

PERTH & KINROSS COUNCIL - GENERAL FUND 2022/23 PROJECTED OUTTURN - SERVICE ANALYSIS
(Based on Expenditure to 30 November 2022)

SERVICE	Variance £'000	Variance £'000	Summary of Service Variances
Education & Children's Services			
Total	(478)		
			DEVOLVED SCHOOL MANAGEMENT SCHEME (DSM)
			There are 66 primary schools, 7 secondary schools, 4 all through schools, 46 nurseries and early learning centres and 1 special school within the Council's DSM scheme. Each school has an individual budget, primarily based on pupil numbers. Headteachers are responsible for the annual budgets devolved to them in April each year. The total DSM budget for 2022/23 is £113.876 million including carry forwards.
			Within the scheme there is a facility allowing for DSM balances, whether surplus or deficit, to be brought forward from the previous financial year. In addition to the resources devolved, balances may also be available to headteachers of schools that have a carry forward. In 2021/22, £1.191 million of DSM balances were brought forward.
	(811)		Staff Costs Additional slippage due to staff turnover
	(107)		Property Costs Projected under spend on landfill recharges based on latest activity.
	141		Supplies & Services Projected over spend on supplies and services within schools.
	777		There is currently a projected net under spend of £777,000 based on current spending plans from schools for the current academic year that runs to June 2023. The maximum carry forward under the DSM scheme is 2.5%, the current projection is 0.7%.
			<u>Pupil Equity Fund</u>
	(300)		The majority of schools within Perth & Kinross Council have been allocated a share of £1.874 million of Pupil Equity Funding from the Scottish Government as a ring fenced grant. Schools are being instructed to use this year's PEF Grant by 31 March 2023 as per the revised Scottish Government guidance. At this time £300,000 is projected to be carried forward into 2023/24 for teacher and support staff costs to the end of the current academic year.
	300		Projected carry forward of Pupil Equity Funding.
			<u>Early Learning & Childcare - 1140 Expansion Funding</u>
	(450)		Projected under spend on Early Learning & Childcare due to delay in recruiting and lower than expected costs of practitioners in P1 & family support posts, resignation of graduates, reduction in projections for partner providers and lower than expected supply costs.
	450		Transfer to earmarked Reserve
			NON DEVOLVED
			<u>Education Services</u>
			Nursery Sector
	(333)		Additional slippage due to turnover of staff.
	(4)		Savings from Industrial action
	(31)		Savings from non-domestic rates as early learning centres are exempt from the charge.
			Primary Sector
	(123)		Savings from industrial action
			Secondary Sector
	(60)		Additional slippage due to turnover of staff.
	(100)		Savings from Industrial action
	(162)		Projected under spend on investment in learning unitary charge due to an insurance rebate.
	(63)		Home to School Transport - projected under spend due to less school days (£84,000) partially offset by projected over spend on transport costs for Central Music Groups (£21,000).
	70		Projected shortfall on income from Renewable Heat Initiative Rebate (£70,000).

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			<p>Special Sector</p> <p>(81) Additional slippage due to turnover of staff.</p> <p>(18) Savings from industrial action.</p> <p>(306) Projected under spend on home to school transport after allowing for non-recurring increase of £250,000.</p> <p>(167) There is a projected under spend on the budget for young people with additional support needs (ASN) who are educated out with the Council's mainstream school provision.</p> <p>245 Transfer to Reserves of savings from industrial action.</p> <p><u>Services for Children, Young People & Families</u></p> <p>(188) Additional slippage due to turnover of staff.</p> <p>99 Projected over spend on legal fees and translation / interpreter services</p> <p>67 Projected over spend on client travel.</p> <p>1,434 The budget for young people with complex behavioural issues, which includes a number of pupils placed within residential schools, is projected to overspend due to additional demand.</p> <p>269 A projected over spend on Kinship Care (£538,000) due to demand partially offset by a projected under spend in Foster Care (£269,000).</p> <p>(3) There is a projected under spend in relation to supporting care experienced young people (continuing care, supported accommodation).</p> <p>128 There is a projected over spend on self directed support (children & disability team - respite provision) due to the level of demand and an increase to the hourly rate paid to clients.</p> <p>(262) Additional grant funding for Unaccompanied Asylum Seeking Children (£215,000); Wellbank rental income (£20,000) and the Alcohol & Drug Partnership (£27,000).</p> <p><u>Business and Resources Services</u></p> <p>(146) Additional slippage due to turnover of staff.</p> <p>(27) Projected underspend due to Area Office recharge no longer required.</p> <p>20 Projected over spend on school clothing grants based on activity to date.</p> <p><u>Catering Services</u></p> <p>(69) Additional staff slippage.</p> <p>(600) Projected under spend within the Early Learning & Childcare 1140 grant for nursery meals.</p> <p>(236) Projected under spend of school meals due to uptake partially offset below by reduced income.</p> <p>50 Projected over spend on Free School Meals during holiday periods due to need and two extra public holidays.</p> <p>119 Projected shortfall in income from breakfast clubs.</p>

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Communities			
Total	(263)		
			BUSINESS AND RESOURCES
			Service Wide
		(1,000)	Staff slippage in excess of budgeted target
			Administration
		30	Projected over spend on IT Licensing & Support costs
		30	Various minor projected over spends across Business & Resources
			Public Transport Unit / Car Parking Account
		25	Perth Bus Station - increased costs
		(80)	Corporate Asset Management - accelerated savings
		50	Car Park Trading Account - projected reduction in income and increased provision for bad debts
		(50)	Drawdown from Car Park Trading Account earmarked Reserve
		135	Projected over spend on tendered services
		(65)	Additional income from Park and Ride departure charges
			ENVIRONMENTAL AND CONSUMER SERVICES
			Roads
		(250)	Projected additional income from statutory road network works
		150	Additional costs of recent severe weather events
		1,200	Projected over spend on winter maintenance
		110	Maintenance works at River Erich
		(95)	Contribution from Scottish Government
		(200)	Projected saving on street lighting power due to positive impact of LED replacement programme
		(50)	Projected under spend on street lighting maintenance
		(100)	Projected under spend and additional grant income across traffic & network budgets
		(100)	Projected under spend on programme of flood risk studies
			Regulation
		25	Projected shortfall in Corporate Health and Safety income
			Operations
		220	Projected shortfall in commercial waste income
		(150)	Projected additional income from sale of recyclates due to favourable market prices
		400	Projected additional cost of fuel across Operations due to increase in price
		50	Additional hire costs for refuse collection vehicles
			Fleet Management
		(280)	Saving on loan charges due to slippage on planned vehicle replacement programme
		100	Additional cost of vehicle materials
			Community Greenspace
		(50)	Projected underspends across Community Greenspace budgets
			PLANNING AND DEVELOPMENT
		127	Perth Harbour - projected increase in operating costs /shortfall in income
		30	Projected shortfall in Commercial Rent Income
		(50)	Projected underspend within Market Development Grants
		(90)	Various small underspends and additional income across Planning & Development
		(400)	Additional Planning & Building Warrant Income

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			HOUSING
		35	Greyfriars - projected increased in void rent loss and provision for bad debts
		10	Greyfriars - projected increase in energy costs
		(25)	Temporary accommodation - reduction in estimated bad debt provision
		(25)	St Catherine's - reduced security costs
		30	Cost of Local House Condition Survey to inform the Local Housing Strategy
		30	Void Rent Loss for Housing Support properties
		20	Various minor projected over spends with Safer Communities
		(10)	Various minor projected under spends within Housing

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Corporate & Democratic Services			
Total	874		
		(109)	Legal & Governance Services
		28	Projected additional income from licensing and recharges
		40	Projected over spend in relation to elected members
			Net projected over spend across function (including non-achievement of slippage target)
		(200)	Human Resources
		15	Additional projected income from salary sacrifice scheme and other recharges
			Net projected over spend on other budgets
		(53)	Information Technology and Revenues & Benefits
			Miscellaneous other projected net under spends.
			Property
		761	Projected over spend on energy costs due to inflationary pressures.
		790	Projected over spend on maintenance relating to compliance remedial works.
		(398)	Net projected under spend on staff costs after adjusting for professional fee income chargeable on projects
Chief Executive Service			
Total	(75)		
		(75)	Core Costs
			Staff slippage and additional income
TOTAL	58		