

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

ITEM 9 - APPENDIX 3

PERIOD END DATE

31 October 2023

Budget Details	Variance Analysis				RAG Status
	Total Budget	Forecast Spend	Variance		
	£000	£000	£000	%	
Corporate Asset Maintenance	0	0	0	0%	→
Service Description	This service delivers maintenance a services to the council's corporate property assets				
Main Issues / Reason for Variance	The forecast overspend in supplies and materials is associated with the type of work that is being undertaken. The higher spend is offset by higher recharges to client budgets.				
Mitigating Action	None required				
Anticipated Outcome	Breakeven position				

Transport, Fleet & Maintenance Services	(601)	(366)	236	-39%	↓
Service Description	Transport services across WDC				
Main Issues / Reason for Variance	The cost of specialist repairs and materials/parts has increased to levels not reflected in current budgets. VTU income remains adverse (£55k) due to continuing restrictions on what MOTs are undertaken.				
Mitigating Action	Expenditure and income will continue to be monitored.				
Anticipated Outcome	Overspend anticipated at present.				

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Roads Services	3,014	3,430	417	14%	↓
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 (£268k) . Similarly, electricity and street lighting costs have increased during the year to a level not anticipated when the budget was set due to unique inflationary pressures (£289k). Miscellaneous property costs are also £12k greater than anticipated (the largest being the depot cost allocation including a higher electricity element). Payments to contractors/materials (£520k) are anticipated to be higher than anticipated when the budget was set. As a result of higher operating costs income, including capital recharges, are anticipated to be greater than budgeted (£673k)				
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	194	278	84	43%	↓
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 (£71k). Other costs - principally electricity - higher than when the budget was set.				
Mitigating Action	Income will be monitored to establish whether there has been a downturn in demand.				
Anticipated Outcome	Overspend anticipated.				

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Crematorium	(1,101)	(983)	118	-11%	↓
Service Description	This service provides crematorium services within the Council area				
Main Issues / Reason for Variance	Although there are savings on gas costs 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	9,757	10,429	672	7%	↓
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 , higher turnover targets and higher overtime than reflected in the budget (£114k) . Transport costs, principally hires, are greater than anticipated when the budgets were set because of delays in acquiring new vehicles (£275k). The number of tonnes going to landfill is also greater than anticipated (£271k).				
Mitigating Action	Waste removal/tonnage costs in particular will be closely monitored.				
Anticipated Outcome	Overspend anticipated				

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Corporate Assets	(2,361)	(2,060)	301	-13%	↓
Service Description	This service provides asset and estate management				
Main Issues / Reason for Variance	Savings options have not been realised in respect of re letting of proposed sites, which has therefore left the Council liable.				
Mitigating Action	The unachieved amount of saving (£0.427m) will be funded from the smoothing fund for 2023/24. It is anticipated that the full saving will be achieved in future years.				
Anticipated Outcome	After use of the smoothing fund, a favourable variance is anticipated.				

Economic Development	155	183	28	18%	↓
Service Description	Promotion of regeneration activities within West Dunbartonshire Council				
Main Issues / Reason for Variance	Income is adverse due to delays in filling staff vacancies on posts that are budgeted to be internally recharged. While these posts are vacant there is no possibility of recharging these. This is being partially offset by a favourable variance in staffing due to the same vacancies.				
Mitigating Action	Income and expenditure will continue to be monitored throughout the year.				
Anticipated Outcome	An overspend is anticipated				