

Dumfries & Galloway Council

**Activity Based
Budget Estimates
2018/19**

July 2018

Foreword

The Activity Based Budget Estimates (ABB) provide details of the Council's 2018/19 Budgets analysed by Service Department and the main services and activities which they provide.

The ABB document has become a key resource in relation to the Budget Development Process, in that it has improved the information available to Members on the services and activities that the Council provides to aid the decision making process in relation to the identification and agreement of savings to balance the Council's budget.

The information reflected within the ABB is restricted to Budget Estimates only and should be used in conjunction with service business plans. Any significant changes to budget estimates will be reported through Service Committees and Policy and Resources Committee.

Feedback is encouraged to ensure the document continues to address the needs of users.

The document has been prepared in accordance with the Council's agreed priorities:-

Build the Local Economy

- Improve the level of skills within our communities and workforce
- Support our small and medium sized businesses to be established and grow
- Invest in our key infrastructure
- Provide an attractive location to do business
- Develop a diverse economy that creates sustainable, high wage job opportunities

Provide the best start in life for all our Children

- Ensure early intervention, in particular to keep our region's most vulnerable children safe
- Invest in creating schools fit for the 21st century which are at the heart of our communities
- Raise ambition and attainment, in particular to address inequalities
- Support children to be healthy and active

Protect our most vulnerable people

- Tackle the causes and effects of inequality and poverty
- Help older or vulnerable people live healthy and independent lives
- Ensure our older or vulnerable people receive the care and support they need
- Keep our communities safe

Be an inclusive Council

- Ensure that local people and communities are at the heart of our decision making
- Empower our communities to make the most of their assets
- Increase equality of opportunity

The document will be provided to all Members and will be available through the Members Sharepoint site.

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Introduction

The main purpose of this document is to provide Members with detailed information about **where the council spends its money and for what purpose**. It is intended that the use of this document, in conjunction with Departmental Business Plans, will provide sufficiently detailed information to support the identification of the significant savings and efficiencies that will be required over the upcoming financial planning period.

The document includes the following sections/information: -

Summary of the Council's budget

The document provides an overview of the overall budget available to the council and details of how this budget is allocated across the different services and expenditure headings (staff costs, property costs etc.) as well as details of how funding is generated.

Budget reductions and ongoing savings

Details of the £12 Million savings options to be delivered can be found on page 11. This is broken down into the £10 Million savings options that were agreed as part of the 2018/19 Budget Development Process and £2 Million savings options carried forward from 2017/18 yet to be delivered.

The Scottish Government Grant Settlement levels are only available for financial year 2018/19 at present, with indications that it is likely that one-year settlements will continue over the immediate term, and funding allocations for 2019/20 are not expected until late 2018.

The impact of single year settlements makes budget development very challenging. Despite this the Council has developed a 5-year Finance Strategy that was approved by Members at Full Council in September 2017 and updated in March 2018. The strategy provides high level financial projections, supported by clear assumptions, to inform the development of the Council's medium term financial and service plans. It also provides a sufficient timescale for the development of and consultation on the more complex service and savings proposals which cannot be appropriately progressed within a shorter planning timeframe.

The extent of funding reductions facing local government will be dependent on a range of factors at both a UK and Scottish Government level including: -

- The impact of Brexit – the departure of the United Kingdom from the European Union will have a range of implications for public sector funding levels and for the delivery of public services.
- Block Grant Funding made available to the Scottish Government
- The impact of the Scottish Government's own fiscal policies, particularly in relation to taxation and borrowing
- Scotland's economic performance, in both absolute terms and in relation /comparison to the economic performance of the rest of the UK
- The Scottish Government's priorities in relation to health, local government, policing, higher & further education and other spending portfolios.
- Economic/Cost Variables including pay & non-pay inflation and interest rates
- Demand for Services
- Increasing complexity of partnership delivery, public sector reform and Regionalisation

ABB analysis by Service Department

Each Service Department have provided an analysis of their 2018/19 agreed budgets, split by Service and their identified activities, based on key issues and areas of spend. Budgets have been prepared in line with Services/Activities as per the Council's current structure.

All Service Budgets reflect amendments from the annual realignment process, to ensure that all income and expenditure budgets are based on planned service levels for the year ahead. As part of this process services can highlight budget pressures which they have identified cannot be accommodated within their cash limited budget. These budget pressures are subsequently reviewed by Finance & Accounting staff to establish the basis of the pressure and/or whether the approval of an allocation of budget pressure funding should be sought from Members. The following allocations will be presented to Policy and Resources Committee on the 4th September 2018 for consideration and approval by Members: -

Budget Pressure	2018/19 Request £000
EEI/Planning & Regulatory Services	260
EEI/Enterprising Services	292
Business Technology Solutions – Mircosoft Licences, Office 365, Remote Access & Sharepoint Records Management implementation	270
Total Budget Pressure Funding Requested	822

The estimates contained within this budget book include these allocations based on Members approving the £822k funding requests, and the budgets will be set based on planned service expenditure for the year.

Should any allocation(s) not be approved by Members the in-year budgets will be adjusted accordingly.

This document also provides further information on the payments made to other bodies at the end of each Service Department section. Further detailed information in relation to Fees & Charges has also been included.

The Activity Based Budget Estimates is restricted to financial information only. Additional supporting information is included within Service Business Plans and this document should be used in conjunction.

Where does the Council spend its money?

This section provides a high level summary of the council's budget. The table and pie charts which follow provide details of how and where the council spends its money on a service by service basis, and a subjective basis (e.g. staff costs, transport costs etc).

- The Council's Net revenue budget for 2018/19 is £358.3 million.
- Gross expenditure in 2018/19 is projected at £487.9 million, with income of £129.6 million from Fees & Charges, Grants and other contributions reducing this figure to the net budget figure above (£358.3 million).

Staff costs account for £195.8 million (40%) of the council's gross expenditure and can be broken down as follows:-

SJC and Chief Officers	£121.7 million
Teachers	£74.1 million

The above includes Employers National Insurance and Pension Contributions. Further, the public pay award provision (£5.3M) is excluded as it is currently held Corporately and will be allocated out to Services when the pay award is formally agreed.

Other significant individual items within the council's overall budget are as follows:-

- £72.4 million is delegated to the Integrated Joint Board to support Adult Health & Social Care Services. This is increased from 2017/18 due to additional Social Care Funding as detailed on page 96.
- £15.3 million is paid into the Schools PPP Sinking Fund to meet Schools PPP unitary charges and loan charges on 2A schools borrowing costs
- £11.6 million is paid into the Waste PFI Sinking Fund in relation to services currently provided under the waste PFI contract (as at July 2018). These arrangements are currently subject to review.
- £24.3 million is spent on the principal and interest payments on borrowing incurred to fund capital expenditure
- £7.1 million is the annual cost of the Council's Non-Domestic Rates bill.

Council Tax

On 27 February 2018 Members agreed to increase Council Tax charges by 3% in Dumfries & Galloway, which resulted in the Band D Council Tax increasing from £1,080 to £1,113. The Band D Council Tax charge in Dumfries & Galloway continues to be the lowest on Mainland Scotland at £95 below the national average of £1,208. The council would need to increase their Council Tax charge by 8.5% to reach the national average. If the Council Tax charge in Dumfries & Galloway were at the level of the national average, annual Council Tax income would be increased by approximately £6 million.

Further details on the Council Tax are provided on page 9 and 10.

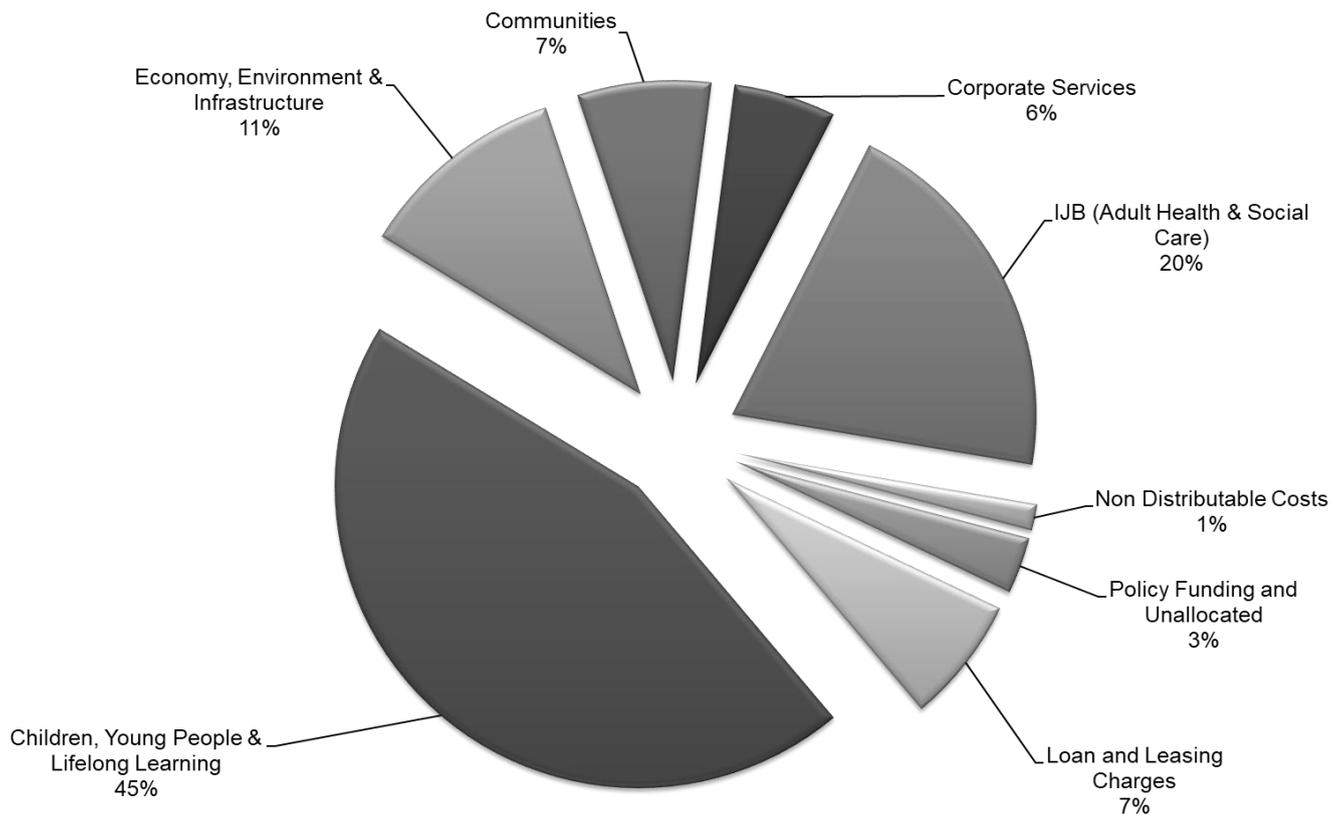
Corporate Budget Summary 2018/19

To aid clarity Central Support and Capital Charges allocations are excluded from Service Budgets. The residual budgets shown below for Central Support and Capital Charges reflect those amounts recharged/generated from charging Non-General Fund Services (e.g. Trading Services, Pension Fund etc).

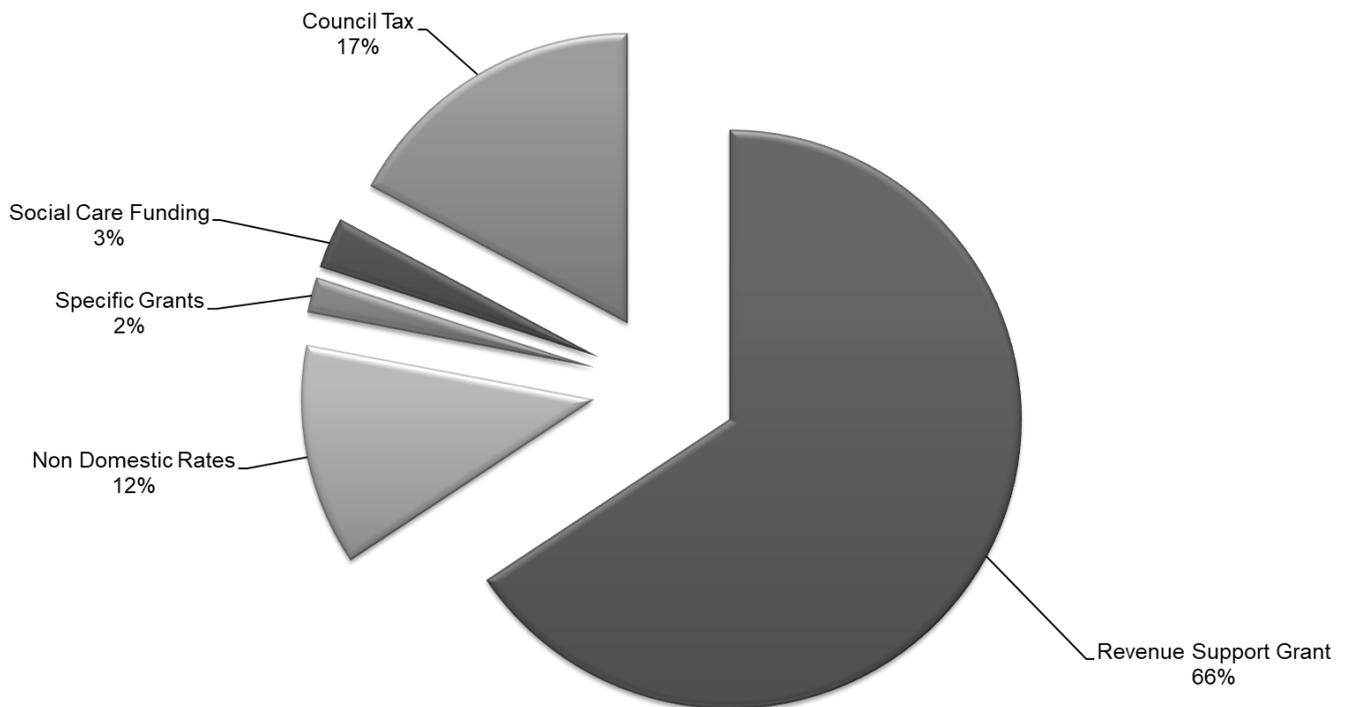
Corporate Budget Budget Estimates Summary Service Analysis	Budget Estimates 2018/19 £000's
Children, Young People & Lifelong Learning	160,771
Economy, Environment & Infrastructure	40,754
Communities	25,406
Corporate Services	20,195
IJB (Adult Health & Social Care)	72,424
Non Distributable Costs	5,063
Policy Funding and Unallocated	10,856
Support Service Recharges	(747)
Total Operational Budgets	334,722
Capital Charges	(471)
Loan Charges	24,309
Enterprising DG	(235)
Net Expenditure	358,325
Financed By:-	
Revenue Support Grant	234,449
Non Domestic Rates	44,229
Specific Grants	7,074
Social Care Funding	10,188
Council Tax	61,254
Use of Reserves*	1,131
Total Financing	358,325

*The use of reserves reflected above includes £1.031 Million from the Stage 1 Budget Bill received in 17/18, and the release of £100k from DSM Central Balances, as reflected in the 18/19 Agreed Budget.

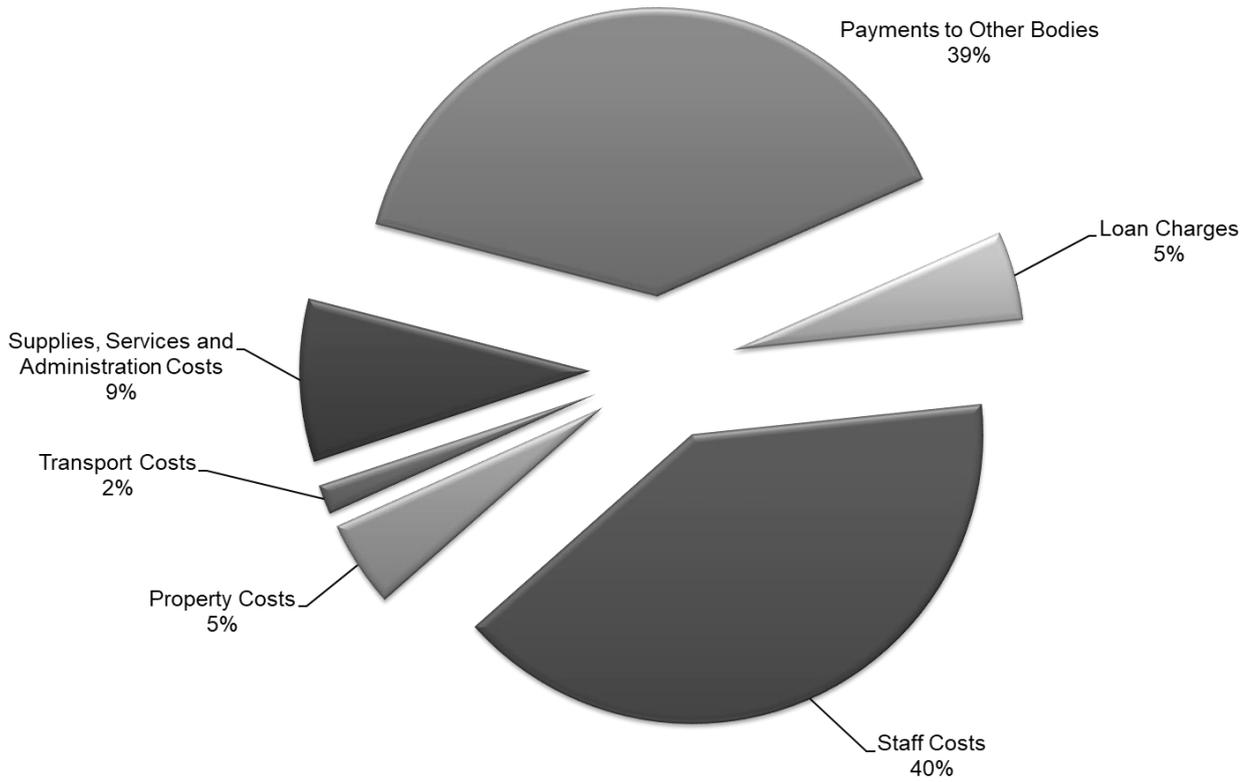
Where the money is spent as a % of net expenditure



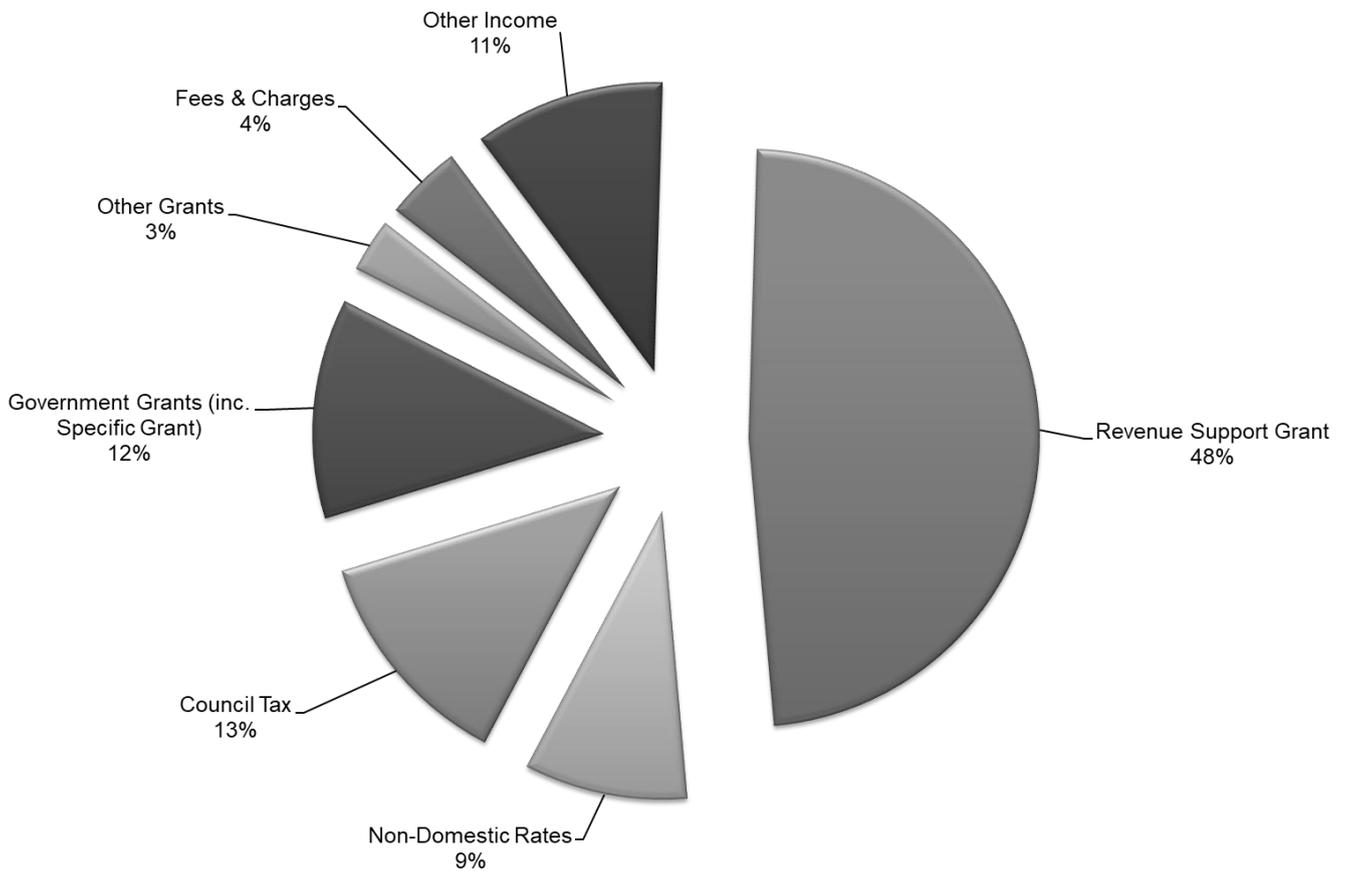
Where the money is generated as a % of total financing



How the money is spent as a % of total expenditure



How the money is generated as a % of total income



Calculation of Council Tax 2018/19

	£000s	£000s
Net Revenue Expenditure		358,325
Less:		
Revenue Support Grant	-234,449	
Non Domestic Rate Income	-44,229	
Specific Grants	-7,074	
Social Care Funding	-10,188	
Use of Service Reserves	-1,131	
		<u>-297,071</u>
Council Tax Budget 2018/19		61,254
Council Tax Benefit Replacement Scheme		8,936
Council Tax Base 2018/19		<u>70,190</u>
Council Tax 2018/19 (Band D)		£1,112.88
Divide by Council Tax Base / Band D Equivalents *		63,071

Council Tax Benefit Replacement Scheme

From 1 April 2013 Council Tax Benefit was abolished and replaced by a localised scheme, which is now funded as part of the Revenue Support Grant.

Charges Levied by Dumfries and Galloway Council

The 2018/19 Agreed Budget, approved by Members on 27 February 2018, included an agreement to increase Council Tax by 3% - following the removal of the Council Tax Freeze by Scottish Government. The table below details the Council Tax Charges levied by Dumfries & Galloway for 2017/18 and 2018/19, and reflects the introduction of the new legislation across Bands E to H.

Valuation Band	2017/18 £	2018/19 £	% Increase %
A Under £27,000	720.31	741.92	3.0%
B £27,000 - £35,000	840.37	865.57	3.0%
C £35,000 - £45,000	960.42	989.23	3.0%
D £45,000 - £58,000	1080.47	1112.88	3.0%
E £58,000 - £80,000	1419.62	1462.20	3.0%
F £80,000 - £106,000	1755.76	1808.43	3.0%
G £106,000 - £212,000	2115.92	2179.39	3.0%
H Over £212,000	2647.15	2726.56	3.0%

* The Council Tax Base/Band D Equivalents figure of 63,071 assumes a **gross** in year collection rate of 98.2% (i.e. including the collection of prior year income and 2nd homes)

Council Tax levels throughout Scotland

Band D Council Tax	2017/18	2018/19	% Increase
	£	£	%
Aberdeen City	1,230	1,267	3.0
Aberdeenshire	1,170	1,205	3.0
Angus	1,104	1,137	3.0
Argyll & Bute	1,213	1,249	3.0
Clackmannanshire	1,182	1,218	3.0
Dumfries & Galloway	1,080	1,113	3.0
Dundee City	1,241	1,278	3.0
East Ayrshire	1,225	1,261	3.0
East Dunbartonshire	1,176	1,211	3.0
East Lothian	1,151	1,186	3.0
East Renfrewshire	1,160	1,195	3.0
Edinburgh, City of	1,204	1,240	3.0
Eilean Siar	1,055	1,086	3.0
Falkirk	1,102	1,135	3.0
Fife	1,152	1,186	3.0
Glasgow City	1,249	1,286	3.0
Highland	1,198	1,234	3.0
Inverclyde	1,198	1,234	3.0
Midlothian	1,246	1,283	3.0
Moray	1,169	1,204	3.0
North Ayrshire	1,187	1,222	3.0
North Lanarkshire	1,098	1,131	3.0
Orkney Islands	1,068	1,100	3.0
Perth & Kinross	1,181	1,216	3.0
Renfrewshire	1,165	1,200	3.0
Scottish Borders	1,117	1,150	3.0
Shetland Islands	1,085	1,117	3.0
South Ayrshire	1,189	1,224	3.0
South Lanarkshire	1,101	1,134	3.0
Stirling	1,197	1,233	3.0
West Dunbartonshire	1,163	1,198	3.0
West Lothian	1,128	1,162	3.0
Scottish Average	1,173	1,208	3.0

Following the application of the agreed 3% increase in Council Tax, Dumfries and Galloway retained its position as having the lowest Council Tax on mainland Scotland.

Dumfries and Galloway's Council Tax is currently £95 below the Scottish Average (8.5%).

All Council's in Scotland opted to raise their council tax charge by the maximum allowance (3%).

Please note the charges in the table have been rounded.

Savings options applied in 2018/19

Savings option	Saving £000's
Operational Savings & Efficiencies	1,297
Adjustment in relation to Delegated Adult Social Care Budget	
3% Efficiency requirement on further proposed transfer of Activities to the IJB	60
Release of Policy Development Funding	
Release of unallocated policy development funding (17-18 time limited allocations)	1,820
Reduction in Area Committee Grant allocation	500
	2,320
Transformation	
Sustained focus of resources on our Council Plan Priorities	
1 Termination Council's Contribution to Homes 4 DG Partnership	40
2 Advice and Assistance Housing Support Contracts	232
3 Environment Service Efficiencies	40
4 Reduction of Outdoor Education Provision and Closure of Stronord Outdoor Centre	32
5 Investing in Strategic Arts Budget	25
	369
Transform our customer experience and improve our digital offer	
Integration of Support and Administrative Services/Automating Processes and	
6 Channel Shift	525
7 Integration and Rationalisation of Activity	150
	675
Modernise how we deliver some services to meet our outcomes	
8 Removal of Mobile Library Service	81
9 Advice and Information Service Contract	35
10 Reduction of Business Support Services provided to Third Parties	100
11 Total Facilities Management	75
12 DSM Balances	150
13 Integration reduce commissioned funding and non-filling of identified vacancies	314
14 Secondary Reduction in Core Funding (DSM)	102
15 Primary Reduction in Core Funding (DSM)	111
16 School Support (non-ASL)	296
17 Replacement of Standardised assessment	60
18 Refocusing Community Safety Activities	125
19 Building Standards Service Refocusing	130
20 Environmental Health Service Refocus	108
21 Reduction in Service - Waste Collection	104
22 Roads Service Reduction	400
23 Street Lighting	67
24 Reduction in Service - Catering	75
25 Member Refreshments	1
26 Reduction in Civic Hospitality	5
	2,339
Maximise use of fewer assets, working with and within communities	
27 Transfer of Identified Leisure Facilities to the Community Sports Hub Management Model and/or School let	102
28 Active schools and community Sport Restructure	40
29 Fleet Savings	100
	242
Develop a smaller more flexibly skilled workforce for the future	
30 Staffing reprofiling - through teacher early retirement	810
31 Remodel Management Costs in Secondary Schools	180
32 Supervision & Management Review	510
33 Corporate Services Staff Reduction	200
34 Increased Vacancy Management	452
35 Reduction in Agency Workers	30
36 Development Planning Service Refocus	56
37 Trading Standards Service Refocus	27
38 Infrastructure & Transportation Service Refocus	66
39 Primary Management Time	50
	2,381
Maximising our income and underpinning fairness through targeted concessions	
40 Fees & Charges Review	165
TOTAL Transformation Savings	6,171
Release of General DSM Balance (Service Reserves)	100
TOTAL 18/19 Agreed Budget Savings	9,948
Savings Carried Forward from 17/18	
Previously Agreed "Reduction in staff Costs"/ERVS requirement*	1,802
Previously Agreed Depot Rationalisation*	85
Previously Agreed Dumfries Asset Rationalisation*	173
TOTAL 17/18 Carry Forward Savings	2,060
TOTAL SAVINGS TO BE APPLIED IN 2018/19	12,008

*Savings brought forward from 2017/18 that are yet to be delivered.

Children, Young People & Lifelong Learning Budget Estimates Summary Service Analysis	Outturn Budget	Outturn Actuals	Budget Estimates
	2017/18	2017/18	2018/19
	£	£	£
Early Learning & Childcare	8,189,468	8,166,655	7,797,406
Primary Schools	42,118,113	41,789,188	41,333,356
Secondary Schools	47,364,649	47,191,994	46,554,682
Supporting Learners	14,974,840	14,976,336	14,650,736
Education Policy & Strategy	4,320,744	4,317,574	4,356,109
Schools for the Future	14,500,737	14,505,929	15,260,815
Lifelong Learning & Wellbeing	8,429,387	8,057,987	7,833,455
Social Work Services	19,765,031	19,779,163	17,547,518
Resources	5,579,424	5,686,609	5,436,550
Total Children, Young People & Lifelong Learning	165,242,393	164,471,435	160,770,627
Scottish Government Ring Fenced Grant	(4,116,354)	(4,116,354)	
Reported Total Children, Young People & Lifelong Learning	161,126,039	160,355,081	

Children, Young People & Lifelong Learning Budget Estimates Summary Subjective Analysis	Outturn Budget	Outturn Actuals	Budget Estimates
	2017/18	2017/18	2018/19
	£	£	£
Staff Costs	118,044,022	116,353,758	115,189,532
Property Costs	14,087,432	14,022,966	13,509,692
Transport Costs	997,668	920,914	615,946
Supplies, Services and Administration Costs	6,978,581	7,174,460	7,285,314
Payments to Other Bodies	31,918,925	33,713,693	33,091,304
	172,026,628	172,185,791	169,691,788
Fees and Charges	3,696,532	3,084,957	3,681,427
Government Grants	1,035,565	1,777,841	3,337,757
Other Grants	1,474,801	2,200,056	1,561,637
Client Contributions	176,495	178,143	0
Other Contributions/Donations	24,642	15,615	23,675
External Recharges	146,880	160,409	92,345
Internal Recharge Income	229,320	297,335	224,320
	6,784,235	7,714,356	8,921,161
Total Children, Young People & Lifelong Learning	165,242,393	164,471,435	160,770,627
Scottish Government Ring Fenced Grant	(4,116,354)	(4,116,354)	
Reported Total Children, Young People & Lifelong Learning	161,126,039	160,355,081	

Notes:-

The movement in the Budget Estimates from 2017/18 to 2018/19 is primarily due to the following:-

1. The application of £3.5M of savings agreed as part of the 2018/19 budget process.
2. The application of £1.2M of budget uprating, primarily in relation to the full year impact of the 2017/18 Teachers Pay Award Agreement (0.6M) and Internal and External Contract Uprating of (£0.6M).
3. A transfer of £1.8M from CYPLL to the IJB in relation to Commissioned Services as presented to Full Council on 29 March 2018
4. An Additional £0.3M Scottish Government Funding in relation to the Early Learning and Childcare expansion.

The 2018/19 Pay Award Allowance for all staff (including Teachers) is still to be applied as negotiations are on-going.

Apportionment of Budget to Activities Children, Young People & Lifelong Learning Early Learning & Childcare	Budget Estimates	Children's Integration	Core Pre-School
	2018/19 £	2018/19 £	2018/19 £
EXPENDITURE			
Staff Costs			
Salaries - SJC	2,550,850	76,252	2,474,598
Superannuation - SJC	553,391	7,972	545,419
National Insurance - SJC	179,881	4,617	175,264
Salaries - Teachers	1,168,224	0	1,168,224
Superannuation - Teachers	200,991	0	200,991
National Insurance - Teachers	108,681	0	108,681
Overtime Costs	7,945	105	7,840
Other Salary Costs	4,704	351	4,353
Other Employee Expenses	1,352	100	1,252
Disclosure Costs	4,075	1,500	2,575
Death Benefit Scheme	3,792	0	3,792
	4,783,886	90,897	4,692,989
Property Costs			
Heating and Lighting	10,173	6,925	3,248
Repairs and Maintenance	197,271	0	197,271
Building Cleaning	3,654	105	3,549
Refuse Collection	970	0	970
Property Insurance	141	0	141
	212,209	7,030	205,179
Transport Costs			
Vehicle Allowances Mileage	297	270	27
Vehicle Fuel Costs	740	401	339
Vehicle Hire and Leasing	2,700	2,700	0
	3,737	3,371	366
Supplies, Services and Administration Costs			
Equipment and Supplies	116,468	1,971	114,497
Telecommunications	7,584	7,271	313
Membership Fees and Subscriptions	14,229	0	14,229
Hospitality	150	100	50
Health and Safety	159	0	159
Printing	2,796	1,700	1,096
Postage	100	100	0
Stationery	100	100	0
Advertising	1,312	0	1,312
Conferences	385	385	0
Subsistence	235	76	159
DSM Funding	46,649	0	46,649
Room Hire	100	100	0
Insurance	4,373	0	4,373
Internal Recharges	658	658	0
	195,298	12,461	182,837
Payments to Other Bodies			
Health Authorities	60,000	60,000	0
Other Agencies	161,736	126,115	35,621
Private Contractors	2,385,340	3,518	2,381,822
	2,607,076	189,633	2,417,443
Transfer Payments	0	0	0
TOTAL EXPENDITURE	7,802,206	303,392	7,498,814
INCOME			
Fees and Charges	4,800	0	4,800
	4,800	0	4,800
NET EXPENDITURE	7,797,406	303,392	7,494,014

Apportionment of Budget to Activities Children, Young People & Lifelong Learning Primary Schools	Budget Estimates	Core Primary	Pupil Equity Funding
		2018/19 £	2018/19 £
EXPENDITURE			
Staff Costs			
Salaries - SJC	1,933,896	1,933,896	0
Superannuation - SJC	415,291	415,291	0
National Insurance - SJC	65,803	65,803	0
Salaries - Teachers	24,563,408	24,563,408	0
Superannuation - Teachers	4,294,748	4,294,748	0
National Insurance - Teachers	2,568,947	2,568,947	0
Overtime Costs	34,266	34,266	0
Other Salary Costs	23,198	23,198	0
Vacancy Assumption	(48,194)	(48,194)	0
Other Employee Expenses	6,007	6,007	0
Death Benefit Scheme	33,302	33,302	0
	33,890,672	33,890,672	0
Property Costs			
Rent Payable	4,924	4,924	0
General Rates	2,009,338	2,009,338	0
Metered Water Rates	269,655	269,655	0
Heating and Lighting	1,152,162	1,152,162	0
Repairs and Maintenance	(196,713)	(196,713)	0
Grounds Maintenance	159,341	159,341	0
Building Cleaning	1,376,391	1,376,391	0
Domestic Supplies	760	760	0
Refuse Collection	166,805	166,805	0
Property Insurance	108,487	108,487	0
	5,051,150	5,051,150	0
Transport Costs			
Vehicle Allowances Mileage	37,790	37,790	0
Vehicle Allowances Other	134	134	0
Vehicle Fuel Costs	1,195	1,195	0
	39,119	39,119	0
Supplies, Services and Administration Costs			
Equipment and Supplies	17,861	17,861	0
Telecommunications	4,025	4,025	0
Clothing and Uniforms	1,889	1,889	0
Health and Safety	46,923	46,923	0
Subsistence	111	111	0
DSM Funding	529,057	529,057	0
Project Funding	2,263,680	0	2,263,680
Insurance	28,333	28,333	0
	2,891,879	628,199	2,263,680
Payments to Other Bodies			
Other Agencies	1,647	1,647	0
Other Local Authorities	46,144	46,144	0
Pupil Transport	1,336	1,336	0
	49,127	49,127	0
Transfer Payments	0	0	0
TOTAL EXPENDITURE	41,921,947	39,658,267	2,263,680
INCOME			
Fees and Charges	92,679	92,679	0
Government Grants	495,912	495,912	0
	588,591	588,591	0
NET EXPENDITURE	41,333,356	39,069,676	2,263,680

Apportionment of Budget to Activities Children, Young People & Lifelong Learning Secondary Schools	Budget Estimates	Core Secondary	Pupil Equity Funding
	2018/19 £	2018/19 £	2018/19 £
EXPENDITURE			
Staff Costs			
Salaries - SJC	2,558,724	2,558,724	0
Superannuation - SJC	493,581	493,581	0
National Insurance - SJC	141,271	141,271	0
Salaries - Teachers	27,255,302	27,255,302	0
Superannuation - Teachers	4,718,866	4,718,866	0
National Insurance - Teachers	2,977,705	2,977,705	0
Overtime Costs	50,110	50,110	0
Other Salary Costs	9,266	9,266	0
Vacancy Assumption	(65,156)	(65,156)	0
Other Employee Expenses	13,130	13,130	0
Death Benefit Scheme	39,514	39,514	0
	38,192,313	38,192,313	0
Property Costs			
General Rates	2,634,651	2,634,651	0
Metered Water Rates	208,066	208,066	0
Non Domestic Water and Sewerage	696	696	0
Heating and Lighting	1,104,047	1,104,047	0
Grounds Maintenance	235,540	235,540	0
Building Cleaning	1,279,386	1,279,386	0
Refuse Collection	100,979	100,979	0
Property Insurance	112,067	112,067	0
	5,675,432	5,675,432	0
Transport Costs			
Vehicle Allowances Mileage	6,778	6,778	0
Vehicle Fuel Costs	3,237	3,237	0
	10,015	10,015	0
Supplies, Services and Administration Costs			
Telecommunications	164	164	0
Professional Services	5,108	5,108	0
Membership Fees and Subscriptions	1,050	1,050	0
Clothing and Uniforms	2,122	2,122	0
Health and Safety	38,996	38,996	0
Subsistence	3,473	3,473	0
DSM Funding	961,482	961,482	0
Project Funding	702,840	0	702,840
Insurance	37,900	37,900	0
Internal Recharges	1,400	1,400	0
	1,754,535	1,051,695	702,840
Payments to Other Bodies			
Other Agencies	806,694	806,694	0
Other Local Authorities	155,031	155,031	0
PFI and PPP Payments	2,156,082	2,156,082	0
	3,117,807	3,117,807	0
Transfer Payments	0	0	0
TOTAL EXPENDITURE	48,750,102	48,047,262	702,840
INCOME			
Fees and Charges	125,318	125,318	0
Government Grants	1,956,082	1,956,082	0
Other Contributions/Donations	21,675	21,675	0
External Recharges	92,345	92,345	0
	2,195,420	2,195,420	0
NET EXPENDITURE	46,554,682	45,851,842	702,840

Apportionment of Budget to Activities Children, Young People & Lifelong Learning Supporting Learners	Budget Estimates	Behaviour	Educational Psychologists	Other ASL	Sensory Services
	2018/19 £	2018/19 £	2018/19 £	2018/19 £	2018/19 £
EXPENDITURE					
Staff Costs					
Salaries - SJC	7,014,479	287,011	0	244,939	82,403
Superannuation - SJC	1,409,410	59,749	38,616	50,803	18,301
National Insurance - SJC	379,345	13,298	0	23,289	5,793
Salaries - Teachers	3,926,891	359,927	365,784	787,633	138,886
Superannuation - Teachers	628,583	58,632	32,004	135,838	23,725
National Insurance - Teachers	398,697	36,397	41,136	80,093	14,332
Overtime Costs	889	0	0	223	0
Other Salary Costs	(32,459)	0	0	(40,000)	0
Other Employee Expenses	50	0	0	50	0
Training Costs	2,835	0	0	2,835	0
Death Benefit Scheme	11,576	0	0	11,576	0
	13,740,296	815,014	477,540	1,297,279	283,440
Property Costs					
General Rates	15,704	0	0	0	0
Metered Water Rates	1,601	0	0	791	0
Non Domestic Water and Sewerage	712	0	0	0	0
Heating and Lighting	28,077	0	0	7,819	0
Grounds Maintenance	1,843	0	0	0	0
Building Cleaning	20,722	0	0	0	0
Domestic Supplies	734	0	0	0	0
Refuse Collection	3,912	0	0	48	0
Property Insurance	521	0	0	521	0
	73,826	0	0	9,179	0
Transport Costs					
Vehicle Allowances Lump Sum	4,153	0	4,153	0	0
Vehicle Allowances Mileage	100,424	19,809	9,860	21,899	5,500
Vehicle Allowances Other	620	0	60	160	0
Vehicle Fuel Costs	17,904	3,000	0	2,354	500
Vehicle Repairs and Maintenance	6,732	0	0	711	0
Vehicle Insurance	3,440	0	0	360	0
Vehicle Hire and Leasing	26,731	0	0	1,757	0
Fleet Management	1,931	0	0	184	0
	161,935	22,809	14,073	27,425	6,000
Supplies, Services and Administration Costs					
Equipment and Supplies	90,909	1,750	1,888	64,538	10,758
Telecommunications	11,671	100	1,761	1,540	50
Membership Fees and Subscriptions	60	0	0	60	0
Books and Publications	3,677	0	0	3,077	0
Hospitality	200	0	200	0	0
Health and Safety	1,221	0	0	134	0
Printing	11,835	0	7,615	670	0
Postage	4,950	0	4,500	0	0
Stationery	1,966	0	1,466	0	0
Subsistence	765	99	134	0	132
Project Funding	6,000	0	0	0	0
Provisions	100	0	0	0	0
Room Hire	800	0	0	800	0
Insurance	5,375	0	0	5,375	0
Internal Recharges	30,665	0	0	30,665	0
	170,194	1,949	17,564	106,859	10,940
Payments to Other Bodies					
Health Authorities	203,479	0	0	203,479	0
Other Agencies	321,040	0	0	321,040	0
Other Local Authorities	7,620	0	0	7,620	0
Private Contractors	191,225	0	0	190,225	0
	723,364	0	0	722,364	0
Transfer Payments	0	0	0	0	0
TOTAL EXPENDITURE	14,869,615	839,772	509,177	2,163,106	300,380
INCOME					
Fees and Charges	193,879	0	0	185,129	0
Internal Recharge Income	25,000	0	0	25,000	0
	218,879	0	0	210,129	0
NET EXPENDITURE	14,650,736	839,772	509,177	1,952,977	300,380

Apportionment of Budget to Activities Children, Young People & Lifelong Learning Supporting Learners	Budget Estimates	Opp For All	ASL Generic Support	Special Units	Pupil Equity Funding
	2018/19 £	2018/19 £	2018/19 £	2018/19 £	2018/19 £
EXPENDITURE					
Staff Costs					
Salaries - SJC	7,014,479	756,659	5,319,812	323,655	0
Superannuation - SJC	1,409,410	136,637	1,049,273	56,031	0
National Insurance - SJC	379,345	83,790	239,136	14,039	0
Salaries - Teachers	3,926,891	0	1,979,973	294,688	0
Superannuation - Teachers	628,583	0	326,194	52,190	0
National Insurance - Teachers	398,697	0	196,345	30,394	0
Overtime Costs	889	0	0	666	0
Other Salary Costs	(32,459)	2,706	4,254	581	0
Other Employee Expenses	50	0	0	0	0
Training Costs	2,835	0	0	0	0
Death Benefit Scheme	11,576	0	0	0	0
	13,740,296	979,792	9,114,987	772,244	0
Property Costs					
General Rates	15,704	8,481	0	7,223	0
Metered Water Rates	1,601	0	0	810	0
Non Domestic Water and Sewerage	712	0	0	712	0
Heating and Lighting	28,077	0	0	20,258	0
Grounds Maintenance	1,843	0	0	1,843	0
Building Cleaning	20,722	7,390	0	13,332	0
Domestic Supplies	734	229	0	505	0
Refuse Collection	3,912	319	0	3,545	0
Property Insurance	521	0	0	0	0
	73,826	16,419	0	48,228	0
Transport Costs					
Vehicle Allowances Lump Sum	4,153	0	0	0	0
Vehicle Allowances Mileage	100,424	7,958	34,698	700	0
Vehicle Allowances Other	620	0	400	0	0
Vehicle Fuel Costs	17,904	10,000	1,450	600	0
Vehicle Repairs and Maintenance	6,732	5,301	0	720	0
Vehicle Insurance	3,440	2,720	0	360	0
Vehicle Hire and Leasing	26,731	23,034	0	1,940	0
Fleet Management	1,931	1,504	0	243	0
	161,935	50,517	36,548	4,563	0
Supplies, Services and Administration Costs					
Equipment and Supplies	90,909	8,700	0	3,275	0
Telecommunications	11,671	7,200	0	1,020	0
Membership Fees and Subscriptions	60	0	0	0	0
Books and Publications	3,677	0	0	600	0
Hospitality	200	0	0	0	0
Health and Safety	1,221	0	0	1,087	0
Printing	11,835	3,250	0	300	0
Postage	4,950	400	0	50	0
Stationery	1,966	0	0	500	0
Subsistence	765	400	0	0	0
Project Funding	6,000	0	0	0	6,000
Provisions	100	0	0	100	0
Room Hire	800	0	0	0	0
Insurance	5,375	0	0	0	0
Internal Recharges	30,665	0	0	0	0
	170,194	19,950	0	6,932	6,000
Payments to Other Bodies					
Health Authorities	203,479	0	0	0	0
Other Agencies	321,040	0	0	0	0
Other Local Authorities	7,620	0	0	0	0
Private Contractors	191,225	1,000	0	0	0
	723,364	1,000	0	0	0
Transfer Payments	0	0	0	0	0
TOTAL EXPENDITURE	14,869,615	1,067,678	9,151,535	831,967	6,000
INCOME					
Fees and Charges	193,879	0	0	8,750	0
Internal Recharge Income	25,000	0	0	0	0
	218,879	0	0	8,750	0
NET EXPENDITURE	14,650,736	1,067,678	9,151,535	823,217	6,000

Apportionment of Budget to Activities Children, Young People & Lifelong Learning Education Policy & Strategy	Budget Estimates	Music Instruction	Curriculum for Excellence/ Training	Directorate	School Transport
	2018/19 £	2018/19 £	2018/19 £	2018/19 £	2018/19 £
EXPENDITURE					
Staff Costs					
Salaries - SJC	1,668,603	0	0	1,668,603	0
Superannuation - SJC	413,435	57,096	0	356,339	0
National Insurance - SJC	158,261	0	0	158,261	0
Salaries - Teachers	1,049,537	446,894	99,571	479,304	0
Superannuation - Teachers	106,388	7,684	13,531	81,091	0
National Insurance - Teachers	107,021	42,248	7,879	54,446	0
Other Salary Costs	(123,370)	0	0	(123,370)	0
Vacancy Assumption	(37,284)	0	0	(37,284)	0
Other Employee Expenses	50	0	50	0	0
Training Costs	57,338	2,690	53,148	1,500	0
Disclosure Costs	1,505	305	0	1,200	0
Death Benefit Scheme	3,252	696	0	2,556	0
Occupational Health Scheme	32,792	0	0	32,792	0
	3,437,528	557,613	174,179	2,675,438	0
Property Costs					
General Rates	3,029	0	0	3,029	0
Non Domestic Water and Sewerage	2,706	0	0	2,706	0
Heating and Lighting	9,212	0	0	9,212	0
Grounds Maintenance	210	0	0	210	0
Building Cleaning	16,663	0	0	16,663	0
Domestic Supplies	1,484	0	0	1,484	0
Refuse Collection	5,064	0	0	5,064	0
Property Insurance	662	0	0	662	0
	39,030	0	0	39,030	0
Transport Costs					
Vehicle Allowances Lump Sum	1,086	1,086	0	0	0
Vehicle Allowances Mileage	48,512	26,528	3,716	18,268	0
Vehicle Allowances Other	1,320	0	0	1,320	0
Vehicle Fuel Costs	5,318	780	0	4,538	0
Vehicle Hire and Leasing	7,861	2,187	0	5,674	0
	64,097	30,581	3,716	29,800	0
Supplies, Services and Administration Costs					
Computer Equipment and Maintenance	132,835	0	8,245	124,590	0
Equipment and Supplies	76,274	35,346	3,660	37,268	0
Telecommunications	8,558	149	383	8,026	0
Membership Fees and Subscriptions	24,500	0	0	24,500	0
Books and Publications	3,468	2,870	144	454	0
Clothing and Uniforms	3,639	0	3,265	374	0
Hospitality	5,567	100	1,000	4,467	0
Health and Safety	905	0	0	905	0
Printing	44,444	1,470	7,424	14,806	0
Postage	12,282	0	0	12,282	0
Stationery	6,309	0	1,274	5,035	0
Advertising	2,498	0	0	2,498	0
Subsistence	1,978	378	0	1,600	0
Bank Charges	350	0	0	0	0
Project Funding	91,144	0	38,846	0	0
Room Hire	5,730	3,230	2,000	500	0
Insurance	146,584	0	0	146,584	0
Internal Recharges	18,076	50	6,453	1,573	0
	585,141	43,593	72,694	385,462	0
Payments to Other Bodies					
Health Authorities	21,000	0	0	21,000	0
Other Agencies	543,701	222,649	10,451	310,601	0
Pupil Transport	3,841	3,841	0	0	0
	568,542	226,490	10,451	331,601	0
Transfer Payments	794,088	0	0	0	10,000
TOTAL EXPENDITURE	5,488,426	858,277	261,040	3,461,331	10,000
INCOME					
Fees and Charges	128,884	128,884	0	0	0
Government Grants	683,193	0	72,243	25,000	0
Other Grants	320,240	320,240	0	0	0
	1,132,317	449,124	72,243	25,000	0
NET EXPENDITURE	4,356,109	409,153	188,797	3,436,331	10,000

Apportionment of Budget to Activities Children, Young People & Lifelong Learning Education Policy & Strategy	Budget Estimates	Clothing Grants	EMA	Parent Councils	Modern Languages
	2018/19 £	2018/19 £	2018/19 £	2018/19 £	2018/19 £
EXPENDITURE					
Staff Costs					
Salaries - SJC	1,668,603	0	0	0	0
Superannuation - SJC	413,435	0	0	0	0
National Insurance - SJC	158,261	0	0	0	0
Salaries - Teachers	1,049,537	0	0	0	23,768
Superannuation - Teachers	106,388	0	0	0	4,082
National Insurance - Teachers	107,021	0	0	0	2,448
Other Salary Costs	(123,370)	0	0	0	0
Vacancy Assumption	(37,284)	0	0	0	0
Other Employee Expenses	50	0	0	0	0
Training Costs	57,338	0	0	0	0
Disclosure Costs	1,505	0	0	0	0
Death Benefit Scheme	3,252	0	0	0	0
Occupational Health Scheme	32,792	0	0	0	0
	3,437,528	0	0	0	30,298
Property Costs					
General Rates	3,029	0	0	0	0
Non Domestic Water and Sewerage	2,706	0	0	0	0
Heating and Lighting	9,212	0	0	0	0
Grounds Maintenance	210	0	0	0	0
Building Cleaning	16,663	0	0	0	0
Domestic Supplies	1,484	0	0	0	0
Refuse Collection	5,064	0	0	0	0
Property Insurance	662	0	0	0	0
	39,030	0	0	0	0
Transport Costs					
Vehicle Allowances Lump Sum	1,086	0	0	0	0
Vehicle Allowances Mileage	48,512	0	0	0	0
Vehicle Allowances Other	1,320	0	0	0	0
Vehicle Fuel Costs	5,318	0	0	0	0
Vehicle Hire and Leasing	7,861	0	0	0	0
	64,097	0	0	0	0
Supplies, Services and Administration Costs					
Computer Equipment and Maintenance	132,835	0	0	0	0
Equipment and Supplies	76,274	0	0	0	0
Telecommunications	8,558	0	0	0	0
Membership Fees and Subscriptions	24,500	0	0	0	0
Books and Publications	3,468	0	0	0	0
Clothing and Uniforms	3,639	0	0	0	0
Hospitality	5,567	0	0	0	0
Health and Safety	905	0	0	0	0
Printing	44,444	0	600	20,144	0
Postage	12,282	0	0	0	0
Stationery	6,309	0	0	0	0
Advertising	2,498	0	0	0	0
Subsistence	1,978	0	0	0	0
Bank Charges	350	0	350	0	0
Project Funding	91,144	0	0	0	52,298
Room Hire	5,730	0	0	0	0
Insurance	146,584	0	0	0	0
Internal Recharges	18,076	0	10,000	0	0
	585,141	0	10,950	20,144	52,298
Payments to Other Bodies					
Health Authorities	21,000	0	0	0	0
Other Agencies	543,701	0	0	0	0
Pupil Transport	3,841	0	0	0	0
	568,542	0	0	0	0
Transfer Payments	794,088	209,088	575,000	0	0
TOTAL EXPENDITURE	5,488,426	209,088	585,950	20,144	82,596
INCOME					
Fees and Charges	128,884	0	0	0	0
Government Grants	683,193	0	585,950	0	0
Other Grants	320,240	0	0	0	0
	1,132,317	0	585,950	0	0
NET EXPENDITURE	4,356,109	209,088	0	20,144	82,596

Apportionment of Budget to Activities Children, Young People & Lifelong Learning Schools for the Future	Budget Estimates	PPP	Schools for the Future
	2018/19 £	2018/19 £	2018/19 £
EXPENDITURE			
Staff Costs			
Salaries - SJC	83,296	83,296	0
Superannuation - SJC	17,909	17,909	0
National Insurance - SJC	8,201	8,201	0
	109,406	109,406	0
Property Costs			
Refuse Collection	69,894	69,894	0
	69,894	69,894	0
Transport Costs			
	0	0	0
Supplies, Services and Administration Costs			
Equipment and Supplies	300	300	0
Telecommunications	270	270	0
Consultants Fees	22,515	22,515	0
Stationery	300	300	0
	23,385	23,385	0
Payments to Other Bodies			
PFI and PPP Payments	15,058,130	15,058,130	0
	15,058,130	15,058,130	0
Transfer Payments	0	0	0
TOTAL EXPENDITURE	15,260,815	15,260,815	0
INCOME			
	0	0	0
NET EXPENDITURE	15,260,815	15,260,815	0

Notes:-

1 The costs of Schools for The Future are funded from Capital and managed within CYPLL.

Apportionment of Budget to Activities Children, Young People & Lifelong Learning Lifelong Learning & Wellbeing Directorate	Budget Estimates 2018/19 £	Lifelong Learning Directorate 2018/19 £	Leisure Facilities 2018/19 £	Community Learning 2018/19 £	Young People Services 2018/19 £
EXPENDITURE					
Staff Costs					
Salaries - SJC	6,037,462	121,043	3,117,824	708,103	739,290
Superannuation - SJC	1,109,090	25,763	520,416	138,282	147,498
National Insurance - SJC	402,028	14,247	169,659	49,602	52,267
Other Salary Costs	(10,000)	(10,000)	0	0	0
Vacancy Assumption	(181,451)	0	(93,133)	(17,641)	(29,968)
Other Employee Expenses	3,297	0	500	1,367	1,430
Training Costs	444,994	0	0	0	0
Disclosure Costs	25	0	0	0	0
	7,805,445	151,053	3,715,266	879,713	910,517
Property Costs					
Rent Payable	21,901	0	2,105	0	0
General Rates	703,800	0	637,256	33,086	10,578
Metered Water Rates	143,515	0	136,181	4,926	1,693
Non Domestic Water and Sewerage	890	0	0	890	0
Heating and Lighting	859,746	0	804,938	31,384	10,324
Repairs and Maintenance	80,000	0	80,000	0	0
Grounds Maintenance	1,317	0	1,308	0	0
Building Cleaning	56,694	0	158	24,928	17,968
Domestic Supplies	83,686	0	79,866	2,889	688
Refuse Collection	39,835	0	35,824	3,122	181
Property Insurance	44,638	0	42,669	814	1,155
	2,036,022	0	1,820,305	102,039	42,587
Transport Costs					
Vehicle Allowances Mileage	31,956	0	2,884	11,227	15,595
Vehicle Allowances Other	3,042	0	1,000	126	166
Vehicle Fuel Costs	27,523	0	12,218	1,538	1,234
Vehicle Repairs and Maintenance	19,963	0	10,273	0	0
Vehicle Insurance	4,520	0	2,440	0	0
Vehicle Hire and Leasing	28,519	0	15,827	494	1,598
Pool Car Costs	1,855	0	100	733	972
Fleet Management	2,443	0	946	0	0
	119,821	0	45,688	14,118	19,565
Supplies, Services and Administration Costs					
Computer Equipment and Maintenance	44,755	0	38,537	3,095	2,623
Equipment and Supplies	180,710	0	117,421	16,497	12,213
Telecommunications	44,517	0	15,452	12,024	10,728
Securicor Services	15,178	0	15,178	0	0
Statutory Services	2,000	0	2,000	0	0
Membership Fees and Subscriptions	42,905	0	42,905	0	0
Fees for Other Services	13,280	0	3,280	0	0
Books and Publications	500	0	0	500	0
Marketing and Publicity	18,283	0	16,197	246	0
Clothing and Uniforms	19,167	0	17,158	0	0
Hospitality	4,789	0	615	3,373	651
Health and Safety	5,494	0	3,628	1,366	0
Printing	23,266	0	6,419	11,926	2,618
Postage	12,738	0	8,019	2,723	1,796
Stationery	11,482	0	5,551	2,912	2,269
Advertising	26,185	0	25,341	787	57
Conferences	439	0	0	0	439
Subsistence	5,017	0	639	1,482	2,046
Bank Charges	11,283	0	11,033	0	0
Project Funding	16,849	0	0	11,709	5,140
Provisions	116,114	0	116,114	0	0
Room Hire	8,400	0	2,300	645	2,455
TV Licenses	6,026	0	6,026	0	0
Insurance	18,049	0	17,628	181	240
Contract Costs	40,000	0	0	0	40,000
Internal Recharges	14,306	0	7,128	0	0
	701,732	0	478,569	69,466	83,275
Payments to Other Bodies					
Other Agencies	664,897	0	280,113	185,007	168,107
Pupil Transport	26,016	0	0	0	0
	690,913	0	280,113	185,007	168,107
Transfer Payments	0	0	0	0	0
TOTAL EXPENDITURE	11,353,933	151,053	6,339,941	1,250,343	1,224,051
INCOME					
Fees and Charges	2,869,121	0	2,595,364	29,463	42,874
Other Grants	635,679	0	0	0	965
Other Contributions/Donations	2,000	0	0	0	0
Internal Recharge Income	13,678	0	0	0	12,928
	3,520,478	0	2,595,364	29,463	56,767
NET EXPENDITURE	7,833,455	151,053	3,744,577	1,220,880	1,167,284

Apportionment of Budget to Activities Children, Young People & Lifelong Learning Lifelong Learning & Wellbeing Directorate	Budget Estimates 2018/19 £	Wellbeing		
		Active Schools	Outdoor Education	Training & Development
		2018/19 £	2018/19 £	2018/19 £
EXPENDITURE				
Staff Costs				
Salaries - SJC	6,037,462	894,988	162,680	293,534
Superannuation - SJC	1,109,090	182,567	34,920	59,644
National Insurance - SJC	402,028	78,803	15,150	22,300
Other Salary Costs	(10,000)	0	0	0
Vacancy Assumption	(181,451)	(32,766)	(1,807)	(6,136)
Other Employee Expenses	3,297	0	0	0
Training Costs	444,994	8,500	0	436,494
Disclosure Costs	25	25	0	0
	7,805,445	1,132,117	210,943	805,836
Property Costs				
Rent Payable	21,901	0	0	19,796
General Rates	703,800	0	16,218	6,662
Metered Water Rates	143,515	0	45	670
Non Domestic Water and Sewerage	890	0	0	0
Heating and Lighting	859,746	0	7,200	5,900
Repairs and Maintenance	80,000	0	0	0
Grounds Maintenance	1,317	0	9	0
Building Cleaning	56,694	0	7,990	5,650
Domestic Supplies	83,686	0	161	82
Refuse Collection	39,835	0	708	0
Property Insurance	44,638	0	0	0
	2,036,022	0	32,331	38,760
Transport Costs				
Vehicle Allowances Mileage	31,956	2,000	250	0
Vehicle Allowances Other	3,042	1,750	0	0
Vehicle Fuel Costs	27,523	6,489	6,044	0
Vehicle Repairs and Maintenance	19,963	57	9,350	283
Vehicle Insurance	4,520	0	2,080	0
Vehicle Hire and Leasing	28,519	600	10,000	0
Pool Car Costs	1,855	0	50	0
Fleet Management	2,443	0	1,497	0
	119,821	10,896	29,271	283
Supplies, Services and Administration Costs				
Computer Equipment and Maintenance	44,755	0	500	0
Equipment and Supplies	180,710	25,579	9,000	0
Telecommunications	44,517	5,000	1,113	200
Securicor Services	15,178	0	0	0
Statutory Services	2,000	0	0	0
Membership Fees and Subscriptions	42,905	0	0	0
Fees for Other Services	13,280	10,000	0	0
Books and Publications	500	0	0	0
Marketing and Publicity	18,283	1,840	0	0
Clothing and Uniforms	19,167	2,009	0	0
Hospitality	4,789	150	0	0
Health and Safety	5,494	500	0	0
Printing	23,266	1,700	0	603
Postage	12,738	0	0	200
Stationery	11,482	600	150	0
Advertising	26,185	0	0	0
Conferences	439	0	0	0
Subsistence	5,017	750	100	0
Bank Charges	11,283	250	0	0
Project Funding	16,849	0	0	0
Provisions	116,114	0	0	0
Room Hire	8,400	3,000	0	0
TV Licenses	6,026	0	0	0
Insurance	18,049	0	0	0
Contract Costs	40,000	0	0	0
Internal Recharges	14,306	1,006	0	6,172
	701,732	52,384	10,863	7,175
Payments to Other Bodies				
Other Agencies	664,897	31,670	0	0
Pupil Transport	26,016	26,016	0	0
	690,913	57,686	0	0
Transfer Payments	0	0	0	0
TOTAL EXPENDITURE	11,353,933	1,253,083	283,408	852,054
INCOME				
Fees and Charges	2,869,121	100,250	51,170	50,000
Other Grants	635,679	579,423	0	55,291
Other Contributions/Donations	2,000	2,000	0	0
Internal Recharge Income	13,678	750	0	0
	3,520,478	682,423	51,170	105,291
NET EXPENDITURE	7,833,455	570,660	232,238	746,763

Apportionment of Budget to Activities Children, Young People & Lifelong Learning Social Work Services	Budget Estimates 2018/19 £	Children & Families Social Care				
		Assessmant & Fieldwork 2018/19 £	Residential Care 2018/19 £	Family Placement 2018/19 £	Children with Disabilities 2018/19 £	Comm- issioning 2018/19 £
EXPENDITURE						
Staff Costs						
Salaries - SJC	8,393,762	3,588,810	809,303	382,201	0	73,069
Superannuation - SJC	1,828,109	775,258	194,424	85,640	0	15,503
National Insurance - SJC	835,545	363,739	85,608	37,769	0	6,820
Overtime Costs	85,212	18,502	27,826	3,626	0	0
Other Salary Costs	38,327	23,856	9,862	7,333	0	340
Vacancy Assumption	(218,740)	(113,907)	(17,881)	(13,359)	0	(2,440)
Other Employee Expenses	27	27	0	0	0	0
Training Costs	14,267	11,417	0	0	0	0
Disclosure Costs	8,148	633	372	6,583	0	0
Occupational Health Scheme	4,966	1,494	182	91	91	0
	10,989,623	4,669,829	1,109,696	509,884	91	93,292
Property Costs						
Rent Payable	12,000	0	0	0	0	0
General Rates	38,323	0	17,173	0	0	0
Metered Water Rates	4,648	0	2,648	0	0	0
Non Domestic Water and Sewerage	280	0	0	0	0	0
Heating and Lighting	23,212	0	8,212	0	0	0
Repairs and Maintenance	17,457	0	13	0	0	0
Grounds Maintenance	511	57	220	0	0	0
Building Cleaning	16,097	0	404	0	0	0
Domestic Supplies	2,086	145	1,641	0	0	0
Refuse Collection	5,952	693	1,359	0	0	0
Property Insurance	620	0	0	0	0	0
	121,186	895	31,670	0	0	0
Transport Costs						
Vehicle Allowances Mileage	24,849	14,491	649	1,529	0	151
Vehicle Allowances Other	3,124	1,166	0	0	0	19
Vehicle Fuel Costs	62,502	26,244	5,556	2,203	681	174
Vehicle Repairs and Maintenance	24,807	4,216	4,145	0	0	0
Vehicle Insurance	10,740	2,220	1,440	0	0	0
Vehicle Hire and Leasing	71,112	10,458	6,026	634	99	0
Fleet Management	6,163	1,388	968	0	0	0
	203,306	60,183	18,784	4,366	780	344
Supplies, Services and Administration Costs						
Computer Equipment and Maintenance	8,927	2,571	24	371	0	0
Equipment and Supplies	71,106	4,247	4,435	10,163	0	0
Telecommunications	32,427	10,975	5,972	1,528	319	300
Consultants Fees	14,814	0	0	0	0	0
Professional Services	38,414	37,058	0	0	0	0
Membership Fees and Subscriptions	5,839	0	1,413	0	0	0
Fees for Other Services	7,796	1,537	0	0	0	0
Books and Publications	184	25	7	152	0	0
Clothing and Uniforms	5,554	0	2,054	0	0	0
Hospitality	2,843	30	0	2,132	0	0
Health and Safety	6,552	0	364	0	0	0
Printing	8,791	2,359	152	1,346	0	0
Postage	2,388	256	132	0	0	0
Stationery	1,118	433	420	0	0	0
Subsistence	7,061	3,836	321	358	0	0
Provisions	21,303	0	21,303	0	0	0
Room Hire	903	457	0	0	0	0
TV Licenses	171	0	171	0	0	0
Aids and Adaptations	26,091	25,959	0	0	132	0
Internal Recharges	193,524	0	0	807	0	0
	455,806	89,743	36,768	16,857	451	300
Payments to Other Bodies						
Health Authorities	253,470	0	0	0	216,470	0
Other Agencies	519,378	84,270	0	23,168	0	174,683
Private Contractors	4,731,004	186,205	0	3,709,424	834,875	0
	5,503,852	270,475	0	3,732,592	1,051,345	174,683
Transfer Payments	1,309,286	671,536	13,458	64,306	529,174	19,545
TOTAL EXPENDITURE	18,583,059	5,762,661	1,210,376	4,328,005	1,581,841	288,164
INCOME						
Fees and Charges	264,904	0	0	232,634	0	0
Government Grants	202,570	0	0	0	0	0
Other Grants	563,067	242,893	0	0	0	0
Internal Recharge Income	5,000	5,000	0	0	0	0
	1,035,541	247,893	0	232,634	0	0
NET EXPENDITURE	17,547,518	5,514,768	1,210,376	4,095,371	1,581,841	288,164

Apportionment of Budget to Activities Children, Young People & Lifelong Learning Social Work Services	Budget Estimates 2018/19 £	Criminal Justice			Service Strategy	
		CJ Non Grant Funded 2018/19 £	CJ Funded Services 2018/19 £	Prison Service 2018/19 £	Strategy 2018/19 £	Quality Improvement 2018/19 £
EXPENDITURE						
Staff Costs						
Salaries - SJC	8,393,762	10,822	1,840,370	143,445	414,468	346,111
Superannuation - SJC	1,828,109	2,329	412,467	32,577	65,829	74,297
National Insurance - SJC	835,545	1,316	170,545	14,556	37,696	32,159
Overtime Costs	85,212	0	33,779	0	0	0
Other Salary Costs	38,327	0	12,907	0	(25,000)	1,779
Vacancy Assumption	(218,740)	(347)	(28,084)	0	(9,755)	(9,701)
Other Employee Expenses	27	0	0	0	0	0
Training Costs	14,267	0	0	0	0	2,850
Disclosure Costs	8,148	0	0	0	0	442
Occupational Health Scheme	4,966	0	0	0	91	2,926
	10,989,623	14,120	2,441,984	190,578	483,329	450,863
Property Costs						
Rent Payable	12,000	0	12,000	0	0	0
General Rates	38,323	0	21,150	0	0	0
Metered Water Rates	4,648	0	2,000	0	0	0
Non Domestic Water and Sewerage	280	0	280	0	0	0
Heating and Lighting	23,212	0	15,000	0	0	0
Repairs and Maintenance	17,457	0	17,444	0	0	0
Grounds Maintenance	511	0	234	0	0	0
Building Cleaning	16,097	0	15,339	0	354	0
Domestic Supplies	2,086	0	300	0	0	0
Refuse Collection	5,952	0	3,900	0	0	0
Property Insurance	620	0	620	0	0	0
	121,186	0	88,267	0	354	0
Transport Costs						
Vehicle Allowances Mileage	24,849	0	3,270	0	0	217
Vehicle Allowances Other	3,124	0	520	0	426	281
Vehicle Fuel Costs	62,502	0	24,650	0	1,880	1,038
Vehicle Repairs and Maintenance	24,807	0	16,455	0	0	0
Vehicle Insurance	10,740	0	5,940	0	1,140	0
Vehicle Hire and Leasing	71,112	0	49,950	0	3,859	86
Fleet Management	6,163	0	3,278	0	529	0
	203,306	0	104,063	0	7,834	1,622
Supplies, Services and Administration Costs						
Computer Equipment and Maintenance	8,927	0	2,000	0	1,465	958
Equipment and Supplies	71,106	0	48,173	0	3,643	445
Telecommunications	32,427	0	9,800	0	800	2,167
Consultants Fees	14,814	0	0	0	14,814	0
Professional Services	38,414	0	0	0	0	0
Membership Fees and Subscriptions	5,839	0	0	0	4,292	0
Fees for Other Services	7,796	0	950	0	0	0
Books and Publications	184	0	0	0	0	0
Clothing and Uniforms	5,554	0	3,500	0	0	0
Hospitality	2,843	0	450	0	225	6
Health and Safety	6,552	0	6,188	0	0	0
Printing	8,791	0	1,400	0	3,399	135
Postage	2,388	0	2,000	0	0	0
Stationery	1,118	0	200	0	65	0
Subsistence	7,061	0	1,800	0	151	83
Provisions	21,303	0	0	0	0	0
Room Hire	903	0	0	0	0	446
TV Licenses	171	0	0	0	0	0
Aids and Adaptations	26,091	0	0	0	0	0
Internal Recharges	193,524	0	178,518	11,992	1,127	1,080
	455,806	0	254,979	11,992	29,981	5,320
Payments to Other Bodies						
Health Authorities	253,470	0	37,000	0	0	0
Other Agencies	519,378	76,912	89,050	0	31,769	39,526
Private Contractors	4,731,004	0	500	0	0	0
	5,503,852	76,912	126,550	0	31,769	39,526
Transfer Payments	1,309,286	0	10,000	0	0	0
TOTAL EXPENDITURE	18,583,059	91,032	3,025,843	202,570	553,267	497,331
INCOME						
Fees and Charges	264,904	0	7,100	0	0	25,170
Government Grants	202,570	0	0	202,570	0	0
Other Grants	563,067	0	209,051	0	0	0
Internal Recharge Income	5,000	0	0	0	0	0
	1,035,541	0	216,151	202,570	0	25,170
NET EXPENDITURE	17,547,518	91,032	2,809,692	0	553,267	472,161

Apportionment of Budget to Activities Children, Young People & Lifelong Learning Social Work Services	Budget Estimates 2018/19 £	Statutory	Public
		Mental Health 2018/19 £	Protection 2018/19 £
EXPENDITURE			
Staff Costs			
Salaries - SJC	8,393,762	672,260	112,903
Superannuation - SJC	1,828,109	145,517	24,268
National Insurance - SJC	835,545	72,025	13,312
Overtime Costs	85,212	1,479	0
Other Salary Costs	38,327	7,250	0
Vacancy Assumption	(218,740)	(21,255)	(2,011)
Other Employee Expenses	27	0	0
Training Costs	14,267	0	0
Disclosure Costs	8,148	118	0
Occupational Health Scheme	4,966	91	0
	10,989,623	877,485	148,472
Property Costs			
Rent Payable	12,000	0	0
General Rates	38,323	0	0
Metered Water Rates	4,648	0	0
Non Domestic Water and Sewerage	280	0	0
Heating and Lighting	23,212	0	0
Repairs and Maintenance	17,457	0	0
Grounds Maintenance	511	0	0
Building Cleaning	16,097	0	0
Domestic Supplies	2,086	0	0
Refuse Collection	5,952	0	0
Property Insurance	620	0	0
	121,186	0	0
Transport Costs			
Vehicle Allowances Mileage	24,849	3,949	593
Vehicle Allowances Other	3,124	325	387
Vehicle Fuel Costs	62,502	76	0
Vehicle Repairs and Maintenance	24,807	0	0
Vehicle Insurance	10,740	0	0
Vehicle Hire and Leasing	71,112	0	0
Fleet Management	6,163	0	0
	203,306	4,350	980
Supplies, Services and Administration Costs			
Computer Equipment and Maintenance	8,927	1,538	0
Equipment and Supplies	71,106	0	0
Telecommunications	32,427	324	242
Consultants Fees	14,814	0	0
Professional Services	38,414	1,356	0
Membership Fees and Subscriptions	5,839	134	0
Fees for Other Services	7,796	5,309	0
Books and Publications	184	0	0
Clothing and Uniforms	5,554	0	0
Hospitality	2,843	0	0
Health and Safety	6,552	0	0
Printing	8,791	0	0
Postage	2,388	0	0
Stationery	1,118	0	0
Subsistence	7,061	512	0
Provisions	21,303	0	0
Room Hire	903	0	0
TV Licenses	171	0	0
Aids and Adaptations	26,091	0	0
Internal Recharges	193,524	0	0
	455,806	9,173	242
Payments to Other Bodies			
Health Authorities	253,470	0	0
Other Agencies	519,378	0	0
Private Contractors	4,731,004	0	0
	5,503,852	0	0
Transfer Payments	1,309,286	1,267	0
TOTAL EXPENDITURE	18,583,059	892,275	149,694
INCOME			
Fees and Charges	264,904	0	0
Government Grants	202,570	0	0
Other Grants	563,067	62,163	48,960
Internal Recharge Income	5,000	0	0
	1,035,541	62,163	48,960
NET EXPENDITURE	17,547,518	830,112	100,734

Apportionment of Budget to Activities Children, Young People & Lifelong Learning Resources	Budget Estimates	Business Intelligence	Business Support	Residential Placements	ICT
		2018/19 £	2018/19 £	2018/19 £	2018/19 £
EXPENDITURE					
Staff Costs					
Salaries - SJC	1,760,024	182,566	1,577,161	0	297
Superannuation - SJC	379,861	39,240	340,621	0	0
National Insurance - SJC	128,351	19,560	108,768	0	23
Other Salary Costs	2,295	0	2,295	0	0
Vacancy Assumption	(55,626)	(5,742)	(49,884)	0	0
Disclosure Costs	59	0	59	0	0
Death Benefit Scheme	25,140	0	25,140	0	0
Occupational Health Scheme	259	0	259	0	0
	2,240,363	235,624	2,004,419	0	320
Property Costs					
Rent Payable	120,116	0	120,116	0	0
General Rates	21,809	0	21,809	0	0
Metered Water Rates	13,803	0	13,803	0	0
Non Domestic Water and Sewerage	1,249	0	1,249	0	0
Heating and Lighting	20,739	0	20,739	0	0
Repairs and Maintenance	1,140	0	1,140	0	0
Grounds Maintenance	2,566	0	2,566	0	0
Building Cleaning	25,230	0	25,230	0	0
Domestic Supplies	1,187	0	1,187	0	0
Refuse Collection	8,944	0	8,944	0	0
Property Insurance	14,160	0	14,160	0	0
	230,943	0	230,943	0	0
Transport Costs					
Vehicle Allowances Mileage	3,809	511	2,798	0	500
Vehicle Allowances Other	673	182	491	0	0
Vehicle Fuel Costs	4,774	154	4,520	0	100
Vehicle Repairs and Maintenance	1,038	0	1,038	0	0
Vehicle Insurance	360	0	360	0	0
Vehicle Hire and Leasing	2,935	0	2,235	0	700
Pool Car Costs	100	0	0	0	100
Fleet Management	227	0	227	0	0
	13,916	847	11,669	0	1,400
Supplies, Services and Administration Costs					
Computer Equipment and Maintenance	8,956	305	8,651	0	0
Equipment and Supplies	323,155	0	9,261	0	313,894
Telecommunications	22,657	201	15,693	0	6,763
Professional Services	38,371	0	38,371	0	0
Membership Fees and Subscriptions	510	0	510	0	0
Books and Publications	35	0	35	0	0
Clothing and Uniforms	696	0	296	0	400
Hospitality	3,709	0	2,709	0	1,000
Health and Safety	1,066	0	1,066	0	0
Printing	19,680	0	19,430	0	250
Postage	27,935	0	27,885	0	50
Stationery	6,206	0	5,956	0	250
Subsistence	167	133	34	0	0
Room Hire	1,138	0	1,138	0	0
Insurance	39,630	0	39,630	0	0
Internal Recharges	13,433	0	13,433	0	0
	507,344	639	184,098	0	322,607
Payments to Other Bodies					
Health Authorities	1,073	0	1,073	0	0
Other Agencies	17,270	0	17,270	0	0
Private Contractors	2,648,592	0	0	2,648,592	0
Pupil Transport	1,035	0	0	1,035	0
	2,667,970	0	18,343	2,649,627	0
Transfer Payments					
	1,149	0	1,149	0	0
TOTAL EXPENDITURE	5,661,685	237,110	2,450,621	2,649,627	324,327
INCOME					
Fees and Charges	1,842	0	1,842	0	0
Other Grants	42,651	4,167	29,170	0	9,314
Other Contributions/Donations	0	0	0	0	0
Internal Recharge Income	180,642	0	180,642	0	0
	225,135	4,167	211,654	0	9,314
NET EXPENDITURE	5,436,550	232,943	2,238,967	2,649,627	315,013

Children, Young People & Lifelong Learning

Analysis of Payment to Other Bodies 2018/19

Service	Activity	Expenditure Type	Paid To	Purpose of Payment	2018/19 ABB Estimates
Early Learning & Childcare	Core Costs	Other Agencies	Early Years Scotland	Direct Support Contract and Pre Birth to 3 Training Officer	35,621
Early Learning & Childcare	Core Costs	Private Contractors	Various Pre-School Partner Organisations	Session Payments (Pre-School provision for children aged 2-3+)	2,280,822
Early Learning & Childcare	Core Costs	Private Contractors	Various Pre-School Partner Organisations	Childcare Strategy/Pre School ASL (Add. Pre-School Provision)	101,000
Early Learning & Childcare	Children's Integration	Other Agencies	Various Organisations	To Support Early Years/Early Intervention projects	126,115
Early Learning & Childcare	Children's Integration	Health Authorities	NHS D&G	To Support Early Years/Early Intervention projects	60,000
Early Learning & Childcare	Children's Integration	Private Contractors	Various Organisations	To Support Early Years/Early Intervention projects	3,518
Total Payments to Other Bodies for Early Learning & Childcare					2,607,076
Primary Schools	Core Costs	Other Local Authorities	Various Partner Organisations	Out of Region Pupils	46,144
Primary Schools	Core Costs	Pupil Transport	Various Local Companies	Adhoc School Transport	1,336
Primary Schools	Core Costs	Other Agencies	Various	Hall/Theatre Hire by Individual Schools	1,647
Total Payments to Other Bodies for Primary Schools					49,127
Secondary Schools	Core Costs	PFI and PPP Payments	Hub South West Scotland	DBFM Unitary Charge	2,156,082
Secondary Schools	Core Costs	Other Local Authorities	Various Partner Organisations	Out of Region Pupils	155,031
Secondary Schools	Core Costs	Other Agencies	SQA	Exam Fees	806,694
Total Payments to Other Bodies for Secondary Schools					3,117,807
Supporting Learners	ASL Other	Private Contractors	Various Providers	Day Care Education Provision	190,225
Supporting Learners	ASL Other	Health Authorities	NHS D&G	Speech and Language Therapy	160,000
Supporting Learners	ASL Other	Health Authorities	Various Providers	Hospital Education	43,479
Supporting Learners	ASL Other	Other Agencies	Aberlour	Educational Provision	315,150
Supporting Learners	ASL Other	Other Agencies	Various	Mediation etc.	5,890
Supporting Learners	ASL Other	Other Local Authorities	Various Partner Organisations	Out of Region Pupils	7,620
Supporting Learners	Opportunities For All	Private Contractors	Various Providers	Various Activities For Pupils	1,000
Total Payments to Other Bodies for Supporting Learners					723,364
Education Policy & Strategy	CFE/Training	Other Agencies	Various Providers	CfE Workshops	10,451
Education Policy & Strategy	Directorate	Health Authorities	NHS D&G	Payment for Staff Flu Vaccinations	21,000
Education Policy & Strategy	Directorate	Other Agencies	Various including Education Agency, Public Video Screening etc	Various	127,601
Education Policy & Strategy	Directorate	Other Agencies	The Bridge	To support running of the Bridge Facility.	158,000
Education Policy & Strategy	Directorate	Other Agencies	Education Collaborative	To support the newly formed Education Collaborative as part of the Education Review.	25,000
Education Policy & Strategy	Directorate	Transfer Payments	Various Providers	School Transport Fund	10,000
Education Policy & Strategy	Directorate	Transfer Payments	Individuals	Education Maintenance Allowance	575,000
Education Policy & Strategy	Directorate	Transfer Payments	Individuals	Clothing Grants	209,088
Education Policy & Strategy	Music Instruction	Other Agencies	Various Providers	Regional Youth Orchestra Student Courses	2,088
Education Policy & Strategy	Music Instruction	Other Agencies	Various Providers	Youth Music Initiative Projects	220,561
Education Policy & Strategy	Music Instruction	Pupil Transport	Various Local Companies	Pupil Transport, YMI, Instrumental Inst and RYP	3,841
Total Payments to Other Bodies for Education Policy & Strategy					1,362,630

Children, Young People & Lifelong Learning

Analysis of Payment to Other Bodies 2018/19

Service	Activity	Expenditure Type	Paid To	Purpose of Payment	2018/19 ABB Estimates
Schools for the Future	PPP	PFI and PPP Payments	E4D&G Project Co Ltd	PPP Unitary Charge	15,058,130
Total Payments to Other Bodies for Schools for the Future					15,058,130
Lifelong Learning & Wellbeing	Active Schools	Pupil Transport	Various Primary Schools	Transport for Curricular Swimming	26,016
Lifelong Learning & Wellbeing	Active Schools	Other Agencies	Various External Organisations	Provide Services supporting active schools	31,670
Lifelong Learning & Wellbeing	Community Learning	Other Agencies	Various Providers	To Support Early Years/Early Intervention projects	170,535
Lifelong Learning & Wellbeing	Community Learning	Other Agencies	Various Providers	Community Learning Development	14,472
Lifelong Learning & Wellbeing	Leisure Facilities	Other Agencies	Various Third Parties, Performers	To Provide Entertainment/Services	280,113
Lifelong Learning & Wellbeing	Young People Services	Other Agencies	Various External Organisations	Policy Development Funding Provided for Year of Young People	98,000
Lifelong Learning & Wellbeing	Young People Services	Other Agencies	Various External Organisations	Provide Services supporting Youth Services	19,412
Lifelong Learning & Wellbeing	Young People Services	Other Agencies	Third Sector	Support delivery of Youth Services	50,695
Total Payments to Other Bodies for Lifelong Learning and Wellbeing					690,913
Social Work Services	Assessment & Fieldwork	Other Agencies	Barnardos	Advocacy	84,270
Social Work Services	Assessment & Fieldwork	Private Contractors	DGHP	Support for Care Leavers	85,070
Social Work Services	Assessment & Fieldwork	Private Contractors	Various Individuals/External Organisations	Day Care	101,135
Social Work Services	Assessment & Fieldwork	Transfer Payments	Action for Children	Family Support	204,910
Social Work Services	Assessment & Fieldwork	Transfer Payments	Individuals	Section Payments	466,626
Social Work Services	Children with Disabilities	Health Authorities	NHS Dumfries & Galloway	Respite Services	216,470
Social Work Services	Children with Disabilities	Private Contractors	Individuals	Direct Payments	585,656
Social Work Services	Children with Disabilities	Private Contractors	Various External Organisations	Respite	57,309
Social Work Services	Children with Disabilities	Private Contractors	Various Individuals/External Organisations	Homecare	57,715
Social Work Services	Children with Disabilities	Private Contractors	Various Individuals/External Organisations	Day Care	134,195
Social Work Services	Children with Disabilities	Transfer Payments	Quarriers	Respite Services	496,093
Social Work Services	Children with Disabilities	Transfer Payments	Individuals	Section Payments	33,081
Social Work Services	Commissioning	Other Agencies	Third Sector	Support delivery of services to families	174,683
Social Work Services	Commissioning	Transfer Payments	CHAS	Children's Hospice	19,545
Social Work Services	Family Placement	Other Agencies	Various Individuals/External Organisations	Independent Chair for Panels	23,168
Social Work Services	Family Placement	Private Contractors	Individuals	Fostering Placements	1,628,576
Social Work Services	Family Placement	Private Contractors	Individuals	Adoption Placement	213,607
Social Work Services	Family Placement	Private Contractors	Individuals	Kinship Care	1,867,241
Social Work Services	Family Placement	Transfer Payments	Individuals	Section Payments	64,306
Social Work Services	Residential Care	Transfer Payments	Individuals	Section Payments	13,458
Social Work Services	CJ Funded Services	Health Authorities	NHS Dumfries and Galloway	Drug Treatment & Testing Orders	37,000
Social Work Services	CJ Funded Services	Other Agencies	NAC	Support for Offenders	84,000
Social Work Services	CJ Funded Services	Other Agencies	NAC	Support for Offenders	5,050
Social Work Services	CJ Funded Services	Private Contractors	Various External Organisations	Support for Offenders	500
Social Work Services	CJ Funded Services	Transfer Payments	Various External Organisations	Support for Offenders	10,000
Social Work Services	CJ Non Grant Funded	Other Agencies	Third Sector	Support for Offenders	76,912
Social Work Services	Strategy	Other Agencies	Various External Organisations	Various Client Related Expenditure to be Incurred	31,769
Social Work Services	Quality Improvement	Other Agencies	Learning Network	Trainee Social Worker Programme	7,574
Social Work Services	Quality Improvement	Other Agencies	Glasgow University	Trainee Social Worker Programme	31,952
Social Work Services	Statutory Mental Health	Transfer Payments	Various External Organisations	Section Payments	1,267
Total Payments to Other Bodies for Social Work Services					6,813,138

Children, Young People & Lifelong Learning

Analysis of Payment to Other Bodies 2018/19

Service	Activity	Expenditure Type	Paid To	Purpose of Payment	2018/19 ABB Estimates
Resources	Business Support	Health Authorities	NHS Dumfries and Galloway	Use at Crichton Hall	1,073
Resources	Business Support	Other Agencies	Various External Organisations	Contracts to Support Provision of SDS Option 1	17,270
Resources	Business Support	Transfer Payments	Various External Organisations	Section Payments	1,149
Resources	Residential Placements	Private Contractors	Various External Organisations	Residential Care	2,648,592
Resources	Residential Placements	Pupil Transport	Various External Organisations	Transport for children	1,035
Total Payments to Other Bodies for Resources					2,669,119
Total Payments to Other Bodies for Children, Young People & Lifelong Learning					33,091,304

Children, Young People & Lifelong Learning

Analysis of Income 2018/19

Service	Activity	Income Type	Received From	Purpose of Payment	2018/19 ABB Estimates
Early Learning & Childcare	Core Pre-School Costs	Fees and Charges	Pre-School Providers	Session Payments (Pre-School Provision for Children Aged 3+)	4,800
Total Income for Early Learning & Childcare					4,800
Primary Schools	Core Costs	Fees and Charges	Various	Room Letting Income	34,679
Primary Schools	Core Costs	Fees and Charges	Other Local Authorities	Inter Authority Income	58,000
Primary Schools	Core Costs	Government Grants	Scottish Government	Trainee Teacher Scheme	495,912
Total Income for Primary Schools					588,591
Secondary Schools	Core Costs	Fees and Charges	Various	Room Letting Income	86,097
Secondary Schools	Core Costs	Fees and Charges	Other Local Authorities	Inter Authority Income	39,221
Secondary Schools	Core Costs	External Recharges	Various	Secondment Income	92,345
Secondary Schools	Core Costs	Government Grants	Scottish Government	Scottish Government payment towards DBFM contract.	1,956,082
Secondary Schools	Core Costs	Other Contributions/Donations	Donations	Summer School University Visits	21,675
Total Income for Secondary Schools					2,195,420
Supporting Learners	Special Units	Fees and Charges	BBC Lambert Smith	Rental Income	8,750
Supporting Learners	ASL Other	Fees and Charges	Various Authorities	Inter Authority Income	185,129
Supporting Learners	ASL Other	Internal Recharge Income	Autism Funding	To Reimburse Staff Time Spent on Project	25,000
Total Income for Supporting Learners					218,879
Education Policy & Strategy	Music Instruction	Fees and Charges	Parents	Instrument Instruction and Lease	128,884
Education Policy & Strategy	Music Instruction	Other Grants	Scottish Arts Council	Youth Music Initiative	320,240
Education Policy & Strategy	CFE/Training	Government Grants	Scottish Government	Student Placement Grant	32,038
Education Policy & Strategy	CFE/Training	Government Grants	Scottish Government	Numeracy Partnership	8,000
Education Policy & Strategy	CFE/Training	Government Grants	Various	Training Recharges	32,205
Education Policy & Strategy	Directorate	Government Grants	Scottish Government	Education Maintenance Allowance	585,950
Education Policy & Strategy	Directorate	Government Grants	Scottish Government	Education Maintenance Allowance Admin	25,000
Total Income for Education Policy & Strategy					1,132,317
Lifelong Learning & Wellbeing	Outdoor Education	Fees and Charges	Various	Fees for Accommodation/Travel etc.	51,170
Lifelong Learning & Wellbeing	Active Schools	Other Grants	Scottish Sports Council/SFA/SIHL	Active Schools Programme	579,423
Lifelong Learning & Wellbeing	Active Schools	Other Contributions/Donations	Various Organisation and Individuals	Active Schools Programme	2,000
Lifelong Learning & Wellbeing	Active Schools	Fees and Charges	Various Individuals	Active Schools Programme	100,250
Lifelong Learning & Wellbeing	Active Schools	Internal Recharge Income	Various Organisation and Individuals	Active Schools Programme	750
Lifelong Learning & Wellbeing	Community Learning	Fees and Charges	Various Organisation and Individuals	Room Lettings, Admissions etc.	26,918
Lifelong Learning & Wellbeing	Community Learning	Fees and Charges	Various Organisation and Individuals	ICT classes	2,545
Lifelong Learning & Wellbeing	Young People Services	Other Grants		To Cover All Oasis Youth Project Costs	965
Lifelong Learning & Wellbeing	Young People Services	Fees and Charges	Various Individuals	Room Lettings, Admissions etc.	42,874

Children, Young People & Lifelong Learning

Analysis of Income 2018/19

Service	Activity	Income Type	Received From	Purpose of Payment	2018/19 ABB Estimates
Lifelong Learning & Wellbeing	Young People Services	Internal Recharge Income	Education	Youth Worker Staff Costs	12,928
Lifelong Learning & Wellbeing	Leisure Facilities	Fees and Charges	Various	Attendance at Leisure Facilities	2,595,364
Lifelong Learning & Wellbeing	Training & Development	Fees and Charges	Various External Organisations	Recharges for Training Courses / Vocational Qualifications	105,291
Total Income for Wellbeing					3,520,478
Social Work Services	Assessment & Fieldwork	Internal Recharge Income	NHS/Police Scotland	Contributions Towards Child Protection Budget	5,000
Social Work Services	Family Placement	Other Grants	ADAT Monies and Hosted NHS Dumfries and Galloway	Alcohol and Drugs Action Treatment	73,817
Social Work Services	Assessment & Fieldwork	Other Grants	Funding via NHS Dumfries and Galloway	Barnardos	13,654
Social Work Services	Assessment & Fieldwork	Fees and Charges	Various Councils Across Scotland, England, Wales and Northern Ireland	Charges For Providing Fostering Placements to Other Councils	232,634
Social Work Services	Assessment & Fieldwork	Other Grants	The Home Office	Support for Unaccompanied Asylum Seeking Children	155,422
Social Work Services	CJ Funded Services	Fees and Charges	Various Individuals	Sales of items produced as part of unpaid work	7,100
Social Work Services	CJ Funded Services	Other Grants	Scottish Government Via The CJA	Support For Criminal Justice Service	209,051
Social Work Services	Prison Service	Government Grants	Prison Service	Provide Social Work Support in Prison Services	202,570
Social Work Services	Quality Improvement	Fees and Charges	Various Organisations	Practice Placement for Trainees	25,170
Social Work Services	Statutory Mental Health	Other Grants	NHS Dumfries and Galloway	Contribution Towards Staff Posts	62,163
Social Work Services	Public Protection	Other Grants	NHS Dumfries and Galloway	Joint Funded Posts	48,960
Total Income for Children & Families Social Care					1,035,541
Resources	ICT	Other Grants	NHS Dumfries and Galloway	Contribution Towards Staff Posts	9,314
Resources	Business Support	Other Grants	Cash for Kids	Grant for Cash For Kids Awards	13,100
Resources	Business Support	Other Grants	NHS Dumfries and Galloway	Contribution Towards Staff Posts	20,237
Resources	Business Support	Other Contributions/Donations	Various Individuals	Private Phone calls	3
Resources	Business Support	Fees and Charges	Various Individuals	Donations	1,839
Resources	Business Support	Internal Recharge Income	Criminal Justice	Recharge For Support Costs Provided to Criminal Justice	180,642
Total Income for Resources					225,135
Total Income for Children, Young People & Lifelong Learning					8,921,161

Children, Young People & Lifelong Learning
Further Analysis of Fees & Charges 2018/19

Fee/Charge Type	Service	Activity	2018/19 ABB Estimates	Details of Charge	Unit	Fee/Charge Set By	Unit Charge	Unit Cost	Annual Quantity	Comparative Charges	
Rental Income	Early Learning & Childcare	Core Costs	4,800	Rental of Aird Education Centre to Busy Bees Nursery	Per month	DGC	400.00		12	Rates set by property services	
Rental Income	Supporting Learners	Special Units	8,750	Rental of Room to BBC	Per annum	DGC	8750.00		1	Rates set by property services	
Inter Authority Pupil Charges	Primary, Secondary & Supporting Learners	Core/Other ASL	282,350	ASL Assistant	Per hour	DGC	13.62	As per charge made	13,592	Cost recovery only	
				Teacher	Per hour	DGC	33.14		490	Cost recovery only	
				Cross Border Fee Primary	Per annum	Historical Agreement	164.34	7			
				Cross Border Fee Secondary		Historical Agreement	190.01		9		
Instrument Lease	Education Policy & Strategy	Music Instruction	128,884	Instrument Hire and Instruction	Academic Year	DGC	200.00	Varies as some instruments can be refused	615		
Room Letting Income	Primary Schools	Core Costs	18,850	Rental Income from Private Pre School Providers	Per month	DGC	Various	Varies depending on floor area	8		
Room Letting Income	Primary Schools; Secondary Schools	Core Costs	101,926	Small Room Hire	Junior	Per Hour	DGC	6.20			Varies but broadly in line with DGC charging
					Adult	Per Hour	DGC	8.20	This varies		
					Commercial	Per Hour	DGC	16.00	depending on		
				Classroom Hire	Junior	Per Hour	DGC	9.35	type of let and		
					Adult	Per Hour	DGC	12.27			
				School Hall	Commercial	Per Hour	DGC	24.20	whether		
					Junior	Per Hour	DGC	12.60	janitorial &		
					Adult	Per Hour	DGC	16.72	cleaning		
					Commercial	Per Hour	DGC	33.17	provision is		
				Small Sport Hall	Junior	Per Hour	DGC	19.50	required		
					Adult	Per Hour	DGC	26.00	over all		
					Commercial	Per Hour	DGC	43.68	categories		
				Medium Sport Hall	Junior	Per Hour	DGC	26.00			
					Adult	Per Hour	DGC	34.67			
					Commercial	Per Hour	DGC	60.77			
				Large Sport Hall	Junior	Per Hour	DGC	32.50			
					Adult	Per Hour	DGC	43.34			
					Commercial	Per Hour	DGC	75.97			
				Dance Studio	Junior	Per Hour	DGC	16.50			
					Adult	Per Hour	DGC	31.50			
					Commercial	per Hour	DGC	55.20			
				Gymnasium	Junior	Per Hour	DGC	13.00			
					Adult	Per Hour	DGC	17.33			
	Commercial	per Hour	DGC	30.40							
External Grass Pitches (without changing)	Junior	Per Match	DGC	11.17							
	Adult	Per Match	DGC	11.92							
	Commercial	Per Match	DGC	20.90							
External Grass Pitches (with changing)	Junior	Per Match	DGC	13.75							
	Adult	Per Match	DGC	23.83							
	Commercial	Per Match	DGC	41.80							

Children, Young People & Lifelong Learning
Further Analysis of Fees & Charges 2018/19

Fee/Charge Type	Service	Activity	2018/19 ABB Estimates	Details of Charge	Unit	Fee/Charge Set By	Unit Charge	Unit Cost	Annual Quantity	Comparative Charges
		MUGA - Tennis Courts		Junior	Per Hour	DGC	3.75			
				Adult	Per Hour	DGC	7.07			
				Commercial	Per Hour	DGC	12.40			
		MUGA - 1 Court		Junior	Per Hour	DGC	9.08			
				Adult	Per Hour	DGC	17.33			
				Commercial	Per hour	DGC	30.40			
		MUGA - 2 Court		Junior	Per Hour	DGC	13.67			
				Adult	Per Hour	DGC	23.00			
				Commercial	Per hour	DGC	40.35			
		MUGA - 3 Court		Junior	Per Hour	DGC	17.67			
				Adult	Per Hour	DGC	27.42			
				Commercial	Per Hour	DGC	48.10			
		3G Pitch (1/3) (Langholm)		Junior	Per Hour	DGC	18.34			
				Adult	Per Hour	DGC	27.50			
				Commercial	Per hour	DGC	46.50			
		3G Pitch (Full) (Langholm)		Junior	Per Hour	DGC	32.00			
				Adult	Per Hour	DGC	35.00			
				Commercial		DGC	100.70			
		1/3 3G Pitch		Junior	Per Hour	DGC	18.34			
				Adult	Per Hour	DGC	27.50			
				Commercial	Per Hour	DGC	46.50			
		3G Pitch - Match		Junior	Per Hour	DGC	41.25			
				Adult	Per Hour	DGC	59.59			
				Commercial	Per Hour	DGC	100.70			
		Badminton Court		Junior	Per Hour	DGC	6.50			
				Adult	Per Hour	DGC	8.67			
				Commercial	Per Hour	DGC	15.24			
		Dining Hall			Standard Charge	DGC	18.36			
		Toilets			Standard Charge	DGC	18.36			
		Car Park			Standard Charge	DGC	18.36			
		Playground			Standard Charge	DGC	18.36			
		Playing Field			Standard Charge	DGC	18.36			
		Athletics Track		Junior	Per Hour	DGC	1.84			
				Adults	Per Hour	DGC	2.97			
				One Day Event	Per Day	DGC	126.69			
				Commercial	Per Day	DGC	222.00			

Children, Young People & Lifelong Learning
Further Analysis of Fees & Charges 2018/19

Fee/Charge Type	Service	Activity	2018/19 ABB Estimates	Details of Charge	Unit	Fee/Charge Set By	Unit Charge	Unit Cost	Annual Quantity	Comparative Charges
Practice Placement for Trainees	Social Work Services	Improvement	25,170	Practice Placement for Trainees	Per Day	SSSC are responsible for setting the fee with HEI's	18.00	We have an agreement to provide a certain number of trainee social worker placements in SWS settings negotiated through Learning Network West. There is a national scheme whereby a daily fee is paid back to the host agency for each student placement day of £18 per student per day.	Approximately 1267 days provided.	The changes are the same as set by SSSC.
Fostering Placements	Social Work Services	Family Placements	232,634	Full time Foster Placement Respite Foster Placement Adoptive Placement	Initial Fee Per Week Initial Fee Per Week Per Placement	 Set locally by Social Work Fostering Department Agreed Nationally by BAAF	 200.00 300.00 150.00 200.00 13500.00	Depending on age of child placed payment to Fosterer can range from £130.34 to £224.77 Very few cases attract ongoing charges but those that do would be same as above rates.	3 Fostering placement Varies depending on number of children needing placed.	 Information not available
Fees For Accommodation/Travel etc.	Lifelong Learning & Wellbeing	Outdoor Education	51,170	Stronord Meals (Lunch, Dinner, Supper and Breakfast) Stronord/Carlingwark Pupil Change Commercial Hire of Centre Commercial Hire of Centre Commercial Instructor Hire Transport Charges Tuition	Per night Per night Per night Per night Per hour/per group Per pupil Per pupil	DGC DGC DGC DGC DGC DGC DGC	13.00 10.00 14.00 10.50 21.50 6.50 2.00	This will vary from group to group Depending on activities etc.	400 1,000 1,100 18,000	Not available

Children, Young People & Lifelong Learning
Further Analysis of Fees & Charges 2018/19

Fee/Charge Type	Service	Activity	2018/19 ABB Estimates	Details of Charge	Unit	Fee/Charge Set By	Unit Charge	Unit Cost	Annual Quantity	Comparative Charges
MA Course Fees	Lifelong Learning & Wellbeing Training & Development		50,000	Various grants to cover Modern Apprenticeship course fees	varies depending on age/course	cost recovery only	*	*	*	on cost recovery basis only
Leisure and sport participation, facility hire	Lifelong Learning & Wellbeing	Leisure Facilities Active Schools	2,695,614	Badminton Court	Junior	Per Hour	DGC	Prices Excl. VAT		<p>Changes are benchmarked annually by Leisure and Sport using SportsScotland</p> <p>Digest for fees and Charges which indicate national average price for leisure and sport activities. Most activities are charged close to national average price.</p>
				Main Sports Hall	Junior	Per Hour	DGC	6.24	Average cost per user per facility can be	
				(2 court)	Adult	Per Hour	DGC	8.32	found in Leisure and Sport section	
				Main Sports Hall	Junior	Per Hour	DGC	12.48		
				(3 court)	Adult	Per Hour	DGC	16.64		
				Main Sports Hall	Junior	Per Hour	DGC	18.72		
				(4 court)	Adult	Per Hour	DGC	24.96		
				Main Sports Hall	Junior	Per Hour	DGC	24.96		
				(5 court)	Adult	Per Hour	DGC	33.28		
				Main Sports Hall	Junior	Per Hour	DGC	31.20		
				(6 court)	Adult	Per Hour	DGC	41.60		
				Main Sports Hall	Junior	Per Hour	DGC	37.44		
				(6 court)	Adult	Per Hour	DGC	49.92		
				Dance Studio/Gymnasium	Junior	Per Hour	DGC	15.84		
					Adult	Per Hour	DGC	30.24		
				External Grass Pitches (without changing)	Junior	Per Hour	DGC	10.72		
				External Grass Pitches (with changing)	Adult	Per Hour	DGC	11.44		
				MUGA - 1 Court	Junior	Per Hour	DGC	13.20		
					Adult	Per Hour	DGC	22.88		
				MUGA - 2 Court	Junior	Per Hour	DGC	8.72		
					Adult	Per Hour	DGC	16.64		
				MUGA - 3 Court	Junior	Per Hour	DGC	13.12		
					Adult	Per Hour	DGC	22.08		
				General Swimming	Junior	Per Person	DGC	16.96		
					Adult	Per Person	DGC	26.32		
					Senior Easy Access	Per Person	DGC	2.08		
				Water Fitness Class	Adult	Per Person	DGC	3.28		
				Spectator	Junior	Per Person	DGC	1.92		
					Adult	Per Person	DGC	4.40		
				Large Pool Hire (inc 2 Lifeguards)	Single Rate	Per session	DGC	0.80		
				Small Pool Hire (inc 2 Lifeguards)	Single Rate	Per session	DGC	1.60		
				Health Suite (inc swim or fitness suite)	Adult	Per Person	DGC	66.08		
					Senior Easy Access	Per Person	DGC	44.32		
				Shower Only	Single Rate	Per use	DGC	6.16		
					Community		DGC	3.20		
					Commercial		DGC	1.80		
				Large Meeting Room / Supper Room	Community		DGC	8.20		
					Commercial		DGC	16.00		
				One to One Swimming	Junior	30 Minutes	DGC	11.15		
				Sports Coaching (outreach)	Junior		DGC	22.00		
					Adult		DGC	20.00		
					Senior Easy Access		DGC	2.30		
							DGC	3.80		
							DGC	3.00		

Children, Young People & Lifelong Learning
Further Analysis of Fees & Charges 2018/19

Fee/Charge Type	Service	Activity	2018/19 ABB Estimates	Details of Charge	Unit	Fee/Charge Set By	Unit Charge	Unit Cost	Annual Quantity	Comparative Charges
				Sports Coaching (outreach)	Junior	DGC	4.20			
					Adult	DGC	7.40			
					Senior Easy Access	DGC	5.80			
				Drysdale coaching (intensive ratios 1:8)	Single Rate	DGC	5.40			
				Fitness / Conditioning Suite	Junior	DGC	2.80			
					Adult	DGC	4.56			
					Senior Easy Access	DGC	2.80			
				Induction (Profiles members)	Single Rate	DGC	10.96			
				Gym Membership	Club (Adult)	DGC	240.00			
					Club Prime 60+	DGC	192.00			
				Fitness Class	Adult	60 Minutes	DGC	5.50		
					Adult	45 Minutes	DGC	4.10		
					Adult	30 Minutes	DGC	3.10		
				Ice Disco	Adult		DGC	4.64		
					Easy Access		DGC	2.72		
					Child		DGC	3.60		
				Skate Hire	Adult		DGC	2.30		
					Child		DGC	2.10		
				Skating Lessons	Adult	60 Minutes	DGC	6.00		
					Child		DGC	3.60		
				Ice Hockey Learn to Play	Child		DGC	4.30		
				Ice Hall Hire	Adult		DGC	117.60		
				Pecky Hire	Child		DGC	1.80		
Sale of Goods	Social Work Services	CJ Funded Services	7,100	sale of goods made during	various	various	DGC	varies	unknown	unknown
Staff Contributions	Resources	Business Support	1,842	Staff contribution for personal use of mobiles, printing etc	various	various	DGC	varies	varies	cost recovery only
Staff & Client Contributions	Lifelong Learning & Wellbeing	Community Learning	2,545	Staff contribution for personal use of mobiles, printing etc and client contributions	various	various	DGC	varies	varies	cost recovery only
Room Lettings and Admissions	Lifelong Learning & Wellbeing	Adult Learning & Services for Young People	69,792	Room Hire - NWRC					Not Possible	
				Seminar Room / Community Room / Computer Room	Community Organisation		11.15	to identify the unit cost.		
					Commercial Seniors		22.00			
					Commercial Seniors		8.50			
				Dry Workshop / Interview Rooms / Wet Workshop	Community Organisation		8.20			
					Commercial Seniors		16.50			
					Commercial Seniors		6.20			
				Item Hire (Projector, OHP, Flipchart, TV, CD Player)			2.40			
				Room Hire - Oasis YC						

Children, Young People & Lifelong Learning
Further Analysis of Fees & Charges 2018/19

Fee/Charge Type	Service	Activity	2018/19 ABB Estimates	Details of Charge	Unit	Fee/Charge Set By	Unit Charge	Unit Cost	Annual Quantity	Comparative Charges
				Performance Area	Youth		12.45			
					Groups/Vol					
					Orgs					
					Commercial		18.10			
				Café Area	Youth		18.10			
					Groups/Vol					
					Orgs					
					Commercial		36.15			
				Meeting Room	Youth		9.15			
					Groups/Vol					
					Orgs					
					Commercial		18.10			
				Youth Information Room	Youth		9.15			
					Groups/Vol					
					Orgs					
					Commercial		18.10			
				Rehearsal Room	Youth		6.65			
					Groups/Vol					
					Orgs					
					Commercial		12.55			
				Recording Session	Youth		18.30			
					Groups/Vol					
					Orgs					
					Commercial		33.60			
Total Income for Children, Young People & Lifelong Learning			3,681,427							

Economy, Environment & Infrastructure Budget Estimates Summary Service Analysis	Outturn Budget	Outturn Actuals	Budget Estimates
	2017/18	2017/18	2018/19
	£	£	£
Directorate & Business Services	640,543	623,827	498,804
Economic Development	3,654,243	3,586,062	2,752,549
Planning & Regulatory Service	1,626,447	2,015,142	1,421,464
Infrastructure & Transportation	31,041,558	31,078,923	27,965,871
Enterprising Funded Services	7,901,401	7,743,233	8,115,784
Enterprising Trading Services	-629,816	141,347	-234,771
Total Economy, Environment & Infrastructure	44,234,376	45,188,534	40,519,701

Economy, Environment & Infrastructure Budget Estimates Summary Subjective Analysis	Outturn Budget	Outturn Actuals	Budget Estimates
	2017/18	2017/18	2018/19
	£	£	£
Staff Costs	30,459,537	29,570,848	28,259,489
Property Costs	3,255,243	3,101,928	3,077,862
Transport Costs	4,775,516	4,852,449	5,031,745
Supplies, Services and Administration Costs	41,842,785	41,724,589	26,754,087
Payments to Other Bodies	20,847,682	19,936,914	21,131,864
Central Support Charges	521,541	518,984	298,755
Capital Charges	874,236	921,414	480,738
	102,576,540	100,627,126	85,034,540
Fees and Charges	18,506,240	16,550,957	10,644,011
Government Grants	186,597	387,961	376,158
Other Grants	1,060,002	1,043,715	1,346,042
Other Contributions/Donations	346,969	307,485	360,431
Internal Recharge Income	38,242,356	37,148,474	31,788,197
	58,342,164	55,438,592	44,514,839
Total Economy, Environment & Infrastructure	44,234,376	45,188,534	40,519,701

Notes:-

The movement in Budget Estimates from 2017/18 to 2018/19 is primarily due to the following:-

1. The application of £1.8M Savings agreed as part of the 2018/19 Budget
2. The removal of 1-off Policy Development funding of £0.7M for pot hole repair hit squad.
3. The application of £0.5M budget uprating for 2018/19, in respect of internal and external contracts
4. The reflection of £1.0M 1-off use of Scottish Government Funding for the severe winter weather fund within the 2017/18 outturn budget.
5. The reflection of £0.3M 1-off use of Service Reserves in the 2017/18 outturn budgets in respect of various policy development initiatives
6. The reflection of £0.5M Budget Pressure Funding for 2018/19 that will be requested to P&R Committee in September 2018
7. The transfer of the Roads Trading Account into the General Fund. This reflects the removal of £0.65M of central support recharges and capital charges previously charged against the Roads Trading service. It should be noted this is an accounting adjustment relating to the cessation of Statutory Trading Account requirements for roads services and does not reduce the level of funding available to the service.

The 2018/19 Pay Award Allowance for all staff is still to be applied as negotiations are on-going.

Apportionment of Budget to Activities Economy, Environment & Infrastructure Directorate & Business Services	Budget Estimates	Directorate	Business Services
	2018/19 £	2018/19 £	2018/19 £
EXPENDITURE			
Staff Costs			
Salaries - SJC	448,286	128,394	319,892
Superannuation - SJC	94,594	27,605	66,989
National Insurance - SJC	41,724	15,393	26,331
Overtime Costs	4,239	0	4,239
Other Salary Costs	370	0	370
Vacancy Assumption	(124,490)	(117,760)	(6,730)
Death Benefit Scheme	10,460	0	10,460
	475,183	53,632	421,551
Property Costs			
Repairs and Maintenance	50	0	50
Refuse Collection	350	0	350
	400	0	400
Transport Costs			
Vehicle Allowances Mileage	1,118	0	1,118
Vehicle Allowances Other	514	100	414
Vehicle Fuel Costs	125	50	75
	1,757	150	1,607
Supplies, Services and Administration Costs			
Computer Equipment and Maintenance	275	250	25
Equipment and Supplies	500	50	450
Telecommunications	450	130	320
Membership Fees and Subscriptions	227	227	0
Hospitality	100	100	0
Health and Safety	10	0	10
Printing	5,485	285	5,200
Postage	2,950	0	2,950
Stationery	550	50	500
Insurance	3,917	2,323	1,594
Internal Recharges	215	0	215
	14,679	3,415	11,264
Payments to Other Bodies			
Other Agencies	9,625	9,500	125
	9,625	9,500	125
Transfer Payments	0	0	0
TOTAL EXPENDITURE	501,644	66,697	434,947
INCOME			
Fees and Charges	2,750	2,750	0
Other Contributions/Donations	90	0	90
	2,840	2,750	90
NET EXPENDITURE	498,804	63,947	434,857

Apportionment of Budget to Activities Economy, Environment & Infrastructure Economic Development	Budget Estimates	Business & Enterprise	Country- side & Access	Employ- ability & Skills	Sustainable Develop- ment	Energy Team
		2018/19 £	2018/19 £	2018/19 £	2018/19 £	2018/19 £
EXPENDITURE						
Staff Costs						
Salaries - SJC	2,294,407	415,110	336,218	1,362,009	97,895	83,175
Superannuation - SJC	460,510	80,459	72,288	268,832	21,048	17,883
National Insurance - SJC	219,939	44,499	34,773	124,981	8,859	6,827
Overtime Costs	394	0	0	394	0	0
Vacancy Assumption	(46,294)	(12,710)	(5,846)	(24,122)	(1,996)	(1,620)
Other Employee Expenses	75	0	0	75	0	0
Training Costs	750	0	0	750	0	0
Disclosure Costs	650	0	0	650	0	0
Occupational Health Scheme	1,300	0	0	1,000	300	0
	2,931,731	527,358	437,433	1,734,569	126,106	106,265
Property Costs						
Rent Payable	48,120	48,000	120	0	0	0
General Rates	18,300	18,125	175	0	0	0
Metered Water Rates	2,606	2,606	0	0	0	0
Non Domestic Water and Sewerage	1,248	1,248	0	0	0	0
Heating and Lighting	3,150	2,900	250	0	0	0
Building Cleaning	2,260	2,260	0	0	0	0
Domestic Supplies	400	400	0	0	0	0
Property Insurance	725	725	0	0	0	0
	76,809	76,264	545	0	0	0
Transport Costs						
Vehicle Allowances Mileage	4,003	1,917	364	1,664	58	0
Vehicle Allowances Other	5,890	2,835	425	2,255	300	75
Vehicle Fuel Costs	16,861	3,775	5,295	7,441	325	25
Vehicle Repairs and Maintenance	12,720	925	11,795	0	0	0
Vehicle Insurance	2,520	1,440	1,080	0	0	0
Vehicle Hire and Leasing	975	625	0	350	0	0
Fleet Management	2,240	1,000	1,240	0	0	0
	45,209	12,517	20,199	11,710	683	100
Supplies, Services and Administration Costs						
Computer Equipment and Maintenance	12,250	4,050	2,250	3,150	2,800	0
Equipment and Supplies	16,235	1,710	2,750	8,525	3,250	0
Telecommunications	6,145	1,505	1,585	2,615	440	0
Consultants Fees	208,350	32,600	80,000	95,750	0	0
Professional Services	500	500	0	0	0	0
Membership Fees and Subscriptions	10,200	8,750	100	1,350	0	0
Books and Publications	300	0	0	300	0	0
Clothing and Uniforms	200	0	0	200	0	0
Hospitality	5,225	4,575	200	450	0	0
Health and Safety	100	75	0	25	0	0
Printing	3,345	930	350	2,065	0	0
Postage	1,500	275	0	1,225	0	0
Stationery	2,480	800	255	1,400	25	0
Advertising	15,700	14,650	500	550	0	0
Conferences	1,361	511	250	500	100	0
Subsistence	1,310	450	500	260	100	0
Room Hire	8,700	5,550	100	3,050	0	0
Insurance	4,901	3,744	1,157	0	0	0
Internal Recharges	375	275	0	100	0	0
	299,177	80,950	89,997	121,515	6,715	0
Payments to Other Bodies						
Other Agencies	1,388,689	372,589	132,450	555,650	328,000	0
	1,388,689	372,589	132,450	555,650	328,000	0
Transfer Payments	0	0	0	0	0	0
TOTAL EXPENDITURE	4,741,615	1,069,678	680,624	2,423,444	461,504	106,365
INCOME						
Fees and Charges	358,150	171,000	10,650	0	176,500	0
Government Grants	133,459	0	0	133,459	0	0
Other Grants	1,226,876	0	271,303	955,573	0	0
Internal Recharge Income	270,581	7,000	0	263,581	0	0
	1,989,066	178,000	281,953	1,352,613	176,500	0
NET EXPENDITURE	2,752,549	891,678	398,671	1,070,831	285,004	106,365

Apportionment of Budget to Activities Economy, Environment & Infrastructure Planning & Regulatory Services	Budget Estimates	Development Management	Development Planning	Building Standards	Trading Standards	Environmental Health
		2018/19 £	2018/19 £	2018/19 £	2018/19 £	2018/19 £
EXPENDITURE						
Staff Costs						
Salaries - SJC	2,545,040	867,888	251,525	453,159	380,975	591,493
Superannuation - SJC	541,632	183,036	54,078	96,570	81,909	126,039
National Insurance - SJC	250,254	85,065	25,036	43,469	38,043	58,641
Overtime Costs	297	134	0	134	0	29
Other Salary Costs	741	185	0	555	0	1
Vacancy Assumption	(58,325)	(18,071)	(6,356)	(11,263)	(8,660)	(13,975)
Training Costs	250	0	250	0	0	0
Occupational Health Scheme	800	300	0	0	250	250
	3,280,689	1,118,537	324,533	582,624	492,517	762,478
Property Costs						
Repairs and Maintenance	300	150	0	150	0	0
Refuse Collection	100	100	0	0	0	0
Property Insurance	761	0	0	0	0	761
	1,161	250	0	150	0	761
Transport Costs						
Vehicle Allowances Mileage	298	85	163	0	0	50
Vehicle Allowances Other	2,235	765	360	0	755	355
Vehicle Fuel Costs	26,075	3,525	900	6,650	3,500	11,500
Vehicle Repairs and Maintenance	21,590	4,020	0	7,775	2,255	7,540
Vehicle Insurance	7,530	1,800	0	2,520	720	2,490
Vehicle Hire and Leasing	7,670	0	0	1,400	2,195	4,075
Fleet Management	4,582	1,147	0	1,607	458	1,370
	69,980	11,342	1,423	19,952	9,883	27,380
Supplies, Services and Administration Costs						
Computer Equipment and Maintenance	85,078	62,778	4,500	2,750	50	15,000
Equipment and Supplies	7,925	1,275	0	1,125	4,200	1,325
Telecommunications	7,730	1,090	300	2,815	1,325	2,200
Consultants Fees	28,300	0	28,300	0	0	0
Professional Services	116,825	14,000	1,000	1,750	2,800	97,275
Membership Fees and Subscriptions	19,205	0	25	6,480	8,100	4,600
Books and Publications	2,700	2,100	0	0	600	0
Clothing and Uniforms	875	0	0	200	150	525
Hospitality	463	0	428	10	25	0
Health and Safety	7,500	0	0	0	0	7,500
Printing	8,360	3,750	1,250	450	150	2,760
Postage	16,875	5,700	1,600	5,700	75	3,800
Stationery	1,765	500	115	550	0	600
Advertising	30,400	27,900	2,500	0	0	0
Conferences	350	250	0	100	0	0
Subsistence	1,850	25	150	100	1,075	500
Room Hire	150	0	150	0	0	0
Insurance	27,112	6,586	3,799	6,096	3,407	7,224
Contract Costs	8,000	0	0	8,000	0	0
Internal Recharges	6,275	0	750	150	125	5,250
	377,738	125,954	44,867	36,276	22,082	148,559
Payments to Other Bodies						
Other Agencies	23,900	1,250	900	0	0	21,750
	23,900	1,250	900	0	0	21,750
Transfer Payments	0	0	0	0	0	0
TOTAL EXPENDITURE	3,753,468	1,257,333	371,723	639,002	524,482	960,928
INCOME						
Fees and Charges	2,250,162	1,152,612	50	929,850	67,200	100,450
Government Grants	31,089	0	0	0	0	31,089
Other Grants	19,728	0	19,728	0	0	0
Other Contributions/Donations	25	0	0	0	0	25
Internal Recharge Income	31,000	0	0	0	0	31,000
	2,332,004	1,152,612	19,778	929,850	67,200	162,564
NET EXPENDITURE	1,421,464	104,721	351,945	(290,848)	457,282	798,364

Apportionment of Budget to Activities Economy, Environment & Infrastructure Infrastructure & Transportation	Budget Estimates	Strategic	Waste	Flood Risk	Infra-	Roads etc	Engineers
		Waste	Disposal	Management	structure	Lighting	
	2018/19	2018/19	2018/19	2018/19	2018/19	2018/19	2018/19
	£	£	£	£	£	£	£
EXPENDITURE							
Staff Costs							
Salaries - SJC	5,111,488	350,416	0	83,177	68,291	0	904,803
Superannuation - SJC	1,088,791	76,865	0	17,883	14,683	0	186,841
National Insurance - SJC	492,595	34,184	0	8,863	6,809	0	90,072
Overtime Costs	257,254	6,636	0	0	0	0	2,736
Other Salary Costs	85,396	8,275	0	0	0	0	0
Vacancy Assumption	(60,696)	(5,708)	0	(1,677)	(2,195)	0	(16,033)
Other Employee Expenses	151,800	0	0	0	0	0	150,000
Training Costs	2,250	0	0	0	0	0	2,250
Disclosure Costs	575	0	0	0	0	0	0
Death Benefit Scheme	3,240	0	0	0	0	0	0
Occupational Health Scheme	6,300	0	0	0	0	0	100
	7,138,993	470,668	0	108,246	87,588	0	1,320,769
Property Costs							
Rent Payable	18,284	9,800	0	0	0	0	0
General Rates	345,269	145,827	0	0	0	0	0
Metered Water Rates	14,651	1,707	0	0	0	0	0
Non Domestic Water and Sewerage	5,910	0	0	0	0	0	0
Heating and Lighting	665,487	6,450	0	0	0	524,597	0
Grounds Maintenance	55,289	0	0	0	0	0	0
Building Cleaning	18,409	0	0	0	0	0	0
Domestic Supplies	2,355	700	0	0	0	0	0
Refuse Collection	16,790	0	0	0	0	0	0
	1,150,344	164,484	0	0	0	524,597	0
Transport Costs							
Vehicle Allowances Mileage	5,996	1,068	0	0	0	0	19
Vehicle Allowances Other	1,965	670	0	145	205	0	50
Vehicle Fuel Costs	558,050	44,125	0	700	975	0	4,250
Vehicle Repairs and Maintenance	1,027,492	322,450	0	435	0	0	8,290
Vehicle Insurance	90,630	12,240	0	0	0	0	2,250
Vehicle Hire and Leasing	808,053	1,900	0	50	0	0	7,800
Pool Car Costs	215	0	0	0	0	0	0
Fleet Management	52,946	6,883	0	60	0	0	1,375
	2,545,347	389,336	0	1,390	1,180	0	24,034
Supplies, Services and Administration Costs							
Computer Equipment and Maintenance	66,550	5,900	0	0	6,000	0	33,750
Equipment and Supplies	3,284,875	5,600	0	11,125	0	0	2,100
Telecommunications	45,493	4,745	0	130	11,154	0	1,050
Consultants Fees	10,000	0	0	0	0	0	0
Professional Services	3,750	0	0	750	0	0	0
Membership Fees and Subscriptions	32,563	4,000	0	0	22,388	0	2,000
Fees for Other Services	4,250	0	0	0	0	0	0
Books and Publications	8,000	0	0	0	0	0	2,000
Clothing and Uniforms	38,700	2,500	0	0	0	0	500
Health and Safety	16,270	2,480	0	0	0	0	0
Printing	25,840	1,400	0	50	0	0	2,950
Postage	2,475	0	0	0	0	0	0
Stationery	4,005	20	0	0	25	0	200
Advertising	19,225	800	0	100	0	0	0
Conferences	2,085	935	0	0	250	0	0
Subsistence	2,355	150	0	25	30	0	750
Insurance	23,135	2,387	0	0	1,886	0	2,643
Contract Costs	5,827,792	59,000	0	1,000	15,115	9,250	0
Internal Recharges	1,792,082	450,950	0	8,000	228,000	415,000	142,116
	11,209,445	540,867	0	21,180	284,848	424,250	190,059
Payments to Other Bodies							
Other Agencies	4,229,650	594,450	0	52,000	11,000	0	0
PFI and PPP Payments	11,604,000	0	11,604,000	0	0	0	0
Pupil Transport	3,876,000	0	0	0	0	0	0
	19,709,650	594,450	11,604,000	52,000	11,000	0	0
Transfer Payments	0	0	0	0	0	0	0
TOTAL EXPENDITURE	41,753,779	2,159,805	11,604,000	182,816	384,616	948,847	1,534,862
INCOME							
Fees and Charges	1,717,000	174,100	0	2,500	0	0	29,000
Government Grants	176,915	0	0	0	0	0	0
Other Grants	31,438	0	0	0	0	0	0
Other Contributions/Donations	360,316	0	0	0	0	0	0
Internal Recharge Income	11,502,239	938,150	0	0	0	0	1,804,750
	13,787,908	1,112,250	0	2,500	0	0	1,833,750
NET EXPENDITURE	27,965,871	1,047,555	11,604,000	180,316	384,616	948,847	(298,888)

Apportionment of Budget to Activities Economy, Environment & Infrastructure Infrastructure & Transportation	Budget Estimates	Harbours (including Marinas)	Road Maintenance	Sustainable Travel	Education Transport	Taxicard	Courier Services	Management & Strategic Projects
	2018/19 £	2018/19 £	2018/19 £	2018/19 £	2018/19 £	2018/19 £	2018/19 £	2018/19 £
EXPENDITURE								
Staff Costs								
Salaries - SJC	5,111,488	134,085	2,690,173	214,906	425,626	0	84,736	155,275
Superannuation - SJC	1,088,791	28,836	590,010	46,205	80,880	0	13,203	33,385
National Insurance - SJC	492,595	12,258	275,433	20,357	22,146	0	5,695	16,778
Overtime Costs	257,254	5,057	188,653	0	40,599	0	13,573	0
Other Salary Costs	85,396	131	75,140	0	1,850	0	0	0
Vacancy Assumption	(60,696)	0	(19,873)	(4,428)	(9,444)	0	(1,338)	0
Other Employee Expenses	151,800	0	1,800	0	0	0	0	0
Training Costs	2,250	0	0	0	0	0	0	0
Disclosure Costs	575	0	0	0	550	0	25	0
Death Benefit Scheme	3,240	0	3,240	0	0	0	0	0
Occupational Health Scheme	6,300	0	5,150	0	1,000	0	50	0
	7,138,993	180,367	3,809,726	277,040	563,207	0	115,944	205,438
Property Costs								
Rent Payable	18,284	8,180	250	54	0	0	0	0
General Rates	345,269	9,172	190,270	0	0	0	0	0
Metered Water Rates	14,651	5,093	7,851	0	0	0	0	0
Non Domestic Water and Sewerage	5,910	585	5,325	0	0	0	0	0
Heating and Lighting	665,487	34,400	100,040	0	0	0	0	0
Grounds Maintenance	55,289	0	55,289	0	0	0	0	0
Building Cleaning	18,409	5,641	12,768	0	0	0	0	0
Domestic Supplies	2,355	80	1,575	0	0	0	0	0
Refuse Collection	16,790	14,190	2,600	0	0	0	0	0
	1,150,344	77,341	383,868	54	0	0	0	0
Transport Costs								
Vehicle Allowances Mileage	5,996	1,149	3,083	0	0	0	0	677
Vehicle Allowances Other	1,965	0	415	375	0	0	0	105
Vehicle Fuel Costs	558,050	1,300	271,350	650	219,000	0	15,500	200
Vehicle Repairs and Maintenance	1,027,492	2,725	421,562	2,470	255,150	0	14,410	0
Vehicle Insurance	90,630	300	48,330	360	23,550	0	3,600	0
Vehicle Hire and Leasing	808,053	1,335	796,968	0	0	0	0	0
Pool Car Costs	215	0	215	0	0	0	0	0
Fleet Management	52,946	580	26,194	229	15,000	0	2,625	0
	2,545,347	7,389	1,568,117	4,084	512,700	0	36,135	982
Supplies, Services and Administration Costs								
Computer Equipment and Maintenance	66,550	100	19,700	700	0	0	0	400
Equipment and Supplies	3,284,875	7,150	3,257,500	250	250	0	0	900
Telecommunications	45,493	2,590	17,252	1,077	6,670	0	155	670
Consultants Fees	10,000	10,000	0	0	0	0	0	0
Professional Services	3,750	3,000	0	0	0	0	0	0
Membership Fees and Subscriptions	32,563	225	3,450	500	0	0	0	0
Fees for Other Services	4,250	0	4,250	0	0	0	0	0
Books and Publications	8,000	0	6,000	0	0	0	0	0
Clothing and Uniforms	38,700	400	34,000	0	1,300	0	0	0
Health and Safety	16,270	0	13,790	0	0	0	0	0
Printing	25,840	335	7,650	12,305	150	500	0	500
Postage	2,475	0	2,400	0	0	75	0	0
Stationery	4,005	35	2,825	375	25	0	0	500
Advertising	19,225	0	10,825	0	0	0	0	7,500
Conferences	2,085	0	250	150	0	0	0	500
Subsistence	2,355	75	925	0	400	0	0	0
Insurance	23,135	0	14,670	1,549	0	0	0	0
Contract Costs	5,827,792	48,175	5,695,252	0	0	0	0	0
Internal Recharges	1,792,082	14,500	533,516	0	0	0	0	0
	11,209,445	86,585	9,624,255	16,906	8,795	575	155	10,970
Payments to Other Bodies								
Other Agencies	4,229,650	0	0	3,352,750	0	99,750	0	119,700
PFI and PPP Payments	11,604,000	0	0	0	0	0	0	0
Pupil Transport	3,876,000	0	0	0	3,876,000	0	0	0
	19,709,650	0	0	3,352,750	3,876,000	99,750	0	119,700
Transfer Payments	0	0	0	0	0	0	0	0
TOTAL EXPENDITURE	41,753,779	351,682	15,385,966	3,650,834	4,960,702	100,325	152,234	337,090
INCOME								
Fees and Charges	1,717,000	220,400	1,232,675	0	55,000	325	3,000	0
Government Grants	176,915	0	0	122,600	54,315	0	0	0
Other Grants	31,438	0	31,438	0	0	0	0	0
Other Contributions/Donations	360,316	0	12,575	157,154	0	0	0	190,587
Internal Recharge Income	11,502,239	1,500	8,643,839	0	106,000	0	8,000	0
	13,787,908	221,900	9,920,527	279,754	215,315	325	11,000	190,587
NET EXPENDITURE	27,965,871	129,782	5,465,439	3,371,080	4,745,387	100,000	141,234	146,503

Apportionment of Budget to Activities Economy, Environment & Infrastructure Enterprising Funded Services	Budget Estimates	Refuse	School Etc	Central	Print	Caravan	Fleet
		Collection	Meals	Store	Unit	Sites	Management
	2017/18	2017/18	2017/18	2017/18	2017/18	2017/18	2017/18
	£	£	£	£	£	£	£
EXPENDITURE							
Staff Costs							
Salaries - SJC	5,193,281	1,976,784	2,831,929	58,734	133,483	37,108	155,243
Superannuation - SJC	1,013,842	418,106	521,490	12,628	23,683	4,557	33,378
National Insurance - SJC	297,920	153,728	108,615	5,964	12,898	1,914	14,801
Overtime Costs	162,879	46,598	115,032	965	0	0	284
Other Salary Costs	14,490	13,003	1,115	372	0	0	0
Vacancy Assumption	(34,796)	(6,865)	(17,390)	(3,644)	(3,420)	0	(3,477)
Other Employee Expenses	30,600	24,000	6,600	0	0	0	0
Training Costs	2,000	0	1,500	0	0	0	500
Disclosure Costs	2,500	0	2,500	0	0	0	0
Death Benefit Scheme	94	0	94	0	0	0	0
Occupational Health Scheme	8,100	4,450	3,500	50	50	0	50
	6,690,910	2,629,804	3,574,985	75,069	166,694	43,579	200,779
Property Costs							
General Rates	13,565	0	0	4,450	0	9,115	0
Metered Water Rates	4,280	0	344	0	0	3,936	0
Heating and Lighting	255,728	0	233,253	0	0	20,475	2,000
Building Cleaning	4,520	0	0	0	4,520	0	0
Domestic Supplies	73,704	775	71,419	10	0	1,500	0
Refuse Collection	12,230	2,250	5,405	0	750	3,825	0
Property Insurance	562	0	281	281	0	0	0
	364,589	3,025	310,702	4,741	5,270	38,851	2,000
Transport Costs							
Vehicle Allowances Mileage	232	40	192	0	0	0	0
Vehicle Allowances Other	25	0	0	0	0	0	25
Vehicle Fuel Costs	426,500	443,250	4,950	18,750	50	0	(40,500)
Vehicle Repairs and Maintenance	764,290	580,725	8,490	26,055	0	0	149,020
Vehicle Insurance	86,580	15,690	2,580	3,120	0	0	65,190
Vehicle Hire and Leasing	380,926	77,321	8,305	8,300	0	0	287,000
Fleet Management	13,988	9,543	1,915	2,530	0	0	0
	1,672,541	1,126,569	26,432	58,755	50	0	460,735
Supplies, Services and Administration Costs							
Computer Equipment and Maintenance	80,840	8,600	54,125	1,790	275	0	16,050
Equipment and Supplies	278,745	8,550	175,745	2,000	71,500	2,000	18,950
Telecommunications	6,555	2,270	3,285	345	0	190	465
Membership Fees and Subscriptions	3,725	0	225	0	0	0	3,500
Marketing and Publicity	7,500	0	7,500	0	0	0	0
Clothing and Uniforms	30,751	26,000	4,501	100	0	150	0
Hospitality	100	0	25	25	0	50	0
Health and Safety	1,105	175	405	0	200	325	0
Printing	60,575	2,000	14,500	25	42,500	200	1,350
Postage	15,700	0	8,200	0	7,500	0	0
Stationery	5,462	275	2,837	750	0	0	1,600
Advertising	950	500	0	0	0	450	0
Conferences	750	0	750	0	0	0	0
Subsistence	255	5	250	0	0	0	0
Bank Charges	8,250	0	8,250	0	0	0	0
Goods for Resale	102,250	102,250	0	0	0	0	0
Provisions	2,015,729	0	2,013,829	0	0	1,900	0
Insurance	28,799	11,309	16,959	182	182	0	167
Waste Disposal Fees and Licenses	938,150	938,150	0	0	0	0	0
Contract Costs	64,383	4,400	57,983	0	0	0	2,000
Internal Recharges	2,315,460	327,936	1,913,513	54,370	19,641	0	0
	5,966,034	1,432,420	4,282,882	59,587	141,798	5,265	44,082
Payments to Other Bodies							
	0	0	0	0	0	0	0
Transfer Payments	0	0	0	0	0	0	0
TOTAL EXPENDITURE	14,694,074	5,191,818	8,195,001	198,152	313,812	87,695	707,596
INCOME							
Fees and Charges	3,423,535	934,950	2,356,235	0	8,000	124,350	0
Government Grants	34,695	0	0	0	0	0	34,695
Other Grants	68,000	0	43,000	0	0	0	25,000
Internal Recharge Income	3,052,060	769,805	1,872,320	2,750	176,000	0	231,185
	6,578,290	1,704,755	4,271,555	2,750	184,000	124,350	290,880
NET EXPENDITURE	8,115,784	3,487,063	3,923,446	195,402	129,812	(36,655)	416,716

Apportionment of Budget to Activities Economy, Environment & Infrastructure Enterprising Trading Services	Budget Estimates	Business Support	Admin & Depots	Radio Maintenance	Cleaning	Building Services	Vehicle Maintenance
	2018/19 £	2018/19 £	2018/19 £	2018/19 £	2018/19 £	2018/19 £	2018/19 £
EXPENDITURE							
Staff Costs							
Salaries - SJC	5,585,422	669,432	124,044	66,390	2,747,638	1,491,039	486,879
Superannuation - SJC	1,024,052	133,855	16,034	14,274	408,887	328,409	122,593
National Insurance - SJC	356,672	59,044	8,022	6,837	67,607	151,044	64,118
Overtime Costs	333,338	3,521	220	0	88,907	139,988	100,702
Other Salary Costs	138,448	739	740	0	190	44,092	92,687
Other Employee Expenses	6,210	10	0	0	5,600	0	600
Superannuation Annual Charges	148,181	41,855	21,300	1,128	11,134	59,515	13,249
Training Costs	137,785	17,993	3,143	1,797	69,110	28,393	17,349
Disclosure Costs	975	0	0	0	750	225	0
Occupational Health Scheme	10,900	5,550	50	0	4,000	800	500
	7,741,983	931,999	173,553	90,426	3,403,823	2,243,505	898,677
Property Costs							
Rent Payable	410,248	180,000	71,000	159,248	0	0	0
General Rates	386,022	144,894	112,894	119,800	0	0	8,434
Metered Water Rates	37,950	21,650	14,300	0	0	0	2,000
Non Domestic Water and Sewerage	1,014	0	1,014	0	0	0	0
Heating and Lighting	296,710	145,300	102,110	37,900	0	0	11,400
Repairs and Maintenance	44,754	27,950	10,304	0	0	0	6,500
Grounds Maintenance	827	0	827	0	0	0	0
Building Cleaning	143,376	31,240	27,855	0	51,581	32,700	0
Domestic Supplies	68,266	25	350	0	66,791	500	600
Refuse Collection	72,772	14,040	7,970	0	0	48,050	2,712
Property Insurance	22,620	15,800	5,900	0	0	920	0
	1,484,559	580,899	354,524	316,948	118,372	82,170	31,646
Transport Costs							
Vehicle Allowances Mileage	1,711	334	906	0	9	462	0
Vehicle Allowances Other	1,000	1,000	0	0	0	0	0
Vehicle Fuel Costs	117,728	13,350	1,300	1,300	3,028	87,200	11,550
Vehicle Repairs and Maintenance	425,344	14,880	2,000	8,217	2,485	79,037	318,725
Vehicle Insurance	30,090	4,920	0	720	720	20,490	3,240
Vehicle Hire and Leasing	102,168	8,032	0	2,585	1,458	77,649	12,444
Pool Car Costs	2,545	335	1,575	0	0	610	25
Fleet Management	16,325	2,940	0	300	520	12,565	0
	696,911	45,791	5,781	13,122	8,220	278,013	345,984
Supplies, Services and Administration Costs							
Computer Equipment and Maintenance	87,291	1,300	150	190	0	78,300	7,351
Equipment and Supplies	1,574,450	6,550	3,600	18,250	68,050	696,900	781,100
Telecommunications	22,549	1,815	2,400	480	334	16,270	1,250
Membership Fees and Subscriptions	11,925	7,275	0	0	0	4,650	0
Fees for Other Services	0	0	0	0	0	0	0
Books and Publications	3,955	3,705	0	0	0	0	250
Marketing and Publicity	1,000	1,000	0	0	0	0	0
Clothing and Uniforms	11,660	60	250	0	1,970	5,630	3,750
Hospitality	1,100	50	75	0	0	950	25
Health and Safety	80,810	45,065	21,545	0	0	725	13,475
Printing	17,605	7,100	7,825	0	1,305	1,275	100
Postage	21,125	18,000	3,025	0	100	0	0
Stationery	10,834	6,150	1,000	0	3,059	250	375
Conferences	8,850	6,500	0	0	500	1,350	500
Subsistence	4,675	0	0	0	0	2,825	1,850
Bank Charges	900	900	0	0	0	0	0
Insurance	21,158	1,774	1,259	237	12,480	4,087	1,321
Contract Costs	8,043,050	0	0	0	50	7,911,000	132,000
Internal Recharges	(1,035,923)	(1,534,310)	(491,436)	6,679	165,226	514,824	303,094
Central Support Charges	298,755	0	0	8,707	136,131	118,374	35,543
	9,185,769	(1,427,066)	(450,307)	34,543	389,205	9,357,410	1,281,984
Payments to Other Bodies							
	0	0	0	0	0	0	0
Transfer Payments	0	0	0	0	0	0	0
Capital Charges	480,738	272,432	87,264	52,270	4,932	38,131	25,709
TOTAL EXPENDITURE	19,589,960	404,055	170,815	507,309	3,924,552	11,999,229	2,584,000
INCOME							
Fees and Charges	2,892,414	0	0	450,559	177,855	2,067,500	196,500
Internal Recharge Income	16,932,317	404,055	170,815	56,750	3,851,697	10,028,000	2,421,000
	19,824,731	404,055	170,815	507,309	4,029,552	12,095,500	2,617,500
NET EXPENDITURE	(234,771)	0	0	0	(105,000)	(96,271)	(33,500)

Economy, Environment & Infrastructure

Analysis of Payment to Other Bodies 2018/19

Service	Activity	Expenditure Type	Paid To	Purpose of Payment	2018/19 ABB Estimates
Economic Development	Business & Enterprise	Other Agencies	Various Individuals/Businesses	Business Gateway Grants	133,104
Economic Development	Business & Enterprise	Other Agencies	Various	Food and Drink	20,000
Economic Development	Business & Enterprise	Other Agencies	Visit Scotland	Tourism	130,000
Economic Development	Business & Enterprise	Other Agencies	Various	Borderlands Project	89,485
Economic Development	Countryside & Access	Other Agencies	Southern Upland Partnership	Contribution to the development of the project	23,750
Economic Development	Countryside & Access	Other Agencies	Galloway Glens	Contribution to the development of the project	100,000
Economic Development	Countryside & Access	Other Agencies	Various	Use of Environmental Resources	7,500
Economic Development	Countryside & Access	Other Agencies	Various	Support the awareness raising of Scenic issues in the region	1,200
Economic Development	Employability & Skills	Other Agencies	Local Businesses	TAP Promotion	97,050
Economic Development	Employability & Skills	Other Agencies	Local Businesses	Employer support for looked after young people	13,600
Economic Development	Employability & Skills	Other Agencies	Local Businesses	Employer support e.g. wage subsidy scheme etc.	445,000
Economic Development	Energy & Carbon Management	Other Agencies	Solway Solar Systems	Monitoring solar power generation	1,000
Economic Development	Sustainable Development	Other Agencies	Government	Carbon Reduction Commitment Tax	327,000
Total Payments to Other Bodies for Economic Development					1,388,689
Planning & Regulatory Service	Development Management	Other Agencies	Various	To support the Structure & Local Plans process	1,250
Planning & Regulatory Service	Development Planning	Other Agencies	Various	To support the Structure & Local Plans process	900
Planning & Regulatory Service	Environmental Health	Other Agencies	Various	Private Water Supply Grants	21,750
Total Payments to Other Bodies for Planning & Regulatory Service					23,900
Infrastructure & Transportation	Strategic Waste	Other Agencies	SEPA	Licence for waste sites	23,500
Infrastructure & Transportation	Strategic Waste	Other Agencies	Various	Grants for using waste minimisation products	125
Infrastructure & Transportation	Strategic Waste	Other Agencies	Various	Dargavel Zero Waste Site	200,000
Infrastructure & Transportation	Strategic Waste	Other Agencies	Various	Kerbside Collection Service	370,825
Infrastructure & Transportation	Waste PFI	PFI and PPP Payments	Shanks Dumfries & Galloway	Waste PFI contract	11,604,000
Infrastructure & Transportation	Flood Risk Management	Other Agencies	Various	Flood risk surveys	52,000
Infrastructure & Transportation	Infrastructure	Other Agencies	Various	Network Surveys	11,000
Infrastructure & Transportation	Sustainable Travel	Other Agencies	SWestrans	Matched Contribution	100,000
Infrastructure & Transportation	Sustainable Travel	Other Agencies	SWestrans	Reimburse SWestrans for publicity	500
Infrastructure & Transportation	Sustainable Travel	Other Agencies	Bus Contractor payments to the SWestrans	Reimburse SWestrans for payments made to Companies in respect of Local Bus Services	3,116,250
Infrastructure & Transportation	Sustainable Travel	Other Agencies	Various	Payments to Community Transport Groups	14,000
Infrastructure & Transportation	Sustainable Travel	Other Agencies	Various	Smarter Choices Project	122,000
Infrastructure & Transportation	Education Transport	Pupil Transport	Various	Bus Contractor Payments	3,876,000
Infrastructure & Transportation	Taxicard	Other Agencies	External Agency	Provides a taxicard service in the region	99,750

Economy, Environment & Infrastructure

Analysis of Payment to Other Bodies 2018/19

Service	Activity	Expenditure Type	Paid To	Purpose of Payment	2018/19 ABB Estimates
Infrastructure & Transportation	Strategic Projects	Other Agencies	Various	South of Scotland Alliance	17,200
Infrastructure & Transportation	Strategic Projects	Other Agencies	Various	Regional Economic Strategy	102,500
Total Payments to Other Bodies for Infrastructure & Transportation					19,709,650
Directorate & Business Services	Directorate	Other Agencies	Various	Road Safety Partnership	9,500
Directorate & Business Services	Business Services	Other Agencies	Various	Central P&E	125
Total Payments to Other Bodies for Directorate & Business Services					9,625
Total Payments to Other Bodies for Economy, Environment & Infrastructure					21,131,864

Economy, Environment & Infrastructure

Analysis of Income 2018/19

Service	Activity	Income Type	Received From	Purpose of Payment	2018/19 ABB Estimates
Economic Development	Business & Enterprise	Fees and Charges	Various Organisations	Contributions to Business Week	1,000
Economic Development	Business & Enterprise	Fees and Charges	Various Local Businesses	Industrial Unit Rents	170,000
Economic Development	Business and Enterprise	Internal Recharge Income	LEADER	Use of office space	7,000
Economic Development	Countryside & Access	Fees and Charges	Various Individuals	Access to Loch Ken	8,600
Economic Development	Countryside & Access	Fees and Charges	Various Individuals	Exemption Orders	2,050
Economic Development	Countryside & Access	Other Grants	Various	Contributions to Galloway Glens Project	271,303
Economic Development	Employability & Skills	Government Grants	Scottish Government	Funding for Opportunities for All project	133,459
Economic Development	Employability & Skills	Other Grants	ERDF/ESF	Part funding for Employability projects	955,573
Economic Development	Employability & Skills	Internal Recharge Income	Reserves	Funding for Developing Young Workforce	263,581
Economic Development	Sustainable Dev	Fees and Charges	Businesses and Individuals	Tariff Income	176,500
Total Income for Economic Development					1,989,066
Planning & Regulatory Service	Development Management	Fees and Charges	Planning and Regulatory Services	Development Management - planning application fees	1,106,662
Planning & Regulatory Service	Development Management	Fees and Charges	Planning and Regulatory Services	Development Management - property enquiries	2,000
Planning & Regulatory Service	Development Management	Fees and Charges	Planning and Regulatory Services	Development Management - S23 planning adverts	18,500
Planning & Regulatory Service	Development Management	Fees and Charges	Planning and Regulatory Services	Development Management - OS map extract	3,200
Planning & Regulatory Service	Development Management	Fees and Charges	Planning and Regulatory Services	Development Management - non-statutory services	21,000
Planning & Regulatory Service	Development Management	Fees and Charges	Planning and Regulatory Services	Development Management - Licensing Scotland Act	1,200
Planning & Regulatory Service	Development Management	Fees and Charges	Planning and Regulatory Services	Development Management - Fees Reproduction	50
Planning & Regulatory Service	Development Planning	Other Grants	Businesses	SPZ Housing Pilot Project	19,728
Planning & Regulatory Service	Development Planning	Fees and Charges	Businesses and Individuals	Sales Publications	50
Planning & Regulatory Service	Building Standards	Fees and Charges	Businesses and Individuals	Building Warrants	906,800
Planning & Regulatory Service	Building Standards	Fees and Charges	Businesses and Individuals	Certificates	2,500
Planning & Regulatory Service	Building Standards	Fees and Charges	Businesses and Individuals	Dangerous Buildings	6,000
Planning & Regulatory Service	Building Standards	Fees and Charges	Businesses and Individuals	Licensing Scotland Act	1,500
Planning & Regulatory Service	Building Standards	Fees and Charges	Businesses and Individuals	Non Statutory Fees	11,000
Planning & Regulatory Service	Building Standards	Fees and Charges	Businesses and Individuals	Temporary Structures	2,000
Planning & Regulatory Service	Building Standards	Fees and Charges	Businesses and Individuals	Fees Reproduction	50
Planning & Regulatory Service	Environmental Health	Fees and Charges	Businesses	Analysis costs	31,000
Planning & Regulatory Service	Environmental Health	Fees and Charges	Individual Home Owners, Businesses, DGHP	Pest Eradication	54,200
Planning & Regulatory Service	Environmental Health	Fees and Charges	Businesses	Property Enquires	1,000
Planning & Regulatory Service	Environmental Health	Fees and Charges	Businesses	Licenses	14,250
Planning & Regulatory Service	Environmental Health	Government Grants	Scottish Government	Funding to cover private water grant scheme	27,000
Planning & Regulatory Service	Environmental Health	Other Contributions/Donations	Staff	Staff private telephone calls	25
Planning & Regulatory Service	Environmental Health	Internal Recharge Income	Council Departments	Pest Eradication	31,000

Economy, Environment & Infrastructure

Analysis of Income 2018/19

Service	Activity	Income Type	Received From	Purpose of Payment	2018/19 ABB Estimates
Planning & Regulatory Service	Environmental Health	Government Grants	Scottish Government	Environmental Healthh	4,089
Planning & Regulatory Service	Trading Standards	Fees and Charges	Businesses	Weights & Measures Certification	35,750
Planning & Regulatory Service	Trading Standards	Other Contributions/Donations	Staff	Staff private telephone calls	0
Planning & Regulatory Service	Trading Standards	Other Grants	Referenceline Ltd	Contribution to Trusted Trader Scheme	0
Planning & Regulatory Service	Trading Standards	Fees and Charges	Housing	Contribution to staff costs	30,700
Planning & Regulatory Service	Trading Standards	Fees and Charges	Various Individuals	Tobacco Sales	750
Total Income for Planning & Regulatory Service					2,332,004
Infrastructure & Transportation	Strategic Waste	Internal Recharge Income	Enterprising Services	Commercial Waste Disposal Charge	938,150
Infrastructure & Transportation	Strategic Waste	Fees and Charges	Individuals & organisations	Contaminated Land	350
Infrastructure & Transportation	Strategic Waste	Fees and Charges	Local business	Royalty payment for use of enegy generated from waste disposal	17,250
Infrastructure & Transportation	Strategic Waste	Fees and Charges	Local businesses	Disposal Charges	26,000
Infrastructure & Transportation	Strategic Waste	Fees and Charges	Individuals & organisations	Dargavel Zero Waste Site	37,500
Infrastructure & Transportation	Strategic Waste	Fees and Charges	Individuals & organisations	Kerbside Collection	93,000
Infrastructure & Transportation	Flood Risk Management	Fees and Charges	Local businesses and public	Sale of flood products	2,500
Infrastructure & Transportation	Engineers	Fees and Charges	Transport Scotland & companies	Charge for engineering services	29,000
Infrastructure & Transportation	Engineers	Internal Recharge Income	Capital accounts	Recharge for engineering services	1,499,750
Infrastructure & Transportation	Engineers	Internal Recharge Income	Other Departments/Sections	Recharge for engineering services	305,000
Infrastructure & Transportation	Car Parks	Fees and Charges	Local businesses and organisations	Rental of car parks for fairs etc.	16,475
Infrastructure & Transportation	Car Parks	Internal Recharge Income	Other Departments/Sections	Ad hoc charges	1,000
Infrastructure & Transportation	Harbours (Inc Marinas)	Fees and Charges	Local businesses and public	Mooring fees and landing dues for boats using	220,400
Infrastructure & Transportation	Harbours (Inc Marinas)	Internal Recharge Income	Other Departments/Sections	Ad hoc charges	1,500
Infrastructure & Transportation	Network Management &	Fees and Charges	Developers	Construction consents	114,000
Infrastructure & Transportation	Network Management &	Fees and Charges	Utility companies. local businesses and public	Permits to use public highways	144,950
Infrastructure & Transportation	Network Management &	Fees and Charges	Local businesses and public	Repairs/construction work undertaken on behalf of	41,250
Infrastructure & Transportation	Network Management &	Other Contributions/Donations	Other Local Authorities	Contibutions to cost of SofS Timber Transport Officer	12,575
Infrastructure & Transportation	Network Management &	Other Grants	Forrestry Commission	Contibutions to cost of SofS Timber Transport Officer	31,438
Infrastructure & Transportation	Roads Network Management &	Fees and Charges	Tarmac Ltd	Rental of Coastgate quarry	17,000
Infrastructure & Transportation	Sustainable Travel	Other Contributions/Donations	SWestrans	Services provided by Dumfries & Galloway Council	157,154
Infrastructure & Transportation	Sustainable Travel	Government Grants	Scottish Government	Smarter Choices Project	122,600
Infrastructure & Transportation	Education Transport	Fees and Charges	Individuals & organisations	Fares and hires	55,000
Infrastructure & Transportation	Education Transport	Government Grants	Scittish Government	subsidy	54,315
Infrastructure & Transportation	Education Transport	Internal Recharge Income	CYPLL (Schools)	School transport	106,000
Infrastructure & Transportation	Taxicard	Fees and Charges	Individuals & organisations	School transport	325
Infrastructure & Transportation	Courier Services	Fees and Charges	DGHP	Recharge for Courier Services	3,000
Infrastructure & Transportation	Courier Services	Internal Recharge Income	Enterprising Services	Recharge for collecting School Dinner Monies Etc.	8,000
Infrastructure & Transportation	Strategic Projects	Other Contributions/Donations	Mangnox Ltd	Contribution to Chapelcross Transition Project	190,587
Infrastructure & Transportation	Roads	Fees and Charges	Transerv, Utility Companies, Local Business	Roads maintenance	899,000
Infrastructure & Transportation	Roads	Internal Recharge Income	Other Departments/Sections	Roads maintenance	8,642,839
Total Income for Infrastructure & Transportation					13,787,908

Economy, Environment & Infrastructure

Analysis of Income 2018/19

Service	Activity	Income Type	Received From	Purpose of Payment	2018/19 ABB Estimates
Directorate & Business Services	Directorate	Fees and Charges	Individuals	Road Safety Partnership	2,750
Directorate & Business Services	Business Services	Other Contributions/Donations	Other Departments/Sections	Business Support Unit	90
Total Income for Directorate & Business Services					2,840
Enterprising Funded Services	Waste Collection	Fees and Charges	Local businesses	Commercial waste collection charge	814,400
Enterprising Funded Services	Waste Collection	Fees and Charges	Local businesses	Skip hires in Annandale & Eskdale	2,350
Enterprising Funded Services	Waste Collection	Fees and Charges	Individuals	Purchase of bags for side waste	64,800
Enterprising Funded Services	Waste Collection	Fees and Charges	Individuals	Special uplifts	53,400
Enterprising Funded Services	Waste Collection	Internal Recharge Income	Other Departments/Sections	Waste Collection	544,500
Enterprising Funded Services	Waste Collection	Internal Recharge Income	Other Departments/Sections	Bulky Uplifts and skip hires in Annandale & Eskdale	4,050
Enterprising Funded Services	Waste Collection	Internal Recharge Income	Strategic Waste	Contibition to zero waste collection costs from Waste PFI sinking fund	221,255
Enterprising Funded Services	School Etc. Meals	Fees and Charges	Pupils and teachers	Charge for food provided in schools	2,101,810
Enterprising Funded Services	School Etc. Meals	Fees and Charges	Local businesses and public	Charge for food provided for external organisations and at non-school outlets	254,425
Enterprising Funded Services	School Etc. Meals	Other Grants	Rural Payments Agency/WFRU	Nursery and primary school pupils milk subsidy	43,000
Enterprising Funded Services	School Etc. Meals	Internal Recharge Income	IJB	Meals on Wheels provided	36,900
Enterprising Funded Services	School Etc. Meals	Internal Recharge Income	CYPLL (Schools)	Free School Meals	1,785,368
Enterprising Funded Services	School Etc. Meals	Internal Recharge Income	Other Departments/Sections	Recharge for catering services	50,052
Enterprising Funded Services	Central Store	Internal Recharge Income	Other Departments/Sections	Recharge for special uplifts	2,750
Enterprising Funded Services	Print Unit	Fees and Charges	Local businesses and public	Charges for printing	8,000
Enterprising Funded Services	Print Unit	Internal Recharge Income	Other Departments/Sections	Recharge for printing	176,000
Enterprising Funded Services	Caravan Sites	Fees and Charges	Local business	Rental of Dalbeattie caravan site	1,000
Enterprising Funded Services	Caravan Sites	Fees and Charges	Individuals	Pitch fees etc. at caravan sites	123,350
Enterprising Funded Services	Fleet Management	Other Grants	Health Board	Fleet Management SLA	25,000
Enterprising Funded Services	Fleet Management	Government Grants	Scottish Government	Scottish Government	34,695
Enterprising Funded Services	Fleet Management	Internal Recharge Income	Other Departments/Sections	Recharge for fleet management	231,185
Total Income for Enterprising Funded Services					6,578,290

Economy, Environment & Infrastructure

Analysis of Income 2018/19

Service	Activity	Income Type	Received From	Purpose of Payment	2018/19 ABB Estimates
Enterprising Trading Services	Business Support	Internal Recharge Income	Communities	Use of Cargen Tower	361,681
Enterprising Trading Services	Business Support	Internal Recharge Income	CYPLL	Use of Cargen Tower	42,374
Enterprising Trading Services	Admin & Depots	Internal Recharge Income	Communities	Use of depots	170,815
Enterprising Trading Services	Radio Maintenance	Fees and Charges	Telecommunication Companies	Rental of space on hill site masts	438,559
Enterprising Trading Services	Radio Maintenance	Fees and Charges	Local businesses	Shop radio service	12,000
Enterprising Trading Services	Radio Maintenance	Internal Recharge Income	Other Departments/Sections	Maintenance of CCTV and balancing entry	56,750
Enterprising Trading Services	Cleaning	Fees and Charges	Local HA, businesses and organisations	Provision of building cleaning	177,855
Enterprising Trading Services	Cleaning	Internal Recharge Income	Other Departments/Sections	Contract charges for building cleaning	3,437,523
Enterprising Trading Services	Cleaning	Internal Recharge Income	Other Departments/Sections	Non-contract charges for building cleaning	358,368
Enterprising Trading Services	Cleaning	Internal Recharge Income	Other Departments/Sections	Contract charges for window cleaning	55,806
Enterprising Trading Services	Building Services	Fees and Charges	Loreburn HA, Other HA, Local Business and public	Building construction & maintenance	2,067,500
Enterprising Trading Services	Building Services	Internal Recharge Income	Other Departments/Sections	Building construction & maintenance	9,425,000
Enterprising Trading Services	Building Services	Internal Recharge Income	Other Departments/Sections	Street Lighting Maintenance	603,000
Enterprising Trading Services	Vehicle Maintenance	Fees and Charges	Local businesses and public	Vehicle maintenance and repairs	196,500
Enterprising Trading Services	Vehicle Maintenance	Internal Recharge Income	Other Departments/Sections	Contract charges for vehicles	1,501,000
Enterprising Trading Services	Vehicle Maintenance	Internal Recharge Income	Other Departments/Sections	Non-contract charges for vehicles	920,000
Total Income for Enterprising Trading Services					19,824,731
Total Income for Economy, Environment & Infrastructure					44,514,839

Economy, Environment & Infrastructure

Further Analysis of Fees & Charges 2018/19

Fee/Charge Type	Service	Activity	2018/19 ABB Estimates	Details of Charge	Unit	Fee/Charge Set By	Unit Charge	Unit Cost	Annual Quantity	Comparative Charges
Road Safety Partnership	Directorate & Business Services	Directorate	2,750	Contributions from Police, Fire & NHS	Each partner	voluntary agreement	£500.00			
Access to Loch Ken	Economic Development	Countryside & Access	8,600	Boat Registration Fees (Any engine Name size)	Per annum	Loch Ken management committee advice	£10.00			
				Reregistration	Per annum		£23.00			
				Boat Rhone public launch key	Per annum		£33.00			
				Depth Map and Guide	Per annum		£5.00			
Exemption Orders	Economic Development	Countryside & Access	2,050	Exemption Orders for events	Each	DGC	£120.00			
Contribution to Business Week	Economic Development	Business & Enterprise	1,000	Ad hoc contribution	varies	per donor	n/a			
Industrial Unit Rents	Economic Development	Business & Enterprise	170,000	Rental income	per unit	DGC	Varies	Varies	Varies	Not known
Tariff Income	Economic Development	Sustainable Dev	176,500	Income generated from renewables	per kw/h	varies	varies	n/a	n.a	based on contract
Planning Applications	Planning and Regulatory Services	Development Management	1,106,662	Nationally set fees based on size and type of planning permission required	Each	Scottish Government	Variable based on Development			set fee across Scotland
Property Enquires	Planning and Regulatory Services	Development Management	2,000	Property certificate for purchasers	Each	DGC	£170.00			
S23 Planning Fees	Planning and Regulatory Services	Development Management	18,500	Statutory 'bad neighbour development' newspaper advert	Each	DGC	£25-£80 depending on newspaper			
OS Map extract	Planning and Regulatory Services	Development Management	3,200	Producing OS plans for submitted planning applications	Each	OS / DGC	£25.00			
Fees non Statutory	Planning and Regulatory Services	Development Management	21,000	Miscellaneous letters of confirmation in relation to planning applications and building warrants	Each	DGC	Variable			
Fees Licencing	Planning and Regulatory Services	Development Management	1,250	Confirmation that proposed licenced premises has relevant planning permission	Each	DGC	£170.00			
Historic Environment Record extracts	Planning and Regulatory Services	Development Planning	50	Charge for copies of information	Each	Service	£15.00			similar to other authorities
Building Warrants	Planning and Regulatory Services	Building Standards	906,800	Building warrant fees	Each	Legislation	varies £50 Upwards	varies	varies	set in legislation
Certificates	Planning and Regulatory Services	Building Standards	2,500	Certificates	Each	Service	varies £150-£450			

Economy, Environment & Infrastructure

Further Analysis of Fees & Charges 2018/19

Fee/Charge Type	Service	Activity	2018/19 ABB Estimates	Details of Charge	Unit	Fee/Charge Set By	Unit Charge	Unit Cost	Annual Quantity	Comparative Charges
Dangerous Buildings	Planning and Regulatory Services	Building Standards	6,000	Fees for recovery of expenditure from works to make safe dangerous buildings	Each	No charge				
Licensing Scotland Act	Planning and Regulatory Services	Building Standards	1,500	Licences	Each	Service	£15.00		10	
Non Statutory Fees	Planning and Regulatory Services	Building Standards	11,000	various fees for non statutory work	Each	Service	varies £300 to £640			
Temporary Structures	Planning and Regulatory Services	Building Standards	2,050	Permission to Occupy Temp Structure	Each	Service	varies £200 to £300			
Analysis costs	Planning and Regulatory Services	Environmental Health	31,000	Private Water supplies testing	Each	DGC	Varies depending on property			
Pest Eradication	Planning and Regulatory Services	Environmental Health	54,200	Pest eradication charge depends on size of premises	Each	DGC	Average £240			
Property Enquires	Planning and Regulatory Services	Environmental Health	1,000	Check for outstanding notices or orders the Environmental Health has made, or any outstanding grant conditions	Each	DGC	£65.00			
				Food Export Certificates - no site visit	Each	DGC	£68.00			
				Food Export Certificates - site visit	Each	DGC	£97.00			
Licenses	Planning and Regulatory Services	Environmental Health	14,250	Licensing Scotland Act Certs	Each	DGC	£150.00			
Weights & Measures Certification	Planning and Regulatory Services	Trading Standards	36,500	Calibration Fee	Per Hour	DGC	£94.80			
				GNB Fee	Per Member	DGC	£700.00			
				Petrol Storage Certificates	Each	DGC	£156.47			
				Explosives/Fireworks Licence	Per Year	DGC	£116.70			
				Grant Animal Boarding Licence	Each	DGC	£175.80			
				Renew Animal Boarding Licence	Each	DGC	£144.00			
				Grant Breeding of Dogs Licence	Each	DGC	£175.80			
				Renew Breeding of Dogs Licence	Each	DGC	£144.00			
				Grant Dangerous Wild Animals Licence	Each	DGC	£336.60			
				Renew Dangerous Wild Animals Licence	Each	DGC	£240.00			
				Grant Pet Shop Licence	Each	DGC	£145.20			
				Renew Pet Shop Licence	Each	DGC	£112.20			
				Grant Riding Establishment Licence	Each	DGC	£175.80			

Economy, Environment & Infrastructure

Further Analysis of Fees & Charges 2018/19

Fee/Charge Type	Service	Activity	2018/19 ABB Estimates	Details of Charge	Unit	Fee/Charge Set By	Unit Charge	Unit Cost	Annual Quantity	Comparative Charges
				Renew Riding Establishment Licence	Each	DGC	£144.00			
				Performing Animals Registration	Each	DGC	£157.20			
Housing Contribution to Staff Costs	Planning and Regulatory Services	Trading Standards	30,700	Recharge for Staff Costs		DGC	Cost recovery	£30,700	1	cost recovery
Royalty payment for use of energy generated from waste disposal	Infrastructure & Transportation	Strategic Waste	17,250	Royalty payment for gas generated at Lochar Moss landfill site	various		various			
Disposal Charges	Infrastructure & Transportation	Strategic Waste	26,000	Use of waste disposal facilities by external contractors	various		various			
Sales of Recyclate	Infrastructure & Transportation	Strategic Waste	130,850	Sales of recyclate generated from household waste recycling centres and segregated waste collections	various		varies			price determined by market conditions
Sale of flood products	Infrastructure & Transportation	Flood Risk Management	2,500	sale of goods	each	DGC	varies	varies	varies	unknown
Charge for engineering services	Infrastructure & Transportation	Engineers	29,000	Charge for engineering services	Per job	DGC	Individually Priced			
Rental of car parks for fairs etc.	Infrastructure & Transportation	Car Parks	16,475	Fun Fairs (8-10 Units)	(first 3 days) Per day	DGC	£225.00			
				Operational	(further days) Per day	DGC	£185.00			
				Non-operational days	Per day	DGC	£115.00			
				Fun fairs not displacing public parking	Per day	DGC	£115.00			
				Fun Fairs (5-7 Units)	(first 3 days) Per day	DGC	£170.00			
				Operational	(further days) Per day	DGC	£145.00			
				Non-operational days	Per day	DGC	£95.00			
				Fun fairs not displacing public parking	Per day	DGC	£95.00			
				Fun Fairs (4 Units or less)	(first 3 days) Per day	DGC	£45.00			
				Operational	(further days) Per day	DGC	£45.00			
				Non-operational days	Per day	DGC	£30.00			
				Fun fairs not displacing public parking	Per day	DGC	£30.00			
				Semi-commercial-public bodies, HM Forces	(for 2 spaces) Per day	DGC	£80.00			
				Commercial lets (motoring orgainsation lets subject to VAT)	(for 2 spaces) Per day	DGC	£160.00			
				Market Hill, Castle Douglas	(for 2 spaces) Per day	DGC	£1,267.00			
				Hire of Pedestrian Barriers	Per barrier Per event.	DGC	£0.70			
Mooring fees and landing dues for boats using harbours	Infrastructure & Transportation	Harbours (Inc Marinas)	220,400	Registered Fishing Vessels	Standard Per metre length / Per Berthing Charge day	DGC	£1.62			

Economy, Environment & Infrastructure
Further Analysis of Fees & Charges 2018/19

Fee/Charge Type	Service	Activity	2018/19 ABB Estimates	Details of Charge	Unit	Fee/Charge Set By	Unit Charge	Unit Cost	Annual Quantity	Comparative Charges
				Annual Berthing Charge	Per metre length / Per annum	DGC	£16.20			
		Registered Commercial Vessels		Standard Berthing Charge	Per gross registered tonnage / Per day	DGC	£0.44			
		Other Commercial Vessels		Standard Berthing Charge	Per metre length / Per day	DGC	£1.62			
				Annual Berthing Charge	Per metre length / Per annum	DGC	£16.20			
		Pleasure Craft (for personal use)								
		Kirkcudbright Pontoons, Standard Berthing Charge		Up to and including 8m	Per vessel / per day	DGC	£16.00			
				Over 8m to 10m	Per vessel / per day	DGC	£20.00			
				Over 10m to 12m	Per vessel / per day	DGC	£24.00			
				Over 12m	Per vessel / per day	DGC	£26.50			
		Kirkcudbright Pontoons, Annual Berthing Charge (40% reduction for small fishing vessels)			Per metre length / per annum	DGC	£97.44			
		Stranraer Pontoons, Annual Berthing Charge (40% reduction for small fishing vessels)			Per metre length / per annum	DGC	£110.53			
		Stranraer Pontoon 5, Annual Berthing Charge (40% reduction for small fishing vessels)			Per metre length / per annum	DGC	£66.32			
		Stranraer Rib Berth, Annual Berthing Charge (40% reduction for small fishing vessels)			Per metre length / per annum	DGC	£48.53			
		At Kirkcudbright Drying Moorings		Annual Berthing Charge	Per metre length / per annum	DGC	£18.58			
		At Wigtownshire Drying Moorings		Annual Berthing Charge	Per metre length / per annum	DGC	£12.42			
		Alongside Quay (where permitted)		Standard Berthing Charge	Visitors daily charge / per vessel / per day	DGC	£10.79			
				Annual Berthing Charge	Per metre length / per annum	DGC	£16.24			
		Loading or unloading fish or shellfish				DGC	2% of gross value			
		Loading or unloading cargo other than fish or shellfish			Per tonne	DGC	£0.90			

Economy, Environment & Infrastructure
Further Analysis of Fees & Charges 2018/19

Fee/Charge Type	Service	Activity	2018/19 ABB Estimates	Details of Charge	Unit	Fee/Charge Set By	Unit Charge	Unit Cost	Annual Quantity	Comparative Charges
				Loading or unloading more than 12 Passengers (single charge for passengers embarking and disembarking on the same day)	Per passenger	DGC	£0.40			
				Drying Out Grid	Standard Per day / per vessel	DGC	£18.04			
				Berthing Charge						
				Repair Berth (additional charge after 3 days)	Standard Per day / per vessel	DGC	£6.03			
				Berthing Charge						
				Hard Standing Rate (where permitted)	Per week / per vessel	DGC	£4.81			
				All charges stated ex-VAT except daily moorings at Kirkcudbright Pontoon.						
				Stranraer Only						
				Hard Standing Storage	Per metre / per month	DGC	£11.00			
				Hoist - Lift out and hold in slings/Wash/Return	Per Metre / Up to 8m	DGC	£16.00			
					8.1m-12m	DGC	£18.50			
					>12.1 m	DGC	£21.00			
				Hoist - Lift Out/Wash/Take to Store/Transporter/Cradle/Trailer	Per metre / Up to 8m	DGC	£14.50			
					8.1 m to 12 m	DGC	£15.00			
					>12.1 m	DGC	£16.00			
				Hoist - Return to water from Store/Transporter,Cradle/Trailer	Per metre / up to 11m	DGC	£11.50			
					8.1m to 12m	DGC	£12.75			
					>12.1m	DGC	£13.50			
				Mast Stepping	Single	DGC	£52.50			
					Double	DGC	£93.00			
				Cradle Hire	per month	DGC	£18.50			
				Storage of Owners Cradle/Trailer	per month	DGC	£42.50			
				Hoist hire	per hour	DGC	£63.50			
				Special Winter Ashore Package						6 months hard standing storage for the price of 4 months
				Labour rate for other activites	per hour	DGC	£44.50			
Construction consents	Infrastructure & Transportation	Network Management & Supervision	114,000	Construction Consent Inspection: Upto £1000		DGC	£37.00			

Economy, Environment & Infrastructure
Further Analysis of Fees & Charges 2018/19

Fee/Charge Type	Service	Activity	2018/19 ABB Estimates	Details of Charge	Unit	Fee/Charge Set By	Unit Charge	Unit Cost	Annual Quantity	Comparative Charges	
Roads (Scotland) Act 1984 Permissions	Infrastructure & Transportation	Other Roads Network Expenditure	142,700	(Inspection cost quoted is per £1000 Road Construction Cost (or part thereof))	£1000 to £5000	DGC	£54.00				
				£5000 to £20000	min charge £275	DGC	£48.00				
				£20000 to £100000	min charge £980	DGC	£44.00				
				over £100000	min charge £4490	DGC	£36.00				
				Occupation of Road to undertake works within road boundary	Initial Permission	In Advance	DGC	£145.00			
						In Arrears	DGC	£290.00			
				Deposit of Materials		Up to 4 weeks	DGC	£103.00			
						Subsequent 4 week periods or part	DGC	£103.00			
				Erection of staging or scaffolding	Less than 1 week	In Advance	DGC	£103.00			
						In Arrears		£165.00			
					Up to 12 weeks	In Advance		£135.00			
						In Arrears		£270.00			
					Subsequent 12	In Advance		£103.00			
					week periods or part						
						In Arrears		£155.00			
				Occupation of road by street café				£103.00			
				Other road occupation < 100m²		Up to 4 weeks		£135.00			
Other road occupation - each additional 100m² or thereof		Subsequent 4 week periods or part thereof		£135.00							
Granting of permission to place/maintain apparatus under a road	Less than 100m	In Advance		£103.00							
		In Arrears		£200.00							
	Each Additional	In Advance		£103.00							
	100m or part thereof										
		In Arrears		£200.00							
Deposit of Skip				£103.00							
Powers and Duties of Local Roads Information Request	Road Boundary	Full Cost Recovery - Minimum Charge		£40.00							
Stopping up orders				£450.00							

Economy, Environment & Infrastructure

Further Analysis of Fees & Charges 2018/19

Fee/Charge Type	Service	Activity	2018/19 ABB Estimates	Details of Charge		Unit	Fee/Charge Set By	Unit Charge	Unit Cost	Annual Quantity	Comparative Charges
				Temporary Road Closures	Commercial Organisations			£1,030.00			
					Charitable Activity & Sporting events with economic benefit			£320.00			
					Registered Charities			£53.00			
				Emergency Closure				£225.00			
				Diversion Notices				£225.00			
				Permanent Traffic Orders				£475.00			
Civic Government (Scotland) Act 1981	Infrastructure & Transportation	Other Roads Network Expenditure	1,000	House Numbering		New Application		£45.00			
Traffic Signs Regulations & General Directions 2002	Infrastructure & Transportation	Other Roads Network Expenditure	19,000	Placing portable light signals at junctions	Up to 1 week	In Advance		£70.00			
						In Arrears		£140.00			
						Subsequent 4 In Advance week periods or part		£45.00			
						In Arrears		£90.00			
NRSWA sample inspection fees	Infrastructure & Transportation	Other Roads Network Expenditure	23,500	Inspection of reinstatement of highway after disturbance	various	Per job		various			
Rental of Coastgate quarry	Infrastructure & Transportation	Roads Network Management & Supervision	17,000	Rental of Coastgate Quarry		Per sq metre per week	DGC				
Fares and hires	Infrastructure & Transportation	Education Transport	55,000	Non eligible passengers bus fares on school bus fleet	various	Per journey	DGC	Varies			
School Transport	Infrastructure & Transportation	Taxicard	325	Administrative fee for production of taxicard	2	Per card	DGC	cost recovery			
Recharge for Courier Services	Infrastructure & Transportation	Courier Services	3,000	Charge for DGHP Courier			DGC	cost recovery			
Collection of waste from commercial premises	Enterprising Funded Services	Waste Collection	814,400	Return for Commercial Uplift		Per uplift	DGC	£32.96			
				Commercial Special Collection		Per uplift	DGC	£65.49			
				Box of Black Bags		Per box	DGC	£20.21			A selection of available benchmarking is shown:-
				Commercial Uplift	120 Litre	Per uplift	DGC	£2.47			
					240 Litre	Per uplift	DGC	£4.88			
					330 Litre	Per uplift	DGC	£6.72			
					360 Litre	Per uplift	DGC	£7.28			£1.89 to £7.58 (2012/13)
					660 Litre	Per uplift	DGC	£12.80			
					770 Litre	Per uplift	DGC	£14.76			£2.84 to £11.29 (2012/13)
					950 Litre	Per uplift	DGC	£18.07			
					1100 Litre	Per uplift	DGC	£20.54			£8.67 to £31.97 (2012/13)
				Blue Sacks (roll of 10)		Per roll	DGC	£24.70			

Economy, Environment & Infrastructure
Further Analysis of Fees & Charges 2018/19

Fee/Charge Type	Service	Activity	2018/19 ABB Estimates	Details of Charge	Unit	Fee/Charge Set By	Unit Charge	Unit Cost	Annual Quantity	Comparative Charges	
				Recyclate Uplift	Blue Sacks (roll of 10)	Per roll	DGC	£24.70		£8.67 to £31.97 (2012/13)	
					55 Litre Box	Per uplift	DGC	£0.86			
					Food Waste	Per uplift	DGC	£3.47			
					120 Litre	Per uplift	DGC	£2.47			
					240 Litre	Per uplift	DGC	£4.88			
					330 Litre	Per uplift	DGC	£6.72			
					360 Litre	Per uplift	DGC	£7.28			
					660 Litre	Per uplift	DGC	£12.80			
					770 Litre	Per uplift	DGC	£14.76			
					950 Litre	Per uplift	DGC	£18.07			
					1100 Litre	Per uplift	DGC	£20.54			
					Pink Sacks (roll of 10)	Per roll	DGC	£23.60			
					Blue Stickers (roll of 10)	Per roll	DGC	£23.60			
					Blue Sacks (roll of 10)	Per roll	DGC	£24.70			
				Charities Uplift	55 Litre Box	Per uplift	DGC	£0.33			
					Food Waste	Per uplift	DGC	£0.89			
					120 Litre	Per uplift	DGC	£0.91			
					240 Litre	Per uplift	DGC	£1.78			
					330 Litre	Per uplift	DGC	£2.36			
					360 Litre	Per uplift	DGC	£2.60			
					660 Litre	Per uplift	DGC	£4.67			
					770 Litre	Per uplift	DGC	£5.30			
					950 Litre	Per uplift	DGC	£6.38			
					1100 Litre	Per uplift	DGC	£6.80			
					Blue Sacks (roll of 10)	Per roll	DGC	£10.90			
					Pink Sacks (roll of 10)	Per roll	DGC	£10.90			
				Commercial Waste & Recyclate Bins Tariff	55 Litre Box	Per bin	DGC	£11.80			
					180 Food Waste	Per bin	DGC	£43.15			
					120 Litre	Per bin	DGC	£45.52			
					240 Litre	Per bin	DGC	£60.32			
					330 Litre	Per bin	DGC	£128.61			
					360 Litre	Per bin	DGC	£137.71			
					660 Litre	Per bin	DGC	£318.65			
					770 Litre	Per bin	DGC	£330.04			
					950 Litre	Per bin	DGC	£352.80			
					1100 Litre	Per bin	DGC	£386.94			
Hire of skips	Enterprising Funded Services	Waste Collection	2,350	Waste collection at one off events		Per event	DGC	Varies			
				The unit charge is negotiated seperately for each event.							unique nature of this item.
Purchase of bags for additional domestic waste	Enterprising Funded Services	Waste Collection	64,800	Blue bags (Commercial)	120 litre	10 Bags	DGC	£24.60			
				Blue bags (Charities)	Charities	10 Bags	DGC	£24.60			
Special uplifts	Enterprising Funded Services	Waste Collection	53,400	Uplift of bulky goods		Per uplift	DGC	£13.24		currently available.	
				Uplift of white goods		Per uplift	DGC	£37.87			

Economy, Environment & Infrastructure

Further Analysis of Fees & Charges 2018/19

Fee/Charge Type	Service	Activity	2018/19 ABB Estimates	Details of Charge	Unit	Fee/Charge Set By	Unit Charge	Unit Cost	Annual Quantity	Comparative Charges
Charge for food provided in schools	Enterprising Funded Services	School Etc. Meals	2,101,810	Food purchased by school pupils	Per Primary Meal	DGC	£1.85		varies	£25.50 up to 5 items £1.15 to £2.30 per meal (2012/13)
					Per Secondary Meal	DGC	£1.95		varies	
					Per Adult Meal	DGC	£2.35		varies	
Sales of food at non-school outlets	Enterprising Funded Services	School Etc. Meals	254,425	Food purchased at non-school catering outlets	Ad-hoc items	DGC	Individually Priced			
Charges for printing	Enterprising Funded Services	Print Unit	8,000	Charges for printing	Each	DGC	Varies			
Rental of Dalbeattie caravan site	Enterprising Funded Services	Caravan Sites	1,000	Rental of Dalbeattie caravan site		DGC	£1,000.00			
Pitch fees etc. at caravan sites	Enterprising Funded Services	Caravan Sites	123,350	Fees for Caravan sites	Each	DGC	Varies			
Rental of hill site masts	Enterprising Funded Services	Radio Maintenance	438,559	Rental Income	per site	DGC	Varies			
Shop Radio Service	Enterprising Funded Services	Radio Maintenance	12,000	Service cost	per site	DGC	Varies			
Provision of Building Cleaning	Enterprising Funded Services	Cleaning	177,855	Income from works completed	per site	DGC	Varies	Varies	Varies	calculated per job
Building Construction & Maintenance	Enterprising Funded Services	Building Services	2,067,500	Income from works completed	per job	DGC	Varies	Varies	Varies	calculated per job
Roads Maintenance	Enterprising Funded Services	Roads	899,000	Income from works completed	per job	DGC	Varies	Varies	Varies	calculated per job
Vehicle Maintenance & Repairs	Enterprising Funded Services	Vehicle Maintenance	196,500	Income from works completed	per job	DGC	Varies	Varies	Varies	calculated per job
Total Income for Economy, Environment & Infrastructure			10,644,011							

Communities Budget Estimates Summary Service Analysis	Outturn Budget 2017/18 £	Outturn Actuals 2017/18 £	Budget Estimates 2018/19 £
Civic & Local Services	8,606,120	8,580,177	7,835,149
Community Planning & Engagement	1,061,992	1,100,371	1,052,850
Customer Services	14,611,416	14,551,588	14,775,112
Directorate	2,239,090	2,215,190	1,742,830
Total Communities	26,518,618	26,447,326	25,405,941

Communities Budget Estimates Summary Subjective Analysis	Outturn Budget 2017/18 £	Outturn Actuals 2017/18 £	Budget Estimates 2018/19 £
Staff Costs	17,108,450	16,721,350	16,435,265
Property Costs	3,117,269	3,084,106	2,846,406
Transport Costs	1,544,408	1,444,959	1,448,256
Supplies, Services and Administration Costs	4,079,136	4,136,334	3,890,961
Payments to Other Bodies	52,051,469	55,169,314	48,136,451
	77,900,732	80,556,063	72,757,339
Fees and Charges	6,491,417	5,523,980	5,671,165
Government Grants	41,864,250	45,503,036	38,673,497
Other Grants	120,381	346,750	109,941
Other Contributions/Donations	49,867	283,554	42,341
Other Income	1,843	688	1,000
Internal Recharge Income	2,854,356	2,450,730	2,853,454
	51,382,114	54,108,738	47,351,398
Total Communities	26,518,618	26,447,326	25,405,941

Notes:-

The movement in the Budget Estimates from 2017/18 to 2018/19 is primarily due to the following:-

1. The application of £1.0 Million of savings agreed as part of the 2018/19 budget process.
2. £0.5M additional Policy Development funding for Area Committee Discretionary Grants ceased in 2018/19.
3. The application of an additional £0.2M Policy Development Funding to support Anti-Poverty Strategy.
4. An additional £0.2M funding from the Scottish Government in relation to Discretionary Housing Payments and the Scottish Welfare Fund.

The 2018/19 Pay Award Allowance for all staff is still to be applied as negotiations are on-going.

Apportionment of Budget to Activities Communities Civic & Local Services	Budget Estimates 2018/19 £	Community Assets					
		Parks & Open Spaces 2018/19 £	Burial Grounds 2018/19 £	Other Grounds Maintenance 2018/19 £	Street and Other Cleansing 2018/19 £	Public Conven- iences 2018/19 £	School Crossing Patrols 2018/19 £
EXPENDITURE							
Staff Costs							
Salaries - SJC	5,227,481	134,448	69,895	2,112,427	717,766	218,025	208,600
Superannuation - SJC	937,862	26,436	15,026	379,683	147,165	30,305	24,660
National Insurance - SJC	400,874	10,172	3,925	189,309	60,560	7,721	13
Overtime Costs	222,507	4,333	1,805	145,480	54,315	10,837	137
Other Salary Costs	15,689	203	75	8,949	3,118	1,313	0
Vacancy Assumption	(103,520)	(12,740)	(1,484)	(25,509)	(22,363)	(4,102)	(3,817)
Other Employee Expenses	8,310	0	0	7,610	0	150	550
Disclosure Costs	850	0	0	0	0	0	850
Occupational Health Scheme	250	0	0	0	0	0	250
	6,710,303	162,852	89,242	2,817,949	960,561	264,249	231,243
Property Costs							
Rent Payable	32,415	0	1,033	5,032	780	390	0
General Rates	247,369	0	21,194	1,427	1,497	46,552	0
Metered Water Rates	113,000	4,773	1,466	1,764	433	59,859	0
Non Domestic Water and Sewerage	9,525	121	4,595	0	0	4,809	0
Heating and Lighting	235,054	9,908	1,275	2,750	1,500	25,625	0
Grounds Maintenance	559,918	0	552,248	0	0	0	0
Building Cleaning	115,441	3,650	0	1,160	0	0	0
Domestic Supplies	25,759	36	0	1,225	425	14,570	0
Refuse Collection	56,941	825	0	17,100	21,007	3,809	0
Property Insurance	25,390	3,118	0	761	0	0	0
	1,420,812	22,431	581,811	31,219	25,642	155,614	0
Transport Costs							
Vehicle Allowances Mileage	1,992	0	0	1,500	36	0	0
Vehicle Allowances Other	1,721	0	0	100	0	0	0
Vehicle Fuel Costs	267,203	986	0	160,050	85,975	2,598	0
Vehicle Repairs and Maintenance	469,689	966	0	327,886	124,739	1,624	0
Vehicle Insurance	56,160	360	0	43,560	7,560	360	0
Vehicle Hire and Leasing	487,764	1,502	0	372,203	95,745	0	0
Fleet Management	30,855	226	0	22,919	4,547	226	0
	1,315,384	4,040	0	928,218	318,602	4,808	0
Supplies, Services and Administration Costs							
Computer Equipment and Maintenance	5,929	0	2,500	300	0	0	0
Equipment and Supplies	402,079	9,639	3,523	218,042	27,150	1,245	1,000
Telecommunications	28,624	870	0	5,665	1,355	625	0
Consultants Fees	3,000	0	0	0	0	0	0
Professional Services	4,050	2,500	550	500	0	0	0
Membership Fees and Subscriptions	17,369	0	650	0	2,048	0	0
Fees for Other Services	4,735	0	0	0	0	0	0
Books and Publications	242	0	0	30	0	0	0
Marketing and Publicity	9,030	3,000	0	0	0	0	0
Clothing and Uniforms	34,820	0	0	20,730	4,620	150	2,491
Hospitality	2,650	0	0	0	25	0	0
Health and Safety	2,764	0	0	475	25	800	0
Printing	12,718	192	165	650	0	0	125
Postage	7,609	0	0	0	0	0	0
Stationery	3,492	67	0	300	0	10	0
Advertising	18,305	0	0	0	0	0	0
Conferences	400	0	0	400	0	0	0
Subsistence	2,066	113	10	100	340	0	0
Bank Charges	650	0	0	0	0	0	0
Goods for Resale	7,750	0	0	0	7,750	0	0
Project Funding	20,000	0	0	0	0	0	0
Provisions	15,240	3,400	0	0	0	0	0
Insurance	26,448	364	3,054	8,437	5,269	2,258	273
Contract Costs	102,205	3,040	10,218	53,500	12,650	0	0
Internal Recharges	1,038,985	189,884	595,042	151,506	44,609	100	0
	1,771,160	213,069	615,712	460,635	105,841	5,188	3,889
Payments to Other Bodies							
Other Agencies	699,248	100	0	0	0	12,500	0
	699,248	100	0	0	0	12,500	0
Transfer Payments	0	0	0	0	0	0	0
TOTAL EXPENDITURE	11,916,907	402,492	1,286,765	4,238,021	1,410,646	442,359	235,132
INCOME							
Fees and Charges	2,040,436	42,228	1,070,968	211,502	2,150	250	0
Other Grants	16,516	0	0	0	0	0	0
Other Contributions/Donations	42,341	0	0	17,029	0	0	0
Internal Recharge Income	1,982,465	0	0	1,917,101	64,364	0	0
	4,081,758	42,228	1,070,968	2,145,632	66,514	250	0
NET EXPENDITURE	7,835,149	360,264	215,797	2,092,389	1,344,132	442,109	235,132

Apportionment of Budget to Activities Communities Civic & Local Services	Budget Estimates 2018/19 £	Resilience and Community Safety			Arts & Culture	Events
		Community Facilities/ Assets 2018/19 £	Emergency Planning & Resilience 2018/19 £	Community Safety 2018/19 £	2018/19 £	2018/19 £
EXPENDITURE						
Staff Costs						
Salaries - SJC	5,227,481	73,618	144,897	674,206	809,646	63,953
Superannuation - SJC	937,862	12,491	31,152	98,499	159,340	13,105
National Insurance - SJC	400,874	182	15,931	57,127	51,776	4,158
Overtime Costs	222,507	0	0	0	4,100	1,500
Other Salary Costs	15,689	0	0	1,261	770	0
Vacancy Assumption	(103,520)	(1,429)	(2,650)	(12,413)	(15,733)	(1,280)
Other Employee Expenses	8,310	0	0	0	0	0
Disclosure Costs	850	0	0	0	0	0
Occupational Health Scheme	250	0	0	0	0	0
	6,710,303	84,862	189,330	818,680	1,009,899	81,436
Property Costs						
Rent Payable	32,415	0	0	0	25,180	0
General Rates	247,369	80,083	0	0	92,772	3,844
Metered Water Rates	113,000	30,100	0	0	13,809	796
Non Domestic Water and Sewerage	9,525	0	0	0	0	0
Heating and Lighting	235,054	114,364	0	0	75,132	4,500
Grounds Maintenance	559,918	173	0	0	7,497	0
Building Cleaning	115,441	74,121	0	0	36,169	341
Domestic Supplies	25,759	4,107	0	0	4,896	500
Refuse Collection	56,941	8,758	0	0	5,442	0
Property Insurance	25,390	13,373	0	0	8,138	0
	1,420,812	325,079	0	0	269,035	9,981
Transport Costs						
Vehicle Allowances Mileage	1,992	0	0	0	256	200
Vehicle Allowances Other	1,721	0	0	1,221	300	100
Vehicle Fuel Costs	267,203	0	0	16,694	400	500
Vehicle Repairs and Maintenance	469,689	0	0	14,474	0	0
Vehicle Insurance	56,160	0	0	4,320	0	0
Vehicle Hire and Leasing	487,764	0	0	16,476	1,838	0
Fleet Management	30,855	0	0	2,937	0	0
	1,315,384	0	0	56,122	2,794	800
Supplies, Services and Administration Costs						
Computer Equipment and Maintenance	5,929	0	0	1,160	1,969	0
Equipment and Supplies	402,079	1,412	0	20,675	115,693	3,700
Telecommunications	28,624	2,737	0	6,945	9,507	920
Consultants Fees	3,000	0	0	3,000	0	0
Professional Services	4,050	0	0	500	0	0
Membership Fees and Subscriptions	17,369	277	0	2,520	11,874	0
Fees for Other Services	4,735	0	0	0	4,735	0
Books and Publications	242	0	0	0	212	0
Marketing and Publicity	9,030	0	0	0	0	6,030
Clothing and Uniforms	34,820	0	0	6,600	229	0
Hospitality	2,650	0	0	25	2,600	0
Health and Safety	2,764	1,218	0	100	146	0
Printing	12,718	0	0	2,435	9,151	0
Postage	7,609	100	0	150	7,359	0
Stationery	3,492	100	0	1,065	1,700	250
Advertising	18,305	0	0	0	18,305	0
Conferences	400	0	0	0	0	0
Subsistence	2,066	0	0	300	1,103	100
Bank Charges	650	0	0	0	150	500
Goods for Resale	7,750	0	0	0	0	0
Project Funding	20,000	0	0	20,000	0	0
Provisions	15,240	0	0	0	11,840	0
Insurance	26,448	0	0	1,303	5,490	0
Contract Costs	102,205	0	0	500	22,297	0
Internal Recharges	1,038,985	0	495	57,349	0	0
	1,771,160	5,844	495	124,627	224,360	11,500
Payments to Other Bodies						
Other Agencies	699,248	900	0	17,000	197,748	471,000
	699,248	900	0	17,000	197,748	471,000
Transfer Payments	0	0	0	0	0	0
TOTAL EXPENDITURE	11,916,907	416,685	189,825	1,016,429	1,703,836	574,717
INCOME						
Fees and Charges	2,040,436	96,257	0	94,600	293,136	229,345
Other Grants	16,516	0	0	0	16,516	0
Other Contributions/Donations	42,341	0	0	16,000	9,312	0
Internal Recharge Income	1,982,465	0	0	0	1,000	0
	4,081,758	96,257	0	110,600	319,964	229,345
NET EXPENDITURE	7,835,149	320,428	189,825	905,829	1,383,872	345,372

Apportionment of Budget to Activities Communities Community Planning & Engagement	Budget Estimates	Community Planning & Engagement	Ward Management	Community Development & Empowerment
	2018/19 £	2018/19 £	2018/19 £	2018/19 £
EXPENDITURE				
Staff Costs				
Salaries - SJC	744,276	172,878	487,305	84,093
Superannuation - SJC	160,021	37,169	104,772	18,080
National Insurance - SJC	80,625	18,044	53,301	9,280
Vacancy Assumption	(16,119)	(3,733)	(10,562)	(1,824)
Training Costs	280	0	0	280
	969,083	224,358	634,816	109,909
Property Costs				
Metered Water Rates	629	0	0	629
	629	0	0	629
Transport Costs				
Vehicle Allowances Mileage	5,150	1,000	4,000	150
Vehicle Allowances Other	320	40	150	130
Vehicle Fuel Costs	1,630	230	1,300	100
Vehicle Hire and Leasing	350	350	0	0
	7,450	1,620	5,450	380
Supplies, Services and Administration Costs				
Computer Equipment and Maintenance	4,290	30	4,260	0
Equipment and Supplies	2,415	965	1,080	370
Telecommunications	1,990	150	1,500	340
Membership Fees and Subscriptions	1,100	1,000	0	100
Books and Publications	2,580	2,500	80	0
Marketing and Publicity	1,356	1,256	0	100
Hospitality	22,180	21,800	350	30
Printing	6,650	6,150	300	200
Postage	582	582	0	0
Stationery	295	235	60	0
Advertising	2,500	2,500	0	0
Conferences	1,700	1,000	300	400
Subsistence	210	0	210	0
Room Hire	1,730	1,230	450	50
Insurance	5,460	5,460	0	0
Internal Recharges	6,650	6,210	440	0
	61,688	51,068	9,030	1,590
Payments to Other Bodies				
	0	0	0	0
Transfer Payments	47,000	47,000	0	0
TOTAL EXPENDITURE	1,085,850	324,046	649,296	112,508
INCOME				
Fees and Charges	33,000	33,000	0	0
	33,000	33,000	0	0
NET EXPENDITURE	1,052,850	291,046	649,296	112,508

Apportionment of Budget to Activities Communities	Budget Estimates	Customer Services	Financial Wellbeing & Revenues	Housing
Customer Services				
	2018/19 £	2018/19 £	2018/19 £	2018/19 £
EXPENDITURE				
Staff Costs				
Salaries - SJC	6,036,353	2,387,305	3,369,710	279,338
Superannuation - SJC	1,238,040	460,835	717,148	60,057
National Insurance - SJC	453,443	133,466	293,052	26,925
Overtime Costs	1,300	0	1,300	0
Other Salary Costs	2,960	230	2,730	0
Vacancy Assumption	(121,961)	(47,112)	(68,854)	(5,995)
Other Employee Expenses	39,448	300	38,931	217
Training Costs	0	0	0	0
Disclosure Costs	70	0	70	0
Death Benefit Scheme	2,000	0	2,000	0
Occupational Health Scheme	200	0	200	0
	7,651,853	2,935,024	4,356,287	360,542
Property Costs				
Rent Payable	608,407	5,100	603,307	0
General Rates	199,855	135,630	64,225	0
Metered Water Rates	14,178	13,646	0	532
Non Domestic Water and Sewerage	0	0	0	0
Heating and Lighting	148,160	111,904	13,949	22,307
Repairs and Maintenance	234,120	10,224	222,896	1,000
Grounds Maintenance	37,437	10,098	19,951	7,388
Building Cleaning	157,017	120,128	36,889	0
Domestic Supplies	3,473	3,470	0	3
Refuse Collection	9,654	8,854	800	0
Property Insurance	12,414	12,414	0	0
	1,424,715	431,468	962,017	31,230
Transport Costs				
Vehicle Allowances Mileage	17,066	15,447	1,519	100
Vehicle Allowances Other	1,313	350	710	253
Vehicle Fuel Costs	31,705	20,124	9,031	2,550
Vehicle Repairs and Maintenance	39,095	32,433	6,662	0
Vehicle Insurance	6,000	3,360	2,640	0
Vehicle Hire and Leasing	12,547	3,511	8,836	200
Fleet Management	1,564	0	1,564	0
	109,290	75,225	30,962	3,103
Supplies, Services and Administration Costs				
Computer Equipment and Maintenance	560,573	166,341	391,232	3,000
Equipment and Supplies	250,340	200,738	46,299	3,303
Telecommunications	45,289	36,887	4,983	3,419
Securicor Services	9,053	8,953	0	100
Professional Services	13,362	25	10,837	2,500
Membership Fees and Subscriptions	6,247	3,717	2,030	500
Fees for Other Services	49,100	0	49,100	0
Books and Publications	244,430	244,230	0	200
Clothing and Uniforms	1,038	712	0	326
Hospitality	16,406	1,106	15,300	0
Health and Safety	93,165	727	91,893	545
Printing	49,433	15,152	31,557	2,724
Postage	116,231	13,317	100,914	2,000
Stationery	11,028	6,942	3,286	800
Advertising	2,733	733	0	2,000
Conferences	8,335	1,485	2,850	4,000
Subsistence	852	802	50	0
Bank Charges	12,288	1,688	10,600	0
Room Hire	562	0	0	562
TV Licenses	500	500	0	0
Insurance	8,516	6,286	0	2,230
Internal Recharges	500,330	0	500,000	330
	1,999,811	710,341	1,260,931	28,539
Payments to Other Bodies				
Other Agencies	5,262,514	0	5,182,514	80,000
Private Contractors	118,000	0	118,000	0
Internal Payments	225,000	0	225,000	0
	5,605,514	0	5,525,514	80,000
Transfer Payments	41,217,569	0	41,217,569	0
TOTAL EXPENDITURE	58,008,752	4,152,058	53,353,280	503,414
INCOME				
Fees and Charges	3,597,729	1,140,923	2,236,823	219,983
Government Grants	38,673,497	0	38,673,497	0
Other Grants	93,425	0	54,425	39,000
Other Income	1,000	0	1,000	0
Internal Recharge Income	867,989	1,323	866,666	0
	43,233,640	1,142,246	41,832,411	258,983
NET EXPENDITURE	14,775,112	3,009,812	11,520,869	244,431

Apportionment of Budget to Activities Communities Directorate	Budget Estimates	Business Manager
	2018/19 £	2018/19 £
EXPENDITURE		
Staff Costs		
Salaries - SJC	955,114	955,114
Superannuation - SJC	198,934	198,934
National Insurance - SJC	93,041	93,041
Other Salary Costs	(158,522)	(158,522)
Vacancy Assumption	(20,264)	(20,264)
Other Employee Expenses	1,000	1,000
Disclosure Costs	10,652	10,652
Death Benefit Scheme	9,330	9,330
Occupational Health Scheme	14,741	14,741
	1,104,026	1,104,026
Property Costs		
Domestic Supplies	150	150
Refuse Collection	100	100
	250	250
Transport Costs		
Vehicle Allowances Mileage	2,898	2,898
Vehicle Allowances Other	760	760
Vehicle Fuel Costs	3,950	3,950
Vehicle Repairs and Maintenance	1,280	1,280
Vehicle Insurance	510	510
Vehicle Hire and Leasing	6,734	6,734
	16,132	16,132
Supplies, Services and Administration Costs		
Computer Equipment and Maintenance	7,500	7,500
Equipment and Supplies	12,981	12,981
Telecommunications	3,900	3,900
Membership Fees and Subscriptions	325	325
Hospitality	1,639	1,639
Health and Safety	558	558
Printing	12,240	12,240
Postage	5,000	5,000
Stationery	3,100	3,100
Advertising	3,000	3,000
Conferences	374	374
Subsistence	548	548
Provisions	100	100
Insurance	6,787	6,787
Internal Recharges	250	250
	58,302	58,302
Payments to Other Bodies		
Other Agencies	24,113	24,113
Internal Payments	411,731	411,731
	435,844	435,844
Transfer Payments	131,276	131,276
TOTAL EXPENDITURE	1,745,830	1,745,830
INCOME		
Internal Recharge Income	3,000	3,000
	3,000	3,000
NET EXPENDITURE	1,742,830	1,742,830

Communities

Analysis of Payment to Other Bodies 2018/19

Service	Activity	Expenditure Type	Paid To	Purpose of Payment	2018/19 ABB Estimates
Directorate	Business Manager	Other Agencies	Third Sector	To support service delivery in various areas, complimenting Council services.	24,113
Directorate	Business Manager	Internal Payments	Various	Area Committee Grants	411,731
Directorate	Business Manager	Transfer Payments	Representation and Engagement Commission	To support service delivery in various areas, complimenting Council services.	131,276
Total Payments to Other Bodies for Directorate					567,120
Customer Services	Financial Wellbeing & Revenues	Transfer Payments	Various	Subsidy Loss	350,000
Customer Services	Financial Wellbeing & Revenues	Transfer Payments	Various	Housing Benefits	37,675,000
Customer Services	Financial Wellbeing & Revenues	Transfer Payments	Various	Discretionary Housing Payments	2,065,666
Customer Services	Financial Wellbeing & Revenues	Transfer Payments	Individuals	Crisis Grants	281,398
Customer Services	Financial Wellbeing & Revenues	Transfer Payments	Individuals	Community Care Grants	455,927
Customer Services	Financial Wellbeing & Revenues	Internal Payments	Various	Cost of Collection (Sheriffs Officers)	80,000
Customer Services	Financial Wellbeing & Revenues	Internal Payments	Various	Cost of Collection (Discretionary Relief)	145,000
Customer Services	Financial Wellbeing & Revenues	Private Contractors	Various Internal/External Organisations	Homeless Accommodation	118,000
Customer Services	Financial Wellbeing & Revenues	Transfer Payments	Various External Organisations	Homeless Hostels/Travel/Other	389,578
Customer Services	Financial Wellbeing & Revenues	Other Agencies	Various	Support the delivery of Anti-Poverty strategy	740,000
Customer Services	Financial Wellbeing & Revenues	Other Agencies	Various Organisations	Annual Housing Support	3,724,869
Customer Services	Housing	Other Agencies	Various	Develop a Common Housing Register	80,000
Customer Services	Financial Wellbeing & Revenues	Other Agencies	DAGCAS	Information and Advisory Services	552,085
Customer Services	Housing	Other Agencies	Various	Homeless Task Force Funding	165,560
Total Payments to Other Bodies for Customer Services					46,823,083
Community Planning & Engagement	Community Planning & Engagement	Transfer Payments	Community Councils	To support the administration and insurance costs of CC's.	47,000
Total Payments to Other Bodies for Community Planning & Engagement					47,000

Communities

Analysis of Payment to Other Bodies 2018/19

Service	Activity	Expenditure Type	Paid To	Purpose of Payment	2018/19 ABB Estimates
Civic & Local Services	Arts and Culture	Other Agencies	Various	Grants/Contributions/Entertainment Events	186,748
Civic & Local Services	Arts and Culture	Other Agencies	Dryfesdale Lodge Visitor Centre Trust	Grants/Contributions/Entertainment Events	11,000
Civic & Local Services	Events	Other Agencies	Various	Grants/Contributions/Entertainment Events	200,000
Civic & Local Services	Events	Other Agencies	Various	To support festivals and events as agreed by Members.	271,000
Civic & Local Services	Parks & Open Spaces	Other Agencies	Various	To provide Entertainment/Services	1,000
Civic & Local Services	Public Conveniences	Other Agencies	Portpatrick Harbour Community Benefit Society	Instalment to the contribution of maintenance	12,500
Civic & Local Services	Community Safety	Other Agencies	Victim Support	Anti Social Behaviour Funding	17,000
Total Payments to Other Bodies for Civic & Local Services					699,248
Total Payments to Other Bodies for Communities					48,136,451

Communities

Analysis of Income 2018/19

Service	Activity	Income Type	Received From	Purpose of Payment	2018/19 ABB Estimates
Civic & Local Services	Arts and Culture	Fees and Charges	General public	Sale of goods and materials	83,812
Civic & Local Services	Arts and Culture	Fees and Charges	General public	Admissions etc.	162,687
Civic & Local Services	Arts and Culture	Fees and Charges	Various	Rental income and room lettings	46,637
Civic & Local Services	Arts and Culture	Other Contributions/Donations	Various	Donations	9,312
Civic & Local Services	Arts and Culture	Other Grants	Access Arts	Grants for development	16,516
Civic & Local Services	Arts and Culture	Internal Recharge Income	Other Departments/Sections	Use of facilities and equipment	1,000
Civic & Local Services	Community Assets	Fees and Charges	Users of Park Facilities	Payments for use of Dock Park facilities i.e. trampolines, mini-golf etc. Station Park Boating Pond	42,228
Civic & Local Services	Community Assets	Fees and Charges	Public (through undertakers)	Purchase of burial lairs	192,850
Civic & Local Services	Community Assets	Fees and Charges	Public	Maintenance of gardens for older and/or disabled people	143,012
Civic & Local Services	Community Assets	Fees and Charges	Public (through undertakers)	Interments	878,118
Civic & Local Services	Community Assets	Fees and Charges	Local organisations (public & private)	Use of Community Centre Facilities etc.	12,800
Civic & Local Services	Community Assets	Fees and Charges	Local organisations (public & private)	Maintenance of open spaces	45,840
Civic & Local Services	Community Assets	Fees and Charges	Public	Allotment Fees	3,500
Civic & Local Services	Community Assets	Other Contributions/Donations	Local Businesses etc.	Commutated payments - Upkeep of parks in new housing	17,029
Civic & Local Services	Community Assets	Fees and Charges	Local Businesses etc.	Sweeping Cairnryan Dock & private car parks	2,150
Civic & Local Services	Community Assets	Fees and Charges	Public	Sale of radar keys	250
Civic & Local Services	Community Assets	Fees and Charges	Various	Room lettings, rental income and admissions	83,457
Civic & Local Services	Community Assets	Fees and Charges	Local organisations (public & private)	External maintenance of grounds	19,150
Civic & Local Services	Community Assets	Internal Recharge Income	Other Departments/Sections	Recharge for maintenance of land owned by other Council departments	1,001,972
Civic & Local Services	Community Assets	Internal Recharge Income	Other Departments/Sections	One off maintenance of land owned by other council departments outwith main contract	116,850
Civic & Local Services	Community Assets	Internal Recharge Income	Other Sections within Parks, Open Spaces and Burials	Allocation of interment costs to burials & maintenance to garden aid scheme	775,279
Civic & Local Services	Community Assets	Internal Recharge Income	Other Sections within Parks, Open Spaces and Burials	Fee paid to Nursery for plants grown there and used in other area's grounds maintenance	23,000
Civic & Local Services	Community Assets	Internal Recharge Income	Roads & Infrastructure	Sweeping public car parks	63,364
Civic & Local Services	Community Assets	Internal Recharge Income	Other Departments/Sections	Sweeping areas owned by other departments/sections	1,000
Civic & Local Services	Resilience & Community Safety	Fees and Charges	Public	Community Safety Fines, dog fouling, littering, fly tipping, car parks	44,600
Civic & Local Services	Resilience & Community Safety	Fees and Charges	NHS Dumfries & Galloway	To fund resilience activity	50,000
Civic & Local Services	Resilience & Community Safety	Other Contributions/Donations	Gas Companies	Contribution towards emergency planning work in relation to gas pipelines across the region	16,000

Communities

Analysis of Income 2018/19

Service	Activity	Income Type	Received From	Purpose of Payment	2018/19 ABB Estimates
Civic & Local Services	Events	Fees and Charges	General public	Ticket sales	229,000
Civic & Local Services	Events	Fees and Charges	General public	Room lettings	345
Total Income for Civic & Local Services					4,081,758
Community Planning & Engagement	Community Engagement	Fees and Charges	NHS Dumfries & Galloway	To fund planning activities	33,000
Total Income for Community Planning & Engagement					33,000
Customer Services	Customer Services	Fees and Charges	General public	Various ceremonies, birth registrations, etc.	1,031,010
Customer Services	Customer Services	Fees and Charges	Various Orgs/Service Depts	Rental and room letting income	38,390
Customer Services	Customer Services	Fees and Charges	General public	Overdue charges, courses, letting, equipment hire etc.	48,722
Customer Services	Customer Services	Fees and Charges	Carecall	Provision of services	22,801
Customer Services	Customer Services	Internal Recharge Income		Various ceremonies, birth registrations, etc.	1,323
Customer Services	Financial Wellbeing and Revenues	Government Grants	DWP	Housing Benefits Admin Grant	829,497
Customer Services	Financial Wellbeing and Revenues	Government Grants	DWP	Housing Benefits Rent allowances	36,697,000
Customer Services	Financial Wellbeing and Revenues	Government Grants	DWP	Housing Benefits Rent rebates	1,147,000
Customer Services	Financial Wellbeing and Revenues	Fees and Charges	Various	Cost of collection NNDR and Council Tax	412,000
Customer Services	Financial Wellbeing and Revenues	Fees and Charges	Scottish Water	Fees for collection of water rates	487,848
Customer Services	Financial Wellbeing and Revenues	Fees and Charges	Various Individuals	Statutory additions recovered and Homeless Rents	1,074,075
Customer Services	Financial Wellbeing and Revenues	Fees and Charges	DGHP	Housing Support Services	70,230
Customer Services	Financial Wellbeing and Revenues	Fees and Charges	Individuals	Charges to clients	192,670
Customer Services	Financial Wellbeing and Revenues	Other Income	Various Individuals	Home Loans Interest Repayments	1,000
Customer Services	Financial Wellbeing and Revenues	Other Grants	DWP	Specific funding to support staff costs	54,425
Customer Services	Financial Wellbeing and Revenues	Internal Recharge Income	Various	Funding for Housing Support Contracts	866,666
Customer Services	Housing	Fees and Charges	Property Owners	Houses in Multiple Occupation	24,500
Customer Services	Housing	Fees and Charges	Various Individuals	Fees and charges for Collin and Glenluce Sites	34,456
Customer Services	Housing	Fees and Charges	Property Owners	Private Landlord Registration	161,027
Customer Services	Housing	Other Grants	Capital Funding	Scheme of assistance funding	39,000

Communities

Analysis of Income 2018/19

Service	Activity	Income Type	Received From	Purpose of Payment	2018/19 ABB Estimates
Total Income for Customer Services					43,233,640
Directorate	Business Manager	Internal Recharge Income	Various	Recharge of Staff Costs	3,000
Total Income for Directorate					3,000
Total Income for Communities					47,351,398

Communities
Further Analysis of Fees & Charges 2018/19

Fee/Charge Type	Service	Activity	2018/19 ABB Estimates	Details of Charge		Unit	Fee/Charge Set By	Unit Charge	Unit Cost	Annual Quantity	Comparative Charges	
Room lettings and rental income	Civic and Local Services	Community Assets	96,257	Small meeting room / supper room	Junior (under 18) / Senior (over 60)		DGC	£6.20	Unknown			
					Community		DGC	£8.20				
				Large Meeting room / classroom	Commercial		DGC	£16.05				
					Junior (under 18) / Senior (over 60)		DGC	£8.50				
				Small Village Hall	Community		DGC	£11.15				
					Commercial		DGC	£22.00				
				(Halls which have not been specifically built for sport, irrelevant of activity)	Junior (under 18) / Senior (over 60)		DGC	£8.50				
					Adult (standard)		DGC	£11.15				
Large Community Hall / School Hall	Commercial		DGC	£22.00								
	Junior (under 18) / Senior (over 60)		DGC	£11.45								
(Halls which have not been specifically built for sport, irrelevant of activity)	Adult		DGC	£30.15								
Material sales and admissions	Civic and Local Services	Arts & Culture	475,844	Robert Burns Film Theatre	Adult	Per person	DGC	£7.00	For RBFT this equals cost centre outturn divided by ticket sales. For Ryan it is not possible to isolate costs as venue also provides theatre events at varied prices	16,629	Vue Cinema Carlisle charges Adult £9.79, Child £7.79; Odeon Ayr Adult £7.00, Concession £6.00. Local cinemas prices vary and depending on their capacity/operating model. At RBFT a family of 4 goes under 1 ticket and comps go as admissions, so no ticket given out.	
					Child	Per person	DGC	£5.30				
				Ryan Centre Theatre	Adult	Per person	DGC	£7.00				
					Child	Per person	DGC	£5.30				
Midsteeples Ticket Sales			Various					26,158				
Rental Income	Civic and Local Services	Arts & Culture	46,637	Burns Centre		Per annum	DGC	£6,900.00	Not possible to identify unit costs	Not available	No other comparators available	
					Gracefield Studios - Based on current hourly room charge for C&CS		Rates from (per hour)	DGC				£8.20
				Kirkcudbright Galleries Mezzanine	Charities & Local Groups	Per hour	DGC	£8.00	New facility for 1819			
					Large Groups/ organisations	Per hour	DGC	£14.50				
It is not possible to isolate the costs in relation to the rented element.	Commercial	Per hour	DGC	£51.60								
Sweeping private car parks etc.	Civic and Local Services	Community Assets	2,150	Mechanical Sweeper + Driver		Per hour	DGC	£53.00	*	**	Comparable data is not currently available.	
					Mechanical Sweeper + Driver + 1 man.		Per hour	DGC				£64.25
					Litter Bin Vehicle + Driver		Per hour	DGC				£27.89
					Van + 3 Crew		Per hour	DGC				£50.29
					RCV + Driver + 2 Crew		Per hour	DGC				£74.29
					Uplift Dead Badger/Sheep		Per uplift	DGC				£40.78
Purchase of burial lairs	Civic and Local Services	Community Assets	192,850	Lair Purchase		Per lair	DGC	£467.00	*	**	Average £468 for the Comparator Group	
					Lair Purchase (non-resident)		Per lair	DGC				£698.00

Communities
Further Analysis of Fees & Charges 2018/19

Fee/Charge Type	Service	Activity	2018/19 ABB Estimates	Details of Charge	Unit	Fee/Charge Set By	Unit Charge	Unit Cost	Annual Quantity	Comparative Charges
Maintenance of gardens from	Civic and Local Services	Community Assets	143,012	Grass Cutting Full Cost. Grass Cutting Full Cost (Non VAT) Grass Cutting Discounted Grass Cutting Discounted (Non VAT) Hedge Cutting Full Cost Hedge Cutting Full Cost (Non VAT) Hedge Cutting Discounted Hedge Cutting Discounted (Non VAT)	Per year Per year Per year Per year Per year Per year Per year Per year	DGC DGC DGC DGC DGC DGC DGC DGC	£248.35 £206.96 £124.08 £103.40 £124.15 £103.46 £62.08 £51.73	* * 	** ** 	Comparable data is not currently available.
Interments	Civic and Local Services	Community Assets	878,118	Interment Interment (non-resident) Burial of Child Under 16 Stillborn/NVF Casket Interment Casket Interment (non-resident) Surcharge for Saturday Work Surcharge for Sunday/Bank Holiday Work	Per interment Per interment Per interment Per interment Per interment Per interment Per interment Per interment	DGC DGC DGC DGC DGC DGC DGC DGC	£883.00 £1,142.00 No Charge No Charge £216.00 £325.00 50% 100%	It is not possible to separate the maintenance and burial costs	1,181 burials performed in 2017/18	Average £462 for the Comparator Group
Maintenance of open spaces	Civic and Local Services	Community Assets	68,490	Octagonal Planter Plaque Memorial Wall Plaques Lettering Allotment Charge	Per planter Per plaque Per letter Per sq. mtr	DGC DGC DGC DGC	£107.00 £98.00 £3.00 £0.29	* 	** £16.00	Comparable data is not currently available.
Dock Park & Station Park facilities	Civic and Local Services	Community Assets	42,228	Admission fees to mini-golf, bowling & trampolines (children only) Bowls Hire Boating Pond Charges	Adult Per visit to facility Child Per visit to facility Adult Per 20 mins Young person or adult concession Per 20 mins Child aged 3-5 years Per 20 mins Child under 3 Per 20 mins Family pass (2 adults, 1 or 2 children under 5) Per 20 mins	DGC DGC DGC DGC DGC DGC DGC	£1.95 £1.10 £1.00 £2.00 £1.60 £1.00 Free £6.50	* 	** 	Comparable data is not currently available.
Fines for dog fouling etc.	Civic and Local Services	Community Safety	44,600	Fly Tipping Fine Littering Fine Dog Fouling Fine Car Park Fine	 If paid within 7 days. If not paid within 7 days.	Statute Statute Statute Statute	£200.00 £80.00 £80.00 £37.00 £74.00	Not possible to get unit cost	£976.00 Fines handed out in 2017/18	Fees are the same across Scotland as such no comparator information provided.
Sale of Radar Keys Provision of Emergency planning work	Civic and Local Services Civic and Local Services	Community Assets Resilience & Community Safety	250 50,000	Purchase cost of radar key Resilience and Emergency Prep in conjunction with Gas Companies and NHS	Per Radar Key	DGC	£3.00 £50,000.00		83	No data available
For provision of staffing resource to fund planning work	Community Planning & Engagement	Community Engagement	33,000	Charges for Staffing resource to NHS			£33,000.00		1	based on actual staff cost

Communities
Further Analysis of Fees & Charges 2018/19

Fee/Charge Type	Service	Activity	2018/19 ABB Estimates	Details of Charge	Unit	Fee/Charge Set By	Unit Charge	Unit Cost	Annual Quantity	Comparative Charges
Overdue charges, lettings, courses etc	Customer Services	Customer Service Centre Facilities	87,112	Fees General						
				Fees Overdue Books	Adult - Up to 10 weeks	DGC	£0.80			
					Child - up to 10 weeks	DGC	£0.40			
					Long overdue - Adult over 11 weeks	DGC	£6.00			
					Long overdue - Child over 11 weeks	DGC	£4.00			
					Book cover replacement	DGC	£0.70			
				Equipment Hire DVD Loan	2 Days	DGC	£1.90			
					5 Days	DGC	£3.30			
					DVD case replacement	DGC	£1.20			
				Computer Use and Internet access		DGC	Free			
				One to one tuition		DGC	£38.80			
				Computer Consumables	Cd-r 650mb	DGC	£0.70			
					Memory Stick 4gb	DGC	£6.10			
				Fees reproduction						
				Computer Print & Photocopy	A4 B&W	DGC	£0.20			
					A4 Colour	DGC	£0.80			
					A3 B&W	DGC	£0.40			
					A3 Colour	DGC	£1.20			
				Microfiche Print	A4	DGC	£0.20			
				Lamination	A3 Pouch	DGC	£1.20			
					A4 Pouch	DGC	£0.70			
					A5 Pouch	DGC	£0.50			
				Photographs	Copies, Local studies	DGC	POA			
				Fax	Outgoing up to 4 sheets A4	DGC	£1.40			
					Incoming up to 4 sheets A4	DGC	£0.70			
				Member's Card	Adult replacement	DGC	£3.20			
					Child replacement	DGC	£1.60			
				Public Information Displays		DGC	Free			
				Commission on art work sales		DGC	30%			
				Cybercentre hire		DGC	POA			
				Research, written or personal consultation		DGC	£31.50			
				Vending Machine Sales	Hot Drinks	DGC	£0.80			
				Room Lets						
				Small Meeting Room	Voluntary and Comm Group	DGC	£8.20			
					Others	DGC	£6.20			
				Supper Room	Voluntary and Comm Group	DGC	£16.05			
					Others	DGC	£11.15			
				Main Hall	Voluntary and Comm Group	DGC	£8.50			
					Others	DGC	£22.00			
					Voluntary and Comm Group	DGC	£15.20			
					Others	DGC	£11.45			
						DGC	£30.15			

Communities
Further Analysis of Fees & Charges 2018/19

Fee/Charge Type	Service	Activity	2018/19 ABB Estimates	Details of Charge	Unit	Fee/Charge Set By	Unit Charge	Unit Cost	Annual Quantity	Comparative Charges
Ceremonies, birth and death registrations etc.	Customer Services	All areas	1,031,010	Statutory Fees					2721 in 2017/18	Unable to split out the number of ceremonies held during "Evenings and Saturdays" and "Sundays and Public Holidays"
				Marriage/CP Notice Fee	per person	NRS Scotland	£30.00	Not possible to identify unit cost		
				Solemnisation of Civil Marriage Fee	per marriage	NRS Scotland	£55.00			
				Civil Partnership Registration Fee	per civil partnership	NRS Scotland	£55.00			
				Extract Fee (within 1 month)		NRS Scotland	£10.00			
				Search Fee	Each period of 5 years or part thereof	NRS Scotland	£5.00			
				General Search Fee	per hour or part thereof	NRS Scotland	£15.00			
				Enhanced Fees						
				Registrars Attendance Fee		DGC	£190.00			
				Saturday Ceremony Fee		DGC	£107.00			
				Sunday Ceremony Fee		DGC	£161.50			
				Public Holiday Ceremony Fee		DGC	£161.50			
				Accommodation Fee		DGC	£87.00			
				Changing Room Fee - Gretna		DGC	No Charge			
				Authorised Venue Fee		DGC	£190.00			
				Temporary Authorised Venue Fee		DGC	£190.00			
				Non-Statutory Ceremonies Fee		DGC	£223.50			
Photographers Fee		DGC	No Charge							
Music played during ceremony		DGC	No Charge							
Postal Extracts		DGC	£5.50							
Advance Booking Fee - Office Ceremonies		DGC	£82.50							
Telecare monitoring charges	Corporate Customer Services	Care Call	22,801	Charges for the provision of Telecare Monitoring		DGC	Unknown	Unknown	1	
Cost of collection - NDR	Customer Services	Financial Wellbeing and Revenues	412,000	Cost of Collection			Unknown	Unknown	1	Not known, these are charges for physical collection of a statutory charge including, credit card charges, and legal fees for recovering debt.
Fees for collection of Water Rates	Customer Services	Financial Wellbeing and Revenues	487,848	Scottish Water			£487,848.00		1	
Houses in Multiple Occupancy	Customer Services	Housing	24,500	Fee income for the licencing of Houses New Application in Multiple Occupation.	3-5 Occupants	DGC	£1,044.75		Unknown	
					6-10 Occupants	DGC	£1,144.50			
					11 or more Occupants	DGC	£1,312.50			
				Renewal	3-5 Occupants	DGC	£708.75		Unknown	
					6-10 Occupants	DGC	£787.50			
		11 or more Occupants	DGC	£945.00						
				It is not possible to isolate the costs in relation to Houses in Multiple Occupancy (HMO) as staff work on both HMO and Private Landlord Registrations.						

Communities
Further Analysis of Fees & Charges 2018/19

Fee/Charge Type	Service	Activity	2018/19 ABB Estimates	Details of Charge	Unit	Fee/Charge Set By	Unit Charge	Unit Cost	Annual Quantity	Comparative Charges					
Private Landlord Registrations	Customer Services	Housing	161,027	Fee income for Private Landlord Registration.	Renewals	Per application	Scottish Govt	£55.00	Unknown	Unknown					
						Per additional property	Scottish Govt	£11.00							
					Late Application Fee	Per application	Scottish Govt	£110.00							
				It is not possible to isolate the costs in relation to Houses in Multiple Occupancy (HMO) as staff work on both HMO and Private Landlord Registrations.											
Housing Support Services	Customer Services	Financial Wellbeing and Revenues	70,230	Annual rent pooling income from DGHP.		DGHP & DGC	£70,230.00	Unknown	1						
Charges to clients	Customer Services	Financial Wellbeing and Revenues	192,670	Care Call Service		Per Week	DGC	£3.60	Unknown	Unknown	Charges vary across LA's. These charges will e reviewed as part of the Housing Support review project during 17/18				
				Sheltered Service		Per Week	DGC	£4.74							
Homeless accommodation fees	Customer Services	Financial Wellbeing and Revenues	1,074,075	Furnished Flats	One bedroom	Per week	DGC	£132.65	Unknown	Unknown	Rents and Service charges have been historically set at Housing Benefit Subsidy cap rates and are therefore linked to the subsidy loss budget code. Due to a review of temporary accommodation and changes to HB subsidy rules in 2017 these charges will be reviewed as part of the review in 17/18				
												Two bedroom	Per week	DGC	£148.18
				B&B Hostels		Per night	DGC	£22.00 to £40.00	£22.00 to £40.00	Unknown					
				Service Charge		Per week	DGC	£17.23 to £20.53	Unknown	Unknown	Unknown				
				Service Provision & Statutory additions recovered											
Collin and Glenluce Sites	Customer Services	Housing	34,456	Rent (£49.10 rent + £18.31 Council Tax)		Per week	DGC	£67.41	Unknown	Unknown					
				Power Cards		When required	Utility Company	£5.00	Unknown	Unknown					
Total Income from Fees and Charges for Communities			5,671,165												

Corporate Services Budget Estimates Summary Service Analysis	Outturn Budget 2017/18 £	Outturn Actuals 2017/18 £	Budget Estimates 2018/19 £
Assessor & Electoral Registration Office	949,799	882,161	904,964
Business & Technology Solutions	6,213,034	6,205,763	6,295,560
Directorate Business Manager	668,457	666,170	453,571
Finance & Procurement	3,249,112	3,180,457	3,088,603
Legal & Democratic Services	2,522,437	2,559,090	2,224,236
OD, HR & Assets	4,335,229	4,360,413	5,638,244
Corporate & Democratic Core	1,590,702	1,596,338	1,589,493
Total Corporate Services	19,528,770	19,450,392	20,194,671

Corporate Services Budget Estimates Summary Subjective Analysis	Outturn Budget 2017/18 £	Outturn Actuals 2017/18 £	Budget Estimates 2018/19 £
Staff Costs	14,363,026	14,194,584	13,758,044
Property Costs	4,093,292	2,271,339	3,887,129
Transport Costs	198,656	219,056	166,932
Supplies, Services and Administration Costs	4,201,564	6,589,344	5,384,904
Payments to Other Bodies	11,500	12,447	13,000
	22,868,038	23,286,770	23,210,009
Fees and Charges	952,617	1,067,536	801,049
Government Grants	133,321	736,119	164,000
Other Contributions/Donations	0	231	0
External Recharges	770,000	781,753	592,723
Internal Recharge Income	1,483,330	1,250,739	1,457,566
	3,339,268	3,836,378	3,015,338
Total Corporate Services	19,528,770	19,450,392	20,194,671

Notes:-

The movement in Budget Estimates from 2017/18 to 2018/19 is primarily due to the following:-

1. The application of £0.7M of savings agreed as part of the 2018/19 budget process.
2. £1.7M included in the 2018/19 budget for Corporate Repairs and Maintenance that is allocated across services at year end.
3. The removal of £0.25M 1-off funding 2017/18 for Local Government Elections

The 2018/19 Pay Award Allowance for all staff is still to be applied as negotiations are on-going.

Apportionment of Budget to Activities Corporate Services Assessor & Electoral Registration Office	Budget Estimates	Assessors
	2018/19 £	2018/19 £
EXPENDITURE		
Staff Costs		
Salaries - SJC	653,817	653,817
Superannuation - SJC	146,526	146,526
National Insurance - SJC	66,064	66,064
Overtime Costs	3,000	3,000
Other Salary Costs	618	618
Vacancy Assumption	(12,490)	(12,490)
Other Employee Expenses	43,000	43,000
Death Benefit Scheme	3,000	3,000
Occupational Health Scheme	250	250
	903,785	903,785
Property Costs		
Refuse Collection	500	500
	500	500
Transport Costs		
Vehicle Allowances Other	200	200
Vehicle Fuel Costs	3,000	3,000
Vehicle Hire and Leasing	1,500	1,500
	4,700	4,700
Supplies, Services and Administration Costs		
Computer Equipment and Maintenance	11,370	11,370
Equipment and Supplies	3,000	3,000
Telecommunications	1,730	1,730
Professional Services	2,000	2,000
Books and Publications	6,750	6,750
Printing	8,200	8,200
Postage	108,620	108,620
Stationery	2,300	2,300
Advertising	1,500	1,500
Conferences	1,500	1,500
Insurance	4,009	4,009
	150,979	150,979
Payments to Other Bodies		
Other Agencies	12,000	12,000
	12,000	12,000
Transfer Payments	0	0
TOTAL EXPENDITURE	1,071,964	1,071,964
INCOME		
Fees and Charges	3,000	3,000
Government Grants	164,000	164,000
	167,000	167,000
NET EXPENDITURE	904,964	904,964

Apportionment of Budget to Activities Corporate Services Business & Technology Solutions	Budget Estimates	Business Develop- ment	Business Solutions	Corporate Website	Technology Services	Broadband
		2018/19 £	2018/19 £	2018/19 £	2018/19 £	2018/19 £
EXPENDITURE						
Staff Costs						
Salaries - SJC	2,349,598	493,612	36,864	78,731	1,604,417	135,974
Superannuation - SJC	495,048	109,580	7,926	16,928	355,452	5,162
National Insurance - SJC	216,141	51,305	3,968	6,387	153,407	1,074
Overtime Costs	12,478	0	0	0	12,478	0
Other Salary Costs	1,101	0	0	0	1,101	0
Vacancy Assumption	(46,230)	(10,260)	(770)	(1,600)	(33,120)	(480)
Death Benefit Scheme	1,700	1,700	0	0	0	0
Occupational Health Scheme	1,250	500	0	0	750	0
	3,031,086	646,437	47,988	100,446	2,094,485	141,730
Property Costs						
Refuse Collection	50	50	0	0	0	0
	50	50	0	0	0	0
Transport Costs						
Vehicle Allowances Mileage	150	0	0	0	150	0
Vehicle Allowances Other	800	100	50	50	600	0
Vehicle Fuel Costs	6,350	450	0	0	5,900	0
Vehicle Repairs and Maintenance	8,605	680	0	0	7,925	0
Vehicle Insurance	4,850	360	0	0	4,490	0
Vehicle Hire and Leasing	17,740	1,863	0	0	15,877	0
Fleet Management	3,436	344	0	0	3,092	0
	41,931	3,797	50	50	38,034	0
Supplies, Services and Administration Costs						
Computer Equipment and Maintenance	3,639,657	24,900	86,819	61,381	1,787,652	1,678,905
Equipment and Supplies	14,900	600	0	100	14,200	0
Telecommunications	97,928	955	130	0	96,393	450
Consultants Fees	29,492	0	20,992	0	0	8,500
Membership Fees and Subscriptions	32,437	32,437	0	0	0	0
Marketing and Publicity	1,000	0	0	1,000	0	0
Hospitality	500	400	0	0	0	100
Health and Safety	40	40	0	0	0	0
Printing	1,700	1,700	0	0	0	0
Postage	530	530	0	0	0	0
Stationery	500	500	0	0	0	0
Conferences	400	400	0	0	0	0
Subsistence	200	0	0	0	200	0
Insurance	10,932	10,932	0	0	0	0
	3,830,216	73,394	107,941	62,481	1,898,445	1,687,955
Payments to Other Bodies						
	0	0	0	0	0	0
Transfer Payments	0	0	0	0	0	0
TOTAL EXPENDITURE	6,903,283	723,678	155,979	162,977	4,030,964	1,829,685
INCOME						
Fees and Charges	15,000	0	0	0	0	15,000
External Recharges	592,723	0	0	0	0	592,723
	607,723	0	0	0	0	607,723
NET EXPENDITURE	6,295,560	723,678	155,979	162,977	4,030,964	1,221,962

Apportionment of Budget to Activities Corporate Services Directorate Business Manager	Budget Estimates	Business Manager
	2018/19 £	2018/19 £
EXPENDITURE		
Staff Costs		
Salaries - SJC	442,787	442,787
Superannuation - SJC	100,438	100,438
National Insurance - SJC	51,033	51,033
Other Salary Costs	(155,894)	(155,894)
Vacancy Assumption	(9,340)	(9,340)
Occupational Health Scheme	200	200
	429,224	429,224
Property Costs		
Refuse Collection	550	550
	550	550
Transport Costs		
Vehicle Allowances Mileage	700	700
Vehicle Allowances Other	750	750
Vehicle Hire and Leasing	1,000	1,000
	2,450	2,450
Supplies, Services and Administration Costs		
Computer Equipment and Maintenance	2,450	2,450
Equipment and Supplies	4,176	4,176
Telecommunications	300	300
Membership Fees and Subscriptions	2,500	2,500
Books and Publications	600	600
Clothing and Uniforms	50	50
Hospitality	100	100
Printing	4,450	4,450
Postage	1,200	1,200
Stationery	800	800
Advertising	250	250
Conferences	500	500
Subsistence	1,000	1,000
Insurance	2,870	2,870
Internal Recharges	101	101
	21,347	21,347
Payments to Other Bodies		
	0	0
Transfer Payments	0	0
TOTAL EXPENDITURE	453,571	453,571
INCOME		
	0	0
NET EXPENDITURE	453,571	453,571

Apportionment of Budget to Activities Corporate Services Finance & Procurement	Budget Estimates	Finance & Accounting	Financial Trans- actions	Procurement & Comm- issioning	Treasury & Capital
	2018/19 £	2018/19 £	2018/19 £	2018/19 £	2018/19 £
EXPENDITURE					
Staff Costs					
Salaries - SJC	2,203,353	799,932	972,156	182,016	249,249
Superannuation - SJC	490,906	171,982	209,004	39,133	70,787
National Insurance - SJC	216,135	81,280	81,543	19,520	33,792
Overtime Costs	1,900	0	1,900	0	0
Other Salary Costs	1,468	367	1,101	0	0
Vacancy Assumption	(46,980)	(16,530)	(19,860)	(3,780)	(6,810)
Other Employee Expenses	700	0	700	0	0
Death Benefit Scheme	5,950	0	0	0	5,950
Occupational Health Scheme	2,310	100	1,600	110	500
	2,875,742	1,037,131	1,248,144	236,999	353,468
Property Costs					
Repairs and Maintenance	30	0	0	0	30
	30	0	0	0	30
Transport Costs					
Vehicle Allowances Mileage	50	0	50	0	0
Vehicle Allowances Other	2,189	1,329	360	200	300
Vehicle Fuel Costs	430	50	130	150	100
	2,669	1,379	540	350	400
Supplies, Services and Administration Costs					
Computer Equipment and Maintenance	39,562	1,500	33,500	2,812	1,750
Equipment and Supplies	5,700	200	2,200	0	3,300
Telecommunications	1,490	380	0	330	780
Membership Fees and Subscriptions	121,100	11,500	5,000	104,000	600
Printing	12,851	101	9,400	0	3,350
Postage	32,200	500	31,500	0	200
Stationery	3,000	0	0	0	3,000
Advertising	2,500	2,500	0	0	0
Conferences	750	0	0	0	750
Subsistence	350	50	100	0	200
Bank Charges	23,805	0	15,105	0	8,700
Insurance	15,943	0	0	0	15,943
Internal Recharges	911	405	0	506	0
	260,162	17,136	96,805	107,648	38,573
Payments to Other Bodies					
Other Agencies	1,000	1,000	0	0	0
	1,000	1,000	0	0	0
Transfer Payments	0	0	0	0	0
TOTAL EXPENDITURE	3,139,603	1,056,646	1,345,489	344,997	392,471
INCOME					
Fees and Charges	51,000	6,000	29,000	0	16,000
	51,000	6,000	29,000	0	16,000
NET EXPENDITURE	3,088,603	1,050,646	1,316,489	344,997	376,471

Apportionment of Budget to Activities	Budget Estimates	Democratic Services	Internal Audit	Legal	Licensing	Performance & Improvement	Policy & Communications
Corporate Services							
Legal & Democratic Services							
	2018/19	2018/19	2018/19	2018/19	2018/19	2018/19	2018/19
	£	£	£	£	£	£	£
EXPENDITURE							
Staff Costs							
Salaries - SJC	1,843,452	459,397	159,420	444,170	176,328	240,165	363,972
Superannuation - SJC	414,980	101,877	39,650	95,496	37,909	51,634	88,414
National Insurance - SJC	197,376	47,515	19,853	44,885	15,379	26,425	43,319
Other Salary Costs	740	0	370	0	0	0	370
Vacancy Assumption	(39,660)	(9,810)	(3,540)	(9,180)	(3,600)	(4,990)	(8,540)
Death Benefit Scheme	3,500	1,000	0	1,150	0	0	1,350
Occupational Health Scheme	940	0	0	250	0	200	490
	2,421,328	599,979	215,753	576,771	226,016	313,434	489,375
Property Costs							
	0	0	0	0	0	0	0
Transport Costs							
Vehicle Allowances Mileage	850	300	0	50	0	0	500
Vehicle Allowances Other	2,965	100	0	640	1,400	275	550
Vehicle Fuel Costs	2,200	450	50	50	1,000	50	600
Vehicle Hire and Leasing	100	0	0	0	0	0	100
	6,115	850	50	740	2,400	325	1,750
Supplies, Services and Administration Costs							
Computer Equipment and Maintenance	30,328	11,728	0	250	11,000	100	7,250
Equipment and Supplies	7,030	430	1,000	1,300	3,700	200	400
Telecommunications	4,000	640	0	160	800	750	1,650
Statutory Services	19,000	0	0	0	19,000	0	0
Professional Services	4,950	0	0	4,750	200	0	0
Membership Fees and Subscriptions	43,320	2,150	950	6,670	650	4,200	28,700
Fees for Other Services	500	0	0	0	500	0	0
Books and Publications	800	0	0	300	0	0	500
Marketing and Publicity	250	250	0	0	0	0	0
Hospitality	250	50	0	0	50	0	150
Printing	31,520	9,800	0	1,600	1,470	100	18,550
Postage	11,250	450	0	4,700	5,900	50	150
Stationery	2,270	255	300	665	800	50	200
Advertising	2,500	1,000	0	0	1,000	0	500
Conferences	1,650	400	0	0	0	400	850
Subsistence	2,570	1,650	0	270	150	50	450
Bank Charges	220	0	0	0	220	0	0
Room Hire	250	0	0	0	0	0	250
Insurance	18,949	911	0	2,551	820	14,667	0
Election Expenses	19,000	19,000	0	0	0	0	0
Internal Recharges	502	152	0	0	100	0	250
	201,109	48,866	2,250	23,216	46,360	20,567	59,850
Payments to Other Bodies							
	0	0	0	0	0	0	0
Transfer Payments							
	0	0	0	0	0	0	0
TOTAL EXPENDITURE	2,628,552	649,695	218,053	600,727	274,776	334,326	550,975
INCOME							
Fees and Charges	397,568	4,000	0	14,500	369,068	0	10,000
Internal Recharge Income	6,748	0	0	0	0	0	6,748
	404,316	4,000	0	14,500	369,068	0	16,748
NET EXPENDITURE	2,224,236	645,695	218,053	586,227	(94,292)	334,326	534,227

Apportionment of Budget to Activities Corporate Services OD, HR & Assets	Budget Estimates	Human Resources	Graduate Programme	Pensions
	2018/19 £	2018/19 £	2018/19 £	2018/19 £
EXPENDITURE				
Staff Costs				
Salaries - SJC	2,322,664	846,137	119,520	144,999
Superannuation - SJC	494,767	181,851	26,020	31,173
National Insurance - SJC	225,796	88,741	5,510	13,295
Overtime Costs	5,071	3,071	0	0
Other Salary Costs	11,300	2,210	0	0
Vacancy Assumption	(30,490)	(16,340)	0	(2,970)
Other Employee Expenses	600	0	0	0
Training Costs	9,530	0	9,530	0
Death Benefit Scheme	3,150	1,450	0	0
Occupational Health Scheme	7,365	1,565	0	5,500
	3,049,753	1,108,685	160,580	191,997
Property Costs				
Rent Payable	278,025	0	0	0
General Rates	672,140	0	0	0
Metered Water Rates	81,400	0	0	0
Non Domestic Water and Sewerage	350	0	0	0
Heating and Lighting	461,492	0	0	0
Repairs and Maintenance	1,786,981	0	0	0
Grounds Maintenance	20,567	0	0	0
Building Cleaning	472,779	0	0	0
Domestic Supplies	18,746	0	0	0
Refuse Collection	36,736	0	0	0
Property Insurance	56,783	0	0	0
	3,885,999	0	0	0
Transport Costs				
Vehicle Allowances Mileage	4,862	4,862	0	0
Vehicle Allowances Other	1,450	350	0	100
Vehicle Fuel Costs	8,500	1,160	500	40
Vehicle Repairs and Maintenance	7,375	863	0	0
Vehicle Insurance	3,600	360	0	0
Vehicle Hire and Leasing	7,400	1,200	0	0
Fleet Management	2,030	230	0	0
	35,217	9,025	500	140
Supplies, Services and Administration Costs				
Computer Equipment and Maintenance	31,800	14,900	0	250
Equipment and Supplies	2,400	2,250	0	0
Telecommunications	8,249	900	0	30
Consultants Fees	15,000	0	0	0
Membership Fees and Subscriptions	20,100	9,050	0	0
Books and Publications	135	135	0	0
Clothing and Uniforms	750	0	0	0
Hospitality	50	50	0	0
Health and Safety	7,157	0	0	0
Printing	8,850	1,350	150	5,000
Postage	10,950	100	0	10,800
Stationery	2,950	850	0	100
Advertising	2,200	0	2,200	0
Conferences	2,720	2,300	0	420
Subsistence	550	500	0	0
Insurance	5,688	1,184	0	0
Internal Recharges	333,025	0	0	405
	452,574	33,569	2,350	17,005
Payments to Other Bodies				
	0	0	0	0
Transfer Payments	0	0	0	0
TOTAL EXPENDITURE	7,423,543	1,151,279	163,430	209,142
INCOME				
Fees and Charges	334,481	0	0	0
Internal Recharge Income	1,450,818	0	0	0
	1,785,299	0	0	0
NET EXPENDITURE	5,638,244	1,151,279	163,430	209,142

Apportionment of Budget to Activities Corporate Services OD, HR & Assets	Budget Estimates	Property Services	Industrial Units	Shared Admin Premises
	2018/19 £	2018/19 £	2018/19 £	2018/19 £
EXPENDITURE				
Staff Costs				
Salaries - SJC	2,322,664	1,189,448	22,560	0
Superannuation - SJC	494,767	255,723	0	0
National Insurance - SJC	225,796	118,250	0	0
Overtime Costs	5,071	2,000	0	0
Other Salary Costs	11,300	9,090	0	0
Vacancy Assumption	(30,490)	(11,180)	0	0
Other Employee Expenses	600	600	0	0
Training Costs	9,530	0	0	0
Death Benefit Scheme	3,150	1,700	0	0
Occupational Health Scheme	7,365	300	0	0
	3,049,753	1,565,931	22,560	0
Property Costs				
Rent Payable	278,025	0	0	278,025
General Rates	672,140	0	18,622	653,518
Metered Water Rates	81,400	0	1,400	80,000
Non Domestic Water and Sewerage	350	0	0	350
Heating and Lighting	461,492	0	3,760	457,732
Repairs and Maintenance	1,786,981	1,795,926	2,225	(11,170)
Grounds Maintenance	20,567	0	10,008	10,559
Building Cleaning	472,779	0	0	472,779
Domestic Supplies	18,746	0	0	18,746
Refuse Collection	36,736	0	0	36,736
Property Insurance	56,783	0	3,582	53,201
	3,885,999	1,795,926	39,597	2,050,476
Transport Costs				
Vehicle Allowances Mileage	4,862	0	0	0
Vehicle Allowances Other	1,450	1,000	0	0
Vehicle Fuel Costs	8,500	6,800	0	0
Vehicle Repairs and Maintenance	7,375	6,512	0	0
Vehicle Insurance	3,600	3,240	0	0
Vehicle Hire and Leasing	7,400	6,200	0	0
Fleet Management	2,030	1,800	0	0
	35,217	25,552	0	0
Supplies, Services and Administration Costs				
Computer Equipment and Maintenance	31,800	16,400	0	250
Equipment and Supplies	2,400	0	150	0
Telecommunications	8,249	2,870	0	4,449
Consultants Fees	15,000	15,000	0	0
Membership Fees and Subscriptions	20,100	11,050	0	0
Books and Publications	135	0	0	0
Clothing and Uniforms	750	750	0	0
Hospitality	50	0	0	0
Health and Safety	7,157	1,000	654	5,503
Printing	8,850	2,350	0	0
Postage	10,950	50	0	0
Stationery	2,950	2,000	0	0
Advertising	2,200	0	0	0
Conferences	2,720	0	0	0
Subsistence	550	50	0	0
Insurance	5,688	4,504	0	0
Internal Recharges	333,025	182,000	150,620	0
	452,574	238,024	151,424	10,202
Payments to Other Bodies				
	0	0	0	0
Transfer Payments	0	0	0	0
TOTAL EXPENDITURE	7,423,543	3,625,433	213,581	2,060,678
INCOME				
Fees and Charges	334,481	0	245,581	88,900
Internal Recharge Income	1,450,818	1,450,818	0	0
	1,785,299	1,450,818	245,581	88,900
NET EXPENDITURE	5,638,244	2,174,615	(32,000)	1,971,778

Apportionment of Budget to Activities Corporate Services Corporate & Democratic Core	Budget Estimates	Corporate Fees & Subscriptions	Members Services
	2018/19 £	2018/19 £	2018/19 £
EXPENDITURE			
Staff Costs			
Salaries - SJC	812,504	0	812,504
Superannuation - SJC	171,038	0	171,038
National Insurance - SJC	63,484	0	63,484
Disclosure Costs	100	0	100
	1,047,126	0	1,047,126
Property Costs			
	0	0	0
Transport Costs			
Vehicle Allowances Mileage	73,000	0	73,000
Vehicle Allowances Other	500	0	500
Vehicle Fuel Costs	300	0	300
Vehicle Hire and Leasing	50	0	50
	73,850	0	73,850
Supplies, Services and Administration Costs			
Computer Equipment and Maintenance	500	0	500
Equipment and Supplies	19,867	0	19,867
Telecommunications	10,750	0	10,750
Professional Services	320,000	320,000	0
Membership Fees and Subscriptions	95,200	95,200	0
Printing	6,600	0	6,600
Postage	400	0	400
Stationery	200	0	200
Advertising	7,000	0	7,000
Conferences	1,500	0	1,500
Subsistence	3,500	0	3,500
Room Hire	1,000	0	1,000
Internal Recharges	2,000	0	2,000
	468,517	415,200	53,317
Payments to Other Bodies			
	0	0	0
Transfer Payments			
	0	0	0
TOTAL EXPENDITURE	1,589,493	415,200	1,174,293
INCOME			
	0	0	0
NET EXPENDITURE	1,589,493	415,200	1,174,293

Corporate Services

Analysis of Payment to Other Bodies 2018/19

Service	Activity	Expenditure Type	Paid To	Purpose of Payment	2018/19 ABB Estimates
Assessor & Electoral Registration Office	Council Tax List	Other Agencies	Valuation Appeal Committee	Holding External Committees	12,000
Total Payments to Other Bodies for Assessor & Electoral Registration Office					12,000
Finance & Procurement	Finance & Accounting	Other Agencies	CIPFA - Fiscal Affairs Scotland	CIPFA Directors of Finance Annual Subscription	1,000
Total Payments to Other Bodies for Finance and Accounting					1,000
Total Payments to Other Bodies for Corporate Services					13,000

Corporate Services

Analysis of Income 2018/19

Service	Activity	Income Type	Received From	Purpose of Payment	2018/19 ABB Estimates
Finance & Procurement	Treasury & Capital	Fees and Charges	Staff Expense	VAT Reclamation income on mileage claims	16,000
Finance & Procurement	Finance & Accounting	Fees and Charges	Trusts/Common Good Funds	SLA Agreement	6,000
Finance & Procurement	Financial Transactions	Fees and Charges	Council Departments	Late Notification Charges, Emergency Payments & Subject Access Requests	29,000
Total Income for Finance & Procurement					51,000
Business & Technology Solutions	Broadband	Fees and Charges	Scottish Borders Council	Charges for Broadband provision	15,000
Business & Technology Solutions	Broadband	External Recharges	Scottish Borders Council	Recharges for Broadband provision	592,723
Total Income for Business & Technology Solutions					607,723
OD, HR & Assets	Asset Mgmt Planning	Fees and Charges	Tenants	Rental Income from Shared Admin Premises	88,900
OD, HR & Assets	Estates	Fees and Charges	Tenants	Rental Income from Industrial Units	245,581
OD, HR & Assets	Architects	Internal Recharge Income	All Council Services	Recharges for Architects Fees in relation to Projects, Repairs Etc.	1,450,818
Total Income for OD, HR & Assets					1,785,299
Legal & Democratic Services	Legal	Fees and Charges	Various	Provision of Legal Advice	14,500
Legal & Democratic Services	Democratic Services	Fees and Charges	SWesTrans / HM Prison Service	Provision of Administrative and Committee Support	4,000
Legal & Democratic Services	Licensing	Fees and Charges	External Customers	Various Civic Government	114,592
Legal & Democratic Services	Licensing	Fees and Charges	External Customers	Gambling & liquor licenses	254,476
Legal & Democratic Services	Policy & Communications	Fees and Charges	Various	External Graphics income	10,000
Legal & Democratic Services	Policy & Communications	Internal Recharge Income	Internal	Recharge for Graphics Work	6,748
Total Income for Legal & Democratic Services					404,316

Corporate Services

Analysis of Income 2018/19

Service	Activity	Income Type	Received From	Purpose of Payment	2018/19 ABB Estimates
Assessor & Electoral Registration Office	Assessors	Fees and Charges	External Customers	Sales of Electoral Rolls & Registers	3,000
Assessor & Electoral Registration Office	Assessors	Government Grants	Cabinet Office	To support the roll out of individual electoral registration.	164,000
Total Income for Assessor & Electoral Registration Office					167,000
Total Income for Corporate Services					3,015,338

Corporate Services
Further Analysis of Fees & Charges 2018/19

Fee/Charge Type	Service	Activity	2018/19 ABB Estimates	Details of Charge	Unit	Fee/ Charge Set By	Unit Charge	Unit Cost	Annual Quantity	Comparative Charges
	Finance & Procurement	Finance & Accounting	6,000	SLA income from Common Good Funds						
	Finance & Procurement	Financial Transactions	29,000	Election payroll maintenance, subject access requests, Union & Labour group contributions						
	Finance & Procurement	Treasury & Capital	16,000	VAT reclamation income on mileage						
Broadband	Business & Technology Solutions		15,000	Rental & installation fees for SWAN contract						
Graphics External	Legal & Democratic Services	Policy & Communications	10,000	External income for Graphics	Per Application	DGC				
Civic Government	Legal & Democratic Services	Legal & Licensing Services	114,590	Private Hire Operator	Per Application	DGC	£359.00	Approx.	546	Examples of common
				Substitution of Vehicle	Per Application	DGC	£109.00	£130.00 per licence	across all civic in 2017/18	charges are shown below:-
				Replacement Taxi/PH Plate	Per Application	DGC	£10.00			
				Taxi Operator	Per Application	DGC	£359.00			
				Taxi Driver	Per Application	DGC	£109.00	It is not possible to breakdown the cost against individual fees		£275.00 Perth & Kinross £485.00 North Lanarkshire £590.50 in West Dunbarton £609.00 North Ayrshire
				Private Hire Driver	Per Application	DGC	£109.00			
				Replacement ID card	Per Application	DGC	£5.00			
				Second Hand Motor Vehicle Dealer	Per Application	DGC	£294.00			
				Boat Hire	Per Application	DGC	£232.00			
				Street Traders	Per Application	DGC	£224.00			
				Sex Shops	Per Application	DGC	£1,586.00			
				Late Hours Catering	Per Application	DGC	£224.00			
				Window Cleaners	Per Application	DGC	£243.00			
				Market Operators	Per Application	DGC	£412.00			
				Metal Dealers	Per Application	DGC	£426.00		£230.00 Perth & Kinross £294.00 North Lanarkshire £655.00 West Dunbarton £252.00 North Ayrshire	
				Metal Dealers	Metal Dealers	Per Application	DGC			£400.00 Perth & Kinross £420.00 North Lanarkshire £655.00 West Dunbarton £168.00 North Ayrshire
										£160.00 Perth & Kinross £131.00 North Lanarkshire £132.00 West Dunbarton £126.00 North Ayrshire
										£280.00 Perth & Kinross £315.00 North Lanarkshire £1368.50 West Dunbarton £357.00 North Ayrshire

Corporate Services
Further Analysis of Fees & Charges 2018/19

Fee/Charge Type	Service	Activity	2018/19 ABB Estimates	Details of Charge	Unit	Fee/ Charge Set By	Unit Charge	Unit Cost	Annual Quantity	Comparative Charges
				Itinerant Metal Dealers	Per Application	DGC	£426.00			
				Exemption Warrant	Per Application	DGC	No longer a licence type			
				Temp. Exemption Warrant	Per Application	DGC	No longer a licence type			
				Non-Domestic Knife Dealers	Full licence	Per Licence	DGC	£372.00		
					Temporary Licence	Per Licence	DGC	£127.00		
				Taxi Booking Offices		Per Application	DGC	£362.00		
				Public Entertainment	Bungee Jumping/ Catapulting	3 years	DGC	£879.00		
						1-7 days	DGC	£441.00		
						8 days – 6 weeks	DGC	£528.00		
				Circuses	3 years	DGC	£735.00			
					1-7 days	DGC	£368.00			
					8 days – 6 weeks	DGC	£441.00			
				Funfairs	3 years	DGC	£735.00			
					1-7 days	DGC	£368.00			
					8 days – 6 weeks	DGC	£441.00			
				Firework Displays	3 years	DGC	£368.00			
					1-7 days	DGC	£183.00			
					8 days – 6 weeks	DGC	£222.00			
				Outdoor Music Festivals/ Events	3 years	DGC	£2,233.00			
					1-7 days	DGC	£1,103.00			
					8 days – 6 weeks	DGC	£1,324.00			
				Indoor Music Events	3 years	DGC	£660.00			
					1-7 days	DGC	£331.00			
					8 days – 6 weeks	DGC	£396.00			
				Sunbed/ Tanning Centres	3 years	DGC	£266.00			
				Community Based Free Events		Per Application	DGC	£58.00		
				Skin Piercing and Tattooing – 3 years		Per Application	DGC	£266.00		
				Cinemas	1 year licence - less than one year transfer	Per Application	DGC	£366.00		
						Per Month	DGC	£90.00		
				Hypnotism Authorisations		Per Application	DGC	£120.00		
						Per Application	DGC	£86.00		

Corporate Services
Further Analysis of Fees & Charges 2018/19

Fee/Charge Type	Service	Activity	2018/19 ABB Estimates	Details of Charge	Unit	Fee/ Charge Set By	Unit Charge	Unit Cost	Annual Quantity	Comparative Charges	
Licenses	Legal & Democratic Services	Legal & Licensing Services	254,478	New Premises Licence	Category 1	Application Fee	Statute	£200.00	Approx.	626	Fees are the same
						Annual Fee	Statute	£180.00	£130.00 per	premises	across Scotland as such
					Category 2	Application Fee	Statute	£800.00	licence	licences at	no comparator
						Annual Fee	Statute	£220.00		43,157	information provided.
					Category 3	Application Fee	Statute	£1,100.00	It is not		
						Annual Fee	Statute	£280.00	possible to		
					Category 4	Application Fee	Statute	£1,300.00	breakdown		
						Annual Fee	Statute	£500.00	the cost		
					Category 5	Application Fee	Statute	£1,700.00	against		
						Annual Fee	Statute	£700.00	individual		
					Category 6	Application Fee	Statute	£2,000.00	fees		
						Annual Fee	Statute	£900.00			
				Provisional premises licence		Per Licence	Statute	£200.00			
				Personal Licence		Per Licence	Statute	£50.00			
				Application for change of premises manager		Per Licence	Statute	£31.00			
				Application for minor variation (other than change of premises manager)		Per Licence	Statute	£20.00			
				Occasional Licence		Per Licence	Statute	£10.00			
				Extended Hours		Per Licence	Statute	£10.00			
				Transfer of premises licence (including variation)		Per Licence	Statute	£190.00			
				Transfer of premises licence (no variation)		Per Licence	Statute	£60.00			£50.00 Perth & Kinross
											£41.00 North Lanarkshire
											£60.00 West Dunbarton
											£50.00 North Ayrshire
				Transfer of premises licence by persons other than licence holder (including variation)		Per Licence	Statute	£190.00			
				Transfer of premises licence by persons other than licence holder (no variation)		Per Licence	Statute	£60.00			£50.00 Perth & Kinross
											£41.00 North Lanarkshire
											£60.00 West Dunbarton
											£60.00 North Ayrshire
				Temporary premises licence		Per Licence	Statute	£190.00			
				Replacement of Personal Licence		Per Licence	Statute	£25.00			
				Variation of premises licence (Major)	Category 1	Per Licence	Statute	£100.00			
					Category 2	Per Licence	Statute	£400.00			£200.00 Perth & Kinross
											£192.00 North Lanarkshire
											£200.00 West Dunbarton
											£220.00 North Ayrshire
					Category 3	Per Licence	Statute	£550.00			
					Category 4	Per Licence	Statute	£650.00			
					Category 5	Per Licence	Statute	£850.00			
					Category 6	Per Licence	Statute	£1,000.00			
				Club Gaming/Club Machine where club has liquor licence		Application Fee	Statute	£300.00			

Corporate Services
Further Analysis of Fees & Charges 2018/19

Fee/Charge Type	Service	Activity	2018/19 ABB Estimates	Details of Charge	Unit	Fee/ Charge Set By	Unit Charge	Unit Cost	Annual Quantity	Comparative Charges
				Licensed Premises Gaming	Annual Fee	Statute	£50.00			
				Machine Permit	Application Fee	Statute	£100.00			
				Club Gaming/Club Machine where club does not hold a liquor licence	Annual Fee	Statute	£50.00			
					Application Fee	Statute	£200.00			
				Family Entertainment Centre	Annual Fee	Statute	£50.00			
				Prize Gaming Permits	Application Fee	Statute	£300.00			
				Regional Casino	Application Fee	Statute	£300.00			
					Provisional licence	Statute	£6,000.00			
					Full Licence	Statute	£11,250.00			
					Annual Fee	Statute	£11,250.00			
					First annual fee	Statute	£8,840.00			
					Application to vary	Statute	£5,625.00			
					Application to transfer or reinstate licence	Statute	£4,880.00			
				Large Casino	Provisional licence	Statute	£3,750.00			
					Full Licence	Statute	£7,500.00			
					Annual Fee	Statute	£7,500.00			
					First annual fee	Statute	£5,620.00			
					Application to vary	Statute	£3,750.00			
					Application to transfer or reinstate licence	Statute	£1,600.00			
				Small Casino	Provisional licence	Statute	£2,250.00			
					Full Licence	Statute	£6,000.00			
					Annual Fee	Statute	£3,750.00			
					First annual fee	Statute	£2,810.00			
					Application to vary	Statute	£3,000.00			
					Application to transfer or reinstate licence	Statute	£1,350.00			
				Bingo	Provisional licence	Statute	£840.00			
					Full Licence	Statute	£2,450.00			
					Annual Fee	Statute	£700.00			
					First annual fee	Statute	£525.00			
					Application to vary	Statute	£1,200.00			
					Application to transfer or reinstate licence	Statute	£840.00			
				Adult Gaming Centre	Provisional licence	Statute	£840.00			
					Full Licence	Statute	£1,400.00			
					Annual Fee	Statute	£700.00			
					First annual fee	Statute	£525.00			

Corporate Services
Further Analysis of Fees & Charges 2018/19

Fee/Charge Type	Service	Activity	2018/19 ABB Estimates	Details of Charge	Unit	Fee/Charge Set By	Unit Charge	Unit Cost	Annual Quantity	Comparative Charges
					Application to vary	Statute	£700.00			
					Application to transfer or reinstate licence	Statute	£840.00			
				Betting Premises (Track)	Provisional licence	Statute	£660.00			
					Full Licence	Statute	£1,750.00			
					Annual Fee	Statute	£1,000.00			
					First annual fee	Statute	£750.00			
					Application to vary	Statute	£870.00			
					Application to transfer or reinstate licence	Statute	£660.00			
				Family Entertainment Centre	Provisional licence	Statute	£660.00			
					Full Licence	Statute	£1,400.00			
					Annual Fee	Statute	£500.00			
					First annual fee	Statute	£375.00			
					Application to vary	Statute	£700.00			
					Application to transfer or reinstate licence	Statute	£660.00			
				Betting Premises (Other)	Provisional licence	Statute	£840.00			
					Full Licence	Statute	£2,100.00			
					Annual Fee	Statute	£400.00			
					First annual fee	Statute	£300.00			
					Application to vary	Statute	£1,050.00			
					Application to transfer or reinstate licence	Statute	£840.00			
	Legal & Democratic Services	Legal	14,500	Professional services, conveyancing and planning charges to external bodies	varies depending on staff	DGC	£14,500.00			
	Legal & Democratic Services	Democratic Services	4,000	Governance support for Swestrans						
Sale of Electoral Registers	Assessors & ERO	Assessors	3,000	Marked Register	Print Version	Per Annum	£605.00	Unknown	0	Benchmarking information is not currently available.
					Data Version	Per Annum	£215.00	-	6	
				Edited Register	Print Version	Per Annum	£310.00	Unknown	All	
					Data Version	Per Annum	£127.00	-	Ad-hoc	
				Overseas Electors	Print Version	Per Annum	£50.00	Unknown	On request	
					Data Version	Per Annum	£49.00	-		
				Monthly Updates	Print Version	Per Annum	£270.00	Unknown		
					Data Version	Per Annum	£387.00	-	6	

Note the electoral data is collected / collated by the Service regardless of sales.

As such the only additional cost to the Service is printing. Where print copies have been produced in the past year the print cost is shown.

Corporate Services
Further Analysis of Fees & Charges 2018/19

Fee/Charge Type	Service	Activity	2018/19 ABB Estimates	Details of Charge	Unit	Fee/Charge Set By	Unit Charge	Unit Cost	Annual Quantity	Comparative Charges
Rental Income	OD, HR & Assets	Asset Management Planning/Estates	334,481	Wigtown County Buildings	Per Annum	DGC				Due to the unique nature of rental income no comparator information is available.
				23 Lewis Street, Stranraer	Per Annum	DGC				
				81/85 Irish Street	Per Annum	DGC				
				Springbells	Per Annum**	DGC				
				Blackparks Block 2	Per Annum**	DGC				
				Blackparks Block 3	Per Annum**	DGC				
				Carsons Knowe	Per Annum**	DGC				
				Holmpark Block 1	Per Annum**	DGC				
				Holmpark Block 2	Per Annum**	DGC				
				Duncan Park	Per Annum**	DGC				
				Whitshiels	Per Annum**	DGC				
				Woodside	Per Annum**	DGC				
				Harbour Street	Per Annum**	DGC				
				Broomhouses Block 1	Per Annum**	DGC				
				Broomhouses Block 2	Per Annum**	DGC				
				The Holm	Per Annum**	DGC				
				Dicks Hill	Per Annum**	DGC				
				Vancouver Road	Per Annum**	DGC				
				Cheese Store, Priestdykes	Per Annum**	DGC				
				Former TC Farries	Per Annum**	DGC				
				Old School Crossmichael	Per Annum**	DGC				
				Depot, Ayr Road, Dalry	Per Annum**	DGC				
				32-34 High Street, Sanquhar	Per Annum**	DGC				
				Others	Per Annum**	DGC				
				** Note that rent charges are reviewed each time a unit becomes vacant and are based on the market rent at that time as such these are approximate charges based on the average for each location.						
Total Income from Fees and Charges for Corporate Services			801,049							

Integration Joint Board Budget Estimates Summary Service Analysis	Outturn Budget	Outturn Actuals	Budget Estimates
	2017/18	2017/18	2018/19
	£	£	£
Adult Social Work Services	13,632,146	13,915,968	14,152,357
Commissioned Services	0	0	2,521,828
Children and Families IJB	107,144	103,708	107,144
Adult Services Older People	27,480,247	27,047,597	27,779,936
Adult Services Physical and Sensory Disabilities	5,528,725	5,165,502	5,282,842
Adult Services Learning Disabilities	18,632,239	19,671,156	20,624,740
Adult Services Mental Health	2,116,582	1,632,317	1,691,989
Adult Services Substance Misuse	263,269	224,047	263,269
Total Integration Joint Board	67,760,352	67,760,296	72,424,105
Reported Total Integration Joint Board	67,760,352	67,760,296	

Integration Joint Board Budget Estimates Summary Subjective Analysis	Outturn Budget	Outturn Actuals	Budget Estimates
	2017/18	2017/18	2018/19
	£	£	£
Staff Costs	15,917,455	15,757,803	17,131,683
Property Costs	327,435	334,372	339,560
Transport Costs	783,846	905,483	786,132
Supplies, Services and Administration Costs	1,156,668	1,227,800	1,163,179
Payments to Other Bodies	75,941,473	75,147,901	78,839,608
	94,126,877	93,373,359	98,260,162
Fees and Charges	33,989	41,752	38,574
Other Grants	11,408,708	11,693,207	11,570,847
Client Contributions	14,850,931	13,780,137	14,151,767
Other Contributions/Donations	0	25	0
Internal Recharge Income	72,897	97,942	74,869
	26,366,525	25,613,063	25,836,057
Total Integration Joint Board	67,760,352	67,760,296	72,424,105
Reported Total Integration Joint Board	67,760,352	67,760,296	

Notes:-

The movement in budget estimates from 2017/18 to 2018/19 is primarily due to the following:-

1. Additional Social Care Funding of £2.2M received from the Scottish Government as part of the Local Government Finance Settlement
2. A transfer of £1.8M from CYPLL to IJB in relation to Commissioned Services as presented to Full Council on 29 March 2018.
3. An additional £0.7M Social Care Funding received from the IJB from 2018/19.

Apportionment of Budget to Activities Integration Joint Board Adult Social Work Services	Budget Estimates	Assessment & Fieldwork	Care & Repair	Care & Support Services	Health & Wellbeing
	2018/19 £	2018/19 £	2018/19 £	2018/19 £	2018/19 £
EXPENDITURE					
Staff Costs					
Salaries - SJC	8,906,310	4,010,706	0	3,975,544	80,391
Superannuation - SJC	1,743,683	711,546	0	831,093	17,306
National Insurance - SJC	731,863	326,274	0	318,050	8,591
Overtime Costs	44,936	18,558	0	26,378	0
Other Salary Costs	776,705	19,732	0	756,973	0
Vacancy Assumption	(55,568)	(43,516)	0	0	(1,020)
Other Employee Expenses	2,049	668	0	1,370	0
Disclosure Costs	1,779	793	0	809	0
Occupational Health Scheme	2,620	1,360	0	799	0
	12,154,377	5,046,121	0	5,911,016	105,268
Property Costs					
Repairs and Maintenance	150	0	0	0	0
	150	0	0	0	0
Transport Costs					
Vehicle Allowances Mileage	560,697	10,853	0	548,025	32
Vehicle Allowances Other	1,805	1,194	0	0	538
Vehicle Fuel Costs	67,617	17,241	0	40,705	143
Vehicle Repairs and Maintenance	41,014	5,607	0	34,574	0
Vehicle Insurance	16,080	2,340	0	13,380	0
Vehicle Hire and Leasing	59,551	15,880	0	41,547	0
Fleet Management	9,724	1,507	0	7,944	0
	756,488	54,622	0	686,175	713
Supplies, Services and Administration Costs					
Computer Equipment and Maintenance	122,417	5,895	0	116,388	0
Equipment and Supplies	17,249	365	0	16,382	0
Telecommunications	50,426	9,112	0	39,427	233
Professional Services	3,365	3,365	0	0	0
Membership Fees and Subscriptions	4,372	0	0	4,372	0
Fees for Other Services	4,989	4,989	0	0	0
Books and Publications	2,400	2,400	0	0	0
Clothing and Uniforms	27,578	0	0	27,578	0
Printing	23,926	758	0	7,087	90
Postage	162	20	0	142	0
Stationery	3,579	37	0	3,542	0
Subsistence	3,671	805	0	390	544
Room Hire	3,821	0	0	602	0
Insurance	19,075	0	0	19,075	0
Aids and Adaptations	624,092	0	0	0	0
Internal Recharges	82,801	124	0	82,677	0
	993,923	27,870	0	317,662	867
Payments to Other Bodies					
Health Authorities	168,731	9,631	0	0	0
Other Agencies	1,460,036	10,168	1,198,000	0	241,842
	1,628,767	19,799	1,198,000	0	241,842
Transfer Payments					
	7,486	6,876	0	0	0
TOTAL EXPENDITURE	15,541,191	5,155,288	1,198,000	6,914,853	348,690
INCOME					
Fees and Charges	15,896	0	0	0	0
Other Grants	1,372,938	168,342	1,198,000	0	0
	1,388,834	168,342	1,198,000	0	0
NET EXPENDITURE	14,152,357	4,986,946	0	6,914,853	348,690

Apportionment of Budget to Activities Integration Joint Board Adult Social Work Services	Budget Estimates	Occupational Therapy	Sensory Impairment
	2018/19 £	2018/19 £	2018/19 £
EXPENDITURE			
Staff Costs			
Salaries - SJC	8,906,310	606,837	232,832
Superannuation - SJC	1,743,683	133,495	50,243
National Insurance - SJC	731,863	57,048	21,900
Overtime Costs	44,936	0	0
Other Salary Costs	776,705	0	0
Vacancy Assumption	(55,568)	(7,974)	(3,058)
Other Employee Expenses	2,049	11	0
Disclosure Costs	1,779	118	59
Occupational Health Scheme	2,620	461	0
	12,154,377	789,996	301,976
Property Costs			
Repairs and Maintenance	150	150	0
	150	150	0
Transport Costs			
Vehicle Allowances Mileage	560,697	1,596	191
Vehicle Allowances Other	1,805	0	73
Vehicle Fuel Costs	67,617	4,835	4,693
Vehicle Repairs and Maintenance	41,014	0	833
Vehicle Insurance	16,080	0	360
Vehicle Hire and Leasing	59,551	0	2,124
Fleet Management	9,724	0	273
	756,488	6,431	8,547
Supplies, Services and Administration Costs			
Computer Equipment and Maintenance	122,417	134	0
Equipment and Supplies	17,249	0	502
Telecommunications	50,426	1,150	504
Professional Services	3,365	0	0
Membership Fees and Subscriptions	4,372	0	0
Fees for Other Services	4,989	0	0
Books and Publications	2,400	0	0
Clothing and Uniforms	27,578	0	0
Printing	23,926	15,944	47
Postage	162	0	0
Stationery	3,579	0	0
Subsistence	3,671	333	1,599
Room Hire	3,821	0	3,219
Insurance	19,075	0	0
Aids and Adaptations	624,092	589,777	34,315
Internal Recharges	82,801	0	0
	993,923	607,338	40,186
Payments to Other Bodies			
Health Authorities	168,731	159,100	0
Other Agencies	1,460,036	10,026	0
	1,628,767	169,126	0
Transfer Payments	7,486	610	0
TOTAL EXPENDITURE	15,541,191	1,573,651	350,709
INCOME			
Fees and Charges	15,896	0	15,896
Other Grants	1,372,938	6,596	0
	1,388,834	6,596	15,896
NET EXPENDITURE	14,152,357	1,567,055	334,813

Apportionment of Budget to Activities Integration Joint Board Commissioned Services	Budget Estimates	Comm- issioning	Carers
	2018/19 £	2018/19 £	2018/19 £
EXPENDITURE			
Staff Costs			
Salaries - SJC	327,368	327,368	0
Superannuation - SJC	57,912	57,912	0
National Insurance - SJC	26,344	26,344	0
Vacancy Assumption	(3,559)	(3,559)	0
Disclosure Costs	354	354	0
	408,419	408,419	0
Property Costs			
Refuse Collection	63	63	0
	63	63	0
Transport Costs			
Vehicle Allowances Mileage	508	508	0
Vehicle Fuel Costs	1,024	1,024	0
Vehicle Hire and Leasing	59	59	0
	1,591	1,591	0
Supplies, Services and Administration Costs			
Computer Equipment and Maintenance	618	618	0
Equipment and Supplies	80	80	0
Telecommunications	286	286	0
Printing	2,660	2,660	0
Postage	54	54	0
Subsistence	174	174	0
Room Hire	700	700	0
Internal Recharges	458	458	0
	5,030	5,030	0
Payments to Other Bodies			
Health Authorities	694,000	694,000	0
Other Agencies	771,788	771,788	0
Private Contractors	198,511	198,511	0
	1,664,299	1,664,299	0
Transfer Payments	686,811	228,599	458,212
TOTAL EXPENDITURE	2,766,213	2,308,001	458,212
INCOME			
Other Grants	67,890	67,890	0
Client Contributions	176,495	176,495	0
	244,385	244,385	0
NET EXPENDITURE	2,521,828	2,063,616	458,212

Apportionment of Budget to Activities Integration Joint Board Children and Families IJB	Budget Estimates	Assessment & Fieldwork
	2018/19 £	2018/19 £
EXPENDITURE		
Staff Costs		
Salaries - SJC	74,900	74,900
Superannuation - SJC	16,103	16,103
National Insurance - SJC	7,000	7,000
Other Salary Costs	293	293
Vacancy Assumption	(983)	(983)
	97,313	97,313
Property Costs		
	0	0
Transport Costs		
Vehicle Allowances Mileage	117	117
Vehicle Fuel Costs	219	219
Vehicle Hire and Leasing	30	30
	366	366
Supplies, Services and Administration Costs		
Telecommunications	95	95
Marketing and Publicity	3,999	3,999
Hospitality	8	8
Printing	2,822	2,822
Postage	17	17
Stationery	56	56
Subsistence	276	276
Room Hire	321	321
Internal Recharges	127	127
	7,721	7,721
Payments to Other Bodies		
Other Agencies	1,744	1,744
	1,744	1,744
Transfer Payments		
	0	0
TOTAL EXPENDITURE	107,144	107,144
INCOME		
	0	0
NET EXPENDITURE	107,144	107,144

Apportionment of Budget to Activities Integration Joint Board Adult Services Older People	Budget Estimates 2018/19 £	Care at Home	Day Care	Meals on Wheels	Nursing Care	Residential Care
		2018/19 £	2018/19 £	2018/19 £	2018/19 £	2018/19 £
EXPENDITURE						
Staff Costs						
	0	0	0	0	0	0
Property Costs						
Repairs and Maintenance	7,750	0	0	0	0	0
Grounds Maintenance	122	0	0	0	0	0
	7,872	0	0	0	0	0
Transport Costs						
	0	0	0	0	0	0
Supplies, Services and Administration Costs						
Equipment and Supplies	834	0	0	834	0	0
Health and Safety	6,925	0	0	0	0	0
	7,759	0	0	834	0	0
Payments to Other Bodies						
Private Contractors	42,736,629	12,563,766	663,752	142,627	3,113,224	26,253,260
	42,736,629	12,563,766	663,752	142,627	3,113,224	26,253,260
Transfer Payments						
	986,171	0	228,418	0	0	0
TOTAL EXPENDITURE	43,738,431	12,563,766	892,170	143,461	3,113,224	26,253,260
INCOME						
Other Grants	4,375,850	0	0	0	0	0
Client Contributions	11,582,645	690,206	0	71,437	1,153,372	9,667,630
	15,958,495	690,206	0	71,437	1,153,372	9,667,630
NET EXPENDITURE	27,779,936	11,873,560	892,170	72,024	1,959,852	16,585,630

Apportionment of Budget to Activities Integration Joint Board Adult Services Older People	Budget Estimates	Resource Transfer/ Resettlement	Third Sector Support
	2018/19 £	2018/19 £	2018/19 £
EXPENDITURE			
Staff Costs			
	0	0	0
Property Costs			
Repairs and Maintenance	7,750	0	7,750
Grounds Maintenance	122	0	122
	7,872	0	7,872
Transport Costs			
	0	0	0
Supplies, Services and Administration Costs			
Equipment and Supplies	834	0	0
Health and Safety	6,925	0	6,925
	7,759	0	6,925
Payments to Other Bodies			
Private Contractors	42,736,629	0	0
	42,736,629	0	0
Transfer Payments			
	986,171	0	757,753
TOTAL EXPENDITURE	43,738,431	0	772,550
INCOME			
Other Grants	4,375,850	4,375,850	0
Client Contributions	11,582,645	0	0
	15,958,495	4,375,850	0
NET EXPENDITURE	27,779,936	(4,375,850)	772,550

Apportionment of Budget to Activities Integration Joint Board Adult Services Physical and Sensory Disabilities	Budget Estimates 2018/19 £	Care at Home	Day Care	Nursing Care	Residential Care	Third Sector Support
		2018/19 £	2018/19 £	2018/19 £	2018/19 £	2018/19 £
EXPENDITURE						
Staff Costs	0	0	0	0	0	0
Property Costs	0	0	0	0	0	0
Transport Costs	0	0	0	0	0	0
Supplies, Services and Administration Costs	0	0	0	0	0	0
Payments to Other Bodies						
Private Contractors	5,814,956	5,068,257	26,050	212,609	508,040	0
	5,814,956	5,068,257	26,050	212,609	508,040	0
Transfer Payments	354,053	0	171,223	0	0	182,830
TOTAL EXPENDITURE	6,169,009	5,068,257	197,273	212,609	508,040	182,830
INCOME						
Other Grants	158,063	0	45,097	52,000	0	60,966
Client Contributions	728,104	568,820	0	69,463	89,821	0
	886,167	568,820	45,097	121,463	89,821	60,966
NET EXPENDITURE	5,282,842	4,499,437	152,176	91,146	418,219	121,864

Apportionment of Budget to Activities Integration Joint Board Adult Services Learning Disabilities	Budget Estimates	Activity & Resource Centres (ARC's)	Care at Home	Community Support	Day Care	In House
		2018/19 £	2018/19 £	2018/19 £	2018/19 £	2018/19 £
EXPENDITURE						
Staff Costs						
Salaries - SJC	3,372,693	2,031,447	0	452,017	0	673,770
Superannuation - SJC	684,231	365,402	0	172,026	0	141,477
National Insurance - SJC	281,322	139,791	0	68,221	0	72,119
Overtime Costs	39,643	18,322	0	4,426	0	16,895
Other Salary Costs	85,988	2,088	0	62,010	0	21,371
Other Employee Expenses	2,192	1,595	0	162	0	435
Disclosure Costs	3,648	1,934	0	939	0	775
Occupational Health Scheme	1,857	1,766	0	91	0	0
	4,471,574	2,562,345	0	759,892	0	926,842
Property Costs						
Rent Payable	74,797	0	0	0	0	74,797
General Rates	20,638	7,986	0	0	0	12,652
Metered Water Rates	10,863	7,579	0	0	0	3,280
Non Domestic Water and Sewerage	3,563	2,943	0	0	0	0
Heating and Lighting	68,182	63,622	0	0	0	3,515
Repairs and Maintenance	33,597	33,298	0	0	0	299
Grounds Maintenance	9,228	7,474	0	0	0	1,754
Building Cleaning	88,774	88,530	0	0	0	244
Domestic Supplies	5,365	4,720	0	0	0	377
Refuse Collection	16,468	16,442	0	0	0	0
	331,475	232,594	0	0	0	96,918
Transport Costs						
Vehicle Allowances Mileage	7,502	2,765	0	4,205	0	532
Vehicle Allowances Other	33	33	0	0	0	0
Vehicle Fuel Costs	7,215	5,012	0	1,700	0	503
Vehicle Repairs and Maintenance	6,916	6,916	0	0	0	0
Vehicle Insurance	1,170	1,170	0	0	0	0
Vehicle Hire and Leasing	390	51	0	339	0	0
Pool Car Costs	3,751	0	0	0	0	3,751
Fleet Management	710	710	0	0	0	0
	27,687	16,657	0	6,244	0	4,786
Supplies, Services and Administration Costs						
Computer Equipment and Maintenance	5,149	1,034	0	0	0	4,115
Equipment and Supplies	30,393	19,114	0	509	0	8,981
Telecommunications	13,806	7,437	0	3,933	0	2,231
Professional Services	(961)	0	0	0	0	(961)
Membership Fees and Subscriptions	17,374	9,866	0	5,561	0	1,476
Clothing and Uniforms	1,895	1,550	0	305	0	40
Health and Safety	27,531	26,449	0	0	0	568
Printing	10,774	8,984	0	272	0	1,518
Postage	804	564	0	82	0	112
Stationery	3,376	2,520	0	483	0	337
Subsistence	1,014	1,003	0	11	0	0
Provisions	36,141	34,653	0	64	0	127
Room Hire	555	550	0	5	0	0
TV Licenses	895	895	0	0	0	0
	148,746	114,619	0	11,225	0	18,544
Payments to Other Bodies						
Other Agencies	13,396	0	0	0	0	0
Private Contractors	21,003,474	0	18,071,916	0	108,685	0
	21,016,870	0	18,071,916	0	108,685	0
Transfer Payments	262,905	53,039	46,393	0	0	0
TOTAL EXPENDITURE	26,259,257	2,979,254	18,118,309	777,361	108,685	1,047,090
INCOME						
Fees and Charges	22,678	22,678	0	0	0	0
Other Grants	4,159,455	0	31,069	0	0	0
Client Contributions	1,377,515	0	1,216,863	0	0	6,943
Internal Recharge Income	74,869	0	0	0	0	74,869
	5,634,517	22,678	1,247,932	0	0	81,812
NET EXPENDITURE	20,624,740	2,956,576	16,870,377	777,361	108,685	965,278

Apportionment of Budget to Activities Integration Joint Board Adult Services Learning Disabilities	Budget Estimates	Nursing Care	Resettlement	Residential Care	Short Break	Third Sector Support
		2018/19 £	2018/19 £	2018/19 £	2018/19 £	2018/19 £
EXPENDITURE						
Staff Costs						
Salaries - SJC	3,372,693	0	0	0	215,459	0
Superannuation - SJC	684,231	0	0	0	5,326	0
National Insurance - SJC	281,322	0	0	0	1,191	0
Overtime Costs	39,643	0	0	0	0	0
Other Salary Costs	85,988	0	0	0	519	0
Other Employee Expenses	2,192	0	0	0	0	0
Disclosure Costs	3,648	0	0	0	0	0
Occupational Health Scheme	1,857	0	0	0	0	0
	4,471,574	0	0	0	222,495	0
Property Costs						
Rent Payable	74,797	0	0	0	0	0
General Rates	20,638	0	0	0	0	0
Metered Water Rates	10,863	0	0	0	0	4
Non Domestic Water and Sewerage	3,563	0	615	0	0	5
Heating and Lighting	68,182	0	0	0	1,045	0
Repairs and Maintenance	33,597	0	0	0	0	0
Grounds Maintenance	9,228	0	0	0	0	0
Building Cleaning	88,774	0	0	0	0	0
Domestic Supplies	5,365	0	0	0	268	0
Refuse Collection	16,468	0	0	0	26	0
	331,475	0	615	0	1,339	9
Transport Costs						
Vehicle Allowances Mileage	7,502	0	0	0	0	0
Vehicle Allowances Other	33	0	0	0	0	0
Vehicle Fuel Costs	7,215	0	0	0	0	0
Vehicle Repairs and Maintenance	6,916	0	0	0	0	0
Vehicle Insurance	1,170	0	0	0	0	0
Vehicle Hire and Leasing	390	0	0	0	0	0
Pool Car Costs	3,751	0	0	0	0	0
Fleet Management	710	0	0	0	0	0
	27,687	0	0	0	0	0
Supplies, Services and Administration Costs						
Computer Equipment and Maintenance	5,149	0	0	0	0	0
Equipment and Supplies	30,393	0	0	0	1,789	0
Telecommunications	13,806	0	0	0	205	0
Professional Services	(961)	0	0	0	0	0
Membership Fees and Subscriptions	17,374	0	0	0	471	0
Clothing and Uniforms	1,895	0	0	0	0	0
Health and Safety	27,531	0	0	0	514	0
Printing	10,774	0	0	0	0	0
Postage	804	0	0	0	46	0
Stationery	3,376	0	0	0	36	0
Subsistence	1,014	0	0	0	0	0
Provisions	36,141	0	0	0	1,297	0
Room Hire	555	0	0	0	0	0
TV Licenses	895	0	0	0	0	0
	148,746	0	0	0	4,358	0
Payments to Other Bodies						
Other Agencies	13,396	0	0	0	0	13,396
Private Contractors	21,003,474	641,541	0	2,181,332	0	0
	21,016,870	641,541	0	2,181,332	0	13,396
Transfer Payments						
	262,905	0	0	0	389	163,084
TOTAL EXPENDITURE	26,259,257	641,541	615	2,181,332	228,581	176,489
INCOME						
Fees and Charges	22,678	0	0	0	0	0
Other Grants	4,159,455	0	4,081,821	46,565	0	0
Client Contributions	1,377,515	38,423	0	115,286	0	0
Internal Recharge Income	74,869	0	0	0	0	0
	5,634,517	38,423	4,081,821	161,851	0	0
NET EXPENDITURE	20,624,740	603,118	(4,081,206)	2,019,481	228,581	176,489

Apportionment of Budget to Activities Integration Joint Board Adult Services Mental Health	Budget Estimates 2018/19 £	Care at Home	Day Care	Resettlement	Residential Care	Third Sector Support
		2018/19 £	2018/19 £	2018/19 £	2018/19 £	2018/19 £
EXPENDITURE						
Staff Costs	0	0	0	0	0	0
Property Costs	0	0	0	0	0	0
Transport Costs	0	0	0	0	0	0
Supplies, Services and Administration Costs	0	0	0	0	0	0
Payments to Other Bodies						
Private Contractors	2,670,655	1,794,567	270,464	0	605,624	0
	2,670,655	1,794,567	270,464	0	605,624	0
Transfer Payments	744,993	0	0	0	0	744,993
TOTAL EXPENDITURE	3,415,648	1,794,567	270,464	0	605,624	744,993
INCOME						
Other Grants	1,436,651	0	0	1,436,651	0	0
Client Contributions	287,008	109,152	0	0	177,856	0
	1,723,659	109,152	0	1,436,651	177,856	0
NET EXPENDITURE	1,691,989	1,685,415	270,464	(1,436,651)	427,768	744,993

Apportionment of Budget to Activities Integration Joint Board Adult Services Substance Misuse	Budget Estimates 2018/19 £	Third Sector Support 2018/19 £
EXPENDITURE		
Staff Costs	0	0
Property Costs	0	0
Transport Costs	0	0
Supplies, Services and Administration Costs	0	0
Payments to Other Bodies	0	0
Transfer Payments	263,269	263,269
TOTAL EXPENDITURE	263,269	263,269
INCOME	0	0
NET EXPENDITURE	263,269	263,269

Integration Joint Board

Analysis of Payment to Other Bodies 2018/19

Service	Activity	Expenditure Type	Paid To	Purpose of Payment	2018/19 ABB Estimates
Adult Social Work Services	Assessment & Fieldwork	Health Authorities	NHS Dumfries and Galloway	Secretarial Support	9,631
Adult Social Work Services	Assessment & Fieldwork	Other Agencies	Various External Organisations	Various small client related expenditure incurred	10,168
Adult Social Work Services	Assessment & Fieldwork	Transfer Payments	Various External Organisations	Section Payments	6,876
Adult Social Work Services	Occupational Therapy	Health Authorities	NHS Dumfries and Galloway	Joint Funded Staff	159,100
Adult Social Work Services	Occupational Therapy	Other Agencies	D & G Handyvan (SCIO)	Policy Development funding for Handyvan	10,026
Adult Social Work Services	Occupational Therapy	Transfer Payments	Individuals	Section Payments	610
Adult Social Work Services	Health & Wellbeing	Other Agencies	NHS Dumfries and Galloway	Health & Wellbeing	241,842
Adult Social Work Services	Health & Wellbeing	Other Agencies	Loreburn Housing	Care & Repair Funding	1,198,000
Total Payments to Other Bodies for Adult Social Work Services					1,636,253
Commissioned Services	Commissioning	Health Authorities	NHS Dumfries and Galloway	Contribution to Language Line	1,000
Commissioned Services	Commissioning	Health Authorities	NHS Dumfries and Galloway	Prevention of Delayed Discharges	693,000
Commissioned Services	Commissioning	Other Agencies	External Organisations	Carers Strategy	709,288
Commissioned Services	Commissioning	Transfer Payments	PASS	Advocacy	71,686
Commissioned Services	Commissioning	Transfer Payments	Care & Repair	Repair Services	50,555
Commissioned Services	Commissioning	Transfer Payments	Care at Home	Training	60,800
Commissioned Services	Commissioning	Transfer Payments	User Carer/Consultation	Carer Consultation	21,643
Commissioned Services	Commissioning	Transfer Payments	Various Individuals/External Organisations	Support Accommodation Void Costs	23,915
Commissioned Services	Commissioning	Other Agencies	Various Individuals/External Organisations	Various Client Related Expenditure to be incurred	62,500
Commissioned Services	Commissioning	Private Contractors	Various Individuals/External Organisations	Residential Care	198,511
Commissioned Services	Carers	Transfer Payments	Various Individuals/External Organisations	Services for Carers	458,212
Total Payments to Other Bodies for Commissioned Services					2,351,110
Children and Families IJB	Assessment & Fieldwork	Other Agencies	Individuals	Domestic Abuse	1,744
Total Payments to Other Bodies for Children and Families IJB					1,744
Adult Services Older People	Third Sector Support	Transfer Payments	Alzheimer's Scotland	Day Care - Block Contracts	33,132
Adult Services Older People	Third Sector Support	Transfer Payments	Various External Organisations	Day Centres	579,741
Adult Services Older People	Third Sector Support	Transfer Payments	Food Train	Shopping Service	144,880
Adult Services Older People	Residential Care	Private Contractors	Various External Organisations	Residential Care (Nationally agreed)	24,811,920
Adult Services Older People	Residential Care	Private Contractors	Various External Organisations	Residential Care (Self Funders)	1,441,340
Adult Services Older People	Nursing Care	Private Contractors	Various External Organisations	Residential Care (Nationally agreed)	2,672,132
Adult Services Older People	Nursing Care	Private Contractors	Various External Organisations	Residential Care (Self Funders)	441,092
Adult Services Older People	Care at Home	Private Contractors	Individuals	Direct Payments	1,594,218
Adult Services Older People	Care at Home	Private Contractors	Various Individuals/External Organisations	Homecare	10,969,548
Adult Services Older People	Meals on Wheels	Private Contractors	Welfare Meals	Welfare Meals	142,627
Adult Services Older People	Day Care	Private Contractors	Various Individuals/External Organisations	Day Care	663,752

Integration Joint Board

Analysis of Payment to Other Bodies 2018/19

Service	Activity	Expenditure Type	Paid To	Purpose of Payment	2018/19 ABB Estimates
Adult Services Older People	Day Care	Transfer Payments	Various Individuals/External Organisations	Day Care - Block Contracts	228,418
Total Payments to Other Bodies for Adult Services Older People					43,722,800
Adult Services Physical and Sensory Disabilities	Third Sector Support	Transfer Payments	Coalition of Disabled People	User Consultation	7,930
Adult Services Physical and Sensory Disabilities	Third Sector Support	Transfer Payments	Headway House	Day Opportunities	174,900
Adult Services Physical and Sensory Disabilities	Residential Care	Private Contractors	Various External Organisations	Residential Care	508,040
Adult Services Physical and Sensory Disabilities	Nursing Care	Private Contractors	Various External Organisations	Residential Care	212,609
Adult Services Physical and Sensory Disabilities	Care at Home	Private Contractors	Individuals	Direct Payments	2,050,198
Adult Services Physical and Sensory Disabilities	Care at Home	Private Contractors	Various Individuals/External Organisations	Care at Home	3,018,059
Adult Services Physical and Sensory Disabilities	Care at Home	Private Contractors	Various Individuals/External Organisations	Day Care	26,050
Adult Services Physical and Sensory Disabilities	Care at Home	Transfer Payments	Can-do Funding	Day Opportunities	144,340
Adult Services Physical and Sensory Disabilities	Care at Home	Transfer Payments	Visibility	Day Opportunities	26,883
Total Payments to Other Bodies for Adult Services Physical and Sensory Disabilities					6,169,009
Adult Services Learning Disabilities	Third Sector Support	Transfer Payments	Richmond Fellowship	Day Opportunities	90,200
Adult Services Learning Disabilities	Third Sector Support	Transfer Payments	D&G Care Trust	Employment Opportunities	72,884
Adult Services Learning Disabilities	Third Sector Support	Other Agencies	UCI	User Consultation	13,396
Adult Services Learning Disabilities	Day Care	Private Contractors	Various individuals/external Organisations	Day Care	108,685
Adult Services Learning Disabilities	Short Break	Transfer Payments	Various individuals/external Organisations	Support accommodation void costs	389
Adult Services Learning Disabilities	Activity & Resource Centres (ARC's)	Transfer Payments	Individuals	Section Payments	53,039
Adult Services Learning Disabilities	Residential Care	Private Contractors	Various External Organisations	Residential Care	2,542,463
Adult Services Learning Disabilities	Nursing Care	Private Contractors	Various External Organisations	Residential Care	641,541

Integration Joint Board

Analysis of Payment to Other Bodies 2018/19

Service	Activity	Expenditure Type	Paid To	Purpose of Payment	2018/19 ABB Estimates
Adult Services Learning Disabilities	Care at Home	Private Contractors	Individuals	Direct Payments	1,533,161
Adult Services Learning Disabilities	Care at Home	Private Contractors	Various individuals/external Organisations	Homecare	16,177,624
Adult Services Learning Disabilities	Care at Home	Transfer Payments	Various individuals/external Organisations	Support accommodation void costs	46,393
Total Payments to Other Bodies for Adult Services Learning Disabilities					21,279,775
Adult Services Mental Health	Third Sector Support	Transfer Payments	Various External Organisations	Services under the Mental Health Act	744,993
Adult Services Mental Health	Residential Care	Private Contractors	Various External Organisations	Residential Care	605,624
Adult Services Mental Health	Care at Home	Private Contractors	Individuals	Individual Budget	77,922
Adult Services Mental Health	Care at Home	Private Contractors	Various individuals/external Organisations	Homecare	1,716,645
Adult Services Mental Health	Care at Home	Private Contractors	Various individuals/external Organisations	Day Care	270,464
Total Payments to Other Bodies for Adult Services Mental Health					3,415,648
Adult Services Substance Misuse	Third Sector Support	Transfer Payments	Addaction	Drug Support Programme	228,000
Adult Services Substance Misuse	Third Sector Support	Transfer Payments	Alcohol & Drugs Support Project	Drug Support Programme	35,269
Total Payments to Other Bodies for Adult Services Substance Misuse					263,269
Total Payments to Other Bodies for Integration Joint Board					78,839,608

Integration Joint Board

Analysis of Income 2018/19

Service	Activity	Income Type	Received From	Purpose of Payment	2018/19 ABB Estimates
Adult Social Work Services	Assessment & Fieldwork	Other Grants	NHS Dumfries and Galloway	Contribution towards staff posts	168,342
Adult Social Work Services	Occupational Therapy	Other Grants	DGHP	Servicing and Repairs Stairlifts	6,596
Adult Social Work Services	Sensory Impairment	Fees and Charges	Various Individuals	Interpretation Fees (Sign Language)	15,896
Adult Social Work Services	Care & Repair	Other Grants	Dumfries & Galloway Council Capital Funding	To fund Care & Repair	1,198,000
Total Income for Adult Social Work Services					1,388,834
Commissioned Services	Commissioning	Other Grants	NHS Dumfries & Galloway	Joint Funded Staff	67,890
Commissioned Services	Commissioning	Client Contributions	Various Local Authorities/Organisations	Residential Homes from English Authorities	176,495
Total Income for Commissioned Services					244,385
Adult Services Older People	Residential Care	Client Contributions	Various Individuals - Means Tested	Client Charges for Care	9,667,630
Adult Services Older People	Nursing Care	Client Contributions	Various Individuals - Means Tested	Client Charges for Care	1,153,372
Adult Services Older People	Care at Home	Client Contributions	Various Individuals - Means Tested	Client Charges for Care	690,206
Adult Services Older People	Meals on Wheels	Client Contributions	Various Individuals	Charge for meals	71,437
Adult Services Older People	Resource Transfer/Resettlement	Other Grants	NHS Dumfries & Galloway	Support of Community Based Services	4,375,850
Total Income for Adult Services Older People					15,958,495
Adult Services Physical and Sensory Disabilities	Third Sector Support	Other Grants	NHS Dumfries and Galloway	Headway	60,966
Adult Services Physical and Sensory Disabilities	Residential Care	Client Contributions	Various Individuals - Means Tested	Client Charges for Care	89,821
Adult Services Physical and Sensory Disabilities	Nursing Care	Other Grants	NHS Dumfries and Galloway	Support for Community Based Services	52,000
Adult Services Physical and Sensory Disabilities	Nursing Care	Client Contributions	Various Individuals - Means Tested	Client Charges for Care	69,463
Adult Services Physical and Sensory Disabilities	Care at Home	Client Contributions	Various Individuals - Means Tested	Client Charges for Care	568,820
Adult Services Physical and Sensory Disabilities	Day Care	Other Grants	NHS Dumfries and Galloway	Capability Scotland	45,097
Total Income for Adult Services Physical and Sensory Disabilities					886,167
Adult Services Learning Disabilities	In House Supported Accommodation Services	Internal Recharge Income	Housing Benefit	Housing Benefit Recovery	74,869
Adult Services Learning Disabilities	Activity & Resource Centres (ARC's)	Fees and Charges	Various Individuals	Sales from Projects	19,985
Adult Services Learning Disabilities	Activity & Resource Centres (ARC's)	Fees and Charges	Various Individuals	Room Hire	2,693

Integration Joint Board

Analysis of Income 2018/19

Service	Activity	Income Type	Received From	Purpose of Payment	2018/19 ABB Estimates
Adult Services Learning Disabilities	Residential Care	Client Contributions	Various Individuals - means tested	Client Charges for Care	122,229
Adult Services Learning Disabilities	Residential Care	Other Grants	NHS Dumfries and Galloway	Support for Community Based Services	46,565
Adult Services Learning Disabilities	Nursing Care	Client Contributions	Various Individuals - means tested	Client Charges for Care	38,423
Adult Services Learning Disabilities	Care at Home	Client Contributions	Various Individuals - means tested	Client Charges for Care	1,216,863
Adult Services Learning Disabilities	Care at home	Other Grants	Independent Living Fund	Contributions to Care Package Costs	31,069
Adult Services Learning Disabilities	Resettlement	Other Grants	NHS Dumfries and Galloway	Support for Community Based Services	4,081,821
Total Income for Adult Services Learning Disabilities					5,634,517
Adult Services Mental Health	Residential Care	Client Contributions	Various Individuals - means tested	Client Charges for Care	177,856
Adult Services Mental Health	Care at Home	Client Contributions	Various Individuals - means tested	Client Charges for Care	109,152
Adult Services Mental Health	Resettlement	Other Grants	NHS Dumfries & Galloway	Support for community services	1,436,651
Total Income for Adult Services Mental Health					1,723,659
Total Income for Integration Joint Board					25,836,057

Integration Joint Board
Further Analysis of Fees & Charges 2018/19

Fee/Charge Type	Service	Activity	2018/19 ABB Estimates	Details of Charge	Unit	Fee/Charge Set By	Unit Charge	Unit Cost	Annual Quantity	Comparative Charges
Interpretation Fees (Sign Language)	Adult Social Work Services	Sensory Impairment	15,896	Sign Language Interpreters.	Charge per hour, with a minimum charge of 2 hours.	Fee set by Scottish Association of Sign Language Interpreters (SASLI).	£28.00	£23.06	Approximately 689 hours provided for 134 requests for interpreter.	This is a nationally agreed professional fee recommended by the Scottish Association of Sign Language Interpreters (SASLI) and adhered to by all Scottish Local Authorities.
Sales from Projects	Adult Services Learning Disabilities	Activity & Resource Centres	19,985	ARCs charge for various small items that the units provide e.g. teas and coffees. They also sell works made by the clients such as paintings, mugs, briquettes, hanging baskets etc. There are two cafes and a Print Shop.	Per item sold	These are agreed locally	Ranges from £0.30 to £30.00	Not available	The number of charges per annum cannot be accurately costed. There are several reasons for this: the programme of activities (including those making products for sale) vary; new initiatives may arise during the year; the production of some items for sale maybe seasonal e.g. hanging baskets, bird boxes, whilst others are all year activities, such as picture framing and providing printproducts.	Not available.
Room Letting Income	Adult Services Learning Disabilities	Activity & Resource Centres	2,693	Room Hire	Per hour	Fees are set using the current outside lets policy. There are a number of groups that are exempt from charges, all other groups are currently charged at the Local Authority hourly rate per hour	£2.50	Not available	The volume/number of charges is hard to quantify and changes from one off to some regular groups this number is increasing as the centres are used a community hubs	Not available.
Total Income from Fees and Charges for Integration Joint Board			38,574							

Apportionment of Budget to Activities	Budget Estimates	
Centrally Held Budgets	2018/19 £	
Provisions		
Contingency	350,000	
Pay Award (Public Pay Proposal)	5,305,000	Note 1
Corporate Budget Pressures:-		
Pay Award (Risk of pay award being in excess of provision)	1,000,000	Note 2
Non-Domestic Rates	230,000	
General Inflation	500,000	
Unallocated Funding	1,098,000	
Policy Funding		
Kirkcudbright Charter	57,000	Note 3
Unallocated Policy Development Funding	8,000	Note 4
AEF/Other Funding/Savings to be Allocated		
Early Years / Children Services Transformation	1,327,000	
Early Learning & Childcare (1140 hrs)	1,297,000	
Other AEF/Funding/Savings to be Allocated	(316,000)	Note 5
	10,856,000	
Non Distributable Costs		
Superannuation Annual Charges	4,237,698	
Apprenticeship Levy	825,000	
	5,062,698	
BUDGET ESTIMATES	15,918,698	

Notes:-

- 1 The pay award for 2018/19 will be allocated to Services once it has formally been agreed.
- 2 Corporate Budget Pressure funding for the Pay Award (Risk of pay award being in excess of provision) will be allocated out to Services once a final public pay settlement is agreed.
- 3 The policy development allocation for Kirkcudbright Charter will be allocated to Communities once the required funding can be confirmed.
- 4 Unallocated Policy Development funding to be utilised by Members through agreed Committee process.
- 5 Other AEF/Funding/Savings to be Allocated includes savings still to be applied to Services (Procurement Savings £150k, Salary Sacrifice £96k, Integration of Support & Admin £525k, Dumfries Asset Plan £186k, Postal Service £60k, Work Life Balance £149k, Depots & Industrial Buildings £85k) and AEF allocations to be applied to Services for Temporary Accommodation, Free School Meals and British Sign Language.

CAPITAL INVESTMENT STRATEGY
Updated for Consideration as part of 2018/19 Budget Process

	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	Grand Total
	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000
Affordable Borrowing	18,750	18,750	18,750	18,750	18,750	18,750	18,750	18,750	18,750	18,750	187,500
Additional Prudential Borrowing		1,900	1,400								3,300
Unhypothesized General Capital Grant	20,229	18,352	21,394	17,372	17,372	17,372	17,372	17,372	17,372	17,372	181,579
General Capital Grant Flooding	1,920	2,078	4,000	6,556	8,084	4,066					26,704
Early Years - 1140 Hours	912										912
Capital Fund (DG One)	5,989	876									6,865
Receipt from Asset Sales	500	500	500	500	500	500	500	500	500	500	5,000
Loan Charges Released	753	-1,064	-1,542	-840	-468	-336	-209	-161	-110	-56	-4,033
Total Funding Available	49,053	41,392	44,502	42,338	44,238	40,352	36,413	36,461	36,512	36,566	407,827
Priority Projects											
Dalbeattie Learning Campus	659										659
Dumfries Learning Town											
- The Bridge	5,985	4,300									10,285
- North West Campus (inc Max High)	18,242	4,974									23,217
- St Joseph's College	14,294	2,375	474								17,144
- Development & Enabling Costs	906	842									1,748
Whitesands Flood Protection & Public Realm	209	445	735	6,590	10,105	4,576					22,660
Newton Stewart Flood Protection Scheme	378	1,650	4,250	1,500							7,778
Langholm Flood Protection Scheme	60	405	500	1,000							1,965
Stranraer Flood Protection Scheme	40	200	160								400
Kirkcudbright Art Gallery	1,221										1,221
DG One Refurbishment	5,989	7,500	2,302								15,791
Agreed Priority Projects Contingency	154	459	1,938	455	505	229					3,740
Further Corporate Priority Projects (DLT Phase 2, Borderlands, Stranraer Waterfront)*	0	0	0	4,750	9,000	11,000	13,000	13,000	13,000	13,000	76,750
Priority Projects Totals	48,137	23,151	10,359	14,295	19,610	15,805	13,000	13,000	13,000	13,000	183,357
Asset Classes											
		Base Level									
Property/ Buildings (Schools)	4,250	6,724	4,894	4,750	4,750	5,000	5,000	5,000	5,000	5,000	51,118
Property/ Buildings (Other)	3,700	3,553	3,600	3,700	3,700	3,700	3,700	3,700	3,700	3,700	36,753
Infrastructure	9,500	10,371	10,166	9,600	9,500	9,500	9,500	9,500	9,500	9,500	96,637
Economic Development	1,500	1,618	2,210	1,750	1,750	1,500	1,500	1,500	1,500	1,500	16,328
Land (including Park Fund £1 Million)	500	1,547	814	875	500	500	500	500	500	500	6,736
IT/ Business Systems (including Wireless Technology in Schools £1.8 Million)	1,075	1,217	1,929	1,975	1,075	1,075	1,075	1,075	1,075	1,075	12,646
Vehicle/ Fleet	660	755	660	660	660	660	660	660	660	660	6,695
Swestrans	800	1,088	800	800	800	800	800	800	800	800	8,288
Allocation Totals	21,985	26,873	25,073	24,110	22,735	22,735	22,735	22,735	22,735	22,735	235,201
Programme Total	75,010	48,224	34,469	37,030	42,345	38,540	35,735	35,735	35,735	35,735	418,558
Carry Forward/ Shortfall		-25,957	-6,832	10,033	5,309	1,893	1,812	678	726	777	831
Carry Forward/ Shortfall (Cumulative)	10,761	-15,196	-22,028	-11,995	-6,686	-4,794	-2,981	-2,303	-1,577	-800	31
Revenue Impact (Cumulative)	-753	1,064	1,542	840	468	336	209	161	110	56	-2

*The 10 year Capital Investment Strategy at this stage retains £76.750 Million for future allocation to support major Corporate Priority Projects. Projects reflected in the agreed Council Plan which are expected to be progressed over the upcoming period include Dumfries Learning town (Phase 2), the Borderlands Growth Deal and the Stranraer Waterfront Development. Inclusion of these projects in the Capital Investment Strategy will be subject to further development of project proposals, further Member consideration and decisions and, crucially, the availability to Scottish Government funding support at levels required to ensure project affordability.