

Report to: The Cabinet

Date: 10th November 2014

Report of: The Chief Executive **Report No:**

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Report Title: **Financial Forecast and Budget Process 2015-17**

Part B

Confidential: (***Confidential Not for Publication***) This report is exempt from publication by virtue of Paragraphs (1 and 4) of Schedule 12A to the Local Government Act 1972.

Purpose: To outline to the Cabinet the specific savings proposals and relevant delivery issues to meet the Financial Forecast for the next 2 years

Recommendations: The Cabinet is asked to:

- agree, as a basis for consultation, the detailed budget options to deliver the two year budget for 2015-17, as set out in the report
- agree the strategy relating to capacity and delivery and associated allocation of one-off resources of up to c£40m to enable budget delivery, as set out in section 4.
- agree to develop the pieces of work described in sections 2.1 and 2.4, with associated budget, relating to:
 - the development of a detailed business case and delivery plan for the adult services “arm’s length” company
 - the development of a detailed implementation plan for the partnership working with Wigan Council on environmental services
 - the development of a business case and plan for the establishment of a corporate support services function.

1.Purpose of This Report

The purpose of this report is to outline the following:

- The budget options which form the basis for formal consultation for the 2015-17 budget
- The associated policy, financial, capacity and cultural challenges and proposed solutions that relate to the policy and budget strategy 2015-17.

2 Specific proposals to meet savings targets

A summary of proposals for each department, in line with the principles set out in part A of this report, are set out below:

2.1 Adult Social Care

The Council is committed to retaining high quality social care provision which meet both service user's assessed eligible needs and provide quality employment for staff, wherever possible. In the current financial climate, however, options must be sought to achieve this as cost effectively as possible. This is because in adult social care there is only limited opportunity to reduce the level or standard of services provided, as the vast majority of services are provided on an individual, statutory basis.

The traditional way in which local authorities have dealt with this challenge has been by commissioning or outsourcing services to the private or voluntary sector. Such an approach will guarantee a level of savings but can make it more difficult to achieve the Council's objectives around high quality employment practices. As an alternative the Council is therefore proposing further reviews to reduce the costs of provided and commissioned services and developing a hybrid option of an "arm's length" company into which many existing in-house social care services will be transferred, to achieve savings but protect the Council's employment ethos as much as possible. This approach is also focused on maximising the overall quality of services provided to our service users, given the major financial pressures faced.

Proposals for adult social care options are as follows:

- To review and restructure some commissioned preventative/early intervention services in line with integration objectives and outcomes and consideration of demand reduction, to achieve savings of c£1m. The impact will mainly be on services still that were funded by the former "supporting people" grant such as housing and offender support services. There will not be any reduction in Council jobs from this option
- To review practice and care delivery (including assessment services, care packages and direct payments), in line with new requirements of the Care Act 2014, to achieve further savings of c£1 500 000. It is not anticipated that any jobs will be deleted as a result of this option
- To review and re-provide services to those people currently living in our Extra Care schemes. The existing extra care schemes are an expensive method of meeting service user's eligible needs and it is anticipated that a quality service can be

provided at a lower cost. This will achieve savings of c£1 000 000 and will involve a reduction of c40 posts

- A reduction of c£0.25m to be made from general efficiencies and small scale cuts to some support services. This may include transport, community meals and voluntary sector grants. It is not anticipated there will be any impact on jobs as a result.

It is also proposed that the detail of an “arm’s length” company into which the majority of existing in-house social care services will be transferred is examined further and a detailed business case produced during the consultation period. The Council’s intention is that a model is constructed which, over a number of years, will achieve savings of c£2 500 000 – 4 000 000, whilst also protecting the terms and conditions of existing staff as follows:

- all existing staff will be transferred into the new model on current terms and conditions of service. The intention will be to construct the commercial model in such a way that assurance can be given to staff that there should be no reason to reduce terms and conditions for economic reasons
- new starters will be appointed on different and less expensive terms and conditions in order to generate savings. A set of minimum standard would, however, be prescribed around these conditions of employment. As a minimum, payment at a “Living Wage” would be expected, as well as an occupational sick pay scheme and access to a stakeholder pension.

To date work has been undertaken based upon the initial transfer of the following provided services: Adult Placement; Supported Living Services; Learning and Physical Disability Services and Older People’s Day Care. It is possible that towards the end of this budget period, Intermediate Tier could also be considered as part of this approach.

Savings have been calculated based upon an assumption of staff turnover over a two to three year period and have also been benchmarked with other councils who have developed a similar arrangement. During consultation it is planned to develop a detailed business plan and financial analysis to test the proposal in detail and the associated savings. Given the length of time that it could take to achieve savings, one-off resources will be required to bridge the gap. These resources are identified as part of the one-off budget for 2015-17 as described in paragraph 4.2 of this report.

In addition it is proposed that a second service is established with the purpose of securing new business to achieve a potential income stream which will contribute to future savings requirements, for example:

- providing services for clients who are self-funders or in receipt of direct payments
- bidding for other local authority or NHS contracts
- providing services to meet other gaps in provision.

This service may also be able to bid for existing services commissioned by the Council on the expiry of existing commercial arrangements. It will be established without any staff but will recruit or absorb staff through TUPE in accordance with growth. On this basis it is likely

to be a small enterprise which will expand over time. New staff will be appointed on the same terms as new recruits as described above.

The feasibility of this second approach, to establish its viability and potential contribution to the budget will be examined as part of the work to develop a business plan, as outlined above.

2.2 Children's Services

The Council is committed to continuing to protect children's social care services as far as possible. Corporate responsibilities around safeguarding children and providing quality care to Looked After Children are regarded as a significant organisational priority which, combined with the volume of statutory provision involved, means that these services will largely be retained in their current form. Work will, however, be undertaken to establish whether any further efficiencies are possible to assist with budget reduction or containing demand growth.

Savings within Children's Services will therefore be achieved through further reductions in other services and budgets as follows:

- a review and reduction of between 30 – 50% of direct provision in Children's Centres. The Council will work hard with other providers, e.g. schools, to seek to find alternative partners to take on our current provision. Savings of c£1 – 1 500 000 are proposed which may involve a reduction of up to 40 Council jobs
- a further review and reduction of the Youth, Sport and Play services, based on greater targeting of remaining resources to those with greatest need. This option will achieve savings of c£500 – 1 000 000 and a reduction of up to 40 Council jobs and may involve more commissioning from the voluntary and community sector
- other general efficiencies within the department including such areas as transport, office buildings and increased charges to schools, as well as a reduction in voluntary sector grants with a move to outcome-based provision. These proposals in total will deliver savings of up to £1 000 000. It is not anticipated this will impact directly on Council jobs.

2.3 Development and Regeneration

The Council's strategy is to maintain investment in services that support economic growth within the town and bring income to the council. Savings proposals are as follows:

- A review of housing services which will involve moving closer to the statutory minimum and increasing income from certain services. Savings of £500 000 will be achieved, involving a reduction of around 5-10 Council jobs
- A range of measures to reduce costs and increase income from planning, the Work Programme contract, skills, spatial data and building control. This may also involve more joint working with others. It is anticipated that savings of c300 000 may be achieved without any reduction in Council jobs

- A review of funding for leisure services and potential reductions in subsidies and some aspects of free provision, to achieve savings of c£300 000 without any impact on jobs
- A review of staffing levels and operational budgets within housing strategy, economic development and strategic development services. This will achieve savings of c£700 000 and involve a reduction of up to 10 jobs
- The replacement of the town centre promotion and events budget with one-off funding, to achieve a revenue saving of £200 000, without any impact on jobs
- The library and museum services will be retained on the basis of the current network, but reviewed to seek to deliver £300 – 500 000 savings through staffing reductions, reductions in cash budgets and the potential exploration of a not for profit trust model. This could involve a reduction of 10 jobs.

2.4 Environment

A series of service policy changes are proposed to achieve the following savings:

- Further reductions in the Highways insurance budget due to a reduction in claims, along with revenue savings from the street lighting LED scheme. This will achieve savings of £800 000 without any reduction in jobs
- The frequency of waste collection services will be retained for both recycling and residual collection services, but savings of c£1 250 000 will be achieved by reducing the amount of residual waste disposal through a combination of smaller 140 litre grey bins; increased incentives to recycle and education and enforcement around recycling
- Subsidies within Community Services, including to schools and the Albert Halls, will be removed to achieve full cost recovery and achieve savings of c£1m
- the area working and neighbourhood management services will be reviewed to achieve savings of c£250 000 through a combination of reductions in project budgets and staffing levels. This could impact on 2 – 3 jobs

There is a strong view that a further reduction in service levels in areas such as green space (street cleaning, grass cutting etc) would be difficult to achieve without further significant impact on the quality of life of local people. An alternative service delivery model that protects the quality and volume of service provision is therefore seen as being a key outcome for the Council.

Initial work has identified that this might best be achieved through sharing and/or aligning services within the Environmental Services division with Wigan Council. It is anticipated that such an approach would deliver savings of £2 – 3 000 000 without impacting significantly on front line service delivery. Such savings would be made from a range of budgets including through management efficiencies, sharing staff, plant and equipment and re-organising services to work more effectively. It is also anticipated that a contribution to the overall savings target can be achieved through income growth. The joint working is likely to result in a reduction of posts across the department in the region of 40-60.

Further detailed work will be undertaken in parallel with the consultation period to firm up the detail of how the proposed new arrangement will operate, the phasing of the bringing together of the services and more detail about in what areas the greatest levels of efficiency can be created and optimum priorities for income growth.

2.5 Chief Executives

Options for the Chief Executive's Department are also a combination of budget and service reductions, as follows:

- corporate support services will all be reviewed to achieve savings of £2 000 000 through reductions in cash budgets and staffing levels across all services, including HR/OD, policy, marketing and communications, finance, legal and democratic and property services. This will require a reduction of up to 30 Council jobs
- levels of financial support to the voluntary sector will be reviewed, to achieve savings in the order of £250 000

2.6 A Corporate Support Service

The Council will undertake a fundamental review of all administration and support processes, with a view to removing activity and associated capacity as far as possible by process re-design; robust prioritisation including stopping activity and better use of digital technology and Contact Centre access. This will include all generic activity such as record keeping; process administration (finance; change of circumstances; registration; complaints; requests etc) and other customer communications.

Managers and the public will be required to “self serve” remaining administration and record keeping functions as far as possible and an appropriate investment will be made in digital infrastructure to enable them to do so. For example more mobile technology will be made available to staff, to enable administration to be completed as part of professional activity eg during meetings and site and customer visits the use of the Web will be expanded to enable the public to complete more transactions on line, without support from council staff.

The remaining, much diminished, administration and support capacity from across departments will be organised into a single, corporate support service. By operating as a single team there will be some economies of scale in the numbers required and reductions in capacity required to cover contingency eg leave. A single team will also capture cross-Council best practice in order to drive up quality standards and will ensure that consistent judgements are made regarding corporate support priorities.

This means that services will no longer operate with allocated routine administrative support but will be required to meet their own support requirements, with some access to a small corporate pool of generic support staff when essential activity cannot be resourced in any other way. Customers will be required to self-serve processes through digital access as far as possible, with other contact requirements to be directed through the contact centre in the first instance.

Savings of up to £4 - 5 000 000 will be achieved. This will involve the reduction of c200 Council jobs, around 50 of which are currently vacant.

A detailed business case and implementation plan will be developed over the coming months, with the first phase of this work taking place in parallel to consultation.

2.7 Corporate Options

Section 4.2 of the budget report sets out the corporate financing options which mitigate the scale of budget reductions required.

In addition, a series of individual savings options are also proposed which will cut across all departments and services as follows:

- The Council will seek to raise c£2 250 000 in additional income for the financial year 2016-17 by:
 - Reducing the spend on council tax benefit as a result of the improved economic environment
 - Full implementation of the original council tax benefit scheme which was subject to a tapered subsidy
 - Introducing a minimum charge for council tax of 10-15% for working age households through a review of the Council Tax Benefit scheme
 - Increasing income from earlier charges to empty properties
 - A reduction in the Council's discretionary fund from £400 000 to £200 000.
- Reducing the value of the Council's discretionary local welfare scheme from £1 000 000 to £750 000
- Savings of c£200 000 will be secured from governance. This will include all cross-cutting support costs including Chief Officers, Elected Members, Civic functions and the Trade Unions.
- A review of budgets will be undertaken to deliver up to £500 000 savings without any impact on council jobs by:
 - Not applying inflation across budgets as far as practicable
 - Removing miscellaneous expenditure budgets as far as possible
 - Reviewing procurement contracts and processes to continue to pursue the best value for money
 - Diminishing budgetary provision for Computer refreshes.

A summary of all options is provided in the Appendix.

3 What Alternatives are there?

The proposals in this report are put forward as a proportionate and balanced package, to respond to the profound further reductions required whilst ensuring the Council retains its values and identity.

The Council has worked hard to examine every option and consider every alternative to the scale of reductions proposed. It has been concluded that the only alternative to the proposals set out would be to pursue:

- deeper cuts to directly delivered council services which would have a much greater impact on services to the public, especially in universal services such as street cleansing, grass cutting and libraries etc. This would also involve extensive staff redundancies as the majority of Council costs are in staffing

and / or

- more significant" ASDM solutions involving outsourcing or joint ventures with the private sector, at the lowest possible price. This would deliver an initial level of guaranteed savings but would be less flexible and potentially provide less control over costs and quality in the longer term. Such an option would require the Council to compromise its employment values by seeking the lowest cost terms and conditions that could be achieved, without any scope to build in "protection" for existing staff or minimum employment standards (eg Living Wage" values) for new starters

and / or

- To seek to reduce the terms and conditions of the existing employed workforce. The overall cost and quality of the council's employment package is high and there is scope to make significant savings around such areas as value and/or duration of occupational sick pay; enhancements for out of hours working and employer's pension contribution, as well as the value of basic pay and / or leave. Any reduction in terms and conditions would, however, constitute a contractual change which would involve a lengthy and resource intensive process to deliver, as well as presenting a risk that employee relations and staff motivation would be significantly compromised.

4. Delivering the Budget

It will be a huge challenge to deliver budget reductions of the size and scale required within a two year period. Particular issues around the requirement for one off funding and delivery capacity are set out below.

4.1 One-off funding

Significant levels of one-off funding will be required to deliver this budget, with estimates of up to £40m up to 2017, given the following factors:

- Only a proportion of the £25m required for 2015/16 will be delivered in-year and probably not all of £43m by 1st April 2016/17 because:
 - Consultation and plans for development of budget options will not be complete before summer 2015
 - The process of budget reduction takes at least 6 months to deliver for every option; the creation of alternative service delivery models will take much longer than this, given the legal, financial and employment processes involved

It is therefore estimated that up to £20m one-off will be required to bridge the gap to “cash flow” the organisation until the budget reductions are in place.

Further funding of up to £7 m will also be required to give time for savings to be fully realised and/or mitigation before the full effect is seen. This will include, for example:

- £2m to purchase the 140l grey bins, to deliver the ongoing saving of £1 250 000
 - £3-4m to support the transition to the full savings estimated for new models in adult social care and environmental services
 - Transitional funding for the voluntary sector
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- Redundancy, Pension and redeployment costs are likely to be significant as jobs are deleted and staffing reductions made. It is estimated that £5 - 10m one-off will be required for this purpose and there is a specific reserve at this level already in place. This reserve will also be required to support future budget rounds
 - Significant investment in the various types of extra capacity that is required will be required. It is estimated that up to £3m over 2015-17 will be required; this is explained further in section 4.2, below.

The Council has planned carefully knowing the 2015-18 budget period will be incredibly difficult and will require one-off funding. The position is as follows:

- Specific reserves exist to meet around 60-70% of the anticipated costs highlighted above, which were created as part of the 2013/14 budget outturn and 2014/15 budget process
- A further review of reserves is underway to identify whether the remainder of the funding can be found from existing reserves. In the 2017/19 budget this will present a challenge if major reductions continue as a significant proportion of the council's reserves will have been used to deliver the budget
- To support this an in-year “squeeze” is taking place in 2014/15 to generate an end of year underspend to help with the 2015-17 budget e.g. not filling vacancies and use of the Airport and Yorkshire Purchasing Organisation dividends

The Council has planned carefully for this budget round and earmarked funds and reviewed reserves to ensure the appropriate level of one-off resources are available. Concern exists that the Council's ability to generate one-off revenue will become increasingly difficult as budgets become tighter and with reserves being depleted.

4.2 Delivery capacity

The capacity required within the Council to deliver this scale of change is significant and will require some specialist skills, given the complexity of the budget and detail of some options. In particular, the creation of new models within adults and environmental services is more complicated and time consuming to deliver than traditional options and the expertise required is not widely available in-house. The challenge of delivery capacity is further compounded by the fact that there are considerably fewer senior managers than in previous budget rounds to lead and make the change happen and the “day job” is also increasingly complex with a number of other strategic priorities also demanding leadership and capacity,

including economic growth, health and social care integration, anti-poverty and community cohesion

To manage organisational capacity it will be important that budget options are carefully phased to ensure that they are achievable – this requires detailed planning to create a two year programme which will then be managed by a “Transformation Office”. The Transformation Office will oversee delivery against plan and also co-ordinate the support infrastructure to ensure every option is supported consistently within the Council policy framework and available resources

It is also proposed that part of the £3m allocated for delivery is used to establish a temporary, dedicated delivery team, involving a likely combination of external and internal resources as follows:

- A series of fixed term appointments to be made, at an estimated cost of £500 000, with expertise across finance, HR, policy, communications and programme management. This provision would allow for a temporary team of c10 FTE with suitable levels of experience, who would operate corporately and within individual departments
- the secondment (and backfill) of a number of senior managers from their “day jobs” to concentrate exclusively on delivery of budget options. A further £300 000 should be allocated to meet backfill costs
- specialist advisors to be retained in respect of legal, finance, procurement, contract specification, commissioning and quality assurance issues. Specific expertise will be required to inform the development of detailed business cases and supporting plans for alternative delivery within adult’s social care, environmental service and corporate support services. It is recommended that £500 000 is allocated specifically to progress this work.
- Additional capacity to be allowed for staff training and development and investment in a culture change programme, below.

4.3 Further External Advice and Support

When developing the budget strategy the Council approved and subsequently procured two stages of support from Capita Consulting: initial work to advise on savings options and the scope in principle for ASDMs and then a second stage to assist with the detailed development and implementation of approved budget options.

The first stage of work is now complete and has informed the proposals set out in this report. The Executive Summary from Capita’s report is appended.

Approval is now sought to progress the second stage of this work, which will involve:

- the development of a detailed business case and delivery plan for the adult services “arm’s length” company
- the development of a detailed implementation plan for the partnership working with Wigan Council on environmental services
- the development of a business case and plan for the establishment of a corporate support services function. These will be very significant and complicated pieces of work

involving questions of governance, commercial and financial issues, business planning and employment law.

It is anticipated that this will be an initial 2 – 3 month exercise and that a further £100-150 000 from the £500 000 should be allocated for this purpose.

4.4 Culture change and new ways of working

The cultural change required over the short, medium and long term in order to respond to the new operating principles as set out in section 5.1 requires a radical re-think of the Council's values, skills and working practices. A review of the organisation's structure may also be necessary.

The culture change required will involve staff, managers, Elected Members and the public. Examples of the shift required include:

- re-focussing our ethos to demand reduction rather than growth
- embracing greater service commissioning rather than direct delivery in certain areas
- managing expectations and creating a skills base that can achieve greater internal and external self-service and delivery through digital technology rather than paper based services and generous support infrastructure
- the ability to prioritise resources rather than meet every demand

Some of this work will be implicit within service structure and process changes made as part of service reviews. Investment will also be required in internal and external communications, as well as skills development and appraisal for managers, staff and Elected Members to ensure new ways of working are embedded across the organisation.

Key to the transformation will be robust leadership of the new approach. Senior leaders and managers must own and champion the new operating model, which will require a fundamental readjustment of organisational values and approach. It is recommended that some external expertise is brought in to achieve this, to provide both the technical skills and objectivity to re-align the organisation's culture and embed the change at every level.

5. Recommendations

The Cabinet is asked to:

- agree, as a basis for consultation, the detailed budget options to deliver the two year budget for 2015-17, as set out in the report
- agree the strategy relating to capacity and delivery and associated allocation of one-off resources of up to c£40m to enable budget delivery, as set out in section 4. .
- agree to develop the pieces of work described in sections 2.1 and 2.4, with associated budget, relating to:
 - the development of a detailed business case and delivery plan for the adult services "arm's length" company
 - the development of a detailed implementation plan for the partnership working with Wigan Council on environmental services

- the development of a business case and plan for the establishment of a corporate support services function.

Appendix: Executive Summary: Technical and Professional Advice

Capita Consulting was appointed to carry out a Service Review for Bolton Council. The work was designed in two phases. This report relates to the work carried out in phase 1.

The scope of the work was as follows:

- A baseline review of current revenue budget expenditure and detailed examination of planned savings options for the period 2015/16 to 2017/18.
- An analysis of how additional savings can be generated through the design and deployment of Alternative Service Delivery Models (ASDM) by applying potential savings models to different types of ASDM in different service areas.

Having looked across all service areas, the focus was on the potential for ASDMs for Social Care, Place-based services (scope subsequently revised to Environmental Services) and Customer Contact, Revenues and Benefits and Support Services.

This work concluded:

- The Council has identified potential savings in the range £27m to £32m.
- These savings plans are well thought-through, rigorous and pragmatic, but the size of the challenge in making the changes required will test the capacity of the organisation.
- potential savings have been identified through ASDMs in the range £4 to £15m.

Recommendations to carry forward into Phase 2 are as follows:

Following the initial advice the Council has decided to pursue an “arm’s length” company for adult social care; a shared services model for environmental services with Wigan Council and a new way of working for customer services and administration, as follows:

1. Adults Social Care:

Develop a business plan to show the viability of an “arm’s length” company, initially to deliver Provider Services, and with the capability to trade and provide services to individuals or run other services in the future.

2. Environmental Services

Develop a business plan to operationalise shared service provision with a neighbouring council (for example, Wigan Council).

3. Customer Contact, Revenues and Benefits and infrastructure and support services:

Consider how these services may be re-organised and improved by establishing a new way of working that:

- increases the scope of the contact centre by “widening and deepening” the range of service requests dealt with and enabling channel shift, principally from face-to-face to online;

- making cross-council business administration functions more efficient by “corporatising” the work that they do and by establishing more common systems, processes and practices;
- making the advisory and administrative elements of corporate support services (such as finance and HR) more efficient.

4. Develop a high level transition and transformation plan to show how a programme to deliver these new delivery models can be designed, phased and resourced.

It is vital to understand that the Council will need to find considerable additional capacity and capability to ensure that the planned changes are properly planned, phased and executed while protecting existing service delivery and realising the planned benefits.

A high level plan is being developed to show how this work can be taken further, in parallel with the budget consultation process.

A summary of savings ranges, including the Council’s existing savings plans and the implementation of new delivery models in adults and environmental services, is shown in the table below.

	Service review Savings £m		ASDM Savings £m			Total Savings £m	
Department	Lower	Upper	Lower	Upper		Lower	Upper
Corporate	15.9	17.9				15.9	17.9
Adult Social Care	3.75	3.75	2.5	4.0		6.25	7.75
Children’s Services	2.5	3.5				2.5	3.5
Environmental Services	3.3	3.3	2.0	3.0		5.3	6.3
Development & Regeneration	2.3	2.5				2.3	2.5
Chief Executives	2.25	2.25				2.25	2.25
Cross Cutting	4.0	5.0				4.0	5.0
Total £m	34	38.2	4.5	7.0		38.5	45.2

Appendix: Summary of Savings Options Proposed

Department	Savings Target	Options	Identified potential £ budget savings
Corporate	£15.9-17.9m	• Corporate finance options:	
		Better Care Fund	3.1-5.1
		Public Health	3.0
		Waste Disposal Authority	1.5
		Transport	2.1
		Council Tax base	1.3
		Business Rates	0.5
		Accommodation	1.2
		Governance	0.2
		Council Tax benefits	2.25
		Local Welfare Scheme	0.25
		Efficiency/Procurement	0.5
		Total options identified	15.9-17.9
Adult Social Care	£6.25 - £7.75m	• Review of commissioned activity within former Supporting People grant	1.0
		• Review of care delivery	1.5
		• Review of Extra Care Service	1.0
		• General efficiencies and small scale cuts	0.25
		• ASDM for adults social care	2.5 – 4.0
		Total options identified	6.25-7.75
Children's -	£2.5 – 3.5m	• Review of children's centres	1 – 1.5
		• Review of youth, sport and play services	0.5 – 1.0
		• General Efficiencies inc vol sector	1.0
		Total	2.5 – 3.5
Development & Regeneration-	£2.25 – 2.5m	• Review of housing services	0.5
		• Income and efficiencies within planning, contracts, skills and building control	0.3
		• Review of funding and subsidies	0.3
		• Review of housing strategy , economic development and strategic development services	0.7
		• Removal of events budget	0.2
		• Review of Library and Museum Service	0.3 – 0.5
		Total options identified	2.3 – 2.5

Department	Savings Target	Options	Identified potential £ budget savings
Environment -	£5.3 – 6.3	<ul style="list-style-type: none"> • Reduction in Highways insurance budget • Review of waste collection service • Review of subsidies within Community Services • Review of area working and neighbourhood management • Joint service provision with another authority Total options identified	0.8 1.25 1.0 0.25 2.0 – 3.0 5.3 – 6.3
Chief Executives	£2.25m	<ul style="list-style-type: none"> • Review of corporate support services • Review of voluntary sector grants Total options identified	2.0 0.25 £2.25
Cross-cutting -	£4-5m	Corporate support service	£4-5 000 000
Total	38.5 – 45.2m		38.5 – 45.2m