

Annex A - Comparison of Q1 Budget Monitoring

	Q1 position		
	Profiled Budget	Actual Exp	Variance (under) / over spend
	£	£	£
Democratic Services			
DRM001-Democratic Representation and Mgmt	99,230	104,936	5,706
DRM002-Support To Elected Bodies	115,352	117,282	1,930
ELE001-Registration of Electors	18,203	17,442	(761)
ELE002-District Elections	58,925	62,812	3,887
ELE004-Parliamentary Elections	0	0	0
ELE005-Parish Elections	0	1,103	1,103
ELE006-County Elections	0	0	0
ELE007-European Elections	0	0	0
ELE008-Police & Crime Commissioner Elections	0	0	0
SUP001-Administration	94,443	97,827	3,384
Total - Democratic Services	386,153	401,402	15,249

	Q1 position		
	Profiled Budget	Actual Exp	Variance (under) / over spend
	£	£	£
Environmental & Regulatory Services			
BUC001-Building Control - Fee Earning Work	(16,470)	2,819	19,289
BUC002-Building Control - Non Fee Earning Work	842	836	(5)
EMP001-Emergency Planning	2,278	2,899	622
ESM001-Environment - Service Mgmt & Supp Serv	25,734	25,547	(187)
PSH002-Private Sector Housing-Condition of Dwellings	750	0	(750)
REG001-Environmental Health General	0	3,214	3,214
REG002-Licensing	(9,934)	(11,816)	(1,882)
REG009-Environmental Protection	52,784	51,494	(1,290)
REG010-Noise Control	0	0	0
REG011-Authorised Process	(11,972)	(9,957)	2,015
REG013-Pollution Control	34,785	38,342	3,557
REG016-Food Safety	36,726	35,700	(1,025)
REG021-Statutory Burials	0	(55)	(55)
TAC309-Other Trading Services - Markets	5,750	8,633	2,883
Total - Environmental & Regulatory Services	121,272	147,656	26,385

BUC001 - Income is £24k below target in the first quarter of the year, a 26% worsening of the position in the same period in 22/23. This continues the downward trend seen in Building Control fee income since before the Pandemic.

Q1 position		
Profiled Budget	Actual Exp	Variance (under) / over spend
£	£	£

Environmental Services

CCC001-Climate Change	64,738	65,381	643
COR301-Policy Initiatives - Shopmobility	4,120	4,094	(26)
CPK001-Car Parks - Off Street	144,889	137,174	(7,715)
ENI002-Grounds Maintenance	115,584	120,341	4,757
ENI303-Landscape Maintenance	19,497	15,392	(4,105)
FLD001-Flood Defence and Land Drainage	45,229	50,742	5,514
REG004-Dog Warden	10,661	22,571	11,911
REG005-Public Health Sewerage	(7)	(7)	0
REG018-Pest Control	3,740	1,274	(2,466)
REG019-Public Conveniences	27,803	22,032	(5,771)
REG023-Environmental Strategy	20,869	20,047	(821)
RYC001-Recycling	822,651	859,098	36,447
RYC002-Green Waste	(1,188,816)	(1,120,991)	67,825
STC004-Environmental Cleansing	276,646	285,096	8,450
STC011-Abandoned Vehicles	0	(310)	(310)
TRW001-Trade Waste	(198,292)	(187,725)	10,567
TRW002-Clinical Waste	0	0	0
WST001-Household Waste	501,096	488,759	(12,337)
WST004-Bulky Household Waste	8,515	8,263	(252)
WST301-Env. Services Depot, Downs Rd, Witney	7,771	7,698	(73)

Total - Environmental Services

696,270	808,394	112,124
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CPK001 – Income is £14k below budget, a 14% improvement on the same period last year, but is offset by a £20K under spend in Business Rates. Business Rates liability across the Council will be reviewed as part of the 24/25 budget setting process.

REG004 – the over spend shows a continuation of the 22/23 outturn position. The 24/25 budget will be reviewed in line with the future strategy for the service area.

RYC001 – the Suez contract is £40k overspent and the current forecast is it will be £145k overspent by the end of the year.

RYC002 - Fee income is £68k below budget. With around 98% of fee income for the year collected between March and August the forecast is Green Waste licence income will be £65k below budget at the end of the year. The cost of a green waste licence will be discussed as part of the fees & charges budget setting exercise for 2024/25.

STC004 - the income budget includes recharges to Parishes for bin collection. In Q1 this income is £7k below target

TRW001 - Income is £11k below budget which reflects a small decrease in customer base since the billing cycle up to the end of March 2023.

WST001 – Bin replacements are £11k underspend for household waste, but bin replacement expenditure across the waste service overall is on budget.

	Q1 position		
	Profiled Budget	Actual Exp	Variance (under) / over spend
	£	£	£
Finance, Human Resources & Procurement			
SUP003-Human Resources	47,887	46,576	(1,311)
HLD313-Lease Cars	0	0	0
SUP009-Accountancy	92,901	96,026	3,125
SUP010-Internal Audit	31,793	34,760	2,967
SUP011-Creditors	10,860	9,265	(1,595)
SUP012-Debtors	15,117	10,116	(5,001)
SUP013-Payroll	14,213	13,404	(808)
SUP019-Health & Safety	8,606	8,553	(53)
SUP020-Training & Development	7,478	10,997	3,519
SUP033-Central Purchasing	9,791	9,731	(61)
SUP035-Insurances	2,511	2,496	(15)
Total - Finance, Human Resources & Procurement	916,503	917,269	766

	Q1 position		
	Profiled Budget	Actual Exp	Variance (under) / over spend
	£	£	£
ICT, Change & Customer Services			
SUP002-Consultation, Policy & Research	41,007	43,445	2,438
HLD301-ICT Purchases	0	(0)	(0)
HLD323-ICT Purchases West Oxon	0	265	265
SUP005-ICT	648,915	650,530	1,615
SUP006-Telephones	(1,250)	(2,815)	(1,565)
SUP008-Reception/Customer Services	152,374	150,656	(1,718)
SUP014-Cashiers	28	0	(28)
SUP041-Business Solutions	3,028	3,010	(18)
TMR001-Street Naming & Numbering	0	(695)	(695)
TMR002-Street Furniture & Equipment	835	(2,781)	(3,616)
TOU002-Tourist/Visitor Information Centre	9,809	1,895	(7,914)
Total - ICT, Change & Customer Services	854,746	843,510	(11,236)

	Q1 position		
	Profiled Budget	Actual Exp	Variance (under) / over spend
	£	£	£
Land, Legal & Property			
ADB301-3 Welch Way (Town Centre Shop)	25,692	25,103	(589)
ADB302-Guildhall	9,216	3,118	(6,097)
ADB303-Woodgreen	147,452	145,787	(1,665)
ADB304-Elmfield	124,145	139,242	15,096
ADB305-Corporate Buildings	122,415	96,469	(25,946)
ADB306-Depot	(7,002)	(1,841)	5,161
LLC001-Local Land Charges	(37,741)	(36,583)	1,158
SUP004-Legal	75,283	120,668	45,385
TAC303-Swain Court & Newman Court Ind Est	(14,824)	(20,278)	(5,454)
Total - Land, Legal & Property	444,636	471,685	27,049

ADB304 –Business Rates are £15k overspent as a result of the national revaluation from 1st April 2023, the budget will be reviewed for 2024/25

ADB305 – Carter Jonas undertook the year end revaluations for the Statement of Accounts, an accrual for which was posted in 2022/23. This accrual is not yet matched with the final invoice which has caused the under spend in Q1. The invoice has been received in Q2 eradicating the under spend.

SUP004 – the overspend is £35k legal costs for Friends of the WODC Cotswolds vs WODC relating to a Planning matter and £13k charge for Cadence – the Council’s share of an external consultant report reviewing the provision of legal services across WODC, CDC & FoDDC.

Q1 position		
Profiled Budget	Actual Exp	Variance (under) / over spend
£	£	£

Leisure & Communities

CCR001-Community Safety (Crime Reduction)	24,508	15,367	(9,141)
CCR002-Building Safer Communities	4,943	(1,968)	(6,911)
CCR301 - Communities Revenue Grant	171,705	175,651	3,946
CCT001-CCTV	5,815	8,666	2,852
CSM001-Cultural Strategy	22,234	20,891	(1,343)
CUL001-Arts Development	14,461	10,236	(4,225)
ECD001-Economic Development	32,557	35,281	2,724
REC001-Sports Development	4,579	1,077	(3,503)
REC002-Recreational Facilities Development	28,549	28,298	(251)
REC003-Play	21,098	22,748	1,650
REC301-Village Halls	3,753	3,701	(52)
REC302-Contract Management	(216,208)	(217,478)	(1,270)
SUP016-Finance - Performance Review	27,933	27,678	(255)
TOU001-Tourism Strategy and Promotion	44,232	40,037	(4,195)
Total - Leisure & Communities	190,159	170,186	(19,973)

CCR001 - £9k underspend professional fees vs an £11k underspend for the same period last year. The under spend for the whole of 22/23 was £37k so this budget will be reviewed for 24/25.

Q1 position		
Profiled Budget	Actual Exp	Variance (under) / over spend
£	£	£

Planning & Strategic Housing

DEV001-Development Control - Applications	(82,585)	(146,800)	(64,215)
DEV002-Development Control - Appeals	21,304	22,072	768
DEV003-Development Control - Enforcement	43,732	43,269	(462)
ECD301-WOSP - West Oxon Strategic Partnership	0	0	0
ENA001-Housing Enabling	27,624	27,261	(363)
ENI301-Landscape Initiatives	15,073	14,105	(968)
HLD315-Growth Board Project (Planning)	52,381	51,211	(1,169)
PLP001-Planning Policy	142,101	150,504	8,403
PLP003-Implementation	(258)	(256)	2
PLP004-Conservation	27,271	26,663	(608)
PSM001-Planning Service Mgmt & Support Serv	49,991	48,011	(1,980)

Total - Planning & Strategic Housing

296,633	236,041	(60,592)
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DEV001 - £85k overachievement of Planning income, a 39% improvement over Q1 22/23 due to a major application received in June for £170k. Unbudgeted Agency staff costs covering maternity leave are £16k

PLP001 – The over spend relates to IT licences

Q1 position		
Profiled Budget	Actual Exp	Variance (under) / over spend
£	£	£

Revenues & Housing Support

HBP001-Rent Allowances	135,646	134,784	(862)
HBP003-Local Housing Allowance	0	41	41
HBP005-Benefit Fraud Investigation	1,472	1,479	7
HOM001-Homelessness	87,710	33,215	(54,495)
HOM002-Homelessness Grants	0	1,250	1,250
HOM003-Rent In Advance Scheme	0	0	0
HOM004-Refugees	0	500	500
HOM005-Homelessness Hostel Accommodation	0	(1,809)	(1,809)
HOM006 - The Old Court	0	16,513	16,513
HOM007 - Afghan Resettlement	(76,134)	(72,067)	4,067
LTC001-Council Tax Collection	66,685	61,723	(4,962)
LTC002-Council Tax Support Administration	1,784	1,907	123
LTC011-NNDR Collection	31,467	27,556	(3,911)
PSH001-Private Sector Housing Grants	12,999	12,647	(352)
PSH004-Home Improvement Service	(46,230)	(43,459)	2,771
Total - Revenues & Housing Support	215,399	174,279	(41,120)

HOM001 - The Council have received an additional Homelessness Prevention Grant of £220k for 23/24 to assist with the additional pressure relating to the Homes for Ukraine scheme. A paper went to the Executive on 12th July to gain approval on how to spend this additional grant funding. The under spend in this case is a timing difference between the receipt and expenditure of the grant.

HOM006 - Council Tax bills relating to 21/22 that were not charged in error at the time have now been charged in the current year.

Q1 position		
Profiled Budget	Actual Exp	Variance (under) / over spend
£	£	£

Retained Services

COR002-Chief Executive	76,131	77,192	1,061
COR003-Corporate Policy Making	18,866	18,312	(554)
COR004-Public Relations	2,953	5,155	2,202
COR005-Corporate Finance	138,767	126,797	(11,970)
COR006-Treasury Management	0	6,605	6,605
COR007-External Audit Fees	14,250	14,569	319
COR008-Bank Charges	52,500	62,193	9,693
COR302-Publica Group	(20,000)	(14,561)	5,439
FIE341-Town Centre Properties	(391,774)	(350,775)	40,999
FIE342-Miscellaneous Properties	(416,935)	(414,133)	2,802
FIE343-Talisman	(365,999)	(296,361)	69,638
FIE344-Des Roches Square	(241,102)	(83,815)	157,287
FIE345-Gables at Elmfield	(39,467)	(13,735)	25,731
NDC001-Non Distributed Costs	162,275	197,646	35,371
TAC304-Witney Industrial Estate	(60,268)	(65,370)	(5,102)
TAC305-Carterton Industrial Estate	(125,944)	(117,681)	8,263
TAC306-Greystones Industrial Estate	51	(7,083)	(7,134)
TAC308-Other Trading Services - Fairs	(719)	0	719

Total - Retained Services

(1,196,415)	(855,047)	341,368
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COR005 - £11k underspend Professional Fees

FIE341 - Rental income for Marriotts Close is affected by void units, most significantly Unit 7 which has been vacant since Debenhams closed in May 2021. Sports Direct signed a lease at the beginning of August to take on Unit 7 and should be ready to open in September

FIE343 - £96k rent lost due to void units but Unit 1 is now let on a 10 year lease

FIE344 - Unit 1 has been empty since the Order of St John moved out and in Q1 this represents a loss of £71k in rent and a £72k Business Rates liability. New tenants have now signed a 10 year lease professional fees for which are £12k.

FIE345 - Rental income for the Elmfield office is below target as the budget assumed an earlier move out of Council staff and tenants moving in than has been the case.

NCD001 - the cash contribution required to keep the pension contribution at 17.6% varies with the triennial revaluation of the pension scheme. The over spend recognises a shortfall in the budget in 2023/24 which will be addressed in the budget setting process for 2024/25.