



COMHAIRLE NAN EILEAN SIAR

**DRAFT
BUDGET BOOK
2015-16**

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TOTAL BUDGET

BUDGET SUMMARY		Initial Budget 2014-15 £	Total Budget 2014-15 £	Initial Budget 2015-16 £
	DEPARTMENT			
1	CHIEF EXECUTIVE	2,685,290	2,641,799	3,471,896
2	DEVELOPMENT	6,765,569	7,241,296	3,936,999
3	EDUCATION AND CHILDREN'S SERVICES	44,993,952	45,134,459	40,350,669
4	FINANCE AND CORPORATE RESOURCES	2,234,854	2,588,322	5,262,966
5	SOCIAL AND COMMUNITY SERVICES	24,225,984	24,211,113	21,217,405
6	TECHNICAL SERVICES	18,506,643	18,591,718	14,203,509
7	NET EXPENDITURE	99,412,292	100,408,707	88,443,444
8	CONTINGENCY	500,000	500,000	500,000
9	CENTRALLY HELD BUDGETS ¹	1,509,518	15,349,007	1,674,610
10	WARD PRIORITIES FUND	155,000	225,048	155,000
11	INTEREST ON REVENUE BALANCES	-150,000	-150,000	-150,000
12	OTHER INTEREST RECEIVABLE	-1,500	-1,500	-1,500
13	INTEREST PAYABLE	9,625,332	10,082,465	9,500,025
14	DEBT REPAYMENT	12,672,116	13,154,116	11,672,111
15	DEPRECIATION CHARGED	-13,330,244	-13,257,237	-513,030
16	TOTAL NET EXPENDITURE	110,392,514	126,310,606	111,280,660
	FINANCED BY			
17	REVENUE SUPPORT GRANT	93,248,000	95,099,000	92,613,000
18	NATIONAL NON-DOMESTIC RATES	7,084,000	7,084,000	8,188,000
19	COUNCIL TAX	10,101,754	8,863,754	8,992,000
20	USE OF BALANCES			1,487,660
21	TOTAL FUNDING	110,433,754	111,046,754	111,280,660
22	SURPLUS/(DEFICIT) FOR YEAR	41,240	-15,263,852	

Notes:

1. The deficit in the Total Budget column is due to the carry forward from 2013/14 of budgets earmarked for specific purposes, which are held centrally until required.
2. The depreciation budget at this stage represents only the charge to Trading Operations. Service related depreciation and the associated asset rentals do not impact on the overall budget and will be included in the final version of the budget.

CHIEF EXECUTIVE'S DEPARTMENT SUMMARY

OBJECTIVE SUMMARY	2014-15 INITIAL BUDGET £	2014-15 TOTAL BUDGET £	2015-16 INITIAL BUDGET £
1 CHIEF EXECUTIVE	593,430	533,872	713,487
2 HUMAN RESOURCES	27,912	80,707	927,185
3 EXECUTIVE OFFICE	2,063,948	2,027,220	1,831,224
4 NET EXPENDITURE	2,685,290	2,641,799	3,471,896

SUBJECTIVE SUMMARY	2014-15 INITIAL BUDGET £	2014-15 TOTAL BUDGET £	2015-16 INITIAL BUDGET £
5 EMPLOYEE EXPENSES	2,390,840	2,363,611	2,340,846
6 PREMISES RELATED EXPENSES	23,986	24,780	25,270
7 TRANSPORT RELATED EXPENSES	139,509	139,509	136,352
8 SUPPLIES AND SERVICES	1,237,849	1,220,793	1,243,084
9 AGENCY AND CONTRACT SERVICES	5,118	5,118	5,226
10 CENTRAL SUPPORT AND DEPARTMENTAL ADMIN	1,062,452	1,062,452	0
11 CAPITAL CHARGES	0	0	0
12 GROSS EXPENDITURE	4,859,754	4,816,263	3,750,778
13 INCOME	-2,174,464	-2,174,464	-278,882
14 NET EXPENDITURE	2,685,290	2,641,799	3,471,896

**CHIEF EXECUTIVE'S DEPARTMENT
CHIEF EXECUTIVE**

CHIEF EXECUTIVE	2014-15 INITIAL BUDGET £	2014-15 TOTAL BUDGET £	2015-16 INITIAL BUDGET £
1 EMPLOYEE EXPENSES	573,252	544,096	577,756
2 PREMISES RELATED EXPENSES	0	794	828
3 TRANSPORT RELATED EXPENSES	16,478	16,478	22,541
4 SUPPLIES AND SERVICES	163,743	132,547	171,170
5 CENTRAL SUPPORT AND DEPARTMENTAL ADMIN	123,563	123,563	0
6 GROSS EXPENDITURE	877,036	817,478	772,295
7 INCOME	-283,606	-283,606	-58,808
8 NET EXPENDITURE	593,430	533,872	713,487
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 budget for transport related expenses has increased by £6k to include a travel budget in 2015/16 for the Senior Projects Manager.</p> <p>The variance in income relates to non-controllable income.</p>			
HEAD OF DEPARTMENT:		Malcolm Burr	
DELEGATED BUDGET MANAGER:		Malcolm Burr	

**CHIEF EXECUTIVE'S DEPARTMENT
HUMAN RESOURCES**

HUMAN RESOURCES	2014-15 INITIAL BUDGET £	2014-15 TOTAL BUDGET £	2015-16 INITIAL BUDGET £
1 EMPLOYEE EXPENSES	881,847	926,690	835,720
2 PREMISES RELATED EXPENSES	23,986	23,986	24,442
3 TRANSPORT RELATED EXPENSES	13,534	13,534	13,018
4 SUPPLIES AND SERVICES	174,619	182,571	172,048
5 CENTRAL SUPPORT AND DEPARTMENTAL ADMIN	300,686	300,686	0
6 CAPITAL CHARGES	0	0	0
7 GROSS EXPENDITURE	1,394,672	1,447,467	1,045,228
8 INCOME	-1,366,760	-1,366,760	-118,043
9 NET EXPENDITURE	27,912	80,707	927,185
CHANGES IN SERVICE			
<p>Human Resources includes Complaints, Employee Remuneration and Health, Human Resource Support and Recruitment, Training, Organisational Development, Risk and Emergency Planning, Union Representatives and the Reprographics Unit.</p> <p>£35k of the decrease in Employee Expenses accounts for the 1% Departmental Savings. This is due to a disestablished post and provision for early retirement costs no longer being required for another post.</p> <p>The variance in income relates to non-controllable income.</p>			
HEAD OF DEPARTMENT:		Malcolm Burr	
DELEGATED BUDGET MANAGER:		Katherine MacKinnon	

**CHIEF EXECUTIVE'S DEPARTMENT
EXECUTIVE OFFICE**

EXECUTIVE OFFICE	2014-15 INITIAL BUDGET £	2014-15 TOTAL BUDGET £	2015-16 INITIAL BUDGET £
1 EMPLOYEE EXPENSES	935,741	892,825	927,370
2 PREMISES RELATED EXPENSES	0	0	0
3 TRANSPORT RELATED EXPENSES	109,497	109,497	100,793
4 SUPPLIES AND SERVICES	899,487	905,675	899,866
5 AGENCY AND CONTRACT SERVICES	5,118	5,118	5,226
6 CENTRAL SUPPORT AND DEPARTMENTAL ADMIN	638,203	638,203	0
7 GROSS EXPENDITURE	2,588,046	2,551,318	1,933,255
8 INCOME	-524,098	-524,098	-102,031
9 NET EXPENDITURE	2,063,948	2,027,220	1,831,224
CHANGES IN SERVICE			
<p>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 variance in income mainly relates to non-controllable income, there is also a reduction of £32k within Members' Services Income. This is in relation to Joint Board income that we no longer receive.</p> <p>In order to meet this unavoidable growth, Supplies and Services budgets have decreased by £31k and Employee Expenses by £1k. This reduction in Supplies and Services can not clearly be seen in the above figures due to a redistribution of budgets within the section.</p>			
HEAD OF DEPARTMENT:		Malcolm Burr	
DELEGATED BUDGET MANAGER:		Lesley McDonald	

DEVELOPMENT DEPARTMENT SUMMARY

OBJECTIVE SUMMARY	2014-15 INITIAL BUDGET £	2014-15 TOTAL BUDGET £	2015-16 INITIAL BUDGET £
1 ECONOMIC DEVELOPMENT	2,844,323	3,241,197	1,573,126
2 PLANNING	856,512	900,463	653,454
3 HOUSING SERVICES	2,110,930	2,162,491	940,173
4 CONSUMER AND ENVIRONMENTAL HEALTH SERVICES	953,804	937,145	770,246
5 NET EXPENDITURE	6,765,569	7,241,296	3,936,999

SUBJECTIVE SUMMARY	2014-15 INITIAL BUDGET £	2014-15 TOTAL BUDGET £	2015-16 INITIAL BUDGET £
6 EMPLOYEE EXPENSES	3,270,211	3,591,768	3,594,391
7 PREMISES RELATED EXPENSES	364,023	427,563	403,107
8 TRANSPORT RELATED EXPENSES	83,892	83,896	82,928
9 SUPPLIES AND SERVICES	1,861,696	1,697,317	1,456,984
10 AGENCY AND CONTRACT SERVICES	40,935	44,057	51,057
11 CENTRAL SUPPORT AND DEPARTMENTAL ADMIN	1,455,759	1,455,759	0
12 CAPITAL CHARGES	2,088,477	2,090,639	0
13 GROSS EXPENDITURE	9,164,993	9,390,999	5,588,467
14 INCOME	-2,399,424	-2,149,703	-1,651,468
15 NET EXPENDITURE	6,765,569	7,241,296	3,936,999

**DEVELOPMENT DEPARTMENT
ECONOMIC DEVELOPMENT**

ECONOMIC DEVELOPMENT	2014-15 INITIAL BUDGET £	2014-15 TOTAL BUDGET £	2015-16 INITIAL BUDGET £
1 EMPLOYEE EXPENSES	1,292,568	1,281,742	1,314,106
2 PREMISES RELATED EXPENSES	101,812	98,995	103,946
3 TRANSPORT RELATED EXPENSES	32,150	32,150	32,150
4 SUPPLIES AND SERVICES	773,732	741,600	503,529
5 AGENCY AND CONTRACT SERVICES	150	3,272	3,272
6 CENTRAL SUPPORT AND DEPARTMENTAL ADMIN	896,358	896,358	0
7 CAPITAL CHARGES	1,075,505	1,055,258	0
8 GROSS EXPENDITURE	4,172,275	4,109,375	1,957,003
9 INCOME	-1,327,952	-868,178	-383,877
10 NET EXPENDITURE	2,844,323	3,241,197	1,573,126
CHANGES IN SERVICE			
<p>This budget includes the Comhairle's economic development function including Arts Development and the Energy Unit.</p> <p>The significant reduction in supplies & services and income is mainly due to European Funded Projects.</p>			
HEAD OF DEPARTMENT:		Calum Iain Maciver	
DELEGATED BUDGET MANAGER:		Joe MacPhee	

DEVELOPMENT DEPARTMENT PLANNING

PLANNING	2014-15 INITIAL BUDGET £	2014-15 TOTAL BUDGET £	2015-16 INITIAL BUDGET £
1 EMPLOYEE EXPENSES	1,024,604	1,068,559	1,009,307
2 PREMISES RELATED EXPENSES	2,600	2,600	3,058
3 TRANSPORT RELATED EXPENSES	22,850	22,850	21,870
4 SUPPLIES AND SERVICES	102,320	102,316	116,929
5 AGENCY AND CONTRACT SERVICES	0	0	7,000
6 CENTRAL SUPPORT AND DEPARTMENTAL ADMIN	208,688	208,688	0
7 GROSS EXPENDITURE	1,361,062	1,405,013	1,158,164
8 INCOME	-504,550	-504,550	-504,710
9 NET EXPENDITURE	856,512	900,463	653,454

CHANGES IN SERVICE

This budget covers Planning (policy and applications), Building Standards and related projects.

The 2014/15 total budget for employees expenses contains a carry forward from 2013/14 in respect of renewable monies.

HEAD OF DEPARTMENT:

Calum Iain Maciver

DELEGATED BUDGET MANAGER:

Keith Bray

**DEVELOPMENT DEPARTMENT
HOUSING SERVICES**

HOUSING SERVICES	2014-15 INITIAL BUDGET £	2014-15 TOTAL BUDGET £	2015-16 INITIAL BUDGET £
1 EMPLOYEE EXPENSES	497,779	802,868	817,825
2 PREMISES RELATED EXPENSES	259,611	325,968	296,103
3 TRANSPORT RELATED EXPENSES	6,544	6,544	6,544
4 SUPPLIES AND SERVICES	693,784	561,543	544,666
5 AGENCY AND CONTRACT SERVICES	28,000	28,000	28,000
6 CENTRAL SUPPORT AND DEPARTMENTAL ADMIN	169,246	169,246	0
7 CAPITAL CHARGES	1,012,972	1,035,381	0
8 GROSS EXPENDITURE	2,667,936	2,929,550	1,693,138
9 INCOME	-557,006	-767,059	-752,965
10 NET EXPENDITURE	2,110,930	2,162,491	940,173
CHANGES IN SERVICE			
<p>This budget includes the Comhairle's housing strategy and homeless operation functions.</p> <p>The 2014/15 total budget and the initial budget for 2015/16 contain The Acres temporary accomodation unit.</p>			
HEAD OF DEPARTMENT:		Calum Iain Maciver	
DELEGATED BUDGET MANAGER:		Iain Watson	

**DEVELOPMENT DEPARTMENT
CONSUMER AND ENVIRONMENTAL SERVICES**

CONSUMER AND ENVIRONMENTAL HEALTH SERVICES	2014-15 INITIAL BUDGET £	2014-15 TOTAL BUDGET £	2015-16 INITIAL BUDGET £
1 EMPLOYEE EXPENSES	455,260	438,599	453,153
2 TRANSPORT RELATED EXPENSES	22,348	22,352	22,364
3 SUPPLIES AND SERVICES	291,860	291,858	291,860
4 AGENCY AND CONTRACT SERVICES	12,785	12,785	12,785
5 CENTRAL SUPPORT AND DEPARTMENTAL ADMIN	181,467	181,467	0
6 GROSS EXPENDITURE	963,720	947,061	780,162
7 INCOME	-9,916	-9,916	-9,916
8 NET EXPENDITURE	953,804	937,145	770,246
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:		Colm Fraser	

**EDUCATION AND CHILDREN'S SERVICES DEPARTMENT
SUMMARY**

OBJECTIVE SUMMARY	2014-15 INITIAL BUDGET £	2014-15 TOTAL BUDGET £	2015-16 INITIAL BUDGET £
1 EDUCATION AND CHILDREN'S SERVICES STRATEGY	747,660	0	897,011
2 EARLY YEARS	2,060,385	2,348,351	2,431,008
3 EXTENDED LEARNING	811,355	953,761	796,748
4 QUALITY IMPROVEMENT	459,809	459,809	482,684
5 SCHOOLS AND RESOURCES	35,610,717	35,927,081	30,743,320
6 CHILDREN'S SERVICES	5,304,007	5,445,438	4,999,898
7 TRADING OPERATIONS	19	19	0
8 NET EXPENDITURE	44,993,952	45,134,459	40,350,669

SUBJECTIVE SUMMARY	2014-15 INITIAL BUDGET £	2014-15 TOTAL BUDGET £	2015-16 INITIAL BUDGET £
9 EMPLOYEE EXPENSES	28,134,039	28,469,570	26,670,405
10 PREMISES RELATED EXPENSES	3,755,404	3,706,168	3,607,731
11 TRANSPORT RELATED EXPENSES	3,345,449	3,520,479	3,654,979
12 SUPPLIES AND SERVICES	2,127,162	2,393,097	1,351,465
13 AGENCY AND CONTRACT SERVICES	6,948,430	6,311,525	7,586,134
14 CENTRAL SUPPORT AND DEPARTMENTAL ADMIN	6,410,204	6,410,204	0
15 CAPITAL CHARGES	2,967,324	2,931,885	0
16 GROSS EXPENDITURE	53,688,012	53,742,928	42,870,714
17 INCOME	-8,694,060	-8,608,469	-2,520,045
18 NET EXPENDITURE	44,993,952	45,134,459	40,350,669

**EDUCATION AND CHILDREN'S SERVICES DEPARTMENT
EDUCATION AND CHILDREN'S SERVICES STRATEGY**

	2014-15 INITIAL BUDGET	2014-15 TOTAL BUDGET	2015-16 INITIAL BUDGET
EDUCATION AND CHILDREN'S SERVICES STRATEGY	£	£	£
1 EMPLOYEE EXPENSES	128,202	128,202	129,444
2 TRANSPORT RELATED EXPENSES	2,947	2,947	3,007
3 SUPPLIES AND SERVICES	1,947	1,947	1,947
4 AGENCY AND CONTRACT SERVICES	747,660	0	762,613
5 GROSS EXPENDITURE	880,756	133,096	897,011
6 INCOME	-133,096	-133,096	0
7 NET EXPENDITURE	747,660	0	897,011
CHANGES IN SERVICE			
<p>This is a Service Area where the cost of the strategic management of the Education and Children's Services Department is allocated. Budgets are included for staff, travel and the costs of consultancy input for feasibility studies relating to potential construction or revisions to the school estate. There are no significant increases or decreases to these budgets.</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>			
HEAD OF DEPARTMENT:		Peter Carpenter	
DELEGATED BUDGET MANAGER:		Peter Carpenter	

**EDUCATION AND CHILDREN'S SERVICES DEPARTMENT
EARLY YEARS**

	2014-15 INITIAL BUDGET	2014-15 TOTAL BUDGET	2015-16 INITIAL BUDGET
EARLY YEARS	£	£	£
1 EMPLOYEE EXPENSES	1,626,742	1,913,723	1,749,420
2 PREMISES RELATED EXPENSES	63,283	63,345	64,609
3 TRANSPORT RELATED EXPENSES	19,042	19,042	19,423
4 SUPPLIES AND SERVICES	150,283	150,292	150,293
5 AGENCY AND CONTRACT SERVICES	326,412	326,412	784,820
6 CENTRAL SUPPORT AND DEPARTMENTAL ADMIN	157,298	157,298	0
7 GROSS EXPENDITURE	2,347,204	2,635,170	2,768,565
8 INCOME	-286,819	-286,819	-337,557
9 NET EXPENDITURE	2,060,385	2,348,351	2,431,008
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> <p>There are significant year on year budget variations as a result of the implementation of the Children and Young People's Bill. The bill includes the provision of 600 hours of childcare for 3-4 year olds, 'looked after' 2 year olds and was extended to include 2 year old children 'in workless households'. The bill also includes other statutory services which are being developed and implemented in 2014-15 and 2015-16. Once established, the increased budget in the line 'Agency and Contract Services' will be allocated to match expenditure in the service area eg Children's Services where it is being incurred. Income shows an increase which arises from additional pre-school provision in several nurseries including Balivanich.</p> <p>Budget savings of £25k relate to the removal of the budget held within the service for contingency staffing.</p>			
HEAD OF DEPARTMENT:		Peter Carpenter	
DELEGATED BUDGET MANAGER:		Becky MacLean	

**EDUCATION AND CHILDREN'S SERVICES DEPARTMENT
EXTENDED LEARNING**

EXTENDED LEARNING	2014-15 INITIAL BUDGET £	2014-15 TOTAL BUDGET £	2015-16 INITIAL BUDGET £
1 EMPLOYEE EXPENSES	564,951	576,838	703,169
2 PREMISES RELATED EXPENSES	34,044	43,744	34,725
3 TRANSPORT RELATED EXPENSES	35,143	54,206	35,681
4 SUPPLIES AND SERVICES	237,106	247,106	93,106
6 GROSS EXPENDITURE	910,832	961,482	866,681
7 INCOME	-99,477	-7,721	-69,933
8 NET EXPENDITURE	811,355	953,761	796,748
CHANGES IN SERVICE			
<p>The Extended Learning Service provides support to schools in the areas of vocational education, 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. Within the Departmental restructuring, this section was created, through the amalgamation of previous areas of work undertaken within the Inclusion and Quality Improvement section.</p> <p>The increase in Employee Expenses results mainly from the additional staffing required at local level to both divert placements to mainland residential provision and to provide support locally to the children who have returned to local packages from a mainland placement. This has been offset by funding previously held as ESF match funding.</p>			
HEAD OF DEPARTMENT:		Peter Carpenter	
DELEGATED BUDGET MANAGER:		Fiona MacInnes Begg	

**EDUCATION AND CHILDREN'S SERVICES DEPARTMENT
QUALITY IMPROVEMENT**

QUALITY IMPROVEMENT	2014-15 INITIAL BUDGET £	2014-15 TOTAL BUDGET £	2015-16 INITIAL BUDGET £
1 EMPLOYEE EXPENSES	385,593	385,593	456,269
2 TRANSPORT RELATED EXPENSES	10,248	10,248	10,452
3 SUPPLIES AND SERVICES	15,963	15,963	15,963
4 CENTRAL SUPPORT AND DEPARTMENTAL ADMIN	48,005	48,005	0
5 GROSS EXPENDITURE	459,809	459,809	482,684
6 NET EXPENDITURE	459,809	459,809	482,684
CHANGES IN SERVICE			
<p>The budgets in this area are related to the Quality Improvement Team, Continuing Professional Development budgets, including in-service training, and curriculum support.</p> <p>The increase in salary costs of £70k reflects the change in the Department's management structure with the inclusion of a former LCP post previously held under Schools and Resources.</p>			
HEAD OF DEPARTMENT:		Peter Carpenter	
DELEGATED BUDGET MANAGER:		Peter Carpenter	

**EDUCATION AND CHILDREN'S SERVICES DEPARTMENT
SCHOOLS AND RESOURCES**

SCHOOLS AND RESOURCES	2014-15 INITIAL BUDGET £	2014-15 TOTAL BUDGET £	2015-16 INITIAL BUDGET £
1 EMPLOYEE EXPENSES	20,985,244	21,026,041	21,166,990
2 PREMISES RELATED EXPENSES	3,561,577	3,502,579	3,508,397
3 TRANSPORT RELATED EXPENSES	3,164,474	3,314,276	3,471,404
4 SUPPLIES AND SERVICES	995,278	1,250,804	971,771
5 AGENCY AND CONTRACT SERVICES	3,432,729	3,404,484	3,634,522
6 CENTRAL SUPPORT AND DEPARTMENTAL ADMIN	5,833,904	5,833,904	0
7 CAPITAL CHARGES	2,963,180	2,926,827	0
8 GROSS EXPENDITURE	40,936,386	41,258,915	32,753,084
9 INCOME	-5,325,669	-5,331,834	-2,009,764
10 NET EXPENDITURE	35,610,717	35,927,081	30,743,320
CHANGES IN SERVICE			
<p>This budget head makes provision for primary and secondary and special education, including all partnerships with other educational providers and agencies. The Resources Section provides a business function for the Education and Children's Services Department and includes the following services; Administration and Staffing, Finance and Estate (including Client Catering and Cleaning), and Information Technology.</p> <p>This service, as the department's largest, bears the greatest impact of the Budget savings at £355k. It also bears the cost of growth within the department of £267k. Staffing savings combined with smaller savings in supplies and services and premises costs achieved these sums. In addition to the staffing reductions outlined in the budget savings exercise the staffing budget was increased by £182k in respect of increased superannuation rates for Teachers in 2015-16. The transport budget also increased by just over £300k. This arises from a transfer of budget from TS to reflect the revised bus contract arrangements between TS and ECS, growth in service provision and an element of inflation.</p> <p>There is an increase in budget on the Agency and Contracted line, coupled with a reduction in income for the Free Schools Meals provision for P1-P3 pupils.</p>			
HEAD OF DEPARTMENT:		Peter Carpenter	
DELEGATED BUDGET MANAGER:		Bernard Chisholm	

**EDUCATION AND CHILDREN'S SERVICES DEPARTMENT
CHILDREN'S SERVICES**

CHILDREN'S SERVICES	2014-15 INITIAL BUDGET £	2014-15 TOTAL BUDGET £	2015-16 INITIAL BUDGET £
1 EMPLOYEE EXPENSES	2,497,355	2,493,221	2,465,113
2 TRANSPORT RELATED EXPENSES	106,595	112,760	115,012
3 SUPPLIES AND SERVICES	118,385	118,785	118,385
4 AGENCY AND CONTRACT SERVICES	2,441,629	2,580,629	2,404,179
5 CENTRAL SUPPORT AND DEPARTMENTAL ADMIN	233,035	233,035	0
6 GROSS EXPENDITURE	5,396,999	5,538,430	5,102,689
7 INCOME	-92,992	-92,992	-102,791
8 NET EXPENDITURE	5,304,007	5,445,438	4,999,898
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>The Budget savings exercises has identified £90k of demographic savings in this service for the year 2015-16 under the Mainland Placement budget. Planned diversions away from mainland placements to locally developed provision couple with developing a shared services approach alongside SCS Adult Services will achieve efficiencies in this service.</p>			
HEAD OF DEPARTMENT:		Peter Carpenter	
DELEGATED BUDGET MANAGER:		Bernard Chisholm	

**EDUCATION AND CHILDREN'S SERVICES DEPARTMENT
TRADING OPERATIONS**

TRADING OPERATIONS	2014-15 INITIAL BUDGET £	2014-15 TOTAL BUDGET £	2015-16 INITIAL BUDGET £
1 EMPLOYEE EXPENSES	1,945,952	1,945,952	0
2 PREMISES RELATED EXPENSES	96,500	96,500	0
3 TRANSPORT RELATED EXPENSES	7,000	7,000	0
4 SUPPLIES AND SERVICES	608,200	608,200	0
5 CENTRAL SUPPORT AND DEPARTMENTAL ADMIN	98,374	98,374	0
6 GROSS EXPENDITURE	2,756,026	2,756,026	0
7 INCOME	-2,756,007	-2,756,007	0
8 NET EXPENDITURE	19	19	0
CHANGES IN SERVICE			
<p>This service is managed fully by the Education and Children's Services Department. Any surplus or deficit generated by the Education TOs, comprising 'Building Cleaning', 'Schools Catering', 'Staff cafeteria' and 'Strupag' (the ISL café) now falls to E&CS.</p>			
HEAD OF DEPARTMENT:		Peter Carpenter	
DELEGATED BUDGET MANAGER:		Louise Laing	

**FINANCE AND CORPORATE RESOURCES DEPARTMENT
SUMMARY**

OBJECTIVE SUMMARY	2014-15 INITIAL BUDGET £	2014-15 TOTAL BUDGET £	2015-16 INITIAL BUDGET £
1 ACCOUNTANCY AND AUDIT	-3,246	-4,269	652,979
2 EXCHEQUER SERVICES	824,053	875,175	1,275,635
3 INFORMATION TECHNOLOGY AND CUSTOMER SERVICES	77,570	206,376	1,979,847
4 FINANCE STRATEGY AND OTHER CORPORATE FINANCE	1,049,640	1,224,203	1,061,932
5 JOINT BOARDS	286,837	286,837	292,573
6 NET EXPENDITURE	2,234,854	2,588,322	5,262,966

SUBJECTIVE SUMMARY	2014-15 INITIAL BUDGET £	2014-15 TOTAL BUDGET £	2015-16 INITIAL BUDGET £
7 EMPLOYEE EXPENSES	4,067,791	4,309,930	4,136,329
8 PREMISES RELATED EXPENSES	100,499	110,628	135,906
9 TRANSPORT RELATED EXPENSES	44,500	47,343	48,004
10 SUPPLIES AND SERVICES	1,068,487	1,122,192	1,123,988
11 AGENCY AND CONTRACT SERVICES	670,022	670,022	686,421
12 TRANSFER PAYMENTS	5,028,890	5,028,890	4,996,907
13 CENTRAL SUPPORT AND DEPARTMENTAL ADMIN	3,057,275	3,057,275	0
14 CAPITAL CHARGES	469,215	468,767	99,623
15 GROSS EXPENDITURE	14,506,679	14,815,047	11,227,178
16 INCOME	-12,271,825	-12,226,725	-5,964,212
17 NET EXPENDITURE	2,234,854	2,588,322	5,262,966

**FINANCE AND CORPORATE RESOURCES DEPARTMENT
ACCOUNTANCY AND INTERNAL AUDIT**

ACCOUNTANCY AND AUDIT	2014-15 INITIAL BUDGET £	2014-15 TOTAL BUDGET £	2015-16 INITIAL BUDGET £
1 EMPLOYEE EXPENSES	776,061	776,239	774,430
2 TRANSPORT RELATED EXPENSES	5,580	5,580	4,720
3 SUPPLIES AND SERVICES	29,700	28,499	25,113
4 AGENCY AND CONTRACT SERVICES	60,926	60,926	65,883
5 CENTRAL SUPPORT AND DEPARTMENTAL ADMIN	274,599	274,599	0
6 GROSS EXPENDITURE	1,146,866	1,145,843	870,146
7 INCOME	-1,150,112	-1,150,112	-217,167
9 NET EXPENDITURE	-3,246	-4,269	652,979
CHANGES IN SERVICE			
<p>This includes a saving of £5k within Accountancy for restructuring following flexible retirement, and an increase in Internal Audit controllable income of £1.5k.</p> <p>The decrease in income relates to non-controllable income.</p>			
HEAD OF DEPARTMENT:		Robert Emmott	
DELEGATED BUDGET MANAGER:		Norman Macdonald	

**FINANCE AND CORPORATE RESOURCES DEPARTMENT
EXCHEQUER SERVICES**

EXCHEQUER SERVICES	2014-15 INITIAL BUDGET £	2014-15 TOTAL BUDGET £	2015-16 INITIAL BUDGET £
1 EMPLOYEE EXPENSES	1,276,751	1,225,178	1,291,750
2 PREMISES RELATED EXPENSES	72,808	72,937	97,237
3 TRANSPORT RELATED EXPENSES	27,524	30,367	29,107
4 SUPPLIES AND SERVICES	248,326	303,254	304,094
5 AGENCY AND CONTRACT SERVICES	111,179	111,179	114,775
6 TRANSFER PAYMENTS	5,028,890	5,028,890	4,996,907
7 CENTRAL SUPPORT AND DEPARTMENTAL ADMIN	1,900,059	1,900,059	0
8 CAPITAL CHARGES	76,752	76,447	0
9 GROSS EXPENDITURE	8,742,289	8,748,311	6,833,870
10 INCOME	-7,918,236	-7,873,136	-5,558,235
11 NET EXPENDITURE	824,053	875,175	1,275,635
CHANGES IN SERVICE			
<p>This service includes the Collection of Council Tax and Non Domestic Rates, administration of Council Tax and Housing Benefit, Payroll, Creditor payments, Procurement and the Collection of Debt.</p> <p>Increased premises costs includes budget for the Town Hall rent and rates for Revenues and Benefits. This includes a saving in employee expenses of £10k from no backfill for secondment to Macmillan Benefits Advice Service.</p> <p>The decrease in income mainly relates to non-controllable income.</p>			
HEAD OF DEPARTMENT:		Robert Emmott	
DELEGATED BUDGET MANAGER:		Helen Mackenzie	

**FINANCE AND CORPORATE RESOURCES DEPARTMENT
INFORMATION TECHNOLOGY AND CUSTOMER SERVICES**

INFORMATION TECHNOLOGY AND CUSTOMER SERVICES	2014-15 INITIAL BUDGET £	2014-15 TOTAL BUDGET £	2015-16 INITIAL BUDGET £
1 EMPLOYEE EXPENSES	1,285,188	1,404,156	1,299,950
2 PREMISES RELATED EXPENSES	27,691	37,691	38,669
3 TRANSPORT RELATED EXPENSES	5,542	5,542	7,867
4 SUPPLIES AND SERVICES	784,962	784,943	788,625
5 CENTRAL SUPPORT AND DEPARTMENTAL ADMIN	858,701	858,701	0
6 CAPITAL CHARGES	285,417	285,274	0
7 GROSS EXPENDITURE	3,247,501	3,376,307	2,135,111
8 INCOME	-3,169,931	-3,169,931	-155,264
9 NET EXPENDITURE	77,570	206,376	1,979,847
CHANGES IN SERVICE			
<p>Increased costs in premises related expenses included budget for Town Hall rent and rates in Customer Services. Employee expenses includes a saving of £23.5k from the disestablishment of IT senior analyst post.</p> <p>The decrease in income mainly relates to non-controllable income.</p>			
HEAD OF DEPARTMENT:		Robert Emmott	
DELEGATED BUDGET MANAGER:		Angus Macarthur	

**FINANCE AND CORPORATE RESOURCES DEPARTMENT
FINANCE STRATEGY AND OTHER CORPORATE FINANCE**

	2014-15 INITIAL BUDGET	2014-15 TOTAL BUDGET	2015-16 INITIAL BUDGET
FINANCE STRATEGY AND OTHER CORPORATE FINANCE	£	£	£
1 EMPLOYEE EXPENSES	729,791	904,357	770,199
2 TRANSPORT RELATED EXPENSES	5,854	5,854	6,310
3 SUPPLIES AND SERVICES	5,499	5,496	6,156
4 AGENCY AND CONTRACT SERVICES	211,080	211,080	213,190
5 CENTRAL SUPPORT AND DEPARTMENTAL ADMIN	23,916	23,916	0
6 CAPITAL CHARGES	107,046	107,046	99,623
7 GROSS EXPENDITURE	1,083,186	1,257,749	1,095,478
9 INCOME	-33,546	-33,546	-33,546
10 NET EXPENDITURE	1,049,640	1,224,203	1,061,932
CHANGES IN SERVICE			
<p>This service includes the costs of the Director of Finance and Corporate Resources (including external audit), unattributed pension costs and Loans Fund expenses.</p>			
HEAD OF DEPARTMENT:		Robert Emmott	
DELEGATED BUDGET MANAGER:		Robert Emmott	

**FINANCE AND CORPORATE RESOURCES DEPARTMENT
JOINT BOARDS**

JOINT BOARDS	2014-15 INITIAL BUDGET £	2014-15 TOTAL BUDGET £	2015-16 INITIAL BUDGET £
1 AGENCY AND CONTRACT SERVICES	286,837	286,837	292,573
2 CAPITAL CHARGES	0	0	0
3 GROSS EXPENDITURE	286,837	286,837	292,573
4 INCOME	0	0	0
5 NET EXPENDITURE	286,837	286,837	292,573
CHANGES IN SERVICE			
<p>This relates to the Comhairle's share of the Highland and Western Isles Joint Valuation Board.</p>			
HEAD OF DEPARTMENT:		Robert Emmott	
DELEGATED BUDGET MANAGER:		Robert Emmott	

**SOCIAL AND COMMUNITY SERVICES DEPARTMENT
SUMMARY**

OBJECTIVE SUMMARY	2014-15 INITIAL BUDGET £	2014-15 TOTAL BUDGET £	2015-16 INITIAL BUDGET £
1 INTEGRATED SERVICES	19,584,447	19,715,105	18,027,334
2 LEISURE AND LEARNING SERVICES	4,641,537	4,496,008	3,190,071
3 NET EXPENDITURE	24,225,984	24,211,113	21,217,405

SUBJECTIVE SUMMARY	2014-15 INITIAL BUDGET £	2014-15 TOTAL BUDGET £	2015-16 INITIAL BUDGET £
4 EMPLOYEE EXPENSES	17,304,875	17,324,322	17,931,700
5 PREMISES RELATED EXPENSES	1,505,597	1,307,323	1,302,584
6 TRANSPORT RELATED EXPENSES	1,061,726	1,098,138	905,257
7 SUPPLIES AND SERVICES	1,396,195	1,421,122	1,291,003
8 AGENCY AND CONTRACT SERVICES	3,311,770	5,395,334	5,686,517
10 CENTRAL SUPPORT AND DEPARTMENTAL ADMIN	5,251,418	3,204,461	0
11 CAPITAL CHARGES	1,425,973	1,356,505	0
12 GROSS EXPENDITURE	31,358,554	31,208,205	27,218,061
13 INCOME	-7,132,570	-6,997,092	-6,000,656
14 NET EXPENDITURE	24,225,984	24,211,113	21,217,405

**SOCIAL AND COMMUNITY SERVICES DEPARTMENT
INTEGRATED SERVICES SUMMARY**

INTEGRATED SERVICES OBJECTIVE SUMMARY	2014-15 INITIAL BUDGET £	2014-15 TOTAL BUDGET £	2015-16 INITIAL BUDGET £
1 MANAGEMENT AND ADMINISTRATION	3,199,085	2,720,375	1,102,905
2 CNES RESIDENTIAL CARE	4,348,151	4,406,873	4,056,148
3 ADULT CARE AND SUPPORT SERVICES	2,779,275	2,747,896	2,697,070
4 COMMUNITY CARE	1,974,563	1,948,824	2,178,471
5 HOME CARE	4,233,409	4,476,502	4,358,616
6 ASSESSMENT AND CARE SERVICES	1,097,373	1,097,357	1,348,937
7 COMMISSIONING AND PARTNERSHIP SERVICES	1,845,530	2,210,207	2,182,529
8 CRIMINAL JUSTICE	107,061	107,071	102,658
9 NET EXPENDITURE	19,584,447	19,715,105	18,027,334

INTEGRATED SERVICES SUMMARY	2014-15 INITIAL BUDGET £	2014-15 TOTAL BUDGET £	2015-16 INITIAL BUDGET £
10 EMPLOYEE EXPENSES	14,211,809	14,145,214	14,784,944
11 PREMISES RELATED EXPENSES	585,036	587,710	589,112
12 TRANSPORT RELATED EXPENSES	969,772	981,401	813,123
13 SUPPLIES AND SERVICES	818,864	814,308	797,500
14 AGENCY AND CONTRACT SERVICES	3,261,770	5,345,334	5,636,517
15 CENTRAL SUPPORT AND DEPARTMENTAL ADMIN	4,320,230	2,273,273	0
16 CAPITAL CHARGES	527,473	535,892	0
17 GROSS EXPENDITURE	24,694,954	24,683,132	22,621,196
18 INCOME	-5,110,507	-4,968,027	-4,593,862
19 NET EXPENDITURE	19,584,447	19,715,105	18,027,334

**SOCIAL AND COMMUNITY SERVICES DEPARTMENT
SOCIAL AND COMMUNITY SERVICES MANAGEMENT AND SUPPORT**

MANAGEMENT AND ADMINISTRATION	2014-15 INITIAL BUDGET £	2014-15 TOTAL BUDGET £	2015-16 INITIAL BUDGET £
1 EMPLOYEE EXPENSES	1,102,315	1,007,070	932,748
2 PREMISES RELATED EXPENSES	0	0	0
3 TRANSPORT RELATED EXPENSES	11,187	11,187	8,263
4 SUPPLIES AND SERVICES	153,300	152,095	146,094
5 AGENCY AND CONTRACT SERVICES	415,133	32,873	32,873
6 CENTRAL SUPPORT AND DEPARTMENTAL ADMIN	2,273,273	2,273,273	0
7 CAPITAL CHARGES	0	0	0
8 GROSS EXPENDITURE	3,955,208	3,476,498	1,119,978
9 INCOME	-756,123	-756,123	-17,073
10 NET EXPENDITURE	3,199,085	2,720,375	1,102,905
CHANGES IN SERVICE			
<p>This service includes the Director, Heads of Service and administration staffing for the Social and Community Services department.</p> <p>Employee expenses have reduced due to reallocation of staffing to Adult Care.</p> <p>Agency and Contract Services has reduced due to reallocation of budget to the appropriate Adult Mainland Placement heading within Commissioning and Partnership Services.</p> <p>Management responsibilities and budget allocation associated with Leisure and Learning services that will not transfer to the Integrated Services have still to be determined.</p> <p>Across-Services Growth Provided in 2015/16:</p> <p>Unavoidable recurring cost pressures as reflected in the 2014/15 forecast out-turn - £987k Staffing and Training increases associated with the Home Care Redesign shared across Management and Administration, Home Care and Assessment and Care Management Services - £228k</p> <p>General Across Services Budget Choices Savings to be met in 2015/16:</p> <p>Reduce local travel and mileage - £40k Vacancy management - £35k Reduce mainland travel - £3k Sickness/Absence management - £140k</p>			
HEAD OF DEPARTMENT:		Iain Macaulay	
DELEGATED BUDGET MANAGER:		Iain Macaulay	

**SOCIAL AND COMMUNITY SERVICES DEPARTMENT
COMHAIRLE CARE HOMES - ELDERLY**

CNES RESIDENTIAL CARE	2014-15 INITIAL BUDGET £	2014-15 TOTAL BUDGET £	2015-16 INITIAL BUDGET £
1 EMPLOYEE EXPENSES	4,651,558	4,705,258	4,802,303
2 PREMISES RELATED EXPENSES	398,206	400,377	400,908
3 TRANSPORT RELATED EXPENSES	9,816	9,816	9,816
4 SUPPLIES AND SERVICES	370,049	370,083	369,708
5 AGENCY AND CONTRACT SERVICES	60,000	60,000	50,000
6 CAPITAL CHARGES	313,474	316,291	0
7 GROSS EXPENDITURE	5,803,103	5,861,825	5,632,735
8 INCOME	-1,454,952	-1,454,952	-1,576,587
9 NET EXPENDITURE	4,348,151	4,406,873	4,056,148
CHANGES IN SERVICE			
<p>The Comhairle operates 6 older persons care homes across the Western Isles. Within these care homes permanent and respite accommodation is provided. Accommodation comprises, St. Brendan's (Barra) with a bed occupancy of 10. Sacred Heart (South Uist) with a bed occupancy of 16. Trianaid care home (North Uist) with a bed occupancy of 12. Harris House care home with a bed occupancy of 16. Dun Eisdean care home (Lewis) with a bed occupancy of 38 and Dun Berisay care home (Lewis) with a bed occupancy of 33. An option appraisal of St Brendan's continues with NHS and the replacement of the Hospital provision there.</p> <p>Employee expenses have increased to reflect the increased staffing requirement to meet statutory responsibilities.</p> <p>Income has increased to reflect the trend in recent years.</p> <p>Budget choice saving to be met in 2015/16: Increase care home income target - £150k Reduce staffing from redesigned shared services model - £60k</p>			
HEAD OF DEPARTMENT:		Iain Macaulay	
DELEGATED BUDGET MANAGER:		Paul Dundas	

**SOCIAL AND COMMUNITY SERVICES DEPARTMENT
OTHER SERVICES FOR ADULTS**

ADULT CARE AND SUPPORT SERVICES	2014-15 INITIAL BUDGET £	2014-15 TOTAL BUDGET £	2015-16 INITIAL BUDGET £
1 EMPLOYEE EXPENSES	2,677,464	2,677,429	2,897,512
2 PREMISES RELATED EXPENSES	141,222	141,731	142,060
3 TRANSPORT RELATED EXPENSES	319,818	331,434	223,782
4 SUPPLIES AND SERVICES	151,905	105,727	105,519
5 AGENCY AND CONTRACT SERVICES	97,260	97,260	52,260
6 CAPITAL CHARGES	136,965	139,674	0
7 GROSS EXPENDITURE	3,524,634	3,493,255	3,421,133
8 INCOME	-745,359	-745,359	-724,063
9 NET EXPENDITURE	2,779,275	2,747,896	2,697,070
CHANGES IN SERVICE			
<p>Adult Services provides for care home, respite, day services, housing support, complex care and transport. This covers adult care for mental health, physical disability, learning disability, autistic spectrum, challenging behaviours and other special needs. Ardseileach care home/respite service is currently subject to a re-tender exercise to modernise and replace the current care and support model. Older persons living within 3 x 24 hour Care Units also are provided within adult service and there is an ongoing transfer of care from complex homecare to adult services. Day support operate across the island and in Barra and Lewis and Harris these service are now registered to provide for care at home including the usage of holiday accommodation where environment and availability is a barrier.</p> <p>Employee Expenses have increased reflecting a reallocation of staffing from Management and Administration and from the redesigned Community Transport Service.</p> <p>The reduction in Transport Related Expenses reflects the transfer of costs within the Community Transport Service to direct Adult Care services.</p> <p>Budget Choice Savings to be met in 2015/16: Reduce staffing by one FTE - £29k</p>			
HEAD OF DEPARTMENT:		Iain Macaulay	
DELEGATED BUDGET MANAGER:		Paul Dundas	

**SOCIAL AND COMMUNITY SERVICES DEPARTMENT
COMMUNITY CARE SERVICES**

COMMUNITY CARE	2014-15 INITIAL BUDGET £	2014-15 TOTAL BUDGET £	2015-16 INITIAL BUDGET £
1 EMPLOYEE EXPENSES	66,159	66,159	94,372
2 PREMISES RELATED EXPENSES	20,344	20,330	20,442
3 TRANSPORT RELATED EXPENSES	7,506	7,506	7,506
4 SUPPLIES AND SERVICES	19,473	19,464	19,467
5 AGENCY AND CONTRACT SERVICES	2,652,664	2,627,862	2,919,317
6 CAPITAL CHARGES	3,254	2,340	0
7 GROSS EXPENDITURE	2,769,400	2,743,661	3,061,104
8 INCOME	-794,837	-794,837	-882,633
9 NET EXPENDITURE	1,974,563	1,948,824	2,178,471
CHANGES IN SERVICE			
<p>This service provision includes the Independent Care Homes, Direct Payments and Self-directed Support and Rehabilitation Services.</p> <p>The Scottish Government provided funding for Self-directed Support and this is reflected within the 2015/16 budget Employee Expenses and income.</p> <p>Agency and contracted Services has increased to reflect the continuing increasing demand for Self-directed Support.</p> <p>The remaining increase in income reflects increased income from service users and is part of the £150k savings target described under Residential Care.</p> <p>Budget Choice Savings to be met in 2015/16: Direct Payments package reviews - £15k</p>			
HEAD OF DEPARTMENT:		Iain Macaulay	
DELEGATED BUDGET MANAGER:		Emma Macsween	

**SOCIAL AND COMMUNITY SERVICES DEPARTMENT
COMMUNITY CARE SERVICES**

HOME CARE	2014-15 INITIAL BUDGET £	2014-15 TOTAL BUDGET £	2015-16 INITIAL BUDGET £
1 EMPLOYEE EXPENSES	4,171,879	4,146,889	4,227,124
2 PREMISES RELATED EXPENSES	300	300	300
3 TRANSPORT RELATED EXPENSES	556,213	556,219	516,301
4 SUPPLIES AND SERVICES	-8,436	34,366	34,366
5 AGENCY AND CONTRACT SERVICES	11,485	11,485	57,789
6 CAPITAL CHARGES	0	7,275	0
7 GROSS EXPENDITURE	4,731,441	4,756,534	4,835,880
8 INCOME	-498,032	-280,032	-477,264
9 NET EXPENDITURE	4,233,409	4,476,502	4,358,616
CHANGES IN SERVICE			
<p>This service covers the direct provision of home care across the Comhairle area including Evening Care and Overnight Support Services.</p> <p>Employee Expenses have increased reflecting the increased demand for services.</p> <p>Budget choice saving to be met in 2015/16:</p> <p>Redesign improvements from more effective working arrangements - £81k</p> <p>Overtime Management - £30k</p> <p>Review of Care Packages - £30k</p> <p>Introduction of Community Meals and review of Complex Care packages - £105k</p>			
HEAD OF DEPARTMENT:		Iain Macaulay	
DELEGATED BUDGET MANAGER:		Paul Dundas	

**SOCIAL AND COMMUNITY SERVICES DEPARTMENT
COMMUNITY CARE SERVICES**

ASSESSMENT AND CARE SERVICES	2014-15 INITIAL BUDGET £	2014-15 TOTAL BUDGET £	2015-16 INITIAL BUDGET £
1 EMPLOYEE EXPENSES	1,023,757	1,023,741	1,298,836
2 PREMISES RELATED EXPENSES	24,905	24,905	24,905
3 TRANSPORT RELATED EXPENSES	37,615	37,615	21,806
4 SUPPLIES AND SERVICES	30,520	30,520	22,249
5 AGENCY AND CONTRACT SERVICES	19,971	19,971	19,971
6 GROSS EXPENDITURE	1,136,768	1,136,752	1,387,767
7 INCOME	-39,395	-39,395	-38,830
8 NET EXPENDITURE	1,097,373	1,097,357	1,348,937
CHANGES IN SERVICE			
<p>This service covers Community Care assessments and the management and co-ordination of Home Care services.</p> <p>Employee Expenses have increased reflecting the increased demand for services.</p>			
HEAD OF DEPARTMENT:		Iain Macaulay	
DELEGATED BUDGET MANAGER:		Emma Macsween/Paul Dundas	

**SOCIAL AND COMMUNITY SERVICES DEPARTMENT
COMMUNITY CARE SERVICES**

COMMISSIONING AND PARTNERSHIP SERVICES	2014-15 INITIAL BUDGET £	2014-15 TOTAL BUDGET £	2015-16 INITIAL BUDGET £
1 EMPLOYEE EXPENSES	164,851	164,847	164,261
2 PREMISES RELATED EXPENSES	0	0	426
3 TRANSPORT RELATED EXPENSES	8,418	8,418	6,418
4 SUPPLIES AND SERVICES	62,046	62,046	60,090
5 AGENCY AND CONTRACT SERVICES	0	2,490,626	2,499,050
6 CENTRAL SUPPORT AND DEPARTMENTAL ADMIN	2,046,957	0	0
7 CAPITAL CHARGES	65,694	62,226	0
8 GROSS EXPENDITURE	2,347,966	2,788,163	2,730,245
9 INCOME	-502,436	-577,956	-547,716
10 NET EXPENDITURE	1,845,530	2,210,207	2,182,529
CHANGES IN SERVICE			
<p>This service includes Adult Mainland Placements, Third Sector Organisations the Community Occupational Therapy service.</p> <p>Budget choice saving to be met in 2015/16: Maintain Voluntary Organisation payments on non-inflationary basis - £5k</p>			
HEAD OF DEPARTMENT:		Iain Macaulay	
DELEGATED BUDGET MANAGER:		Emma Macsween	

**SOCIAL AND COMMUNITY SERVICES DEPARTMENT
CRIMINAL JUSTICE**

CRIMINAL JUSTICE	2014-15 INITIAL BUDGET £	2014-15 TOTAL BUDGET £	2015-16 INITIAL BUDGET £
1 EMPLOYEE EXPENSES	353,826	353,821	367,788
2 PREMISES RELATED EXPENSES	59	67	71
3 TRANSPORT RELATED EXPENSES	19,199	19,206	19,231
4 SUPPLIES AND SERVICES	40,007	40,007	40,007
5 AGENCY AND CONTRACT SERVICES	5,257	5,257	5,257
6 CAPITAL CHARGES	8,086	8,086	0
7 GROSS EXPENDITURE	426,434	426,444	432,354
8 INCOME	-319,373	-319,373	-329,696
9 NET EXPENDITURE	107,061	107,071	102,658
CHANGES IN SERVICE			
<p>The Criminal Justice Social Work section deliver statutory services for the Courts and to offenders with the overall aim of reducing re-offending and protecting the public. The service covers the entire Western Isles and in particular provides services to both Stornoway and Lochmaddy Sheriff Courts. Criminal Justice services are guided by National Standards and Outcomes and the CNES service is a partner authority within the Northern Community Justice Authority. The service adheres to the CNES "duty to cooperate" with Multi Agency Public Protection Arrangements set down in legislation in providing statutory services to sex offenders and serious violent offenders. Core tasks also include the supervision of community sentences (such as Community Payback Orders, unpaid work etc.) and the supervision of offenders being released from custody on licence.</p>			
HEAD OF DEPARTMENT:		Iain Macaulay	
DELEGATED BUDGET MANAGER:		Michael Stewart	

**SOCIAL AND COMMUNITY SERVICES DEPARTMENT
LEISURE AND LEARNING SUMMARY**

LEISURE AND LEARNING OBJECTIVE SUMMARY	2014-15 INITIAL BUDGET £	2014-15 TOTAL BUDGET £	2015-16 INITIAL BUDGET £
1 COMMUNITY EDUCATION AND LEARNING	1,270,041	1,271,383	1,074,150
2 SPORT AND HEALTH	1,781,234	1,713,707	1,133,875
3 CULTURAL AND INFORMATION SERVICES	1,590,262	1,510,918	982,046
4 NET EXPENDITURE	4,641,537	4,496,008	3,190,071

SUBJECTIVE SUMMARY	2014-15 INITIAL BUDGET £	2014-15 TOTAL BUDGET £	2015-16 INITIAL BUDGET £
5 EMPLOYEE EXPENSES	3,093,066	3,179,108	3,146,756
6 PREMISES RELATED EXPENSES	920,561	719,613	713,472
7 TRANSPORT RELATED EXPENSES	91,954	116,737	92,134
8 SUPPLIES AND SERVICES	577,331	606,814	493,503
9 AGENCY AND CONTRACT SERVICES	50,000	50,000	50,000
10 TRANSFER PAYMENTS	101,000	101,000	101,000
11 CENTRAL SUPPORT AND DEPARTMENTAL ADMIN	931,188	931,188	0
12 CAPITAL CHARGES	898,500	820,613	0
13 GROSS EXPENDITURE	6,663,600	6,525,073	4,596,865
14 INCOME	-2,022,063	-2,029,065	-1,406,794
15 NET EXPENDITURE	4,641,537	4,496,008	3,190,071

**SOCIAL AND COMMUNITY SERVICES DEPARTMENT
COMMUNITY EDUCATION**

COMMUNITY EDUCATION AND LEARNING	2014-15 INITIAL BUDGET £	2014-15 TOTAL BUDGET £	2015-16 INITIAL BUDGET £
1 EMPLOYEE EXPENSES	973,515	1,059,581	982,022
2 PREMISES RELATED EXPENSES	66,879	67,090	71,666
3 TRANSPORT RELATED EXPENSES	26,900	51,616	26,100
4 SUPPLIES AND SERVICES	184,732	237,519	180,662
5 AGENCY AND CONTRACT SERVICES	50,000	50,000	50,000
6 TRANSFER PAYMENTS	101,000	101,000	101,000
7 CENTRAL SUPPORT AND DEPARTMENTAL ADMIN	185,041	185,041	0
8 CAPITAL CHARGES	15,974	16,662	0
9 GROSS EXPENDITURE	1,604,041	1,768,509	1,411,450
10 INCOME	-334,000	-497,126	-337,300
11 NET EXPENDITURE	1,270,041	1,271,383	1,074,150
CHANGES IN SERVICE			
<p>The Community Education and Training Section provides a range of services related to: Providing community -based lifelong learning opportunities, incorporating the core skills of literacy, numeracy, communications, working with others, problem-solving and Information Communications Technology (ICT).</p> <p>Engaging with young people to facilitate their personal, social and educational development and enabling them to gain a voice, influence and a place in society.</p> <p>Building community capacity and influence by enabling people to develop the confidence, understanding and skills required to influence decision making and service delivery.</p> <p>Providing National Training Programmes for clients within the agreed contract conditions with Skills Development Scotland e .g. "Modern Apprenticeships" and "Get Ready For Work".</p> <p>Budget choice saving to be met in 2015/16: Reduction in Supplies and Services - £11k</p>			
HEAD OF DEPARTMENT:		Iain Macaulay	
DELEGATED BUDGET MANAGER:		Neil Macleod	

**SOCIAL AND COMMUNITY SERVICES DEPARTMENT
SPORT AND HEALTH**

SPORT AND HEALTH	2014-15 INITIAL BUDGET £	2014-15 TOTAL BUDGET £	2015-16 INITIAL BUDGET £
1 EMPLOYEE EXPENSES	1,164,062	1,164,048	1,233,188
2 PREMISES RELATED EXPENSES	518,676	520,498	519,222
3 TRANSPORT RELATED EXPENSES	22,247	22,251	22,668
4 SUPPLIES AND SERVICES	197,234	189,146	202,162
5 CENTRAL SUPPORT AND DEPARTMENTAL ADMIN	359,265	359,265	0
6 CAPITAL CHARGES	733,863	657,612	0
7 GROSS EXPENDITURE	2,995,347	2,912,820	1,977,240
8 INCOME	-1,214,113	-1,199,113	-843,365
9 NET EXPENDITURE	1,781,234	1,713,707	1,133,875
CHANGES IN SERVICE			
<p>Sport and Health provide sports development services and includes leisure facilities across the islands.</p> <p>Budget choice saving to be met in 2015/16: Reduced water charges at ISL to reflect actual position - £11k</p>			
HEAD OF DEPARTMENT:		Iain Macaulay	
DELEGATED BUDGET MANAGER:		Emma Macsween	

**SOCIAL AND COMMUNITY SERVICES DEPARTMENT
LIBRARIES AND MUSEUMS**

CULTURAL AND INFORMATION SERVICES	2014-15 INITIAL BUDGET £	2014-15 TOTAL BUDGET £	2015-16 INITIAL BUDGET £
1 EMPLOYEE EXPENSES	955,489	955,479	931,546
2 PREMISES RELATED EXPENSES	335,006	132,025	122,584
3 TRANSPORT RELATED EXPENSES	42,807	42,870	43,366
4 SUPPLIES AND SERVICES	195,365	180,149	110,679
5 CENTRAL SUPPORT AND DEPARTMENTAL ADMIN	386,882	386,882	0
6 CAPITAL CHARGES	148,663	146,339	0
7 GROSS EXPENDITURE	2,064,212	1,843,744	1,208,175
8 INCOME	-473,950	-332,826	-226,129
9 NET EXPENDITURE	1,590,262	1,510,918	982,046
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>Premises Related Expenses have reduced due to the change in accounting treatment of the Stornoway Library lease.</p> <p>Budgets for Employee Expenses, Premises Related Expenses, Supplies and Services and Income will increase when the trading operation figures for Stornoway Library Café are included.</p> <p>Budget choice saving to be met in 2015/16: Reduce premises and supplies and services cost at Stornoway Library - £10k</p>			
HEAD OF DEPARTMENT:		Iain Macaulay	
DELEGATED BUDGET MANAGER:		Patricia Botten	

TECHNICAL SERVICES DEPARTMENT SUMMARY

OBJECTIVE SUMMARY	2014-15 INITIAL BUDGET £	2014-15 TOTAL BUDGET £	2015-16 INITIAL BUDGET £
1 ROADS MAINTENANCE	7,824,322	7,950,962	3,602,299
2 MARINE SERVICES	307,117	287,480	-188,354
3 TRANSPORT SERVICES	3,679,611	3,578,454	3,366,993
4 WASTE MANAGEMENT	6,620,117	6,662,599	4,668,713
5 PROPERTY SERVICES	113,778	233,561	2,152,409
6 PROJECT DELIVERY	0	-97,711	-187,987
7 TECHNICAL SERVICES MANAGEMENT AND SUPPORT	1,123	-745	789,436
8 TRADING OPERATIONS	-39,425	-22,882	0
9 NET EXPENDITURE	18,506,643	18,591,718	14,203,509

SUBJECTIVE SUMMARY	2014-15 INITIAL BUDGET £	2014-15 TOTAL BUDGET £	2015-16 INITIAL BUDGET £
10 EMPLOYEE EXPENSES	7,474,280	7,523,275	3,715,298
11 PREMISES RELATED EXPENSES	2,836,834	2,964,522	2,466,405
12 TRANSPORT RELATED EXPENSES	3,363,993	3,368,140	466,009
13 SUPPLIES AND SERVICES	2,695,694	2,689,697	2,115,327
14 AGENCY AND CONTRACT SERVICES	9,218,657	9,199,843	9,146,006
16 CENTRAL SUPPORT AND DEPARTMENTAL ADMIN	2,791,961	2,791,961	0
17 CAPITAL CHARGES	6,516,642	6,546,828	0
18 GROSS EXPENDITURE	34,898,311	35,084,516	17,909,045
19 INCOME	-16,391,668	-16,492,798	-3,705,536
20 NET EXPENDITURE	18,506,643	18,591,718	14,203,509

**TECHNICAL SERVICES DEPARTMENT
ROADS MAINTENANCE**

ROADS MAINTENANCE	2014-15 INITIAL BUDGET £	2014-15 TOTAL BUDGET £	2015-16 INITIAL BUDGET £
1 EMPLOYEE EXPENSES	702,940	702,933	485,910
2 PREMISES RELATED EXPENSES	171,373	171,378	163,497
3 TRANSPORT RELATED EXPENSES	29,478	33,422	15,757
4 SUPPLIES AND SERVICES	87,628	87,628	87,884
5 AGENCY AND CONTRACT SERVICES	3,025,437	3,156,984	3,081,436
6 CENTRAL SUPPORT AND DEPARTMENTAL ADMIN	301,597	301,597	0
7 CAPITAL CHARGES	3,977,230	3,972,145	0
8 GROSS EXPENDITURE	8,295,683	8,426,087	3,834,484
9 INCOME	-471,361	-475,125	-232,185
10 NET EXPENDITURE	7,824,322	7,950,962	3,602,299
CHANGES IN SERVICE			
<p>This service includes the maintenance of the Comhairle's roads infrastructure, footpaths, streetlighting, traffic management and unadopted roads. This budget area also includes Winter Maintenance.</p> <p>This includes a budget saving of £8k in relation to a VER for a Roadworker.</p> <p>The 2015-16 budget for the road maintenance team has not yet been entered on the system as it is prepared in conjunction with the trading operation budgets.</p>			
HEAD OF DEPARTMENT:		Iain Mackinnon	
DELEGATED BUDGET MANAGER:		Calum Mackenzie	

**TECHNICAL SERVICES DEPARTMENT
MARINE SERVICES**

MARINE SERVICES	2014-15 INITIAL BUDGET £	2014-15 TOTAL BUDGET £	2015-16 INITIAL BUDGET £
1 EMPLOYEE EXPENSES	128,421	128,419	133,615
2 PREMISES RELATED EXPENSES	229,498	230,440	246,673
3 TRANSPORT RELATED EXPENSES	23,200	23,200	5,200
4 SUPPLIES AND SERVICES	64,320	60,197	59,604
5 AGENCY AND CONTRACT SERVICES	29,426	29,426	30,654
6 CENTRAL SUPPORT AND DEPARTMENTAL ADMIN	148,208	148,208	0
7 CAPITAL CHARGES	373,395	356,941	0
8 GROSS EXPENDITURE	996,468	976,831	475,746
9 INCOME	-689,351	-689,351	-664,100
10 NET EXPENDITURE	307,117	287,480	-188,354
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>			
HEAD OF DEPARTMENT:		Iain Mackinnon	
DELEGATED BUDGET MANAGER:		Calum Mackenzie	

**TECHNICAL SERVICES DEPARTMENT
TRANSPORT SERVICES**

TRANSPORT SERVICES	2014-15 INITIAL BUDGET £	2014-15 TOTAL BUDGET £	2015-16 INITIAL BUDGET £
1 EMPLOYEE EXPENSES	120,511	169,554	125,051
2 PREMISES RELATED EXPENSES	43,452	43,581	45,044
3 TRANSPORT RELATED EXPENSES	3,364	3,395	5,411
4 SUPPLIES AND SERVICES	9,345	9,346	9,031
5 AGENCY AND CONTRACT SERVICES	3,330,444	3,180,083	3,192,956
6 CENTRAL SUPPORT AND DEPARTMENTAL ADMIN	191,741	191,741	0
7 CAPITAL CHARGES	3,754	3,754	0
8 GROSS EXPENDITURE	3,702,611	3,601,454	3,377,493
9 INCOME	-23,000	-23,000	-10,500
10 NET EXPENDITURE	3,679,611	3,578,454	3,366,993
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>This includes a budget saving of £25k in relation to bus subsidy. This is achievable due to the reduced scope and cost of public bus services. There has also been a transfer of £160k from bus subsidy to Education & Childrens Services following a review of transport budgets held by both departments after the awarding of the Lewis & Harris bus contracts.</p> <p>Employee Costs have reduced by £45k due to redundancy\serverance costs in 2014/15 not being required in 201516</p>			
HEAD OF DEPARTMENT:		Iain Mackinnon	
DELEGATED BUDGET MANAGER:		Calum Mackenzie	

**TECHNICAL SERVICES DEPARTMENT
WASTE MANAGEMENT**

WASTE MANAGEMENT	2014-15 INITIAL BUDGET £	2014-15 TOTAL BUDGET £	2015-16 INITIAL BUDGET £
1 EMPLOYEE EXPENSES	1,099,198	1,099,183	1,109,691
2 PREMISES RELATED EXPENSES	455,937	458,189	443,531
3 TRANSPORT RELATED EXPENSES	358,558	358,719	398,635
4 SUPPLIES AND SERVICES	1,791,424	1,791,417	1,733,136
5 AGENCY AND CONTRACT SERVICES	2,774,850	2,774,850	2,840,960
6 CENTRAL SUPPORT AND DEPARTMENTAL ADMIN	519,429	519,429	0
7 CAPITAL CHARGES	1,427,561	1,467,316	0
8 GROSS EXPENDITURE	8,426,957	8,469,103	6,525,953
9 INCOME	-1,806,840	-1,806,504	-1,857,240
10 NET EXPENDITURE	6,620,117	6,662,599	4,668,713
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>This includes a budget saving of £75k in relation to reduced Landfill tax liability arising from improved recycling performance & revised management arrangements for Community Skips.</p>			
HEAD OF DEPARTMENT:		Iain Mackinnon	
DELEGATED BUDGET MANAGER:		David MacLeod	

**TECHNICAL SERVICES DEPARTMENT
PROPERTY SERVICES**

PROPERTY SERVICES	2014-15 INITIAL BUDGET £	2014-15 TOTAL BUDGET £	2015-16 INITIAL BUDGET £
1 EMPLOYEE EXPENSES	654,193	654,186	626,448
2 PREMISES RELATED EXPENSES	1,538,794	1,663,167	1,567,660
3 TRANSPORT RELATED EXPENSES	19,500	19,500	13,500
4 SUPPLIES AND SERVICES	10,299	10,313	10,490
5 CENTRAL SUPPORT AND DEPARTMENTAL ADMIN	193,574	193,574	0
6 CAPITAL CHARGES	222,618	218,021	0
7 GROSS EXPENDITURE	2,638,978	2,758,761	2,218,098
8 INCOME	-2,525,200	-2,525,200	-65,689
9 NET EXPENDITURE	113,778	233,561	2,152,409
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>This includes a budget saving of £10k in relation to reduced funding for Apprenticeships and also a saving of £5k in relation to reduced energy costs across Comhairle properties.</p> <p>Employee costs have reduced by £28k due to a there being one less member of staff within this section.</p>			
HEAD OF DEPARTMENT:		Iain Mackinnon	
DELEGATED BUDGET MANAGER:		Calum Mackenzie	

**TECHNICAL SERVICES DEPARTMENT
PROJECT DELIVERY**

PROJECT DELIVERY	2014-15 INITIAL BUDGET £	2014-15 TOTAL BUDGET £	2015-16 INITIAL BUDGET £
1 EMPLOYEE EXPENSES	654,521	654,512	615,165
2 TRANSPORT RELATED EXPENSES	22,700	22,700	17,850
3 SUPPLIES AND SERVICES	8,700	8,700	12,407
4 CENTRAL SUPPORT AND DEPARTMENTAL ADMIN	226,881	226,881	0
5 GROSS EXPENDITURE	912,802	912,793	645,422
6 INCOME	-912,802	-1,010,504	-833,409
7 NET EXPENDITURE	0	-97,711	-187,987
CHANGES IN SERVICE			
<p>This service area provides design and supervision for capital and civil engineering works.</p> <p>Employee costs have reduced by £39k due to a there being one less member of staff within this section.</p>			
HEAD OF DEPARTMENT:		Iain Mackinnon	
DELEGATED BUDGET MANAGER:		Calum Mackenzie	

**TECHNICAL SERVICES DEPARTMENT
TECHNICAL SERVICES MANAGEMENT AND SUPPORT**

TECHNICAL SERVICES MANAGEMENT AND SUPPORT	2014-15 INITIAL BUDGET £	2014-15 TOTAL BUDGET £	2015-16 INITIAL BUDGET £
1 EMPLOYEE EXPENSES	630,260	630,252	619,418
2 TRANSPORT RELATED EXPENSES	6,510	6,521	9,656
3 SUPPLIES AND SERVICES	180,895	179,024	202,775
4 CENTRAL SUPPORT AND DEPARTMENTAL ADMIN	727,165	727,165	0
5 GROSS EXPENDITURE	1,544,830	1,542,962	831,849
6 INCOME	-1,543,707	-1,543,707	-42,413
7 NET EXPENDITURE	1,123	-745	789,436
CHANGES IN SERVICE			
<p>The only significant variance from 1314 are:</p> <p>This includes a budget saving of £22k in relation to the VER for the Depute Director</p>			
HEAD OF DEPARTMENT:		Iain Mackinnon	
DELEGATED BUDGET MANAGER:		Iain Mackinnon	

**TECHNICAL SERVICES DEPARTMENT
TRADING OPERATIONS**

TRADING OPERATIONS	2014-15 INITIAL BUDGET £	2014-15 TOTAL BUDGET £	2015-16 INITIAL BUDGET £
1 EMPLOYEE EXPENSES	3,484,236	3,484,236	0
2 PREMISES RELATED EXPENSES	397,780	397,767	0
3 TRANSPORT RELATED EXPENSES	2,900,683	2,900,683	0
4 SUPPLIES AND SERVICES	543,083	543,072	0
5 AGENCY AND CONTRACT SERVICES	58,500	58,500	0
6 TRANSFER PAYMENTS	250	250	0
7 CENTRAL SUPPORT AND DEPARTMENTAL ADMIN	483,366	483,366	0
8 CAPITAL CHARGES	512,084	528,651	0
9 GROSS EXPENDITURE	8,379,982	8,396,525	0
10 INCOME	-8,419,407	-8,419,407	0
11 NET EXPENDITURE	-39,425	-22,882	0
CHANGES IN SERVICE			
HEAD OF DEPARTMENT:		Iain Mackinnon	
DELEGATED BUDGET MANAGER:		Calum Mackenzie	