278)
REG016-Food Safety	63,992	66,080	2,089
REG021-Statutory Burials	2,500	6,065	3,565
TAC309-Other Trading Services - Markets	4,800	8,109	3,309
Total - Environmental & Regulatory Services	206,992	197,870	(9,121)

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Finance, Human Resources & Procurement			
SUP003-Human Resources	82,623	75,367	(7,256)
HLD302-Miscellaneous Cash	0	(4,853)	(4,853)
HLD305 - Temporary Staff			
HLD308-Vehicle Tracking	0	0	0
HLD313-Lease Cars	0	0	0
SUP009-Accountancy	154,433	154,091	(342)
SUP010-Internal Audit	75,385	106,567	31,182
SUP011-Creditors	20,739	16,272	(4,467)
SUP012-Debtors	27,663	24,195	(3,468)
SUP013-Payroll	28,340	24,607	(3,733)
SUP019-Health & Safety	15,307	15,701	394
SUP020-Training & Development	13,299	13,642	342
SUP033-Central Purchasing	17,415	17,277	(138)
SUP035-Insurances	4,467	4,581	115
Total - Finance, Human Resources & Procurement	439,670	447,446	7,776

SUP010 - Additional expenditure will be incurred throughout the year on grant post assurance work which is likely to continue into Q4 although this will be offset through new burdens funding given for additional Covid responsibilities

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ICT, Change & Customer Services			
SUP002-Consultation, Policy & Research	58,138	58,531	393
HLD301-ICT Purchases	0	(0)	(0)
SUP005-ICT	408,274	412,727	4,452
SUP006-Telephones	5,000	14,760	9,760
SUP008-Reception/Customer Services	229,728	231,415	1,687
SUP014-Cashiers	3,150	0	(3,150)
SUP041-Business Solutions	158,057	156,568	(1,489)
TMR002-Street Furniture & Equipment	(2,400)	(11,369)	(8,970)
TOU002-Tourist/Visitor Information Centre	74,607	73,021	(1,585)
Total - ICT, Change & Customer Services	934,554	935,651	1,097

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Land, Legal & Property			
ADB301-3 Welch Way (Town Centre Shop)	13,918	7,178	(6,739)
ADB302-Guildhall	5,207	4,340	(868)
ADB303-Woodgreen	122,900	120,034	(2,866)
ADB304-Elmfield	99,750	92,162	(7,588)
ADB305-Corporate Buildings	198,002	178,541	(19,461)
ADB306-Depot	(47,325)	(50,644)	(3,319)
LLC001-Local Land Charges	(78,984)	(61,515)	17,469
SUP004-Legal	122,439	87,743	(34,696)
TAC303-Swain Court & Newman Court Ind Est Witney	(14,618)	(12,773)	1,845
Total - Land, Legal & Property	421,290	365,067	(56,223)

ADB305 - There is a £17k underspend for general & planned maintenance which will be on budget by the end of the year and a £3k underspend on professional fees

LLC001 - Land Charges is continuing to be affected by the softening of the housing market in the recovery from Covid with an underachievement of income in the first two quarters of the year of £16k

SUP004 - In line with Q1 there has not been the need to engage external legal expertise (barristers), resulting in an underspend of £15k. The remaining underspend is from books and partnership staff. We expect this position to hold until year end.

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Leisure & Communities			
CCR001-Community Safety (Crime Reduction)	33,738	15,905	(17,833)
CCR002-Building Safer Communities	(3,950)	(7,474)	(3,525)
CCT001-CCTV	43,100	58,973	15,873
CSM001-Cultural Strategy	44,182	38,414	(5,768)
CUL001-Arts Development	27,119	27,630	512
ECD001-Economic Development	41,867	21,698	(20,169)
OPS003-Countryside	0	0	0
REC001-Sports Development	48,173	(11,117)	(59,290)
REC002-Recreational Facilities Development	24,843	25,674	831
REC003-Play	20,251	19,558	(693)
REC301-Village Halls	6,624	6,795	170
REC302-Contract Management	22,913	(20,819)	(43,732)
SUP016-Finance - Performance Review	49,985	50,809	824
TOU001-Tourism Strategy and Promotion	82,962	79,805	(3,157)
Total - Leisure & Communities	441,806	305,850	(135,956)

CCR001 - Covid related Winter Grant is being spent consistently and will be fully utilised by year end

CCT001 - there is a timing difference with the receipt of external funding

ECD001 - £20,000 funding for Local Referendums related to WODC support of Neighbourhood Planning activity with Parish/Town Councils. Three or four new Neighbourhood Plans are expected to go live in 2022/23

REC001 - £55,000 Move Grant funding received for Move Together project

REC302 - There is invoiced income of £39,743 for the Solar Fund. An agreement has been reached with GLL to repay the Council the support advanced to them out of their 21/22 profits

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Environmental Services			
CCC001-Climate Change	43,164	48,879	5,715
COR301-Policy Initiatives - Shopmobility	10,478	7,516	(2,961)
CPK001-Car Parks - Off Street	69,341	116,348	47,007
CPK011-On Street Civil Parking Enforcement	7,821	60,159	52,338
ENI002-Grounds Maintenance	240,200	234,544	(5,656)
ENI303-Landscape Maintenance	36,920	42,556	5,637
FLD001-Flood Defence and Land Drainage	73,323	60,805	(12,517)
REG004-Dog Warden	27,660	36,503	8,843
REG005-Public Health Sewerage	(12)	0	12
REG018-Pest Control	7,000	(5,600)	(12,600)
REG019-Public Conveniences	77,663	54,768	(22,895)
REG023-Environmental Strategy	40,034	37,002	(3,032)
RYC001-Recycling	1,307,254	1,268,930	(38,324)
RYC002-Green Waste	(521,479)	(737,478)	(215,999)
STC004-Environmental Cleansing	515,695	521,468	5,773
TRW001-Trade Waste	22,780	22,183	(597)
TRW002-Clinical Waste	(550)	(14)	536
WST001-Household Waste	850,797	824,615	(26,181)
WST004-Bulky Household Waste	6,584	(6,183)	(12,767)
WST301-Env. Services Depot, Downs Rd, Witney	(15,000)	(14,993)	7
Total - Environmental Services	2,799,671	2,572,007	(227,664)

CPK001 - Q2 has shown some recovery in PCN income but still currently only 28.8% of budget.

CPK011 - Levels of income from on street PCNs has improved during Q2 to 40.9% of budget.

FLD001 - This year we have not needed to call out external contractors saving £11k.

REG019 - The new cleaning contract delivered an unbudgeted saving of £40k per annum.

RYC001 - Recycling credits are slightly higher than budget, but they are partially offset by a corresponding increase in disposal costs. Legacy budgets of £20k relating to ICT licences & marketing have been identified by the Business Manager as no longer required and they will be used to partly offset contract inflation in the 2022/23 budget.

RYC002 - The agreed price increase in green waste fees was not included in the budget this year so there is an expected overachievement of £230k offset by a small overspend on bins. This budget will be amended for 22/23.

TRW001 - The number of trade waste customers has fallen overall with collections £30,000 below budget. This service is also carrying £130,000 of aged debt between 3 months and 2 years old which raises questions about what proportion of this year's income could be lost as bad debt.

WST001 - there is a £20k underspend on bin purchases which may be timing and catch up by year end.

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Planning & Strategic Housing

DEV001-Development Control - Applications	(189,057)	(327,352)	(138,296)
DEV002-Development Control - Appeals	37,892	38,866	975
DEV003-Development Control - Enforcement	77,439	79,431	1,992
ECD301-WOSP - West Oxon Strategic Partnership	4,500	1,575	(2,925)
ENA001-Housing Enabling	57,739	50,044	(7,695)
ENI301-Landscape Initiatives	25,244	25,893	649
HLD315-Growth Board Project (Planning)	41,892	41,861	(31)
PLP001-Planning Policy	256,067	262,435	6,368
PLP003-Implementation	(459)	0	459
PLP004-Conservation	42,258	43,800	1,542
PSM001-Planning Service Mgmt & Support Serv	87,054	72,179	(14,875)
Total - Planning & Strategic Housing	440,568	288,732	(151,837)

DEV001 - Planning Application income has proven volatile during Q1 & Q2 from a high of £194,000 in July to a low of £54,000 in May but is performing very well overall at £137,000 above budget. The 2022/23 budget will review the income target for next year. Pre Application Advice is performing well and is overachieving the budget by £4,000

PSM001 - Professional fees are underspent by £10,000 with further small underspends across the supplies & services budget

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Retained Services			
COR002-Chief Executive	119,231	128,049	8,818
COR003-Corporate Policy Making	32,772	33,615	843
COR004-Public Relations	6,030	4,801	(1,229)
COR005-Corporate Finance	186,344	160,145	(26,199)
COR006-Treasury Management	13,350	7,986	(5,364)
COR007-External Audit Fees	28,500	17,742	(10,758)
COR008-Bank Charges	34,600	97,728	63,128
COR302-Publica Group	(132,362)	(75,802)	56,560
FIE341-Town Centre Properties	(340,488)	(395,413)	(54,925)
FIE342-Miscellaneous Properties	(596,121)	(497,057)	99,064
FIE343-Talisman	(868,013)	(889,569)	(21,556)
FIE344-Des Roches Square	(401,629)	(412,593)	(10,964)
FIE345-Gables at Elmfield	(30,649)	(23,660)	6,989
NDC001-Non Distributed Costs	359,550	324,056	(35,494)
TAC304-Witney Industrial Estate	(126,288)	(110,714)	15,574
TAC305-Carterton Industrial Estate	(166,463)	(182,593)	(16,131)
TAC306-Greystones Industrial Estate	(11,162)	(14,083)	(2,920)
TAC308-Other Trading Services - Fairs	(1,250)	0	1,250
Total - Retained Services	(1,894,047)	(1,827,361)	66,686

Bank Charges - There has been a significant increase in bank charges for credit & debit card transactions over the last 12 months. Discussions are ongoing with our existing card bureau who have offered a substantial reduction in fees and discussions are being undertaken with other suppliers to establish if we need to take this forward to a tendering exercise.

Investment Property - During 2020/21 the Council entered into payment plans with many of our tenants to spread the cost of their rent across more than the 2020/21 financial year. These payment plans continue in place and monies relating to last year are being recouped. The Estates team are proactively managing each tenant to ensure that payment plans are effective. The current outstanding debt is £597,672 with £197,380 in payment plans. There has been a 30% drop in invoices 3-12 months old since year end.

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Revenues & Housing Support			
HBP001-Rent Allowances	100,060	65,313	(34,746)
HBP003-Local Housing Allowance	(3,500)	40	3,540
HBP005-Benefit Fraud Investigation	59,522	61,108	1,586
HOM001-Homelessness	88,203	79,756	(8,447)
HOM002-Homelessness Grants	5,000	0	(5,000)
HOM003-Rent In Advance Scheme	0	(295)	(295)
HOM004-Refugees	0	2,671	2,671
HOM005-Homelessness Hostel Accomodation	0	(6,109)	(6,109)
LTC001-Council Tax Collection	100,338	80,758	(19,580)
LTC002-Council Tax Support Administration	73,219	74,138	919
LTC011-NNDR Collection	63,587	67,026	3,439
PSH001-Private Sector Housing Grants	22,685	23,217	532
PSH004-Home Improvement Service	(31,640)	(30,109)	1,530
Total - Revenues & Housing Support	477,473	417,514	(59,960)

HBP001 - The Council has received £82,000 in one off government grants which will be spent throughout the year on software upgrades due to statutory changes and additional temporary resource to process Benefit claims. There is also a timing difference between Housing Benefit payments and Subsidy received which will resolved by the end of the year

LTC001 - There is a £17,000 underspend in postage costs which will be spent in Q4 on annual billing