

PERTH AND KINROSS COUNCIL - GENERAL FUND 2016/17 PROJECTED OUTTURN - SERVICE ANALYSIS
(Based on Expenditure to 30 June 2016)

SERVICE	Variance £'000	Variance £'000	Summary of Service Variances
<u>Education & Children's Services (ECS)</u>			
Total	(248)		
			<u>Devolved School Management (DSM)</u>
		185	<u>Staff Costs</u> Teachers salaries projected under spend of £1,147,000 due to staff turnover. Single Status staff are projecting an under spend of £374,000 also due to staff turnover. This is offset by a slippage target for 2016/2017 of £1,706,000.
		(200)	<u>Income</u> Projected additional income of £200,000 offsets additional expenditure on staff costs above for secondments and SQA work.
		15	The projected DSM carry forward for 2016/17 is £15,000 which is a reduction of £1,243,000 on the balance brought forward from 2015/16. This level of carry forward represents approximately 0.02% of the overall DSM budget.
			<u>Other Education & Children's Services Sectors:</u>
		360	<u>Corporate Transformation Projects</u> Slippage on the delivery of corporate transformation projects (mobile working, myaccount and procurement) will result in the non-achievement of these savings targets in the current financial year.
		(248)	<u>Staff Costs</u> This projected under spend is made up of movements across all sectors and cost centres and is after recognising a slippage target of £841,000.
		32	<u>Property Costs</u> Projected over spend in relation to Non-Domestic Rates for 2016/17.
		(516)	<u>Supplies and Services</u> Projected under spend in Early Learning and Childcare provision (£116,000) and Evidence 2 Success (£400,000) due to the phasing of expenditure.
		(30)	<u>Transport Costs</u> Projected under spend on car allowances, travel and subsistence payments.
		(55)	<u>Third Party Payments</u> There is a projected under spend in Early Learning and Childcare (£110,000) partially offset by Children Young People and Families in supporting young people (£40,000) and Direct Payments & Personal Home Care (£15,000).
		(497)	<u>Residential Schools/Foster Care and Kinship Care:</u> The budget for young people with Additional Support Needs (ASN) who are educated out with the Council's mainstream school provision is projected to under spend in the current financial year due to a lower level of placements than that assumed in setting the original revenue budget.
		(114)	The budget for young people with complex behavioural issues which includes a number of pupils placed within secure schools is projected to under spend based on current activity levels.
		1,119	The Foster care budget is projected to over spend of (£1,127,000) due to high demand for external foster carers to date partially offset by a projected under spend on Kinship care of (£8,000).
		(39)	<u>Loan Charges</u> Projected under spend on prudential borrowing loan charges due to revised projections for land disposals.
		(260)	<u>Income</u> Projected additional income of £260,000. The main areas are secondments with Education Scotland (£139,000); Out of School Kids Clubs (£50,000); recharging other authorities for Pupil Support Assistants and Learning Support (£48,000); NHS contribution to a residential placement (£16,000); Music Tuition (£23,000); Music Camps (£6,000); Police Scotland (£6,000) for Child Protection Inter Agency work; Wellbank House rental income (£4,000); Duke of Edinburgh Awards (£4,000). These are partially offset by reduced Renewable Heat Initiative income (£36,000) due delays in changes to plant and equipment.
		162	Stage 1 fees in relation to new school at Bertha Park that prior to the review of European Standard of Accounting 10 would have been charged to the Capital Budget.
		(162)	Reimbursement of stage 1 fees due from HubCo at financial close of the new school at Berth Park.

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<u>Housing and Community Care</u>			
Total	(403)		
		220	<u>Housing</u> There is a projected over spend on Temporary Accommodation (£140,000) as the Homefirst service delivery model is rolled out on a phased basis and reduced income at Greyfriars and Rio (£133,000) due to occupancy levels being lower than that budgeted. This is partially offset by additional staff slippage (£53,000).
		(168)	<u>Finance and Support</u> Projected under spend due to a reduction in the level of Housing Benefit Subsidy loss in supported / exempt accommodation (£52,000), additional income from Sheriff Officers (£31,000), additional staff slippage (£49,000), accelerated delivery of approved savings (£68,000). This is partially offset by net over spends on supplies and services (£32,000).
		(599)	<u>Older People</u> There is a projected under spend on Care At Home (£168,000) due to recruitment delays and a shortage of external supply; Care Teams (£182,000) as the Service moves to locality team models; JELS/OY (£92,000) due to additional income from NHS Tayside, staff slippage and equipment purchases; LA Residential Homes (£177,000) due to increased income and staff slippage and Day Care (£176,000) due to staff slippage and the accelerated delivery of savings. This is partially offset by a projected over spend on external residential placements (£196,000) due to the volume of interim placements.
		(75)	<u>Learning Disabilities</u> There is a projected under spend due to the accelerated delivery of savings (£86,000), a reduction in purchased services (£56,000) and the receipt of non-recurring income (£9,000). This is partially offset by a projected over spend on external residential placements (£76,000).
		(68)	<u>Community Safety</u> There is a projected under spend due to the receipt of additional non-recurring income (£38,000) and additional staff slippage (£30,000).
		287	<u>Other Community Care Services</u> There is a projected overspend in Mental Health Services (£133,000) due to increased residential placements and non-achievement of staff slippage targets partially offset by the accelerated delivery of savings and projected under spends on supported living spend (£72,000). Commissioned Services are projecting to over spend (£53,000) due to the implementation of the Living Wage. Addiction Services are projecting an over spend due to the loss of Alcohol & Drug Partnership funding and increased external residential placements (£95,000) which are partially offset by additional staff slippage and the accelerated delivery of savings (£64,000). Management cost centres are projected to overspend by (£196,000) due to the non-achievement of slippage targets and expenditure on supplies and services. This is partially offset by additional income from the approved Contributions Policy (£54,000).

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<u>The Environment Service</u>			
Total	0		
		(100)	<u>Operations & Waste Strategy</u> Projected saving on fuel costs based on current price and consumption estimates.
		60	<u>Planning and Regeneration</u> Provision of free public WiFi network in Perth City Centre
		120	Upgrade to CCTV City Operations Centre
		220	Investment in marketing and promotion across Perth and Kinross
			<u>Parking</u>
		100	Projected shortfall in parking income.
		(100)	Contribution from Car Parking Reserve
			<u>Community Greenspace</u>
		40	Contribution to Tayside Landscape Partnership
			<u>Property</u>
		(500)	Projected saving on energy costs due to lower than anticipated price increases.
		(100)	Projected saving on water costs.
		260	Projected additional expenditure on the school estate including Auchterarder High School

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<u>Corporate and Democratic Services</u>			
Total	(176)		
		(6)	<u>Core Costs</u> Projected net under spend on staff costs due to slippage.
		(40)	<u>Legal Services</u> Projected under spend on staff costs due to vacancies.
		(17)	Projected additional income due to the cyclical nature of a number of the income streams.
		12	Projected over spend on other costs across the Division, primarily publications and photocopying.
		(100)	<u>Finance</u> Projected under spend on staff costs due to slippage in excess of budgeted levels.
		10	Miscellaneous over spends across the Finance Division
		(8)	<u>Human Resources</u> Various net projected under spends across staff costs, supplies and services, third party payments and transport costs
		(27)	<u>IT</u> Projected under spend on staff costs due to slippage in excess of budgeted levels.
TOTAL	(827)		