

**Manchester City Council
Report for Information**

Report to: Executive - 15 January 2020

Subject: Financial Strategy - 2020/21 Budget

Report of: The Deputy Chief Executive and City Treasurer

Summary

This report sets out the budget position for 2020/21 based on the outcome of the Provisional Local Government Finance Settlement and the issues which need to be taken into account prior to the Council finalising the budget and setting the Council Tax for 2020/21.

Recommendations

The Executive is requested to:

- (i) Agree the proposals in this report as the basis for the 2020/21 budget
 - (ii) Note that the financial position has been updated to reflect the provisional Local Government Finance Settlement issued on 20 December 2019;
 - (iii) Note that the detailed budget reports were presented to all Scrutiny Committees over the period 7-9 January setting out the investment and savings proposals for each Directorate.
 - (iv) Note that the full suite of budget reports will be presented to the Executive in February 2020.
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Wards Affected: All

Environmental Impact Assessment - the impact of the issues addressed in this report on achieving the zero-carbon target for the city

The proposed 2020/21 budget will reflect the fact that the Council has declared a climate emergency by making carbon reduction a key consideration in the Council's planning and budget proposals.
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Our Manchester Strategy outcomes	Contribution to the Strategy
A thriving and sustainable city: supporting a diverse and distinctive economy that creates jobs and opportunities	This report provides an update on the Council's overall financial position for 2020/21 which will underpin all of the

A highly skilled city: world class and home grown talent sustaining the city's economic success	Council's priorities as determined through the Our Manchester Strategy.
A progressive and equitable city: making a positive contribution by unlocking the potential of our communities	
A liveable and low carbon city: a destination of choice to live, visit, work	
A connected city: world class infrastructure and connectivity to drive growth	

Full details are in the body of the report, along with any implications for

- Equal Opportunities Policy
- Risk Management
- Legal Considerations

Financial Consequences – Revenue

This report sets out a number of proposals which are subject to consideration by Executive following scrutiny committee meetings. The implications for the Council's revenue budget in 2020/21 are set out within the report.

Financial Consequences – Capital

The revenue budget includes funding to meet the capital financing costs of the Council. Changes in the capital programme can affect the budget to meet such costs.

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Background documents (available for public inspection):

The following documents disclose important facts on which the report is based and have been relied upon in preparing the report. Copies of the background documents are available up to 4 years after the date of the meeting. If you would like a copy please contact one of the contact officers above.

Suite of budget reports to Executive, 13 February 2019

Spending Round Announcement 2019 report to Resources and Governance Scrutiny Committee – 8 October 2019

Updated Financial Strategy and Budget Reports 2020/21 to Resources and Governance Scrutiny Committee 7 January 2020

Provisional local government finance settlement: England, 2020 to 2021, 20 December 2019

1. Introduction and Approach

- 1.1. This report updates on the overarching revenue budget for 2020/21. The direction for the budget is underpinned by the Our Manchester Strategy for the City, with the Council's updated Corporate Plan setting out the priorities for the Council. The Locality Plan 'Our Healthier Manchester' is also set within the context of the Our Manchester Strategy.
- 1.2. The full suite of budget reports will be presented to February Executive and will include: the Budget 2020/21 Covering Report; the Revenue Budget 2020/21; the Directorate Business Plans; the Housing Revenue Account; the Dedicated Schools Grant; the Capital Strategy and Budget; and the Treasury Management Strategy and Borrowing Limits and Annual Investment Strategy. These reports together underpin the detailed financial spend of the Council for the coming year and provide a framework for Revenue and Capital planning from 2020/21. A Single Council Business Plan has also been developed, which replaces the individual directorate business plans produced previously. This will also be considered by the Executive in February.
- 1.3. At its meeting on 13 February 2019 Executive agreed to the 2019/20 budget, which was the final year in the three year budget strategy for 2017-20. At this point it was expected that there would be a spending review in 2019, resulting in a new multi-year settlement from 2020/21. However, the review did not take place and a one year Spending Round was announced on 4 September 2019. Following this the Provisional Local Government Finance Settlement 2020/21 was released on 20 December 2019.
- 1.4. The budget proposals for 2020/21 will continue to reflect the priorities identified in the three-year budget strategy and as set out in the Corporate Plan. These have been updated to include action required to address the climate emergency declared by the City Council. The priorities are:
 - Zero carbon Manchester - Lead delivery of the target for Manchester to become a zero carbon city by 2038 at the latest, with the city's future emissions limited to 15 million tonnes of carbon dioxide.
 - Young People - From day one, support Manchester's children to be safe, happy, healthy and successful, fulfil their potential, and make sure they attend a school graded 'good' or better.
 - Healthy, cared-for people - Work with partners to enable people to be healthy and well. Support those who need it most, working with them to improve their lives.
 - Housing - Ensure delivery of the right mix of good-quality housing so that Mancunians have a good chance of quality homes.
 - Neighbourhoods - Work with our city's communities to create and maintain clean and vibrant neighbourhoods that Mancunians can be proud of.
 - Connections - Connect Manchester people and places through good-quality roads, sustainable transport and better digital networks.
 - Growth that benefits everyone - Boost the city's productivity and create a more inclusive economy that all residents can participate in and benefit

from, and contributing to reductions in family poverty, as set out in the Our Manchester Industrial Strategy.

- Well-managed Council - Support our people to be the best and make the most of our resources.

1.5. Due to the announcement of a one year Spending Round by government the City Council will publish a single year budget for 2020/21, however, it will continue to plan for a three year position based on the best information available. This is critical to demonstrate forward planning and support resilience, ensuring the Council is in the best position to respond to the national funding changes. Work has begun on the budget requirements for 2021/22 and beyond in the context of considerable changes to Local Government funding including the outcome of the Spending Review, changes to how local government funding is distributed, changes to the Business Rates Retention scheme, and the future of Adult Social Care funding.

1.6. This report will provide an update on:

- the position reported to January Scrutiny Committees including the proposed savings and efficiencies
- changes since January Scrutiny meetings and impact on the budget position
- the budget setting process and next steps

2. Position reported to January Scrutiny Committees

2.1. As set out in the budget strategy report to the January Scrutiny Committees the forecast 2020/21 budget position was a small surplus of £256k. This was based on the best information available to date, including:

- Government funding announcements in the September Spending Round and the technical provisional settlement consultation released early October.
- Forecast changes to spend including the impact of expected increases to the National Living Wage, pension contribution costs, the waste levy and other pressures outlined in the scrutiny budget reports.
- Identification of savings and/or efficiencies to support the overall financial position including meeting current budget pressures through the realignment of budgets.

2.2. Savings totalling a net £2.837m, once cost pressures have been met, have been identified in Corporate Core, Neighbourhood Services and Growth and Development Directorates. These are being found through a combination of efficiencies, income generation and innovation and should not impact on frontline services to residents. In recognition of the challenges faced by Adults and Children's Social Care and the Homelessness Service, any efficiencies identified in these areas will be used to help achieve a balanced budget in 2020/21, with a focus on stabilising the position and preparing for possible changes from 2021/22 onwards. The proposals were discussed at the relevant Scrutiny Committees in January, the table below summarises these by Directorate and they are detailed in Appendix 1. Due to the timing of the Scrutiny Committees it has not been possible to reflect their comments in this

report and therefore feedback from the Scrutiny Committees will be provided at the meeting.

Table One: Net Savings Options 2020/21

	2020 / 21 Savings Options Identified £'000	2020 / 21 Pressures/ Priorities Identified £'000	Net savings options supporting bottom line £'000
Homelessness	(1,000)	1,000	0
Corporate Core	(3,449)	2,872	(577)
Neighbourhood Services	(2,324)	754	(1,570)
Growth and Development	(690)	0	(690)
Total Savings Options	(7,463)	4,626	(2,837)

3. Changes since January Scrutiny meetings

Local Government Provisional Finance Settlement

- 3.1. The 2020/21 Local Government Provisional Finance Settlement was announced on 20 December 2019, delayed from the expected date of 5 December due to the December general election. With the delay in both the Fair Funding Review and reform of business rates, combined with a one-year spending round, the 2020/21 funding is largely a roll-over settlement with some inflationary increases and specific increases for Social Care as announced in the Spending Round. The provisional settlement confirmed all announcements in the 2020/21 Spending Round including:
- Increasing Settlement Funding Assessment (SFA) in line with inflation from £14.6bn to £14.8bn
 - Confirming the proposals for Council Tax referendum limits for 2020/21
 - An additional £1 billion Social Care Grant for both adult and children's services and maintaining improved Better Care funding at 2019/20 levels
 - £900m top slice to pay for New Homes Bonus in 2020/21 and maintaining the growth threshold at 0.4%
 - Upholding the decision to eliminate "negative RSG" in 2020/21 at a cost of £152.9 million.
 - Maintaining Rural Services Grant in 2020/21 at £81m
- 3.2. The settlement has been highlighted by the government as providing a 6.3% increase to local authorities, as national Core Spending Power has increased from £46.2bn to £49.1bn. This is the highest increase in a decade, reflecting the increase in Settlement Funding Assessment and the increases available in council tax (particularly adult social care precept). The largest portion of the £2.9bn Spending Power increase is from locally raised Council Tax (£1.6bn) which benefits authorities to different levels and makes assumptions around growth in the base which may not reflect the actual position. For the first time in many years, annual growth in Core Spending Power for Manchester at 7%

has exceeded the national average, though growth since 2015/16 of 8% is still below the national average of 10%.

- 3.3. As mentioned previously, overall direct grant funding for social care has been increased by £1bn to £3.487bn. There are two elements to the funding:
 - Winter Pressures Funding: £240m continued from 2019/20 for councils to spend on adult social care services to help councils alleviate winter pressures on the NHS. This has now been rolled into the Improved Better Care Fund (£1.837bn) and the ring fence has been removed. Manchester will receive £30.815m.
 - Social Care Support Grant: £410 million continued from 2019/20 for adults and children's social care and an additional £1bn in 2020/21. Manchester will receive £17.564m.
- 3.4. The two grants continuing from 2019/20 will be distributed using the Adult Social Care Relative Needs Formula (RNF). The grant allocation basis for the £1bn has been confirmed as the hybrid proposed in the technical consultation which takes some account of the additional social care precept to equalise the grant allocation.
- 3.5. No new Business Rates discounts or reliefs were announced in the settlement. The Queen's Speech confirmed proposals for a further one-year retail discount available in 2020/21 (£310m in 2020/21 only) and an extension of the discount to music venues, cinemas and pubs (£10m per year 2020/21 through to 2023/24). It is expected that Local Authorities will be compensated via Section 31 grants for these discounts. More detail may be provided in the budget announcement on 11 March 2020.
- 3.6. New Homes Bonus (NHB) will continue for another year, however the government very clearly intends to phase it out by 2023/24. There is no change in the operation of the scheme in 2020/21 and the threshold has been retained at 0.4%. The new amounts earned 2020/21 (Year 10) will only attract a grant for that year. In the following year (2021/22), rewards will only be paid in respect of years 8 and 9, and in year 2022/23 only for year 9, effectively ending by 2023/24. The government intends to replace NHB with a more targeted incentive which will be subject to consultation in the Spring.
- 3.7. The impact of the announcements on the council's budget position are:
 - New Homes Bonus is £0.662m higher than budgeted following the baseline threshold remaining at 0.4%.
 - Settlement Funding Assessment is £165k less because Government have inflated by 1.63% rather than 1.7% originally assumed as per the CPI announcement
 - Public health (CPI + 1%) has not yet been confirmed within the figures, however, bearing in mind the level of inflation used above, it is considered prudent to include an increase of 2.63% (rather than 2.7%) which is £36k lower than originally assumed. For the City Council Public Health expenditure is not currently grant funded but is now met from retained business rates. The Council's business rates tariff payment to the government should be reduced accordingly. The funding announcements

made assume that the City Council will fund this out of the devolved budget, which is a council decision.

- 3.8. The Council will be submitting a response to the consultation which has been published alongside the settlement and closes on 17 January 2020.

Council Tax referendum principles

- 3.9. The government assumes that the City Council will increase the council tax precept by 3.99%, made up of a general precept element of 1.99% and the specific social care precept element of 2%. The Council has agreed to consult on the 2% Adult Social Care precept increase, which would raise an additional £3.3m. If agreed it is proposed to prioritise this to support adults with Learning Disabilities to meet increased need and complexity of citizens.
- 3.10. The overall increase to Manchester residents may be higher as the total council tax payable will also include any changes to the Greater Manchester Mayoral precept and the Police precept. No referendum limit is proposed for Mayoral Combined Authorities in 2020/21.

Statutory National Living Wage

- 3.11. It was announced on 31 December 2019 that the statutory National Living Wage is to increase from £8.21 to £8.72 per hour from April 2020. This compares to the OBR forecast of £8.63 (although Brexit and election uncertainty had limited the OBR's ability to update their forecasts). This does not have a budget impact in relation to directly employed staff as the lowest pay point on the National Local Government Pay Scale is already above £8.72 per hour.
- 3.12. The commitment to raise the Statutory National Living Wage to £10.50 by 2024 was included within the recent Queen's Speech, with the additional caveat that it would only happen "provided economic conditions allow." The amount is predicated on being two-thirds of median earnings (currently projected to be £10.50 by 2024). For planning purposes it remains prudent to work to the assumption of £10.50 whilst recognising that this is unlikely to follow a straight line path.
- 3.13. In relation to commissioned services within Adult Social Care the budget allowance was for a linear increase from £8.21 to £10.50 over five years which gave a 2020/21 estimate of £8.66. The December announcement of £8.72 changes this timeline and increases the 2020/21 cost estimate by £0.550m from £4.124m to £4.674m.

Homelessness

- 3.14. Funding announcements for homelessness and rough sleeping were released on 23 December. This confirmed that for 2020/21 Manchester City Council has the same funding as in 2019/20 for the core Flexible Housing Support Grant of £2.1m, the national total remains at £200m.

- 3.15. The Homelessness Reduction Act Grant (HRA) was introduced as New Burdens funding to allow authorities to fulfil their duties under the Homelessness Reduction Act 2017, which required authorities to intervene at earlier stages to prevent homelessness in their areas. In 2020/21 £62.9m has been allocated, a £38m increase on the 2019/20 grant. Manchester's allocation is £461k for 2020/21, compared to £194k in 2019/20 (part of £0.509m awarded over three years 2017-2020).
- 3.16. Manchester also currently receives MHCLG Prevention funding of £202k and additional Flexible Housing Support Grant of £0.803m in 2019/20. This is being used to prioritise prevention activity, carry out homelessness activities in line with the principles of the Homelessness Reduction Act and reduce or eliminate the use of emergency Bed and Breakfast accommodation. Continuation of this funding has not yet been confirmed.
- 3.17. The possible loss of funding of £1.005m, partly offset by increased HRA grant of £267k means there is a risk of an overall funding reduction of £0.738m, compared to current assumptions. However it is noted the Spending Round 2019 referenced £422m resource funding to reduce homelessness and rough sleeping. The detailed allocations to date total £263m therefore additional announcements are considered likely.

4. Impact of changes on the Budget position 2020/21

- 4.1. The impact of the settlement announcements and other changes outlined above is a net increase in costs for 2020/21 of £89k as set out in the table below.

Table Two: Impact of recent budget announcements

	2020/21 £000
Additional New Homes Bonus Grant	(662)
Revised Inflation on Settlement Funding Assessment	165
Revised Inflation on Public Health Funding	36
Updated Statutory National Living Wage from 1 April 2020	550
Net change	89

- 4.2. The changes outlined above would still enable a balanced budget to be achieved for 2020/21, with a contribution to the General Fund reserve of £167k as shown in the table below.

Table Three: Budget Position 2019/20 (Latest) and 2020/21 (Proposed)

	2019/20 £'000	2020/21 £'000
Resources Available:		
Business Rates Related Funding	314,653	327,866
Council Tax	166,507	169,852

	2019/20 £'000	2020/21 £'000
Other non-ring fenced Grants	65,752	66,735
Dividends, Commercial Income and Use of Airport Reserve	62,390	62,890
Use of other Reserves	12,859	21,481
Total Resources Available	622,161	648,824
Resources Required:		
Corporate Costs:		
Levies/Charges	69,990	71,327
Contingency	850	994
Capital Financing	44,507	46,907
Transfer to Reserves	18,393	1,595
Sub-Total Corporate Costs	133,740	120,823
Directorate Costs:		
Additional Allowances and other pension costs	10,030	9,580
Insurance Costs	2,004	2,004
Directorate Budgets	474,124	505,730
Inflationary Pressures and budgets to be allocated	2,263	10,520
Sub - Total Directorate Costs	488,421	527,834
Total Resources Required	622,161	648,657
Shortfall / (surplus)	0	(167)

4.3. There remains volatility in the final position for 2020/21 and further changes are anticipated following the publication of the final Local Government Finance Settlement, these include:

- Confirmation of the redistribution of the surplus held in the national levy account in 2019/20, which should be confirmed in the final settlement
- Public Health allocations are yet to be confirmed. The Spending Round announced a real terms increase to the Public Health Grant budget, expected to be 2.63%, an increase of £1.328m.
- The Spending Round announced an additional £40m funding for Discretionary Housing Payments to tackle affordability pressures in the private rented sector in England and Wales. The authority level allocations are yet to be announced. The Council currently receives £2.2m in Discretionary Housing Payments Grant.
- The Conservative Party manifesto announced £500m funding for a Potholes Fund. It is expected that allocations will be published in the New Year.

4.4. Local forecast which are yet to be finalised include:

- Business Rates - growth assumed in line with the most recent data and developments; the final budget for 2020/21 will be based on the December 2019 business rates figures and must be notified to the government by 31 January 2020.
- Council Tax base.

- Formal notifications of any contributions or rebates from the Greater Manchester Combined Authority.

5. Next Steps

- 5.1. The Executive will agree its final budget recommendations on 12 February 2020 following the Scrutiny Committee meetings on the 4-6 February which will review the budget proposals within their remit.
- 5.2. These recommendations will be considered by the Resources and Governance Scrutiny Committee at its special budget meeting on 24 February. Chairs of the other five Scrutiny Committees will be invited to attend this meeting to articulate the views of their Committee regarding the proposals. The Council will then make its final decisions and will set the budget on 6 March 2020.
- 5.3. The timeline is detailed below.

Table Four: Remaining Budget Timeline

Date	Event
4 - 6 February 2020	Scrutiny Committees receive budget reports and associated savings proposals
12 February 2020	Executive - proposes budget - suite of budget reports (revenue and capital) Final Corporate Plan
24 February 2020	Budget Resources and Governance Scrutiny - Revenue and Capital
6 March 2020	Budget Council

- 5.4. Work will begin shortly on the budget requirements for 2021/22 and beyond. This is in the context of considerable changes to Local Government Funding including the outcome of the Spending Review, a review of local authorities relative needs and resources (also known as the Fair Funding Review) which will consider how local government funding is distributed, reform of the Business Rates Retention scheme, and the government proposals on the future of Adult Social Care funding and interaction with the NHS 10-year long term plan.

6. Conclusions

- 6.1. The Council remains committed to the priorities within the Our Manchester strategy and the Council's revised corporate plan. The proposed 2020/21 budget reflects changes arising from the Spending Round announcements, the Provisional Local Government Finance Settlement 2020/2, forecast pay awards, notifications from GMCA and a robust review of all council service spend to realign budgets and identify savings options.

- 6.2. The Local Government Provisional Finance Settlement for 2020/21 represented a one year rollover budget, generally the settlement was in line with expectations and followed the Spending round announcements in September 2019 and subsequent announcements in the settlement technical consultation in October 2019. There has been additional funding for Local Government this financial year following Social Care grant funding announcements, inflation on settlement funding and a better than expected allocation of New Homes Bonus Grant next year, following the baseline threshold remaining at 0.4%.
- 6.3. The draft budget is based on the best information available to date, however there will be changes arising from the outcome of the Final Local Government Finance Settlement and other government funding announcements, changes to Council Tax and Business Rates (when figures are finalised in January), and final notifications from the GMCA of the allocations to Districts.
- 6.4. Whilst the additional funding from the Government is welcomed, it is not considered sufficient to address the underlying need, particularly following the austerity measures implemented since 2010/11. There remains no clear longer term national funding plan beyond 2020/21, with uncertainty in a number of key funding areas. Most notably, the outcome of the 2020 Spending Review (delayed from this year), the distribution of funding across local government (through the Fair Funding Review) and the impact of the anticipated business rates reforms and reset. Whilst the Council is publishing a one-year budget for 2020/21 in line with the single year spending round announcement from Government, work is ongoing to plan for a three year position based on the latest information available. This is critical to demonstrate the financial resilience of the Council and assist services in their future planning, ensuring the Council is in a good position to respond to national funding changes.

7. Recommendations

- 7.1. The recommendations appear at the front of this report

Appendix 1 - Savings and Efficiency Proposals 2020/21

Homelessness Directorate	Description of Efficiency/Increased Income/Realignment/Pressure	Amount £000	FTE Impact (indicative)
Savings/Efficiencies	A reduction in the cost to the Council of temporary accommodation through transfer to registered providers	1,000	
Pressures	Investment to facilitate the permanent recruitment of staff in posts which support the prevention activity	(1,000)	(33)
Net Savings Homelessness Directorate		0	(33)

Corporate Core Directorate Service Area	Description of Efficiency/Increased Income/Realignment/Pressure	Amount £000	FTE Impact (indicative)
Savings/Efficiencies:			
Revenue and Benefits	Delete vacant posts	400	12
Revenue and Benefits	Changes to vacancy factor	228	
Shared Service Centre	Changes to vacancy factor	63	
Customer Services	Changes to vacancy factor	145	
HR/OD	Reduction in staffing	50	1
HR/OD	Changes to vacancy factor	85	
Chief Executive Corporate items	Increase annual leave purchase scheme	96	
Performance Research & Intelligence (PRI)	Reduction in staffing	125	
Performance Research & Intelligence (PRI)	Changes to vacancy factor	91	
Communications	Delete vacant posts	50	2
Communications	Changes to vacancy factor	38	
Communications	Senior management changes	18	
Capital Programmes	Increased income	50	
Commissioning and Procurement	Reduced audit fee	30	
ICT	Increase in vacancy factor	76	
City Policy	Reduction in staffing	62	1.4
City Policy	Increase in vacancy factor	56	
City Policy	Reduction in non-staff budgets	68	
Audit	Changes to vacancy factor	18	
Corporate Budgets	Pension Fund cash flow savings	750	
Corporate Items	Pension fund contribution	450	
Corporate Items	Increased commercial income	500	
Total Savings/Efficiencies		3,449	16.4
Pressures:			
Revenue & Benefits	Reduction in Enforcement notices	(200)	

Corporate Core Directorate Service Area	Description of Efficiency/Increased Income/Realignment/Pressure	Amount £000	FTE Impact (indicative)
City Policy	Zero Carbon - staffing	(300)	
Our Transformation	Reprofiling in delivery of savings	(500)	
Coroners	Investment to support increased caseloads	(400)	
Business Support	Investment to cover job evaluation implications	(360)	
City Policy	Income pressure	(226)	
Communications	Intranet maintenance costs	(50)	
Commissioning and Procurement	Realignment of commissioning savings	(150)	
Chief Executive Corporate items	HR policy savings	(96)	
Shared Service Centre	Reduction in income	(290)	
Children's services	Legal cost pressure	(300)	
Total Pressures / realignments		(2,872)	0
Net Savings Corporate Core		577	16.4

Neighbourhoods Directorate Service Area	Description of Efficiency/Increased Income/Realignment/Pressure	Amount £000	FTE Impact (Indicative)
Savings/Efficiencies:			
Compliance and Community Safety	Increase income generation through review of fees and charges across compliance	105	
Highways	Apply the annual Inflationary increase for car parks Joint venture	300	
Highways	Increase permit/license fees (skips, hoardings, scaffold etc.) by 3.5%	35	
Highways	Increase capital programme fees by revising fee model	75	
Highways	Cease existing car park lease arrangement	1,200	
Libraries, Galleries and Culture	Galleries exhibition tax relief	40	
Libraries, Galleries and Culture	Increase income generation across libraries and galleries.	57	
Parks, Leisure, Youth and Events	Increase pay and display car park income at Heaton Park	20	
Parks, Leisure, Youth and Events	Increase income from Heaton Park	30	
Commercial and Operations	Grounds Maintenance - Rationalisation of machinery	20	

Neighbourhoods Directorate Service Area	Description of Efficiency/Increased Income/Realignment/Pressure	Amount £000	FTE Impact (Indicative)
Commercial and Operations	Revised operating model at Piccadilly Market	86	
Commercial and Operations	Increase volume of external commercial income in pest control	21	
Commercial and Operations	Increase volume and fees in Bereavement Services by 3.9%	91	
Directorate Wide	Review of staffing budget below top of grade as appropriate	244	
Total Savings/Efficiencies		2,324	0
Pressures:			
Neighbourhood Teams	Managing and maintaining additional canal barriers	(25)	
Parks, Leisure, Youth and Events	Traffic management and increased security costs	(50)	
Operations and Commissioning	Realignment of income budget for Sunday Market Car Boot	(262)	
Operations and Commissioning	Realignment of income budget for New Smithfield market	(417)	
Total Pressures / realignments		(754)	0
Net Savings Neighbourhoods Directorate		1,570	0

Growth and Development Directorate Service Area	Description of Savings/ Efficiency Option	Amount £000	FTE Impact (indicative)
Investment Estate	Additional airport lease income	340	
Investment Estate	Additional lease income	150	
Housing and Residential Growth	Income from solar panel feed in tariff	200	
Net Savings Growth and Development Directorate		690	0