

Agenda Item 9

Revenue Budget/Medium Term Financial Plan [MTFP]

Falkirk Council

Title: Revenue Budget/Medium Term Financial Plan [MTFP]
Meeting: Executive
Date: 29 October 2019
Submitted By: Director of Corporate and Housing Services

1. Purpose

- 1.1 This report provides an updated on the Review Budget and Medium Term Financial Plan [MTFP] and represents a significant milestone in the budget cycle. In particular, its updates the Budget Gap projections, sets out savings options identified to date by officers and means of Budget engagement with stakeholders.
- 1.2 The savings options are for the information of Members at this point, no decisions are required.
- 1.3 There is also on this agenda a complementary report which provides an update on the five year Business Plan which takes the same savings options within this report and presents them by Council of the Future Theme and by project title. As Members are aware a significant proportion of these savings are being driven through the Council of the Future programme which aims to transform how the Council conducts its business and put in place a planned approach to meeting the financial challenge over the next five years.

2. Recommendations

2.1 Executive is asked to note:-

- (1) The overall position set out in the report; and**
- (2) That Services will continue work to identify further savings options.**

3. Background

- 3.1 The Five Year Business Plan was considered by and approved by Executive at its May 2019 meeting. This provided the framework for transformative savings.
- 3.2 That meeting of the Executive also approved a Strategy for Community Engagement 2019-2024.
- 3.3 Council considered reports relating to Falkirk Community Trust at its meeting on 26/06/2019 and 25/09/2019.
- 3.4 A report on Fees, Charges and Concessions was presented to the meeting of Council on 25/09/2019.

3.5 The Member Budget Working Group considered the core content of this report at its meeting on 14/10/2019.

4. Considerations

4.1 Economic Context

4.1.1 The economic climate is both highly uncertain and concerning, largely attributable to Brexit but there are unhelpful geopolitical factors, notably the USA/China trade “war” and tensions in the Middle East.

4.1.2 Brexit can play out in a variety of ways. A deal may be agreed which removes uncertainty (to a degree) which should help sterling, improve business confidence and support growth which in turn should be positive for public expenditure. As for a “no deal”, authoritative mainstream commentators such as the Bank of England, Institute of Fiscal Studies and indeed the UK Treasury, are clear this would cause significant economic harm. The Government, however, in that scenario are likely to inject fiscal stimulus into the economy as mitigation. Moreover, they have signalled that they will revise the Fiscal Rules.

4.1.3 Whilst there has been a one year Spending Review the UK Government will not now produce a Budget until 06/11/19. One consequence of this is that the hoped for multi year Local Government Settlement in Scotland cannot be progressed which is a material impediment to medium term planning.

4.1.4 The Scottish Government has advised that their Budget will be announced on 12 December. Similar to last year there may be a short gap before the official local government grant settlement is announced – this is to allow checking of the extensive and complicated financial data in the formula. Accepting that this is a minority Government at Holyrood and given the experience of recent years, it is likely to be late January before there is the prospect of an agreed Budget with a Parliamentary majority.

4.1.5 As noted earlier in the context of Brexit there may well be additional cash flows from Westminster and they will, for the most part, be subject to the Scottish Government’s own priorities. Moreover, the Scottish Government may elect to subject any extra resource flows to Local Government to ring-fencing, perhaps for social services. CoSLA will again be pursuing a proactive engagement strategy with the Scottish Government, the other political parties and other major players such as trade unions and the media.

4.2 Updated Budget Gaps

4.2.1 The opportunity has been taken to review the range of variables that determine the projected Budget Gaps over the 5 year period of the Business Plan, to capture any updated information. In consequence, some refinements have been made but the Gaps remain substantively the same as previously advised.

4.2.2 The central or most likely outcome is shown in the table below. Appendix 1 supplements these central projections with outlier optimistic and pessimistic projections.

	2020/21	2021/22	2022/23	2023/24	2024/25	Total
	£'000	£'000	£'000	£'000	£'000	£'000
May Budget Gaps	20,095	12,536	12,870	12,410	18,867	76,778
Movement	242	1,366	-270	-404	-	934
Revised Budget Gaps	<u>20,337</u>	<u>13,902</u>	<u>12,600</u>	<u>12,006</u>	<u>18,867</u>	<u>77,712</u>

4.2.3 It is important to remember that these Budget Gaps are estimates and that it is important to have identified sufficient savings options to cover the Gaps, whatever in practice they prove to be.

4.2.4 Members have been advised regularly that the projected Budget Gaps are informed by multiple variables and that these both change and crystallise over time. Rather than adjusting the Gap on a frequent and piecemeal basis, the approach taken is to revise the projected Gap periodically and/or when a material change has taken place.

4.2.5 Whilst savings options should be looked at with a medium/long term perspective to help adopt a strategic approach, the focus inevitably needs to be on the forthcoming financial year 2020/21.

4.3 Service Savings Options

4.3.1 Standardised templates have been prepared for savings options and these are held in a database which allows management of the data, reporting options and “one source of truth”. In addition to a succinct explanatory narrative the templates capture core information on finance, workforce, risk and EPIA status. A summary of the savings for 2020/21 are presented at Appendix 2.

4.3.2 The table below summarises the position showing how Service savings identified to date relate to the projected Budget Gaps. While the savings for the first two years exceed the budget gaps and therefore provide Members with options there is clearly more work required to identify options for subsequent years and in particular the recently added year 5.

	2020/21	2021/22	2022/23	2023/24	2024/25	Total
	£'000	£'000	£'000	£'000	£'000	£'000
Budget Gap	20,337	13,902	12,600	12,006	18,867	77,712

<u>Service Savings</u>						
Children's	-2,236	-2,638	-2,088	-1,989	-	-8,951
Development	-4,513	-1,974	-1,723	-2,006	-	-10,216
Corporate & Housing	-1,667	-3,457	-1,763	-1,822	-	-8,709
Trust	-1,000	-1,000	-1,500	-1,500	-	-5,000
IJB	-2,700	-2,700	-2,700	-2,700	-	-10,800
	<u>-12,116</u>	<u>-11,769</u>	<u>-9,774</u>	<u>-10,017</u>	<u>-</u>	<u>-43,676</u>

<u>Other Adjustments</u>						
Additional Investment	-1,760	-	-	-	-	-1,760
Savings Agreed 2019/20	-1,137	-	-	-	-	-1,137
Treasury Management	-4,538	-	-	-	-	-4,538
Demographics	-1,362	-1,484	-	-	-	-2,846
Inflation	-1,100	-777	-100	-	-	-1,977
	<u>-9,897</u>	<u>-2,261</u>	<u>-100</u>	<u>-</u>	<u>-</u>	<u>-12,258</u>

Balance Outstanding	-1,676	-128	2,726	1,989	18,867	21,778
----------------------------	---------------	-------------	--------------	--------------	---------------	---------------

Notes - The Budget Gap assumes a 3% Council Tax increase.

4.3.3 Savings targets have been split to individual Service/IJB/Trust and progress against these targets is shown at Appendix 3.

4.3.4 The attached savings relate only to the 3 Council Services. The IJB business plan will be considered by a meeting of the Budget Working Group on 25/11/19 and then presented to Council on 04/12/19. Council decided at its meeting on 25/09/19 to defer submission of the Trust business plan from November to 06/01/20.

4.4 Engagement With the Public

4.4.1 Over the next five years the Council will spend £2.5 billion delivering services to its citizens. This spending will be the focus of our budget communications starting in mid November which aims to dispel the many myths surrounding Council budgets, highlight the unique role of local government and raise awareness of the 700 plus services we deliver every day in our communities.

4.4.2 The Council will use a variety of channels including twitter, facebook, video content, local media briefings, public information on the website and an online quiz to create greater engagement with the public. Members have previously indicated that the previous consultative approach needed refreshed and we plan a more educational awareness for the budget 2020/21 campaign. In addition there will be specific consultation on individual proposals during the Equality and Poverty Impact Assessment (EPIA) process. All activity will be carried out consistent with the principles set out in the approved Participation Strategy 2019-24.

4.4.3 Last year's budget engagement included an online survey which asked thematic questions about the cost and provision of Council services, such as

new and increased charges, reductions in services, making more services available online and reducing the number of Council buildings. Over 2,000 responses were received and the findings from this exercise are still valid and full details can be found here <https://say.falkirk.gov.uk/corporate-housing-services/choices-challenges-budget-consultation-2018/>.

Some of the key findings were:-

- The majority of respondents (69%) supported an increase in Council Tax.
- The majority of respondents (54%) agree that low income households should receive a discount on service charges.
- Over half of respondents think the Council should sell buildings it is no longer able to afford to operate and upkeep. 41% of respondents visit a Council building once a year or less.
- Although there is interest in community asset transfer, few respondents are willing to volunteer to manage and run these buildings (28%).
- Respondents are in favour of communities taking on more responsibility for managing and maintaining services, such as flowerbeds and litter picks (59%).
- Respondents are strongly in support of providing more services online (83%)
- The vast majority of respondents (77%) think funding for gala days community events should be withdrawn or reduced.
- There is strong support (74%) for merging schools which are less than 50% full.
- Respondents are not supportive of paying new or increased charges to protect services such as car parking, garden waste, bulky uplifts, music tuition and garden aid. They do not want changes made to the provision of child care and school meals but would be willing to pay new or increased charges to protect these services.

4.4.4 There will also be engagement undertaken with Community Councils and Parent Councils. Falkirk Community Trust and the Integration Joint Board have their own arrangements for consultation and engagement.

4.5 Workforce Engagement

4.5.1 As Members will be aware, a wide range of engagement was undertaken on the Council's Business Plan which was approved in May 2019. The Plan included the range of savings being considered over the 5 years of the Plan. Employees should therefore be familiar with the range of savings options being presented to Members. It is however, important that we continue to draw their attention to these and ensure employees feel fully consulted on them.

4.5.2 A variety of methods will be used to do this, including communication being issued to ensure employees can access the budget report, that they are aware of progress in implementing changes, that they know how to access information on the projects and understand which, if any, may impact on them. A range of other communications will also be issued using updates and feedback from the Chief Executive and Directors, with key messages for employees. It is important to note that this work will build on the work being done on external communications, to ensure a consistent message for our communities and our workforce.

4.5.3 Trade Unions have also been kept up to date with progress on the budget. They will be sent a copy of the relevant reports being considered by Committee

and offered a briefing should they feel this would be of assistance. The budget position has also been a standing item for the Tripartite, which Members, Trade Unions and officers attend.

4.6 Long Term Planning

- 4.6.1 Consideration also needs to be given to the timeframe beyond the 5 years of the MTFP. It is self-evident that projections become even more uncertain the further the timeline is extended. The current environment is particularly turbulent and uncertain and even planning one year ahead is challenging.
- 4.6.2 Services have access to relevant demographic data to inform forward planning e.g. demand for school places. The Council's £230m debt profile is clearly set out for 50 years forward. Housing operate a 50 year financial model which includes assumptions on both revenue and capital together with resources. With effect from the Budget presented to Council in February, there is now also a Capital Strategy Framework.
- 4.6.3 One specific example of the importance of longer term forward planning is the contract end in August 2025 of the Class '98 PPP schools contract. An option available to the Council to continue the contract has to be notified 3 years prior to that. The flagging of this on the long term radar has triggered the formation of a corporate working group and early engagement with the Scottish Futures Trust.
- 4.6.4 Further work is planned to develop and refine the Council's horizon scanning and outlier Gap projections.

4.7 Other Considerations

- 4.7.1 There is a report also on this agenda which presents the current and projected Revenue position for the current financial year 2019/20. This captures the importance of the actual delivery of the agreed Budget savings and the projected General Fund Reserve balance. The projected significant overspend in Children's Service is a concern, albeit this pressure is also being seen in councils across Scotland.
- 4.7.2 In terms of local taxation there are changes planned. There is a cross party review of the council tax with a commitment to take proposals forward after the next Holyrood election. The implementation of a "tourist tax" and the workplace parking levy are also being progressed.
- 4.7.3 The Council has been advised that a follow-up Best Value review will take place in 2020. Following comments recently made by EY, the external auditors, as part of their annual review, it can be expected that Audit Scotland will direct particular attention to Financial Sustainability and the ability of the Council to credibly deal with the projected Budget Gaps.
- 4.7.4 The Accounts Commission in their Financial Overview 2017/18 note that it is essential that all councillors, not just the Administration, work effectively with officers and other stakeholders to identify and deliver necessary savings.
- 4.7.5 Parallel Budget workstreams for HRA revenue and capital plus the General Services Capital Programme are progressing and will be reported to Members

in due course. The positions with the Integration Joint Board and Falkirk Community Trust were noted earlier in the report.

4.8 Looking Forward

4.8.1 The following table sets out the main stages leading to the February Budget report to Council. Appropriate engagement with all the political groups will be progressed.

<u>Date</u>	<u>Meeting</u>	<u>Purpose</u>
25/11/19	Member Budget Working Group	Consider IJB Business Plan
04/12/19	Council	Consider IJB Business Plan General Budget Update
12/12/19	-	Scottish Government Budget & Draft Local Government Settlement
Mid December	Member Budget Working Group	Scottish Government Budget Briefing General Services Capital Programme
06/01/20	-	Submissions of Trust Business Plan
January	Member Budget Working Group	HRA Rents and Capital
14/01/20	Executive	Scottish Government Budget and Settlement
22/01/20	Council	HRA Rents and Capital Trust Business Plan
26/02/20	Council	Budget

5. **Consultation**

5.1 Appropriate engagement and consultation will take place within the framework noted in the report as the corporate approach to engagement but also through engagement through individual EPIAs that will be progressed by Services over the coming weeks and months.

6. **Implications**

Financial

6.1 Effective forward financial planning is a cornerstone of the Council's corporate governance obligations.

Resources

- 6.2 It will be evident that significant Service and Corporate resources will need to be harnessed to progress the 2020/21 Budget and Medium Term Financial Plan in a timely manner.

Legal

- 6.3 No legal implications arise from the report recommendations.

Risk

- 6.4 There is a risk that the Council does not act proactively and effectively to manage the projected Budget Gaps.

Equalities

- 6.5 Equality and poverty impact assessments will be carried out at the appropriate time. This means that an Equalities and Poverty impact assessment will be undertaken on all individual budget options as well as the overall budget in due course. These will be reported to Members in due course and prior to final decisions on the budget.

Sustainability/Environmental Impact

- 6.6 No assessment relevant at this point.

7. Conclusions

- 7.1 The financial environment facing the Council over the medium term will remain extremely challenging. It is essential that the Council is proactive in its forward strategic planning to manage this environment and ensure its financial robustness and sustainability.
- 7.2 The report demonstrates that considerable progress has been made in progressing the MTFP and the closely related COtF transformation agenda and that the Council is on a positive trajectory. There are, however, considerable challenges ahead for both officers and Members and much work to be done.

Chief Finance Officer

Author – Bryan Smail, Chief Finance Officer
01324 506300, bryan.smail@falkirk.gov.uk

Date: 15 October 2019

Appendices

Appendix 1 Five Year Budget Gaps 2020/21 – 2024/25

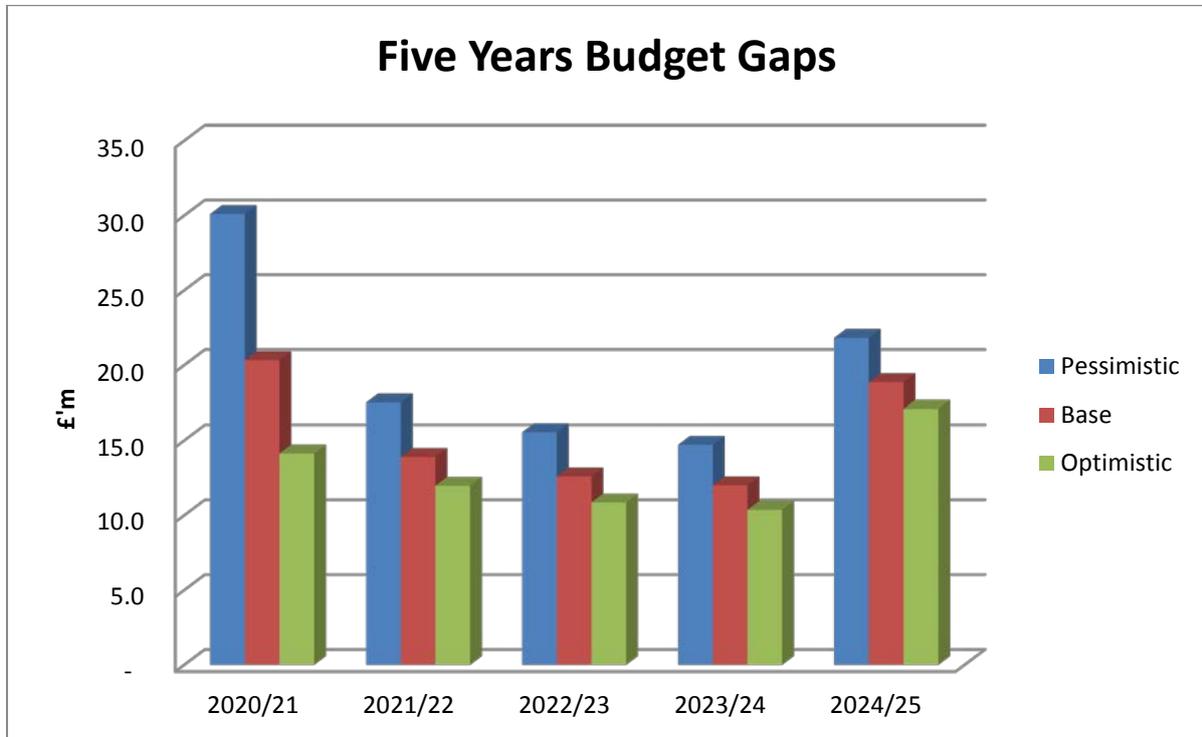
Appendix 2 Summary of Savings 2020/21
Appendix 3 – Service Savings Targets

List of Background Papers:

The following papers were relied on in the preparation of this report in terms of the Local Government (Scotland) Act 1973:

- None

Five year Budget Gaps – 2020/21-2024/25



Appendix 2

Summary of 2020/2021 Officer's Savings Options Corporate & Housing Services Savings



Falkirk Council

Officer's Options					
No	Reference	Description	Savings £'000	FTE Impact	EPIA Rating
1	CHS4	Procurement savings from supplier contracts	300	0.00	Low
2	CHS5	Procurement - Increased income from contract rebates and prompt payment of invoices	79	0.00	Low
3	CHS7	Procurement - staffing - vacancy management	25	0.50	Low
4	CHS12	PT&I - staffing restructure	98	2.00	Low
5	CHS41	Absence Service Review	134	0.00	
6	CHS47	Increased Fee Income - Licensing and Registration	18	0.00	Low
7	CHS48	Governance - Increased legal fee income	12	0.00	Low
8	CHS54	Governance - Increase vacancy management	16	0.00	Low
9	CHS55	Licensing Digital Channel Shift	28	1.00	Low
10	CHS60	Health and Safety Efficiencies - Procuring a new System and Stop Some Tasks	30	1.00	Low

Summary of 2020/2021 Officer's Savings Options
Corporate & Housing Services Savings



Falkirk Council

Officer's Options					
No	Reference	Description	Savings £'000	FTE Impact	EPIA Rating
11	CHS61	Implement further options for Self service payroll support	25	1.00	Low
12	CHS62	HR - Self Service Discipline, Grievance and Capability and Reduction of HR Support for these	25	0.50	Medium
13	CHS69	Reduction in customer and business support staffing levels	527	24.00	Medium
14	CHS72	Reduce Audit and Checking Undertaken on the Payroll	25	1.00	Low
15	CHS75	Community safety - taxi marshalling	30	0.00	Medium
16	CHS76	Fire Service, safe drive	5	0.00	Low
17	CHS80	PT&I - Shared Services - community planning, network and infrastructure	75	0.00	Low
18	CHS82	Extend Purchasing of Annual Leave from 5-10 days per year	20	0.00	Low
19	CHS85	Governance - Digital subscriptions	3	0.00	Low
20	CHS86	Telecoms - Review Provision of Telephony	53	0.00	Medium

Summary of 2020/2021 Officer's Savings Options
Corporate & Housing Services Savings



Falkirk Council

Officer's Options					
No	Reference	Description	Savings £'000	FTE Impact	EPIA Rating
21	CHS89	Reduction of 1 additional FTE in payroll	25	1.00	Medium
22	CHS90	Savings from lower commission on debt recovery	54	0.00	Low
23	CHS93	Staff Savings - Communications & Participation	21	0.50	Low
24	CHS95	Staff Savings - Policy & Community Planning and Welfare Reform	21	0.50	Low
25	CHS96	Staff Savings - Governance	18	0.50	Low
Total			1,667	33.50	

Summary of 2020/2021 Officer's Savings Options
Development Services Savings



Officer's Options					
No	Reference	Description	Savings £'000	FTE Impact	EPIA Rating
1	DV6	Brown bin charges	433		Low
2	DV8	Review of street cleansing function	302	6.00	Low
3	DV9	Review of waste strategy function	65	1.00	Low
4	DV10	Review of school crossing patrol provision	43	3.75	Low
5	DV11	Reduction of bus subsidies	845	0.00	
6	DV14	Withdraw free after three at council owned car parks.	53	0.00	Low
7	DV16	Roads maintenance budget reduction	200	2.00	Low
8	DV19	Review learning and physical disability transport provision	116	4.00	Low
9	DV23	Remove christmas lights provision	150	0.00	Low
10	DV26	Reduce Falkirk Community Trust property maintenance budget	12		Low

Summary of 2020/2021 Officer's Savings Options
Development Services Savings



Falkirk Council

Officer's Options					
No	Reference	Description	Savings £'000	FTE Impact	EPIA Rating
11	DV31	Staff reduction within planning and economic development team	30	1.00	Low
12	DV33	Review of Employment Training Unit Services	205	2.00	
13	DV36	Smart working smart travel project	200	0.00	Low
14	DV43	Review of cemeteries and crematorium operations	34	0.65	Low
15	DV44	Staff reduction in waste services	90	2.00	Low
16	DV45	Savings through improved efficiency of service - Roads and Grounds Maintenance.	155	2.00	Low
17	DV46	Reform of the planning and building standards services	186	2.80	Low
18	DV47	Staff savings through improved efficiency of Design, Roads and Transport services	100	1.50	Low
19	DV48	Review of short term vehicle/plant hires	50	0.00	Low
20	DV50	Reduce Planning and Environment Unit revenue budgets	54	0.00	Low

Summary of 2020/2021 Officer's Savings Options
Development Services Savings



Falkirk Council

Officer's Options					
No	Reference	Description	Savings £'000	FTE Impact	EPIA Rating
21	DV55	Reduce NHSFV travel contract over provision	39	0.00	Low
22	DV56	Parking charges at stations Polmont, Larbert and Falkirk High	2	0.00	Low
23	DV57	Charge for dog waste disposal bags	20	0.00	Low
24	DV58	Charge for replacement waste recycling bins or containers	100	0.00	Low
25	DV60	Income generation from Grounds Maintenance operations	363	7.00	
26	DV61	Electric Vehicle (EV) chargepoint income	10	0.00	Low
27	DV62	Withdraw taxicard budget	35	0.00	
28	DV63	Cemeteries and Crematorium staff savings	31	0.65	Low
29	DV64	Reduction in roads maintenance budget	110		Low
30	DV66	Reduction in overtime working - roads maintenance	200	4.00	Low

Summary of 2020/2021 Officer's Savings Options
Development Services Savings



Falkirk Council

Officer's Options					
No	Reference	Description	Savings £'000	FTE Impact	EPIA Rating
31	DV67	Reduction in overtime - grounds maintenance	50	1.00	Low
32	DV68	Staff reduction in environmental health services	50	1.00	Low
33	DV75	Review of commercial property & asset management - third party payments	52	0.00	Low
34	DV79	Commercial property & asset management team staff savings	70	1.50	Low
35	DV80	Commercial Property & asset management review of head leases	58		Low
Total			4,513	43.85	



Summary of 2020/2021 Officer's Savings Options

Children's Services Savings

Officer's Options					
No	Reference	Description	Savings £'000	FTE Impact	EPIA Rating
1	CS2	Home to School Transport (Primary) - Move to statutory minimum entitlement limit of 2 miles for pupils that are 8 years old and younger	62	0.00	Medium
2	CS3	Community Lets - stop some Community Lets at Weekends.	15	0.00	Low
3	CS7	Closure of Public Toilets - Close three public conveniences	138	0.00	Medium
4	CS8	Closure of the canteen facilities at the Municipal Buildings and Abbotsford House	30	0.00	Low
5	CS9	Reduce the level of building cleaning across all council facilities	300	10.70	Low
6	CS21	Support and Learning Review of Additional Support Needs Services	427	2.00	Low
7	CS23	Community Learning & Development - Phased programme of Community Education Centre closures.	370	7.00	Low
8	CS25	Review & Reduction of Children's Services Central Support Staff	72	2.00	Low
9	CS26	Fees & Charges	75	0.00	Low
10	CS29	Secondary and Digital Learning Review	380	9.20	Low

Summary of 2020/2021 Officer's Savings Options
Children's Services Savings



Falkirk Council

Officer's Options					
No	Reference	Description	Savings £'000	FTE Impact	EPIA Rating
11	CS30	Primary Learning Review	367	7.60	Low
Total			2,236	38.50	

Appendix 3**CHILDREN'S SERVICES**

	20/21	21/22	22/23	23/24	24/25	Total
Original Target	5,900	5,900	5,900	5,900	Indicative 5,900	29,500
Additional £2m	768	768	768	768	768	3,840
Inflation	602	366	100			1,068
Demographics	1,362	1,484				2,846
Total Target	8,632	8,518	6,768	6,668	6,668	37,254
Savings Identified	-2,236	-2,638	-2,088	-1,989		-8,951
Savings approved in 19/20	-3,016	-1,418	-1,390	-1,389		-7,213
Savings still to be identified to meet target	3,380	4,462	3,290	3,290	6,668	21,090

Appendix 3**DEVELOPMENT SERVICES**

	20/21	21/22	22/23	23/24	24/25	Total
Original Target	2,003	2,003	2,003	2,003	Indicative 2,003	10,015
Additional £2m	391	391	391	391	391	1,955
Inflation Demographics	547	395				942
Total Target	2,941	2,789	2,394	2,394	2,394	12,912
Savings Identified	-4,513	-1,974	-1,723	-2,006		-10,216
Savings approved in 19/20	-199	-240	-115			-554
Savings still to be identified to meet target	-1,771	575	556	388	2,394	2,142

Appendix 3**CORPORATE & HOUSING SERVICES**

	20/21	21/22	22/23	23/24	24/25	Total
Original Target	1,448	1,448	1,448	1,448	1,448	7,240
Additional £2m	287	287	287	287	287	1,435
Inflation Demographics	40	16				56
Total Target	1,775	1,751	1,735	1,735	1,735	8,731
Savings Identified	-1,667	-3,457	-1,763	-1,822		-8,709
Savings still to be identified to meet target	108	-1,706	-28	-87	1,735	22

Appendix 3

	TRUST					
	20/21	21/22	22/23	23/24	24/25	Total
Original Target	1,000	1,000	1,500	1,500	1,500	6,500
Additional £2m	163	163	163	163	163	815
Total Target	1,163	1,163	1,663	1,663	1,663	7,315
Savings identified	-1,000	-1,000	-1,500	-1,500		-5,000
Savings still to be identified to meet target	163	163	163	163	1,663	2,315

Appendix 3

	IJB					Total
	20/21	21/22	22/23	23/24	24/25	
Original Target	2,700	2,700	2,700	2,700	Indicative 2,200	13,000
Additional £2m	391	391	391	391	391	1,955
Total Target	3,091	3,091	3,091	3,091	2,591	14,955
Savings identified	-2,700	-2,700	-2,700	-2,700		-10,800
Savings still to be identified to meet target	391	391	391	391	2,591	4,155