

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	80.891	81.722	(0.831)	This is mainly due to projected deficits within Primary teachers salary costs. This is due to the significantly higher than expected costs relating to long-term sick and maternity leave. Revisions to the teachers pay scales have had an impact on the deficit position. Secondary is also in a deficit position which is due to the impact of the pupil roll increase. It was anticipated that Secondary could contain the impact of the roll increase in 19/20 however a budget issue was raised for 20/21 to address the issue.
Property Costs	12.138	11.383	0.755	Projected saving mainly due to reduced facilities management charges, energy charges and miscellaneous property costs. Also unexpected rates rebates of £0.535 million has been received as the result of a reduction in the rateable value of the schools.
Transport Costs	3.584	3.633	(0.049)	Minor deficit anticipated on school transport.
Supplies & Services	11.657	10.997	0.660	The projected saving is made as follows:- pupil equity funding (provided for academic year) £0.260m and primary & secondary devolved school management £0.400m. It must be noted that these balances will be carried forward into financial year 20/21. There are other minor savings expected on purchases relating to educational resources and service specific equipment.
Third Party Payments	21.022	15.481	5.541	This mainly relates to a planned saving on ring-fenced Early Years grant income of circa £6.0m. This has been a strategic decision as approx. £5m of the ring-fenced early years revenue grant is required to augment the Early Years Expansion capital programme. The current projection assumes that £0.5m will be required to augment the capital programme this financial year. This leaves a balance of £5.5m of which £4.5m will be required to augment the capital programme in 2020/21. There is also a projected saving on unitary charges due to an unexpected insurance rebate and increased performance deductions.
Support Costs	0.000	0.000	0.000	
Capital Charges & Financing	0.000	0.000	0.000	
Income	(10.688)	(10.808)	0.120	This is mainly due to increased school meals income and unbudget section 23 income (placements from other local authorities)
Net Expenditure	118.604	112.408	6.196	IT MUST BE NOTED THAT AFTER ALLOWING FOR ITEMS THAT WILL BE CARRIED FORWARD INTO FINANCIAL YEAR 20/21 (EARLY YEARS REVENUE GRANT £5.5m, PUPIL EQUITY FUNDING £0.260m and DEVOLVED SCHOOL MANAGEMENT £0.220m), THE REAL POSITION FOR THE SCHOOLS & LEARNING DIRECTORATE IS A SAVING OF £0.216m.
Less Employee Costs Projected Variance		0.000	0.000	
Revised Projected Variance Fav / (Adv)	118.604	112.408	6.196	

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	13.838	13.728	0.110	Primarily saving @ Planning & Communities slippage on vacant posts.
Property Costs	1.287	1.257	0.030	No significant variances as % of total budget
Transport Costs	4.406	4.417	(0.011)	No significant variances as % of total budget
Supplies & Services	8.169	8.520	(0.351)	Primarily: Waste: Dry mixed recycle contract costs deficit £354k, partially offset Dundee incineration plant budget saving £224k due to reduction in household waste being disposed of and additional income gain share. Ground Maintenance: Project materials £125k deficit, External contracts £120k deficit, these are both rechargeable. Environmental Health: savings c. £30k across various budget heads
Third Party Payments	23.643	23.134	0.509	Other Housing: anticipated reduction in Housing Benefit payments
Support Costs	0.000	0.000	0.000	n/a
Capital Charges & Financing	1.737	1.452	0.285	Waste: managed saving to offset other budget pressures
Income	(32.017)	(31.708)	(0.309)	Other Housing: anticipated reduction in Housing Benefit grant @ (£638k), under recovery of income in Fleet & Waste (c. £210k) offset by over recovery of income: Ground Mtce. £300k. Planning & Communities: net income £201k plus Other Housing: increased Private Landlord Registration Fees of 55k of which 51k is required to be carried forward for future years expenditure
Net Expenditure	21.063	20.800	0.263	
Less Employee Costs Projected Variance		(0.110)	0.110	
Revised Projected Variance Fav / (Adv)	21.063	20.910	0.153	

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	10.770	10.359	0.411	Saving on LG employee costs due to vacant posts is partially offset unbudgeted employee agency costs and increased employee costs within residential services. £0.100m of employee slippage relates to CJS.
Property Costs	0.419	0.370	0.049	Mainly due to savings on planned maintenance and energy charges
Transport Costs	0.438	0.382	0.056	Savings on car mileage and volunteer mileage
Supplies & Services	0.421	0.535	(0.114)	Mainly due to additional legal fees and memberships / subscriptions, to be offset by CJS employee slippage.
Third Party Payments	8.275	8.614	(0.339)	Due to additional placements within residential schools
Support Costs	0.000	0.000	0.000	
Capital Charges & Financing	0.000	0.000	0.000	
Income	(1.891)	(1.868)	(0.023)	Decreased draw down of contributions from other agencies (one off)
Net Expenditure	18.432	18.392	0.040	
Less Employee Costs Projected Variance		(0.311)	0.311	
Revised Projected Variance Fav / (Adv)	18.432	18.703	(0.271)	

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	6.686	6.131	0.555	ASSETS: Employee Slippage, 93k HRA and 173k Property. ROADS: Slippage caused by vacancies £290k
Property Costs	0.839	0.843	(0.004)	No significant variances identified at this stage
Transport Costs	0.205	0.215	(0.010)	No significant variances identified at this stage
Supplies & Services	0.713	0.675	0.038	Arb Harb dredging budget saving £46k, to be requested for dredging use in 2020/21 when next works expected.
Third Party Payments	15.736	15.477	0.259	Savings: (£80k) lighting energy, due to refund of double payment made 2018/19 plus winter maintenance (£200k).
Support Costs	0.000	0.000	0.000	n/a
Capital Charges & Financing	0.250	0.250	0.000	No significant variances identified at this stage
Income	(6.869)	(5.903)	(0.966)	ASSETS: HRA 97k + Property £169k employees - fee income reduction. ROADS: Rds capital fee recharges under achievement due to employee vacancies £450k & car parking income £215k
Net Expenditure	17.560	17.688	(0.128)	
Less Employee Costs Projected Variance		0.000	0.000	
Revised Projected Variance Fav / (Adv)	17.560	17.688	(0.128)	

	(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	4.753	4.621	0.132	Managed slippage, identified savings
Property Costs	0.000	0.000	0.000	n/a
Transport Costs	0.030	0.025	0.005	No significant variances identified at this stage
Supplies & Services	0.542	0.566	(0.024)	No significant variances identified at this stage
Third Party Payments	0.111	0.111	0.000	No significant variances identified at this stage
Support Costs	0.000	0.000	0.000	n/a
Capital Charges & Financing	0.000	0.000	0.000	n/a
Income	(1.381)	(1.431)	0.050	No significant variances identified at this stage
Net Expenditure	4.055	3.892	0.163	
Less Employee Costs Projected Variance		(0.132)	0.132	
Revised Projected Variance Fav / (Adv)	4.055	4.024	0.031	

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	6.967	6.239	0.728	Mainly employee slippage resulting from vacant posts due to employees leaving and retirements particularly within the Business Support Unit. Note DE & IT are in the process of implementing a new staffing structure.
Property Costs	0.049	0.048	0.001	No significant variances identified at this stage
Transport Costs	0.034	0.029	0.005	No significant variances identified at this stage
Supplies & Services	1.453	1.316	0.137	Savings anticipated on software licences/maintenance, computer maintenance and service specific equipment purchases.
Third Party Payments	0.013	0.000	0.013	Budget realignment required
Support Costs	0.000	0.000	0.000	
Capital Charges & Financing	0.000	0.000	0.000	
Income	(2.269)	(2.016)	(0.253)	Mainly due to an inherited budget shortfall relating to income recharge to the Housing Revenue Account and reduced employee cost recoveries
Net Expenditure	6.247	5.616	0.631	
Less Employee Costs Projected Variance		(0.693)	0.693	
Revised Projected Variance Fav / (Adv)	6.247	6.309	(0.062)	

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	3.835	3.444	0.391	Primarily - Slippage within Strategic Policy & Economy £197k, Communications £116k and Risk, Resilience & Safety £47k
Property Costs	1.733	1.542	0.191	Cultural & Leisure Trust Client underspends on maintenance & energy
Transport Costs	0.070	0.067	0.003	No significant variances identified at this stage
Supplies & Services	0.478	0.485	(0.007)	No significant variances identified at this stage
Third Party Payments	5.015	4.883	0.132	Savings are pertaining to Angus Cultural & Leisure Trust (non Angus Alive management fee) plus several budget heads across Economic Development.
Support Costs	0.000	0.000	0.000	n/a
Capital Charges & Financing	0.032	0.032	0.000	No significant variances identified at this stage
Income	(2.282)	(2.242)	(0.040)	No significant % variances identified at this stage
Net Expenditure	8.881	8.211	0.670	
Less Employee Costs Projected Variance		(0.366)	0.366	
Revised Projected Variance Fav / (Adv)	8.881	8.577	0.304	

Legal & Democratic	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) = (1) - (2) Projected Variance Fav / (Adv) £m	Main Reason for Projected Variance
Employee Costs	3.008	2.827	0.181	Slippage on vacancies. Underspend on Member's Training £5k.
Property Costs	0.034	0.035	(0.001)	No significant variances.
Transport Costs	0.047	0.041	0.006	Aggregate of various budget heads
Supplies & Services	0.263	0.207	0.056	Aggregate of various budget heads
Third Party Payments	0.012	0.012	0.000	No significant variances.
Support Costs	0.019	0.018	0.001	No significant variances.
Capital Charges & Financing	0.000	0.000	0.000	n/a
Income	(0.871)	(0.771)	(0.100)	This is due to the aggregate net outturn position of several income budget heads, budget realignment shall be reviewed for 2020/21 for such budgets.
Net Expenditure	2.512	2.369	0.143	
Less Employee Costs Projected Variance		(0.181)	0.181	
Revised Projected Variance Fav / (Adv)	2.512	2.550	(0.038)	

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	(0.149)	(0.469)	0.320	Employee slippage across the Council is currently projecting to be more than budget of £233k. There are also projected savings within the Change Fund, Public Records and Staff Training (155k), offset by additional apprenticeship levy payments due to pay award and teachers back pay (£65k). A carry forward of £27k is to be requested for the underspend within Public Records.
Property Costs	1.124	0.996	0.128	Saving within budget for CRC scheme which has finished, new charges being included in overall energy prices now and therefore this budget will be re-aligned in total energy budget from 2020/21.
Transport Costs	0.001	0.001	0.000	
Supplies & Services	1.593	1.392	0.201	Main underspends within Change Fund, Election Expenses and Public Records.
Third Party Payments	7.379	7.378	0.001	
Support Costs	0.000	0.000	0.000	
Capital Charges & Financing	0.000	0.000	0.000	
Income	(0.495)	(0.591)	0.096	Mainly due to CRC allowances sold to Dundee City Council
Net Expenditure	9.453	8.707	0.746	
Less Employee Costs Projected Variance		0.000	0.000	
Revised Projected Variance Fav / (Adv)	9.453	8.707	0.746	

Facilities Management	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) = (1) - (2) Projected Variance Fav / (Adv) £m	Main Reason for Projected Variance
Employee Costs	0.226	0.174	0.052	Slippage due to a few vacant posts
Property Costs	1.965	1.787	0.178	Mainly due to savings within the rates budget and reduced cleaning costs.
Transport Costs	0.036	0.181	(0.145)	Some of this deficit is offset against the grant funding from Transport Scotland.
Supplies & Services	0.435	0.261	0.174	Mainly due to savings within the postages and office consumables budget.
Third Party Payments	0.003	0.000	0.003	
Support Costs	0.000	0.000	0.000	
Capital Charges & Financing	0.000	0.000	0.000	
Income	(0.177)	(0.321)	0.144	Grant funding from Transport Scotland received (£76k). Prior 2 years draw down of deferred income (£65k) for St Margaret's House following billing catch up
Net Expenditure	2.488	2.082	0.406	
Less Employee Costs Projected Variance		(0.052)	0.052	
Revised Projected Variance Fav / (Adv)	2.488	2.134	0.354	

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	20.809	20.073	0.736	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	1.048	1.013	0.035	Minor variances.
Transport Costs	0.924	0.831	0.093	Review of fleet has resulted in reduction in the number of vehicles at a reduced cost and budget realignment exercise now complete
Supplies & Services	0.872	0.831	0.041	Minor variances.
Third Party Payments	51.260	50.198	1.062	Savings in residential placements are offset by projected increased costs, particularly in Physical Disabilities. . These areas will continue to be monitored in the coming months. Early achievement of 2020-21 savings are also reflected here (circa £250k).
Support Costs	0.000	0.000	0.000	
Capital Charges & Financing	0.000	0.000	0.000	
Income	(27.412)	(26.000)	(1.412)	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	46.946	0.555	

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	11.034	0.355	Interest charges anticipated to be lower than budgeted due to less borrowing requirements for capital programme.
Supervision & Management	8.031	7.734	0.297	Savings identified to manage anticipated deficit in repairs and maintenance.
Repairs & Maintenance	8.443	8.867	(0.424)	Early indications of a deficit mainly due to change of tenancy and emergency repairs.
Loss of Rents	0.959	1.602	(0.643)	Additional voids due to major regeneration works and transfer of ex ACCCT properties .
Other Expenditure	0.541	0.553	(0.012)	No significant variances identified at this stage.
Net Expenditure	29.363	29.790	(0.427)	
Income				
Rents & Service Charges	(28.709)	(29.227)	0.518	Rental income is likely to be higher than budget mainly due to the additional income generated from the transfer of former Angus Community Care Charitable Trust (ACCCT) properties into the HRA stock.
Other Income	(0.229)	(0.194)	(0.035)	
Homelessness Funding	(0.425)	(0.425)	0.000	
Total Income	(29.363)	(29.846)	0.483	
Net Expenditure	0.000	(0.056)	0.056	