

PERTH & KINROSS COUNCIL GENERAL FUND  
2020/21 REVENUE BUDGET - SUMMARY

APPENDIX 1

|   | (1)  | (2)   | (3)                        | (4)             | (5)                         | (6)                              | (7)                     | (8)                                  | (9)                              |
|---|--|---|----------------------------|-----------------|-----------------------------|----------------------------------|-------------------------|--------------------------------------|----------------------------------|
| SERVICE   | 2020/21 Council Approved Budget Mar-20 £'000 | Previously Approved Adjustments (Net) £'000 | Movements in Funding £'000 | Virements £'000 | Movements in Reserves £'000 | 2020/21 Revised Mgt Budget £'000 | Projected Outturn £'000 | Variance to Revised Mgt Budget £'000 | Variance to Revised Mgt Budget % |
| <b>Education &amp; Children's Services</b>  | 196,529                                      | 2,905                                       | 3,419                      | (4,959)         | (800)                       | 197,094                          | 197,923                 | 829                                  | 0.42%                            |
| <b>Communities</b>  | 62,983                                       | 5,437                                       | 3,267                      | (69)            | (434)                       | 71,184                           | 75,492                  | 4,308                                | 6.05%                            |
| <b>Corporate &amp; Democratic Services</b>  | 33,874                                       | 697   | 1,061                      | 4,959           | 60                          | 40,651                           | 39,821                  | (830)                                | (2.04%)                          |
| <b>Sub - Total: Service Budgets</b>   | <b>293,386</b>                               | <b>9,039</b>                                | <b>7,747</b>               | <b>(69)</b>     | <b>(1,174)</b>              | <b>308,929</b>                   | <b>313,236</b>          | <b>4,307</b>                         | 1.39%                            |
| <b>Corporate Budgets</b>  |  |   |                            |                 |                             |                                  |                         |                                      |                                  |
| Health & Social Care  | 60,149                                       | 572   |                            |                 | (99)                        | 60,622                           | 60,622                  | 0                                    | 0.00%                            |
| Contribution to Valuation Joint Board   | 1,297  |   |                            |                 |                             | 1,297                            | 1,297                   | 0                                    | 0.00%                            |
| Capital Financing Costs   | 12,895                                       | (3,637)                                     |                            |                 |                             | 9,258                            | 9,258                   | 0                                    | 0.00%                            |
| Interest on Revenue Balances  | (200)  | 67  |                            |                 |                             | (133)                            | (133)                   | 0                                    | 0.00%                            |
| Net Contribution to/(from) Capital Fund   | 1,530  | (1,530)                                     |                            |                 |                             | 0                                | 0                       | 0                                    | 0.00%                            |
| Contribution to/(from) Insurance Fund   | 200  |   |                            |                 |                             | 200                              | 200                     | 0                                    | 0.00%                            |
| Contribution from Renewal and Repair Fund   | 0  |   |                            |                 |                             | 0                                | 0                       | 0                                    | 0.00%                            |
| Trading Operations Surplus  | (550)  |   |                            |                 |                             | (550)                            | (250)                   | 300                                  | 54.55%                           |
| Support Service External Income   | (2,088)                                      |   |                            |                 |                             | (2,088)                          | (2,088)                 | 0                                    | 0.00%                            |
| Un-Funded Pension Costs   | 1,595  |   |                            |                 |                             | 1,595                            | 1,595                   | 0                                    | 0.00%                            |
| Apprenticeship Levy   | 680  |   |                            |                 |                             | 680                              | 680                     | 0                                    | 0.00%                            |
| Council Tax Reduction Scheme  | 6,200  | 350   |                            |                 |                             | 6,550                            | 6,550                   | 0                                    | 0.00%                            |
| Discretionary Relief  | 150  |   |                            |                 |                             | 150                              | 150                     | 0                                    | 0.00%                            |
| COVID   | 0  | 7,000                                       | 11,173                     |                 | (11,173)                    | 7,000                            | 0                       | (7,000)                              | (100.00%)                        |
| <b>Net Expenditure (General Fund)</b>   | <b>375,244</b>                               | <b>11,861</b>                               | <b>18,920</b>              | <b>(69)</b>     | <b>(12,446)</b>             | <b>393,510</b>                   | <b>391,117</b>          | <b>(2,393)</b>                       | <b>(0.61%)</b>                   |
| <b>Financed By:</b>   |  |   |                            |                 |                             |                                  |                         |                                      |                                  |
| Revenue Support Grant   | (198,921)                                    | (28,789)                                    | (20,226)                   |                 |                             | (247,936)                        | (247,936)               | 0                                    | 0.00%                            |
| Ring Fenced Grant   | (15,499)                                     | (16)  |                            |                 |                             | (15,515)                         | (15,515)                | 0                                    | 0.00%                            |
| Non Domestic Rate Income  | (56,569)                                     | 18,693                                      |                            |                 |                             | (37,876)                         | (37,876)                | 0                                    | 0.00%                            |
| Council Tax Income  | (94,509)                                     |   |                            |                 |                             | (94,509)                         | (92,509)                | 2,000                                | 2.12%                            |
| Capital Grant   | (1,600)                                      |   |                            | 69              |                             | (1,531)                          | (1,531)                 | 0                                    | 0.00%                            |
| <b>Total Financing</b>  | <b>(367,098)</b>                             | <b>(10,112)</b>                             | <b>(20,226)</b>            | <b>69</b>       | <b>0</b>                    | <b>(397,367)</b>                 | <b>(395,367)</b>        | <b>2,000</b>                         | <b>0.50%</b>                     |
| <b>Financed from/(returned to) Reserves including use of Budget Flexibility (£3.232m)</b> | <b>8,146</b>                                 | <b>1,749</b>                                | <b>(1,306)</b>             | <b>0</b>        | <b>(12,446)</b>             | <b>(3,857)</b>                   | <b>(4,250)</b>          | <b>(393)</b>                         |                                  |