

WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2023/24
ANALYSIS FOR VARIANCES OVER £50,000

APPENDIX 3

PERIOD END DATE 30 June 2023

Budget Details	Variance Analysis				RAG Status
	Total Budget	Forecast Spend	Variance		
	£000	£000	£000	%	
Transport, Fleet & Maintenance Services	(571)	(528)	44	-8%	↓
Service Description	Transport services across WDC				
Main Issues / Reason for Variance	Employee costs are greater than budgeted as turnover targets are not being achieved and overtime is greater than anticipated. Greater recharges have partly offset this additional cost.				
Mitigating Action	overtime and turnover will continue to be monitored				
Anticipated Outcome	overspend anticipated at present				

WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2023/24
ANALYSIS FOR VARIANCES OVER £50,000

APPENDIX 3

PERIOD END DATE

30 June 2023

Budget Details	Variance Analysis				RAG Status
	Total Budget	Forecast Spend	Variance		
	£000	£000	£000	%	
Roads Services	3,029	3,311	282	9%	↓
Service Description	This service relates to Roads operations, design, structures, street lighting, road safety and school crossing patrols				
Main Issues / Reason for Variance	Plant hire costs have increased during the year to a level not foreseen when the budget was set . Similarly, electricity and street lighting costs have increased during the year to a level not anticipated when the budget was set due to inflationary levels.				
Mitigating Action	Management will continue to monitor all budget heads with a view to minimising the overspend.				
Anticipated Outcome	An adverse variance is anticipated.				

Outdoor Services	243	274	31	13%	↓
Service Description	This service covers the outdoor sporting facilities provided by WDC and public conveniences				
Main Issues / Reason for Variance	Income from fees and charges is unlikely to be as budgeted				
Mitigating Action	income will be monitored to establish whether there has been a downturn in demand				
Anticipated Outcome	overspend anticipated				

WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2023/24
ANALYSIS FOR VARIANCES OVER £50,000

APPENDIX 3

PERIOD END DATE

30 June 2023

Budget Details	Variance Analysis				RAG Status
	Total Budget	Forecast Spend	Variance		
	£000	£000	£000	%	
Ground Maintenance & Street Cleaning Trading A/c	(2,429)	(2,419)	10	0%	↓
Service Description	Trading operation providing grounds maintenance and street cleaning services				
Main Issues / Reason for Variance	Employee costs are over-budget because of a combination of turnover not being achieved, higher than anticipated overtime and the knock-on effect of last year's pay award (closer to 10%) on this year's costs. This along with the increase in material costs is partly offset by anticipated greater income				
Mitigating Action	income and expenditure items will continue to be monitored				
Anticipated Outcome	small overspend anticipated				
Crematorium	(1,101)	(1,057)	44	-4%	↓
Service Description	This service provides crematorium services within the Council area				
Main Issues / Reason for Variance	Income from cremations is less than budgeted with income less than the corresponding period last year				
Mitigating Action	Income and expenditure will continue to be monitored throughout the year.				
Anticipated Outcome	The increased income target is unlikely to be met				
Waste Services	9,797	10,191	395	4%	↓
Service Description	Waste Collection and Refuse disposal services				
Main Issues / Reason for Variance	Employee costs are higher due to the knock-on effect of the higher pay award and higher overtime than reflected in the budget . Tonnage costs with the principal waste removal contractor remain a problematic area. Transport costs, principally internal fleet charges, are greater than anticipated when the budgets were set.				
Mitigating Action	waste removal/tonnage costs in particular will be closely monitored				
Anticipated Outcome	Overspend anticipated				

WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2023/24
ANALYSIS FOR VARIANCES OVER £50,000

APPENDIX 3

PERIOD END DATE 30 June 2023

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