

PERTH AND KINROSS COUNCIL - GENERAL FUND 2017/18 PROJECTED OUTTURN - SERVICE ANALYSIS
(Based on Expenditure to 31 January 2018)

SERVICE	Variance £'000	Variance £'000	Summary of Service Variances
<u>Education & Children's Services (ECS)</u>			
Total	(1,330)		
			<u>Devolved School Management (DSM)</u>
		(549)	Staff Costs Teachers salaries are projected to under spend by £1,647,000 due to staff turnover. Single Status staff are projected to under spend by £599,000 also due to staff turnover. This is offset by a slippage target for 2017/2018 of £1,697,000.
		(150)	Supplies & Services Projected under spend on educational materials which will be carried forward into the 2018/19 academic school year.
		(160)	Income Projected additional income which offsets additional expenditure on staff costs included above for secondments and SQA work.
		859	The projected DSM carry forward for 2017/18 is £859,000 which is a reduction of £244,000 on the balance brought forward from 2016/17. This level of carry forward represents approximately 1.02% of the overall DSM budget.
			<u>Pupil Equity Fund</u>
		(450)	The majority of schools within Perth and Kinross Council have been allocated a share of £1,608,000 of Pupil Equity Funding from the Scottish Government as a ring fenced grant. The funding covers the school academic year (i.e. to 30 June 2018) and at this stage in the academic year it is projected that £450,000 will be carried forward to 2018/19 for staffing commitments.
		450	Projected carry forward of Pupil Equity Funding.
			<u>Other Education & Children's Services Sectors:</u>
		(1,116)	Staff Costs This projected under spend is made up of movements across all sectors and cost centres and is after recognising a slippage target of £746,000.
		(14)	Property Costs Projected under spend in relation to Non-Domestic Rates for 2017/18 based on the latest valuations partially offset by an over spend on waste disposal costs.
		(551)	Supplies and Services Projected under spend in Early Learning and Childcare provision (£256,000), Evidence to Success (£100,000) funding which has now been mainstreamed and the Virtual Campus (£100,000) and an insurance rebate in relation to the Investment in Learning school (£117,000). This is partially offset by projected over spends in Throughcare, Aftercare and Early Intervention within Children, Young People & Families (£22,000).
		(72)	Transport Costs Projected under spend on car allowances and travel.
		207	Home to School Transport Projected over spend due to changing demand patterns within Additional Support Need provision e.g. young people transferring to external placements and reduced supply in the local market leading to above inflation contract increases on the current tender.
		(508)	Third Party Payments There is a projected under spend due to less partner provider places being required than budgeted for (£323,000), in Continuing Care (£204,000) due to delays in young people choosing this option for care at this time, the SLA with Action for Children (£38,000) and Tayside Contracts Facilities Management costs (£60,000). This is partially offset by projected over spends within Children Young People and Families, Supporting Young People and Direct Payments (£87,000) and Perth Autism (£30,000).

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		95	Residential Schools/Foster Care and Kinship Care: 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.
		738	The budget for young people with complex behavioural issues which includes a number of pupils placed within secure schools is projected to over spend based on current activity levels.
		64	Support in the Community is projected to over spend based on the existing number of placements.
		(80)	The foster care / kinship care budget is projected to under spend based on current levels of activity.
			Loan Charges
		6	Projected over spend on prudential borrowing loan charges due to revised projections for land disposals.
		(99)	Income Projected additional income from Out of School Kids Clubs (£33,000); recharging other authorities for Fosterarer Placements (£54,000) and secondments to Education Scotland (£11,000), grant income in relation to unaccompanied asylum seeking children (£70,000), NHS Tayside contribution to Perth Autism (£15,000) and Languages 1 + 2 (£135,000). This additional income is offset by reduced income from Wellbank House rents (£22,000); reduced income from breakfast clubs (£59,000); reduced school meal uptake (£57,000) and reduced income from the Renewable Heat Incentive programme (£81,000).
Housing and Community Safety			
Total	(817)	97	<u>Housing (including Homeless Temporary Accommodation)</u> There are projected over spends at Greyfriars, St Catherine's and Dispersed Tenancies (£218,000) due to reduced occupancy levels. There is also a projected over spend on RIO due to loan charges and property costs pending the sale of the building (£32,000). In addition, the transition to the new model for the Care & Repair Scheme is currently projecting an over spend (£42,000) due to interim staffing arrangements and there is also now a projected over spend on Private Sector Housing Grant payments (£147,000). These projected over spends are partially offset by projected under spends on staff costs (£188,000) due to vacancies, bed & breakfast (£19,000) due to reduced usage, supplies & services (£27,000) as the Service completes the transformation to the Homefirst model, a small over-recovery of income (£8,000) at Double Dykes and a reduced recharge from the Housing Revenue Account.
		(439)	<u>Finance and Support Services</u> The projected under spend relates to improved Sherriff Officers activity (£38,000), a projected under spend on Housing Benefit Subsidy due to a reduction in the loss on rent allowances (£67,000), additional staff slippage (£240,000) principally due to the interim management arrangements across the Service and the implementation of new staffing structures in some teams and a projected under spend on supplies & services (£20,000) across all teams. There is also the accelerated delivery of approved 2018/19 savings (£223,000). This is partially offset by reduced income (£149,000) including HRA recharges.
		(166)	<u>Strategic Planning & Commissioning</u> There is a projected under spend due to the accelerated delivery of approved 2018/19 savings (£81,000), non recurring income (£25,000) and a projected under spend on SLA/contract spend (£60,000).
		(10)	<u>Mental Health Officers (Community Mental Health Teams)</u> There is a projected under spend across all teams due to staff slippage.
		(59)	<u>Learning & Development</u> Projected under spend in relation to staff slippage.
		(240)	<u>Community Safety</u> Projected under spend in relation to staff slippage (£166,000), reduced property costs (£32,000), additional non-recurring income (£108,000) and the accelerated delivery of approved savings (£43,000). These are partially offset by projected over spends on grant payments (£85,000) and supplies & services (£24,000).

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<u>The Environment Service</u>			
Total	58		
		(400)	<u>Service-Wide Staffing Budgets</u> Projected staff slippage in excess of target across the Service predominantly derived from accelerated voluntary severance savings.
			<u>Planning & Development</u>
		50	Projected shortfall in income at Perth Harbour.
		40	Operating expenditure associated with River Tay boat trip pilot programme.
		(100)	Rephasing of expenditure to match Leader funding.
		(172)	Rephasing of European Social Funding to deliver approved projects.
		(50)	Receipt of external grant funding towards the Creative Exchange.
		(250)	Projected additional income from Planning and Building Warrant fees.
			<u>Roads & Transport</u>
		(150)	Projected additional income from statutory road closures and site notices.
		(60)	Projected saving on street lighting energy and carbon reduction commitment costs due to the impact of the LED replacement programme.
		(195)	Slippage on a number of infrastructure projects including the Aberfeldy flood study, River Erich riverbank works and the footpath programme.
		(120)	Rephasing of CCTV City Operations Centre project expenditure in line with ERDF funding.
		1,500	Projected over spend on winter maintenance following the recent extended period of extreme low temperatures.
		35	Purchase of symology equipment for traffic and network team (spend to save initiative).
			<u>Public Transport</u>
		(190)	Projected saving in tendered services predominantly due to the commercialisation of two previously subsidised services.
		(50)	Slippage on the roll out of community led transport scheme.
			<u>Car Parking</u>
		134	Investment in infrastructure at Mill Street.
		(134)	Contribution from Car Park Reserves.
			<u>Operations, Waste Strategy & Fleet Management</u>
		(200)	Projected additional income from sale of recyclates and trade waste permits.
		(300)	Projected saving on waste disposal contract payments due to improved recycling rates and lower than anticipated gate fee for retendered residual waste contract.
		(30)	Rephasing of expenditure on the fleet wash bed facility at Friarton Depot.
			<u>Regulation</u>
		(10)	Slippage in relation to the appointment of a temporary dog control officer.
			<u>Community Greenspace & Bereavement</u>
		100	Additional planned maintenance expenditure in parks and open spaces and acquisition of stock and equipment.
		(70)	Projected additional income from burials and cremations.
			<u>Property</u>
		100	Projected increase in energy costs due to higher than anticipated price increase in electricity (c£300,000) and costs of Electric Vehicle Charging points (c£60,000) offset by lower than anticipated price increase in gas and oil (c£130,000), savings on Carbon Reduction Commitment payments due to reduced energy consumption (c£100,000) and additional Renewable Heat Incentive income (c£30,000).
		(20)	Slippage on the energy performance certificate programme.
		(100)	Projected saving on water costs.
		450	Projected shortfall in fees arising from non-fee earning work.
		250	Additional projected expenditure in relation to structural surveys and compliance / fire audit works.

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<u>Corporate and Democratic Services</u>			
Total	(266)		
		(2)	<u>Core Costs</u> Projected net under spend on staff costs due to slippage.
		(68)	<u>Legal Services</u> Projected under spend on staff costs due to vacancies.
		45	Projected over spend on other costs across the Division, primarily publications and photocopying.
		(46)	Projected additional income due to the cyclical nature of a number of the income streams.
		(10)	<u>Finance</u> Projected net under spend primarily due to staff slippage in excess of budgeted levels.
		21	<u>Democratic Services</u> Various net projected over spends across staff costs, supplies and services, third party payments and transport costs
		(113)	<u>Human Resources</u> Various net projected under spends across staff costs, supplies and services, third party payments and transport costs
		(113)	<u>IT</u> Projected under spend on staff costs due to vacancies.
		(24)	Projected over recovery on supplies & services.
		(1)	<u>Strategic Commissioning & Organisational Development</u> Various net projected under spends across staff costs, supplies and services, third party payments and transport costs
		45	<u>Projected costs of Local Government By Election</u>
TOTAL	(2,355)		