

# THE HIGHLAND COUNCIL

## EDUCATION, CULTURE AND SPORT SERVICE COMMITTEE 17 September 2009

Agenda Item	3.
Report No	ECS/34/09

### 2008- 09 Revenue Budget outturn and the monitoring position for the 4 months to July 2009

#### Report by Director of Education, Culture and Sport Service

#### Summary

This report sets out the Revenue Budget outturn position for the 4 months to July 2009 highlighting known budget pressures and proposed compensatory savings measures. Details of progress with the achievement of the out-standing budget savings targets for 2008-09 and 2009-10 are also provided. The report also includes details of the 2008-09 year-end financial position for schools.

#### 1. Background

- 1.1 The current estimated year-end outturn position for ECS is an overspend of £0.190M, details of which are provided within **Annex 1**. The corresponding details for the Catering and Cleaning Trading Accounts are outlined in **Annexes 2 and 3** respectively.
- 1.2 Section 2 of the report highlights current significant issues in relation to the management of the 2009/10 Revenue Budget. Section 3 provides details of the 2008-09 final outturn figures for individual schools and the actions being taken in the current financial year in relation to those schools that brought forward a deficit within the terms of the Council's scheme of devolved school management.
- 1.3 Section 4 of the report outlines the corrective actions that are being taken in order to address the other known budget pressures. Section 5 provides members with a progress report in relation to the achievement of the outstanding budgets savings targets.

#### 2. Significant Issues

- 2.1 Known budget pressures at this time comprise the following:

	£M
PPP2 Rates	0.282
Unachieved savings 2008-09	0.840
Unachieved savings 2009-10	0.096
Total	1.218

- 2.2 The background to the projected overspend in relation to PPP2 Rates was reported to the August ECS Committee. Specialist legal advice has been received on the

actions required before a decision is taken on whether or not there are legitimate grounds for pursuing damages from the company that provided the facilities management estimates (including Rates) for the 11 new schools. The recommended initial action is to approach 2 other companies that provide facilities management estimated costs and ask them to provide rates payable figures for the 11 new schools based on the specification provided to the original advisor. The responses from these companies will provide a useful bench-mark before a decision is taken whether or not to pursue legal damages.

2.3 Progress with the achievement of the outstanding budget savings targets is provided within Section 5 of this report. The other potential budget pressures identified, but not quantified at this stage relate to:

- Revenue consequences of Capital
- Impact of increased school rolls in most Secondary schools from August 2009
- The qualifying criteria for entitlement to free school meals

2.4 Approved building extension projects at Nairn Academy and Grantown Grammar School were brought forward in order to address accommodation pressures at both schools. As a result no provision for the additional property costs was included within the 2009-10 Revenue Budget. The building extensions will be occupied from this month and as a result there will be 6 months un-budgeted costs incurred, currently estimated to be £0.060M. It is anticipated that this additional cost can be met from within the overall sum identified for Revenue consequences of Capital, currently £0.607m

2.5 The Education (School Lunches) (Scotland) Regulations 2009 have resulted in the criteria for eligibility for free school meals being widened. With effect from August 2009 children from families in receipt of maximum Working Tax Credit and Family Tax Credit will be eligible. The financial impact of this change will not be known until the September school meal uptake figures are available in mid October. The 2009-10 Revenue Budget includes additional funding of £0.500M in anticipation of the anticipated increase in free school meal entitlement from August 2009 onwards. The current daily entitlement to free school meals is 3,912. The financial provision of £0.500M equates to an additional 1,600 free school meals being provided on a daily basis

2.6 Staffing budgets devolved to schools are determined by school roll related formulae. These budgets are reviewed at the start of each new academic session to reflect the September school roll census figures. The school roll census for academic session 2009-10 will be carried out on the 21<sup>st</sup> September. Thereafter all devolved staffing budget entitlements will be revised, where appropriate, to reflect the impact of the school roll census information. The outcome of this exercise will be reported to the January ECS Committee.

### **3. Devolved School Budgets**

3.1 **Annex 4** provides details of the 2008-09 surpluses and deficits (in brackets) for individual schools. The current scheme of devolved school management permits schools to carry forward either a surplus of up to 5% or a deficit up to 3% of their devolved budget. In summary 180 schools (82.9%) brought forward a surplus into

the new financial year; 37 schools (17.1%) brought forward a deficit. Of these 37 schools, 11 schools had a deficit in excess of 3% prior to the top-up permissible under the current devolved school management scheme being applied.

- 3.2 In relation to the 37 schools that brought forward a deficit from the previous financial year, Area ECS Managers have been asked to identify recovery plans in conjunction with the individual Head Teachers. Progress with the achievement of these recovery plans will be reported to this Committee during the remainder of this financial year.

#### 4. Corrective actions

- 4.1 In order to off-set the known budget pressures identified above a number of compensatory savings have already been quantified and were approved at the August Committee. These are out-lined below:

	£M
• Income budget realignment	0.100
• H2007 legacy - uncommitted	0.050
• Unallocated contingency – devolved budgets	0.350
• Unallocated contingency – energy	0.515
• Total	1.015

- 4.2 There is an embargo on all non essential expenditure across the Service and strict vacancy management control is in place. In parallel each non-devolved budget heading is being reviewed to improve the integrity of the overall budget. This is a significant exercise, however it is recognised that such an exercise is essential to underpin sound budget monitoring and control.

- 4.3 Newly qualified teachers, the majority of whom have spent their probationary year in Highland, will be appointed to vacant teaching posts during the course of the current academic year. Each such appointment will result in a budget saving as the posts in question are funded at the top point of the teaching grade whilst the majority of the appointees are appointed at the bottom point on the teaching grade. Highland has a strong tradition of retaining newly qualified teachers and it is anticipated that this will continue during the current academic session.

#### 5. Budget savings – progress report:

- 5.1 **Annex 5** provides a progress report with the achievement of the outstanding savings targets.

- 5.2 Details of the new ECS support structures will be submitted to the ECS Committee on the 12th November 2009. This will reflect the outcome of the administrative and clerical review that is nearing completion. It is anticipated that there will be a number of support posts deleted as a result of this review. In anticipation of this outcome the Service has been holding support posts vacant or, where it is has been essential to fill the post, fill the post on a temporary basis. Support structures will be reviewed on an on-going basis to ensure that the appropriate posts are in place to meet the ever-changing needs of the Service.

## **6. Recommendations**

6.1 Members are requested to:-

- Agree the corrective actions to off-set known budget pressures out-lined in section 2 of the report
- Agree that progress on recovering the position of schools in deficit is reported to this Committee during the remainder of this financial year
- Note the progress being made with the outstanding budget savings targets.

Signature:

Designation: Director of Education, Culture and Sport

Date: 21<sup>st</sup> August 2009.

Author: Ron MacKenzie, Head of Support Services, Education, Culture and Sport

### Background Papers

Annex 1 - Revenue Budget monitoring statement for the 4months to July 2009

Annex 2 – Catering trading account for 4 months to July 2009

Annex 3 – Cleaning trading account for 4 months to July 2009

Annex 4 –Individual school year-end financial variances – 2008-09

Annex 5 – Budget savings progress report

**EDUCATION, CULTURE & SPORT REVENUE MONITORING REPORT**

**Jul-10**

**ANNEX 1**

	<b>£'000 Actual YTD</b>	<b>£'000 Annual Budget</b>	<b>£'000 Year End Estimate</b>	<b>£'000 Year End Variance</b>
<b>BY ACTIVITY</b>				
Primary Education DSM	18,590	57,054	57,054	0
Secondary Education DSM	23,886	72,793	72,793	0
Special Education DSM	1,223	3,169	3,169	0
Nursery Education DSM	1,433	4,057	4,057	0
<b>TOTAL DSM</b>	<b>45,131</b>	<b>137,075</b>	<b>137,075</b>	<b>0</b>
Primary Education (Non-DSM)	1,165	3,250	3,250	0
Secondary Education (Non-DSM)	84	-579	-579	0
Schools - General	1,542	7,937	7,862	-75
PPP	5,209	22,221	22,503	282
Hostels	277	773	773	0
School Transport	3,370	11,643	11,643	0
School Crossings	83	323	323	0
Additional Support Needs	6,400	17,872	17,872	0
Catering/Cleaning Client	515	4,637	4,637	0
Grants	1,594	3,278	3,278	0
Community Learning	1,489	3,618	3,618	0
Administration	2,126	6,644	6,777	132
Archives	169	448	448	0
Arts Development	703	813	793	-20
Events & Promotions	245	1,012	962	-50
Village Halls	90	278	278	0
Leisure Facilities	1,277	3,639	3,559	-80
Integrated Library Service	1,297	4,419	4,419	0
Museums	304	998	998	0
Sports Development	-120	477	477	0
Gaelic (Non DSM)	-860	-439	-439	0
<b>TOTAL NON DSM</b>	<b>26,959</b>	<b>93,261</b>	<b>93,451</b>	<b>190</b>
<b>OVERALL TOTAL</b>	<b>72,091</b>	<b>230,336</b>	<b>230,525</b>	<b>190</b>
	<b>£'000 Actual YTD</b>	<b>£'000 Annual Budget</b>	<b>£'000 Year End Estimate</b>	<b>£'000 Year End Variance</b>
<b>BY SUBJECTIVE</b>				
Staff Costs	56,284	171,186	171,690	504
Other Costs	25,583	89,874	89,591	-283
<b>Gross Expenditure</b>	<b>81,868</b>	<b>261,060</b>	<b>261,281</b>	<b>221</b>
Grants	-2,793	-8,911	-8,911	0
Other Income	-6,984	-21,814	-21,845	-31
<b>Total Income</b>	<b>-9,777</b>	<b>-30,725</b>	<b>-30,756</b>	<b>-31</b>
	<b>72,091</b>	<b>230,336</b>	<b>230,525</b>	<b>190</b>

**CATERING TRADING ACCOUNT REVENUE MONITORING REPORT**

**Jul-10**

**ANNEX 2**

	<b>Actual YTD</b>	<b>Annual Budget</b>	<b>Year End Estimate</b>	<b>Year End Variance</b>
<b>INCOME</b>				
SCHOOL MEALS INCOME	(1,955,657)	(7,122,498)	(7,122,498)	0
FUNCTION CATERING	(64,784)	(262,909)	(262,909)	0
SNACK BAR INCOME	(74,753)	(231,165)	(231,165)	0
ADDITIONAL INCOME	(128,260)	(433,016)	(433,016)	0
	<b>(2,223,454)</b>	<b>(8,049,588)</b>	<b>(8,049,588)</b>	<b>0</b>
<b>DIRECT COSTS</b>				
LABOUR COSTS	707,961	3,911,080	3,911,080	0
FOOD/MATERIALS	806,116	2,432,447	2,432,447	0
TRANSPORT & PLANT	36,090	112,289	112,289	0
OTHER SUPPLIES & SERVICES	112,885	166,034	166,034	0
	<b>1,663,052</b>	<b>6,621,850</b>	<b>6,621,850</b>	<b>0</b>
<b>OVERHEADS</b>				
MANAGEMENT COSTS	158,754	491,898	491,898	0
APPORTIONED COSTS	89,740	455,318	455,318	0
SUPPORT COSTS	79,443	407,160	407,160	0
INTEREST ON REVENUE BALANCES	0	0	0	0
	<b>327,938</b>	<b>1,354,377</b>	<b>1,354,377</b>	<b>0</b>
<b>TOTAL COSTS</b>	<b>1,990,989</b>	<b>7,976,227</b>	<b>7,976,227</b>	<b>0</b>
<b>(SURPLUS)DEFICIT</b>	<b>(232,465)</b>	<b>(73,361)</b>	<b>(73,361)</b>	<b>0</b>
<b>ASSET RENT</b>	0	2,538	2,538	0
FRS17	0	66,958	66,958	0
<b>(SURPLUS)DEFICIT AFTER ASSET RENT</b>	<b>(232,465)</b>	<b>(3,865)</b>	<b>(3,865)</b>	<b>0</b>

**CLEANING TRADING ACCOUNT REVENUE MONITORING REPORT**

**Jul-10**

**ANNEX 3**

	<b>Actual YTD</b>	<b>Annual Budget</b>	<b>Year End Estimate</b>	<b>Year End Variance</b>
<b>INCOME</b>				
CONTRACT CLEANING	(1,528,807)	(4,512,871)	(4,512,871)	0
EXTERNAL INCOME	(25,799)	(68,686)	(68,686)	0
	<u>(1,554,606)</u>	<u>(4,581,556)</u>	<u>(4,581,556)</u>	<u>0</u>
<b>DIRECT COSTS</b>				
LABOUR COSTS	844,713	3,394,123	3,394,123	0
MATERIALS	73,986	117,875	117,875	0
TRANSPORT & PLANT	21,397	83,513	83,513	0
OTHER SUPPLIES & SERVICES	44,901	106,574	106,574	0
	<u>984,997</u>	<u>3,702,084</u>	<u>3,702,084</u>	<u>0</u>
<b>OVERHEADS</b>				
MANAGEMENT COSTS	135,901	480,302	480,302	0
APPORTIONED COSTS	1,504	24,856	24,856	0
SUPPORT COSTS	62,110	268,939	268,939	0
INTEREST ON REVENUE BALANCES	0	0	0	0
	<u>199,515</u>	<u>774,097</u>	<u>774,097</u>	<u>0</u>
<b>TOTAL COSTS</b>	<u>1,184,512</u>	<u>4,476,182</u>	<u>4,476,182</u>	<u>0</u>
<b>(SURPLUS)DEFICIT</b>	<u>(370,095)</u>	<u>(105,375)</u>	<u>(105,375)</u>	<u>0</u>
<b>ASSET RENT</b>	0	4,933	4,933	0
FRS17	0	98,390	98,390	0
<b>(SURPLUS)DEFICIT AFTER ASSET RENT</b>	<u>(370,095)</u>	<u>(2,051)</u>	<u>(2,051)</u>	<u>0</u>

**ANNEX 4**

<b>CC</b>	<b>School Name</b>	<b>Variance in 2008-09</b>
	<b>Primary</b>	
11AA078	Duror Primary School	(7,020.08)
11AA080	Fort William Primary School	(1,245.38)
11AA241	Aviemore Primary School	(24,992.57)
11AA121	Dingwall Primary School	6,965.04
11AA024	Central Primary School	11,613.81
11AA200	Pennyland Primary School	(2,496.39)
11AA288	Inshes Primary School	12,413.92
11AA026	Cradlehall Primary School	14,505.98
11AA035	Drakies Primary School	(12,227.56)
11AA151	Tain Craighill Primary School	6,949.58
11AA055	Merkinch Primary School	5,928.57
11AA029	Dalneigh Primary School	(577.87)
11AA117	Coulhill Primary School	2,996.83
11AA157	Ullapool Primary School	6,430.27
11AA154	Tarradale Primary School	6,322.26
11AA193	Hillhead Primary School	(506.76)
11AA254	Rosebank Primary School	21,860.39
11AA232	Portree Primary School	667.74
11AA166	Dornoch Primary School	(1,651.92)
11AA199	North Wick Primary School	20,300.36
11AA128	Hilton of Cadbol Primary School	(956.55)
11AA253	Millbank Primary School	5,305.78
11AA136	Maryburgh Primary School	6,537.34
11AA280	Strathpeffer Primary School	(257.80)
11AA087	Inverloch Primary School	(603.81)
11AA062	Smithton Primary School	2,979.90
11AA043	Glenurquhart Primary School	5,656.50
11AA016	Balloch Primary School	(422.34)
11AA164	Brora Primary School	7,340.40
11AA074	Banavie Primary School	9,105.06
11AA143	Obsdale Primary School	12,996.26
11AA045	Holm Primary School	(6,779.48)
11AA037	Duncan Forbes Primary School	(4,298.28)
11AA018	Beauly Primary School	6,656.14
11AA048	St Joseph's Primary School	7,626.49
11AA142	North Kessock Primary School	2,232.14
11AA061	Raigmore Primary School	4,757.00
11AA198	Mount Pleasant Primary School	22.65
11AA215	Auchtertyre Primary School	(1,874.41)

11AA094	Mallaig Primary School	(2,229.38)
11AA152	Tain Knockbreck Primary School	2,519.61
11AA175	Lairg Primary School	(3,007.76)
11AA155	Tore Primary School	1,356.11
11AA101	Upper Achintore Primary School	3,681.58
11AA290	Resolis Primary School	(641.80)
11AA090	Kinlochleven Primary School	7,847.80
11AA171	Golspie Primary School	(841.60)
11AA144	Poolewe Primary School	1,120.51
11AA239	Abernethy Primary School	6,083.26
11AA201	Pulteneytown Academy Primary School	2,403.52
11AA177	Lochinver Primary School	4,129.66
11AA131	Invergordon Park Primary School	(4,277.04)
11AA093	Lochyside / St.Columba R.C Primary School	(691.77)
11AA054	Lochardil Primary School	8,305.86
11AA069	Acharacle Primary School	5,415.23
11AA113	Bridgend Primary School	(2,358.99)
11AA141	Newmore Primary School	(1,354.86)
11AA204	Thrumster Primary School	2,935.97
11AA178	Melvich Primary School	8,901.19
11AA129	Inver Primary School	(543.13)
11AA098	Roybridge Primary School	(92.72)
11AA030	Daviot Primary School	(470.07)
11AA107	Achiltibuie Primary School	(196.05)
11AA228	Kyleakin Primary School	(123.99)
11AA220	Edinbane Primary School	2,122.40
11AA189	Castletown Primary School	649.36
11AA148	South Lodge Primary School	46.57
11AA083	Glencoe Primary School	1,336.80
11AA217	Broadford Primary School	(3,992.23)
11AA251	Auldearn Primary School	(12,504.19)
11AA229	Loch Duich Primary School	568.21
11AA022	Cannich Bridge Primary School	817.90
11AA248	Newtonmore Primary School	1,435.37
11AA137	Milton Primary School	(5,864.64)
11AA073	Ballachulish Primary School	3,521.39
11AA134	Lochcarron Primary School	(6,292.17)
11AA153	Tarbat Old Primary School	1,013.63
11AA118	Cromarty Primary School	6,951.08
11AA160	Achfary Primary School	1,438.64
11AA182	Stoer Primary School	3,226.87
11AA163	Bonar Bridge Primary School	(3,061.72)
11AA149	Strathconnon Primary School	1,011.11

11AA079	Eigg Primary School	1,210.32
11AA252	Cawdor Primary School	(3,009.11)
11AA240	Alvie Primary School	881.66
11AA110	Ardross Primary School	(567.50)
11AA221	Elgol Primary School	1,292.08
11AA049	Kilchuimen Primary School	406.34
11AA065	Tomnacross Primary School	(2,441.63)
11AA281	Strathdearn Primary School	(1,852.14)
11AA023	Cauldeen Primary School	(15,373.03)
11AA132	Kiltearn Primary School	(3,292.88)
11AA145	Scoraig Primary School	(2,382.97)
11AA174	Kinlochbervie Primary School	(864.28)
11AA172	Helmsdale Primary School	(4,423.84)
11AA191	Dunbeath Primary School	(559.93)
11AA231	Plockton Primary School	(5,898.31)
11AA133	Kinlochewe Primary School	(2,016.10)
11AA161	Altnaharra Primary School	(49.80)
11AA028	Croy Primary School	(2,608.45)
11AA112	Badcaul Primary School	(1,717.23)
11AA119	Culbokie Primary School	(10,949.55)
11AA042	Foyers Primary School	1,484.23
11AA179	Rogart Primary School	(2,638.13)
11AA173	Kinbrace Primary School	94.65
11AA181	Scourie Primary School	1,392.85
11AA085	Invergarry Primary School	384.65
11AA203	South Primary School	(6,318.92)
11AA039	Farr Primary School	168.31
11AA072	Arisaig Primary School	5.62
11AA013	Ardersier Primary School	4,923.67
11AA188	Canisbay Primary School	(356.86)
11AA064	Teanassie Primary School	(2,479.51)
11AA033	Dochgarroch Primary School	(1,846.90)
11AA097	Rum Primary School	2,614.08
11AA205	Watten Primary School	831.96
11AA044	Hilton Primary School	(12,438.40)
11AA088	Kilchoan Primary School	(500.66)
11AA242	Carrbridge Primary School	1,768.32
11AA012	Aldourie Primary School	(936.95)

11AA020	Bishop Eden Primary School	(2068.35)
11AA169	Farr Primary School	(228.26)
11AA071	Ardgour Primary School	(630.20)
11AA150	Strathgarve Primary School	(3675.64)
11AA100	Strontian Primary School	(2878.40)
11AA246	Grantown Primary School	(9600.95)
11AA139	Munlochy Primary School	(1563.17)
11AA156	Torriddon Primary School	(3,552.98)
11AA075	Canna Primary School	(1,912.24)
11AA130	Inverasdale Primary School	(4,046.70)
11AA170	Gledfield Primary School	(5,019.00)
11AA081	Fort William RC Primary School	(10,736.13)
11AA051	Kirkhill Primary School	(4,098.20)
11AA091	Lady Lovat Primary School	(1,468.44)
11AA168	Durness Primary School	(4,361.83)
11AA027	Crown Primary School	(39,324.69)
11AA247	Kingussie Primary School	(8,242.12)
11AA180	Rosehall Primary School	(6,759.75)
11AA279	Spean Bridge Primary School	(11,983.36)
11AA077	Caol Primary School	(6,992.59)
11AA050	Kinmylies Primary School	(7,174.32)
11AA196	Lybster Primary School	(11,474.67)
11AA057	Muirtown Primary School	(15,639.42)
11AA192	Halkirk Primary School	(1,157.84)
11AA138	Mulbuie Primary School	3,200.01
11AA197	Miller Academy Primary School	21,036.75
11AA135	Marybank Primary School	865.54
11AA236	Staffin Primary School	(552.02)
11AA127	Hill Of Fearn Primary School	4,972.06
11AA114	Bualnaluib Primary School	3,001.77
11AA147	Shieldaig Primary School	918.86
11AA226	Knockbreck Primary School	(2,889.33)
11AA218	Carbost Primary School	1,754.79
11AA092	Lochaline Primary School	3,879.39
11AA222	Glenelg Primary School	2,560.12
11AA109	Applecross Primary School	3,782.88
11AA124	Ferintosh Primary School	3,286.28
11AA017	Balnain Primary School	5,258.16
11AA096	Muck Primary School	5,263.01
11AA245	Gergask Primary School	5,274.78
11AA063	Stratherrick Primary School	6,217.43

11AA099	St Brides Primary School	5,054.25
11AA190	Crossroads Primary School	5,286.86
11AA115	Conon Primary School	5,289.11
11AA111	Avoch Primary School	9,770.46
11AA243	Dalwhinnie Primary School	3,159.11
11AA187	Bower Primary School	5,140.52
11AA126	Gairloch Primary School	2,579.90
11AA086	Inverie Primary School	3,999.71
11AA219	Dunvegan Primary School	4,062.65
11AA202	Reay Primary School	7,675.23
11AA234	Sleat Primary School	3,348.73
11AA244	Deshar Primary School	8,250.57
11AA238	Uig Primary School	4,976.91
11AA224	Kilmuir Primary School	3,568.20
11AA123	Edderton Primary School	14,112.99
11AA194	Keiss Primary School	12,751.66
11AA230	Macdiarmid Primary School	10,850.34
11AA183	Tongue Primary School	8,665.33
11AA289	Bunsgoil Ghaidhlig Inbhir Nis	(24,030.81)
11AA237	Struan Primary School	11,815.99
11AA233	Raasay Primary School	14,842.70
11AA227	Kyle Primary School	13,592.53
	<b>Primary Sub-total</b>	<b>113,592.42</b>

#### Secondary

11AB318	Dingwall Academy	(92,588.64)
11AB334	Nairn Academy	(171,203.53)
11AB329	Wick High School	(100,191.01)
11AB320	Gairloch High School	(52,568.57)
11AB332	Grantown Grammar School	(60,330.38)
11AB322	Tain Royal Academy	(103,723.23)
11AB326	Golspie High School	(40,635.40)
11AB331	Plockton High School	(9,635.02)
11AB315	Lochaber High	37,609.35
11AB311	Inverness Royal Academy	90,141.88
11AB328	Thurso High School	1,314.75
11AB308	Culloden Academy	6,710.84
11AB307	Charleston Academy	(5,961.98)
11AB321	Invergordon Academy	12,075.23
11AB319	Fortrose Academy	(26,046.15)
11AB309	Glenurquhart High School	(25,407.90)
11AB314	Kinlochleven Secondary School	(8,526.01)
11AB325	Farr High School	17,144.37
11AB324	Dornoch Academy	14,135.94
11AB333	Kingussie High School	15,721.35
11AB335	Ardnamurchan High	(23,293.16)

11AB323	Ullapool High School	7,270.98
11AB340	Plockton School of Trad. Music	15,806.01
11AB312	Kilchuimen Academy	2,615.86
11AB316	Mallaig High School	(26,366.10)
11AB327	Kinlochbervie High School	(81.22)
11AB310	Inverness High School	28,283.72
11AB313	Millburn Academy	(88,247.52)
11AB317	Alness Academy	16,777.90
11AB330	Portree High School	(15,699.28)
	<b>Secondary Sub-total</b>	<b>(584,896.92)</b>

**Special**

11HA009	Drummond Special School	10,850.97
11HA265	St Duthus Special School	11,109.61
11HA399	St Clements Special School	12,794.45
11HA499	Black Isle Education Centre	19,980.48
	<b>Special Sub-total</b>	<b>54,735.51</b>

**ECS BUDGET SAVINGS 2009/10**

Saving Ref	Savings 2009/10	Annex 5		
		Target Saving	Achieved 2009-10	Balance to Achieve
01a/09-10	Savings - Teaching early retirement	83,000	83,000	
01b/09-10	Savings - Probationer Teachers/New Entrants	117,000	117,000	
01c/09-10	Savings - Primary School Teacher rationalisation	177,000	177,000	
02/09-10	Savings - Income Generation (Highlife)	27,000	27,000	
03/09-10	Savings - Teaching early retirement	100,000	66,961	33,039
04/09-10	Savings - Income for Probationer Teachers	448,000	448,000	
05/09-10	Savings - Standstill Budget on Selected Headings	340,000	340,000	
06/09-10	Savings - Teacher Posts above formula	780,000	780,000	
07/09-10	Savings - Probationer Teachers/New Entrants	47,000	9,560	37,440
08/09-10	Savings - Curriculum Support & Development	89,000	89,000	
09/09-10	Savings - Health projects	80,000	80,000	
10/09-10	Savings - Highland 2007 Legacy	100,000	100,000	
11/09-10	Savings - Community Grants	40,000	40,000	
12/09-10	Savings - Inverness Events	63,000		63,000
13/09-10	Savings - Outdoor Education	60,000	40,822	19,178
14/09-10	Savings - Cultural Staff	75,000	71,610	3,390
15/09-10	Savings - Adult Learning	261,000	261,000	
16/09-10	Savings - Community Learning & Leisure Mgt	193,000	246,385	-53,385
17/09-10	Savings - PPP Project Management	60,000	38,513	21,487
18/09-10	Savings - SEN Non Dev Area	231,000	231,000	
		<b>3,371,000</b>	<b>3,246,851</b>	<b>124,149</b>

Saving Ref	Savings 2008/09	Target Saving	Achieved 2009-10	Balance to Achieve
		Remaining		
1/08-09	Savings - Office & Admin Review	323,000		323,000
10/08-09	Savings - School Cleaning	196,174	87,267	108,907
11/08-09	Savings - Mgt and Admin Review	240,000		240,000
12/08-09	Savings - Janitorial Savings	100,000		100,000
20/08-09	Savings - Letting Charges Review	69,000		69,000
27/08-09	Savings - Village Hall Equalisation	35,000		35,000
29/08-09	Savings - Library Support Structure	4,817	4,817	
30/08-09	Savings - QI Officer and Related support	113,029	40,000	73,029
		<b>1,081,020</b>	<b>132,084</b>	<b>948,936</b>

**4,452,020      3,378,935      1,073,085**