

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

ITEM 12 - APPENDIX 3

PERIOD END DATE

31 August 2023

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

Transport, Fleet & Maintenance Services	(571)	(379)	193	-34%	↓
Service Description	Transport services across WDC				
Main Issues / Reason for Variance	The cost of specialist repairs and materials/parts has increased to level not reflected in current budgets.VTU income remains adverse (£52k) due continuing restrictions on what MOTs are undertaken.				
Mitigating Action	Expenditure and income will continue to be monitored.				
Anticipated Outcome	Overspend anticipated at present.				

Roads Services	3,014	3,318	304	10%	↓
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 higher due to the knock-on effect of the higher pay award , higher turnover targets and higher overtime than reflected in the budget (£68k) Plant hire costs have increased during the year to a level not foreseen when the budget was set (£287k) . 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 (£294k). Miscellaneous property costs are also £16k greater than anticipated (the largest being the depot cost allocation including a higher electricity element) .Payments to contractors/materials (£276k) are anticipated to be higher than anticipated when the budget was set. As a result of higher operating costs income, including capital recharges, is 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.				

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	£000	£000	£000	%	
Crematorium	(1,101)	(982)	119	-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	10,030	273	3%	↓
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 (£58k) . Transport costs, principally hires, are greater than anticipated when the budgets were set because of delays in acquiring new vehicles (£206k).				
Mitigating Action	Waste removal/tonnage costs in particular will be closely monitored.				
Anticipated Outcome	Overspend anticipated				
Economic Development	155	220	65	42%	↓
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				