

## PERTH &amp; KINROSS COUNCIL - GENERAL FUND 2022/23 PROJECTED OUTTURN - SERVICE ANALYSIS

(Based on Expenditure to 30 June 2022)

SERVICE	Variance £'000	Variance £'000	Summary of Service Variances
<b>Education &amp; Children's Services</b>			
Total	0		
			<b>DEVOLVED SCHOOL MANAGEMENT SCHEME (DSM)</b>
			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.
		(449)	<b>Staff Costs</b> Additional slippage due to staff turnover
		449	There is currently a projected net under spend of £449,000 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 0.4%.
			<b>Pupil Equity Fund</b>
		(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.
			<b>NON DEVOLVED Education Services</b>
			<b>Nursery Sector</b>
		(184)	Additional slippage due to turnover of staff.
		(31)	Savings from non-domestic rates as early learning centres are exempt from the charge.
			<b>Secondary Sector</b>
		(181)	Projected under spend on investment in learning unitary charge due to an insurance rebate.
			<b>Special Sector</b>
		(130)	Projected under spend on home to school transport after allowing for non-recurring increase of £250,000.
		(211)	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.
			<b>Services for Children, Young People &amp; Families</b>
		188	Projected costs of additional social work capacity to meet increasing need.
		(188)	Contribution from Covid-19 earmarked Reserve
		86	Projected over spend on legal fees and translation / interpreter services
		734	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.
		286	A projected over spend on Kinship Care (£555,000) due to demand partially offset by a projected under spend in Foster Care (£229,000).
		309	There is a projected over spend in relation to supporting care experienced young people (continuing care, supported accommodation,) due to increasing demand.
		85	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.
		(124)	Additional grant funding for Unaccompanied Asylum Seeking Children (£86,000); Wellbank Rental Income (£23,000) and Alcohol & Drug Partnership (£15,000)
			<b>Business and Resources Services</b>
		(44)	Additional slippage due to turnover of staff.
		(27)	Projected underspend due to Area Office recharge no longer required.

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			<b><u>Catering Services</u></b> (76) Additional staff slippage. (600) Projected under spend (£600,000) within the Early Learning & Childcare 1140 grant, for nursery meals. (255) Projected under spend of school meals due to uptake (£255,000) partially offset below by reduced income. 363 Projected shortfall in income from breakfast clubs (£120,000) and school meals (£243,000).
<b><u>Communities</u></b>			
Total	248		
			<b>BUSINESS AND RESOURCES</b> <b>Public Transport Unit / Corporate Property Asset Management</b> 40 Perth Bus Station - increased costs (80) Corporate Asset Management - accelerated savings 355 Car Park Trading Account - projected reduction in income and increased provision for bad debts (355) Drawdown from Car Park Trading Account earmarked Reserve  <b>ENVIRONMENTAL AND CONSUMER SERVICES</b> <b>Roads</b> (150) Projected additional income from statutory road network works  <b>Regulation</b> 25 Projected shortfall in Corporate Health and Safety income  <b>Operations</b> 270 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  <b>Fleet Management</b> (280) Saving on loan charges due to slippage on planned vehicle replacement programme  <b>PLANNING AND DEVELOPMENT</b> 98 Perth Harbour - projected increase in operating costs /shortfall in income  <b>HOUSING</b> 35 Greyfriars - projected increased in void rent loss and provision for bad debts 10 Greyfriars - projected increase in energy costs 30 Cost of Local House Condition Survey to inform the Local Housing Strategy

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<b><u>Corporate &amp; Democratic Services</u></b>			
Total	1,340		
			<b><u>Legal &amp; Governance Services</u></b>
		(130)	Projected additional income from licensing and recharges
		(94)	Rephasing of expenditure relating to Council approved projects (Kinross Area Committee & Events Support)
		36	Projected over spend in relation to elected members
		38	Net projected overspend across function (including non-achievement of slippage target)
			<b><u>Human Resources</u></b>
		(113)	Additional projected income from salary sacrifice scheme and other recharges
		(26)	Additional staff slippage
		(9)	Net projected under spend on other budgets
			<b><u>Information Technology and Revenues &amp; Benefits</u></b>
		(20)	Miscellaneous other projected net under spends.
			<b><u>Property</u></b>
		959	Projected over spend on energy costs due to inflationary pressures.
		740	Projected over spend on maintenance relating to compliance remedial works.
		(41)	Miscellaneous other projected net under spends.
<b><u>Chief Executive's Service</u></b>			
Total	(20)		
		(20)	<b><u>Core Costs</u></b>
			Staff slippage
<b>TOTAL</b>	<b>1,568</b>		