



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				
PLANNING	2016-17 INITIAL BUDGET £	2016-17 TOTAL BUDGET £	2017-18 INITIAL BUDGET £	
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 INTEGRATED JOINT SERVICES	2016-17 INITIAL BUDGET £	2016-17 TOTAL BUDGET £	2017-18 INITIAL 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 INTEGRATED JOINT SERVICES	2016-17 INITIAL BUDGET £	2016-17 TOTAL BUDGET £	2017-18 INITIAL 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			
TRANSPORT SERVICES	2016-17 INITIAL BUDGET £	2016-17 TOTAL BUDGET £	2017-18 INITIAL BUDGET £
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	