

WIRRAL COUNCIL

CABINET

18 FEBRUARY 2013

SUBJECT	REVENUE BUDGET 2013/16
WARD/S AFFECTED	ALL
REPORT OF	INTERIM DIRECTOR OF FINANCE
RESPONSIBLE PORTFOLIO HOLDER	COUNCILLOR PHIL DAVIES
KEY DECISION	YES

1.0 EXECUTIVE SUMMARY

- 1.1 This report provides the proposed Budget for 2013/14 and the projections for 2014/15 and 2015/16.
- 1.2 Council agreed the Council Tax Base for 2013/14 on 28 January 2013.
- 1.3 Budget Council is scheduled for 5 March 2013. The Council has to agree a Budget and set the level of Council Tax for 2013/14 by 10 March 2013.

2.0 BACKGROUND AND KEY ISSUES

BUDGET PROJECTIONS

- 2.1 The Budget Projections were formally reported to Cabinet on 19 July 2012 when the projected spend and resources highlighted a budget gap of £63 million for 2013/15.
- 2.2 The Projections were updated to include for demographic growth and the robust review of the adequacy of the base budget. As a result the budget gap for 2013/16 was reported as £103 million and was the base position prior to the announcement of the Autumn Statement.
- 2.3 The Chancellor of the Exchequer in his Autumn Statement on 5 December 2012 indicated that funding for local government would be reduced by a further 2% from 2014/15. At that stage no specific details were known about the distribution across local authorities. It was assumed that Wirral would lose at least a further £2.7 million in 2014/15 and £2.5 million in 2015/16, which increased the budget gap to £109 million. The Government Grant for 2013/14 was announced on 4 February 2013 and shows a negligible amendment to our figures which are detailed in Appendix 1.

EXCEPTIONAL ITEMS

- 2.4 A review of the Council's revenue budget has concluded that the base budget is a net £25.3 million understated. £8 million had been assumed in

the projections and with actions to suppress this requirement by £3.6 million the effect is an increase in the budget gap of £13.7 million.

- 2.5 An investigation into outstanding debt raised by the Department of Adult Social Services has identified a shortfall in Bad Debt provision of £6.1 million. An independent review of the DASS invoice procedure is being undertaken and is expected to report in March 2013. It is proposed that the additional bad debt provision is funded from the further release of earmarked reserves as reported in the Revenue Monitoring 2012/13 report to Cabinet on 24 January 2013.
- 2.6 A need to create a provision of £1 million, to address anomalies in the grading structure pending completion of Job Evaluation has now been identified. It is expected that this can be funded from integration of budgets following the transfer of Public Health in April 2013.
- 2.7 The Council continues to seek support from the Government to help address the funding pressures. Specifically we are seeking permission to fund the redundancy costs from capital receipts (£5 million). If granted this would reduce our capital receipts to £1.2 million at 31 March 2013.

LEVIES

- 2.8 Formal notification has been received from the Merseyside Recycling and Waste Authority and the Merseyside Transport Authority of the levies for 2013/14. Whilst both bodies have agreed to minimise the overall Merseyside increase the allocation methodology has resulted in an increase for Wirral of £1.3 million being £0.9 million for waste and £0.4 million for transport.
- 2.9 The Transport Authority is investigating options around funding an element of highways and street lighting spend which relates to supporting the provision of strategic bus routes across the area. This could, potentially, result in the Council being able to recharge the Authority in the region of £0.7 million per year. At this stage it has been assumed that Wirral will be able to recover these costs.
- 2.10 The detail behind the Budget Projections for 2013/16.

Table 1: Summary of the Budget Funding Gap

Funding Gap	2013/14	2014/15	2015/16	Total
	£m	£m	£m	£m
Funding Gap as reported 20 December 2012 (Appendix 1)	39.0	43.0	27.0	109.0
Under budgeting (Para 2.4)	13.7	-	-	13.7
Levies (Para 2.8)	1.3	-	-	1.3

Levies – Recharge (Para 2.9)	-0.7	-	-	-0.7
Revised Budget Gap	53.3	43.0	27.0	123.3
Cumulative Gap	53.3	96.3	123.3	

- 2.11 The gap is the result of demographic changes, the impact of levies, inflation and other cost pressures and reductions in Government Grant. This is shown in detail at Appendix 1.

GROWTH ITEMS

- 2.12 The Budget Projections for 2013/16 include £11 million for growth arising from demographic changes, Government decisions regarding funding and local decisions relating to income.
- 2.13 All Chief Officers identified potential growth bids which were subject to review by the Executive Team and the Chief Executive and Interim Director of Finance as to their validity and justification.
- 2.14 Growth bids that have been agreed, and were included in the report to Cabinet on 20 December 2012, are detailed at Appendix 3. These have only been accepted where increased demand is placing uncontrollable pressure on safeguarding services for Adults and Children’s Services and other services where the Council has a contractual obligation to fulfil. The figures have been updated to reflect the change to Residential Care fees reported to Cabinet on 7 February 2013.

SAVINGS OPTIONS

- 2.15 The Council undertook a comprehensive What Really Matters consultation programme from 10 September 2012 to 19 October 2012. The findings from this initial stage in a comprehensive programme of consultation and engagement were reported to Cabinet on 8 November 2012 – and subsequently to Overview & Scrutiny Committees.
- 2.16 The second stage of the Consultation began on 23 November 2012 and ran to 31 January 2013. This involved more detailed options proposed by the Chief Executive and the consultation extended to residents, partners and employees and included Member engagement through the Committee process. The outcome to this consultation was reported to Cabinet on the 7 February 2013 and is also reported elsewhere on this agenda.
- 2.17 A schedule of the options proposed by the Chief Executive but not yet approved by Cabinet / Council is included at Appendix 4.

Table 2: Summary Of The Savings Options

Status	2013/14	2014/15	2015/16	TOTAL
	£m	£m	£m	£m

Approved November 2012	7.2	2.0	2.0	11.2
Approved December 2012	14.5	6.2	8.9	29.6
Approved January 2013	2.2	0	0	2.2
Total Approved	23.9	8.2	10.9	43.0
Still to be Approved	25.2	8.8	3.6	37.6
Total	49.1	17.0	14.5	80.6

COUNCIL TAX

- 2.18 The Government has announced that a Council Tax Freeze Grant will be available for 2013/14 for Councils which freeze Council Tax levels in 2013/14. This is the equivalent of a 1% Council Tax rise, based upon the 2012/13 levels, and for Wirral equates to £1.3 million. This sum will be payable for both 2013/14 and 2014/15 only.
- 2.19 If the Council agreed to increase Council Tax level then the Government has again imposed the requirement for a Council Tax Referendum for increases of 2%. The calculation of the Referendum 'trigger' amount is complex and excludes levies. As an example :- if Wirral elected to opt for a 2% increase in Council Tax the figure under the Referendum calculation would be 1.6% and the income generated would be £2.6 million which would then be part of the Base Budget for future years.
- 2.20 The sum of £1.3 million has been built into the Chief Executive Budget proposals for 2013/14 from Council Tax. Whilst an increase in Council Tax will be built into the Base Budget the Freeze Grant is payable for two years only.
- 3.0 **RELEVANT RISKS**
- 3.1 For 2013/16 there will be significant changes to the financing of local government which includes the changes in respect of the Formula Grant and also Business Rates. The latter places an increased risk upon local authorities as any they will benefit from a share of any increased revenues but also liable for at least a share of any falls in income (subject to the safety net triggers) and any non-collection.
- 3.2 The Government has indicated that the austerity measures outlined in the Spending Review for 2011/15 will continue beyond 2015 and until at least 2018. In the Autumn Statement on 5 December 2012 the Chancellor announced that there would a further 2% reduction in local government support from 2014/15 and that there would be a Spending Review in 2013.
- 3.3 The Audit Commission have recently reported upon a 36% rise in the level of reserves held by local authorities from 2007 to 2012. The Commission recommended that authorities should improve their decision-making about the appropriate levels of reserves.

3.4 In recognising the changing financial environment in which the Council operates Cabinet on 29 November 2012 agreed to a risk-based approach being adopted for setting the level of General Fund Balances. Cabinet agreed that the risk based approach should set General Fund Balances at £21.1 million in 2013/14, £19.6 million in 2014/15, and £15.0 million in 2015/16.

4.0 OTHER OPTIONS CONSIDERED

4.1 All of these projections represent my assumptions of the most likely outcome from a wide range of available options.

5.0 CONSULTATION

5.1 The findings from the What Really Matters consultation that ran from 10 September 2012 to 19 October 2012 were reported to Cabinet on 8 November 2012 and subsequently to Overview & Scrutiny Committees.

5.2 The second stage began on 23 November 2012 and ran to 31 January 2013. The options were proposed by the Chief Executive and the results reported to Cabinet on 7 February 2013 and are also elsewhere on this agenda.

5.3 Where legally required to undertake a more formal consultation in respect of individual options then this more specific consultation will be carried out.

6.0 IMPLICATIONS FOR VOLUNTARY, COMMUNITY AND FAITH GROUPS

6.1 Where budget options recommend a reduction or removal of a public service, discussions will take place with appropriate alternative service providers to ascertain if the impact would result in increased demand for services from the alternative providers. This will include voluntary and community sector groups and organisations.

7.0 RESOURCE IMPLICATIONS

7.1 The Budget Projections 2013/16 indicate a shortfall between spend and resources of £124 million. This forms the base position for identifying any actions to address the Budget gap.

7.2 The Growth options proposed of £10.9 million over the period 2013/15 are within the £11 million identified for growth in the Budget Projections 2013/16.

7.3 Table 3: Summary Of Budget Gap/ Saving Options

	2013/14	2014/15	2015/16	TOTAL
	£m	£m	£m	£m
Budget Gap	53.3	43.0	27.0	123.3
Savings Options	49.1	17.0	14.5	80.6
Net Budget Gap	4.2	26.0	12.5	42.7

- 7.4 The Council must bridge the net budget gap for 2013/14 to set a budget within the legal framework as set out in the Local Government Finance Act 1988. The table below presents a possible solution for 2013/14.

Table 4: Funding 2013/14 Net Budget Gap

Issue	Funding Source	Budget Gap
	£m	£m
Budget Gap This assumes that all of the savings options are accepted		4.2
Funding Source Earmarked Reserves Additional 'one-off' sum per Revenue Monitoring report to Cabinet 24 January	3.2	
Funding Source General Fund Balance The remaining sum has to be found from the 'one-off' use of balances	1.0	
Total Funding	4.2	

Table 5: General Fund Balance

	£m
Estimated Balance at 31 March 2013	23.8
Utilised 2013/14 To Meet The Budget Gap	-1.0
Integration Of Public Health	0.5
Balance at 31 March 2014	23.3
Agreed Minimum Balance	21.1

- 7.5 A number of the budget proposals will impact on staff. The Chief Executive formally opened statutory consultation under Section 188 (4) of the Trade Union and Labour Relations (Consolidation) Act 1992 on the impact of the Officer Budget Options on 12 November 2012. Formal consultation meetings and communication have been taking place across the organisation. Any budget options which impact on staff will be subject to further detailed consultation on the potential impact including one-to-one consultation with employees as part of the statutory process.

8.0 LEGAL IMPLICATIONS

- 8.1 The Council is required to agree a Budget for 2013/14 by 10 March 2013. The report concerns the duty of the Council to avoid a budget shortfall which is not just an academic exercise in balancing the books. The Chief Finance Officer of a local authority has a personal duty under Local Government Finance Act 1988 section 114A to make a report to the executive if it appears to him that the expenditure of the authority incurred (including expenditure it proposes to incur) in a financial year is likely to exceed the resources (including sums borrowed) available to it to meet that expenditure.

8.2 If the Chief Finance Officer reports that there are insufficient resources to meet expenditure, the Council is prevented from entering into any new agreement which may involve the incurring of expenditure at any time by the authority, until the report is considered, and if the problem is ongoing until it is resolved. It is remarkably broad in its prohibition of new agreements, no matter what their scale. It would not only prevent the authority from hiring new staff or letting new construction contracts, but from ordering minor office supplies.

9.0 **EQUALITIES IMPLICATIONS**

9.1 When taking Budget decisions the individual decisions may have Equality Implications. Equality Impact Assessments have been completed in relation to the options and these will be re-assessed as the options progress and updated where appropriate. A cumulative assessment will accompany the Budget proposal.

10.0 **CARBON REDUCTION IMPLICATIONS**

10.1 There are no implications arising directly from this report.

11.0 **PLANNING AND COMMUNITY SAFETY IMPLICATIONS**

11.1 There are no implications arising directly from this report.

12.0 **RECOMMENDATIONS**

12.1 That the Budget Projections 2013/16 and the increase in the Budget gap from £109 million to £123.3 million be noted.

12.2 That the Budget Growth 2013/16 totalling £10.9 million be agreed and the detail be built into the Budget.

12.3 That the additional savings options 2013/16 set out at appendix 4 be considered and the budget gap be amended in respect of saving options not accepted.

12.4 Cabinet recommend to Council a budget proposal for 2013/14.

13.0 **REASON FOR RECOMMENDATION**

13.1 The Cabinet are required to recommend a budget to Council on 5 March 2013.

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APPENDICES

- Appendix 1 Wirral Council Budget Projections 2013/16.
- Appendix 2 Under Budgeting Report
- Appendix 3 Wirral Council Growth Submissions 2013/16
- Appendix 4 Savings awaiting approval

REFERENCE MATERIAL

- Budget - HM Treasury - March 2011.
- Independent Public Service Pensions Commission Report - March 2011.
- Spending Review - HM Treasury - October 2010.
- Medium Term Financial Strategy 2012/15 - October 2011.
- Local Government Finance Settlement 2012/13 - DCLG – January 2012.
- Council Budget 2012/13 - March 2012.
- Autumn Statement – HM Treasury – December 2012.
- Local Government Finance Settlement 2013/15 - DCLG - February 2013.

SUBJECT HISTORY

Council Meeting	Date
Cabinet	
Budget Projections	19 July 2012
What Really Matters Consultation Findings	8 November 2012
Level Of General Fund Balances	29 November 2012
Cabinet	20 December 2012

APPENDIX 1

WIRRAL COUNCIL - BUDGET PROJECTIONS 2013/16

Financial Year	BUDGET PROJECTIONS			CHANGE ANALYSIS		
	Projected Net Exp £000	Projected Funding £000	Cumulative Difference £000	Spending Increases £000	Grant Reduced £000	Total £000
2012/13	287,481	287,481				
2013/14	312,052	273,064	38,988	24,571	14,417	38,988
2014/15	341,352	259,480	81,872	29,300	13,584	42,884
2015/16	355,652	254,666	108,686	14,300	12,513	26,813
Reduction in Specific Government Grants				-20,400	+20,400	
				<u>47,771</u>	<u>60,915</u>	<u>108,686</u>

Note: Figures include an estimate for the 2% additional reduction in Government Grant from 2014/15 being £2.7 million 2014/15 and £2.5 million 2015/16 per Autumn Statement on 5 December 2012.

ANALYSIS OF THE CHANGES

	2013/14 £000	2014/15 £000	2015/16 £000	TOTAL £000
Cost increases				
Pay - Inflation/pension costs	2,000	4,200	2,000	8,200
Price inflation	2,300	2,400	3,400	8,100
Efficiency Fund	2,000	2,000	2,000	6,000
Growth	1,000	1,000	1,000	3,000
Net Demographic Growth	4,000	2,000	2,000	8,000
Streetscene Contract	100	0	0	100
Pacific Road Theatre	600	0	0	600
Levies – Waste / Merseytravel	0	0	0	0
Capital Financing	1,700	1,700	1,700	5,100
Base Budget correction	21,700	0	0	21,700
	<u>35,400</u>	<u>13,300</u>	<u>12,100</u>	<u>60,800</u>
Savings				
Income inflation	0	0	0	0
Change Programme savings	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Cessation of spends				
One-off policy options	-4,943	0	0	-4,943
One-off cost C/Tax reimbursement	-3,990	0	0	-3,990
	<u>-8,933</u>	<u>0</u>	<u>0</u>	<u>-8,933</u>
Funding cessation				
One off Funding - Reserves	9,604	0	0	9,604
SPENDING INCREASE	<u>36,071</u>	<u>13,300</u>	<u>12,100</u>	<u>61,471</u>
Reduction in Government Grants				
General Grants	-14,417	-13,584	-12,513	-40,515
Various Specific Grants	-2,200	-16,000	-2,200	-20,400
REDUCTION IN GRANTS	<u>-16,617</u>	<u>-29,584</u>	<u>-14,713</u>	<u>-60,915</u>

**Under Budgeting Report of Interim Director of Finance
Executive Team Briefing
24 January 2013**

1.0 EXECUTIVE SUMMARY

1.1 Proposal to address under funded budgets (bad budgets)

2.0 BACKGROUND AND KEY ISSUES

2.1 There is evidence that the Council has had under budgeting issues for a number of years.

Financial Year	Overspend excluding "one offs"
2009/10 Outturn	£6.8 million
2010/11 Outturn	£9.3 million
2011/12 Outturn	£14.6 million
2012/13 Month 7 position	£17.0 million
2013/14 Provisional base budget	£25.3 million

2.2 The table below sets out the current position on under budgeting. Members should not that our initial budget assumptions allocated £8 million to addressing the under budgeting issue.

Category	DASS	CYP	Fin	Law	RHP	Tech	Total
	£m	£m	£m	£m	£m	£m	£m
Income Target not met	0.5	-	0.4	0.4	0.8	2.4	4.5
Savings not achieved	4.8	2.0	1.8	0.9	0.1	0.7	10.3
Increased Demand	8.8	4.9	-	0.1	-	0.1	13.9
Withdrawal of External Funding	0.9	0.4	-	-	0.1		1.4
Job Evaluation/ Pension Cost	1.1	-	0.3	0.1	0.1	-	1.6
Under recovery Technical Fees	-	-	-	1.3	-	-	1.3
Less Savings Identified	-3.3	-0.1	-2.5	-0.4	-1.0	-0.4	-7.7
TOTAL NET UNDER BUDGET	12.8	7.2	0	2.4	0.1	2.8	25.3

2.3 The Budget assumptions set aside £8 million to resolve under funded budgets.

2.4 The bad budgets in DASS and CYP are being analysed and are likely to result in a net reduction in the under budgeting.

2.5 Following the meeting with the DCLG on possible funding solutions £15m has been set aside to "borrow" from balances in 2013/14 to fund, in part, the under

budgeting. This is a once off funding mechanism and the base budget must be corrected for the financial year 2014/15.

3.0 PROPOSAL

3.1 Finance and Regeneration, Planning and Housing to balance their under budgeting from existing departmental resources.

3.2 £8m included in base budget be used to fund:

- i. Income Targets not met. This will reduce under budgeting in DASS by £0.5m, Law etc £0.4m and Technical by £2.4m.
- ii. Under recovery of Technical Fees £1.3m.
- iii. Remaining under budget in Technical (£0.4m) and Law etc (£0.7m).
- iv. Withdrawal of External Funding, DASS £0.9m and CYP £0.4M.
- v. Unfunded Job Evaluation and Pension Costs, DASS £1.1.

3.3 Under budgeting from savings not achieved in DASS and CYP to be funded from those savings so far identified and further savings to be identified in the base budget for 2013/14. Further savings of £1.5m for DASS and £1.9m for CYP are required.

3.4 Increased demand DASS £8.8m, CYP £4.9m to be funded from balances for 2013/14 only.

4.0 SUMMARY

4.1 The table below sets out the summary position, if the proposal is accepted.

	<u>Under Budget</u>	<u>Suppressed 2013/14</u>	<u>Base Adjusted</u>	<u>Less. ie wholly funded in 2013-14 Funded 2013/14 (only)</u>	<u>Result Issue for 2014/15</u>
	<u>£m</u>	<u>£m</u>	<u>£m</u>	<u>£m</u>	<u>£m</u>
Finance	0	-	-	-	0.0
Reg, Hsg & Planning	0.1	-	0.1	-	0.0
Law, HR & Asset Mgt	2.4	-	2.4	-	0.0
Technical	2.8	-	2.8	-	0.0
Adult Social Services	12.8	1.5	2.5	8.8	8.8
Children & Yg People	7.2	1.9	0.4	4.9	4.9
TOTAL	25.3	3.4	8.2	13.7	13.7

4.2 The achievement of workable budgets will enable the introduction of 'year-end' rules for 2013-14, to encourage good behaviour. Overspending departments would have to pay the deficit back from the following years budget. Underspending departments could carry forward some of the underspend, with Cabinet agreement, to the following year. There would no longer be the temptation to spend up to the budget.

APPENDIX 3

WIRRAL COUNCIL GROWTH SUBMISSIONS 2013/16

Department	Option Title	2013/14 £000	2014/15 £000	2015/16 £000	Total £000
Children	Independent Reviewing Officers	90	0	0	90
	Additional Social Worker Capacity in Wallasey District	315	0	0	315
	Social Workers in Schools	75	0	0	75
	Family Justice Review	100	0	0	100
	Staying Put Policy	100	0	0	100
	Increase in demand (Foster Care)	500	0	0	500
	Youth Justice Board Costs	50	0	0	50
Adult Services	Increase in Fees for Residential & Nursing Care	1,000	0	0	1,000
	Increase in Demand (Young Adults with Learning Disabilities)	944	926	930	2,800
	Increase in Demand (Older People)	1,773	1,276	875	3,924
LHRAM	Continuation of Community Fund and Supporting People funded services	0	0	573	573
RHP	Continuation of Community Fund funded services	0	0	1,000	1,000
Technical	Annual Property Uplift Biffa Waste contract	12	12	12	36
	Increase in running costs following extensions to Cemeteries	0	60	60	120
Finance	Reduction in Housing Benefit Administration grant 2013/14	237	0	0	237
Totals		5,196	2,274	3,450	10,920

APPENDIX 4

**SAVINGS PROPOSED BY THE CHIEF EXECUTIVE
STILL TO BE APPROVED BY CABINET / COUNCIL**

CONSULTATION AREA / OPTION TITLE	2013/14	2014/15	2015/16	Total
	£000	£000	£000	£000
FAMILIES AND WELL-BEING				
Agency Costs	0	0	0	0
Reconfigure front Line Services by streamlining the assessment process	400	100	0	500
Review of Personal Budgets and Advocacy Support for Carers	250	0	0	250
Increase charges for non-residential services	880	0	0	880
Review Assistive Technology Equipment Service	0	0	0	0
Cease Provision of Community Meals Service	94	31	0	125
Community Meals full cost recovery	75	0	0	75
Agency Costs	97	0	0	97
Transformation of In-house Day Services	653	750	500	1,903
Cease to provide the POPIN service	250	100	0	350
Residential Care reduction in LD numbers	300	0	0	300
Develop a Contracts Framework for Day Care provided by external providers	0	100	0	100
Re-tender of existing contracts for Extra Care Housing	100	100	0	200
Review of existing Respite and Short Term Care Provision	200	100	0	300
Review of Emergency Duty Team	0	100	0	100
Review of Equipment Services	100	0	0	100
Review of existing In-House Residential and Respite Care Provision	160	160	0	320
NHS investment in Reablement services	800	0	0	800
Reduce number of Care Home Placements	484	468	452	1,404
Review NHS Continuing Health Care funding	377	754	377	1,508
Review of Assistive Technology and Equipment Service	83	83	83	249
Review Reablement services	84	84	82	250
Review of contracts and grant funding to the Voluntary, Community and Faith sector	385	115	0	500
Review of Drugs and Alcohol Assessment and Rehabilitation Service	320	0	0	320
Child & Adolescent Mental Health Service	250	0	0	250
Family Support review	200	0	0	200
Cease support for Foundation Learning	121	12	0	133
Oaklands reduce Council subsidy	23	0	0	23

Targeted Commissioning	700	200	0	900
Removal of subsidy supporting the music service.	21	0	0	21
Reduction in provision of Short Breaks for Disabled Children	150	150	0	300
Refocus provision around Youth Hubs	815	110	0	925
Withdraw service provision and commission VCF	63	190	0	253
Targeted Commissioning Youth Challenge	200	200	0	400
Adoption of new Transport Policy	250	250	0	500
Change Denominational Transport Policy	0	20	35	55
Change post 16 Transport Policy	0	31	53	84
Change SEN Transport Policy	0	255	438	693
Cease bilingual support for 0-5 year olds	41	0	0	41
Cease Domestic Violence Support	25	0	0	25
Cease rental of space at Bidston and St James	25	0	0	25
Cease support for Bookstart programme	27	0	0	27
Cease the counselling service	26	0	0	26
Outsource all remaining daycare	453	319	0	772
Reduce foundation consultants, childcare development workers, training and other support	799	277	0	1,076
Reduction of universal services	80	0	0	80
Transfer satellites on school premises to schools	100	0	0	100
Court Costs - A	1,197	0	0	1,197
Court Costs - B	1,232	0	0	1,232
Discretionary Business Rate Relief	0	320	0	320
Pensioner Discounts - A	905	0	0	905
Pensioner Discounts - B	124	0	0	124
Pensioner Discounts - C	271	0	0	271
Book Fund Reduction	241	-144	42	139
Libraries/One Stop Shop Operating Arrangements	120	280	0	400
Libraries/One Stop Shop Operating Arrangements (Additional arrangements)	0	100	0	100
Further Book Fund Reduction	30	0	0	30
Libraries/One Stop Shops	0	90	60	150
Libraries/One Stop Shop Agile Cover	0	140	15	155
Cease Local Initiatives	31	0	0	31
FAMILIES AND WELL-BEING	14,613	5,845	2,136	22,594
REGENERATION AND ENVIRONMENT				
Car Parking	281	0	0	281
Garden Waste - Removal of free kerbside recycling service	582	176	393	1,151
Highways Drainage	106	0	0	106
Highway Maintenance	588	0	0	588
Leisure Centres Modernisation	429	0	0	429
Initial project for change in land use - Parks	450	0	0	450

Maintenance Reduction				
Reduction in Street Cleansing Frequencies	1,000	-250	0	750
Lighting Maintenance	265	0	0	265
Household Waste Collection - Increasing charges and charging opportunities	80	0	0	80
Reduction in Handyperson scheme	209	0	0	209
Supporting People - BME	111	0	0	111
Supporting People Service - Reduce Service	0	2,000	0	2,000
Apprentices	420	0	0	420
Dog Kennels - Merseyside consortium to deal with the reception / accomodation of stray dogs	50	50	0	100
Community Patrol - Remove shift allowance	95	0	0	95
Dog Fouling Enforcement	62	0	0	62
General Running Costs Saving	0	0	40	40
Biffa Break Clause Review	0	600	0	600
Schools Waste Charging Project	180	0	0	180
REGENERATION AND ENVIRONMENT	4,908	2,576	433	7,917
TRANSFORMATION AND RESOURCES				
Payment of Charges for Merseyside Procurement Partnership (MPP)	11	0	0	11
Officer Options Terms and Conditions	3,076	0	0	3,076
Single Time Working and Modernisation of Leisure Centre Activity Programmes	750	0	0	750
Civic Services - Rationalisation	50	0	0	50
Fair Trading Officers	71	0	0	71
Tranmere Rovers Sponsorship	135	0	0	135
Area Forum Funding	391	0	0	391
One-off election saving for 2013/14	180	0	0	180
TRANSFORMATION AND RESOURCES	4,664	0	0	4,664
CORPORATE				
Council Tax Increase / Freeze Grant	1,300	0	0	1,300
Shared Services	0	400	1,000	1,400
Trade Union Costs	-270	0	0	-270
CORPORATE	1,030	400	1,000	2,430
TOTAL	25,214	8,821	3,569	37,605