
Report to: Cabinet

Date of Meeting: 27 November 2014

Subject: Medium Term Financial Plan and Budget 2015 to 2017

Report of: The Chief Executive and Head of Corporate Finance & ICT

Wards Affected: All

Is this a Key Decision? Yes

Is it included in the Forward Plan? Yes

Exempt/Confidential No

Purpose/Summary

Since 2011 the Council has faced unprecedented reductions in its resources as a result of cuts in Government Funding. In the preceding 4 years, cuts of £114 million have been identified and implemented. For the period 2015/16 to 2016/17 it is forecast that savings of a further £55 million will need to be identified. This represents a real term reduction of 45% on the 2011 spending level.

Reductions of this level have and will continue to have a significant impact on Council services and outcomes for Sefton communities. It is therefore important that the Council's remaining resources are spent in areas of highest priority that minimises the negative impact on communities. However it is also important to stress that it will be impossible to deliver savings on this magnitude and it not result in reduced levels of service across the range of Council activities. These include those services commissioned with public, private, voluntary, community and faith partners to deliver support to our communities

This report:-

- Outlines the Council's financial position for 2015/16 and 2016/17
- Sets the financial position in the context of the Council's priorities
- Describes the process undertaken to deliver a programme of savings options that reflects the need to produce a balanced budget alongside the objective of minimising the impact of the cuts on Sefton communities
- Provides the Cabinet with the first phase of savings options that will contribute to the forecast budget gap for the next two years
- Outlines the gap remaining and the timetable for producing a balanced two year budget plan

Cabinet are recommended to:

- i) Endorse the approach to identifying options including the Core Purpose as given in paragraph 2.2 and the Budget Principles as given in paragraph 4.2
- ii) Note the potential budget shortfalls within the MTFP as identified in December 2013 as:

2015/16	£ 32.366m
2016/17	<u>£ 22.340m</u>
Total	<u>£ 54.706m</u>
- iii) Note the work programme timetable in Annex A
- iv) Agree the budget process undertaken by officers to date as set out in paragraph 4 and the process that officers will be undertaking to conclude the budget plan for the next two financial years.
- v) Agree to the items identified in Annex C1 as efficiencies and note that these will be implemented immediately by officers.
- vi) Consider the proposals contained in Annex C2, have due regard to the Equality Impact Assessment information provided, latest recorded position with respect to consultation, identified risks and mitigating actions and information, impact on the community service users, partners and the Council and authorise officers to take necessary steps to progress options pending decision and consideration by Council in due course.
- vii) Note that the proposals contained in Annex C2 and the subject of recommendation (vi) above will be the subject of a further recommendation to Council in due course for consideration of the budgetary and policy framework implications and that all steps authorised by Cabinet to officers are preparatory not determinative steps
- viii) Note the officers will comply with HR policies and procedures and this will include regular HR monitoring reports to the Cabinet Member Corporate Services.
- ix) Note that figures in the annex are working assumptions of proposals to be considered and the figures should not be seen as predetermining any decisions.
- x) Note that further options are being developed and assessed and a further report will be presented to Cabinet for consideration in January 2015.
- xi) Note that Cabinet and Council will be required to consider the coherence of the proposals when taken as a whole at the March 2015 Council meeting in setting the 2015/16 budget and the two year financial plan.

How does the decision contribute to the Council's Corporate Objectives?

	<u>Corporate Objective</u>	<u>Positive Impact</u>	<u>Neutral Impact</u>	<u>Negative Impact</u>
1	Creating a Learning Community			√
2	Jobs and Prosperity			√
3	Environmental Sustainability			√
4	Health and Well-Being			√
5	Children and Young People			√
6	Creating Safe Communities			√
7	Creating Inclusive Communities			√
8	Improving the Quality of Council Services and Strengthening Local Democracy			√

Reasons for the Recommendation:

To ensure that the Cabinet is fully aware of the latest MTFP position, to consider £30.288m of savings options which will need to be phased over the two year budget plan. This will support the Council in its duty to agree a budget for 2015/16 and the level of 2015/16 Council Tax before the statutory date of 10 March 2015, and maintain a sustainable financial future for the Council by agreeing a balanced two year financial plan for 2015/16 and 2016/17.

(A) Revenue Costs

The revenue gaps for each of the years 2015/16 to 2016/17 are projected at £32.366m and £22.340m respectively. The figures are individual in-year savings targets, assuming the previous years' targets are achieved.

(B) Capital Costs

This report does not include any proposals to amend or add to the existing capital programme.

Implications:

The following implications of this proposal have been considered and where there are specific implications, these are set out below:

Legal

There are no direct legal implications arising from the contents of this report. However in the course of each of the individual projects, consultations, options etc. to achieve the savings required detailed consideration should be given to the legal, human rights and equality implications. Such consideration will also need to be evidenced to ensure that the Council's decision making processes are defensible.

Human Resources

The proposals contained within this report have a potential impact upon employees and the potential for both voluntary and compulsory redundancies. It will be necessary for the Authority to comply with the duty to consult with recognised Trade Unions and employees and to complete as necessary a notification under Section 188 of the Trade Union Labour Relations (Consolidation) Act 1992. Also form HR1 to the Department of Business Innovation and Skills notifying of redundancies may need to be filed dependent on numbers. Full and meaningful consultation should continue to take place with the Trade Unions and employees on the matters contained within this report. The options contained in this report have estimated post implications of a reduction of 200 posts.

Equality

- | | |
|---|-------------------------------------|
| 1. No Equality Implication | <input type="checkbox"/> |
| 2. Equality Implications identified and mitigated | <input checked="" type="checkbox"/> |
| 3. Equality Implication identified and risk remains | <input type="checkbox"/> |

Impact on Service Delivery:

Service implications as currently understood are described within the options in this report. The identification of further implications will form part of the budget, public engagement and consultation processes.

What internal consultations have taken place on the proposals and when?

Regular and ongoing consultations have taken place with Strategic Directors, Director of Built Environment, Director of Street Scene, Director of Young People & Families, Director of Older People, Director of Corporate Support Services and Commissioning, Head of Corporate Personnel, Head of Corporate Legal Services and Trade Unions.

The Head of Corporate Finance & ICT (FD 3283/14) has been involved in the preparation of this report.

The Head of Corporate Legal Services (LD 2575/14) has been consulted and her comments have been incorporated into the report.

External Consultations

These are detailed in the individual proposals as appropriate

Are there any other options available for consideration?

Additional budget savings and options will need to be identified over the coming months to ensure that future years' budgets can be balanced. It is a legal requirement to set a balanced budget and to ensure the medium term financial position is robust.

Implementation Date for the Decision

Immediately following the call-in period following the publication of the Cabinet Minutes

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Background Papers:

None

1. Introduction

- 1.1 Since 2011 the Council has faced unprecedented reductions in its funding which has led to £114m of savings being identified and implemented. This situation is set to continue with an estimated further £55m of cuts required over the next two years in order to achieve a balanced budget.
- 1.2 Reductions of this magnitude cannot be achieved without significant impact on our communities and a requirement for the Council to be explicit about what are the most important services it continues to fund. However this is not just about the services the Council commissions or provides, it is also about the community leadership role the Council undertakes in order to influence and facilitate change and how it works in partnership with others to achieve better outcomes for Sefton communities.
- 1.3 It has been important therefore to ensure that the process used to identify options should reflect the relative priority of services and the risks associated with a significant reduction in service level.
- 1.4 It is recommended that the Council continues to plan its budget over a two year period. This will enable a strategic approach to budget reductions and gives appropriate lead in times which will minimise the impact of transition and enable a smoother implementation.
- 1.5 This report provides an overview of the process used to identify options and contains the first stage of proposals. Further options will need to be identified over the next 2 months to meet the remaining budget gap. These further options may be identified from different areas of the Council's budget but it may also be necessary to revisit the proposals in this report and scale up the required savings.

2. Council Priorities

- 2.1 It is important to ensure that budget cuts take into account the relative priority of services. Through various consultation responses the communities of Sefton have identified the following thematic priorities
 - Most Vulnerable
 - Community Resilience
 - Economy
 - Environment
 - Health and Wellbeing

2.2 Of course these priority themes can comprehensively cover most Council services and therefore it is necessary to differentiate what is the most important activity the Council undertakes to support its communities i.e. its core purpose. Council budget discussions over the last 4 years have centred on the priority given to our most vulnerable people and also those core services that Council Tax payers expect to see delivered. In addition, prominence has also been given to building more confident and resilient communities and, of course, economic prosperity is extremely important in building a sustainable Borough going forward. Therefore in order to inform the allocation of a significantly reduced resource, the Core Purpose of the Council is assumed to be

- **Protect the most vulnerable** i.e. those people who have complex care needs with no capacity to care for themselves and no other networks to support them.
- **Commission and provide core services** which meet the defined needs of communities and which are not and cannot be duplicated elsewhere.
- **Enable/facilitate economic prosperity** i.e. maximise the potential for people within Sefton to be financially sustainable through employment / benefit entitlement.
- **Facilitate confident and resilient communities** which are less reliant on public sector support and which have well developed and effective social support networks.

3. Overall Financial Position 2015/16 to 2016/17

3.1 At its meeting in December 2013 Cabinet noted the projected budget shortfalls within the MTFP as follows:

	£m
2015/16	32.4
2016/17	<u>22.3</u>
Total	<u>54.7</u>

3.2 The levels of external funding included in the budget gaps for 2015/16 and 2016/17 were based on assessments by officers of a number of announcements previously made by the Government. These forecasts have been revised during 2014 as new information has become available.

3.3 The Local Government Minister (Mr Brandon Lewis MP) announced the Provisional Local Government Finance Settlement for 2015/16 in late December 2013 which included illustrative allocations for that year.

3.4 In a range of previous financial statements, the Chancellor has indicated that austerity measures would be likely to remain in place until 2020. The Budget Report 2013 confirmed that the National Total Managed Expenditure (TME) would continue to fall in real terms at the same rate as over the 2010 Spending Review period until at least 2017/18. The MTFP therefore assumes that external funding would continue to reduce in 2016/17 and beyond.

3.5 Prior to the identification of budget options, a review of the MTFP resource forecasts has been undertaken. This review has taken into account

- The impact of the 2014/15 Budget set by Council on 6 March 2014.
- Latest forecasts of Government grant
- Latest forecasts of Council Tax and Business Rates yield. These forecasts were presented to the Overview and Scrutiny Committee (Performance and Corporate Services) in October 2014 as part of the ongoing budget monitoring and performance reporting.

3.6 A detailed analysis of these changes is shown in Annex B and is summarised below

	2015/ 2016 £m	2016/ 2017 £m	Total £m
Funding Changes:			
Council Tax Surplus	-3.415	3.550	0.135
Council Tax Base	-1.660	0.000	-1.660
Business Rates Surplus / Deficit	-1.295	1.619	0.324
Business Rates Income	-1.598	-0.076	-1.674
Government Grants	-0.690	-1.395	-2.085
	-8.658	3.698	-4.960

Therefore after taking these changes into account the forecast two years budget gap reduces to £49.746m.

4. **Budget Process**

4.1. As indicated above a structured process has been devised by officers of the Council to identify budget options in the context of the Council's priorities and the risk associated with significantly reduced level of services across the Council. The Council will need to balance the requirement to set a deliverable two year financial plan and at the same time ensure that the Council has a robust financially sustainable future.

4.2 The identification of potential options started with the establishment of a set of principles which were informed by feedback from external consultation in previous years. . These principles are

- **Efficiency before cuts** – Protect the impact on communities
- Focus on our **core purpose**.
- Keep the needs of our **citizens at the heart** of what we do rather than think and act organisationally.
- Proactively **manage demand** not just supply.
- Ensure we provide services strictly in line with **eligibility criteria**.

- **Pursue growth/investment** as well as savings.
 - Communicate and engage with people with **people to expect and need less**
- 4.3. The identification of options started with the first principle i.e. to identify spending reductions which had no impact on service levels or outcomes. The process identified efficiency savings options of £13.278m and these are detailed in Appendix C1.
- 4.4 The remainder of the review process falls into three stages
- **Risk Analysis** – Officers assessed the risk **on communities** of not continuing to provide/commission current council services.
 - **Priority Theme Spending analysis** - Allocated all existing spending over thematic priorities and considered the outcomes to be achieved. The outcomes are mapped against the Core Purpose and linkages, dependencies, cross service implications and the overall impact of the options can be considered
 - **Invest for the Future** – This stage is still being developed and aims identify investment needed to deliver strategic priorities, invest to save and to minimise the risk that the Council will only deliver acute services.
- 4.5 Using the output from the first two stages all services have been asked to describe the impact on outcomes of a significant reduction in their budgets. Each service area has been given a revised resource level derived by applying a percentage reduction to current spending levels. These percentages vary and are based on their contribution to the Council’s core purpose and the risk analysis. The illustrative reductions were
- a. 5% reduction in “most vulnerable”
 - b. 35% reduction in “running the council”
 - c. Minimum 15% real contribution from “traded services”
 - d. All other services have a % reduction based on their relative risk banding from the assessment of impact on communities. This ranges from 100% to 0%.
- Service Directors were asked to describe what their service would look like at this reduced level of budget. This was a starting point for the impact analysis and was intended to drive radical thinking about the budget reductions.
- 4.6 This analysis is still ongoing and some areas are still being assessed for risk and impact. In addition it will be important that the overall results are assessed against priority outcomes to ensure:
- Coherence of the proposals when taken as a whole

- Linkages, dependencies and cross service implications have been fully evaluated
- Potential for double counting of savings has been eliminated
- The overall impact on the outcome for each thematic area is understood

4.7 At this stage £12.050m of options have been identified through this process. They are detailed at Appendix C2. These proposals consist of a range of different processes, arrangements and initiatives which are summarised below:

- Review and/or reduction of service standards
- Review of policy
- Review of eligibility criteria
- Cessation of service provision
- Changes to fees and charges
- Removal and/or reduction of facilities and/or subsidies
- Increases in income charges
- Changes in practical arrangements to deliver Council services and functions
- Contract re-negotiation

4.8 The process to identify remaining options is ongoing and this will be reported to Cabinet in January 2015. It may also be necessary to revisit the size of reduction for those options detailed in Appendix C2 should insufficient savings be identified from those areas still being reviewed or if the Local Government Funding settlement differs from the forecasts used.

4.9 Members should be aware that all options will carry some degree of risk given the significant budget shortfall to be addressed. The Officers have taken into account the different likelihood of a negative impact on residents and communities in prioritising the options presented here.

4.10 Members are asked to note that a proposal for to develop further efficiencies in recycling and green waste is included within the 2014/15 Budget Report elsewhere on this agenda. This report does not include this item within any of the figures.

5. **Summary of Revised Budget Gap**

5.1 The table below summarises the adjustments and options presented in this report

			£m	£m
Budget Gap reported to December 2013 Cabinet				54.706
Funding Changes (Annex B)			- 4.960	
Efficiency savings (Annex C1)			-13.278	
Options for consultation and preparation by Officers (Annex C2)			-12.050	
Total Options presented in this report				-30.288
Future options to be determined				24.418

5.2 As can be seen in the table above savings of £24.418m still need to be identified to balance the two year budget plan. In addition it will be necessary to produce a phased budget plan which reflects the implementation of the savings options. Some options cannot be achieved until 2016/17 and it may be preferable to Council for others to be phased into the second year to reflect the relative priority of the service.

5.3 As Members can see there remains a significant budget gap to be balanced. Further options are being developed and assessed and a further report will be presented to Cabinet on 15 January 2015.

6. **Consultation**

6.1. The Council has undertaken wide ranging consultation on the prioritisation for services over the last four years, seeking views of its residents and communities as well as consulting on very specific changes in service changes. The consultation has used face to face, telephone and web based methods and has given opportunity for all to contribute their views.

6.2 Separate consultation has taken place internally with staff and the trade union representatives. The staff has been encouraged through a range of media to contribute ideas to finding ways to make savings across the Council services. These have each been evaluated and where the option is realisable these have been taken forward.

7. **Equality Act 2010 Duty and Impact Assessments**

- 7.1. As the Council puts actions into place to set a sustainable budget plan 2015/16 2016/17 there is a need to be clear and precise about our processes, and impact assess potential change options, identifying any major risks and mitigating these as far as possible. The impact assessments, including any feedback from consultation or engagement where appropriate, will be made available to Members when final recommendations are presented for a decision. This will ensure that Members make decisions in an open minded balanced way showing due regard to the impact of the recommendations being presented in compliance with the Equality Act 2010.

8. Conclusion

- 8.1 The Cabinet, in delivering the actions needed to balance the budget shortfall of £55m, are presented with identified options totalling £30.288m for consideration and consultation. Assuming the recommendations in this report are accepted, proposals totalling £12.050m will be considered by Council on 22 January 2015, the gap remaining is still in excess of £24.4m. Further options are currently being developed based on the ongoing consultation and a further assessment of all services. These will need to be considered over the next two Cabinet cycles if a two year budget plan is to be achieved.
- 8.2 The challenge faced by the Council cannot be underestimated and as stated earlier, this is shared with our public, private, voluntary, and community and faith partners. Implementation of all options would need to take into account appropriate consultation requirements and the possible financial impacts of part year delivery. The plan also needs to be flexible to copy with any variations in the level of Government Grant once formal notification is received.
- 8.3 It is still considered essential that the Council aims for a two year plan. This will ensure timely implementation of proposals and release capacity from options identification to transformation and overall redesign of services.
- 8.4 Consultation will continue over the coming months and standard Council procedures will be observed in the instances where we are required to inform the public. Recommendations for changes will be made once the consultation on specific options is considered to be finalised.
- 8.5 The decisions facing the Council over the coming months will require a fundamental rethink of service provision and standards. It will be important that these changes are effectively communicated to ensure that the expectation of our communities can be managed.

ANNEX A**BUDGET WORKPLAN**

Date	Milestone	Comment
Tuesday 25 th November 2014	Overview & Scrutiny Management Board	<ul style="list-style-type: none">• O&S to consider budget report and pass comments to Cabinet for consideration.
Thursday 27 th November 2014	Cabinet	<ul style="list-style-type: none">• Consideration of process, efficiencies and options
Tuesday 13 th January 2015	Overview and Scrutiny Committee (Performance and Corporate Services)	<ul style="list-style-type: none">• Progress report
Thursday 15 th January 2015	Cabinet	<ul style="list-style-type: none">• Feedback on any consultations which have been completed• Recommend budget savings for implementation• Consideration of further options• Full Year Fees and Charges• Capital• Council tax & NNDR tax base• Pay Policy
Thursday 22 nd January	Council	<ul style="list-style-type: none">• Consider Cabinet budget recommendations• Council tax & NNDR tax base• Pay Policy
Thursday 5 th February 2015	Cabinet	<ul style="list-style-type: none">• Feedback on any completed Engagement and Consultation activity• Identify any further consultation• Recommend any budget savings for implementation, where complete
Tuesday 24 th February 2015	Overview & Scrutiny (Performance & Corporate Services)	<ul style="list-style-type: none">• Proposed Revenue Budget for 2015/17 for comment
Thursday 26 th February 2015	Cabinet	<ul style="list-style-type: none">• Feedback on any completed Engagement and Consultation activity• Recommend any budget savings for implementation,
Thursday 5 th March 2015	Council	<ul style="list-style-type: none">• Approval of budget and council tax

Levels of Funding 2015/16 and 2016/17

A.1 Council Tax Income - Surplus

Summary impact on budget – Net increase in budget gap of £0.135m over 2 years (with £3.415m one-off saving in 2015/16)

Cabinet has received reports over the last year indicating that the net income being received from Council Tax has exceeded that assumed. This is largely due to the Council Tax Reduction Scheme discounts claimed to date being lower than originally estimated.

A forecast Surplus of £1.141m was declared on 15 January 2014 and Sefton's share of £0.972m was built into the Revenue Budget for 2014/15 approved by Council on 6 March 2014. The actual surplus on the fund at 31 March 2014 was £2.589m. Therefore a further amount of £1.448m remains to be distributed in 2015/16 (Sefton's share is £1.233m).

In addition, the previous MTFP assumed that for Sefton a surplus of £0.806m would be available in 2015/16 (relating to 2014/15) and a further £0.518m would be available in 2016/17 (relating to 2015/16). Current forecasts are that the surpluses will be £2.988m and £0.383m respectively, an increase of £2.182m in 2015/16 and a reduction of £0.135m in 2016/17.

Therefore an additional £3.415m will be available in 2015/16 to reduce the budget gap. However, as these are one-off resources, this has the impact of increasing the budget gap in 2016/17. Therefore the increase in the budget gap for 2016/17 will be £3.550m.

A.2 Council Tax Income – Changes to the Council Tax Base

Summary impact on budget – Reduction in Budget Gap of £1.660m in 2015/16

The experience of the Council Tax Reduction Scheme discounts being claimed, referred to in Section 3.1, is generating surpluses on the Collection Fund. The Council Tax Base has been adjusted to take account of the level of discounts claimed in 2013/2014. Although the discounts claimed have reduced further in 2014/15 the Council Tax Base has not been adjusted further given the level of uncertainty around future claims.

In addition, collection rates are currently higher than the 96.5% budgeted for. It is considered reasonable that the collection rate be increased by 0.5% to 97.0% to reflect current performance.

A.3 Business Rates Income – Surplus / Deficit

Summary impact on budget – Net increase in budget gap of £0.324m over 2 years (with £1.295m one-off saving in 2015/16)

The Business Rates Retention Scheme introduced on 1 April 2013 allows local authorities to retain 49% of their Business Rates income. This change made Business Rates income a key financial risk for the Council for 2013/2014 onward.

Business Rates income has historically been very volatile as it is subject to revaluation appeals and changes in the level of economic activity. The level of income is also subject to changes in the level of mandatory reliefs such as Small Business Rate Relief, Empty Property Relief and Charity Relief. This makes it very difficult to forecast Business Rates income accurately.

Estimates of Business Rates income assumed a general reduction based on previous years' experience. However, there has been an increase in gross rates charges.

The previous MTFP assumed that there would be no surplus or deficit in 2015/16 or 2016/17. Current forecasts are that there will be a surplus relating to Sefton in 2015/16 of £1.295m (net of the shortfall on S31 grants relating to retail relief in 2014/15). There will also be a deficit of £0.324m in 2016/17 which relates to the unwinding of the spreading adjustment relating to the provision for appeals which has contributed to the surplus in 2015/16.

Therefore an additional £1.295m will be available in 2015/16 to reduce the budget gap. However, as these are one-off resources, this has the impact of increasing the budget gap in 2016/17. Therefore the increase in the budget gap for 2016/17 will be £1.619m.

A.4 Business Rates Income

Summary impact on budget – Reduction in budget gap of £1.674m
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There is expected to be an increase in Business Rates income compared to that previously assumed in the MTFP due to the experience of gross rates charges increasing, as referred to in Section 4.3.

A.5 Government Grants

Summary impact on budget – Reduction in budget gap of £2.085m
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The funding reduction previously assumed for 2016/17 was based on an assessment of national public sector funding totals and their potential impact on Sefton. These figures have now been revised following a more detailed analysis of the potential changes, particularly in light of information produced by the LGA.

However, it should be noted that information on funding levels for 2016/17 is very limited and significant variations might occur. Officers will continue to monitor announcements that may allow for a more accurate assessment to be made.

Budget Reductions Achieved through**Improvements in Efficient and Effective use of Resources**

This annex contains a number of efficiencies which do not require a change of policy or external consultation.

<u>Ref</u>	<u>Service Area</u>	<u>Efficiency</u>	<u>2014/15 Budget £000</u>	<u>Proposed Budget Net Reduction £000</u>
1	Registration Service	Increased income as result of increased service activity	33	54
2	Community Equipment	Improved efficiency	1,210	72
3	Burials and Cremations Service	Increased income as result of increased service activity	-1,318	390
4	Catering Services	Increased income as result of increased service activity	-34	66
5	Commercial Waste Skips Services	Increased income as result of increased service activity	-150	45
6	Coroners	Shared service agreed cost reduction due to completion of mortgage	263	24
7	Commissioning	Decrease in non-staffing expenditure	716	36
8	Sefton Care Line and Sefton Securities	Increased income as result of increased service activity	0	238
9	Home Improvements DFG	Re-profiling the allocation of costs and increasing the level of recharges	94	7
10	SEN 0-4 Inclusion Funding	Improved efficiency	120	12
11	Procurement	Reduction in non-staffing expenditure	149	16
12	Member's Allowances	Reduce the budget provision for Members Allowances –as agreed by the Council on 5 July 2012	985	35
13	Learning Support - LAC	Reduction in the LA budget	129	7
14	Complementary Education	Removal of vacant posts from the establishment	51	51
15	Education Psychology	Spend to be directed to DSG High Needs Funding	93	17
16	SEN Assessments & Monitoring	Spend to be directed to DSG High Needs Funding	190	24
17	DCATCH	The scheme has already closed to new pupils, saving reflects cohorts of pupils completing the programme	102	30
18	LEA playing fields maintenance	Improved efficiency in maintenance scheme	52	52
19	Finance	Reduced debt management charges	13,408	390
20	Health Protection and Infection Control	Efficiency following re-procurement of service	168	52

21	Civic Services	Civic Services (Attendants) – Voluntary Redundancy	275	20
22	Tourism	Revised estimate following policy decision	90	27
23	Trading Standards	Deletion of vacant post and reduction in supplies / services	114	114
24	Democratic Services	Voluntary reduction in support staff hours	381	14
25	General inflation provision	Remove general inflation provision set in MTFP at 2%. This will require all services to deliver general efficiency in the delivery of all services	3,400	3,400
26	Additional public health grant	Utilise increase in the public health grant to support the ongoing delivery of the Council's Health and Well Being strategy priorities	544	544
27	Levies	Merseyside Recycling and Waste Authority and the Merseyside Integrated Transport Authority have been requested to support the Council by finding 10% efficiency savings in setting their budgets for 2015/16 and 2016/17	37,359	3,700
28	Review of previous budget assumptions and implications of previous budget decision	The estimates of the financial implications of all budget decisions have been reviewed in the light of implementation of options and subsequent changes in service demand. The original Medium Term Financial Plan can be revised to take account of this updated information.		841
29	Adult Social Care	Social care services will be required to contain net demographic growth within existing budgets for the duration of the plan. The figure has been adjusted to reflect Cabinets previous decision relating to the underachievement of the services 2014/15 budget savings requirement. This assumption will need to be kept under close scrutiny to ensure deliverability	86,460	3,000
			Total	13.278