

**WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2024/25
ANALYSIS FOR VARIANCES OVER £50,000**

PERIOD END DATE

31 August 2024

Budget Details	Variance Analysis			
	Total Budget	Forecast Spend	Variance	RAG Status

Transport, Fleet & Maintenance Services	(807)	(680)	126	-16%	↓
Service Description	Transport services across WDC				
Main Issues / Reason for Variance	Income is anticipated to be less than budgeted due to number of external users of MOT station being low. Although currently showing an under recovery of full costs a review of service requirements is being undertaken to ensure all applicable costs are recovered.				
Mitigating Action	Service User Review				
Anticipated Outcome	Overspend anticipated although may reduce following review				

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APPENDIX 3

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Budget Details	Variance Analysis			
	Total Budget	Forecast Spend	Variance	RAG Status
Roads Services	2,544	3,193	649	26% ↓
Service Description	This service relates to Roads operations, design, structures, street lighting, road safety and school crossing patrols			
Main Issues / Reason for Variance	Employee costs are anticipated to overspend by £60k mainly due to essential overtime. Plant hire costs and material costs have increased due to higher inflation than anticipated. The overspend anticipated on this is £308k. Winter gritting is anticipated to overspend £60k due to costs of salt and quantity required. Diesel is anticipated to overspend by £30k due to increased fuel costs. Street lighting is overspending by £45k due to increased utility costs. The remaining overspend anticipated is mainly in relation to general increased costs and inflationary pressures to undertake works required. Costs within the service are recharged to capital however, costs recharged are not sufficient to offset all costs incurred by the service.			
Mitigating Action	A review of the delivery of how capital projects are delivered will be undertaken.			
Anticipated Outcome	Overspend anticipated although may reduce following review			

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	Total Budget	Forecast Spend	Variance		
Ground Maintenance & Street Cleaning Trading A/c	(2,484)	(2,212)	272	-11%	↓
Service Description	Trading operation providing grounds maintenance and street cleaning services				
Main Issues / Reason for Variance	Employee costs are overspending by £56k mainly due to additional overtime required for jobs requested by other Services. Supplies and services is forecasting an overspend of £195k due to cost of parts for repairs which is demand led (£60k) and overspending on contractors (£108k). A review of all contractor spend is underway to identify any opportunities to reduce or mitigate the anticipated overspend. The remainder is due to small overspends in various areas.				
Mitigating Action	None at the moment.				
Anticipated Outcome	overspend anticipated				
Burial Grounds	(313)	(162)	151	-48%	↓
Service Description	This service provides burial services within the Council area				
Main Issues / Reason for Variance	Income from burials is less than budgeted. This is demand led and may change throughout the year.				
Mitigating Action	None at the moment.				
Anticipated Outcome	Under recovery of income anticipated				
Crematorium	(1,234)	(1,125)	109	-9%	↓
Service Description	This service provides crematorium services within the Council area				
Main Issues / Reason for Variance	Income from cremations is less than budgeted. This is demand led and may change throughout the year.				
Mitigating Action	None at the moment.				
Anticipated Outcome	Under recovery of income anticipated				
Waste Services	8,922	9,298	376	4%	↓
Service Description	Waste Collection and Refuse disposal services				
Main Issues / Reason for Variance	Transport costs, are anticipating an overspend of £200k principally due to hire costs being greater than anticipated when the budgets were set because of delays in acquiring new refuse vehicles. This is a part year issue as the majority of vehicles have now been received and hire costs for these vehicles will cease. Employee costs are overspending by £226k mainly due to overtime costs due to requirement to cover public holidays and periods of annual leave or sickness. In addition overtime budgets do not include pay award increase. The overspend is offset by an underspend of £87k in Supplies and Services.				
Mitigating Action	All refuse vehicles were received in September so hires have now ceased.				
Anticipated Outcome	overspend anticipated				

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Corporate Assets	(2,783)	(2,655)	128	-5% ↓
Service Description	This service provides asset and estate management			
Main Issues / Reason for Variance	Property costs are overspending by £134k mainly due to increased costs for utilities.			
Mitigating Action	None required.			
Anticipated Outcome	Under recovery of income anticipated			