

PERIOD END DATE

31 August 2024

Budget Details	Variance Analysis			
	Total Budget	Projected Spend	Variance	RAG Status
	£000	£000	£000	%

Resources

Finance	1,487	1,701	215	14%	↓
Main Issues / Reason for Variance	The service provided by this area deals with Accountancy, Capital, Treasury, Reconciliations, Cash Office and Municipal Bank A projected full year variance of £183k in Payments to Other Bodies relates to grants awarded from the cost of living fund and will be fully covered by the earmarked reserve set aside for this.				
Mitigating Action	No action required				
Anticipated Outcome	Adverse variance is anticipated but funded by an earmarked balance				

Revenues & Benefits	2,316	2,393	77	3%	↓
Main Issues / Reason for Variance	The service provided by this area deal with benefits, council tax and debt recovery. Variance is offset by £66k Social Welfare Fund earmarked reserve.				
Mitigating Action	None required				
Anticipated Outcome	Small adverse variance is anticipated				

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

PERIOD END DATE

31 August 2024

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Regulatory and Regeneration				

Planning	553	462	(91)	-16%	↑
Service Description	This Service provides Building & Planning services				
Main Issues / Reason for Variance	A £106k favourable variance in employee costs is due to delays and difficulties filling vacancies.				
Mitigating Action	None possible				
Anticipated Outcome	Favourable variance is anticipated				

People & Technology

Strategic People and Change	1,806	1,858	53	3%	↓
Service Description	This service area provides strategic and operational HR advice, H&S advice and guidance (including fire safety) and strateigc and operational risk management.				
Main Issues / Reason for Variance	The adverse variance in staffing costs is partly due to turnover savings not being fully met and additional training costs. The training cost element will be covered by an earmarked balance of £35k.				
Mitigating Action	None at this time				
Anticipated Outcome	An adverse variance is anticipated however £35k of earmarked balance will partially offset this.				

Information Services	4,747	4,817	70	1%	↓
Service Description	This service area provides general ICT support to the Council and also supports transformational change and modernisation of working practices through technology				
Main Issues / Reason for Variance	The favourable variance in income is due to additional staff recharges and this is offset by the higher than budgeted staff costs due to the additional staff. In addition inflationary pressures on the software licencing element of the budget is currently projecting a £73k adverse variance.				
Mitigating Action	None possible at this time.				
Anticipated Outcome	Adverse variance overall is anticipated, licencing costs are being closely monitored.				

PERIOD END DATE

31 August 2024

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Citizens, Culture and Facilities					
Building Cleaning	1,820	1,760	(60)	-3%	↑
Service Description	This service provides cleaning services across all council buildings				
Main Issues / Reason for Variance	There has been greater than anticipated expenditure on cleaning material costs (£35k), urgent equipment replacements (£53k) and replacement uniforms (£4k). However, there is a favourable variance against employee costs due to a number of vacancies (£152k).				
Mitigating Action	material costs and usage will be monitored				
Anticipated Outcome	a favourable variance anticipated				
Building Cleaning PPP	(208)	(295)	(87)	42%	↑
Service Description	This service provides cleaning services to PPP schools				
Main Issues / Reason for Variance	There is a favourable variance against employee costs due to a number of vacancies				
Mitigating Action	none				
Anticipated Outcome	a favourable variance anticipated				
Facilities Assistants	2,362	2,263	(99)	-4%	→
Service Description	This service provides Facility Assistants throughout WDC buildings				
Main Issues / Reason for Variance	There is a favourable variance against employee costs due to a number of vacancies				
Mitigating Action	none				
Anticipated Outcome	a favourable variance anticipated				
Facilities Management	404	461	57	14%	→
Service Description	Management and Team Leaders for Facilities Services such as Cleaning, Catering and Facilities Assistants				
Main Issues / Reason for Variance	There is an adverse variance against employee costs principally because turnover is not being achieved.				
Mitigating Action	none at present				
Anticipated Outcome	adverse variance anticipated				

PERIOD END DATE

31 August 2024

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Education , Learning and Attainment					
Primary Schools	33,430	33,064	(366)	-1%	↑
Service Description	This service area includes all Primary Schools.				
Main Issues / Reason for Variance	The favourable variance is attributable to the average unpromoted teacher salary being slightly less than forecast when the budget was set				
Mitigating Action	none				
Anticipated Outcome	favourable variance				
Secondary Schools	34,602	34,364	(239)	-1%	↑
Service Description	This service area includes all Secondary Schools.				
Main Issues / Reason for Variance	The favourable variance is attributable to the average unpromoted teacher salary being slightly less than forecast when the budget was set. This has offset the adverse variance which has arisen due to the increase in electricity costs being higher than anticipated when the budget was set and accidental/malicious damage costs being higher than expected.				
Mitigating Action	none				
Anticipated Outcome	favourable variance				
Specialist Educational Provision	21,142	21,509	367	2%	↓
Service Description	This service area covers all ASN Services.				
Main Issues / Reason for Variance	Employee costs, after allowing for the carry forward of Ukrainian grant income, remain adverse (£58k) partly due the Council decision after the budget was set to accommodate additional ASN cases in mainstream schools as part of the enhanced support within local learning communities. In addition utility costs (£45k) and taxis (£113k) have been higher than anticipated when the budget was set. The final budget pressure is an increased net cost for external placements (£151k).				
Mitigating Action	none possible at present				
Anticipated Outcome	overspend anticipated				

PERIOD END DATE

31 August 2024

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Early Education	9,094	9,298	204	2%	↓
Service Description	This services area includes all Early Years establishments within West Dunbartonshire.				
Main Issues / Reason for Variance	There is an adverse variance against net cross-boundary transactions of £102k. The remainder of the adverse variance is due to APT&C turnover not being achieved.				
Mitigating Action	none possible at present				
Anticipated Outcome	adverse variance				

PPP	18,082	18,003	(79)	0%	↑
Service Description	This service area includes Vale of Leven, Clydebank High and St Peter the Apostle High Schools and St Eunan's Primary School. The costs charged to this service are Property costs and the Unitary charge.				
Main Issues / Reason for Variance	The estimated inflationary uplift anticipated for the contractual increase for the unitary charge was higher than the actual RPI				
Mitigating Action	none necessary				
Anticipated Outcome	favourable variance				

Central Admin	864	1,018	155	18%	↓
Service Description	This service area covers Education Directorate				
Main Issues / Reason for Variance	There is an adverse variance against Summer Programme activities (£77k) which will be covered by an earmarked balance. The remaining adverse variance is attributable to school meal holiday payments being in excess of the sum allocated by the Scottish Government - our eligible caseload is about 15% higher than the caseload implicit in our actual allocation.				
Mitigating Action	none possible				
Anticipated Outcome	overspend anticipated				

PERIOD END DATE

31 August 2024

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Roads and Neighbourhood					
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				
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				
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				

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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				

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				

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Housing and Employability				

Working 4 U	1,954	2,294	340	17%	↓
Service Description	This is the provision of Working 4u service.				
Main Issues / Reason for Variance	The adverse variances on payments to other bodies/ other expenditure reflects spend that will met by use of earmarked balances.				
Mitigating Action	None Required.				
Anticipated Outcome	Net expenditure will be in line with budget.				

Miscellaneous

Sundry Services	5,988	6,156	168	3%	↓
Service Description	This service area budgets for non departmental specific costs such as pensions costs, external grants, external audit fees and insurance costs. The service heading also holds a number of general savings options which have still to be fully allocated eg procurement targets.				
Main Issues / Reason for Variance	The main reason for this adverse variance is due to the unbudgeted cost of historic child abuse compensation claims (£0.236m). This adverse variance is offset partly by underspends across several other budget headings.				
Mitigating Action	Income and expenditure will continue to be monitored throughout the year.				
Anticipated Outcome	An overall adverse variance is anticipated at this time				

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Other					
Loan Charges	18,342	18,672	330	2%	↓
Service Description	This budget covers the servicing of the Council's external borrowing requirements				
Main Issues / Reason for Variance	The adverse variance is due to higher than forecast interest rates which were originally expected to fall within quarter 1 of the financial year, however, this reduction is now being forecast in quarter 4 of 2024/25 and is the main reason for the adverse variance.				
Mitigating Action	None possible at present				
Anticipated Outcome	Overspend anticipated				
Transfer to Reserves re SPFO reductions	7,270	5,332	(1,938)	-27%	↑
Service Description	This budget represents the removal of the excess budgeted pension costs stemming from the reduction in pension rate from service departments.				
Main Issues / Reason for Variance	On 20 December 2023, a report to Council presented the financial benefit to the Council as a consequence of the Strathclyde Pension Fund (SPF) Board reducing the employer pension contribution rate in the years 2024/25 and 2025/26 to 6.5% from 19.3%. Service superannuation budgets have been reduced via a virement to a central reserve, to reflect the saving. £5.332m is to be used to balance the budget in year with the balance to be used in future years as agreed at Council on 6 March 2024. As a result the budgeted transfer to Reserves is £7.270m which reflects the in year reduction in service staff cost budget. It was agreed on 6 March 2024 to use £5.332m of the reduction in pension contributions to balance the 2024/25 budget.				
Mitigating Action	None Required				
Anticipated Outcome	The underspend of £1.938m will be transferred to an earmarked reserve to be used to balance the budget in future years as agreed by Council on 6th March 2024.				
Strategy to Rebuild Reserves	3,040	0	(3,040)	-100%	↑
Service Description	This budget represents the approved strategy to rebuild general reserves				
Main Issues / Reason for Variance	At its meeting in June, Council approved a 3 year strategy to replenish the Council's reserves using the additional £1.129m of recurring Revenue Support Grant Funding, £1.051m additional reduction in pension contribution and the release of £0.860m of earmarked funding to the general fund. This favourable variance reflects the strategy to rebuild the Council reserves.				
Mitigating Action	None Required				
Anticipated Outcome	The anticipated underspend will be transferred to reserves to help rebuild the general fund back to the prudential level.				