

Schools & Learning	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) = (1) - (2) Projected Variance Fav / (Adv) £m	Main Reason for Projected Variance
Employee Costs	79.768	79.772	(0.004)	Mainly due to increased salary costs relating to School & Pupil Support Assistants. This is partially offset by savings on Primary LG staff and Drivers/Escorts.
Property Costs	11.915	12.097	(0.182)	Mainly due to insufficient budget to contain inflationary increases relating to rate charges, energy costs and ground maintenance within Primary and Secondary.
Transport Costs	3.583	3.587	(0.004)	Increased vehicle leasing costs relating to school transport offset by savings in mileage allowances.
Supplies & Services	11.656	11.580	0.076	Lower than anticipated spend on educational resources, materials and miscellaneous supplies & services.
Third Party Payments	21.022	21.164	(0.142)	Increased expenditure in relation to other local authority placements and special school fees including Kingspark, Dundee.
Support Costs	0.000	0.000	0.000	
Capital Charges & Financing	0.000	0.000	0.000	
Income	(10.688)	(10.772)	0.084	Increased government grant and section 23 income which is partially offset by reduced school lets income. There will be unspent Early Years grant income an element of which is required to augment the Early Years Expansion capital programme and the balance carried forward. For presentational purposes the projected position has been presented as break even at present.
Net Expenditure	117.256	117.428	(0.172)	
Less Employee Costs Projected Variance		0.004	(0.004)	
Revised Projected Variance Fav / (Adv)	117.256	117.424	(0.168)	

Communities	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) = (1) - (2) Projected Variance Fav / (Adv) £m	Main Reason for Projected Variance
Employee Costs	13.792	13.673	0.119	Primarily saving @ <u>Planning & Communities</u> slippage on vacant posts.
Property Costs	1.145	1.120	0.025	No significant variances at this time
Transport Costs	4.374	4.457	(0.083)	No significant variances at this time
Supplies & Services	8.124	8.379	(0.255)	<u>Waste</u> : Dry mixed recycle contract costs deficit £319k, partially offset Dundee incineration plant budget saving £250k due to reduction in tonnages disposed of and additional gain share income. <u>Ground Maintenance</u> : Both project materials £105k and external contracts £65k anticipating deficits, however, these are both rechargeable.
Third Party Payments	23.668	23.061	0.607	<u>Other Housing</u> : anticipated reduction in Housing Benefit payments @ £638k
Support Costs	0.000	0.000	0.000	
Capital Charges & Financing	1.737	1.506	0.231	<u>Waste</u> : managed saving to offset other budget pressures
Income	(31.722)	(31.063)	(0.659)	<u>Other Housing</u> : anticipated reduction in Housing Benefit grant @ £720k. Over recovery of income <u>Ground Mctce</u> , @ £235k, offset by under recovery of income in <u>Waste & Fleet</u> (£210k) and <u>Planning & Communities</u> (£31k)
Net Expenditure	21.118	21.133	(0.015)	
Less Employee Costs Projected Variance			0.119	
Revised Projected Variance Fav / (Adv)	21.118	21.252	(0.134)	

Children, Families & Justice	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) = (1) - (2) Projected Variance Fav / (Adv) £m	Main Reason for Projected Variance
Employee Costs	10.702	10.660	0.042	Increased staff re Residential Services.
Property Costs	0.436	0.396	0.040	Property and Energy slippage.
Transport Costs	0.524	0.478	0.046	£15k agile saving 20/21, Hired vehicles and volunteer mileage slippage.
Supplies & Services	0.421	0.431	(0.010)	Legal fees.
Third Party Payments	8.275	8.573	(0.298)	An additional residential placement.
Support Costs	0.000	0.000	0.000	
Capital Charges & Financing	0.000	0.000	0.000	
Income	(1.915)	(1.924)	0.009	Increased contribution from other agencies (one off).
Net Expenditure	18.443	18.614	(0.171)	
Less Employee Costs Projected Variance		(0.042)	0.042	
Revised Projected Variance Fav / (Adv)	18.443	18.656	(0.213)	

Infrastructure	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) = (1) - (2) Projected Variance Fav / (Adv) £m	Main Reason for Projected Variance
Employee Costs	6.652	6.206	0.446	ASSETS: Staff Slippage, 116k HRA and 105k Property, ROADS: Slippage caused by vacancies £225k
Property Costs	0.203	0.203	0.000	
Transport Costs	0.205	0.205	0.000	
Supplies & Services	0.713	0.687	0.026	Arbroath Harbour dredging budget underspend £46k, to be requested for dredging use in 2020/21.
Third Party Payments	16.338	16.258	0.080	£80k underspend in lighting, due to refund of energy overpayment made 2018/19.
Support Costs	0.000	0.000	0.000	
Capital Charges & Financing	0.250	0.250	0.000	
Income	(6.835)	(5.964)	(0.871)	ASSETS: HRA 116k + Property £105k staff - income reduction & £250k fee income reduction, ROADS: capital fee recharges (£200k) & car parking income (£200k) under achievement
Net Expenditure	17.526	17.845	(0.319)	
Less Employee Costs Projected Variance		0.000	0.000	
Revised Projected Variance Fav / (Adv)	17.526	17.845	(0.319)	

	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) = (1) - (2) Projected Variance Fav / (Adv) £m	Main Reason for Projected Variance
Finance				
Employee Costs	4.746	4.565	0.181	Managed slippage, identified savings
Property Costs	0.000	0.000	0.000	
Transport Costs	0.031	0.031	0.000	
Supplies & Services	0.545	0.545	0.000	
Third Party Payments	0.111	0.111	0.000	
Support Costs	0.000	0.000	0.000	
Capital Charges & Financing	0.000	0.000	0.000	
Income	(1.378)	(1.378)	0.000	
Net Expenditure	4.055	3.874	0.181	
Less Employee Costs Projected Variance		(0.181)	0.181	
Revised Projected Variance Fav / (Adv)	4.055	4.055	0.000	

Human Resources, Digital Enablement, Information Technology & Business Support	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) = (1) - (2) Projected Variance Fav / (Adv) £m	Main Reason for Projected Variance
Employee Costs	5.867	5.440	0.427	This is mainly due to vacant posts within the new Business Support Unit. It is anticipated that a number of these posts will be filled imminently. Information Technology also has staff slippage as a result of staff leaving and retirements.
Property Costs	0.048	0.047	0.001	
Transport Costs	0.023	0.033	(0.010)	Unbudgeted mileage allowances relating to Business Support Unit.
Supplies & Services	1.117	1.104	0.013	
Third Party Payments	0.249	0.249	0.000	
Support Costs	0.000	0.000	0.000	
Capital Charges & Financing	0.000	0.000	0.000	
Income	(1.305)	(1.305)	0.000	
Net Expenditure	5.999	5.568	0.431	
Less Employee Costs Projected Variance		(0.427)	0.427	
Revised Projected Variance Fav / (Adv)	5.999	5.995	0.004	

Strategic Policy, Transformation & Public Sector Reform	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) = (1) - (2) Projected Variance Fav / (Adv) £m	Main Reason for Projected Variance
Employee Costs	4.161	3.755	0.406	Primarily - Slippage within Strategic Policy & Economy £200k, Change Fund £27k, Communications £120k and Risk, Resilience & Safety £37k.
Property Costs	1.736	1.727	0.009	No significant variances at this time.
Transport Costs	0.071	0.071	0.000	
Supplies & Services	0.805	0.807	(0.002)	No significant variances at this time.
Third Party Payments	5.835	5.764	0.071	No significant variances at this time.
Support Costs	0.000	0.000	0.000	
Capital Charges & Financing	0.032	0.032	0.000	
Income	(3.111)	(3.040)	(0.071)	No significant variances at this time.
Net Expenditure	9.529	9.116	0.413	
Less Employee Costs Projected Variance		(0.363)	0.363	
Revised Projected Variance Fav / (Adv)	9.529	9.479	0.050	

	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) = (1) - (2) Projected Variance Fav / (Adv) £m	Main Reason for Projected Variance
Legal & Democratic				
Employee Costs	2.993	2.813	0.180	Slippage on vacancies.
Property Costs	0.032	0.031	0.001	Insignificant variance.
Transport Costs	0.047	0.039	0.008	Insignificant variance.
Supplies & Services	0.262	0.282	(0.020)	Insignificant variance.
Third Party Payments	0.012	0.012	0.000	
Support Costs	0.019	0.018	0.001	Insignificant variance.
Capital Charges & Financing	0.000	0.000	0.000	
Income	(0.871)	(0.760)	(0.111)	Under-recovery on - Digital Reprographic Unit recharges £75k, property enquiries £21k, CSS recharges £16k and legal fees £26k. These are partially compensated by additional income for Registrars £13k and licencing - £16k
Net Expenditure	2.494	2.435	0.059	
Less Employee Costs Projected Variance		(0.180)	0.180	
Revised Projected Variance Fav / (Adv)	2.494	2.615	(0.121)	

Other Services	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) = (1) - (2) Projected Variance Fav / (Adv) £m	Main Reason for Projected Variance
Employee Costs	(0.673)	(0.436)	(0.237)	Employee slippage across the Council currently projected to be lower than budgeted
Property Costs	1.042	1.042	0.000	
Transport Costs	0.000	0.000	0.000	
Supplies & Services	1.245	1.259	(0.014)	Minor variances
Third Party Payments	7.379	7.377	0.002	
Support Costs	0.000	0.000	0.000	
Capital Charges & Financing	0.000	0.000	0.000	
Income	(0.454)	(0.525)	0.071	Additional income from training and interest on revenue balances.
Net Expenditure	8.539	8.717	(0.178)	
Less Employee Costs Projected Variance		0.000	0.000	
Revised Projected Variance Fav / (Adv)	8.539	8.717	(0.178)	

	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) = (1) - (2) Projected Variance Fav / (Adv) £m	Main Reason for Projected Variance
Facilities Management				
Employee Costs	0.223	0.178	0.045	Slippage due to a few vacant posts
Property Costs	2.092	2.092	0.000	
Transport Costs	0.036	0.036	0.000	
Supplies & Services	0.438	0.438	0.000	
Third Party Payments	0.003	0.003	0.000	
Support Costs	0.000	0.000	0.000	
Capital Charges & Financing	0.000	0.000	0.000	
Income	(0.174)	(0.239)	0.065	Prior 2 years draw down of deferred income for St Margaret's House following billing catch up
Net Expenditure	2.618	2.508	0.110	
Less Employee Costs Projected Variance		(0.045)	0.045	
Revised Projected Variance Fav / (Adv)	2.618	2.553	0.065	

People Directorate (residual elements)	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) = (1) - (2) Projected Variance Fav / (Adv) £m	Main Reason for Projected Variance
Employee Costs	0.802	0.780	0.022	Mainly due to staff slippage as a result of vacant posts.
Property Costs	0.000	0.000	0.000	
Transport Costs	0.002	0.002	0.000	
Supplies & Services	0.003	0.003	0.000	
Third Party Payments	0.000	0.000	0.000	
Support Costs	0.000	0.000	0.000	
Capital Charges & Financing	0.000	0.000	0.000	
Income	0.000	0.000	0.000	
Net Expenditure	0.807	0.785	0.022	
Less Employee Costs Projected Variance		(0.022)	0.022	
Revised Projected Variance Fav / (Adv)	0.807	0.807	0.000	

Place Directorate & Business Support (residual elements)	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) = (1) - (2) Projected Variance Fav / (Adv) £m	Main Reason for Projected Variance
Employee Costs	0.701	0.701	0.000	
Property Costs	0.154	0.154	0.000	
Transport Costs	0.012	0.020	(0.008)	
Supplies & Services	0.078	0.078	0.000	
Third Party Payments	0.000	0.000	0.000	
Support Costs	0.001	0.001	0.000	
Capital Charges & Financing	0.000	0.000	0.000	
Income	(1.107)	(0.957)	(0.150)	Reduced HRA recharge £150k
Net Expenditure	(0.161)	(0.003)	(0.158)	
Less Employee Costs Projected Variance		0.000	0.000	
Revised Projected Variance Fav / (Adv)	(0.161)	(0.003)	(0.158)	

Angus Health and Social Care Partnership	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) = (1) - (2) Projected Variance Fav / (Adv) £m	Main Reason for Projected Variance
Employee Costs	20.685	19.648	1.037	Employee turnover has created a number of vacancies within care management teams and community based teams. This will continue to be monitored. Service redesign within supported accommodation has also contributed to this overall position.
Property Costs	1.055	1.057	(0.002)	minor variances
Transport Costs	0.959	0.752	0.207	Review of fleet has resulted in reduction in the number of vehicles at a reduced cost.
Supplies & Services	0.872	0.856	0.016	minor variances
Third Party Payments	50.868	51.033	(0.165)	Savings in residential placements are offset by projected increased costs, particularly in Physical Disabilities. Budget realignment has taken place in relation to to demographic and inflationary increases. These areas will continue to be monitored in the coming months.
Support Costs	0.000	0.000	0.000	
Capital Charges & Financing	0.000	0.000	0.000	
Income	(26.938)	(26.433)	(0.505)	Income from service users is difficult to predict and will continue to be closely monitored. Impact of introduction of free personal care for under 65s continues to be monitored and the impact on income will be reviewed in the coming months.
Net Expenditure	47.501	46.913	0.588	

Housing Revenue Account	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) = (1) - (2) Projected Variance Fav / (Adv) £m	Main Reason for Projected Variance
Expenditure				
Financing Charges	11.389	11.389	0.000	
Supervision & Management	8.031	7.641	0.390	Savings identified to manage anticipated deficit in repairs and maintenance
Repairs & Maintenance	8.443	8.822	(0.379)	Early indications of a deficit mainly due to change of tenancy and emergency repairs
Loss of Rents	0.959	0.959	0.000	
Other Expenditure	0.541	0.541	0.000	
Net Expenditure	29.363	29.352	0.011	
Income				
Rents & Service Charges	(28.709)	(28.711)	0.002	No significant variances identified at this stage
Other Income	(0.229)	(0.229)	0.000	
Homelessness Funding	(0.425)	(0.425)	0.000	
Total Income	(29.363)	(29.365)	0.002	
Net Expenditure	0.000	(0.013)	0.013	