

**PERTH & KINROSS COUNCIL - GENERAL FUND 20018/19 PROJECTED OUTTURN - SERVICE ANALYSIS**  
**(Based on Expenditure to 30 November 2018)**

SERVICE	Variance £'000	Variance £'000	Summary of Service Variances
<b>Education &amp; Children's Services</b>			
Total	(1,527)		
		(440)	<b>Devolved School Management (DSM)</b>
			<b>Staff Costs</b> Teachers salaries are projected to under spend by £1,716,000 due to staff turnover. Single Status staff are projected to under spend by £423,000 also due to staff turnover. This is offset by a slippage target for 2017/2018 of £1,699,000. These projections will be updated once head teachers confirm their spending plans for the 2018/19 academic year.
		(220)	<b>Supplies &amp; Services</b> Projected under spend on educational materials which will be carried forward into the 2018/19 academic school year.
		(98)	<b>Income</b> Projected additional income which offsets expenditure on staff costs included above for secondments and Scottish Qualifications Agency work.
		758	The projected DSM carry forward for 2018/19 is £758,000 which is a reduction of £447,000 on the balance brought forward from 2017/18. This level of carry forward represents approximately 0.84% of the overall DSM budget.
		(522)	<b>Pupil Equity Fund</b> The majority of schools within Perth and Kinross Council have been allocated a share of £1,661,520 of Pupil Equity Funding from the Scottish Government as a ring fenced grant as well as £720,000 that has been carried forward from financial year 2017/18. The funding covers the school academic year (i.e. 1 July 2018 to 30 June 2019) and at this stage in the academic year (based on November ledger), it is projected that £522,000 will be carried forward to 2019/20.
		522	Projected carry forward of Pupil Equity Funding.
		(1,120)	<b>Other Education &amp; Children's Services Sectors:</b>
			<b>Staff Costs</b> This projected under spend is made up of movements across all sectors and cost centres and is after recognising a slippage target of £865,000.
		132	<b>Property Costs</b> Projected over spend within Criminal Justice Services in respect of service charge at St Martin's House and maintenance work at West Mill Street and small property works partially offset by savings on the Investment in Learning Contract.
		(685)	<b>Supplies and Services</b> Under spend from approved Revenue Budget flexibility brought forward from 2017/18 amounting to (£440,000) that is no longer required in 2018/19 (E2S - £300,000, as this has now been mainstreamed and School Estate £140,000). In addition there are projected under spends on the Virtual Campus (£38,000), Digital Learning Strategy (£222,000), Safe Starts (£20,000), GIRFEC (£77,000), Advocacy (£19,000), Young Carers (£50,000), Wider Achievement (£15,000) and IMS Promoting Access (£26,000) which are partially offset by projected over spends within Children Young People & Families on Through Care/Aftercare (£16,000), School Meals (£74,000), utility connections at Berth Park High School (£50,000) and legal fees (£90,000).
		(20)	<b>Transport Costs</b> Projected under spend on car allowances and travel (£54,000) offset by a projected over spend on client travel within Children, Young People and Families. (£34,000).
		539	<b>Home to School Transport</b> Projected over spend due to contract variations, the partial omission of taxi contract values from the anticipated pressure and additional demand on Additional Support Need and Looked after Children provision e.g. young people transferring to external placements due to increased demand.
		(1)	<b>Third Party Payments</b> There is a projected under spend due to slippage on the Continuing Care budget (£31,000) and the facilities management contract (£13,000) that is partially offset by projected over spends within Children Young People and Families, Supporting Young People (£31,000) and Unaccompanied Asylum Seeking Children (£12,000) which is offset by income.

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		148	<b>Residential Schools/Foster Care and Kinship Care:</b> The budget for young people with Additional Support Needs (ASN) who are educated outwith the Council's mainstream school provision is projected to over spend in the current financial year based on the number of known placements at this time.
		(64)	The budget for young people with complex behavioural issues which includes a number of pupils placed within residential schools is projected to under spend based on current activity levels.
		29	Support in the Community is projected to over spend based on the existing number of placements.
		(304)	There is a projected under spend on foster care due to 15 fewer external placements (£319,000) partially offset by a projected over spend on the kinship care budget due to additional kinship carers (£15,000).
		(222)	<b>Loan Charges</b> Projected under spend on prudential borrowing costs due to changes in the debt repayment periods.
		41	<b>Income</b> Projected shortfall in income from Breakfast Clubs (£59,000) and the Renewable Heat Incentive Programme due to alterations in the Breadalbane Community Campus biomass boiler (£54,000). This is partially offset by additional income from recharging other authorities for Foster carer Placements (£25,000), grant income in relation to unaccompanied asylum seeking children (£12,000) and Out of School Kids Clubs (£35,000) .

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<b><u>Housing &amp; Environment</u></b>			
Total	(1,913)		
			<b><u>Service-Wide Budgets</u></b>
		340	Non-achievement of third year procurement saving. Limited scope for further savings, however £1,085,000 of savings have already been generated from targeted reductions in price across a range of supplies, services and commodities.
		300	Projected non- achievement of Service staff slippage target.
		50	Projected under-achievement of sponsorship of Council assets income target.
			<b><u>Planning &amp; Development</u></b>
		(150)	Projected additional commercial rental income arising from annual rent reviews and higher occupancy levels.
		50	Projected consultancy and legal costs relating to the examination stage of the Local Development Plan.
		(80)	Projected under spend on match-funding towards European Social Fund projects due to lower than anticipated demand for employability initiatives.
		(104)	Projected slippage on TACTRAN projects.
		(86)	Slippage on providing rural business expansion feasibility funding support.
		(60)	Carry forward of grant funding for Creative Exchange project.
		(50)	Slippage on providing funding for Perthshire & Kinross-shire routes.
		(136)	Rephasing of rural broadband funding to align with Scottish Government R100 scheme.
		(100)	Delay in progressing Town Centre Management initiative.
		(100)	Delay in progressing Small Town Retail Façade project.
		(150)	Projected additional income from planning applications and building warrants.
		40	Cost of procuring an external valuer to review property valuations as recommended by the Council's external auditors.
			<b><u>Roads &amp; Transport</u></b>
		100	Operating expenditure for public transport tendered services higher than budget.
		(150)	Slippage on delivery of new 20mph limits and zones.
		(150)	Slippage on the development and expansion of rural footpaths and cycle networks.
		(50)	Slippage on providing financial assistance for the adoption of unadopted roads.
		(40)	Slippage on traffic staff budget to provide match-funding with Sustrans for a joint Project Officer post from 2019/20.
		(35)	Saving on reinstatement works at River Ericht.
		(150)	Projected saving in street lighting energy and carbon reduction commitment (CRC) payments due to impact of LED replacement programme.
		(255)	Carry forward of flood studies budget to realign with planned programme of Local Flood Risk Management Plans to be completed by SEPA deadline of December 2019.
		(120)	Rephasing of CCTV City Operations Centre project expenditure in line with ERDF funding
			<b><u>Operations, Waste Strategy &amp; Fleet Management</u></b>
		150	Projected increase in fuel costs arising from increased oil price
		(250)	Projected additional income from the sale of recyclates and commercial waste.
		(200)	Projected saving on the waste disposal contract.
			<b><u>Community Greenspace</u></b>
		(25)	Projected under spend on the Community Environmental Challenge Fund which promotes and supports community initiatives
			<b><u>Car Parking</u></b>
		(330)	Projected additional income from on and off street parking.
		330	Contribution to Car Park Reserve

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			<p><b><u>Property</u></b></p> <p>(250) Projected saving on energy costs and CRC payments due to reduced energy consumption.</p> <p>(50) Projected saving on water costs.</p> <p>600 Projected costs relating to unforeseen emergency ground works at Kinnoull Primary School.</p> <p>(170) Saving due to the actual settlement of invoices from 2017/18 being lower than the provision in the final accounts.</p> <p>(30) Saving on revenue budget provision for feasibility study at Perth High School.</p> <p>(200) Transfer from earmarked Reserve to part fund unforeseen emergency ground works at Kinnoull Primary School.</p> <p>(200) Further transfer from General Fund Reserves</p> <p>150 Projected costs relating to demolition works at Fairfield Community Neighbourhood Centre.</p> <p>(25) Delay in progressing feasibility study for Tulloch Community Centre.</p> <p>(16) Rephasing of energy conservation budget to complete Waste Water Recycling Project at Friarton.</p> <p><b><u>Housing</u></b></p> <p>(37) Projected under spend in relation to recharges from the HRA due to staff slippage on General Fund posts. This is partly offset by a projected over spend as a result of reduced budgets for property and capital costs for RIO which is on the market for sale and over spends across all teams on property, supplies &amp; services, and transport costs.</p> <p><b><u>Safer Communities</u></b></p> <p>(16) Projected under spend on staff and property costs.</p> <p><b><u>Business &amp; Resources</u></b></p> <p>(258) Projected under spend on staff costs and the accelerated delivery of approved 2019/20 savings.</p>

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<b><u>Corporate and Democratic Services</u></b>			
Total	(380)		
		(20)	<b><u>Core Costs</u></b> Projected net under spend on staff costs due to slippage.
		(38)	<b><u>Legal Services</u></b> Projected net under spend on staff costs.
		29	Projected net over spend on other costs across the Division.
		(12)	Projected additional income from Licensing.
		(81)	<b><u>Finance</u></b> Projected net under spend primarily due to staff slippage in excess of budgeted levels.
		42	<b><u>Democratic Services</u></b> Projected net over spend on staff costs and supplies and services across the Division.
		(38)	Projected additional income across a number of functions including the Registration Service.
		(3)	<b><u>Human Resources</u></b> Various net projected under spends across staff costs, supplies and services, third party payments and transport costs.
		(12)	<b><u>IT</u></b> Various net projected under spends across staff costs, supplies and services, third party payments and transport costs.
		(36)	<b><u>Strategic Commissioning &amp; Organisational Development</u></b> Projected net under spend primarily due to staff slippage in excess of budgeted levels.
		13	<b><u>Cultural and Community Services</u></b> Various net projected over spends across staff costs, supplies and services, third party payments and transport costs.
		(179)	<b><u>Revenues &amp; Benefits</u></b> Improved performance in the administration of housing benefit claims.
		(41)	Projected net under spend on staff costs.
		(4)	<b><u>Customer Service Centre</u></b> Staff slippage in excess of targets.
<b>TOTAL</b>	<b>(3,820)</b>		