

Annex A - Comparison of Q2 Budget Monitoring

Q2 position			
Profiled Budget	Actual Exp	Variance (under) / over spend	Forecast Year End (under)/Over spend
£	£	£	£

Democratic Services

DRM001-Democratic Representation and Mgmt	99,230	99,482	252	505
DRM002-Support to Elected Bodies	228,998	231,570	2,572	5,144
ELE001-Registration of Electors	62,706	64,048	1,341	2,683
ELE002-District Elections	72,700	69,859	(2,841)	(2,841)
HLD309 - Newspapers	0	22	22	0
SUP001-Administration	231,839	211,848	(19,992)	(19,992)

Total - Democratic Services

695,474	682,408	(13,066)	(14,501)
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SUP001- £18k underspend from vacant Director of Governance post until filled at the end of Q1

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

Environmental & Regulatory Services

BUC001-Building Control - Fee Earning Work	(33,600)	10,430	44,030	85,000
BUC002-Building Control - Non Fee Earning Work	1,683	1,673	(10)	0
EMP001-Emergency Planning	6,999	7,245	246	492
ESM001-Environment - Service Mgmt & Supp Serv	51,411	56,093	4,682	5,000
PSH002-Private Sector Housing-Condition of Dwellings	1,500	0	(1,500)	(3,000)
REG001-Environmental Health General	0	(3,803)	(3,803)	(3,803)
REG002-Licensing	(30,386)	(34,724)	(4,338)	(2,500)
REG009-Environmental Protection	122,093	120,930	(1,163)	(1,163)
REG011-Authorised Process	(6,000)	(9,957)	(3,957)	(2,000)
REG013-Pollution Control	63,570	69,579	6,009	6,009
REG016-Food Safety	72,021	71,592	(429)	(429)
REG021-Statutory Burials	2,500	1,387	(1,113)	3,000
STC011 - Abandoned Vehicles	0	(329)	(329)	(329)
TAC309-Other Trading Services - Markets	3,800	11,489	7,689	15,378

Total - Environmental & Regulatory Services

255,591	301,607	46,016	101,657
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BUC001 - Fee income is £54k below target and is forecast to be £100k below target at year end. Income losses are partially offset by an underspend of £8k for IT licences which is expected to be £15k at year end. Fee income budgets are being reviewed as part of 24/25 budget setting and are likely to be set at an achievable level subject to Member approval.

TAC309 - Market income is £10k below target. Discussions about the future of the market offering are underway; a paper will be brought to Executive in December

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

Finance, Human Resources & Procurement

SUP003-Human Resources	98,123	93,153	(4,971)	(2,300)
HLD319 - New Initiatives	0	458	458	0
SUP009-Accountancy	199,550	201,343	1,792	3,584
SUP010-Internal Audit	63,585	66,520	2,935	5,869
SUP011-Creditors	21,720	18,827	(2,893)	(2,893)
SUP012-Debtors	30,234	26,360	(3,874)	(2,000)
SUP013-Payroll	29,175	26,808	(2,367)	0
SUP019-Health & Safety	17,212	17,236	24	0
SUP020-Training & Development	39,323	41,113	1,790	3,581
SUP033-Central Purchasing	19,583	19,461	(121)	(242)
SUP035-Insurances	5,022	4,991	(31)	(62)
Total - Finance, Human Resources & Procurement	1,233,976	1,228,749	(5,227)	5,537

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

ICT, Change & Customer Services

SUP002-Consultation, Policy & Research	81,744	83,754	2,010	1,000
SUP005-ICT	1,133,764	1,142,820	9,056	18,112
SUP006-Telephones	(2,500)	(2,815)	(315)	(630)
SUP008-Reception/Customer Services	303,329	300,736	(2,592)	(1,000)
SUP014-Cashiers	0	57	57	114
SUP041-Business Solutions	6,057	6,019	(37)	(75)
TMR001-Street Naming & Numbering	0	(695)	(695)	(1,390)
TMR002-Street Furniture & Equipment	(8,051)	(4,357)	3,694	7,387
TOU002-Tourist/Visitor Information Centre	11,413	3,790	(7,624)	(5,000)

Total - ICT, Change & Customer Services

1,525,756	1,529,308	3,553	18,518
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Q2 position			
Profiled Budget	Actual Exp	Variance (under) / over spend	Forecast Year End (under)/over spend
£	£	£	£

Land, Legal & Property

ADB301-3 Welch Way (Town Centre Shop)	32,782	25,083	(7,699)	(10,000)
ADB302-Guildhall	11,577	(2,843)	(14,420)	(13,500)
ADB303-Woodgreen	169,602	171,258	1,656	5,000
ADB304-Elmfield	106,950	144,914	37,963	75,000
ADB305-Corporate Buildings	267,822	259,946	(7,876)	2,000
ADB306-Depot	(57,984)	(66,165)	(8,181)	5,000
LLC001-Local Land Charges	(79,627)	(42,398)	37,229	65,000
SUP004-Legal	134,813	126,297	(8,517)	(17,033)
TAC303-Swain Court & Newman Court Ind Est Witney	(30,138)	(33,216)	(3,078)	(5,000)

Total - Land, Legal & Property

555,798	582,876	27,078	106,467
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ADB302- £8k invoiced to Chipping Norton Town Council for Service Charges & Utilities for prior years plus £4k underspend in Business Rates

ADB304 - timeline for renting out Elmfield has slipped, currently £37k behind target for rental income

LLC001- a £39k shortfall in income continues the trend that we have seen over the last 3 years and is forecast to be £65k at year end. The fee income budget will be reviewed as part of 24/25 budget setting and is likely to be set at an achievable level, subject to Member approval.

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

Leisure & Communities

CCR001-Community Safety (Crime Reduction)	49,560	22,988	(26,573)	(45,000)
CCR002-Building Safer Communities	19,719	11,186	(8,533)	(13,700)
CCR301 - Communities Revenue Grant	133,410	132,491	(919)	(1,838)
CCT001-CCTV	(739)	7,854	8,593	8,593
CSM001-Cultural Strategy	44,195	41,802	(2,392)	(2,392)
CUL001-Arts Development	28,649	20,471	(8,177)	(3,000)
ECD001-Economic Development	64,563	68,923	4,361	5,400
ECD010 – SPF Community and Place	0	(3,596)	(3,596)	0
REC001-Sports Development	31,439	35,183	3,745	3,745
REC002-Recreational Facilities Development	27,987	46,394	18,407	18,407
REC003-Play	41,205	32,672	(8,533)	(25,000)
REC301-Village Halls	7,449	7,403	(46)	(92)
REC302-Contract Management	(419,943)	(667,776)	(247,833)	(495,665)
SUP016-Finance - Performance Review	55,700	55,355	(344)	(344)
TOU001-Tourism Strategy and Promotion	89,313	82,733	(6,580)	(1,000)

Total - Leisure & Communities

172,505	(105,915)	(278,420)	(551,886)
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CCR001- £24k underspend in Professional Fees, a similar position to 22/23. The budget is being reviewed for 24/25 with an estimated saving of £45k

REC002- £18k repairs to Chipping Norton Leisure Centre roof & repairs at Windrush Leisure Centre

REC003- An additional £50k budget was provided in 22/23 and 23/24 as a short term measure to undertake repair & maintenance work to Playgrounds that are to be transferred to Witney Town Council. This will be removed in 24/25 leaving a residual base budget of £11,000 for playground repairs.

REC302 - a prudent income contingency is included in the 23/24 budget which represents the uncertainty, in February 2023, of the level of achievable income from the leisure contract.

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

Environmental Services

CCC001-Climate Change	129,476	121,201	(8,274)	(16,000)
COR301-Policy Initiatives - Shopmobility	8,240	8,189	(51)	(102)
CPK001-Car Parks - Off Street	211,143	220,656	9,513	17,000
ENI002-Grounds Maintenance	245,169	239,285	(5,883)	(11,767)
ENI303-Landscape Maintenance	59,244	63,556	4,312	8,623
FLD001-Flood Defence and Land Drainage	82,956	99,449	16,492	17,400
REG004-Dog Warden	30,546	43,925	13,379	26,758
REG005-Public Health Sewerage	(14)	(13)	0	0
REG018-Pest Control	7,480	137	(7,343)	(14,960)
REG019-Public Conveniences	65,674	68,689	3,016	6,031
REG023-Environmental Strategy	40,987	40,634	(353)	(707)
RYC001-Recycling	1,857,528	2,032,562	175,035	305,000
RYC002-Green Waste	(959,434)	(903,671)	55,763	55,763
STC001-Street Cleansing	19,155	19,041	(114)	(229)
STC004-Environmental Cleansing	553,291	545,364	(7,927)	(15,854)
TRW001-Trade Waste	(85,524)	(115,679)	(30,155)	(30,155)
TRW002-Clinical Waste	(250)	(208)	42	84
WST001-Household Waste	1,012,192	989,301	(22,891)	(40,000)
WST004-Bulky Household Waste	16,973	17,264	292	584
WST301-Env. Services Depot, Downs Rd, Witney	27,901	25,821	(2,080)	(2,080)

Total - Environmental Services

3,322,730	3,515,500	192,770	305,390
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CCC001- DEFRA - Biodiversity Net Gain grant has been received and will offset against Publica costs for 1 FTE providing an estimated underspend of £16k at year end

CPK001 – there has been £9k of expenditure for an online survey and report & mystery shopper exercise to inform the report for Executive on the future parking strategy.

FLD001- An invoice for £17k was received in Q2 for ditch clearance works related to 22/23 and will cause an overspend for the rest of the year.

REG004 – the overspend is due to no income being received for the statutory responsibility of collecting stray dog. This budget will be reviewed for 24/25.

REG018 – the pest control service stopped at the beginning of the year. The net budget is £14,960 so this will be the underspend at year end

RYC001 - £135k overspend on Suez contract, forecast to be £265k overspent by the end of the year. Boxes & bins overspend likely to be £ 40,000 this financial year.

RYC002 - Fee income is £51k below budget. The cost of a green waste licence will be discussed as part of the fees & charges budget setting exercise for 24/25.

TRW001-income is £20,000 above budget & there is a £10,000 underspend on disposal costs paid to OCC. The current position is not expected to change by the end of the year

WST001- So far this year there has been no expenditure on bins resulting in a £23k underspend, the forecast is for a £40k underspend at year end which will offset against the overspend in recycling bins & boxes

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

Planning & Strategic Housing

DEV001-Development Control - Applications	(162,005)	(106,671)	55,335	0
DEV002-Development Control - Appeals	87,758	82,938	(4,820)	40,000
DEV003-Development Control - Enforcement	87,077	86,889	(188)	(376)
ENA001-Housing Enabling	54,861	58,522	3,661	3,661
ENI301-Landscape Initiatives	29,266	32,211	2,945	4,000
HLD315-Growth Board Project (Planning)	80,997	80,997	(0)	0
PLP001-Planning Policy	268,454	273,848	5,394	6,500
PLP003-Implementation	(516)	(512)	3	0
PLP004-Conservation	54,213	55,046	834	1,668
PSM001-Planning Service Mgmt & Support Serv	68,521	68,859	339	677

Total - Planning & Strategic Housing

568,625 632,127 63,502 56,129

DEV001 - fee income is £64k below budget but is £34k better than the same period last year and is partially offset by Pre Application advice performing £11k better than budget. In 22/23 fee income was below budget until Q4 due to the timing differences of major applications coming in, 23/24 is following the same pattern and it is expected that by year end the current deficit position will be reversed.

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

Retained Services

COR002-Chief Executive	185,894	180,096	(5,798)	(4,000)
COR003-Corporate Policy Making	37,236	36,623	(613)	(1,226)
COR004-Public Relations	3,825	6,516	2,691	5,382
COR005-Corporate Finance	279,800	262,508	(17,291)	(15,000)
COR006-Treasury Management	13,350	6,605	(6,745)	(13,490)
COR007-External Audit Fees	28,500	30,230	1,730	20,000
COR008-Bank Charges	39,250	107,074	67,824	62,000
COR302-Publica Group	60,000	62,897	2,897	0
FIE341-Town Centre Properties	(177,328)	(171,843)	5,485	10,970
FIE342-Miscellaneous Properties	(418,460)	(379,355)	39,105	86,000
FIE343-Talisman	(311,887)	(294,382)	17,505	70,000
FIE344-Des Roches Square	(160,503)	(106,146)	54,356	120,000
FIE345-Gables at Elmfield	(76,683)	(30,609)	46,073	75,000
FIE346 - Marriotts	(85,272)	44,380	129,652	238,000
NDC001-Non Distributed Costs	324,550	395,394	70,844	141,688
TAC304-Witney Industrial Estate	(83,960)	(82,351)	1,609	3,218
TAC305-Carterton Industrial Estate	(251,888)	(223,913)	27,974	47,350
TAC306-Greystones Industrial Estate	(4,628)	(11,997)	(7,369)	(2,500)
TAC308-Other Trading Services - Fairs	(1,438)	0	1,438	2,876

Total - Retained Services

(599,640)	(168,273)	431,367	846,268
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COR005 - £7k underspend in employee costs due to S151 post being vacant between August & October. Interim costs are charged to professional fees which are £10k underspent. A budget of £50k for professional fees is not required ongoing and will be adjusted in the 24/25 budget to provide a saving of £30k

COR008 - Procurement are finalising a new contract for our Merchant Card acquirer through the relevant framework. This should bring expenditure on card processing charges back within the budget envelope from 24/25 ongoing and will reduce our annual expenditure by £80k. Some positive effects will be seen in Q4 once the contract is in place.

NDC001 - Non Distributed costs are the cash element the Council pays to the LGPS pension scheme to enable us to stabilise the employer contribution paid for each employee. This cash element changes year to year and is higher than the budget for this year. A discussion will be held with the Actuaries for the LGPS pension scheme to advise on the rates for 24/25 as part of the budget setting process.

TAC305 - the base budget is overstated by £47,350 which will be adjusted for the 24/25 budget.

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

Revenues & Housing Support

HBP001-Rent Allowances	299,426	299,621	195	195
HBP003-Local Housing Allowance	0	51	51	0
HBP005-Benefit Fraud Investigation	2,944	2,981	37	0
HOM001-Homelessness	216,838	125,478	(91,360)	(5,000)
HOM004-Refugees	400	400	0	0
HOM005-Homelessness Hostel Accomodation	0	(11,070)	(11,070)	(20,000)
HOM006 - The Old Court	0	(4,523)	(4,523)	(9,046)
HOM007-Afghan Resettlement Programme	(119,946)	(119,946)	(0)	0
HOM008-Homes for Ukraine	76,869	76,869	(0)	0
LTC001-Council Tax Collection	197,300	191,882	(5,418)	20,000
LTC002-Council Tax Support Administration	3,567	3,717	150	150
LTC011-NNDR Collection	57,688	65,370	7,682	10,000
PSH001-Private Sector Housing Grants	25,502	25,294	(207)	(207)
PSH004-Home Improvement Service	(30,456)	(20,491)	9,965	13,500

Total - Revenues & Housing Support

730,132	635,632	(94,500)	9,591
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HOM001 - £225k of top up Homelessness Prevention Grant received in Q1 which must be spent by the end of the year is causing an underspend due to the timing difference between receipt and expenditure of the grant.