



# **COMHAIRLE NAN EILEAN SIAR**

**DRAFT  
BUDGET BOOK  
2025/26**

## CONTENTS PAGE

<b>BUDGET BOOK</b>	<b>PAGE</b>
BUDGET SUMMARY .....	3
CHIEF EXECUTIVE'S DEPARTMENT.....	4-10
ECONOMIC AND COMMUNITY REGENERATION .....	11-15
EDUCATION, SKILLS AND CHILDREN'S SERVICES .....	16-25
STRATEGIC FINANCE .....	26-29
HEALTH AND SOCIAL CARE .....	30-31
ASSETS AND INFRASTRUCTURE .....	32-43

<b>BUDGET SUMMARY</b>		<b>Initial Budget 2024-25</b>	<b>Total Budget 2024-25</b>	<b>Initial Budget 2025-26</b>
		<b>£</b>	<b>£</b>	<b>£</b>
	<b>DEPARTMENT</b>			
1	CHIEF EXECUTIVE	5,429,677	6,610,300	5,868,555
2	ECONOMIC AND COMMUNITY REGENERATION	3,119,770	3,508,276	3,307,266
3	EDUCATION, SKILLS AND CHILDREN'S SERVICES	53,926,031	56,544,940	57,758,688
4	STRATEGIC FINANCE	4,368,331	5,223,858	4,966,766
5	HEALTH AND SOCIAL CARE	25,962,857	27,722,048	28,372,598
6	ASSETS AND INFRASTRUCTURE	21,500,539	22,855,620	23,278,398
<b>7</b>	<b>NET EXPENDITURE</b>	<b>114,307,205</b>	<b>122,465,042</b>	<b>123,552,271</b>
8	CONTINGENCY	200,000	200,000	200,000
9	CENTRALLY HELD BUDGETS	347,695	347,695	565,000
10	WARD PRIORITIES FUND	87,000	156,133	87,000
11	INTEREST RECEIVABLE	-1,534,606	-1,534,606	-2,292,900
12	INTEREST PAYABLE & FINANCING COSTS	6,976,473	6,976,473	7,895,893
13	DEBT REPAYMENT	6,957,387	6,957,387	6,434,906
14	DEPRECIATION CHARGED	-766,038	-766,038	0
<b>15</b>	<b>TOTAL NET EXPENDITURE</b>	<b>126,575,116</b>	<b>134,802,086</b>	<b>136,442,170</b>
	<b>FINANCED BY</b>			
16	REVENUE SUPPORT GRANT	101,254,567	105,808,997	108,665,000
17	NATIONAL NON-DOMESTIC RATES	9,691,000	9,722,000	9,387,000
18	COUNCIL TAX	13,683,000	13,683,000	14,998,473
19	SAVINGS PROPOSALS			1,391,697
20	USE OF BALANCES	1,946,549	5,588,089	2,000,000
<b>21</b>	<b>TOTAL FUNDING</b>	<b>126,575,116</b>	<b>134,802,086</b>	<b>136,442,170</b>

Note: The Asset Rentals and the Support Service recharges have not been included within these budgets at this stage, this does not have an impact on the overall budget

<b>OBJECTIVE SUMMARY</b>	<b>2024-25 INITIAL BUDGET £</b>	<b>2024-25 TOTAL BUDGET £</b>	<b>2025-26 INITIAL BUDGET £</b>
<b>CHIEF EXECUTIVE</b>			
CHIEF EXECUTIVE	293,225	295,131	299,432
HUMAN RESOURCES AND PERFORMANCE	2,141,705	3,216,218	2,395,914
LAW AND GOVERNANCE	1,909,473	1,917,322	2,047,227
COMMUNITY ENGAGEMENT	878,282	973,521	896,335
INTERNAL AUDIT	180,199	181,304	199,844
INVESTMENT DELIVERY	26,793	26,804	29,803
<b>NET EXPENDITURE</b>	<b>5,429,677</b>	<b>6,610,300</b>	<b>5,868,555</b>

<b>SUBJECTIVE SUMMARY</b>	<b>2024-25 INITIAL BUDGET £</b>	<b>2024-25 TOTAL BUDGET £</b>	<b>2025-26 INITIAL BUDGET £</b>
<b>CHIEF EXECUTIVE</b>			
EMPLOYEE EXPENSES	5,448,428	5,494,606	5,701,409
PREMISES RELATED EXPENSES	177,388	182,483	160,461
TRANSPORT RELATED EXPENSES	115,222	115,222	115,348
SUPPLIES AND SERVICES	1,640,636	2,782,555	1,727,297
AGENCY AND CONTRACT SERVICES	71,175	71,175	71,175
TRANSFER PAYMENTS	28,600	28,600	28,600
CENTRAL SUPPORT AND DEPARTMENTAL ADMIN	0	0	0
CAPITAL CHARGES	0	0	0
<b>GROSS EXPENDITURE</b>	<b>7,481,449</b>	<b>8,674,641</b>	<b>7,804,290</b>
<b>INCOME</b>	<b>-2,051,772</b>	<b>-2,064,341</b>	<b>-1,935,735</b>
<b>NET EXPENDITURE</b>	<b>5,429,677</b>	<b>6,610,300</b>	<b>5,868,555</b>

<b>CHIEF EXECUTIVE</b>	<b>2024-25 INITIAL BUDGET £</b>	<b>2024-25 TOTAL BUDGET £</b>	<b>2025-26 INITIAL BUDGET £</b>
<b>EMPLOYEE EXPENSES</b>	248,090	250,024	251,405
<b>TRANSPORT RELATED EXPENSES</b>	7,592	7,592	7,592
<b>SUPPLIES AND SERVICES</b>	37,543	37,515	40,435
<b>CENTRAL SUPPORT AND DEPARTMENTAL ADMIN</b>	0	0	0
<b>GROSS EXPENDITURE</b>	<b>293,225</b>	<b>295,131</b>	<b>299,432</b>
<b>INCOME</b>	0	0	0
<b>NET EXPENDITURE</b>	<b>293,225</b>	<b>295,131</b>	<b>299,432</b>
<b>CHANGES IN SERVICE</b>			
<p>The Chief Executive Service includes the management and administration of the department and the hospitality budget. There are no significant budget changes within the Chief Executive Service.</p> <p>COSLA is currently considering the terms of a joint Review of Chief Executives' salaries which could have manageable implications for the Employee Expenses budget in 2025/26 and 2026/27.</p>			
HEAD OF DEPARTMENT:		Malcolm Burr	
DELEGATED BUDGET MANAGER:		Malcolm Burr	

<b>HUMAN RESOURCES AND PERFORMANCE</b>	<b>2024-25 INITIAL BUDGET £</b>	<b>2024-25 TOTAL BUDGET £</b>	<b>2025-26 INITIAL BUDGET £</b>
<b>EMPLOYEE EXPENSES</b>	3,137,754	3,167,462	3,390,384
<b>PREMISES RELATED EXPENSES</b>	151,285	155,584	132,182
<b>TRANSPORT RELATED EXPENSES</b>	40,581	40,581	40,707
<b>SUPPLIES AND SERVICES</b>	502,299	855,406	504,958
<b>AGENCY AND CONTRACT SERVICES</b>	20,280	20,280	20,280
<b>TRANSFER PAYMENTS</b>	28,600	28,600	28,600
<b>CENTRAL SUPPORT AND DEPARTMENTAL ADMIN</b>	0	0	0
<b>CAPITAL CHARGES</b>	0	0	0
<b>GROSS EXPENDITURE</b>	<b>3,880,799</b>	<b>4,267,913</b>	<b>4,117,111</b>
<b>INCOME</b>	-1,739,094	-1,051,695	-1,721,197
<b>NET EXPENDITURE</b>	<b>2,141,705</b>	<b>3,216,218</b>	<b>2,395,914</b>
<b>CHANGES IN SERVICE</b>			
<p>The Human Resources and Performance section includes Complaints, Employee Remuneration and Health, Human Resource Support and Recruitment, Organisational Strategy, Corporate Training, Accredited Training, Resilience and Risk, the Reprographics Unit and the Resettlement Programme.</p> <p>The 8% increase in employee expenses is due to the increase in NI adjustments, a Policy post moving to this Service and a budget virement from premises related expenses to employee related expenses.</p> <p>Transport related expenses has been reduced due to a saving taken.</p> <p>The increase in supplies and services during 2024/25 is due to the carry forward of grant income.</p>			
<b>HEAD OF DEPARTMENT:</b>		Malcolm Burr	
<b>DELEGATED BUDGET MANAGER:</b>		Norma Skinner	

<b>LAW AND GOVERNANCE</b>	<b>2024-25 INITIAL BUDGET £</b>	<b>2024-25 TOTAL BUDGET £</b>	<b>2025-26 INITIAL BUDGET £</b>
<b>EMPLOYEE EXPENSES</b>	918,288	926,137	979,840
<b>PREMISES RELATED EXPENSES</b>	113	113	113
<b>TRANSPORT RELATED EXPENSES</b>	60,910	60,910	60,910
<b>SUPPLIES AND SERVICES</b>	987,592	987,592	1,066,856
<b>AGENCY AND CONTRACT SERVICES</b>	42,495	42,495	42,495
<b>CENTRAL SUPPORT AND DEPARTMENTAL ADMIN</b>	0	0	0
<b>GROSS EXPENDITURE</b>	<b>2,009,398</b>	<b>2,017,247</b>	<b>2,150,214</b>
<b>INCOME</b>	-99,925	-99,925	-102,987
<b>NET EXPENDITURE</b>	<b>1,909,473</b>	<b>1,917,322</b>	<b>2,047,227</b>
<b>CHANGES IN SERVICE</b>			
The increase in supplies and services reflects the pay increase for Elected Members.			
HEAD OF DEPARTMENT:		Malcolm Burr	
DELEGATED BUDGET MANAGER:		Tim Langley	

<b>COMMUNITY ENGAGEMENT</b>	<b>2024-25 INITIAL BUDGET £</b>	<b>2024-25 TOTAL BUDGET £</b>	<b>2025-26 INITIAL BUDGET £</b>
<b>EMPLOYEE EXPENSES</b>	871,373	876,936	789,895
<b>PREMISES RELATED EXPENSES</b>	25,990	26,786	28,166
<b>TRANSPORT RELATED EXPENSES</b>	3,469	3,469	3,469
<b>SUPPLIES AND SERVICES</b>	106,234	895,082	107,672
<b>CENTRAL SUPPORT AND DEPARTMENTAL ADMIN</b>	0	0	0
<b>CAPITAL CHARGES</b>	0	0	0
<b>GROSS EXPENDITURE</b>	<b>1,007,066</b>	<b>1,802,273</b>	<b>929,202</b>
<b>INCOME</b>	-128,784	-828,752	-32,867
<b>NET EXPENDITURE</b>	<b>878,282</b>	<b>973,521</b>	<b>896,335</b>
<b>CHANGES IN SERVICE</b>			
<p>There has been a 9% decrease in employee expenses due to a Policy Officer post no longer required. This also reflects £53k of the decrease in the Income budget.</p> <p>The Community Planning post (0.4FTE) moved to Human Resources and Performance resulting in a further decrease in employee expenses. 0.6FTE savings were taken previously in relation to this post, this is also reflected in the income budget as partners were asked to contribute to the funding of this post was being considered. The has been reviewed and the post moved to the Human Resources and Performance.</p>			
HEAD OF DEPARTMENT:		Malcolm Burr	
DELEGATED BUDGET MANAGER:		David Macleay	



<b>INTERNAL AUDIT</b>	<b>2024-25 INITIAL BUDGET £</b>	<b>2024-25 TOTAL BUDGET £</b>	<b>2025-26 INITIAL BUDGET £</b>
<b>EMPLOYEE EXPENSES</b>	194,927	196,032	215,830
<b>TRANSPORT RELATED EXPENSES</b>	2,670	2,670	2,670
<b>SUPPLIES AND SERVICES</b>	5,260	5,260	5,555
<b>AGENCY AND CONTRACT SERVICES</b>	8,400	8,400	8,400
<b>CENTRAL SUPPORT AND DEPARTMENTAL ADMIN</b>	0	0	0
<b>GROSS EXPENDITURE</b>	<b>211,257</b>	<b>212,362</b>	<b>232,455</b>
<b>INCOME</b>	-31,058	-31,058	-32,611
<b>NET EXPENDITURE</b>	<b>180,199</b>	<b>181,304</b>	<b>199,844</b>
<b>CHANGES IN SERVICE</b>			
There are no significant changes within Internal Audit.			
<b>HEAD OF DEPARTMENT:</b>		Malcolm Burr	
<b>DELEGATED BUDGET MANAGER:</b>		Sandy Gomez	

<b>INVESTMENT DELIVERY</b>	<b>2024-25 INITIAL BUDGET £</b>	<b>2024-25 TOTAL BUDGET £</b>	<b>2025-26 INITIAL BUDGET £</b>
<b>EMPLOYEE EXPENSES</b>	77,996	78,015	74,055
<b>SUPPLIES AND SERVICES</b>	1,708	1,700	1,821
<b>AGENCY AND CONTRACT SERVICES</b>	0	0	0
<b>CENTRAL SUPPORT AND DEPARTMENTAL ADMIN</b>	0	0	0
<b>GROSS EXPENDITURE</b>	<b>79,704</b>	<b>79,715</b>	<b>75,876</b>
<b>INCOME</b>	-52,911	-52,911	-46,073
<b>NET EXPENDITURE</b>	<b>26,793</b>	<b>26,804</b>	<b>29,803</b>
<b>CHANGES IN SERVICE</b>			
There are no significant changes within Investment Delivery.			
<b>HEAD OF DEPARTMENT:</b>		Malcolm Burr	
<b>DELEGATED BUDGET MANAGER:</b>		Dan Macphail	

<b>OBJECTIVE SUMMARY</b>	<b>2024-25 INITIAL BUDGET £</b>	<b>2024-25 TOTAL BUDGET £</b>	<b>2025-26 INITIAL BUDGET £</b>
<b>ECONOMIC AND COMMUNITY REGENERATION</b>			
CHIEF OFFICER E&CR	233,037	492,499	304,721
HOUSING & PLANNING	1,307,395	1,324,997	1,399,919
ECONOMIC DEVELOPMENT	529,376	590,328	513,301
CULTURE & HERITAGE SERVICES	1,049,962	1,100,452	1,089,325
<b>NET EXPENDITURE</b>	<b>3,119,770</b>	<b>3,508,276</b>	<b>3,307,266</b>

<b>SUBJECTIVE SUMMARY</b>	<b>2024-25 INITIAL BUDGET £</b>	<b>2024-25 TOTAL BUDGET £</b>	<b>2025-26 INITIAL BUDGET £</b>
<b>ECONOMIC AND COMMUNITY REGENERATION</b>			
EMPLOYEE EXPENSES	4,327,232	4,381,739	4,687,664
PREMISES RELATED EXPENSES	866,036	886,861	872,850
TRANSPORT RELATED EXPENSES	32,302	32,307	35,817
SUPPLIES AND SERVICES	486,500	853,462	590,136
AGENCY AND CONTRACT SERVICES	300	300	1,700
CENTRAL SUPPORT AND DEPARTMENTAL ADMIN	0	0	0
CAPITAL CHARGES	0	0	0
<b>GROSS EXPENDITURE</b>	<b>5,712,370</b>	<b>6,154,669</b>	<b>6,188,167</b>
<b>INCOME</b>	<b>-2,592,600</b>	<b>-2,646,393</b>	<b>-2,880,901</b>
<b>NET EXPENDITURE</b>	<b>3,119,770</b>	<b>3,508,276</b>	<b>3,307,266</b>

<b>CHIEF OFFICER E&amp;CR</b>	<b>2024-25 INITIAL BUDGET £</b>	<b>2024-25 TOTAL BUDGET £</b>	<b>2025-26 INITIAL BUDGET £</b>
<b>EMPLOYEE EXPENSES</b>	365,871	367,903	437,753
<b>SUPPLIES AND SERVICES</b>	30,414	110,414	76,807
<b>CENTRAL SUPPORT AND DEPARTMENTAL ADMIN</b>	0	0	0
<b>GROSS EXPENDITURE</b>	<b>396,285</b>	<b>478,317</b>	<b>518,160</b>
<b>INCOME</b>	-163,248	14,182	-213,439
<b>NET EXPENDITURE</b>	<b>233,037</b>	<b>492,499</b>	<b>304,721</b>
<b>CHANGES IN SERVICE</b>			
<p>This budget includes the costs associated with Economic &amp; Community Regeneration Directorate, which includes the Chief Officer for Economic &amp; Community Regeneration, the Chief Planning Officer and their administrative support. It also includes the administrative budget for the Islands Growth Deal and the UK Government's Community Renewal Partnership.</p> <p>The increase in budget mainly relates to a reallocation of budgets following the restructuring of the service.</p> <p>The Central Support costs have not been allocated at this time.</p>			
HEAD OF SERVICE:		Anne M Murray	
DELEGATED BUDGET MANAGER:		Anne M Murray	

<b>ECONOMIC DEVELOPMENT</b>	<b>2024-25 INITIAL BUDGET £</b>	<b>2024-25 TOTAL BUDGET £</b>	<b>2025-26 INITIAL BUDGET £</b>
<b>EMPLOYEE EXPENSES</b>	919,924	905,314	913,361
<b>PREMISES RELATED EXPENSES</b>	156,871	170,570	170,063
<b>TRANSPORT RELATED EXPENSES</b>	7,257	7,257	7,185
<b>SUPPLIES AND SERVICES</b>	51,486	231,456	50,504
<b>AGENCY AND CONTRACT SERVICES</b>	300	300	0
<b>CENTRAL SUPPORT AND DEPARTMENTAL ADMIN</b>	0	0	0
<b>CAPITAL CHARGES</b>	0	0	0
<b>GROSS EXPENDITURE</b>	<b>1,135,838</b>	<b>1,314,897</b>	<b>1,141,113</b>
<b>INCOME</b>	-606,462	-724,569	-627,812
<b>NET EXPENDITURE</b>	<b>529,376</b>	<b>590,328</b>	<b>513,301</b>
<b>CHANGES IN SERVICE</b>			
<p>This budget is for the Comhairle's Economic Development functions, which includes Business Gateway, Industrial Properties, Spaceport1 and Project and Sectoral Support.</p> <p>The decrease in the initial budget mainly relates to a reallocation of budgets following the restructuring of the service.</p> <p>The 2024/25 current budget includes Crown Estate and former COVID funding paid out in that financial year.</p> <p>It is proposed to continue to fund the Creative Industries exit strategy of £71k from Crown Estate funding in 2025/26</p> <p>The 2025/26 Budget Savings proposes to reduce the Countryside Access and the Bio-diversity budget by £25k as the postholder is currently on a three-year secondment to another role within the service. In addition to this there is a proposed saving for the Renewable Energy budget of £20k, following the restructure of the service this may impact on the wider benefit to the economy and community from the Renewable Energy sector.</p> <p>The Central Support and Capital Charges costs have not been allocated at this time.</p>			
HEAD OF SERVICE:		Anne M Murray	
DELEGATED BUDGET MANAGER:		Murdo MacKay / Domhnall MacDonald	

<b>CULTURE &amp; HERITAGE SERVICES</b>	<b>2024-25 INITIAL BUDGET £</b>	<b>2024-25 TOTAL BUDGET £</b>	<b>2025-26 INITIAL BUDGET £</b>
<b>EMPLOYEE EXPENSES</b>	599,932	651,246	670,405
<b>PREMISES RELATED EXPENSES</b>	330,656	336,123	339,414
<b>TRANSPORT RELATED EXPENSES</b>	6,162	6,162	6,160
<b>SUPPLIES AND SERVICES</b>	134,928	176,443	155,017
<b>CENTRAL SUPPORT AND DEPARTMENTAL ADMIN</b>	0	0	0
<b>CAPITAL CHARGES</b>	0	0	0
<b>GROSS EXPENDITURE</b>	<b>1,071,678</b>	<b>1,169,974</b>	<b>1,172,696</b>
<b>INCOME</b>	-21,716	-69,522	-83,371
<b>NET EXPENDITURE</b>	<b>1,049,962</b>	<b>1,100,452</b>	<b>1,089,325</b>
<b>CHANGES IN SERVICE</b>			
<p>This budget includes the Heritage &amp; Archaeology Service and Sgioba na Gáidhlig.</p> <p>The 2024/25 current budget includes Crown Estate and former COVID funding paid out in that financial year.</p> <p>The increase in income partially relates to increased sales income within the Museum service coupled with a Bord na Gaidhlig Grant for a Gaelic Policy Officer.</p> <p>The Budget Strategy proposes that £20k of the Gaelic Grants and £18k of the Heritage budgets within this service be funded through Crown Estate Funding in 2025/26.</p> <p>The Central Support and Capital Charges costs have not been allocated at this time.</p>			
HEAD OF SERVICE:		Anne M Murray	
DELEGATED BUDGET MANAGER:		Colin George Morrison	

<b>HOUSING &amp; PLANNING</b>	<b>2024-25 INITIAL BUDGET £</b>	<b>2024-25 TOTAL BUDGET £</b>	<b>2025-26 INITIAL BUDGET £</b>
<b>EMPLOYEE EXPENSES</b>	2,441,505	2,457,276	2,666,145
<b>PREMISES RELATED EXPENSES</b>	378,509	380,168	363,373
<b>TRANSPORT RELATED EXPENSES</b>	18,883	18,888	18,872
<b>SUPPLIES AND SERVICES</b>	269,672	335,149	307,808
<b>CENTRAL SUPPORT AND DEPARTMENTAL ADMIN</b>	0	0	0
<b>CAPITAL CHARGES</b>	0	0	0
<b>GROSS EXPENDITURE</b>	<b>3,108,569</b>	<b>3,191,481</b>	<b>3,356,198</b>
<b>INCOME</b>	-1,801,174	-1,866,484	-1,956,279
<b>NET EXPENDITURE</b>	<b>1,307,395</b>	<b>1,324,997</b>	<b>1,399,919</b>
<b>CHANGES IN SERVICE</b>			
<p>This budget includes the Comhairle's Planning &amp; Building Standards services, Housing Strategy and the homeless operation function.</p> <p>The Employee Expenses includes an additional temporary Planning Officer post which was subject to a report presented to the Human Resources Sub Committee in February 2025. This is matched by assumed additional income, from the renewable energy planning applications and Crown Estate funding.</p> <p>The Budget Strategy includes a proposal to remove the Comhairle budget of £11k for Conservation and Painting grants, which could be mitigated by utilising the balance on the Town Centre Legacy Fund over the next few years.</p> <p>The Central Support and Capital Charges costs have not been allocated at this time.</p>			
HEAD OF SERVICE:		Anne M Murray	
DELEGATED BUDGET MANAGER:		John Cunningham	

<b>OBJECTIVE SUMMARY</b>	<b>2024-25 INITIAL BUDGET</b>	<b>2024-25 TOTAL BUDGET</b>	<b>2025-26 INITIAL BUDGET</b>
<b>EDUCATION, SKILLS &amp; CHILDRENS SERVICES</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>ECS STRATEGY &amp; SUPPORT</b>	5,817,750	5,358,505	6,425,730
<b>EARLY YEARS</b>	5,361,661	5,465,841	5,855,464
<b>LEARNING SUPPORT &amp; PSYCHOLOGY</b>	4,649,740	4,813,850	5,225,862
<b>SCHOOLS &amp; EDUCATION RESOURCES</b>	30,952,094	32,579,659	31,895,208
<b>CHILDREN'S SERVICES</b>	3,854,148	4,709,185	4,737,326
<b>GAELIC &amp; CULTURAL SERVICES</b>	686,373	809,484	830,828
<b>SPORT AND HEALTH</b>	1,855,936	2,041,144	1,995,180
<b>LIBRARIES</b>	748,329	767,272	793,090
<b>ECS TRADING OPERATIONS</b>	0	0	0
<b>NET EXPENDITURE</b>	<b>53,926,031</b>	<b>56,544,940</b>	<b>57,758,688</b>

<b>SUBJECTIVE SUMMARY</b>	<b>2024-25 INITIAL BUDGET</b>	<b>2024-25 TOTAL BUDGET</b>	<b>2025-26 INITIAL BUDGET</b>
<b>EDUCATION, SKILLS &amp; CHILDRENS SERVICES</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>EMPLOYEE EXPENSES</b>	44,502,323	45,395,947	47,598,876
<b>PREMISES RELATED EXPENSES</b>	6,130,733	6,251,005	6,179,758
<b>TRANSPORT RELATED EXPENSES</b>	595,210	596,602	615,559
<b>SUPPLIES AND SERVICES</b>	2,069,457	2,377,165	2,062,758
<b>AGENCY AND CONTRACT SERVICES</b>	8,444,007	9,339,190	9,425,878
<b>TRANSFER PAYMENTS</b>	0	0	0
<b>CENTRAL SUPPORT AND DEPARTMENTAL ADMIN</b>	114,277	114,277	126,082
<b>CAPITAL CHARGES</b>	0	0	0
<b>GROSS EXPENDITURE</b>	<b>61,856,007</b>	<b>64,074,186</b>	<b>66,008,911</b>
<b>INCOME</b>	-7,929,976	-7,529,246	-8,250,223
<b>NET EXPENDITURE</b>	<b>53,926,031</b>	<b>56,544,940</b>	<b>57,758,688</b>



<b>ECS STRATEGY &amp; SUPPORT</b>	<b>2024-25 INITIAL BUDGET £</b>	<b>2024-25 TOTAL BUDGET £</b>	<b>2025-26 INITIAL BUDGET £</b>
<b>EMPLOYEE EXPENSES</b>	1,907,013	2,057,331	2,277,904
<b>PREMISES RELATED EXPENSES</b>	185,695	193,758	188,635
<b>TRANSPORT RELATED EXPENSES</b>	472,567	475,931	492,102
<b>SUPPLIES AND SERVICES</b>	418,700	477,059	459,764
<b>AGENCY AND CONTRACT SERVICES</b>	3,511,390	2,832,041	3,697,487
<b>CENTRAL SUPPORT AND DEPARTMENTAL ADMIN</b>	0	0	0
<b>CAPITAL CHARGES</b>	0	0	0
<b>GROSS EXPENDITURE</b>	<b>6,495,365</b>	<b>6,036,120</b>	<b>7,115,892</b>
<b>INCOME</b>	-677,615	-677,615	-690,162
<b>NET EXPENDITURE</b>	<b>5,817,750</b>	<b>5,358,505</b>	<b>6,425,730</b>
<b>CHANGES IN SERVICE</b>			
<p>This service includes the costs of the Directorate along with other support functions such as administration, finance, HR, costs relating to non-school properties and non-devolved schools costs. This service also includes School Counselling and the charge to the department for the school catering service, Schools IT, MIS in schools and staff training. This service also includes Additional Support Needs (ASN) transport along with mainstream School transport budgets for small contracts and contingency.</p> <p>This service holds the budget for lifecycle costs which are transferred into the lifecycle fund at the start of each year for the ongoing maintenance of the WISP schools.</p> <p>Savings of £195k were taken in 2024/25 from this service. A further £50k of savings are proposed for 2025/26. If the Comhairle decides to take these savings, they will be realised by a £20k reduction in the School Counselling budget and a repeat of the £30k ASN Transport cut last year.</p> <p>The Central Support costs, Capital Charges and non-controllable income have not been allocated at this time.</p>			
HEAD OF DEPARTMENT:		Donald A Macleod	
DELEGATED BUDGET MANAGER:		Donald A Macleod	

<b>EARLY YEARS</b>	<b>2024-25 INITIAL BUDGET £</b>	<b>2024-25 TOTAL BUDGET £</b>	<b>2025-26 INITIAL BUDGET £</b>
<b>EMPLOYEE EXPENSES</b>	5,165,320	5,265,176	5,643,717
<b>PREMISES RELATED EXPENSES</b>	127,018	128,822	128,512
<b>TRANSPORT RELATED EXPENSES</b>	3,276	3,276	3,276
<b>SUPPLIES AND SERVICES</b>	69,626	66,344	67,344
<b>AGENCY AND CONTRACT SERVICES</b>	451,864	445,393	477,944
<b>CENTRAL SUPPORT AND DEPARTMENTAL ADMIN</b>	0	0	0
<b>CAPITAL CHARGES</b>	0	0	0
<b>GROSS EXPENDITURE</b>	<b>5,817,104</b>	<b>5,909,011</b>	<b>6,320,793</b>
<b>INCOME</b>	-455,443	-443,170	-465,329
<b>NET EXPENDITURE</b>	<b>5,361,661</b>	<b>5,465,841</b>	<b>5,855,464</b>
<b>CHANGES IN SERVICE</b>			
<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. The service plays a significant role in the promotion of the Gaelic Language Policy.</p> <p>Savings of £153k were taken from this service in 2024/25. A further £50k of savings through fee increases are proposed for 2025/26 subject to consultation. If the Comhairle decides to take these savings, fee increases of 5% are proposed which are in line with the current Comhairle budget strategy.</p> <p>The Central Support costs and non-controllable income have not been allocated at this time.</p>			
HEAD OF DEPARTMENT:		Donald A Macleod	
DELEGATED BUDGET MANAGER:		Carol Burns	

<b>LEARNING SUPPORT &amp; PSYCHOLOGY</b>	<b>2024-25 INITIAL BUDGET £</b>	<b>2024-25 TOTAL BUDGET £</b>	<b>2025-26 INITIAL BUDGET £</b>
<b>EMPLOYEE EXPENSES</b>	4,543,561	4,706,547	5,120,059
<b>PREMISES RELATED EXPENSES</b>	10,373	10,373	10,373
<b>TRANSPORT RELATED EXPENSES</b>	8,424	8,424	8,424
<b>SUPPLIES AND SERVICES</b>	16,281	17,405	15,905
<b>AGENCY AND CONTRACT SERVICES</b>	71,101	71,101	71,101
<b>CENTRAL SUPPORT AND DEPARTMENTAL ADMIN</b>	0	0	0
<b>GROSS EXPENDITURE</b>	<b>4,649,740</b>	<b>4,813,850</b>	<b>5,225,862</b>
<b>INCOME</b>	0	0	0
<b>NET EXPENDITURE</b>	<b>4,649,740</b>	<b>4,813,850</b>	<b>5,225,862</b>
<b>CHANGES IN SERVICE</b>			
<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. Education Psychology is also included in this service.</p> <p>The Central Support costs have not been allocated at this time.</p> <p>Savings of £12k were taken from this service in 2024/25. There are proposals for £13k savings in 2025/26. If the Comhairle decides to take these savings, they will be realised through a service restructuring exercise in summer 2025.</p>			
<b>HEAD OF DEPARTMENT:</b>		Donald A Macleod	
<b>DELEGATED BUDGET MANAGER:</b>		Donald A Macleod / Donna Murray	

<b>SCHOOLS &amp; EDUCATION RESOURCES</b>	<b>2024-25 INITIAL BUDGET £</b>	<b>2024-25 TOTAL BUDGET £</b>	<b>2025-26 INITIAL BUDGET £</b>
<b>EMPLOYEE EXPENSES</b>	24,431,233	24,844,268	25,343,149
<b>PREMISES RELATED EXPENSES</b>	4,406,855	4,506,359	4,473,574
<b>TRANSPORT RELATED EXPENSES</b>	43,837	41,012	43,837
<b>SUPPLIES AND SERVICES</b>	578,424	626,038	512,528
<b>AGENCY AND CONTRACT SERVICES</b>	2,268,907	3,093,902	2,279,064
<b>CENTRAL SUPPORT AND DEPARTMENTAL ADMIN</b>	0	0	0
<b>CAPITAL CHARGES</b>	0	0	0
<b>GROSS EXPENDITURE</b>	<b>31,729,256</b>	<b>33,111,579</b>	<b>32,652,152</b>
<b>INCOME</b>	-777,162	-531,920	-756,944
<b>NET EXPENDITURE</b>	<b>30,952,094</b>	<b>32,579,659</b>	<b>31,895,208</b>
<b>CHANGES IN SERVICE</b>			
<p>This budget heading makes provision for primary and secondary education, including all partnerships with other educational providers and agencies. E-Sgoil and the associated functions of adult and vocational education also report to this Service as does quality improvement.</p> <p>Utility budgets have decreased due to higher than average temperatures and the reduction in energy costs. Budget increases from previous years have been reversed for the 2025/26 financial year.</p> <p>PEF (Pupil Equity Funding) for schools and SEF (Strategic Equity Funding) for the Department are included under this service heading. This forms part of the Attainment Challenge funding distributed to local authorities annually.</p> <p>Savings of £435k were taken from this service in 2024/25. There are proposals for £199k of savings from this service area in 2025/26. If the Comhairle decides to take these savings, they are to be realised by the return of the eSgoil provision at Carinish Old School to the community - £7k, restructuring of tasks and reductions in service delivery - £84k, and withdrawal of £108k Department financial support to the PEF staffing collaboration which will reduce the budget in line with the Scottish Government funding.</p> <p>The Central Support costs, Capital Charges and non-controllable income have not been allocated at this time.</p>			
HEAD OF DEPARTMENT:		Donald A Macleod	
DELEGATED BUDGET MANAGER:		Donald A Macleod / Mary Clare Ferguson	

<b>CHILDREN'S SERVICES</b>	<b>2024-25 INITIAL BUDGET £</b>	<b>2024-25 TOTAL BUDGET £</b>	<b>2025-26 INITIAL BUDGET £</b>
<b>EMPLOYEE EXPENSES</b>	1,687,268	1,731,641	1,842,702
<b>PREMISES RELATED EXPENSES</b>	46,233	46,452	47,109
<b>TRANSPORT RELATED EXPENSES</b>	23,334	23,334	24,056
<b>SUPPLIES AND SERVICES</b>	83,361	56,553	92,838
<b>AGENCY AND CONTRACT SERVICES</b>	2,105,745	2,822,753	2,825,112
<b>CENTRAL SUPPORT AND DEPARTMENTAL ADMIN</b>	0	0	0
<b>CAPITAL CHARGES</b>	0	0	0
<b>GROSS EXPENDITURE</b>	<b>3,945,941</b>	<b>4,680,733</b>	<b>4,831,817</b>
<b>INCOME</b>	-91,793	28,452	-94,491
<b>NET EXPENDITURE</b>	<b>3,854,148</b>	<b>4,709,185</b>	<b>4,737,326</b>
<b>CHANGES IN SERVICE</b>			
<p>The Children's Services Section provides support to vulnerable children and it includes: Children and Families Social Work Services and Extended Learning. In addition, it supports partnerships with a number of external agencies.</p> <p>Protocols and collaborative working practices have been implemented by the Comhairle and this is undertaken with agency fluid responses where the need arises and revised partnership arrangements. The service is under continued review especially with regard to the use of local residential care facilities.</p> <p>Savings of £109k were taken from this service area in 2024/25. There are proposals for £60k of savings from within this service for 2025/26. If the Comhairle decides to take these savings, they will be realised by the non-filling of a vacant post in the ELR Service and a reduction to the Fostering Fees budget.</p> <p>The Central Support costs and Capital Charges have not been allocated at this time.</p>			
HEAD OF DEPARTMENT:		Donald A Macleod	
DELEGATED BUDGET MANAGER:		Jack Libby	

<b>GAELIC &amp; CULTURAL SERVICES</b>	<b>2024-25 INITIAL BUDGET £</b>	<b>2024-25 TOTAL BUDGET £</b>	<b>2025-26 INITIAL BUDGET £</b>
<b>EMPLOYEE EXPENSES</b>	1,701,464	1,720,433	1,846,442
<b>PREMISES RELATED EXPENSES</b>	6,745	6,745	6,745
<b>TRANSPORT RELATED EXPENSES</b>	1,482	1,696	1,570
<b>SUPPLIES AND SERVICES</b>	23,724	59,230	23,113
<b>AGENCY AND CONTRACT SERVICES</b>	35,000	35,000	35,000
<b>CAPITAL CHARGES</b>	0	0	0
<b>GROSS EXPENDITURE</b>	<b>1,768,415</b>	<b>1,823,104</b>	<b>1,912,870</b>
<b>INCOME</b>	-1,082,042	-1,013,620	-1,082,042
<b>NET EXPENDITURE</b>	<b>686,373</b>	<b>809,484</b>	<b>830,828</b>
<b>CHANGES IN SERVICE</b>			
<p>This budget heading makes provision for Cultural Services within the Education &amp; Children's Services Department including Gaelic and music instruction. The majority of this budget relates to Gaelic Specific Grant.</p> <p>The Capital Charges budgets have not been allocated at this time.</p>			
HEAD OF DEPARTMENT:		Donald A Macleod	
DELEGATED BUDGET MANAGER:		Evelyn Coull Macleod	

<b>SPORT AND HEALTH</b>	<b>2024-25 INITIAL BUDGET £</b>	<b>2024-25 TOTAL BUDGET £</b>	<b>2025-26 INITIAL BUDGET £</b>
<b>EMPLOYEE EXPENSES</b>	1,713,672	1,710,022	1,816,081
<b>PREMISES RELATED EXPENSES</b>	1,142,707	1,151,183	1,123,754
<b>TRANSPORT RELATED EXPENSES</b>	6,718	6,837	5,910
<b>SUPPLIES AND SERVICES</b>	169,489	367,307	168,118
<b>CENTRAL SUPPORT AND DEPARTMENTAL ADMIN</b>	0	0	0
<b>CAPITAL CHARGES</b>	0	0	0
<b>GROSS EXPENDITURE</b>	<b>3,032,586</b>	<b>3,274,349</b>	<b>3,154,033</b>
<b>INCOME</b>	-1,176,650	-1,233,205	-1,158,853
<b>NET EXPENDITURE</b>	<b>1,855,936</b>	<b>2,041,144</b>	<b>1,995,180</b>
<b>CHANGES IN SERVICE</b>			
<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 and other partners including the Active Schools project.</p> <p>Savings of £56k were taken from within the Sport and Health Service in 2024/25. There were proposals for £90k of savings from Sport and Health services in 2025/26, alternative one-off funding has been applied to this service budget in 2025/26 from the Crown Estate to offset the savings proposals, whilst a review of provision will be undertaken.</p> <p>The Central Support costs, Capital Charges and non-controllable income have not been allocated at this time.</p>			
HEAD OF DEPARTMENT:		Donald A Macleod	
DELEGATED BUDGET MANAGER:		Iain GG Campbell	

<b>LIBRARIES</b>	<b>2024-25 INITIAL BUDGET £</b>	<b>2024-25 TOTAL BUDGET £</b>	<b>2025-26 INITIAL BUDGET £</b>
<b>EMPLOYEE EXPENSES</b>	492,148	499,217	538,396
<b>PREMISES RELATED EXPENSES</b>	142,507	144,713	143,456
<b>TRANSPORT RELATED EXPENSES</b>	32,872	33,392	33,084
<b>SUPPLIES AND SERVICES</b>	92,712	90,089	90,459
<b>CAPITAL CHARGES</b>	0	0	0
<b>GROSS EXPENDITURE</b>	<b>760,239</b>	<b>767,411</b>	<b>805,395</b>
<b>INCOME</b>	-11,910	-139	-12,305
<b>NET EXPENDITURE</b>	<b>748,329</b>	<b>767,272</b>	<b>793,090</b>
<b>CHANGES IN SERVICE</b>			
<p>Savings of £20k were taken from the Libraries budget in 2024/25. There are proposals for £37k savings from within the Library Service in 2025/26. If the Comhairle decides to take these savings, they are to be realised by reducing library staff by 1 FTE depending on role and grade or a reduction to the Library Van Service.</p> <p>The Central Support costs and Capital Charges have not been allocated at this time.</p>			
<b>HEAD OF DEPARTMENT:</b>		Donald A Macleod	
<b>DELEGATED BUDGET MANAGER:</b>		Neil Macleod / Renee Mason	



<b>ECS TRADING OPERATIONS</b>	<b>2024-25 INITIAL BUDGET £</b>	<b>2024-25 TOTAL BUDGET £</b>	<b>2025-26 INITIAL BUDGET £</b>
<b>EMPLOYEE EXPENSES</b>	2,860,644	2,861,312	3,170,426
<b>PREMISES RELATED EXPENSES</b>	62,600	62,600	57,600
<b>TRANSPORT RELATED EXPENSES</b>	2,700	2,700	3,300
<b>SUPPLIES AND SERVICES</b>	617,140	617,140	632,689
<b>CENTRAL SUPPORT AND DEPARTMENTAL ADMIN</b>	114,277	114,277	126,082
<b>GROSS EXPENDITURE</b>	<b>3,657,361</b>	<b>3,658,029</b>	<b>3,990,097</b>
<b>INCOME</b>	-3,657,361	-3,658,029	-3,990,097
<b>NET EXPENDITURE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CHANGES IN SERVICE</b>			
<p>This service including the Schools Catering Trading Operation (TO) and the the Building Cleaning Trading Operation (TO) which are fully managed by the Education &amp; Children's Services Department.</p> <p>Employee Expenses have increased significantly as a result of the anticipated pay awards. The TO service has a high proportion of lower earners so the pay increase is relatively high.</p> <p>Savings of £65k were taken during 2024/25. There are proposals for a further saving of £45k from this service for the 2025/26 financial year. If the Comhairle decides to take these savings, they are to be realised by a reduction in cleaning across Comhairle premises.</p>			
HEAD OF DEPARTMENT:		Donald A Macleod	
DELEGATED BUDGET MANAGER:		Diane Smith	

<b>OBJECTIVE SUMMARY</b> <b>STRATEGIC FINANCE</b>	<b>2024-25</b> <b>INITIAL</b> <b>BUDGET</b> <b>£</b>	<b>2024-25</b> <b>TOTAL</b> <b>BUDGET</b> <b>£</b>	<b>2025-26</b> <b>INITIAL</b> <b>BUDGET</b> <b>£</b>
<b>ACCOUNTANCY &amp; EXCHEQUER SERVICES</b>	2,799,466	3,628,579	3,305,139
<b>FINANCE STRATEGY &amp; OTHER CORPORATE FINANCE</b>	1,179,525	1,205,939	1,272,287
<b>REQUISITIONS</b>	389,340	389,340	389,340
<b>NET EXPENDITURE</b>	<b>4,368,331</b>	<b>5,223,858</b>	<b>4,966,766</b>

<b>SUBJECTIVE SUMMARY</b> <b>STRATEGIC FINANCE</b>	<b>2024-25</b> <b>INITIAL</b> <b>BUDGET</b> <b>£</b>	<b>2024-25</b> <b>TOTAL</b> <b>BUDGET</b> <b>£</b>	<b>2025-26</b> <b>INITIAL</b> <b>BUDGET</b> <b>£</b>
<b>EMPLOYEE EXPENSES</b>	3,995,755	4,061,480	4,206,028
<b>PREMISES RELATED EXPENSES</b>	1,431	1,431	1,474
<b>TRANSPORT RELATED EXPENSES</b>	8,325	8,325	9,925
<b>SUPPLIES AND SERVICES</b>	509,337	812,998	881,694
<b>AGENCY AND CONTRACT SERVICES</b>	715,384	718,525	726,986
<b>TRANSFER PAYMENTS</b>	3,818,344	4,079,344	3,818,344
<b>CENTRAL SUPPORT AND DEPARTMENTAL ADMIN</b>	0	0	0
<b>CAPITAL CHARGES</b>	0	0	0
<b>GROSS EXPENDITURE</b>	<b>9,048,576</b>	<b>9,682,103</b>	<b>9,644,451</b>
<b>INCOME</b>	-4,680,245	-4,458,245	-4,677,685
<b>NET EXPENDITURE</b>	<b>4,368,331</b>	<b>5,223,858</b>	<b>4,966,766</b>

<b>ACCOUNTANCY &amp; EXCHEQUER SERVICES</b>	<b>2024-25 INITIAL BUDGET £</b>	<b>2024-25 TOTAL BUDGET £</b>	<b>2025-26 INITIAL BUDGET £</b>
<b>EMPLOYEE EXPENSES</b>	3,000,680	3,039,991	3,138,992
<b>PREMISES RELATED EXPENSES</b>	1,431	1,431	1,474
<b>TRANSPORT RELATED EXPENSES</b>	8,325	8,325	9,925
<b>SUPPLIES AND SERVICES</b>	503,291	806,952	876,099
<b>AGENCY AND CONTRACT SERVICES</b>	59,640	62,781	56,990
<b>TRANSFER PAYMENTS</b>	3,818,344	4,079,344	3,818,344
<b>CENTRAL SUPPORT AND DEPARTMENTAL ADMIN</b>	0	0	0
<b>CAPITAL CHARGES</b>	0	0	0
<b>GROSS EXPENDITURE</b>	<b>7,391,711</b>	<b>7,998,824</b>	<b>7,901,824</b>
<b>INCOME</b>	-4,592,245	-4,370,245	-4,596,685
<b>NET EXPENDITURE</b>	<b>2,799,466</b>	<b>3,628,579</b>	<b>3,305,139</b>
<b>CHANGES IN SERVICE</b>			
<p>The Accountancy and Exchequer Services consists of Accountancy, Customer Services, Payroll, P2P and Revenue and Benefits.</p> <p>The Supplies &amp; Services current budget for 2024/25 and Initial budget for 2025/26 includes £259k of Islands Cost Crisis Emergency Fund (ICCEF) received as part of the Comhairle General Revenue Grant. In addition to this it also includes additional system costs as a result of the cyber-attack in November 2023.</p> <p>The Transfer Payments relate to Housing Benefit and other welfare grants and payments. Benefit payments are reimbursed by the DWP and there is a corresponding income budget. The 2024/25 Current Budget includes an additional Discretionary Housing Payment funding received through the redetermination of the General Revenue Grant. Any variations in expenditure will be offset by increased income.</p> <p>The Income budget reflects the reimbursements of funds from DWP; grant income from UKSPF for the Financial Inclusion Service and Macmillan Cancer Research. External income is also generated from other public bodies for service provision eg. payroll processing, out of hours telephone service and patient travel booking.</p> <p>The Budget Strategy savings includes a proposal to remove the Empty Property Rates Relief which means owners of vacant properties would be charged the full rate, this would save approximately £40k.</p> <p>The Central Support and Capital Charges budgets have not been allocated at this time.</p>			
HEAD OF DEPARTMENT:		Norman Macdonald	
DELEGATED BUDGET MANAGER:		Norman Macdonald	

<b>FINANCE STRATEGY &amp; OTHER CORPORATE FINANCE</b>	<b>2024-25 INITIAL BUDGET £</b>	<b>2024-25 TOTAL BUDGET £</b>	<b>2025-26 INITIAL BUDGET £</b>
<b>EMPLOYEE EXPENSES</b>	995,075	1,021,489	1,067,036
<b>SUPPLIES AND SERVICES</b>	6,046	6,046	5,595
<b>AGENCY AND CONTRACT SERVICES</b>	266,404	266,404	280,656
<b>CENTRAL SUPPORT AND DEPARTMENTAL ADMIN</b>	0	0	0
<b>CAPITAL CHARGES</b>	0	0	0
<b>GROSS EXPENDITURE</b>	<b>1,267,525</b>	<b>1,293,939</b>	<b>1,353,287</b>
<b>INCOME</b>	-88,000	-88,000	-81,000
<b>NET EXPENDITURE</b>	<b>1,179,525</b>	<b>1,205,939</b>	<b>1,272,287</b>
<b>CHANGES IN SERVICE</b>			
<p>This incorporates the costs of the Chief Financial Officer and their administrative support, Treasury Management and the unattributable pension costs in respect of previous retirement benefits.</p> <p>The Budget Strategy savings proposes to reduce the administrative support by £23k, this would mean less reilience across the service but this post has been partially vacant for latter part of 2024/25.</p> <p>The Audit fees have been increased based on the current costs and an inflationary increase.</p> <p>The Central Support, Support Service income and Capital budgets have not been allocated at this time.</p>			
HEAD OF DEPARTMENT:		Norman Macdonald	
DELEGATED BUDGET MANAGER:		Norman Macdonald	

<b>REQUISITIONS</b>	<b>2024-25 INITIAL BUDGET £</b>	<b>2024-25 TOTAL BUDGET £</b>	<b>2025-26 INITIAL BUDGET £</b>
<b>AGENCY AND CONTRACT SERVICES</b>	389,340	389,340	389,340
<b>GROSS EXPENDITURE</b>	<b>389,340</b>	<b>389,340</b>	<b>389,340</b>
<b>INCOME</b>	0	0	0
<b>NET EXPENDITURE</b>	<b>389,340</b>	<b>389,340</b>	<b>389,340</b>
<b>CHANGES IN SERVICE</b>			
<p>This budget relates to the Comhairle share of the Highland and Western Isles Joint Valuation Board costs.</p>			
HEAD OF DEPARTMENT:		Norman Macdonald	
DELEGATED BUDGET MANAGER:		Norman Macdonald	

<b>OBJECTIVE SUMMARY</b>	<b>2024-25 INITIAL BUDGET £</b>	<b>2024-25 TOTAL BUDGET £</b>	<b>2025-26 INITIAL BUDGET £</b>
<b>HEALTH AND SOCIAL CARE</b>			
<b>MANAGEMENT &amp; ADMINISTRATION</b>	-5,063,967	-3,027,934	-4,038,720
<b>CNES RESIDENTIAL CARE</b>	7,290,716	6,750,183	8,998,480
<b>ADULT CARE AND SUPPORT SERVICES</b>	5,254,406	5,320,577	4,160,047
<b>COMMUNITY CARE</b>	2,632,225	2,632,225	2,770,482
<b>HOME CARE</b>	7,266,712	7,397,458	7,813,815
<b>CARE &amp; REPAIR</b>	306,000	306,000	306,000
<b>ASSESSMENT AND CARE SERVICES</b>	1,617,888	1,625,452	1,694,820
<b>COMMISSIONING AND PARTNERSHIP SERVICES</b>	6,280,140	6,333,866	6,316,966
<b>CRIMINAL JUSTICE</b>	378,737	384,221	350,708
<b>NET EXPENDITURE</b>	<b>25,962,857</b>	<b>27,722,048</b>	<b>28,372,598</b>

<b>SUBJECTIVE SUMMARY</b>	<b>2024-25 INITIAL BUDGET £</b>	<b>2024-25 TOTAL BUDGET £</b>	<b>2025-26 INITIAL BUDGET £</b>
<b>HEALTH AND SOCIAL CARE</b>			
<b>EMPLOYEE EXPENSES</b>	24,349,977	24,736,341	26,215,025
<b>PREMISES RELATED EXPENSES</b>	1,221,316	1,266,787	1,518,074
<b>TRANSPORT RELATED EXPENSES</b>	726,446	728,462	601,697
<b>SUPPLIES AND SERVICES</b>	1,631,721	1,640,179	1,757,556
<b>AGENCY AND CONTRACT SERVICES</b>	12,565,245	12,560,960	12,195,318
<b>TRANSFER PAYMENTS</b>	0	0	0
<b>CENTRAL SUPPORT AND DEPARTMENTAL ADMIN</b>	0	0	0
<b>CAPITAL CHARGES</b>	0	0	0
<b>GROSS EXPENDITURE</b>	<b>40,494,705</b>	<b>40,932,729</b>	<b>42,287,670</b>
<b>INCOME</b>	-14,531,848	-13,210,681	-13,915,072
<b>NET EXPENDITURE</b>	<b>25,962,857</b>	<b>27,722,048</b>	<b>28,372,598</b>

**SERVICE DESCRIPTION**

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

**CHANGES IN SERVICE**

The budget includes previously baselined recurring support for a range of measures for Adult Social Care support, Living Wage, Carer's Act, Free Personal Care and measures for Improving Care.

The draft budget has identified a significant deficit on Comhairle Health and Social Care services due to sustained flat cash allocation, wage inflation, national insurance changes and current cost pressures being reflected in the initial budget. The Department is working on a recovery plan to balance the budget including specific savings, efficiencies, application of risk and use of reserves. However given the scale of the deficit circa £4.4m from a £28m budget, the Partnership is engaged in the escalation of the financial risk at a local and national level. To address the level of savings required would compromise the delivery of statutory duties.

While reflected in the budget, the impact of the closure of the Blar Buidhe Nursing Care Home and the transfer of residents and staff to the Goathill campus will only emerge clearly as the transition takes place.

Central Support and Capital Charges budgets have yet to be allocated.

HEAD OF DEPARTMENT:

Nick Fayers

DELEGATED BUDGET MANAGER:

Nick Fayers

<b>OBJECTIVE SUMMARY</b>	<b>2024-25 INITIAL BUDGET £</b>	<b>2024-25 TOTAL BUDGET £</b>	<b>2025-26 INITIAL BUDGET £</b>
<b>ASSETS AND INFRASTRUCTURE</b>			
ROADS MAINTENANCE	3,725,364	4,399,257	4,393,879
PROPERTY SERVICES	2,670,677	2,870,314	2,872,745
SERVICE DELIVERY	-135,323	-130,188	-93,619
ASSETS BUSINESS SUPPORT	382,133	411,327	396,416
MARINE SERVICES	-370,513	-349,228	-390,162
ASSETS TRADING OPERATIONS	0	0	0
IT	1,413,593	1,598,363	1,649,608
CONSUMER & ENVIRONMENTAL HEALTH SERVICE	875,101	880,263	908,607
WASTE MANAGEMENT	5,515,115	5,620,213	5,794,291
TRANSPORT SERVICES	7,424,392	7,555,299	7,746,633
MUNICIPAL SERVICES TRADING OPERATIONS	0	0	0
<b>NET EXPENDITURE</b>	<b>21,500,539</b>	<b>22,855,620</b>	<b>23,278,398</b>

<b>SUBJECTIVE SUMMARY</b>	<b>2024-25 INITIAL BUDGET £</b>	<b>2024-25 TOTAL BUDGET £</b>	<b>2025-26 INITIAL BUDGET £</b>
<b>ASSETS AND INFRASTRUCTURE</b>			
EMPLOYEE EXPENSES	10,933,077	11,014,402	11,744,210
PREMISES RELATED EXPENSES	4,017,319	4,202,702	4,108,563
TRANSPORT RELATED EXPENSES	3,861,855	3,893,913	3,790,313
SUPPLIES AND SERVICES	4,099,700	4,329,983	4,298,721
AGENCY AND CONTRACT SERVICES	13,139,147	14,090,016	14,287,472
CENTRAL SUPPORT AND DEPARTMENTAL ADMIN	117,011	117,011	120,621
CAPITAL CHARGES	403,490	403,490	403,020
<b>GROSS EXPENDITURE</b>	<b>36,571,599</b>	<b>38,051,517</b>	<b>38,752,920</b>
<b>INCOME</b>	<b>-15,071,060</b>	<b>-15,195,897</b>	<b>-15,474,522</b>
<b>NET EXPENDITURE</b>	<b>21,500,539</b>	<b>22,855,620</b>	<b>23,278,398</b>



<b>ROADS MAINTENANCE</b>	<b>2024-25 INITIAL BUDGET £</b>	<b>2024-25 TOTAL BUDGET £</b>	<b>2025-26 INITIAL BUDGET £</b>
<b>EMPLOYEE EXPENSES</b>	1,264,299	1,277,924	1,349,497
<b>PREMISES RELATED EXPENSES</b>	507,759	507,730	473,156
<b>TRANSPORT RELATED EXPENSES</b>	141,326	141,944	144,785
<b>SUPPLIES AND SERVICES</b>	107,665	102,848	108,754
<b>AGENCY AND CONTRACT SERVICES</b>	2,599,493	3,263,989	3,218,019
<b>TRANSFER PAYMENTS</b>	0	0	0
<b>CENTRAL SUPPORT AND DEPARTMENTAL ADMIN</b>	0	0	0
<b>CAPITAL CHARGES</b>	0	0	0
<b>GROSS EXPENDITURE</b>	<b>4,620,542</b>	<b>5,294,435</b>	<b>5,294,211</b>
<b>INCOME</b>	-895,178	-895,178	-900,332
<b>NET EXPENDITURE</b>	<b>3,725,364</b>	<b>4,399,257</b>	<b>4,393,879</b>
<b>CHANGES IN SERVICE</b>			
<p>This service includes the maintenance of the Comhairle's roads infrastructure, footpaths, street lighting, traffic management, bridges and coast protection. This budget area also includes Winter Maintenance.</p> <p>Budgets are mostly in line with the previous year with inflationary increases. Income targets are based on historical capital investment and may not be achieved. Car parking income targets have not been achieved in previous years.</p> <p>There is a proposed budget saving of £200,000 to take a revenue saving and allocate some of the uncommitted General Capital Grant to roads maintenance - capacity from 2024/25 unallocated and 2025/26 unallocated. However, revenue would need to be reinstated if Capital Grant reduces below £5.2m.</p>			
HEAD OF DEPARTMENT:		Calum Mackenzie	
DELEGATED BUDGET MANAGER:		Calum Mackenzie	

<b>PROPERTY SERVICES</b>	<b>2024-25 INITIAL BUDGET £</b>	<b>2024-25 TOTAL BUDGET £</b>	<b>2025-26 INITIAL BUDGET £</b>
<b>EMPLOYEE EXPENSES</b>	1,270,458	1,288,097	1,344,174
<b>PREMISES RELATED EXPENSES</b>	2,164,886	2,343,676	2,276,286
<b>TRANSPORT RELATED EXPENSES</b>	64,097	64,243	28,675
<b>SUPPLIES AND SERVICES</b>	42,292	45,354	49,808
<b>AGENCY AND CONTRACT SERVICES</b>	1,862	1,862	2,500
<b>CENTRAL SUPPORT AND DEPARTMENTAL ADMIN</b>	0	0	0
<b>CAPITAL CHARGES</b>	0	0	0
<b>GROSS EXPENDITURE</b>	<b>3,543,595</b>	<b>3,743,232</b>	<b>3,701,443</b>
<b>INCOME</b>	-872,918	-872,918	-828,698
<b>NET EXPENDITURE</b>	<b>2,670,677</b>	<b>2,870,314</b>	<b>2,872,745</b>
<b>CHANGES IN SERVICE</b>			
<p>This service area primarily covers the repairs and maintenance and grounds maintenance of all Comhairle properties. The revenue costs of the Comhairle offices and depots are also included within these budgets.</p> <p>Budgets are mostly in line with the previous year with inflationary increases.</p>			
HEAD OF DEPARTMENT:		Calum Mackenzie	
DELEGATED BUDGET MANAGER:		Calum Mackenzie	

<b>SERVICE DELIVERY</b>	<b>2024-25 INITIAL BUDGET £</b>	<b>2024-25 TOTAL BUDGET £</b>	<b>2025-26 INITIAL BUDGET £</b>
<b>EMPLOYEE EXPENSES</b>	868,287	873,819	919,334
<b>PREMISES RELATED EXPENSES</b>	45,461	45,461	20,350
<b>TRANSPORT RELATED EXPENSES</b>	3,500	3,500	3,050
<b>SUPPLIES AND SERVICES</b>	28,597	28,200	45,212
<b>CENTRAL SUPPORT AND DEPARTMENTAL ADMIN</b>	0	0	0
<b>CAPITAL CHARGES</b>	0	0	0
<b>GROSS EXPENDITURE</b>	<b>945,845</b>	<b>950,980</b>	<b>987,946</b>
<b>INCOME</b>	-1,081,168	-1,081,168	-1,081,565
<b>NET EXPENDITURE</b>	<b>-135,323</b>	<b>-130,188</b>	<b>-93,619</b>
<b>CHANGES IN SERVICE</b>			
<p>This service area provides design and supervision for capital and civil engineering works.</p> <p>Budgets within this section have mostly remained in line with the previous year with inflationary increases. Income targets are based on historical levels of capital investment and recharge rates. These will require regular review throughout the year.</p>			
HEAD OF DEPARTMENT:		Calum Mackenzie	
DELEGATED BUDGET MANAGER:		Calum Mackenzie	

<b>ASSETS BUSINESS SUPPORT</b>	<b>2024-25 INITIAL BUDGET £</b>	<b>2024-25 TOTAL BUDGET £</b>	<b>2025-26 INITIAL BUDGET £</b>
<b>EMPLOYEE EXPENSES</b>	266,305	271,083	295,833
<b>TRANSPORT RELATED EXPENSES</b>	56,432	55,385	50,554
<b>SUPPLIES AND SERVICES</b>	106,483	131,946	96,916
<b>CENTRAL SUPPORT AND DEPARTMENTAL ADMIN</b>	0	0	0
<b>GROSS EXPENDITURE</b>	<b>429,220</b>	<b>458,414</b>	<b>443,303</b>
<b>INCOME</b>	-47,087	-47,087	-46,887
<b>NET EXPENDITURE</b>	<b>382,133</b>	<b>411,327</b>	<b>396,416</b>
<b>CHANGES IN SERVICE</b>			
<p>This service area provides the administration for the Department.</p> <p>Budgets are mostly in line with the previous year with inflationary increases.</p>			
<b>HEAD OF DEPARTMENT:</b>		Calum Mackenzie	
<b>DELEGATED BUDGET MANAGER:</b>		Calum Mackenzie	

<b>MARINE SERVICES</b>	<b>2024-25 INITIAL BUDGET £</b>	<b>2024-25 TOTAL BUDGET £</b>	<b>2025-26 INITIAL BUDGET £</b>
<b>EMPLOYEE EXPENSES</b>	211,488	213,850	225,383
<b>PREMISES RELATED EXPENSES</b>	314,774	316,170	339,590
<b>TRANSPORT RELATED EXPENSES</b>	4,950	4,950	5,817
<b>SUPPLIES AND SERVICES</b>	144,681	162,208	145,316
<b>AGENCY AND CONTRACT SERVICES</b>	18,865	18,865	12,244
<b>TRANSFER PAYMENTS</b>	0	0	0
<b>CENTRAL SUPPORT AND DEPARTMENTAL ADMIN</b>	0	0	0
<b>CAPITAL CHARGES</b>	0	0	0
<b>GROSS EXPENDITURE</b>	<b>694,758</b>	<b>716,043</b>	<b>728,350</b>
<b>INCOME</b>	-1,065,271	-1,065,271	-1,118,512
<b>NET EXPENDITURE</b>	<b>-370,513</b>	<b>-349,228</b>	<b>-390,162</b>
<b>CHANGES IN SERVICE</b>			
<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>An increased budget for rent of marine services land has meant that the available budget for equipment and tools for piers has had to be reduced. This is in addition to the budget savings of £65k that were included in marine services as part of the 2023/24 budget setting process. Any surplus from marine fuel sales will be used to increase the amount available for spend on repairs and maintenance.</p>			
HEAD OF DEPARTMENT:		Calum Mackenzie	
DELEGATED BUDGET MANAGER:		Calum Mackenzie	

<b>ASSETS TRADING OPERATIONS</b>	<b>2024-25 INITIAL BUDGET £</b>	<b>2024-25 TOTAL BUDGET £</b>	<b>2025-26 INITIAL BUDGET £</b>
<b>EMPLOYEE EXPENSES</b>	68,668	68,697	81,182
<b>PREMISES RELATED EXPENSES</b>	57,772	58,922	75,590
<b>TRANSPORT RELATED EXPENSES</b>	1,806,677	1,818,432	1,823,797
<b>SUPPLIES AND SERVICES</b>	42,090	42,090	19,993
<b>CENTRAL SUPPORT AND DEPARTMENTAL ADMIN</b>	19,555	19,555	20,533
<b>CAPITAL CHARGES</b>	64,535	64,535	64,535
<b>GROSS EXPENDITURE</b>	<b>2,059,297</b>	<b>2,072,231</b>	<b>2,085,630</b>
<b>INCOME</b>	-2,059,297	-2,072,231	-2,085,630
<b>NET EXPENDITURE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CHANGES IN SERVICE</b>			
<p>Winter Maintenance Trading Operation, Marine Fuel Trading Operation and Ice Plant Trading Operation are all included within this section.</p> <p>Budgets are overall in line with the previous year with inflationary increases, with increases in employee and premises related expenses offset by a decrease in supplies and services.</p>			
HEAD OF DEPARTMENT:		Calum Mackenzie	
DELEGATED BUDGET MANAGER:		Calum Mackenzie	

IT	2024-25 INITIAL BUDGET £	2024-25 TOTAL BUDGET £	2025-26 INITIAL BUDGET £
<b>EMPLOYEE EXPENSES</b>	899,628	905,350	957,728
<b>TRANSPORT RELATED EXPENSES</b>	3,805	3,805	3,805
<b>SUPPLIES AND SERVICES</b>	562,151	741,199	744,068
<b>AGENCY AND CONTRACT SERVICES</b>	0	0	0
<b>CENTRAL SUPPORT AND DEPARTMENTAL ADMIN</b>	0	0	0
<b>CAPITAL CHARGES</b>	0	0	0
<b>GROSS EXPENDITURE</b>	<b>1,465,584</b>	<b>1,650,354</b>	<b>1,705,601</b>
<b>INCOME</b>	-51,991	-51,991	-55,993
<b>NET EXPENDITURE</b>	<b>1,413,593</b>	<b>1,598,363</b>	<b>1,649,608</b>
<b>CHANGES IN SERVICE</b>			
<p>This service includes corporate IT and telecommunications. Budgets are mostly in line with the previous year with inflationary increases. Current budget in 2024/25 includes funding to cover costs relating to the cyber-attack. The 2025/26 budgets include an increased budget for costs following the cyber-attack including website and forms costs, ring-central costs and back-up and endpoint protection.</p> <p>There is a proposed budget saving of £5,000 for possible savings on renewal to SWAN 2.</p>			
HEAD OF DEPARTMENT:		Calum Mackenzie	
DELEGATED BUDGET MANAGER:		Malcolm Nicol	

<b>CONSUMER &amp; ENVIRONMENTAL HEALTH SERVICES</b>	<b>2024-25 INITIAL BUDGET £</b>	<b>2024-25 TOTAL BUDGET £</b>	<b>2025-26 INITIAL BUDGET £</b>
<b>EMPLOYEE EXPENSES</b>	667,969	673,112	708,747
<b>TRANSPORT RELATED EXPENSES</b>	21,017	21,036	21,002
<b>SUPPLIES AND SERVICES</b>	274,480	274,480	271,868
<b>AGENCY AND CONTRACT SERVICES</b>	15,500	15,500	15,500
<b>CENTRAL SUPPORT AND DEPARTMENTAL ADMIN</b>	0	0	0
<b>CAPITAL CHARGES</b>	0	0	0
<b>GROSS EXPENDITURE</b>	<b>978,966</b>	<b>984,128</b>	<b>1,017,117</b>
<b>INCOME</b>	-103,865	-103,865	-108,510
<b>NET EXPENDITURE</b>	<b>875,101</b>	<b>880,263</b>	<b>908,607</b>
<b>CHANGES IN SERVICE</b>			
<p>This budget includes the Comhairle's Environmental Health, Food Safety, Animal Welfare, Trading Standards services and WICAS.</p> <p>Budgets are in line with the previous year with inflationary increases.</p> <p>There is a proposed saving of £25,539 relating to reduced service and increased charges for service users/licences.</p>			
HEAD OF DEPARTMENT:		Calum Mackenzie	
DELEGATED BUDGET MANAGER:		Colm Fraser	



<b>WASTE MANAGEMENT</b>	<b>2024-25 INITIAL BUDGET £</b>	<b>2024-25 TOTAL BUDGET £</b>	<b>2025-26 INITIAL BUDGET £</b>
<b>EMPLOYEE EXPENSES</b>	1,702,297	1,724,218	1,834,882
<b>PREMISES RELATED EXPENSES</b>	711,116	714,978	709,317
<b>TRANSPORT RELATED EXPENSES</b>	498,368	499,058	465,660
<b>SUPPLIES AND SERVICES</b>	2,083,852	2,094,123	2,076,146
<b>AGENCY AND CONTRACT SERVICES</b>	3,291,922	3,330,930	3,527,959
<b>TRANSFER PAYMENTS</b>	0	0	0
<b>CENTRAL SUPPORT AND DEPARTMENTAL ADMIN</b>	0	0	0
<b>CAPITAL CHARGES</b>	0	0	0
<b>GROSS EXPENDITURE</b>	<b>8,287,555</b>	<b>8,363,307</b>	<b>8,613,964</b>
<b>INCOME</b>	-2,772,440	-2,743,094	-2,819,673
<b>NET EXPENDITURE</b>	<b>5,515,115</b>	<b>5,620,213</b>	<b>5,794,291</b>
<b>CHANGES IN SERVICE</b>			
<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>An increase in the budget for payments to internal trading operations has been included in budgets 2025/26 to cover increased costs in the waste trading operations.</p> <p>The budget for landfill tax expenditure has increased in 2025/26 as landfill tax is due to increase by 22%</p> <p>Fees and Charges budgets have increased by 5%, and have been increased where necessary to meet the section's budget targets. Income targets may not be achievable.</p> <p>A budget saving proposal of £50k has been included for the review of waste collection charges for Non-Domestic Rate properties .</p> <p>It is proposed to use £56,810 of the Year 6 Crown Estate Funding for grants to community groups for the management and operation of Household Waste Recycling Centres (Ness, Urgha and Barra) in 2025/26.</p> <p>It is also proposed to use £16,120 of the Year 6 Crown Estate Funding for community grants for management of public conveniences in 2025/26.</p> <p>It has been agreed to utilise £50k of unallocated balances from previous years' Crown Estate Funding for the abattoir in 2025/26.</p>			
HEAD OF DEPARTMENT:		Calum Mackenzie	
DELEGATED BUDGET MANAGER:		Colm Fraser	

<b>TRANSPORT SERVICES</b>	<b>2024-25 INITIAL BUDGET £</b>	<b>2024-25 TOTAL BUDGET £</b>	<b>2025-26 INITIAL BUDGET £</b>
<b>EMPLOYEE EXPENSES</b>	220,877	224,205	242,936
<b>PREMISES RELATED EXPENSES</b>	62,401	62,615	60,095
<b>TRANSPORT RELATED EXPENSES</b>	500	500	500
<b>SUPPLIES AND SERVICES</b>	78,109	78,109	77,552
<b>AGENCY AND CONTRACT SERVICES</b>	7,126,505	7,373,870	7,429,750
<b>TRANSFER PAYMENTS</b>	0	0	0
<b>CENTRAL SUPPORT AND DEPARTMENTAL ADMIN</b>	0	0	0
<b>CAPITAL CHARGES</b>	0	0	0
<b>GROSS EXPENDITURE</b>	<b>7,488,392</b>	<b>7,739,299</b>	<b>7,810,833</b>
<b>INCOME</b>	-64,000	-184,000	-64,200
<b>NET EXPENDITURE</b>	<b>7,424,392</b>	<b>7,555,299</b>	<b>7,746,633</b>
<b>CHANGES IN SERVICE</b>			
<p>The Transport service includes the budget for school and public bus services; these are delivered mainly through 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 and the bus station are also included within this service area. A budget saving of £60k was taken in 2024/25 for the review of the bus station operation. Budgets are mostly in line with the previous year with inflationary increases.</p> <p>It is proposed to use £120k of the Year 6 Crown Estate Funding for the continuation of evening bus services in 2025/26.</p> <p>It is also proposed to use £70k of the Year 6 Crown Estate Funding for community transport services in 2025/26.</p>			
<b>HEAD OF DEPARTMENT:</b>		Calum Mackenzie	
<b>DELEGATED BUDGET MANAGER:</b>		Colm Fraser	

<b>MUNICIPAL SERVICES TRADING OPERATIONS</b>	<b>2024-25 INITIAL BUDGET £</b>	<b>2024-25 TOTAL BUDGET £</b>	<b>2025-26 INITIAL BUDGET £</b>
<b>EMPLOYEE EXPENSES</b>	3,492,801	3,494,047	3,784,514
<b>PREMISES RELATED EXPENSES</b>	153,150	153,150	154,179
<b>TRANSPORT RELATED EXPENSES</b>	1,261,183	1,281,060	1,242,668
<b>SUPPLIES AND SERVICES</b>	629,300	629,426	663,088
<b>AGENCY AND CONTRACT SERVICES</b>	85,000	85,000	81,500
<b>TRANSFER PAYMENTS</b>	0	0	0
<b>CENTRAL SUPPORT AND DEPARTMENTAL ADMIN</b>	97,456	97,456	100,088
<b>CAPITAL CHARGES</b>	338,955	338,955	338,485
<b>GROSS EXPENDITURE</b>	<b>6,057,845</b>	<b>6,079,094</b>	<b>6,364,522</b>
<b>INCOME</b>	-6,057,845	-6,079,094	-6,364,522
<b>NET EXPENDITURE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CHANGES IN SERVICE</b>			
<p>This includes Fleet Management, Waste Services and Bus na Comhairle Trading Operations.</p> <p>Employee expenses have increased in line with the estimated pay award. Income has increased in line with inflation.</p>			
HEAD OF DEPARTMENT:		Calum Mackenzie	
DELEGATED BUDGET MANAGER:		Colm Fraser	