

Q2 budget monitoring – variance to budget

Annex A

Q2 position		
Profiled Budget	Actual Exp	Variance (under) / over spend
£	£	£

Democratic Services

DRM001-Democratic Representation and Mgmt	97,800	97,734	(66)
DRM002-Support To Elected Bodies	191,298	219,500	28,202
ELE001-Registration of Electors	39,159	73,431	34,272
ELE002-District Elections	52,850	51,827	(1,023)
ELE004-Parliamentary Elections	0	0	0
ELE005-Parish Elections	7,046	7,046	0
ELE006-County Elections	0	0	0
ELE007-European Elections	0	0	0
ELE008-Police & Crime Commissioner Elections	0	0	0
SUP001-Administration	219,909	218,200	(1,709)

Total - Democratic Services

608,062	667,738	59,676
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DRM002 - Members allowances are currently £23k overspent against budget. This budget will be reviewed in the 23/24 budget setting process.

ELE001 - £32k overspend on postage relating to the annual canvass.

Q2 position		
Profiled Budget	Actual Exp	Variance (under) / over spend
£	£	£

Environmental & Regulatory Services

BUC001-Building Control - Fee Earning Work	(43,549)	(17,332)	26,216
BUC002-Building Control - Non Fee Earning Work	1,566	1,566	0
EMP001-Emergency Planning	6,755	3,255	(3,500)
ESM001-Environment - Service Mgmt & Supp Serv	47,824	47,824	0
PSH002-Private Sector Housing-Condition of Dwellings	1,500	0	(1,500)
REG001-Environmental Health General	0	0	0
REG002-Licensing	(16,361)	(32,010)	(15,649)
REG009-Environmental Protection	86,804	87,273	469
REG010-Noise Control	0	0	0
REG011-Authorised Process	(12,000)	(9,331)	2,669
REG016-Food Safety	66,970	63,812	(3,158)
REG021-Statutory Burials	2,500	1,805	(695)
TAC309-Other Trading Services - Markets	4,800	9,185	4,385

Total - Environmental & Regulatory Services

221,455	218,582	(2,873)
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BUC001 - Fee income is £27k below target in Q2 which represents a decline of £30k when compared to the same period in 2021/22, this budget will be reviewed in the 23/24 budget setting process.

REG002 - Licensing income is ahead of the forecast budget position for FY22/23 e.g. Taxi Licensing (£6k), Street Trading (£3k) and Premises/Events (£3k).

Q2 position		
Profiled Budget	Actual Exp	Variance (under) / over spend
£	£	£

Finance, Human Resources & Procurement

SUP003-Human Resources	80,887	76,505	(4,382)
HLD302-Miscellaneous Cash	0	(616)	(616)
HLD305 - Temporary Staff			
HLD308-Vehicle Tracking	0	0	0
HLD313-Lease Cars	0	0	0
SUP009-Accountancy	164,544	162,179	(2,364)
SUP010-Internal Audit	138,293	144,054	5,761
SUP011-Creditors	20,378	18,306	(2,071)
SUP012-Debtors	28,383	21,643	(6,740)
SUP013-Payroll	27,293	25,093	(2,200)
SUP019-Health & Safety	16,011	16,011	0
SUP020-Training & Development	13,911	13,911	0
SUP033-Central Purchasing	18,216	18,216	0
SUP035-Insurances	4,672	4,672	0

Total - Finance, Human Resources & Procurement

512,587 499,975 (12,612)

Q2 position		
Profiled Budget	Actual Exp	Variance (under) / over spend
£	£	£

ICT, Change & Customer Services

SUP002-Consultation, Policy & Research	76,535	75,460	(1,074)
HLD301-ICT Purchases	371,034	370,211	(822)
SUP005-ICT	889,829	865,717	(24,112)
SUP006-Telephones	13,500	4,658	(8,842)
SUP008-Reception/Customer Services	235,068	232,554	(2,514)
SUP014-Cashiers	0	(457)	(457)
SUP041-Business Solutions	5,634	5,634	0
TMR002-Street Furniture & Equipment	(7,343)	(8,966)	(1,623)
TOU002-Tourist/Visitor Information Centre	58,442	52,348	(6,094)

Total - ICT, Change & Customer Services

1,642,699 1,597,161 (45,538)

SUP005 - £24k underspend for support & maintenance costs. It is forecast that there will be no underspend at year end due to anticipated inflationary increases.

Q2 position		
Profiled Budget	Actual Exp	Variance (under) / over spend
£	£	£

Land, Legal & Property

ADB301-3 Welch Way (Town Centre Shop)	14,771	15,130	359
ADB302-Guildhall	6,314	10,058	3,744
ADB303-Woodgreen	127,561	133,384	5,823
ADB304-Elmfield	103,767	108,782	5,015
ADB305-Corporate Buildings	202,469	197,952	(4,516)
ADB306-Depot	(26,235)	(21,825)	4,410
LLC001-Local Land Charges	(78,015)	(44,731)	33,283
SUP004-Legal	124,646	129,365	4,719
TAC303-Swain Court & Newman Court Ind Est Witney	(14,618)	(13,815)	802

Total - Land, Legal & Property

460,660	514,300	53,640
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LLC001 - There has been a steady rise in Personal Searches (unpaid non-official searches) over the last three years, causing the underachievement of income (currently 72% of budget at the end of Q2). There have been 444 Official searches and 1,059 Personal searches in the year to date.

Q2 position		
Profiled Budget	Actual Exp	Variance (under) / over spend
£	£	£

Leisure & Communities

CCR001-Community Safety (Crime Reduction)	45,174	48,255	3,081
CCR002-Building Safer Communities	(1,843)	3,245	5,088
CCT001-CCTV	43,225	54,422	11,197
CSM001-Cultural Strategy	41,152	41,657	506
CUL001-Arts Development	27,211	20,595	(6,616)
ECD001-Economic Development	43,610	40,224	(3,386)
OPS003-Countryside	0	0	0
REC001-Sports Development	(38,153)	(35,593)	2,560
REC002-Recreational Facilities Development	25,981	25,881	(100)
REC003-Play	45,579	35,347	(10,233)
REC301-Village Halls	6,929	6,929	0
REC302-Contract Management	(837,035)	(849,919)	(12,884)
SUP016-Finance - Performance Review	51,814	51,814	0
TOU001-Tourism Strategy and Promotion	83,847	90,733	6,886

Total - Leisure & Communities

(462,511)	(466,412)	(3,901)
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CCT001 - £11k unbudgeted professional fees expenditure camera reviews and surveys

REC003 - there is an ongoing programme of works throughout this financial year to repair a number of Play Areas in the District. An additional £50k was included in the 22/23 budget for this exercise and any ongoing requirement will be reviewed in the 23/24 budget setting process.

REC302 - £13k underspend against Equipment Purchase

Q2 position		
Profiled Budget	Actual Exp	Variance (under) / over spend
£	£	£

Environmental Services

CCC001-Climate Change	85,693	88,045	2,352
COR301-Policy Initiatives - Shopmobility	10,815	10,868	54
CPK001-Car Parks - Off Street	101,439	129,791	28,352
CPK011-On Street Civil Parking Enforcement	1,030	50,066	49,036
ENI002-Grounds Maintenance	203,935	216,046	12,111
ENI303-Landscape Maintenance	37,687	44,965	7,279
FLD001-Flood Defence and Land Drainage	65,483	63,762	(1,721)
REG004-Dog Warden	27,660	37,573	9,913
REG005-Public Health Sewerage	(13)	(13)	0
REG018-Pest Control	9,464	6,470	(2,994)
REG019-Public Conveniences	60,248	54,905	(5,343)
REG023-Environmental Strategy	39,930	37,953	(1,977)
RYC001-Recycling	1,476,290	1,559,435	83,145
RYC002-Green Waste	(859,684)	(804,365)	55,318
STC011 - Abandoned Vehicles	0	(138)	(138)
STC004-Environmental Cleansing	542,076	544,818	2,743
TRW001-Trade Waste	(343,282)	(373,856)	(30,574)
TRW002-Clinical Waste	(550)	(190)	360
WST001-Household Waste	915,702	887,763	(27,939)
WST004-Bulky Household Waste	15,275	11,051	(4,223)
WST301-Env. Services Depot, Downs Rd, Witney	(15,000)	1,969	16,969

Total - Environmental Services

2,374,196	2,566,918	192,722
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CPK001 - Excess parking charges income (Off Street) is £30k behind target, consistent with the reported figure for Q1 where actual income is 25% of budget

CPK011 - Income from on street PCNs has shown slight improvement during Q2, but is £49k behind target and represents only 36% of budget.

ENI002 - Parish/town council grounds maintenance invoices are behind budget by £12k.

RYC001 - Suez disposal costs have risen to an average of £82k per month against a budget of £76k resulting in a £36k overspend in Q2. With ongoing inflationary pressures the overspend at year end is expected to be £100k. Bin purchases are £21k over budget and £22k has been spent on the options appraisal for the design phase of the Waste Review

RYC002 - £32k underachievement of income for annual Garden Licences and £23k costs for printing and posting annual licences which historically has been funded through excess licence fees

TRW001 - there is a £20k underspend for tipping charges, and an £8k overachievement of income. Trade Waste is billed twice a year in April & September. Our Credit Controller is continuing to work with customers to prevent outstanding invoices becoming aged debt.

WST001 - there is a £23k underspend against Bin purchases and a £7k underspend on the Ubico contract
WST301 - £17k overspend for reactive maintenance and repairs

Q2 position		
Profiled Budget	Actual Exp	Variance (under) / over spend
£	£	£

Retained Services

COR002-Chief Executive	144,797	145,029	232
COR003-Corporate Policy Making	34,280	34,280	0
COR004-Public Relations	6,045	5,918	(127)
COR005-Corporate Finance	223,412	214,254	(9,157)
COR006-Treasury Management	2,850	2,500	(350)
COR007-External Audit Fees	30,000	39,000	9,000
COR008-Bank Charges	34,600	111,673	77,073
COR302-Publica Group	446	(2,432)	(2,878)
FIE341-Town Centre Properties	(285,578)	(282,636)	2,942
FIE342-Miscellaneous Properties	(418,460)	(415,169)	3,291
FIE343-Talisman	(573,206)	(531,161)	42,045
FIE344-Des Roches Square	(248,800)	(258,124)	(9,324)
FIE345-Gables at Elmfield	(21,558)	(20,350)	1,208
NDC001-Non Distributed Costs	309,550	316,077	6,527
TAC304-Witney Industrial Estate	(83,960)	(80,785)	3,175
TAC305-Carterton Industrial Estate	(250,975)	(252,117)	(1,142)
TAC306-Greystones Industrial Estate	(10,740)	(13,981)	(3,241)
TAC308-Other Trading Services - Fairs	(3,406)	1,395	4,802

Total - Retained Services

(1,110,705) (986,628) 124,076

Bank Charges - There has been a significant increase in bank charges for credit & debit card transactions over the last 12 months. As reported in Q1 discussions are being undertaken with other suppliers to establish if we need to take this forward to a tendering exercise.

FIE343 - Unit 1 Talisman has been vacant since last year but a new tenancy has now been agreed.

Q2 position		
Profiled Budget	Actual Exp	Variance (under) / over spend
£	£	£

Revenues & Housing Support

HBP001-Rent Allowances	184,540	188,075	3,536
HBP003-Local Housing Allowance	0	44	44
HBP005-Benefit Fraud Investigation	2,739	2,781	42
HOM001-Homelessness	139,650	132,099	(7,551)
HOM002-Homelessness Grants	5,000	5,876	876
HOM003-Rent In Advance Scheme	0	0	0
HOM004-Refugees	0	6,546	6,546
HOM005-Homelessness Hostel Accommodation	0	9,593	9,593
LTC001-Council Tax Collection	190,495	216,128	25,633
LTC002-Council Tax Support Administration	3,318	3,624	306
LTC011-NNDR Collection	62,096	55,807	(6,289)
PSH001-Private Sector Housing Grants	23,726	23,948	222
PSH004-Home Improvement Service	(31,202)	(13,956)	17,246

Total - Revenues & Housing Support

580,361	630,564	50,203
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LTC001 - £26k overspend in postage charges relating to the 22/23 annual billing cycle. This overspend will continue to year end.

Q2 position		
Profiled Budget	Actual Exp	Variance (under) / over spend
£	£	£

Planning & Strategic Housing

DEV001-Development Control - Applications	(173,120)	(52,627)	120,493
DEV002-Development Control - Appeals	39,635	43,635	4,000
DEV003-Development Control - Enforcement	81,002	81,002	0
ECD301-WOSP - West Oxon Strategic Partnership	4,500	0	(4,500)
ENA001-Housing Enabling	56,134	51,034	(5,100)
ENI301-Landscape Initiatives	26,406	26,406	0
HLD315-Growth Board Project (Planning)	70,317	65,923	(4,394)
PLP001-Planning Policy	289,596	281,890	(7,705)
PLP003-Implementation	(480)	(480)	0
PLP004-Conservation	50,430	50,455	25
PSM001-Planning Service Mgmt & Support Serv	64,865	49,444	(15,421)

Total - Planning & Strategic Housing

509,283	596,681	87,398
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DEV001 - Planning Application income has proven volatile during Q1 & Q2 from a high of £113k in May to a low of £57k in July. At the end of Q2 application income is £126k below target but it is hoped that major planning applications will come forward before year end to bring income back into line with budget.

