

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

SERVICE	Variance £'000	Variance £'000	Summary of Service Variances
Education & Children's Services (ECS)			
Total	(861)		
			<u>Devolved School Management (DSM)</u>
		(99)	<u>Staff Costs</u> Teachers salaries projected under spend of £1,431,000 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.
		299	The projected DSM carry forward for 2016/17 is £299,000 which is a reduction of £943,000 on the balance brought forward from 2015/16. This level of carry forward represents approximately 0.37% of the overall DSM budget.
			<u>Other Education & Children's Services Sectors:</u>
		(477)	<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.
		(487)	<u>Supplies and Services</u> Projected under spend in Early Learning and Childcare provision (£87,000) and Evidence 2 Success (£400,000) due to the phasing of expenditure.
		(12)	<u>Transport Costs</u> Projected under spend on car allowances, travel and subsistence payments.
		(258)	<u>Home to School Transport</u> Projected under spend due to contractual price reduction of 1.49% compared to an inflationary increase of 5% that was assumed in setting the 2016/17 Revenue Budget.
		(33)	<u>Third Party Payments</u> There is a projected under spend in Early Learning and Childcare (£161,000) partially offset by Children Young People and Families in supporting young people (£63,000) and Direct Payments & Personal Home Care (£65,000).
		(446)	<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.
		272	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.
		829	The Foster care budget is projected to over spend of (£865,000) due to high demand for external foster carers to date partially offset by a projected under spend on Kinship care of (£36,000).
		(40)	<u>Loan Charges</u> Projected under spend on prudential borrowing loan charges due to revised projections for land disposals.
		(241)	<u>Income</u> Projected additional income of £241,000. 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 (£49,000); NHS contribution to a residential placement (£16,000); Music Tuition (£23,000); Music Camps (£1,000); Police Scotland (£6,000) for Child Protection Inter Agency work; Duke of Edinburgh Awards (£3,000), school lets (£21,000), Strathearn Community Wing (£3,000), Internal Recharges (£10,000) and Rattray Community Connect (£1,000). These are partially offset by reduced Renewable Heat Initiative income (£81,000) due delays in changes to plant and equipment.
Housing and Community Care			
Total	(1,458)		

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		286	<p><u>Housing</u> There is a projected over spend on Temporary Accommodation (£207,000) as the Homefirst service delivery model is rolled out on a phased basis and reduced income at Greyfriars and Rio (£151,000) due to occupancy levels being lower than that budgeted. This is partially offset by additional staff slippage (£72,000).</p>
		(357)	<p><u>Finance and Support</u> Projected under spend due to additional income from Sheriff Officers (£36,000), accelerated delivery of approved savings (£95,000), additional non-recurring income (£140,000) and other miscellaneous under spends (£86,000).</p>
		(1,133)	<p><u>Older People</u> There is a projected under spend on Care At Home (£359,000) due to recruitment delays and a shortage of external supply; Care Teams (£110,000) as the Service moves to locality team models; JELS/OY (£141,000) due to additional income from NHS Tayside, staff slippage and equipment purchases; LA Residential Homes (£214,000) due to increased income and staff slippage and Day Care (£176,000) due to staff slippage and the accelerated delivery of savings and external residential placements (£133,000) due to a higher turnover of clients compared to budget.</p>
		(236)	<p><u>Learning Disabilities</u> There is a projected under spend due to staff slippage in day care (£88,000), the accelerated delivery of approved savings (£130,000), a reduction in purchased services (£65,000) and the receipt of non-recurring income (£14,000). This is partially offset by a projected over spend on external residential placements (£61,000).</p>
		(70)	<p><u>Community Safety</u> There is a projected under spend due to the receipt of additional non-recurring income (£29,000), the accelerated delivery of approved savings (£12,000) and additional staff slippage (£29,000).</p>
		52	<p><u>Other Community Care Services</u> The accelerated delivery of approved savings will deliver additional savings in the current year (£239,000). Addiction Services are projecting an under spend due to additional staff slippage (£91,000). Management cost centres are projected to over spend due to the non-achievement of slippage targets (£127,000), an increased provision for bad debts (£79,000) and under recovery of income from the approved Contributions Policy (£176,000).</p>

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<u>The Environment Service</u>			
Total	(220)		
		(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
		(140)	Projected additional income from commercial lets
			<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
			<u>Roads & Transport</u>
		(220)	Depot recharge to Tayside Contracts
		120	Share of depot recharge costs for PKC roads maintenance activities
		100	Share of South Inch pumping station repair costs and additional reactive roads maintenance costs
		(80)	Projected additional income from Statutory Site notices

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Corporate and Democratic Services			
Total	(306)		
		(6)	<u>Core Costs</u> Projected net under spend on staff costs due to slippage.
		(46)	<u>Legal Services</u> Projected under spend on staff costs due to vacancies.
		13	Projected over spend on other costs across the Division, primarily publications and photocopying.
		(3)	Projected additional income due to the cyclical nature of a number of the income streams.
		(133)	<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
		(40)	<u>Human Resources</u> Various net projected under spends across staff costs, supplies and services, third party payments and transport costs
		16	<u>Democratic Services</u> Miscellaneous over spends in staff costs, supplies and services and third party payments across Democratic Services.
		(48)	<u>IT</u> Projected under spend on staff costs due to slippage in excess of budgeted levels.
		(69)	Projected under spend on hardware maintenance, software licenses and network costs.
TOTAL	(2,845)		