

**PERTH & KINROSS COUNCIL - GENERAL FUND 20018/19 PROJECTED OUTTURN - SERVICE ANALYSIS**  
**(Based on Expenditure to 31 August 2018)**

SERVICE	Variance £'000	Variance £'000	Summary of Service Variances
<b><u>Education &amp; Children's Services</u></b>			
Total	(594)		
		(440)	<b><u>Devolved School Management (DSM)</u></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 additional 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><u>Pupil Equity Fund</u></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 early stage in the academic year it is projected that £522,000 will be carried forward to 2019/20.
		522	Projected carry forward of Pupil Equity Funding.
		(523)	<b><u>Other Education &amp; Children's Services Sectors:</u></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.
		0	<b>Property Costs</b> There is a projected over spend small property works (£11,000) partially offset by savings on the Investment in Learning Contract (£11,000).
		(323)	<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). These under spends are partially offset by projected over spends within Children Young People & Families on Through Care/Aftercare (£11,000) and School Meals (£106,000).
		(1)	<b>Transport Costs</b> Projected under spend on car allowances and travel (£35,000) offset by a projected over spend on client travel within Children, Young People and Families. (£34,000).
		551	<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.
		(44)	<b>Third Party Payments</b> There is a projected under spend due to slippage on the Continuing Care budget (£55,000) and the facilities management contract (£13,000) that is partially offset by projected over spends within Children Young People and Families, Supporting Young People (£24,000).

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		202	<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.
		(68)	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.
		(356)	There is a projected under spend on foster care due to 15 fewer external placements (£489,000) partially offset by a projected over spend on the kinship care budget due to additional kinship carers (£133,000).
		(222)	<b>Loan Charges</b> Projected under spend on prudential borrowing costs due to changes in the debt repayment periods.
		98	<b>Income</b> Projected shortfall in income from Breakfast Clubs (£66,000), the Renewable Heat Incentive Programme due to alterations in the Breadalbane Community Campus biomass boiler (£54,000), Out of School Kids Clubs (£10,000) and Wellbank House rents (£5,000). This is partially offset by additional income from recharging other authorities for Foster carer Placements (£21,000) and grant income in relation to unaccompanied asylum seeking children (£16,000).
		63	<b>Criminal Justice Services</b> Projected over spend on property costs at St Martin's House (£72,000), Westbank and West Mill Street (£21,000) and non-achievement of slippage (£7,000) partially offset by additional income (£37,000).
		500	<b>Bertha Park High School</b> Potential additional interim utilities costs in relation to Bertha Park High School.
		(500)	Additional income from the developer.
<b>Housing &amp; Environment</b>			
Total	(54)		
		340	<b>Service-Wide Budgets</b> 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.
		(150)	<b>Planning &amp; Development</b> 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.
		100	<b>Roads &amp; Transport</b> Operating expenditure for public transport tendered services higher than budget.
		(150)	Slippage on delivery of new 20mph limits and zones.
		(100)	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.
		150	<b>Operations, Waste Strategy &amp; Fleet Management</b> Projected increase in fuel costs arising from increased oil price
		(100)	Projected additional income from the sale of recyclates
		(330)	<b>Car Parking</b> Projected additional income from on and off street parking and penalty charge notices
		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>200 Projected shortfall in fees arising from non-fee earning work.</p> <p>300 Virement from fee target to maintenance budget to reflect the revenue nature of the work being undertaken by fee earning staff.</p> <p>(300) Virement to maintenance budget from fee target to reflect the revenue nature of the work being undertaken by fee earning staff.</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>70 Virement to staff cost budget from maintenance budget for the provision of fixed term staff to undertake building condition survey works - total virement £678,000 split 2018/19 £70,000, 2019/20 £213,000, 2020/21 £237,000 and 2021/22 £158,000 .</p> <p>(70) Virement from maintenance budget to staff cost budget for the provision of fixed term staff to undertake building condition survey works.</p> <p><b><u>Housing</u></b></p> <p>32 Homeless temporary accommodation - projected over spend on property and capital costs associated with sale of RIO House.</p> <p><b><u>Safer Communities</u></b></p> <p>(14) Projected under spend on staff and property costs.</p> <p><b><u>Business &amp; Resources</u></b></p> <p>(207) 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	(234)		<p><b><u>Core Costs</u></b></p> <p>(27) Projected net under spend on staff costs due to slippage.</p> <p><b><u>Legal Services</u></b></p> <p>(23) Projected net under spend on staff costs.  30 Projected net over spend on other costs across the Division.  (16) Projected additional income from Licensing.</p> <p><b><u>Finance</u></b></p> <p>(4) Projected net under spend primarily due to staff slippage in excess of budgeted levels.</p> <p><b><u>Democratic Services</u></b></p> <p>12 Projected net over spend on staff costs due to non-achievement of slippage target at this point.  33 Projected net over spend on other costs across the Division.  (46) Projected additional income across a number of functions including the Registration Service.</p> <p><b><u>Human Resources</u></b></p> <p>(7) Various net projected under spends across staff costs, supplies and services, third party payments and transport costs.</p> <p><b><u>IT</u></b></p> <p>(5) Various net projected under spends across staff costs, supplies and services, third party payments and transport costs.</p> <p><b><u>Strategic Commissioning &amp; Organisational Development</u></b></p> <p>(13) Projected net under spend primarily due to staff slippage in excess of budgeted levels.</p> <p><b><u>Cultural and Community Services</u></b></p> <p>15 Various net projected over spends across staff costs, supplies and services, third party payments and transport costs.</p> <p><b><u>Revenues &amp; Benefits</u></b></p> <p>(179) Improved performance in the administration of housing benefit claims.</p> <p><b><u>Customer Service Centre</u></b></p> <p>(4) Staff slippage in excess of targets.</p>
<b>TOTAL</b>	<b>(882)</b>		