



COMHAIRLE NAN EILEAN SIAR

**DRAFT
BUDGET BOOK
2017/18**

CONTENTS PAGE

| BUDGET BOOK | PAGE |
|--|-------------|
| BUDGET SUMMARY..... | 1 |
| CHIEF EXECUTIVE'S DEPARTMENT | 2 |
| DEVELOPMENT | 6 |
| EDUCATION AND CHILDREN'S SERVICES..... | 12 |
| FINANCE AND CORPORATE RESOURCES | 20 |
| INTEGRATED JOINT SERVICES | 26 |
| TECHNICAL SERVICES | 28 |

| BUDGET SUMMARY | | Initial Budget 2016-17 | Total Budget 2016-17 | Initial Budget 2017-18 |
|-----------------------|-------------------------------------|-----------------------------------|---------------------------------|-----------------------------------|
| | | £ | £ | £ |
| | DEPARTMENT | | | |
| 1 | CHIEF EXECUTIVE | 2,905,563 | 3,072,831 | 2,838,377 |
| 2 | DEVELOPMENT | 6,642,739 | 6,876,260 | 6,179,752 |
| 3 | EDUCATION AND CHILDREN'S SERVICES | 48,024,696 | 48,332,758 | 48,847,263 |
| 4 | FINANCE AND CORPORATE RESOURCES | 2,338,151 | 2,604,064 | 2,484,941 |
| 5 | HEALTH AND SOCIAL CARE | 21,640,494 | 21,155,973 | 21,576,608 |
| 6 | TECHNICAL SERVICES | 17,855,629 | 18,084,974 | 17,979,162 |
| 7 | NET EXPENDITURE | 99,407,272 | 100,126,860 | 99,906,103 |
| 8 | CONTINGENCY | 200,000 | 193,735 | 200,000 |
| 9 | CENTRALLY HELD BUDGETS ¹ | 2,153,148 | 16,075,531 | 765,977 |
| 10 | WARD PRIORITIES FUND | 155,000 | 261,343 | 155,000 |
| 11 | INTEREST ON REVENUE BALANCES | -150,000 | -150,000 | -100,000 |
| 12 | INTEREST PAYABLE | 9,311,515 | 9,294,293 | 9,226,106 |
| 13 | DEBT REPAYMENT | 8,156,177 | 8,156,177 | 7,194,378 |
| 14 | DEPRECIATION CHARGED | -12,020,836 | -12,020,836 | -12,341,592 |
| 15 | TOTAL NET EXPENDITURE | 107,212,276 | 121,937,103 | 105,005,972 |
| | FINANCED BY | | | |
| 16 | REVENUE SUPPORT GRANT | 88,436,000 | 88,436,000 | 84,402,000 |
| 17 | NATIONAL NON-DOMESTIC RATES | 8,020,000 | 8,020,000 | 7,783,000 |
| 18 | COUNCIL TAX | 9,254,000 | 9,254,000 | 9,794,000 |
| 19 | TOTAL FUNDING | 105,710,000 | 105,710,000 | 101,979,000 |
| 20 | SURPLUS/(DEFICIT) FOR YEAR | -1,502,276 | -16,227,103 | -3,026,972 |

Notes:

1. The deficit in the Total Budget column is due to the carry forward from 2015/16 of budgets earmarked for specific purposes, which are held centrally until required.

| CEX | | | |
|------------------------|------------------------------|----------------------------|------------------------------|
| OBJECTIVE SUMMARY | 2016-17 INITIAL BUDGET | 2016-17 TOTAL BUDGET | 2017-18 INITIAL BUDGET |
| CHIEF EXECUTIVE | £ | £ | £ |
| CHIEF EXECUTIVE | 545,930 | 625,180 | 561,771 |
| HUMAN RESOURCES | 399,547 | 439,011 | 372,440 |
| EXECUTIVE OFFICE | 1,960,086 | 2,008,640 | 1,904,166 |
| NET EXPENDITURE | 2,905,563 | 3,072,831 | 2,838,377 |

| SUBJECTIVE SUMMARY | 2016-17 INITIAL BUDGET | 2016-17 TOTAL BUDGET | 2017-18 INITIAL BUDGET |
|--|------------------------------|----------------------------|------------------------------|
| CHIEF EXECUTIVE | £ | £ | £ |
| A EMPLOYEE EXPENSES | 2,633,799 | 2,721,374 | 2,620,779 |
| B PREMISES RELATED EXPENSES | 2,570 | 3,002 | 800 |
| C TRANSPORT RELATED EXPENSES | 131,331 | 119,848 | 122,537 |
| D SUPPLIES AND SERVICES | 1,301,988 | 1,392,732 | 1,275,632 |
| E AGENCY AND CONTRACT SERVICES | 71,734 | 71,734 | 36,908 |
| F TRANSFER PAYMENTS | 96,000 | 96,000 | 65,250 |
| G CENTRAL SUPPORT AND DEPARTMENTAL ADMIN | 1,065,433 | 1,065,433 | 1,059,656 |
| H CAPITAL CHARGES | 6,772 | 6,772 | 10,606 |
| GROSS EXPENDITURE | 5,309,627 | 5,476,895 | 5,192,168 |
| I INCOME | -2,404,064 | -2,404,064 | -2,353,791 |
| NET EXPENDITURE | 2,905,563 | 3,072,831 | 2,838,377 |

| CEX | | | |
|---|-----------------------------------|---------------------------------|-----------------------------------|
| CHIEF EXECUTIVE | 2016-17 INITIAL BUDGET £ | 2016-17 TOTAL BUDGET £ | 2017-18 INITIAL BUDGET £ |
| A EMPLOYEE EXPENSES | 549,814 | 561,079 | 517,585 |
| B PREMISES RELATED EXPENSES | 627 | 792 | 0 |
| C TRANSPORT RELATED EXPENSES | 22,598 | 20,237 | 21,479 |
| D SUPPLIES AND SERVICES | 172,538 | 242,719 | 172,077 |
| G CENTRAL SUPPORT AND DEPARTMENTAL ADMIN | 97,323 | 97,323 | 100,018 |
| GROSS EXPENDITURE | 842,900 | 922,150 | 811,159 |
| I INCOME | -296,970 | -296,970 | -249,388 |
| NET EXPENDITURE | 545,930 | 625,180 | 561,771 |
| CHANGES IN SERVICE | | | |
| <p>The Chief Executive's section includes Chief Executive's South, Communications, Hospitality, Gaelic and the Senior Projects Manager.</p> <p>The reduction in employee expenses is due to the retirement of, and subsequent to a reduction of a Head of Service post within the section. (Workforce Plan Y2-2).</p> <p>£70k of centrally held funding was transferred to supplies and services during 2016/17 in respect of the MOD expenditure.</p> <p>The reduction of a Head of Service post has resulted in a £48k decrease in non-controllable income.</p> | | | |
| HEAD OF DEPARTMENT: | | Malcolm Burr | |
| DELEGATED BUDGET MANAGER: | | Malcolm Burr | |

| CEX | | | |
|--|-----------------------------------|---------------------------------|-----------------------------------|
| HUMAN RESOURCES | 2016-17 INITIAL BUDGET £ | 2016-17 TOTAL BUDGET £ | 2017-18 INITIAL BUDGET £ |
| A EMPLOYEE EXPENSES | 1,162,131 | 1,198,985 | 1,167,652 |
| B PREMISES RELATED EXPENSES | 1,743 | 2,010 | 600 |
| C TRANSPORT RELATED EXPENSES | 14,130 | 12,849 | 11,362 |
| D SUPPLIES AND SERVICES | 247,067 | 250,691 | 221,248 |
| E AGENCY AND CONTRACT SERVICES | 66,460 | 66,460 | 31,610 |
| F TRANSFER PAYMENTS | 96,000 | 96,000 | 65,250 |
| G CENTRAL SUPPORT AND DEPARTMENTAL ADMIN | 358,677 | 358,677 | 378,108 |
| H CAPITAL CHARGES | 6,772 | 6,772 | 10,606 |
| GROSS EXPENDITURE | 1,952,980 | 1,992,444 | 1,886,436 |
| I INCOME | -1,553,433 | -1,553,433 | -1,513,996 |
| NET EXPENDITURE | 399,547 | 439,011 | 372,440 |
| CHANGES IN SERVICE | | | |
| <p>Human Resources includes Complaints, Employee Remuneration and Health, Human Resource Support and Recruitment, Training, Organisational Development, Risk and Emergency Planning and the Reprographics Unit.</p> <p>£24k of the £37k increase in employee expenses during 2016/17 was due to centrally held funding in relation to salary oncosts.</p> <p>There has been a £26k decrease in supplies and services budgets which have been reallocated within the section in line with planned expenditure.</p> <p>The £34k reduction in agency and contract services, and the £31k reduction in transfer payments, is partly netted off with the reduction in income as a more accurate budget has been set for the training centre within the section.</p> | | | |
| HEAD OF DEPARTMENT: | | Malcolm Burr | |
| DELEGATED BUDGET MANAGER: | | Katherine MacKinnon | |

| CEX | | | |
|--|-----------------------------------|---------------------------------|-----------------------------------|
| EXECUTIVE OFFICE | 2016-17 INITIAL BUDGET £ | 2016-17 TOTAL BUDGET £ | 2017-18 INITIAL BUDGET £ |
| A | 921,854 | 961,310 | 935,542 |
| B | 200 | 200 | 200 |
| C | 94,603 | 86,762 | 89,696 |
| D | 882,383 | 899,322 | 882,307 |
| E | 5,274 | 5,274 | 5,298 |
| G | 609,433 | 609,433 | 581,530 |
| GROSS EXPENDITURE | 2,513,747 | 2,562,301 | 2,494,573 |
| I | -553,661 | -553,661 | -590,407 |
| NET EXPENDITURE | 1,960,086 | 2,008,640 | 1,904,166 |
| CHANGES IN SERVICE | | | |
| <p>The Executive Office includes Legal and Licensing Services, Freedom of Information, Democratic Services, Members, Children's Panel, European, Corporate Policy and Community Planning.</p> <p>The increase of £14k within employee expenses in 2017/18 is due to a new Assistant post in the section.</p> <p>The £5k reduction in transport related expenses is due to corporate savings.</p> <p>The non-controllable income has increased by £36k, this partially relates to an increase in the legal section restructure.</p> | | | |
| HEAD OF DEPARTMENT: | | Malcolm Burr | |
| DELEGATED BUDGET MANAGER: | | Lesley McDonald | |

| DEV | | | |
|--|------------------|------------------|------------------|
| OBJECTIVE SUMMARY | 2016-17 | 2016-17 | 2017-18 |
| DEVELOPMENT | INITIAL | TOTAL | INITIAL |
| | BUDGET | BUDGET | BUDGET |
| | £ | £ | £ |
| ECONOMIC DEVELOPMENT | 2,355,371 | 2,511,900 | 2,038,696 |
| PLANNING | 870,265 | 912,829 | 871,012 |
| HOUSING | 788,091 | 738,776 | 613,361 |
| CONSUMER & ENVIRONMENTAL HEALTH SERVICE | 906,616 | 912,826 | 938,889 |
| CULTURAL AND INFORMATION SERVICES | 1,722,396 | 1,799,929 | 1,717,794 |
| NET EXPENDITURE | 6,642,739 | 6,876,260 | 6,179,752 |

| SUBJECTIVE SUMMARY | 2016-17 | 2016-17 | 2017-18 |
|---|------------------|------------------|------------------|
| DEVELOPMENT | INITIAL | TOTAL | INITIAL |
| | BUDGET | BUDGET | BUDGET |
| | £ | £ | £ |
| A EMPLOYEE EXPENSES | 4,530,842 | 4,550,857 | 4,527,944 |
| B PREMISES RELATED EXPENSES | 637,518 | 655,216 | 656,388 |
| C TRANSPORT RELATED EXPENSES | 125,937 | 119,980 | 123,810 |
| D SUPPLIES AND SERVICES | 1,250,024 | 1,403,425 | 1,192,330 |
| E AGENCY AND CONTRACT SERVICES | 20,785 | 35,785 | 21,785 |
| G CENTRAL SUPPORT AND DEPARTMENTAL ADMIN | 1,743,514 | 1,743,514 | 1,835,313 |
| H CAPITAL CHARGES | 1,249,034 | 1,249,034 | 886,048 |
| GROSS EXPENDITURE | 9,557,654 | 9,757,811 | 9,243,618 |
| I INCOME | -2,914,915 | -2,881,551 | -3,063,866 |
| NET EXPENDITURE | 6,642,739 | 6,876,260 | 6,179,752 |

| DEV | 2016-17 INITIAL BUDGET £ | 2016-17 TOTAL BUDGET £ | 2017-18 INITIAL BUDGET £ |
|--|-----------------------------------|---------------------------------|-----------------------------------|
| ECONOMIC DEVELOPMENT | | | |
| A EMPLOYEE EXPENSES | 1,317,056 | 1,350,713 | 1,300,496 |
| B PREMISES RELATED EXPENSES | 100,254 | 107,648 | 97,510 |
| C TRANSPORT RELATED EXPENSES | 29,900 | 27,760 | 28,875 |
| D SUPPLIES AND SERVICES | 458,660 | 562,434 | 446,651 |
| E AGENCY AND CONTRACT SERVICES | 2,000 | 17,000 | 2,000 |
| G CENTRAL SUPPORT AND DEPARTMENTAL ADMIN | 1,045,597 | 1,045,597 | 1,104,877 |
| H CAPITAL CHARGES | 678,776 | 678,776 | 452,710 |
| GROSS EXPENDITURE | 3,632,243 | 3,789,928 | 3,433,119 |
| I INCOME | -1,276,872 | -1,278,028 | -1,394,423 |
| NET EXPENDITURE | 2,355,371 | 2,511,900 | 2,038,696 |
| CHANGES IN SERVICE | | | |
| <p>This budget includes the Comhairle's Economic Development function including Arts Development and the Energy Unit.</p> <p>The reduction in employee expenses partially relates to Workforce Planning item Y2-5, the flexible retirement of an Economic Development Officer and the balance being a transfer of staff to the Cultural and Heritage Service.</p> <p>The increase in the Supplies and Services current budget in 2016/17 mainly relates to the Spaceport Project and budget items that have been carried forward from 2015/16.</p> <p>The increase in the Agency & Contracted current budget in 2016/17 relates to the Smarter Choices, Smarter Places Project which was partially funded by the Revenue Match Fund.</p> <p>The Capital Charges have decreased in 2017/18 due to a transfer of budget to Technical Services and Finance and Corporate Resources as the Projects were managed by these departments.</p> <p>The increase in income from 2016/17 to 2017/18 is £116k, of this £67k is controllable income and £49k is non-controllable income. The increase in controllable income mainly relates to the LEADER Project and Economic Development Industrial Properties.</p> | | | |
| HEAD OF DEPARTMENT: | | Calum Iain Maciver | |
| DELEGATED BUDGET MANAGER: | | Joe MacPhee | |

| DEV | | | |
|--|---|---|---|
| | 2016-17 INITIAL BUDGET £ | 2016-17 TOTAL BUDGET £ | 2017-18 INITIAL BUDGET £ |
| PLANNING | | | |
| A EMPLOYEE EXPENSES | 1,031,689 | 1,058,467 | 1,034,582 |
| B PREMISES RELATED EXPENSES | 3,058 | 3,058 | 3,058 |
| C TRANSPORT RELATED EXPENSES | 22,970 | 21,610 | 22,020 |
| D SUPPLIES AND SERVICES | 121,049 | 138,195 | 112,551 |
| E AGENCY AND CONTRACT SERVICES | 6,000 | 6,000 | 7,000 |
| G CENTRAL SUPPORT AND DEPARTMENTAL ADMIN | 191,629 | 191,629 | 206,851 |
| GROSS EXPENDITURE | 1,376,395 | 1,418,959 | 1,386,062 |
| I INCOME | -506,130 | -506,130 | -515,050 |
| NET EXPENDITURE | 870,265 | 912,829 | 871,012 |
| CHANGES IN SERVICE | | | |
| <p>This budget covers Planning (policy and applications) and Building Standards.</p> <p>The Employee Expenses take into account the Workforce Planning saving of £65k (Y2-3), the review of Planning and Building Standards.</p> <p>The Supplies and Services current budget includes budgets that have been carried forward from 2015/16.</p> | | | |
| HEAD OF DEPARTMENT: | | Calum Iain Maciver | |
| DELEGATED BUDGET MANAGER: | | Keith Bray | |

| DEV | | | | |
|--|--|---------------------------------|-----------------------------------|------------------|
| HOUSING | 2016-17 INITIAL BUDGET £ | 2016-17 TOTAL BUDGET £ | 2017-18 INITIAL BUDGET £ | |
| A | EMPLOYEE EXPENSES | 856,150 | 781,787 | 756,756 |
| B | PREMISES RELATED EXPENSES | 248,091 | 250,204 | 267,452 |
| C | TRANSPORT RELATED EXPENSES | 7,960 | 7,526 | 7,420 |
| D | SUPPLIES AND SERVICES | 213,772 | 237,141 | 184,047 |
| G | CENTRAL SUPPORT AND DEPARTMENTAL ADMIN | 103,130 | 103,130 | 88,958 |
| H | CAPITAL CHARGES | 108,915 | 108,915 | 116,785 |
| GROSS EXPENDITURE | | 1,538,018 | 1,488,703 | 1,421,418 |
| I | INCOME | -749,927 | -749,927 | -808,057 |
| NET EXPENDITURE | | 788,091 | 738,776 | 613,361 |
| CHANGES IN SERVICE | | | | |
| <p>This budget includes the Comhairle's housing strategy and homeless operation functions.</p> <p>The initial budget for 2016/17 includes the Old House budgets that were transferred over to the Education and Children's Services Department during the financial year. The staffing and income budgets for 2017/18 have been adjusted to reflect the regrading of homeless staff during the year.</p> <p>The Supplies and Services budgets has been adjusted for budget choices agreed:</p> <ul style="list-style-type: none"> - C-3 Reduction of the Local Housing Strategy Budget - C-4 Reduction of the level of funding to The Energy Advisory Service (TEAS) | | | | |
| HEAD OF DEPARTMENT: | | Calum Iain Maciver | | |
| DELEGATED BUDGET MANAGER: | | Iain Watson | | |

| DEV | | | |
|---|-----------------------------------|---------------------------------|-----------------------------------|
| | 2016-17 INITIAL BUDGET £ | 2016-17 TOTAL BUDGET £ | 2017-18 INITIAL BUDGET £ |
| CONSUMER & ENVIRONMENTAL HEALTH SERVICE | | | |
| A EMPLOYEE EXPENSES | 433,069 | 440,637 | 467,867 |
| B PREMISES RELATED EXPENSES | 0 | 0 | 0 |
| C TRANSPORT RELATED EXPENSES | 22,355 | 21,616 | 23,148 |
| D SUPPLIES AND SERVICES | 280,624 | 280,005 | 280,684 |
| E AGENCY AND CONTRACT SERVICES | 12,785 | 12,785 | 12,785 |
| G CENTRAL SUPPORT AND DEPARTMENTAL ADMIN | 167,699 | 167,699 | 162,894 |
| H CAPITAL CHARGES | 0 | 0 | 1,427 |
| GROSS EXPENDITURE | 916,532 | 922,742 | 948,805 |
| I INCOME | -9,916 | -9,916 | -9,916 |
| NET EXPENDITURE | 906,616 | 912,826 | 938,889 |
| CHANGES IN SERVICE | | | |
| <p>This budget includes the Comhairle's Environmental Health, Food Safety, Animal Welfare and Trading Standards services.</p> | | | |
| HEAD OF DEPARTMENT: | | Calum Iain Maciver | |
| DELEGATED BUDGET MANAGER: | | Keith Bray | |

| DEV | | | |
|--|-----------------------------------|---------------------------------|-----------------------------------|
| | 2016-17 INITIAL BUDGET £ | 2016-17 TOTAL BUDGET £ | 2017-18 INITIAL BUDGET £ |
| CULTURAL AND INFORMATION SERVICES | | | |
| A EMPLOYEE EXPENSES | 892,878 | 919,253 | 968,243 |
| B PREMISES RELATED EXPENSES | 286,115 | 294,306 | 288,368 |
| C TRANSPORT RELATED EXPENSES | 42,752 | 41,468 | 42,347 |
| D SUPPLIES AND SERVICES | 175,919 | 185,650 | 168,397 |
| E AGENCY AND CONTRACT SERVICES | 0 | 0 | 0 |
| F TRANSFER PAYMENTS | 0 | 0 | 0 |
| G CENTRAL SUPPORT AND DEPARTMENTAL ADMIN | 235,459 | 235,459 | 271,733 |
| H CAPITAL CHARGES | 461,343 | 461,343 | 315,126 |
| GROSS EXPENDITURE | 2,094,466 | 2,137,479 | 2,054,214 |
| I INCOME | -372,070 | -337,550 | -336,420 |
| NET EXPENDITURE | 1,722,396 | 1,799,929 | 1,717,794 |
| CHANGES IN SERVICE | | | |
| <p>This service covers Libraries, Museums, Archaeology, Archives and the management of the part HLF funded Lews Castle Museum nan Eilean/Heritage project.</p> <p>The increase in Employee Expenses mainly relates to the transfer of staff from the Economic Development Service.</p> <p>The reduction in the Supplies & Services budget mainly relates to Insurance costs.</p> | | | |
| HEAD OF DEPARTMENT: | | Calum Iain Maciver | |
| DELEGATED BUDGET MANAGER: | | Joe MacPhee | |

| ECS | | | |
|-----------------------------------|-----------------------------------|---------------------------------|-----------------------------------|
| OBJECTIVE SUMMARY | 2016-17 INITIAL BUDGET £ | 2016-17 TOTAL BUDGET £ | 2017-18 INITIAL BUDGET £ |
| EDUCATION & CHILDRENS SERVICES | | | |
| ECS STRATEGY & SUPPORT | 9,261,931 | 8,893,429 | 9,775,896 |
| EARLY YEARS | 2,503,289 | 2,615,306 | 2,672,348 |
| LEARNING SUPPORT & YOUTH SERVICES | 4,635,620 | 4,848,027 | 4,896,770 |
| SCHOOLS & EDUCATION RESOURCES | 26,181,873 | 26,258,601 | 26,057,277 |
| CHILDREN'S SERVICES | 3,641,637 | 3,907,179 | 3,449,715 |
| ECS TRADING OPERATIONS | 43 | 43 | 0 |
| SPORT AND HEALTH | 1,800,303 | 1,810,173 | 1,995,257 |
| NET EXPENDITURE | 48,024,696 | 48,332,758 | 48,847,263 |

| SUBJECTIVE SUMMARY | | | |
|--|-----------------------------------|---------------------------------|-----------------------------------|
| EDUCATION & CHILDRENS SERVICES | 2016-17 INITIAL BUDGET £ | 2016-17 TOTAL BUDGET £ | 2017-18 INITIAL BUDGET £ |
| A EMPLOYEE EXPENSES | 30,582,784 | 31,414,188 | 32,288,106 |
| B PREMISES RELATED EXPENSES | 4,263,842 | 4,318,586 | 4,465,626 |
| C TRANSPORT RELATED EXPENSES | 3,547,841 | 3,533,016 | 3,555,176 |
| D SUPPLIES AND SERVICES | 2,377,526 | 2,563,263 | 2,152,230 |
| E AGENCY AND CONTRACT SERVICES | 6,942,202 | 6,171,467 | 6,504,429 |
| F TRANSFER PAYMENTS | 5,050 | 5,050 | 0 |
| G CENTRAL SUPPORT AND DEPARTMENTAL ADMIN | 7,747,961 | 7,747,961 | 7,065,397 |
| H CAPITAL CHARGES | 3,463,524 | 3,463,524 | 3,814,481 |
| GROSS EXPENDITURE | 58,930,730 | 59,217,055 | 59,845,445 |
| I INCOME | -10,906,034 | -10,884,297 | -10,998,182 |
| NET EXPENDITURE | 48,024,696 | 48,332,758 | 48,847,263 |

| ECS | | | |
|--|-----------------------------------|---------------------------------|-----------------------------------|
| ECS STRATEGY & SUPPORT | 2016-17 INITIAL BUDGET £ | 2016-17 TOTAL BUDGET £ | 2017-18 INITIAL BUDGET £ |
| A EMPLOYEE EXPENSES | 1,859,188 | 1,926,714 | 2,086,405 |
| B PREMISES RELATED EXPENSES | 137,861 | 181,313 | 124,726 |
| C TRANSPORT RELATED EXPENSES | 3,271,288 | 3,267,984 | 3,258,884 |
| D SUPPLIES AND SERVICES | 125,140 | 226,610 | 131,049 |
| E AGENCY AND CONTRACT SERVICES | 2,840,018 | 2,092,580 | 2,894,501 |
| F TRANSFER PAYMENTS | 0 | 0 | 0 |
| G CENTRAL SUPPORT AND DEPARTMENTAL ADMIN | 2,136,465 | 2,307,743 | 2,295,200 |
| H CAPITAL CHARGES | 2,760,160 | 2,760,160 | 2,877,797 |
| GROSS EXPENDITURE | 13,130,120 | 12,763,104 | 13,668,562 |
| I INCOME | -3,868,189 | -3,869,675 | -3,892,666 |
| NET EXPENDITURE | 9,261,931 | 8,893,429 | 9,775,896 |
| CHANGES IN SERVICE | | | |
| <p>This service includes the costs of the Directorate along with other support functions such as administration, finance and HR along with Education Transport, costs relating to non-school properties and non-devolved schools costs. This service also reports the charge to the department for the school catering service, MIS in schools and staff training.</p> <p>This service holds the budget for lifecycle costs which are transferred into the lifecycle fund each year for the ongoing maintenance of the WISP schools.</p> <p>In 2017/18 there is a proposed price increase for Secondary School meals of 5% (from £1.95 to £2.05) but no similar increase planned for Primary School meals. (This will be subject to an Equality Impact Assessment.) The service is proposing an increase for Secondary meals to create a price differential between Primary and Secondary in line with portion size, food costs etc.</p> | | | |
| HEAD OF DEPARTMENT: | | Bernard Chisholm | |
| DELEGATED BUDGET MANAGER: | | Bernard Chisholm | |

| ECS | | | |
|--|-----------------------------------|---------------------------------|-----------------------------------|
| EARLY YEARS | 2016-17 INITIAL BUDGET £ | 2016-17 TOTAL BUDGET £ | 2017-18 INITIAL BUDGET £ |
| A EMPLOYEE EXPENSES | 1,853,305 | 1,938,395 | 2,029,281 |
| B PREMISES RELATED EXPENSES | 115,388 | 117,046 | 116,726 |
| C TRANSPORT RELATED EXPENSES | 19,618 | 18,368 | 19,716 |
| D SUPPLIES AND SERVICES | 121,484 | 115,320 | 114,777 |
| E AGENCY AND CONTRACT SERVICES | 445,471 | 414,455 | 392,786 |
| G CENTRAL SUPPORT AND DEPARTMENTAL ADMIN | 274,438 | 338,137 | 325,477 |
| GROSS EXPENDITURE | 2,829,704 | 2,941,721 | 2,998,763 |
| I INCOME | -326,415 | -326,415 | -326,415 |
| NET EXPENDITURE | 2,503,289 | 2,615,306 | 2,672,348 |
| CHANGES IN SERVICE | | | |
| <p>The Early Years Service provides support for all children from birth to five and provides both pre-school and childcare provision. The Early Years and Early Intervention Strategy provides the work plan for this service. This service plays a significant role in the promotion of the Gaelic Language Policy.</p> | | | |
| HEAD OF DEPARTMENT: | | Bernard Chisholm | |
| DELEGATED BUDGET MANAGER: | | Becky MacLean | |

| ECS | | | |
|--|-----------------------------------|-------------------------------------|-----------------------------------|
| LEARNING SUPPORT & YOUTH SERVICES | 2016-17 INITIAL BUDGET £ | 2016-17 TOTAL BUDGET £ | 2017-18 INITIAL BUDGET £ |
| A EMPLOYEE EXPENSES | 3,875,858 | 3,964,242 | 4,045,823 |
| B PREMISES RELATED EXPENSES | 108,081 | 97,934 | 96,721 |
| C TRANSPORT RELATED EXPENSES | 63,585 | 61,041 | 63,903 |
| D SUPPLIES AND SERVICES | 165,521 | 171,598 | 180,462 |
| E AGENCY AND CONTRACT SERVICES | 68,542 | 68,542 | 68,542 |
| F TRANSFER PAYMENTS | 5,050 | 5,050 | 0 |
| G CENTRAL SUPPORT AND DEPARTMENTAL ADMIN | 434,436 | 565,073 | 564,356 |
| H CAPITAL CHARGES | 13,615 | 13,615 | 8,679 |
| GROSS EXPENDITURE | 4,734,688 | 4,947,095 | 5,028,486 |
| I INCOME | -99,068 | -99,068 | -131,716 |
| NET EXPENDITURE | 4,635,620 | 4,848,027 | 4,896,770 |
| CHANGES IN SERVICE | | | |
| <p>The Learning Support and Youth Services page includes the services previously referred to as Learning Support/SEN and Extended Learning along with elements of the former Community Education Service.</p> <p>Learning Support provides all the Comhairle's additional support needs services for children across all the schools and includes specialised severe and complex provision at sites including Sandwickhill. The service also includes Educational Psychology.</p> <p>Youth Services provides support to schools in the areas of skills for life, learning and work. In addition, it provides support to students with additional support needs through extended learning experiences in relation to employment, social and emotional behaviour support, and community support. the Extended Learning has lead responsibility for 16+ Learning Choices, Youth Development work and pre-get-ready for work support for vulnerable people aged 16-19.</p> | | | |
| HEAD OF DEPARTMENT: | | Bernard Chisholm | |
| DELEGATED BUDGET MANAGER: | | Sue Macdonald / Fiona Macinnes Begg | |

| ECS | | | |
|---|-----------------------------------|---------------------------------|-----------------------------------|
| SCHOOLS & EDUCATION RESOURCES | 2016-17 INITIAL BUDGET £ | 2016-17 TOTAL BUDGET £ | 2017-18 INITIAL BUDGET £ |
| A EMPLOYEE EXPENSES | 18,370,576 | 18,862,465 | 19,090,427 |
| B PREMISES RELATED EXPENSES | 3,301,152 | 3,314,887 | 3,532,330 |
| C TRANSPORT RELATED EXPENSES | 94,757 | 89,719 | 117,500 |
| D SUPPLIES AND SERVICES | 973,602 | 993,318 | 729,641 |
| E AGENCY AND CONTRACT SERVICES | 1,588,356 | 1,566,745 | 1,582,836 |
| F TRANSFER PAYMENTS | 0 | 0 | 0 |
| G CENTRAL SUPPORT AND DEPARTMENTAL ADMIN | 3,161,011 | 2,715,878 | 2,611,534 |
| H CAPITAL CHARGES | 182,831 | 182,831 | 334,276 |
| GROSS EXPENDITURE | 27,672,285 | 27,725,843 | 27,998,544 |
| I INCOME | -1,490,412 | -1,467,242 | -1,941,267 |
| NET EXPENDITURE | 26,181,873 | 26,258,601 | 26,057,277 |
| CHANGES IN SERVICE | | | |
| <p>This budget head makes provision for primary and secondary education, including all partnerships with other educational providers and agencies. E-Sgoil and its associated functions of adult education, vocational education, reports to this Service as does Gaelic, quality improvement and music instruction.</p> <p>Workforce Plan decisions totalling £125k have been removed from within this service area budget in 2017-18. The reduction relates to a review of Cleaning and Janitorial staffing.</p> <p>The figures above also reflect the 2017-18 Budget Choices. A further £232.5k has been removed from the Itinerant Teacher Budget (C-7) representing the second half of the funding to be removed from the service.</p> | | | |
| HEAD OF DEPARTMENT: | | Bernard Chisholm | |
| DELEGATED BUDGET MANAGER: | | William Macdonald | |

| ECS | | | |
|--|-----------------------------------|---------------------------------|-----------------------------------|
| CHILDREN'S SERVICES | 2016-17 INITIAL BUDGET £ | 2016-17 TOTAL BUDGET £ | 2017-18 INITIAL BUDGET £ |
| A EMPLOYEE EXPENSES | 1,103,421 | 1,232,820 | 1,264,473 |
| B PREMISES RELATED EXPENSES | 53,484 | 65,158 | 59,273 |
| C TRANSPORT RELATED EXPENSES | 69,937 | 67,444 | 66,464 |
| D SUPPLIES AND SERVICES | 119,366 | 166,249 | 127,735 |
| E AGENCY AND CONTRACT SERVICES | 1,999,815 | 2,029,145 | 1,565,764 |
| F TRANSFER PAYMENTS | 0 | 0 | 0 |
| G CENTRAL SUPPORT AND DEPARTMENTAL ADMIN | 340,931 | 391,680 | 409,644 |
| H CAPITAL CHARGES | 45,050 | 45,050 | 46,729 |
| GROSS EXPENDITURE | 3,732,004 | 3,997,546 | 3,540,082 |
| I INCOME | -90,367 | -90,367 | -90,367 |
| NET EXPENDITURE | 3,641,637 | 3,907,179 | 3,449,715 |
| CHANGES IN SERVICE | | | |
| <p>The Children's Services Section provides support to vulnerable children and it includes: Children and Families Social Work Services, Learning Support, Inclusion and Psychological services. In addition, it supports through service level agreements, partnerships with a number of external agencies, the largest of which is Action for Children.</p> <p>There is a Budget Choice reduction of £350k in this service in respect of the AfC contract. This is possible following a review of service provision and more integrated partnership working across all partner providers.(C-9).</p> | | | |
| HEAD OF DEPARTMENT: | | Bernard Chisholm | |
| DELEGATED BUDGET MANAGER: | | Maria Mackay | |

| ECS | | | |
|--|-----------------------------------|---------------------------------|-----------------------------------|
| ECS TRADING OPERATIONS | 2016-17 INITIAL BUDGET £ | 2016-17 TOTAL BUDGET £ | 2017-18 INITIAL BUDGET £ |
| A EMPLOYEE EXPENSES | 2,170,264 | 2,170,211 | 2,354,934 |
| B PREMISES RELATED EXPENSES | 97,000 | 97,000 | 84,800 |
| C TRANSPORT RELATED EXPENSES | 6,000 | 6,000 | 6,000 |
| D SUPPLIES AND SERVICES | 692,030 | 692,030 | 690,385 |
| G CENTRAL SUPPORT AND DEPARTMENTAL ADMIN | 102,143 | 102,143 | 105,909 |
| GROSS EXPENDITURE | 3,067,437 | 3,067,384 | 3,242,028 |
| I INCOME | -3,067,394 | -3,067,341 | -3,242,028 |
| NET EXPENDITURE | 43 | 43 | 0 |
| CHANGES IN SERVICE | | | |
| <p>This service including the Schools Catering Trading Operation , the Building Cleaning Trading Operation and the Other Catering Trading Operation which are fully managed by the Education and Children's Services Department.</p> <p>Living wage increases across 2016-17 and 2017-18 account for the significant increase in Employee Costs.</p> | | | |
| HEAD OF DEPARTMENT: | | Bernard Chisholm | |
| DELEGATED BUDGET MANAGER: | | Louise Laing | |

| ECS | | | |
|--|---|---|---|
| SPORT AND HEALTH | 2016-17 INITIAL BUDGET £ | 2016-17 TOTAL BUDGET £ | 2017-18 INITIAL BUDGET £ |
| A EMPLOYEE EXPENSES | 1,350,172 | 1,319,341 | 1,416,763 |
| B PREMISES RELATED EXPENSES | 450,876 | 445,248 | 451,050 |
| C TRANSPORT RELATED EXPENSES | 22,656 | 22,460 | 22,709 |
| D SUPPLIES AND SERVICES | 180,383 | 198,138 | 178,181 |
| G CENTRAL SUPPORT AND DEPARTMENTAL ADMIN | 1,298,537 | 1,327,307 | 753,277 |
| H CAPITAL CHARGES | 461,868 | 461,868 | 547,000 |
| GROSS EXPENDITURE | 3,764,492 | 3,774,362 | 3,368,980 |
| I INCOME | -1,964,189 | -1,964,189 | -1,373,723 |
| NET EXPENDITURE | 1,800,303 | 1,810,173 | 1,995,257 |
| CHANGES IN SERVICE | | | |
| <p>Sport and Health provide sports development services and includes leisure facilities across the islands.</p> <p>The increase in Employee Expenses includes required relief budgets, adjustments for living wage and additional pension costs.</p> <p>£14k additional income from increased Slainte Mhath membership fees.(C-17)</p> | | | |
| HEAD OF DEPARTMENT: | | Bernard Chisholm | |
| DELEGATED BUDGET MANAGER: | | Tony Wade / Iain GG Campbell | |

| FCR | | | |
|--|-----------------------------------|---------------------------------|-----------------------------------|
| OBJECTIVE SUMMARY | 2016-17 INITIAL BUDGET £ | 2016-17 TOTAL BUDGET £ | 2017-18 INITIAL BUDGET £ |
| FINANCE & CORPORATE RESOURCES | | | |
| ACCOUNTANCY & CUSTOMER SERVICES | 74,985 | 93,956 | 10,447 |
| EXCHEQUER SERVICES | 923,846 | 961,789 | 1,102,307 |
| IT | 0 | 116,802 | 0 |
| FINANCE STRATEGY & OTHER CORPORATE FINANCE | 1,043,819 | 1,136,016 | 1,067,210 |
| REQUISITIONS | 295,501 | 295,501 | 304,977 |
| NET EXPENDITURE | 2,338,151 | 2,604,064 | 2,484,941 |

| SUBJECTIVE SUMMARY | 2016-17 INITIAL BUDGET £ | 2016-17 TOTAL BUDGET £ | 2017-18 INITIAL BUDGET £ |
|--|-----------------------------------|---------------------------------|-----------------------------------|
| FINANCE & CORPORATE RESOURCES | | | |
| A EMPLOYEE EXPENSES | 4,087,856 | 4,280,583 | 4,131,782 |
| B PREMISES RELATED EXPENSES | 145,839 | 146,500 | 130,797 |
| C TRANSPORT RELATED EXPENSES | 32,050 | 31,892 | 32,829 |
| D SUPPLIES AND SERVICES | 1,101,309 | 1,147,505 | 1,034,912 |
| E AGENCY AND CONTRACT SERVICES | 664,639 | 664,639 | 653,050 |
| F TRANSFER PAYMENTS | 4,880,000 | 4,880,000 | 5,154,000 |
| G CENTRAL SUPPORT AND DEPARTMENTAL ADMIN | 3,287,975 | 3,287,975 | 3,209,827 |
| H CAPITAL CHARGES | 537,774 | 537,774 | 623,063 |
| GROSS EXPENDITURE | 14,737,442 | 14,976,868 | 14,970,260 |
| I INCOME | -12,399,291 | -12,372,804 | -12,485,319 |
| NET EXPENDITURE | 2,338,151 | 2,604,064 | 2,484,941 |

| FCR | | | |
|---|-----------------------------------|---------------------------------|-----------------------------------|
| ACCOUNTANCY & CUSTOMER SERVICES | 2016-17 INITIAL BUDGET £ | 2016-17 TOTAL BUDGET £ | 2017-18 INITIAL BUDGET £ |
| A EMPLOYEE EXPENSES | 1,287,494 | 1,307,193 | 1,278,984 |
| B PREMISES RELATED EXPENSES | 42,290 | 42,366 | 12,342 |
| C TRANSPORT RELATED EXPENSES | 5,915 | 5,343 | 4,840 |
| D SUPPLIES AND SERVICES | 71,651 | 71,419 | 70,124 |
| E AGENCY AND CONTRACT SERVICES | 52,800 | 52,800 | 48,600 |
| G CENTRAL SUPPORT AND DEPARTMENTAL ADMIN | 527,967 | 527,967 | 482,024 |
| GROSS EXPENDITURE | 1,988,117 | 2,007,088 | 1,896,914 |
| I INCOME | -1,913,132 | -1,913,132 | -1,886,467 |
| NET EXPENDITURE | 74,985 | 93,956 | 10,447 |
| CHANGES IN SERVICE | | | |
| <p>Accountancy and Customer Services includes a decrease in salary costs of £28k which was met by putting workforce plans put into action (Y2-9, Y2-10). It includes staff savings in both Registration and Corporate Accountancy.</p> <p>During 2016 the Registration office also moved location and is now fully integrated into the Customer Services hub in the Town hall. This has resulted in a saving of £30k in premises related expenditure.</p> <p>Savings of £4k have also been achieved through the reduction in Broker Fees.</p> | | | |
| HEAD OF DEPARTMENT: | | Robert Emmott | |
| DELEGATED BUDGET MANAGER: | | Norman Macdonald | |

| FCR | | | | |
|---|--|---------------------------------|-----------------------------------|------------------|
| EXCHEQUER SERVICES | 2016-17 INITIAL BUDGET £ | 2016-17 TOTAL BUDGET £ | 2017-18 INITIAL BUDGET £ | |
| A | EMPLOYEE EXPENSES | 1,168,803 | 1,212,814 | 1,160,334 |
| B | PREMISES RELATED EXPENSES | 103,549 | 104,134 | 118,455 |
| C | TRANSPORT RELATED EXPENSES | 12,082 | 13,945 | 14,829 |
| D | SUPPLIES AND SERVICES | 312,242 | 312,759 | 325,614 |
| E | AGENCY AND CONTRACT SERVICES | 103,942 | 103,942 | 86,763 |
| F | TRANSFER PAYMENTS | 4,880,000 | 4,880,000 | 5,154,000 |
| G | CENTRAL SUPPORT AND DEPARTMENTAL ADMIN | 1,919,982 | 1,919,982 | 1,868,198 |
| H | CAPITAL CHARGES | 92,980 | 92,980 | 121,245 |
| GROSS EXPENDITURE | | 8,593,580 | 8,640,556 | 8,849,438 |
| I | INCOME | -7,669,734 | -7,678,767 | -7,747,131 |
| NET EXPENDITURE | | 923,846 | 961,789 | 1,102,307 |
| CHANGES IN SERVICE | | | | |
| <p>Employee expenses in the Exchequer Services Section have decreased by approximately £52k for 2017/18. It includes the implementation of savings agreed as part of the Comhairle Workforce plan (Y2-11, Y2-12). The reductions include a reduction in staffing in all areas, including payroll, systems administration and revenues and benefits.</p> <p>Premises related expenses has increased as a result of all the costs for the Town hall now being added to the budget including all utility costs.</p> <p>The supplies and services costs have increased due to the implementation of a new print system which is coded from Exchequer services, a corresponding income budget has also been included.</p> <p>Agency and contract costs have reduced in line with the procurement of a new Revenues and Benefits system.</p> <p>The Capital Charges have increased as a result of a potential upgrade to the Town Hall kitchen.</p> | | | | |
| HEAD OF DEPARTMENT: | | Robert Emmott | | |
| DELEGATED BUDGET MANAGER: | | Helen Mackenzie | | |

| FCR | | | |
|--|-----------------------------------|---------------------------------|-----------------------------------|
| FINANCE STRATEGY & OTHER CORPORATE FINANCE | 2016-17 INITIAL BUDGET £ | 2016-17 TOTAL BUDGET £ | 2017-18 INITIAL BUDGET £ |
| A EMPLOYEE EXPENSES | 1,016,368 | 1,074,332 | 1,052,513 |
| C TRANSPORT RELATED EXPENSES | 9,790 | 8,717 | 9,260 |
| D SUPPLIES AND SERVICES | 12,183 | 11,969 | 10,475 |
| E AGENCY AND CONTRACT SERVICES | 201,810 | 201,810 | 201,710 |
| G CENTRAL SUPPORT AND DEPARTMENTAL ADMIN | 77,608 | 77,608 | 75,588 |
| H CAPITAL CHARGES | 99,915 | 99,915 | 93,915 |
| GROSS EXPENDITURE | 1,417,674 | 1,474,351 | 1,443,461 |
| I INCOME | -373,855 | -338,335 | -376,251 |
| NET EXPENDITURE | 1,043,819 | 1,136,016 | 1,067,210 |
| CHANGES IN SERVICE | | | |
| <p>The increase in employee expenses in this financial year relate to an increase in unattributable pension costs.</p> | | | |
| HEAD OF DEPARTMENT: | | Robert Emmott | |
| DELEGATED BUDGET MANAGER: | | Robert Emmott | |

| FCR | | | |
|--|-----------------------------------|---------------------------------|-----------------------------------|
| IT | 2016-17 INITIAL BUDGET £ | 2016-17 TOTAL BUDGET £ | 2017-18 INITIAL BUDGET £ |
| A EMPLOYEE EXPENSES | 615,191 | 686,244 | 639,951 |
| C TRANSPORT RELATED EXPENSES | 4,263 | 3,887 | 3,900 |
| D SUPPLIES AND SERVICES | 705,233 | 751,358 | 628,699 |
| E AGENCY AND CONTRACT SERVICES | 10,586 | 10,586 | 11,000 |
| G CENTRAL SUPPORT AND DEPARTMENTAL ADMIN | 762,418 | 762,418 | 784,017 |
| H CAPITAL CHARGES | 344,879 | 344,879 | 407,903 |
| GROSS EXPENDITURE | 2,442,570 | 2,559,372 | 2,475,470 |
| I INCOME | -2,442,570 | -2,442,570 | -2,475,470 |
| NET EXPENDITURE | 0 | 116,802 | 0 |
| CHANGES IN SERVICE | | | |
| <p>The 2016/17 current budget for Employee Expenses includes a transfer of resources from the Integrated Joint Board for IT Support.</p> <p>The budget for supplies and services has decreased by £123k mainly due to the implementation of SWAN and the IPT system.</p> <p>There are additional Capital Charges associated with the implementation of the IPT System and the reallocation of charges.</p> | | | |
| HEAD OF DEPARTMENT: | | Robert Emmott | |
| DELEGATED BUDGET MANAGER: | | Malcolm Nicol | |

| FCR | | | |
|--|-----------------------------------|---------------------------------|-----------------------------------|
| REQUISITIONS | 2016-17 INITIAL BUDGET £ | 2016-17 TOTAL BUDGET £ | 2017-18 INITIAL BUDGET £ |
| E AGENCY AND CONTRACT SERVICES | 295,501 | 295,501 | 304,977 |
| GROSS EXPENDITURE | 295,501 | 295,501 | 304,977 |
| I INCOME | 0 | 0 | 0 |
| NET EXPENDITURE | 295,501 | 295,501 | 304,977 |
| CHANGES IN SERVICE | | | |
| <p>This relates to the Comhairle's share of the Highland and Western Isles Joint Valuation Board.</p> <p>The 2016/17 budget is understated by £9k and the charge for this service has been maintained at the same level for 2017/18.</p> | | | |
| HEAD OF DEPARTMENT: | | Robert Emmott | |
| DELEGATED BUDGET MANAGER: | | Robert Emmott | |

| IJS | | | |
|---|-------------------|-------------------|-------------------|
| OBJECTIVE SUMMARY | 2016-17 | 2016-17 | 2017-18 |
| INTEGRATED JOINT SERVICES | INITIAL | TOTAL | INITIAL |
| | BUDGET | BUDGET | BUDGET |
| | £ | £ | £ |
| MANAGEMENT & ADMINISTRATION | 3,118,084 | 3,063,633 | 2,926,426 |
| CNES RESIDENTIAL CARE | 4,348,472 | 4,392,607 | 4,523,614 |
| ADULT CARE AND SUPPORT SERVICES | 3,113,244 | 3,166,760 | 3,085,685 |
| COMMUNITY CARE | 1,605,581 | 1,600,186 | 1,597,074 |
| HOME CARE | 5,004,089 | 5,086,380 | 5,039,058 |
| CARE & REPAIR | 360,783 | 360,783 | 367,223 |
| ASSESSMENT AND CARE SERVICES | 677,932 | 63,226 | 694,264 |
| COMMISSIONING AND PARTNERSHIP SERVICES | 3,188,842 | 3,190,032 | 3,097,745 |
| CRIMINAL JUSTICE | 223,467 | 232,366 | 245,519 |
| NET EXPENDITURE | 21,640,494 | 21,155,973 | 21,576,608 |

| SUBJECTIVE SUMMARY | 2016-17 | 2016-17 | 2017-18 |
|---|-------------------|-------------------|-------------------|
| INTEGRATED JOINT SERVICES | INITIAL | TOTAL | INITIAL |
| | BUDGET | BUDGET | BUDGET |
| | £ | £ | £ |
| A EMPLOYEE EXPENSES | 15,380,953 | 15,605,473 | 16,155,279 |
| B PREMISES RELATED EXPENSES | 596,144 | 617,628 | 615,820 |
| C TRANSPORT RELATED EXPENSES | 790,248 | 794,668 | 820,384 |
| D SUPPLIES AND SERVICES | 1,106,545 | 1,088,300 | 1,188,120 |
| E AGENCY AND CONTRACT SERVICES | 6,653,094 | 6,686,394 | 7,012,019 |
| F TRANSFER PAYMENTS | 0 | 0 | 0 |
| G CENTRAL SUPPORT AND DEPARTMENTAL ADMIN | 1,726,405 | 1,726,405 | 1,825,779 |
| H CAPITAL CHARGES | 531,476 | 531,476 | 496,873 |
| GROSS EXPENDITURE | 26,784,865 | 27,050,344 | 28,114,274 |
| I INCOME | -5,144,371 | -5,894,371 | -6,537,666 |
| NET EXPENDITURE | 21,640,494 | 21,155,973 | 21,576,608 |

SERVICE DESCRIPTION

These are adult social care services resourced by the Comhairle and managed by the Integrated Joint Board (IJB).

CHANGES IN SERVICE

This budget has been set at the 2016/17 budget less the locally allowable deduction of £520k as per the terms of the Scottish Government (SG) settlement.

Across the Department's services, the agreed savings in 2017/18 in respect of workforce planning (£117k), prudential borrowing (£114k) and corporate savings (£17k) have been applied.

The Department has identified and included £706k of immediate growth pressures, largely from childrens transitions to adult services, additional care packages in adult care and support and costs associated with the living wage and the implementation of the Carer's Act.

The SG settlement included an additional £700k for social care services within the IJB, this income and the remaining uncommitted £221k of the 2016/17 IJB SG settlement have been included in the Department's budget.

In addition to this the Department has identified a further £560k of cost pressures, largely attributable to care packages for adults currently not receiving direct Comhairle support, but potentially requiring it in the future. The means of addressing this risk are continuing to be discussed within the IJB.

The IJB are currently anticipating a total funding gap of £2.5m in 2017/18 across Comhairle and NHS services.

HEAD OF DEPARTMENT:

Ron Culley

DELEGATED BUDGET MANAGER:

Ron Culley

| TEC | | | |
|---|-----------------------------------|---------------------------------|-----------------------------------|
| OBJECTIVE SUMMARY | 2016-17 INITIAL BUDGET £ | 2016-17 TOTAL BUDGET £ | 2017-18 INITIAL BUDGET £ |
| TECHNICAL SERVICES | | | |
| ROADS MAINTENANCE | 7,593,438 | 7,648,716 | 7,663,489 |
| MARINE SERVICES | 265,702 | 250,686 | 232,463 |
| TRANSPORT SERVICES | 3,389,012 | 3,420,392 | 3,520,167 |
| WASTE MANAGEMENT | 6,572,903 | 6,614,133 | 6,466,880 |
| PROPERTY SERVICES | 149,721 | 183,311 | 146,666 |
| PROJECT DELIVERY | -104,199 | -74,399 | -39,107 |
| TECHNICAL SERVICES MANAGEMENT & SUPPORT | -10,949 | 42,134 | -11,396 |
| TRADING OPERATIONS | 1 | 1 | 0 |
| NET EXPENDITURE | 17,855,629 | 18,084,974 | 17,979,162 |

| SUBJECTIVE SUMMARY | 2016-17 INITIAL BUDGET £ | 2016-17 TOTAL BUDGET £ | 2017-18 INITIAL BUDGET £ |
|--|-----------------------------------|---------------------------------|-----------------------------------|
| TECHNICAL SERVICES | | | |
| A EMPLOYEE EXPENSES | 7,478,440 | 7,575,607 | 7,722,677 |
| B PREMISES RELATED EXPENSES | 2,807,388 | 2,829,475 | 2,812,062 |
| C TRANSPORT RELATED EXPENSES | 2,767,283 | 2,750,457 | 2,811,221 |
| D SUPPLIES AND SERVICES | 2,747,479 | 2,818,554 | 2,676,343 |
| E AGENCY AND CONTRACT SERVICES | 8,897,963 | 8,936,008 | 8,993,199 |
| F TRANSFER PAYMENTS | 250 | 250 | 250 |
| G CENTRAL SUPPORT AND DEPARTMENTAL ADMIN | 2,869,718 | 2,869,718 | 2,698,991 |
| H CAPITAL CHARGES | 6,397,953 | 6,397,953 | 6,673,893 |
| GROSS EXPENDITURE | 33,966,474 | 34,178,022 | 34,388,636 |
| I INCOME | -16,110,845 | -16,093,048 | -16,409,474 |
| NET EXPENDITURE | 17,855,629 | 18,084,974 | 17,979,162 |

| TEC | | | | | | | | | | | | | | | |
|--|-----------------------------------|---------------------------------|-----------------------------------|--|---------|--|---------|-----------------------------------|--------|-------------------------------|-------|--------------------------|---------|------------------------------------|---------|
| ROADS MAINTENANCE | 2016-17 INITIAL BUDGET £ | 2016-17 TOTAL BUDGET £ | 2017-18 INITIAL BUDGET £ | | | | | | | | | | | | |
| A EMPLOYEE EXPENSES | 746,037 | 763,218 | 730,222 | | | | | | | | | | | | |
| B PREMISES RELATED EXPENSES | 153,480 | 153,482 | 144,510 | | | | | | | | | | | | |
| C TRANSPORT RELATED EXPENSES | 43,147 | 42,283 | 14,481 | | | | | | | | | | | | |
| D SUPPLIES AND SERVICES | 82,253 | 111,545 | 46,188 | | | | | | | | | | | | |
| E AGENCY AND CONTRACT SERVICES | 2,907,219 | 2,916,886 | 2,900,396 | | | | | | | | | | | | |
| G CENTRAL SUPPORT AND DEPARTMENTAL ADMIN | 342,043 | 342,043 | 347,689 | | | | | | | | | | | | |
| H CAPITAL CHARGES | 3,857,988 | 3,857,988 | 4,025,715 | | | | | | | | | | | | |
| GROSS EXPENDITURE | 8,132,167 | 8,187,445 | 8,209,201 | | | | | | | | | | | | |
| I INCOME | -538,729 | -538,729 | -545,712 | | | | | | | | | | | | |
| NET EXPENDITURE | 7,593,438 | 7,648,716 | 7,663,489 | | | | | | | | | | | | |
| CHANGES IN SERVICE | | | | | | | | | | | | | | | |
| <p>This service includes the maintenance of the Comhairle's roads infrastructure, footpaths, street lighting, traffic management and unadopted roads. This budget area also includes Winter Maintenance.</p> <p><u>Changes to Employee Costs</u></p> <table> <tr> <td>Removal of engineering post as part of budget exercise process</td> <td>-40,000</td> </tr> <tr> <td>Engineering post 18.5 hours rather than 37 hours (budget exercise)</td> <td>-20,000</td> </tr> <tr> <td>Apprentice added to establishment</td> <td>20,000</td> </tr> <tr> <td>Salary inflationary increases</td> <td>7,000</td> </tr> <tr> <td>Reduction employee costs</td> <td>-33,000</td> </tr> </table> <p><u>Income</u></p> <table> <tr> <td>Income received for new apprentice</td> <td>-20,000</td> </tr> </table> <p>The Transport related expenditure has reduced due to the reduction in fleet management charges (£26k).</p> <p>There is a reduction in Supplies & services, which mainly relates to a reduction in consultancy costs.</p> | | | | Removal of engineering post as part of budget exercise process | -40,000 | Engineering post 18.5 hours rather than 37 hours (budget exercise) | -20,000 | Apprentice added to establishment | 20,000 | Salary inflationary increases | 7,000 | Reduction employee costs | -33,000 | Income received for new apprentice | -20,000 |
| Removal of engineering post as part of budget exercise process | -40,000 | | | | | | | | | | | | | | |
| Engineering post 18.5 hours rather than 37 hours (budget exercise) | -20,000 | | | | | | | | | | | | | | |
| Apprentice added to establishment | 20,000 | | | | | | | | | | | | | | |
| Salary inflationary increases | 7,000 | | | | | | | | | | | | | | |
| Reduction employee costs | -33,000 | | | | | | | | | | | | | | |
| Income received for new apprentice | -20,000 | | | | | | | | | | | | | | |
| HEAD OF DEPARTMENT: | | Iain Mackinnon | | | | | | | | | | | | | |
| DELEGATED BUDGET MANAGER: | | Calum Mackenzie | | | | | | | | | | | | | |

| TEC | | | |
|---|-----------------------------------|---------------------------------|-----------------------------------|
| MARINE SERVICES | 2016-17 INITIAL BUDGET £ | 2016-17 TOTAL BUDGET £ | 2017-18 INITIAL BUDGET £ |
| A EMPLOYEE EXPENSES | 125,932 | 128,413 | 129,366 |
| B PREMISES RELATED EXPENSES | 254,026 | 251,095 | 267,741 |
| C TRANSPORT RELATED EXPENSES | 5,700 | 5,561 | 5,450 |
| D SUPPLIES AND SERVICES | 74,780 | 60,353 | 60,413 |
| E AGENCY AND CONTRACT SERVICES | 31,074 | 31,074 | 31,134 |
| G CENTRAL SUPPORT AND DEPARTMENTAL ADMIN | 159,089 | 159,089 | 161,217 |
| H CAPITAL CHARGES | 322,101 | 322,101 | 328,661 |
| GROSS EXPENDITURE | 972,702 | 957,686 | 983,982 |
| I INCOME | -707,000 | -707,000 | -751,519 |
| NET EXPENDITURE | 265,702 | 250,686 | 232,463 |
| CHANGES IN SERVICE | | | |
| <p>The Comhairle provides harbour facilities to support local fishery and support ferry services. This service includes the maintenance of Fishery Piers and Transport Piers.</p> <p>The increased costs in Premises Related Expenses relate to an under-provision in 2016-17 budget for refuse collection and skip hires.</p> <p>The variance in income relates to an increase in fees for Pier & Harbour Dues (£25k) as agreed through Budget Choice C28.</p> | | | |
| HEAD OF DEPARTMENT: | | Iain Mackinnon | |
| DELEGATED BUDGET MANAGER: | | Kenneth Morrison | |

| TEC | | | |
|---|---|---|---|
| | 2016-17 INITIAL BUDGET £ | 2016-17 TOTAL BUDGET £ | 2017-18 INITIAL BUDGET £ |
| TRANSPORT SERVICES | | | |
| A EMPLOYEE EXPENSES | 124,798 | 128,117 | 126,780 |
| B PREMISES RELATED EXPENSES | 44,611 | 44,705 | 45,118 |
| C TRANSPORT RELATED EXPENSES | 4,000 | 3,710 | 3,700 |
| D SUPPLIES AND SERVICES | 4,375 | 4,254 | 4,142 |
| E AGENCY AND CONTRACT SERVICES | 3,005,087 | 3,033,465 | 3,132,000 |
| G CENTRAL SUPPORT AND DEPARTMENTAL ADMIN | 211,635 | 211,635 | 216,477 |
| H CAPITAL CHARGES | 1,506 | 1,506 | 1,950 |
| GROSS EXPENDITURE | 3,396,012 | 3,427,392 | 3,530,167 |
| I INCOME | -7,000 | -7,000 | -10,000 |
| NET EXPENDITURE | 3,389,012 | 3,420,392 | 3,520,167 |
| CHANGES IN SERVICE | | | |
| <p>The Transport service includes the budget for public bus services through mainly integrated services and a number of public daily and evening services. This service area also provides a budget for the PSO air subsidies on inter-island routes. The community transport service is also included within this area.</p> <p>Agency and Contract Services have increased by circa £100k mainly due to an estimated increase in subsidy adjuster.</p> | | | |
| HEAD OF DEPARTMENT: | | Iain Mackinnon | |
| DELEGATED BUDGET MANAGER: | | David Smart | |

| TEC | | | |
|--|---|---|---|
| WASTE MANAGEMENT | 2016-17 INITIAL BUDGET £ | 2016-17 TOTAL BUDGET £ | 2017-18 INITIAL BUDGET £ |
| A EMPLOYEE EXPENSES | 1,059,356 | 1,085,157 | 1,146,198 |
| B PREMISES RELATED EXPENSES | 425,526 | 425,024 | 417,975 |
| C TRANSPORT RELATED EXPENSES | 358,850 | 358,306 | 394,567 |
| D SUPPLIES AND SERVICES | 1,849,101 | 1,863,172 | 1,809,567 |
| E AGENCY AND CONTRACT SERVICES | 2,873,990 | 2,873,990 | 2,851,525 |
| G CENTRAL SUPPORT AND DEPARTMENTAL ADMIN | 477,375 | 477,375 | 396,115 |
| H CAPITAL CHARGES | 1,459,650 | 1,459,650 | 1,395,073 |
| GROSS EXPENDITURE | 8,503,848 | 8,542,674 | 8,411,020 |
| I INCOME | -1,930,945 | -1,928,541 | -1,944,140 |
| NET EXPENDITURE | 6,572,903 | 6,614,133 | 6,466,880 |
| CHANGES IN SERVICE | | | |
| <p>This budget covers the costs of the Comhairle's waste service including refuse collection and waste disposal, street cleansing, burial grounds, community environment management and the Abattoir.</p> <p>Landfill Tax expenditure is anticipated to reduce by £100k in 2017/18 and this is reflected in the Supplies & Services budget.</p> <p>The increase in Employee Expenses relates to two additional staff members on temporary contracts within the Waste Aware service.</p> <p>Transport related expenses have increased mainly due an expected rise in amount of recyclates which will be sent to the mainland and required budget for Fleet Management Charges at Creed Park.</p> <p>Agency and Contract Services have been reduced as part of the Workforce Planning requirements Y2-26 & Y2-27 and budget choice C-31.</p> | | | |
| HEAD OF DEPARTMENT: | | Iain Mackinnon | |
| DELEGATED BUDGET MANAGER: | | David MacLeod | |

| TEC | | | |
|--|-----------------------------------|---------------------------------|-----------------------------------|
| PROPERTY SERVICES | 2016-17 INITIAL BUDGET £ | 2016-17 TOTAL BUDGET £ | 2017-18 INITIAL BUDGET £ |
| A EMPLOYEE EXPENSES | 792,149 | 813,912 | 786,374 |
| B PREMISES RELATED EXPENSES | 1,602,789 | 1,617,559 | 1,621,962 |
| C TRANSPORT RELATED EXPENSES | 31,586 | 30,397 | 27,060 |
| D SUPPLIES AND SERVICES | 19,391 | 17,637 | 26,603 |
| G CENTRAL SUPPORT AND DEPARTMENTAL ADMIN | 285,534 | 285,534 | 261,759 |
| H CAPITAL CHARGES | 212,863 | 212,863 | 143,688 |
| GROSS EXPENDITURE | 2,944,312 | 2,977,902 | 2,867,446 |
| I INCOME | -2,794,591 | -2,794,591 | -2,720,780 |
| NET EXPENDITURE | 149,721 | 183,311 | 146,666 |
| CHANGES IN SERVICE | | | |
| <p>This service area primarily covers the repairs and maintenance and grounds maintenance of all Comhairle properties. The revenue costs of the Comhairle offices are also included within this area.</p> <p>The reduction in employees expenses relates to the Workforce Plan Y2-22, to develop an integrated handyman service.</p> | | | |
| HEAD OF DEPARTMENT: | | Iain Mackinnon | |
| DELEGATED BUDGET MANAGER: | | Calum Mackenzie | |

| TEC | | | |
|--|-----------------------------------|---------------------------------|-----------------------------------|
| PROJECT DELIVERY | 2016-17 INITIAL BUDGET £ | 2016-17 TOTAL BUDGET £ | 2017-18 INITIAL BUDGET £ |
| A EMPLOYEE EXPENSES | 635,120 | 650,057 | 695,478 |
| B PREMISES RELATED EXPENSES | 6,295 | 17,682 | 2,000 |
| C TRANSPORT RELATED EXPENSES | 14,350 | 13,932 | 11,800 |
| D SUPPLIES AND SERVICES | 9,607 | 13,501 | 13,486 |
| G CENTRAL SUPPORT AND DEPARTMENTAL ADMIN | 205,558 | 205,558 | 229,566 |
| H CAPITAL CHARGES | 0 | 0 | 185,457 |
| GROSS EXPENDITURE | 870,930 | 900,730 | 1,137,787 |
| I INCOME | -975,129 | -975,129 | -1,176,894 |
| NET EXPENDITURE | -104,199 | -74,399 | -39,107 |
| CHANGES IN SERVICE | | | |
| This service area provides design and supervision for capital and civil engineering works. | | | |
| <u>Increase in employee costs</u> | | | |
| Apprentice added to establishment | | 20,000 | |
| Salary inflationary increases | | 25,000 | |
| | | <hr/> | |
| | | 45,000 | |
| <u>Changes in Income</u> | | | |
| Income received for new apprentice | | -20,000 | |
| Additional wind turbine income to reflect Corporate Saving decision | | -120,000 | |
| Additional income to reflect increased income to reflect budgetary process decision | | -68,000 | |
| | | <hr/> | |
| | | -208,000 | |
| HEAD OF DEPARTMENT: | | Iain Mackinnon | |
| DELEGATED BUDGET MANAGER: | | Calum Mackenzie | |

| TEC | | | |
|--|-----------------------------------|---------------------------------|-----------------------------------|
| TECHNICAL SERVICES MANAGEMENT & SUPPORT | 2016-17 INITIAL BUDGET £ | 2016-17 TOTAL BUDGET £ | 2017-18 INITIAL BUDGET £ |
| A EMPLOYEE EXPENSES | 595,058 | 606,827 | 619,968 |
| C TRANSPORT RELATED EXPENSES | 10,031 | 10,722 | 10,344 |
| D SUPPLIES AND SERVICES | 167,957 | 208,580 | 162,827 |
| G CENTRAL SUPPORT AND DEPARTMENTAL ADMIN | 762,355 | 762,355 | 710,939 |
| GROSS EXPENDITURE | 1,535,401 | 1,588,484 | 1,504,078 |
| I INCOME | -1,546,350 | -1,546,350 | -1,515,474 |
| NET EXPENDITURE | -10,949 | 42,134 | -11,396 |
| CHANGES IN SERVICE | | | |
| The Workforce planning decision Y2-25; £25k for reviewing fleet and garage services is included. | | | |
| HEAD OF DEPARTMENT: | | Iain Mackinnon | |
| DELEGATED BUDGET MANAGER: | | Iain Mackinnon | |

| TEC | | | |
|---|-----------------------------------|---------------------------------|-----------------------------------|
| TRADING OPERATIONS | 2016-17 INITIAL BUDGET £ | 2016-17 TOTAL BUDGET £ | 2017-18 INITIAL BUDGET £ |
| A EMPLOYEE EXPENSES | 3,399,990 | 3,399,906 | 3,488,291 |
| B PREMISES RELATED EXPENSES | 320,661 | 319,928 | 312,756 |
| C TRANSPORT RELATED EXPENSES | 2,299,619 | 2,285,546 | 2,343,819 |
| D SUPPLIES AND SERVICES | 540,015 | 539,512 | 553,117 |
| E AGENCY AND CONTRACT SERVICES | 80,593 | 80,593 | 78,144 |
| F TRANSFER PAYMENTS | 250 | 250 | 250 |
| G CENTRAL SUPPORT AND DEPARTMENTAL ADMIN | 426,129 | 426,129 | 375,229 |
| H CAPITAL CHARGES | 543,845 | 543,845 | 593,349 |
| GROSS EXPENDITURE | 7,611,102 | 7,595,709 | 7,744,955 |
| I INCOME | -7,611,101 | -7,595,708 | -7,744,955 |
| NET EXPENDITURE | 1 | 1 | 0 |
| CHANGES IN SERVICE | | | |
| No significant changes to the various different services. | | | |
| HEAD OF DEPARTMENT: | | Iain Mackinnon | |
| DELEGATED BUDGET MANAGER: | | Calum Mackenzie | |