

PERTH & KINROSS COUNCIL - GENERAL FUND 2023/24 PROJECTED OUTTURN - SERVICE ANALYSIS

(Based on Expenditure to 31 January 2024)

SERVICE	Variance £'000	Variance £'000	Summary of Service Variances
Education & Children's Services			
Total	(2,761)	0	
			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 2023/24 is £132.051 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 2022/23, £722,000 of DSM balances were brought forward
		(472)	Projected under spend on staff costs due to delays in filling vacancies and release of remaining supply budgets.
		162	Projected over spend on supplies and services.
		(39)	Projected recovery of income from Scottish Qualifications Authority
		349	There is currently a projected net under spend of £349,000 based on current spending plans across all schools for the current academic year that runs to June 2024. The maximum carry forward under the DSM scheme is 2.5%, the current projection is 0.3%. The delivery of budgeted slippage targets remains challenging within individual schools.
			Pupil Equity Fund
		100	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 2024 as per the revised Scottish Government guidance. At this time £100,000 is projected to be carried forward into 2024/25 for teacher and support staff costs to the end of the current academic year.
		(100)	Projected carry forward of Pupil Equity Funding.
			NON DEVOLVED
			Education Services
			Nursery Sector
		(980)	Additional slippage due to turnover of staff, appointments at the lower end of pay scales and impact of strikes that took place earlier this financial year.
		(34)	Projected under spend on non domestic rates.
		101	Projected under recovery of income due to reduced attendances at Kids Clubs
			Primary Sector
		854	Slippage target currently not being met within primary sector due to requirement to maintain teacher numbers partially offset by the impact of strikes that took place earlier this financial year.
		(75)	
		(50)	Projected under spend on home to school transport.
			Secondary Sector
		2	Staff slippage target not being met.
		(20)	Projected under spend on period poverty activity.
		(37)	Projected under spend due to non-domestic rates revaluations.
		(27)	Projected under spend on home to school transport.
		4	Increased loan charges due to interest rate rises.
		82	Projected shortfall in income from Renewable Heat Incentive rebate.
			Special Sector
		(817)	Additional slippage due to turnover of staff, appointments at the lower end of pay scales and impact of strikes that took place earlier this financial year.
		(20)	Projected under spend on supplies and services.
		34	Projected over spend on home to school transport.
		14	Increased loan charges due to interest rate rises.
		(39)	Projected under spend on residential placements.

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			<u>Services for Children, Young People & Families</u>
		(425)	Projected under spend taking account of non-recurring funding of £800,000 provided for 2023/24 and staff slippage due to delays in filling posts and proactive workforce management as part of the transformation
		(44)	Projected net under spend due to Acorn funding and criminal justice, partially offset by projected over spends on legal fees and translation / interpreter services.
		(41)	Projected under spend on property costs.
		50	Projected over spend on client travel.
		191	The budget for young people with complex behavioural issues, which includes a number of pupils placed within residential schools, is projected to over spend based on the latest placements. This includes the provision of £1.152 million of non-recurring funding.
		82	Projected over spends on Foster Care (£43,000) and Adoption (£82,000) partially offset by projected under spends on Kinship Care (£43,000).
		25	There is a projected over spend in relation to supporting care experienced young people (continuing care, supported accommodation) due to a doubling of the number of DWP clients.
		84	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.
		(259)	Additional grant funding from Unaccompanied Asylum Seeking Children (£241,000) and Wellbank (£18,000) which offset some of the costs above.
			<u>Business and Resources Services</u>
		(160)	Additional slippage due to turnover of staff.
		(45)	Projected net under spend across several budget headings including transport, school uniform grants and breast buddies, partially offset by over spends on SEEMIS Licence costs, courier recharges, electrical testing & advertising.
			<u>Catering Services</u>
		(370)	Projected under spend within the Early Learning & Childcare 1140 grant for nursery meals based on latest uptake.
		(841)	Projected under spend on the provision of school meals due to increased uptake and updated projections from Tayside Contracts.

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Communities			
Total	373		
			ENVIRONMENTAL AND CONSUMER SERVICES
			Roads
		(125)	Projected additional income from statutory road network works
		165	Projected over spend on flood maintenance contracts
		(75)	Projected under spend on Street Lighting maintenance
		2,213	Projected additional costs relating to severe weather events in October 2023.
		(1,415)	Income recoverable from the Scottish Government under the terms of the Bellwin Scheme
		150	Additional costs in relation to maintenance around the River Ericht
		(150)	Contribution from Scottish Government to River Ericht works
		(125)	Projected saving on street lighting contract
		50	Projected over spend on winter maintenance response.
		90	Almondbank Flood Prevention Scheme Revenue Contribution
			Regulation
		25	Projected shortfall in Corporate Health and Safety income
			Operations
		200	Projected net shortfall in commercial waste income
		(250)	Projected additional income from sale of recyclates due to favourable market prices and introduction of twin-streaming collection
		100	Additional hire costs for refuse collection vehicles
		(100)	Projected saving on waste disposal contract following introduction of twin-streaming collection
		125	Projected over spend on supplies and services
			Fleet Management
		(115)	Saving on loan charges due to slippage on planned vehicle replacement programme
		250	Additional cost of vehicle materials and repairs
			Waste Strategy
		40	Additional consultancy costs to support the review of operational assets.
		130	Projected expenditure on education and awareness for introduction of twin-streaming collection service
			Bereavement Services
		(40)	Additional income from Bereavement Services
			CULTURE AND COMMUNITIES
		150	Savings delayed on Single Cultural Trust.
		(35)	Projected under spend on period dignity activity.
			PLANNING AND DEVELOPMENT
		90	Perth Harbour - projected increase in operating costs /shortfall in income. Some of these costs will continue beyond the current financial year.
		(100)	Projected additional Planning & Building Warrant Income based on income trend to date
		100	Projected over spend / under recovery of income within Events budgets
		60	Projected over spend within Estates Commercial Property account.
		(50)	Projected under spend of energy costs, net of maintenance costs for electric vehicle charging points.
		65	Projected over spend on legal costs associated with planning appeals.
		(20)	Projected under spend across Business & Place
		25	Projected over spend within Smart Investment
			HOUSING
		50	Projected increase in energy costs at Greyfriars Hostel
		30	Void rent loss for housing support properties
		10	Increased energy costs and rates within dispersed PKC accommodation
		(20)	Temporary accommodation - reduction in estimated bad debt provision
		(20)	PKC Lets Management Fee Income
			BUSINESS AND RESOURCES
			Service Wide
		(1,200)	Slippage in excess of budgeted target.
		30	Projected over spend on IT licensing and support costs.
		35	Overspend within non-staff budgets across the service

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		25 60 (130) 35 40	Public Transport Unit / Car Parking Account Perth Bus Station - increased costs Projected net over spend on Tendered Services Projected additional income from park and ride departure charges. Additional IT licensing costs Delay in achieving Corporate Asset Management Savings
Corporate & Democratic Services			
Total	(228)		
		(84) 13	Legal & Governance Services Projected under spend on staff costs. Updated projections in relation to income and supplies and services.
		118	Finance Over spend on external audit fee following increase in charges and licensing costs.
		(177)	Human Resources Projected net under spend on staff costs, supplies & services and income.
		(74) 179	Information Technology and Revenues & Benefits Projected under spend on staff costs Projected net over spend on supplies and services, including postages, interpreter services and licensing costs and third party / transfer payments.
		155	Projected net over spend on crisis grants and community care grants
		425 (461) (229) (93)	Property Projected overspend on property maintenance across the Council estate Projected under spend on energy based on consumption to date. Projected under spend on Pullar House due to updated inflation assumptions Projected net under spend across the all other Property function budgets.
Chief Executive Service			
Total	73	73	Core Costs Projected over spends across the Service, including one off costs of change as the Council moves to the new leadership structure.
TOTAL	(2,543)		