



COMHAIRLE NAN EILEAN SIAR

**BUDGET BOOK
2019/20**

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BUDGET SUMMARY		Initial Budget 2018-19	Total Budget 2018-19	Initial Budget 2019-20
		£	£	£
	DEPARTMENT			
1	CHIEF EXECUTIVE	3,177,579	3,234,762	3,085,789
2	COMMUNITIES	16,748,329	16,729,624	16,959,570
3	EDUCATION, SKILLS AND CHILDREN'S SERVICES	50,786,253	49,957,957	51,998,838
4	ASSETS, FINANCE AND RESOURCES	10,390,235	10,741,037	10,557,464
5	HEALTH AND SOCIAL CARE	21,774,385	21,746,047	22,055,017
6	INVESTMENT DELIVERY	1	-25,965	0
7	NET EXPENDITURE	102,876,782	102,383,462	104,656,678
8	CONTINGENCY	200,000	200,000	200,000
9	CENTRALLY HELD BUDGETS	1,713,930	2,387,337	1,076,137
10	WARD PRIORITIES FUND	155,000	260,937	155,000
11	INTEREST ON REVENUE BALANCES	-100,000	-100,000	-100,000
12	INTEREST PAYABLE	8,964,106	9,268,348	8,684,858
13	DEBT REPAYMENT	6,526,330	6,526,330	6,626,167
14	DEPRECIATION CHARGED	-12,873,186	-12,873,186	-12,775,663
15	TOTAL NET EXPENDITURE	107,462,962	108,053,228	108,523,177
	FINANCED BY			
16	REVENUE SUPPORT GRANT	86,029,000	86,195,000	84,480,000
17	NATIONAL NON-DOMESTIC RATES	7,702,000	7,702,000	8,482,000
18	COUNCIL TAX	10,128,080	10,128,080	10,611,000
19	SERVICE REDESIGN PROGRAMME	2,003,000	785,000	2,551,000
20	USE OF BALANCES	1,600,882	3,243,148	2,399,177
21	TOTAL FUNDING	107,462,962	108,053,228	108,523,177

OBJECTIVE SUMMARY	2018-19 INITIAL BUDGET £	2018-19 TOTAL BUDGET £	2019-20 INITIAL BUDGET £
ASSETS, FINANCE & RESOURCES			
ACCOUNTANCY & EXCHEQUER SERVICES	1,034,230	1,279,574	940,876
IT	15,600	61,269	16,000
FINANCE STRATEGY & OTHER CORPORATE FINANCE	760,918	851,450	806,214
REQUISITIONS	305,077	305,077	311,179
ROADS MAINTENANCE	7,668,927	7,705,962	7,920,029
PROPERTY SERVICES	199,938	190,791	144,353
BUILDING PROJECTS	-63,332	-69,556	-67,745
ASSETS BUSINESS SUPPORT	1	-46,215	0
MARINE OPERATIONS	468,875	462,684	486,558
ASSETS TRADING OPERATIONS	1	1	0
NET EXPENDITURE	10,390,235	10,741,037	10,557,464

SUBJECTIVE SUMMARY	2018-19 INITIAL BUDGET £	2018-19 TOTAL BUDGET £	2019-20 INITIAL BUDGET £
ASSETS, FINANCE & RESOURCES			
EMPLOYEE EXPENSES	7,521,087	7,756,628	7,661,088
PREMISES RELATED EXPENSES	2,434,751	2,438,866	2,772,489
TRANSPORT RELATED EXPENSES	1,080,414	1,082,566	1,636,724
SUPPLIES AND SERVICES	1,460,405	1,508,167	1,540,137
AGENCY AND CONTRACT SERVICES	3,650,366	3,652,143	3,620,547
TRANSFER PAYMENTS	5,004,000	5,156,000	3,951,557
CENTRAL SUPPORT AND DEPARTMENTAL ADMIN	4,420,188	4,420,188	4,288,340
CAPITAL CHARGES	5,349,135	5,349,135	5,400,255
GROSS EXPENDITURE	30,920,346	31,363,693	30,871,137
INCOME	-20,530,111	-20,622,656	-20,313,673
NET EXPENDITURE	10,390,235	10,741,037	10,557,464

ACCOUNTANCY & EXCHEQUER SERVICES	2018-19 INITIAL BUDGET £	2018-19 TOTAL BUDGET £	2019-20 INITIAL BUDGET £
EMPLOYEE EXPENSES	2,320,374	2,439,590	2,414,406
PREMISES RELATED EXPENSES	53,799	56,799	54,876
TRANSPORT RELATED EXPENSES	13,568	16,219	14,751
SUPPLIES AND SERVICES	460,206	472,740	480,650
AGENCY AND CONTRACT SERVICES	61,440	51,240	57,160
TRANSFER PAYMENTS	5,004,000	5,156,000	3,951,557
CENTRAL SUPPORT AND DEPARTMENTAL ADMIN	2,067,430	2,067,430	2,099,066
CAPITAL CHARGES	21,039	21,039	19,310
GROSS EXPENDITURE	10,001,856	10,281,057	9,091,776
INCOME	-8,967,626	-9,001,483	-8,150,900
NET EXPENDITURE	1,034,230	1,279,574	940,876
CHANGES IN SERVICE			
<p>The Accountancy & Exchequer Service is made up of the former Accountancy & Customer Services section, and the Exchequer Services section, with the exception of Strategic Procurement which has transferred to the Chief Executives Department.</p> <p>Accountancy and Exchequer Services employee expenses have increased in line with the agreed pay award and also the transfer of Telecare staff from the IJB. There have also been savings made as part of the Organisation review carried out by the Chief Executive.</p> <p>Transport Related Expenses have increased to accommodate the new Butt to Barra services provided by the Faire team. Supplies and Services and Agency Contract have changed as a result in increased Insurance Broker fees.</p> <p>Income has reduced in line with EU funding applications still to be approved, current approval is until August 2019. Transfer payments have decreased significantly due to changes in Universal Credit.</p>			
HEAD OF DEPARTMENT:		Robert Emmott	
DELEGATED BUDGET MANAGER:		Norman Macdonald	

IT	2018-19 INITIAL BUDGET £	2018-19 TOTAL BUDGET £	2019-20 INITIAL BUDGET £
EMPLOYEE EXPENSES	649,606	695,322	672,806
TRANSPORT RELATED EXPENSES	3,350	3,350	3,550
SUPPLIES AND SERVICES	617,922	617,875	626,596
AGENCY AND CONTRACT SERVICES	11,220	11,220	11,444
CENTRAL SUPPORT AND DEPARTMENTAL ADMIN	669,973	669,973	594,752
CAPITAL CHARGES	257,275	257,275	151,153
GROSS EXPENDITURE	2,209,346	2,255,015	2,060,301
INCOME	-2,193,746	-2,193,746	-2,044,301
NET EXPENDITURE	15,600	61,269	16,000
CHANGES IN SERVICE			
<p>Employee expenses have increased in-line with the annual pay award and also savings have been made through reduced hours in the section. Maintenance agreements within the IT section have increased due to additional costs of maintenance agreements to allow for tighter internet security and Public Services Network (PSN) costs.</p> <p>The reduced central support costs are a result of a change in the allocation of recharges following the organisational restructure.</p> <p>There is a reduction in Capital Charges for 2018/19 due to a number of the IT assets being fully depreciated.</p>			
HEAD OF DEPARTMENT:		Robert Emmott	
DELEGATED BUDGET MANAGER:		Malcolm Nicol	

FINANCE STRATEGY & OTHER CORPORATE FINANCE	2018-19 INITIAL BUDGET £	2018-19 TOTAL BUDGET £	2019-20 INITIAL BUDGET £
EMPLOYEE EXPENSES	1,141,398	1,231,930	1,209,079
TRANSPORT RELATED EXPENSES	10,310	10,310	11,048
SUPPLIES AND SERVICES	14,043	14,043	14,655
AGENCY AND CONTRACT SERVICES	229,750	229,750	232,863
CENTRAL SUPPORT AND DEPARTMENTAL ADMIN	80,163	80,163	64,291
CAPITAL CHARGES	8,915	8,915	8,915
GROSS EXPENDITURE	1,484,579	1,575,111	1,540,851
INCOME	-723,661	-723,661	-734,637
NET EXPENDITURE	760,918	851,450	806,214
CHANGES IN SERVICE			
<p>The increase in the current budget and the 2018/19 Employee Expenses budget relates to an increase in unattributable pension costs and agreed pay award for 2019/20.</p>			
HEAD OF DEPARTMENT:		Robert Emmott	
DELEGATED BUDGET MANAGER:		Robert Emmott	

REQUISITIONS	2018-19 INITIAL BUDGET £	2018-19 TOTAL BUDGET £	2019-20 INITIAL BUDGET £
AGENCY AND CONTRACT SERVICES	305,077	305,077	311,179
GROSS EXPENDITURE	305,077	305,077	311,179
INCOME	0	0	0
NET EXPENDITURE	305,077	305,077	311,179
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	

ROADS MAINTENANCE	2018-19 INITIAL BUDGET £	2018-19 TOTAL BUDGET £	2019-20 INITIAL BUDGET £
EMPLOYEE EXPENSES	721,682	720,051	761,768
PREMISES RELATED EXPENSES	189,219	189,219	235,217
TRANSPORT RELATED EXPENSES	18,831	19,381	51,448
SUPPLIES AND SERVICES	52,146	93,299	88,931
AGENCY AND CONTRACT SERVICES	2,996,784	3,008,761	2,990,601
CENTRAL SUPPORT AND DEPARTMENTAL ADMIN	332,331	332,331	346,995
CAPITAL CHARGES	3,953,667	3,953,667	4,040,426
GROSS EXPENDITURE	8,264,660	8,316,709	8,515,386
INCOME	-595,733	-610,747	-595,357
NET EXPENDITURE	7,668,927	7,705,962	7,920,029
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>The increased premises costs is as a result of increased budgets for street lighting electricity.</p> <p>The increased transport costs are due to increased budgets for the roads maintenance vehicles.</p> <p>The 1% efficiency savings have been taken from roads maintenance expenditure.</p>			
HEAD OF DEPARTMENT:		Robert Emmott	
DELEGATED BUDGET MANAGER:		Calum Mackenzie	

PROPERTY SERVICES	2018-19 INITIAL BUDGET £	2018-19 TOTAL BUDGET £	2019-20 INITIAL BUDGET £
EMPLOYEE EXPENSES	821,928	801,861	757,569
PREMISES RELATED EXPENSES	1,654,381	1,655,442	1,635,535
TRANSPORT RELATED EXPENSES	23,479	23,488	19,266
SUPPLIES AND SERVICES	20,404	34,254	30,688
AGENCY AND CONTRACT SERVICES	0	0	1,000
CENTRAL SUPPORT AND DEPARTMENTAL ADMIN	253,939	253,939	335,282
CAPITAL CHARGES	159,566	159,566	196,880
GROSS EXPENDITURE	2,933,697	2,928,550	2,976,220
INCOME	-2,733,759	-2,737,759	-2,831,867
NET EXPENDITURE	199,938	190,791	144,353
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 these budgets.</p> <p>Employee expenses have decreased due to a strain on the pension fund finishing in 2018/19.</p> <p>The increase in central support and departmental admin is due to a revision of the internal recharges as a result of the restructure of the Comhairle.</p> <p>Capital charges have increased due to works undertaken at Marybank Depot.</p> <p>Internal recharge income has increased as a result of the increased expenditure in the section discussed above.</p>			
HEAD OF DEPARTMENT:		Robert Emmott	
DELEGATED BUDGET MANAGER:		Calum Mackenzie	

BUILDING PROJECTS	2018-19 INITIAL BUDGET £	2018-19 TOTAL BUDGET £	2019-20 INITIAL BUDGET £
EMPLOYEE EXPENSES	736,620	736,789	752,175
PREMISES RELATED EXPENSES	24,650	24,650	35,000
TRANSPORT RELATED EXPENSES	5,700	5,700	3,500
SUPPLIES AND SERVICES	19,664	19,595	24,477
CENTRAL SUPPORT AND DEPARTMENTAL ADMIN	237,665	237,665	242,016
CAPITAL CHARGES	185,153	185,153	183,978
GROSS EXPENDITURE	1,209,452	1,209,552	1,241,146
INCOME	-1,272,784	-1,279,108	-1,308,891
NET EXPENDITURE	-63,332	-69,556	-67,745
CHANGES IN SERVICE			
<p>This service area provides design and supervision for capital and civil engineering works.</p> <p>The increase in employee expenses over the inflationary pay award is the inclusion of an additional Modern Apprentice post in the section.</p> <p>The increased premises costs is as a result of inclusion of budgets for rent and rates for the Creed wind turbine.</p>			
HEAD OF DEPARTMENT:		Robert Emmott	
DELEGATED BUDGET MANAGER:		Calum Mackenzie	

ASSETS BUSINESS SUPPORT	2018-19 INITIAL BUDGET £	2018-19 TOTAL BUDGET £	2019-20 INITIAL BUDGET £
EMPLOYEE EXPENSES	306,840	308,226	235,698
TRANSPORT RELATED EXPENSES	482	880	23,600
SUPPLIES AND SERVICES	168,943	120,943	128,440
CENTRAL SUPPORT AND DEPARTMENTAL ADMIN	376,294	376,294	397,319
GROSS EXPENDITURE	852,559	806,343	785,057
INCOME	-852,558	-852,558	-785,057
NET EXPENDITURE	1	-46,215	0
CHANGES IN SERVICE			
<p>Assets Business Support increased transport costs are due to operating lease costs for electric vehicles which are matched by grant income.</p> <p>Employee expenses have decreased as a result of the Comhairle's restructure and staff transferring to different sections.</p> <p>Internal recharge income has decreased due to reduced expenditure in the section.</p>			
HEAD OF DEPARTMENT:		Robert Emmott	
DELEGATED BUDGET MANAGER:		Calum Mackenzie	

MARINE OPERATIONS	2018-19 INITIAL BUDGET £	2018-19 TOTAL BUDGET £	2019-20 INITIAL BUDGET £
EMPLOYEE EXPENSES	132,932	132,963	165,369
PREMISES RELATED EXPENSES	290,437	290,458	322,098
TRANSPORT RELATED EXPENSES	5,500	5,500	5,650
SUPPLIES AND SERVICES	58,921	87,352	103,495
AGENCY AND CONTRACT SERVICES	23,000	23,000	16,000
CENTRAL SUPPORT AND DEPARTMENTAL ADMIN	146,116	146,116	132,370
CAPITAL CHARGES	598,969	598,969	639,576
GROSS EXPENDITURE	1,255,875	1,284,358	1,384,558
INCOME	-787,000	-821,674	-898,000
NET EXPENDITURE	468,875	462,684	486,558
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 higher budgets for repairs and maintenance to marine plant.</p> <p>The increased in Capital Charges are as a result of the Lochmaddy terminal works, matched by an increase in income from pier and harbour dues.</p>			
HEAD OF DEPARTMENT:		Robert Emmott	
DELEGATED BUDGET MANAGER:		Calum Mackenzie	

ASSETS TRADING OPERATIONS	2018-19 INITIAL BUDGET £	2018-19 TOTAL BUDGET £	2019-20 INITIAL BUDGET £
EMPLOYEE EXPENSES	689,707	689,896	692,218
PREMISES RELATED EXPENSES	222,265	222,298	489,763
TRANSPORT RELATED EXPENSES	999,194	997,738	1,503,911
SUPPLIES AND SERVICES	48,156	48,066	42,205
AGENCY AND CONTRACT SERVICES	23,095	23,095	300
CENTRAL SUPPORT AND DEPARTMENTAL ADMIN	256,277	256,277	76,249
CAPITAL CHARGES	164,551	164,551	160,017
GROSS EXPENDITURE	2,403,245	2,401,921	2,964,663
INCOME	-2,403,244	-2,401,920	-2,964,663
NET EXPENDITURE	1	1	0
CHANGES IN SERVICE			
<p>No significant changes to the various different trading services.</p> <p>The increased income relates to marine fuel income, matched by increased expenditure in marine fuel purchased.</p>			
HEAD OF DEPARTMENT:		Robert Emmott	
DELEGATED BUDGET MANAGER:		Calum Mackenzie	

OBJECTIVE SUMMARY	2018-19 INITIAL BUDGET £	2018-19 TOTAL BUDGET £	2019-20 INITIAL BUDGET £
CHIEF EXECUTIVE			
CHIEF EXECUTIVE	774,008	774,122	749,095
HUMAN RESOURCES	384,472	386,183	429,528
LAW & GOVERNANCE	2,019,099	2,074,457	1,907,166
NET EXPENDITURE	3,177,579	3,234,762	3,085,789

SUBJECTIVE SUMMARY	2018-19 INITIAL BUDGET £	2018-19 TOTAL BUDGET £	2019-20 INITIAL BUDGET £
CHIEF EXECUTIVE			
EMPLOYEE EXPENSES	2,802,722	2,803,341	2,898,748
PREMISES RELATED EXPENSES	816	816	728
TRANSPORT RELATED EXPENSES	115,181	115,153	124,343
SUPPLIES AND SERVICES	1,351,816	1,408,408	1,360,808
AGENCY AND CONTRACT SERVICES	75,895	75,895	55,598
TRANSFER PAYMENTS	65,250	65,250	65,250
CENTRAL SUPPORT AND DEPARTMENTAL ADMIN	1,418,342	1,418,342	1,197,428
CAPITAL CHARGES	32,105	32,105	42,792
GROSS EXPENDITURE	5,862,127	5,919,310	5,745,695
INCOME	-2,684,548	-2,684,548	-2,659,906
NET EXPENDITURE	3,177,579	3,234,762	3,085,789

CHIEF EXECUTIVE	2018-19 INITIAL BUDGET £	2018-19 TOTAL BUDGET £	2019-20 INITIAL BUDGET £
EMPLOYEE EXPENSES	513,035	513,152	527,765
TRANSPORT RELATED EXPENSES	11,656	11,656	10,782
SUPPLIES AND SERVICES	225,723	225,720	201,061
CENTRAL SUPPORT AND DEPARTMENTAL ADMIN	104,379	104,379	85,291
GROSS EXPENDITURE	854,793	854,907	824,899
INCOME	-80,785	-80,785	-75,804
NET EXPENDITURE	774,008	774,122	749,095
CHANGES IN SERVICE			
<p>The Chief Executive's service includes Communications, Corporate Policy, Hospitality, Sgioba na Gàidhlig and Our Islands: Our Future.</p> <p>The Corporate Policy Team transferred from Law and Governance which has resulted in an increase in employee expenses.</p> <p>In June 2017 a Policy and Resources Committee decision approved funding of £50k in 2018/19, and £25k in 2019/20, to support work for Our Islands: Our Future. This reduction is reflected in the supplies and services budget for 2019/20.</p>			
HEAD OF DEPARTMENT:		Malcolm Burr	
DELEGATED BUDGET MANAGER:		Malcolm Burr	

HUMAN RESOURCES	2018-19 INITIAL BUDGET £	2018-19 TOTAL BUDGET £	2019-20 INITIAL BUDGET £
EMPLOYEE EXPENSES	1,331,061	1,331,335	1,470,730
PREMISES RELATED EXPENSES	612	612	624
TRANSPORT RELATED EXPENSES	12,348	12,320	12,147
SUPPLIES AND SERVICES	215,894	217,359	229,851
AGENCY AND CONTRACT SERVICES	32,242	32,242	14,584
TRANSFER PAYMENTS	65,250	65,250	65,250
CENTRAL SUPPORT AND DEPARTMENTAL ADMIN	380,345	380,345	377,899
CAPITAL CHARGES	32,105	32,105	42,792
GROSS EXPENDITURE	2,069,857	2,071,568	2,213,877
INCOME	-1,685,385	-1,685,385	-1,784,349
NET EXPENDITURE	384,472	386,183	429,528
CHANGES IN SERVICE			
<p>Human Resources and Organisational Change includes Complaints, Employee Remuneration and Health, Human Resource Support and Recruitment, Training, Organisational Development, Risk and Emergency Planning, the Reprographics Unit and the Refugee Resettlement Programme.</p> <p>£38k of the increase in Employee Expenses is due to a contribution from Education, Skills and Children's Services relating to the First Steps Programme which has transferred to HR. An increase of £64k is as a result of funded posts within the Resettlement Programme and Foundation Apprenticeships, and these funded posts have corresponding income budgets which explains the increase in income from last year.</p> <p>Training previously outsourced an assessing service which has now been taken in-house, accounting for an £18k increase within employee expenses and a corresponding decrease in agency and contract services.</p>			
HEAD OF DEPARTMENT:		Malcolm Burr	
DELEGATED BUDGET MANAGER:		Katherine MacKinnon	

LAW & GOVERNANCE	2018-19 INITIAL BUDGET £	2018-19 TOTAL BUDGET £	2019-20 INITIAL BUDGET £
EMPLOYEE EXPENSES	958,626	958,854	900,253
PREMISES RELATED EXPENSES	204	204	104
TRANSPORT RELATED EXPENSES	91,177	91,177	101,414
SUPPLIES AND SERVICES	910,199	965,329	929,896
AGENCY AND CONTRACT SERVICES	43,653	43,653	41,014
CENTRAL SUPPORT AND DEPARTMENTAL ADMIN	933,618	933,618	734,238
GROSS EXPENDITURE	2,937,477	2,992,835	2,706,919
INCOME	-918,378	-918,378	-799,753
NET EXPENDITURE	2,019,099	2,074,457	1,907,166
CHANGES IN SERVICE			
<p>The Law and Governance service includes Legal and Licensing, Strategic Procurement, Freedom of Information, Democratic Services, Elected Members, Children's Panel, European, Community Planning.</p> <p>The decrease in the Employee Expenses is mainly due to the Head of Service budget being held centrally until the review of the service is completed, this is also reflected in the decrease in central support recharge budget.</p> <p>Transport related expenses have increased due to a redistribution of expenditure and income budgets.</p>			
HEAD OF DEPARTMENT:		Malcolm Burr	
DELEGATED BUDGET MANAGER:		Malcolm Burr	

OBJECTIVE SUMMARY	2018-19 INITIAL BUDGET £	2018-19 TOTAL BUDGET £	2019-20 INITIAL BUDGET £
COMMUNITIES			
DIRECTOR OF COMMUNITIES	0	36	0
ECONOMIC DEVELOPMENT & PLANNING	4,860,972	4,824,459	5,070,300
TRANSPORT SERVICES	3,727,995	3,741,761	4,014,963
WASTE MANAGEMENT	6,550,134	6,526,170	6,198,861
HOUSING	635,559	663,267	697,321
CONSUMER & ENVIRONMENTAL HEALTH SERVICES	973,669	973,931	978,125
COMMUNITIES TRADING OPERATIONS	0	0	0
NET EXPENDITURE	16,748,329	16,729,624	16,959,570

SUBJECTIVE SUMMARY	2018-19 INITIAL BUDGET £	2018-19 TOTAL BUDGET £	2019-20 INITIAL BUDGET £
COMMUNITIES			
EMPLOYEE EXPENSES	9,056,169	8,962,707	9,399,463
PREMISES RELATED EXPENSES	1,208,779	1,208,612	1,269,178
TRANSPORT RELATED EXPENSES	1,856,312	1,849,875	1,942,250
SUPPLIES AND SERVICES	3,694,449	3,720,481	3,776,604
AGENCY AND CONTRACT SERVICES	6,327,796	6,309,340	6,510,961
CENTRAL SUPPORT AND DEPARTMENTAL ADMIN	2,914,303	2,861,122	3,086,490
CAPITAL CHARGES	2,751,501	2,741,124	2,440,808
GROSS EXPENDITURE	27,809,309	27,653,261	28,425,754
INCOME	-11,060,980	-10,923,637	-11,466,184
NET EXPENDITURE	16,748,329	16,729,624	16,959,570

DIRECTOR OF COMMUNITIES	2018-19 INITIAL BUDGET £	2018-19 TOTAL BUDGET £	2019-20 INITIAL BUDGET £
EMPLOYEE EXPENSES	145,930	145,966	157,355
CENTRAL SUPPORT AND DEPARTMENTAL ADMIN	799,273	799,273	862,063
GROSS EXPENDITURE	945,203	945,239	1,019,418
INCOME	-945,203	-945,203	-1,019,418
NET EXPENDITURE	0	36	0
CHANGES IN SERVICE			
<p>This budget has the costs associated with the Director of Communities and his administrative support; these costs are allocated across the services within the department.</p>			
HEAD OF DEPARTMENT:		Calum Iain Maciver	
DELEGATED BUDGET MANAGER:		Calum Iain Maciver	

ECONOMIC DEVELOPMENT & PLANNING	2018-19 INITIAL BUDGET £	2018-19 TOTAL BUDGET £	2019-20 INITIAL BUDGET £
EMPLOYEE EXPENSES	3,251,052	3,251,829	3,352,809
PREMISES RELATED EXPENSES	398,129	410,727	443,291
TRANSPORT RELATED EXPENSES	93,507	93,562	82,210
SUPPLIES AND SERVICES	678,226	697,676	667,720
AGENCY AND CONTRACT SERVICES	7,000	7,000	7,000
CENTRAL SUPPORT AND DEPARTMENTAL ADMIN	806,009	752,828	799,734
CAPITAL CHARGES	923,055	923,055	949,702
GROSS EXPENDITURE	6,156,978	6,136,677	6,302,466
INCOME	-1,296,006	-1,312,218	-1,232,166
NET EXPENDITURE	4,860,972	4,824,459	5,070,300
CHANGES IN SERVICE			
<p>This budget includes the Comhairle's Economic Development and Planning functions including the Library Service, Heritage, Arts Development, Tourism and the Strategy Unit.</p> <p>The increase in the Premises Related Expenses can be attributed to the review of the allocation of operational building costs.</p> <p>The reduction in the Transport Related Expenses mainly relates to an anticipated reduction in the Mobile Library van costs.</p> <p>Year on year the level of income has reduced for this service, mainly due to the reduction in external funding from Heritage Projects. This has been partially offset in 2019/20 by an increase in Planning and Building Standards income budgets.</p>			
HEAD OF DEPARTMENT:		Calum Iain Maciver	
DELEGATED BUDGET MANAGER:		Joe MacPhee	

HOUSING	2018-19 INITIAL BUDGET £	2018-19 TOTAL BUDGET £	2019-20 INITIAL BUDGET £
EMPLOYEE EXPENSES	779,354	779,535	834,621
PREMISES RELATED EXPENSES	287,755	274,918	287,530
TRANSPORT RELATED EXPENSES	6,503	6,497	6,245
SUPPLIES AND SERVICES	181,277	180,767	182,748
CENTRAL SUPPORT AND DEPARTMENTAL ADMIN	93,847	93,847	105,680
CAPITAL CHARGES	115,306	104,929	105,594
GROSS EXPENDITURE	1,464,042	1,440,493	1,522,418
INCOME	-828,483	-777,226	-825,097
NET EXPENDITURE	635,559	663,267	697,321
CHANGES IN SERVICE			
<p>This budget includes the Comhairle's housing strategy and homeless operation functions.</p> <p>The increase in Employee Expenses is mainly due to inflationary increases and the appointment of the Empty Homes Project Officer post, this has been reflected in the increased income as it is funded by Shelter Scotland and ACTISH.</p> <p>The increase in Premises Related Expenditure budget relates to the homeless service and has a corresponding increase in the income budget to meet these costs.</p>			
HEAD OF DEPARTMENT:		Calum Iain Maciver	
DELEGATED BUDGET MANAGER:		Iain Watson	

CONSUMER & ENVIRONMENTAL HEALTH SERVICES	2018-19 INITIAL BUDGET £	2018-19 TOTAL BUDGET £	2019-20 INITIAL BUDGET £
EMPLOYEE EXPENSES	569,862	569,973	587,563
TRANSPORT RELATED EXPENSES	23,613	23,764	21,133
SUPPLIES AND SERVICES	284,180	284,180	283,925
AGENCY AND CONTRACT SERVICES	12,785	12,785	12,785
CENTRAL SUPPORT AND DEPARTMENTAL ADMIN	204,998	204,998	177,496
CAPITAL CHARGES	1,427	1,427	1,427
GROSS EXPENDITURE	1,096,865	1,097,127	1,084,329
INCOME	-123,196	-123,196	-106,204
NET EXPENDITURE	973,669	973,931	978,125
CHANGES IN SERVICE			
<p>This budget includes the Comhairle's Environmental Health, Food Safety, Animal Welfare, Trading Standards services and the administrative staff in the Uist Office.</p> <p>The decrease in the Central Support and Departmental Admin and the corresponding reduction in income is mainly due to the re-allocation of the Uist Office.</p>			
HEAD OF DEPARTMENT:		Calum Iain Maciver	
DELEGATED BUDGET MANAGER:		Colm Fraser	

WASTE MANAGEMENT	2018-19 INITIAL BUDGET £	2018-19 TOTAL BUDGET £	2019-20 INITIAL BUDGET £
EMPLOYEE EXPENSES	1,252,181	1,252,489	1,271,741
PREMISES RELATED EXPENSES	413,473	413,542	415,907
TRANSPORT RELATED EXPENSES	389,836	388,869	418,079
SUPPLIES AND SERVICES	1,987,046	1,969,894	2,033,896
AGENCY AND CONTRACT SERVICES	2,892,013	2,883,557	2,964,168
CENTRAL SUPPORT AND DEPARTMENTAL ADMIN	725,760	725,760	791,006
CAPITAL CHARGES	1,352,384	1,352,384	1,075,263
GROSS EXPENDITURE	9,012,693	8,986,495	8,970,060
INCOME	-2,462,559	-2,460,325	-2,771,199
NET EXPENDITURE	6,550,134	6,526,170	6,198,861
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 Stornoway Abattoir.</p> <p>In 2019/20 the Landfill Tax expenditure is anticipated to increase to £91.35 per tonne for active waste, this is reflected in the Supplies & Services budget.</p> <p>To meet the services 1% efficiency savings: there are proposed operational efficiencies across street cleansing, refuse collection and recycling disposal, waste disposal and biowaste processing including an increase in wheeled bin charges and landfill tax charges passed on to commercial and industrial waste producers.</p>			
HEAD OF DEPARTMENT:		Calum Iain Maciver	
DELEGATED BUDGET MANAGER:		David MacLeod	

TRANSPORT SERVICES	2018-19 INITIAL BUDGET £	2018-19 TOTAL BUDGET £	2019-20 INITIAL BUDGET £
EMPLOYEE EXPENSES	143,263	138,326	174,829
PREMISES RELATED EXPENSES	49,394	49,397	48,051
TRANSPORT RELATED EXPENSES	1,800	1,800	1,100
SUPPLIES AND SERVICES	6,900	25,600	23,670
AGENCY AND CONTRACT SERVICES	3,358,698	3,358,698	3,499,508
CENTRAL SUPPORT AND DEPARTMENTAL ADMIN	176,490	176,490	273,855
CAPITAL CHARGES	1,950	1,950	1,950
GROSS EXPENDITURE	3,738,495	3,752,261	4,022,963
INCOME	-10,500	-10,500	-8,000
NET EXPENDITURE	3,727,995	3,741,761	4,014,963
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 air subsidies on the Stornoway - Benbecula inter-island route. The community transport service is also included within this area.</p> <p>Employee Expenses have increased mainly due to the movement of staff as part of the organisational restructure.</p> <p>Agency and Contract Services have increased due to an estimated increase in bus subsidy adjuster, and due to an increase in air service rotation provided to Benbecula.</p>			
HEAD OF DEPARTMENT:		Calum Iain Maciver	
DELEGATED BUDGET MANAGER:		David Macleod	

COMMUNITIES TRADING OPERATIONS	2018-19 INITIAL BUDGET £	2018-19 TOTAL BUDGET £	2019-20 INITIAL BUDGET £
EMPLOYEE EXPENSES	2,914,527	2,824,589	3,020,545
PREMISES RELATED EXPENSES	60,028	60,028	74,399
TRANSPORT RELATED EXPENSES	1,341,053	1,335,383	1,413,483
SUPPLIES AND SERVICES	556,820	562,364	584,645
AGENCY AND CONTRACT SERVICES	57,300	47,300	27,500
CENTRAL SUPPORT AND DEPARTMENTAL ADMIN	107,926	107,926	76,656
CAPITAL CHARGES	357,379	357,379	306,872
GROSS EXPENDITURE	5,395,033	5,294,969	5,504,100
INCOME	-5,395,033	-5,294,969	-5,504,100
NET EXPENDITURE	0	0	0
CHANGES IN SERVICE			
No significant changes to the various different trading services.			
HEAD OF DEPARTMENT:		Calum Iain Maciver	
DELEGATED BUDGET MANAGER:		David Macleod	

OBJECTIVE SUMMARY	2018-19 INITIAL BUDGET £	2018-19 TOTAL BUDGET £	2019-20 INITIAL BUDGET £
EDUCATION, SKILLS & CHILDREN'S SERVICES			
ECS STRATEGY & SUPPORT	10,162,349	9,202,078	10,189,742
EARLY YEARS	3,050,283	3,043,681	2,527,526
LEARNING SUPPORT & YOUTH SERVICES	4,450,724	4,540,846	4,573,705
SCHOOLS & EDUCATION RESOURCES	26,740,372	26,673,800	28,704,753
CHILDREN'S SERVICES	4,141,978	4,028,428	4,095,635
CULTURAL SERVICES	411,784	431,174	448,703
SPORT AND HEALTH	1,828,763	2,037,950	1,458,774
ECS TRADING OPERATIONS	0	0	0
NET EXPENDITURE	50,786,253	49,957,957	51,998,838

SUBJECTIVE SUMMARY	2018-19 INITIAL BUDGET £	2018-19 TOTAL BUDGET £	2019-20 INITIAL BUDGET £
EDUCATION, SKILLS & CHILDRENS SERVICES			
EMPLOYEE EXPENSES	33,707,725	33,732,774	35,128,159
PREMISES RELATED EXPENSES	4,553,020	4,631,090	4,514,017
TRANSPORT RELATED EXPENSES	3,745,363	3,747,403	3,694,221
SUPPLIES AND SERVICES	2,267,765	2,397,088	2,105,521
AGENCY AND CONTRACT SERVICES	6,746,132	6,325,127	6,796,432
CENTRAL SUPPORT AND DEPARTMENTAL ADMIN	7,898,281	7,181,917	7,949,399
CAPITAL CHARGES	4,199,355	4,209,732	4,398,730
GROSS EXPENDITURE	63,117,641	62,225,131	64,586,479
INCOME	-12,331,388	-12,267,174	-12,587,641
NET EXPENDITURE	50,786,253	49,957,957	51,998,838

ECS STRATEGY & SUPPORT	2018-19 INITIAL BUDGET £	2018-19 TOTAL BUDGET £	2019-20 INITIAL BUDGET £
EMPLOYEE EXPENSES	1,837,024	1,834,651	1,921,404
PREMISES RELATED EXPENSES	112,501	151,500	106,932
TRANSPORT RELATED EXPENSES	3,471,269	3,470,971	3,548,619
SUPPLIES AND SERVICES	274,980	271,334	242,839
AGENCY AND CONTRACT SERVICES	3,005,151	2,189,168	3,058,587
CENTRAL SUPPORT AND DEPARTMENTAL ADMIN	2,418,993	2,242,023	2,575,205
CAPITAL CHARGES	3,203,162	3,203,162	3,486,056
GROSS EXPENDITURE	14,323,080	13,362,809	14,939,642
INCOME	-4,160,731	-4,160,731	-4,749,900
NET EXPENDITURE	10,162,349	9,202,078	10,189,742
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 includes 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 2019/20 there is a proposed price increase for School meals with prices rising from £2.00 and £2.10 for Primary and Secondary respectively to £2.05 (+2.5%) and £2.15 (+2.38%).</p> <p>There has been a national recommended increase to SEEMIS costs and the budget here has been increased by £5k to fund the 2019/20 increase.</p> <p>Budget reductions in this area include Accessibility funding of £19k, ICT Coordinator equipment £18k, Free Fruit in Schools £10k and Canteen Equipment £20k. 50% of all travel and subsistence budgets have been removed and have been centralised for prioritisation to enable fair distribution of the remaining budget by each Head of Service. 30% of all vacant posts have been removed and Vacant Post budgets have been centralised for prioritisation on a reducing balance basis by the Director at the Departmental Vacancy Panel Meetings.</p>			
HEAD OF DEPARTMENT:		Bernard Chisholm	
DELEGATED BUDGET MANAGER:		Bernard Chisholm	

EARLY YEARS	2018-19 INITIAL BUDGET £	2018-19 TOTAL BUDGET £	2019-20 INITIAL BUDGET £
EMPLOYEE EXPENSES	2,293,146	2,303,601	2,092,793
PREMISES RELATED EXPENSES	111,195	111,871	106,946
TRANSPORT RELATED EXPENSES	16,152	16,152	0
SUPPLIES AND SERVICES	110,952	98,707	103,464
AGENCY AND CONTRACT SERVICES	318,433	742,154	238,250
CENTRAL SUPPORT AND DEPARTMENTAL ADMIN	314,302	324,229	349,186
CAPITAL CHARGES	297,046	297,046	0
GROSS EXPENDITURE	3,461,226	3,893,760	2,890,639
INCOME	-410,943	-850,079	-363,113
NET EXPENDITURE	3,050,283	3,043,681	2,527,526
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>This service will see a significant change over the next few years with the increase to 1,140 funded hours for early years provision being rolled out.</p> <p>Budget reductions in this area include the Additional Support Needs Support contingency for nursery pupils of £50k, 50% of relief staffing has been removed along with 50% of all travel and subsistence budgets and centralised for prioritisation to enable fair distribution of the remaining budget by each Head of Service. It is expected that the additional funding for Early Learning and Childcare expansion will enable the Early Years Service to deliver on the 1,140 funded hours for Early Years provision.</p>			
HEAD OF DEPARTMENT:		Bernard Chisholm	
DELEGATED BUDGET MANAGER:		Becky MacLean	

LEARNING SUPPORT & YOUTH SERVICES	2018-19 INITIAL BUDGET £	2018-19 TOTAL BUDGET £	2019-20 INITIAL BUDGET £
EMPLOYEE EXPENSES	3,624,563	3,700,437	3,681,200
PREMISES RELATED EXPENSES	47,742	49,109	48,281
TRANSPORT RELATED EXPENSES	49,264	49,264	3,271
SUPPLIES AND SERVICES	145,890	180,191	140,995
AGENCY AND CONTRACT SERVICES	68,542	68,542	68,542
CENTRAL SUPPORT AND DEPARTMENTAL ADMIN	519,765	500,527	636,330
CAPITAL CHARGES	8,679	8,679	8,679
GROSS EXPENDITURE	4,464,445	4,556,749	4,587,298
INCOME	-13,721	-15,903	-13,593
NET EXPENDITURE	4,450,724	4,540,846	4,573,705
CHANGES IN SERVICE			
<p>The Learning Support and Youth Services page includes Learning Support 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.</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 learning experiences in relation to employment, social and emotional behaviour support, and community support.</p> <p>Budget reductions in this area include Community Education Grants £15k along with 50% of travel budgets and 30% of all relief budgets which have been removed and centralised for prioritisation to enable fair distribution of the remaining budget by each Head of Service. 30% of all vacant posts have been removed and Vacant Post budgets have been centralised for prioritisation on a reducing balance basis by the Director at the Departmental Vacancy Panel Meetings. This service has the highest proportion of relief staff in the Department and high staff turnover and will be affected the most by the Department's budget reduction strategy.</p>			
HEAD OF DEPARTMENT:		Bernard Chisholm	
DELEGATED BUDGET MANAGER:		William Macdonald / Bernard Chisholm	

SCHOOLS & EDUCATION RESOURCES	2018-19 INITIAL BUDGET £	2018-19 TOTAL BUDGET £	2019-20 INITIAL BUDGET £
EMPLOYEE EXPENSES	18,920,453	18,929,655	20,524,093
PREMISES RELATED EXPENSES	3,645,828	3,661,933	3,418,593
TRANSPORT RELATED EXPENSES	120,872	118,686	99,360
SUPPLIES AND SERVICES	675,854	792,884	638,653
AGENCY AND CONTRACT SERVICES	1,631,630	1,607,872	1,666,456
CENTRAL SUPPORT AND DEPARTMENTAL ADMIN	2,734,986	2,464,983	2,925,523
CAPITAL CHARGES	255,907	255,907	449,503
GROSS EXPENDITURE	27,985,530	27,831,920	29,722,181
INCOME	-1,245,158	-1,158,120	-1,017,428
NET EXPENDITURE	26,740,372	26,673,800	28,704,753
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 quality improvement. The Town Hall transferred to e-Sgoil during 2017/18. The Apprenticeship programme also sits within this service within e-Sgoil.</p> <p>Efficiency savings totalling £520k have been removed from within this service area in 2019/20. The reduction relates to Pupil Teacher Ratio, a Harmonised Timetable, a review of the staffing formula, review of janitorial provision and a 25% reduction in relief janitor cover in schools.</p> <p>Budget reductions in this area include Schools Industry Equipment £50k, CfE Equipment £15k and telephones £2.5k. 50% of travel budgets and 30% of all relief budgets have been removed and centralised for prioritisation to enable fair distribution of the remaining budget by each Head of Service. 25% of Teaching Vacant Posts and 30% of non-teaching vacant posts have been removed. The Vacant Post budgets have been centralised for prioritisation on a reducing balance basis by the Director at the Departmental Vacancy Panel Meetings. Departmental efficiencies also include a reduction to the available supply budget of £48k. While they will be challenging to achieve, it is hoped that some of these reductions can be offset by new initiatives, additional funding and sensible and prudent decision mechanisms within the Department.</p>			
HEAD OF DEPARTMENT:		Bernard Chisholm	
DELEGATED BUDGET MANAGER:		William Macdonald	

CHILDREN'S SERVICES	2018-19 INITIAL BUDGET £	2018-19 TOTAL BUDGET £	2019-20 INITIAL BUDGET £
EMPLOYEE EXPENSES	1,806,899	1,752,007	1,706,688
PREMISES RELATED EXPENSES	109,191	121,902	117,694
TRANSPORT RELATED EXPENSES	55,061	59,592	34,605
SUPPLIES AND SERVICES	163,186	155,716	97,842
AGENCY AND CONTRACT SERVICES	1,711,776	1,709,041	1,753,997
CENTRAL SUPPORT AND DEPARTMENTAL ADMIN	382,743	357,928	415,100
CAPITAL CHARGES	45,938	56,315	57,540
GROSS EXPENDITURE	4,274,794	4,212,501	4,183,466
INCOME	-132,816	-184,073	-87,831
NET EXPENDITURE	4,141,978	4,028,428	4,095,635
CHANGES IN SERVICE			
<p>The Children's Services Section provides support to vulnerable children and it includes: Children and Families Social Work Services, Extended Learning and Psychological services. In addition, it supports partnerships with a number of external agencies.</p> <p>New protocols and collaborative working practices have been explored by the Comhairle. However, further additional in-year service redesign is required to relieve the current £400k budgetary pressure on the cost of residential provision. It is hoped that proposals can be agreed with external providers and partners to deliver the in-year service redesign needed to bring Children's Services residential provision within budget in 2019/20.</p> <p>Budget reductions already taken in 2019/20 are uncommitted foster fees of £10k along with 50% of travel budgets and 30% of all relief budgets which have been removed and centralised for prioritisation to enable fair distribution of the remaining budget by the Head of Service. 30% of all vacant posts have been removed and Vacant Post budgets have been centralised for prioritisation on a reducing balance basis by the Director at his Department Vacancy Panel Meetings.</p>			
HEAD OF DEPARTMENT:		Bernard Chisholm	
DELEGATED BUDGET MANAGER:		David Gibson	

CULTURAL SERVICES	2018-19 INITIAL BUDGET £	2018-19 TOTAL BUDGET £	2019-20 INITIAL BUDGET £
EMPLOYEE EXPENSES	1,398,595	1,408,640	1,425,753
PREMISES RELATED EXPENSES	6,502	6,502	6,502
TRANSPORT RELATED EXPENSES	4,242	4,242	0
SUPPLIES AND SERVICES	61,497	73,092	61,614
AGENCY AND CONTRACT SERVICES	10,600	8,350	10,600
GROSS EXPENDITURE	1,481,436	1,500,826	1,504,469
INCOME	-1,069,652	-1,069,652	-1,055,766
NET EXPENDITURE	411,784	431,174	448,703
CHANGES IN SERVICE			
<p>This budget head makes provision for Cultural Services within the Education, Skills and Children's Services Department including Gaelic and music instruction. The majority of this budget relates to Gaelic Specific Grant.</p>			
HEAD OF DEPARTMENT:		Bernard Chisholm	
DELEGATED BUDGET MANAGER:		William Macdonald	

SPORT AND HEALTH	2018-19 INITIAL BUDGET £	2018-19 TOTAL BUDGET £	2019-20 INITIAL BUDGET £
EMPLOYEE EXPENSES	1,447,047	1,423,249	1,352,062
PREMISES RELATED EXPENSES	441,761	449,973	631,576
TRANSPORT RELATED EXPENSES	23,703	23,696	2,366
SUPPLIES AND SERVICES	176,946	166,704	146,448
CENTRAL SUPPORT AND DEPARTMENTAL ADMIN	1,415,716	1,180,451	928,667
CAPITAL CHARGES	388,623	388,623	396,952
GROSS EXPENDITURE	3,893,796	3,632,696	3,458,071
INCOME	-2,065,033	-1,594,746	-1,999,297
NET EXPENDITURE	1,828,763	2,037,950	1,458,774
CHANGES IN SERVICE			
<p>Sport and Health provide sports development services and includes leisure facilities across the islands. This service supports a number of initiatives through a suite of funding from Sportscotland including Active Schools and the Move More project which had £9k added as growth in the 2019/20 budget.</p> <p>Budget reductions in this area include 50% of travel budgets and 30% of relief budgets which have been removed and centralised for prioritisation to enable fair distribution of the remaining budget by the Head of Service. 30% of all vacant posts have been removed and Vacant Post budgets have been centralised for prioritisation on a reducing balance basis by the Director at the Departmental Vacancy Panel Meetings.</p>			
HEAD OF DEPARTMENT:		Bernard Chisholm	
DELEGATED BUDGET MANAGER:		Tony Wade / Iain GG Campbell	

ECS TRADING OPERATIONS	2018-19 INITIAL BUDGET £	2018-19 TOTAL BUDGET £	2019-20 INITIAL BUDGET £
EMPLOYEE EXPENSES	2,379,998	2,380,534	2,424,166
PREMISES RELATED EXPENSES	78,300	78,300	77,493
TRANSPORT RELATED EXPENSES	4,800	4,800	6,000
SUPPLIES AND SERVICES	658,460	658,460	673,666
CENTRAL SUPPORT AND DEPARTMENTAL ADMIN	111,776	111,776	119,388
GROSS EXPENDITURE	3,233,334	3,233,870	3,300,713
INCOME	-3,233,334	-3,233,870	-3,300,713
NET EXPENDITURE	0	0	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>The budgets have increased across some headings due to increased food prices and other issues. The growth is higher than Department budgets have increased for inflation and which could realistically be covered by additional school meals price increases, so further efficiencies have been required. To meet the available catering budget of the Department for 2019/20 the Kabin service is to be reviewed.</p>			
HEAD OF DEPARTMENT:		Bernard Chisholm	
DELEGATED BUDGET MANAGER:		Diane Smith	

OBJECTIVE SUMMARY	2018-19 INITIAL BUDGET £	2018-19 TOTAL BUDGET £	2019-20 INITIAL BUDGET £
HEALTH & SOCIAL CARE			
MANAGEMENT & ADMINISTRATION	2,298,936	2,291,234	144,166
CNES RESIDENTIAL CARE	4,565,149	4,594,187	5,078,842
ADULT CARE AND SUPPORT SERVICES	3,647,775	3,648,632	4,061,711
COMMUNITY CARE	1,718,781	1,718,785	1,876,979
HOME CARE	5,191,233	5,216,009	5,652,768
CARE & REPAIR	368,675	368,675	364,342
ASSESSMENT AND CARE SERVICES	1,234,570	1,234,746	1,269,354
COMMISSIONING AND PARTNERSHIP SERVICES	2,500,525	2,424,922	3,350,106
CRIMINAL JUSTICE	248,741	248,857	256,749
NET EXPENDITURE	21,774,385	21,746,047	22,055,017

SUBJECTIVE SUMMARY	2018-19 INITIAL BUDGET £	2018-19 TOTAL BUDGET £	2019-20 INITIAL BUDGET £
HEALTH & SOCIAL CARE			
EMPLOYEE EXPENSES	16,910,705	16,876,536	19,207,817
PREMISES RELATED EXPENSES	643,092	671,350	677,497
TRANSPORT RELATED EXPENSES	788,925	785,760	628,458
SUPPLIES AND SERVICES	1,240,367	1,281,182	1,325,349
AGENCY AND CONTRACT SERVICES	6,897,978	6,837,901	7,939,957
TRANSFER PAYMENTS	0	0	0
CENTRAL SUPPORT AND DEPARTMENTAL ADMIN	1,872,709	1,872,709	2,244,823
CAPITAL CHARGES	541,090	541,090	493,078
GROSS EXPENDITURE	28,894,866	28,866,528	32,516,979
INCOME	-7,120,481	-7,120,481	-10,461,962
NET EXPENDITURE	21,774,385	21,746,047	22,055,017

SERVICE DESCRIPTION

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

CHANGES IN SERVICE

The Comhairle IJB budget for 2019/20 has been set at the 2018/19 budget less a deduction for the transfer of the Telecare Technicians to Assets, Finance and Resources (£52k) plus a small increase for Insurance premiums (£8k). The budget includes baselined income from the Social Care Fund for Local Authorities (£820k), Social Care Fund for IJB's (£469k) and the Living Wage pressures (£700k). This income is received from the Scottish Government via NHS Western Isles. It also assumes transfer of £958k additional monies to the IJB for health and social care investment to support social care, announced in the 2019/20 budget settlement.

At the time of writing the Department has identified a budget deficit on Comhairle IJB services due to wage inflation, growth in staffing requirements assessed by the Department and the Care Inspectorate, an increase in adult mainland placements and other cost increases, partially offset by an assumption of a recurring increase in residential care income.

It is presently working through a recovery plan to bring the Department into a balanced position. This will involve targeted savings, efficiencies, application of risk and use of reserves. This is still to be approved by the IJB.

HEAD OF DEPARTMENT: Ron Culley

DELEGATED BUDGET MANAGER: Ron Culley

OBJECTIVE SUMMARY INVESTMENT DELIVERY	2018-19 INITIAL BUDGET £	2018-19 TOTAL BUDGET £	2019-20 INITIAL BUDGET £
INVESTMENT DELIVERY	1	-25,965	0
NET EXPENDITURE	1	-25,965	0

SUBJECTIVE SUMMARY INVESTMENT DELIVERY	2018-19 INITIAL BUDGET £	2018-19 TOTAL BUDGET £	2019-20 INITIAL BUDGET £
EMPLOYEE EXPENSES	165,608	165,647	200,299
TRANSPORT RELATED EXPENSES	8,420	8,420	13,500
SUPPLIES AND SERVICES	31,984	5,979	7,079
CENTRAL SUPPORT AND DEPARTMENTAL ADMIN	24,324	24,324	21,027
GROSS EXPENDITURE	230,336	204,370	241,905
INCOME	-230,335	-230,335	-241,905
NET EXPENDITURE	1	-25,965	0

INVESTMENT DELIVERY	2018-19 INITIAL BUDGET £	2018-19 TOTAL BUDGET £	2019-20 INITIAL BUDGET £
EMPLOYEE EXPENSES	165,608	165,647	200,299
TRANSPORT RELATED EXPENSES	8,420	8,420	13,500
SUPPLIES AND SERVICES	31,984	5,979	7,079
CENTRAL SUPPORT AND DEPARTMENTAL ADMIN	24,324	24,324	21,027
GROSS EXPENDITURE	230,336	204,370	241,905
INCOME	-230,335	-230,335	-241,905
NET EXPENDITURE	1	-25,965	0
CHANGES IN SERVICE			
These are the costs relating to Investment Delivery.			
HEAD OF DEPARTMENT:		Iain Mackinnon	
DELEGATED BUDGET MANAGER:		Iain Mackinnon	