



**LATE REPORTS, URGENT BUSINESS and SUPPLEMENTARY INFORMATION**

Cabinet

Tuesday, 6 October 2009

The following reports were received too late to be included on the main agenda for this meeting and were marked 'to follow'. They are now enclosed, as follows:

Agenda Item Number	Page	Title	Reason for Late Report	Officer Responsible For Late Report
13	1 - 15	REVENUE BUDGET UPDATE	Report received after publication of the agenda	Corporate Director (Finance and Performance)

<b>CABINET</b>
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## 2010/11 Revenue Budget Update 6 October 2009

### Report of Corporate Director (Finance & Performance)

PURPOSE OF REPORT			
<p>To note progress so far in identifying options for savings and efficiencies for inclusion in the 2010/11 draft budget proposals. To note the programme for the budget consultation exercise and to give consideration to a request from the County Council for the City Council's preference for involvement in their (County's) consultation process. To agree the proposal to enter into a shared service with Preston City Council initially for a joint senior management arrangement for the Revenues and Benefits service, and to note the appointment of a project manager to prepare a business case for further opportunities.</p>			
Key Decision	<input type="checkbox"/>	Non-Key Decision	Referral from Officers
	<input type="checkbox"/>		<input checked="" type="checkbox"/>
Date Included in Forward Plan	N/A		
This report is public			

#### OFFICER RECOMMENDATIONS:

- 1      That Cabinet notes the progress made by individual cabinet members to identify savings and efficiency options from within their portfolios included as Appendix A and determine those that should be supported or developed further.
- 2      That Cabinet authorises officers to proceed with the establishment of a shared service on a phased basis for the Revenues and Benefits service with Preston City Council as outlined in the report, in particular approving the creation of a shared, senior management structure for the service on the basis outlined in Appendix B.
- 3      That Cabinet endorses the planned programme for the public engagement exercise attached as Appendix C in respect of its budget proposals to deliver the council's corporate priorities.
- 4      That Cabinet consider the request from the County Council attached as Appendix D as to their preference for involvement in the County Council's own budget consultation.

## REPORT

### 1 Introduction

Since the last Cabinet meeting, individual cabinet members have continued to meet with officers to develop savings and efficiency options in line with the programme agreed on 1<sup>st</sup> September 2009 ( minute 44(1) refers). Work has continued to review the variances arising from the 2008/9 closure of accounts and also those highlighted as part of the first quarter's Performance Review Team exercise.

Options that have been considered since the last meeting have now been included in the schedule attached at **Appendix A** and Cabinet are asked to identify those that they wish to support at this stage for inclusion in the list of options, and those that they would wish to be developed further.

This agenda also includes a number of reports that have financial implications for future years and these have been included in **Appendix A** on the basis of the reports recommendations.

In addition, Cabinet met informally on Sept 22<sup>nd</sup> to review the latest information on how the revenue and capital budgets were allocated across the Council's current corporate priorities, support services, and non priorities. The meeting also received information about current spending allocations from the Lancaster District Local Strategic Partnership. Cabinet members are continuing to review both sets of information.

In addition, Cabinet attended a presentation from Ipsos/Mori on Sept 28<sup>th</sup> outlining the key messages from the recent Place Survey exercise. This information will be used by Cabinet in their review of the current policy framework documents, including the Corporate Plan priorities.

### 2 Shared Services Programme

Officers have continued to pursue options for developing shared services with a view to bringing to the November cabinet meeting a schedule of options that could be included into a 3 year programme (minute 46(1) refers).

Work has continued to research options for a shared service for the Revenues and Benefits Service with Preston City Council which could be implemented on a phased basis. As a first step, a Project Manager has been appointed in accordance with minute 46(2) financed from the monies allocated from Team Lancashire and he has begun the process of establishing a joint, cross service project group with officers from both councils.

As part of the first stage of developing the shared service, officers from both councils have concentrated on options for creating a shared, senior management structure. The details of this proposal are included in **Appendix B** and Cabinet are asked to approve the creation of a shared, senior management structure, as recommended in the Appendix, and authorise officers to implement, in partnership with Preston City Council, a joint consultation plan, which will ensure that staff affected by the proposals, and the recognised Trade Unions, receive appropriate information in relation to the shared service project in a structured and timely manner. The joint communication plan will involve more detailed consultation with those staff who are identified as "at risk" by the proposals set out in this report.

It is anticipated that this first phase could generate future, on-going savings of approximately £160,000pa in total, although each Council's share is as yet unknown.

### **3 Consultation Exercise**

Cabinet at its last meeting agreed the scope for a public engagement exercise as part of this year's budget process and requested officers to produce a programme of events.

This work has now been completed and **Appendix C** sets out the proposed programme of events. In particular, the exhibitions and consultation forums that will take place are scheduled for the week following Xmas and New Year to ensure maximum engagement.

Cabinet are asked to endorse the programme included at **Appendix C**.

The council has also received a request from the County Council for their preferred method on involvement in their budget consultation exercise. A note recently presented to the Lancashire Chief Finance Officers' meeting is attached at **Appendix D**. Cabinet are asked to consider the request and determine a preferred approach.

### **4 Options Analysis**

The following options are available to the Cabinet.

#### **4.1 Savings and Efficiency Options**

- i. Consider the savings and efficiency options included at Appendix A for inclusion in the Cabinet's draft list of recommendations, highlighting those that can be supported and those that may need further work.
- ii. Consider the savings and efficiency options included at **Appendix A** but offer no view at this stage on those for inclusion in the Cabinet's draft list of recommendations

#### Preferred Option

The preferred option is option 1. This will ensure that officers are clear which options are to be considered further and those that require further work. This will also provide an on-going position summary of the savings and efficiencies position.

#### **4.2 Shared Services**

- i. Approve the creation of a shared, senior management structure as outlined in **Appendix B**, and authorise officers to consult with vulnerable postholders and to liaise with Preston City Council to implement the arrangements as soon as practicable

- ii. To agree an alternative approach

Preferred Option

The preferred option is option 1. This will ensure that a shared service can be developed in a phased approach and affected staff consulted. It will enable a shared senior management structure to be established prior to further options being developed. This option will generate immediate savings for both councils.

**4.3 Consultation Exercise**

**City Council Exercise**

- i endorse the planned programme of events as set out in **Appendix C** for undertaking the consultation exercise on the 2010/11 budget proposals
- ii not to endorse the proposals and request officers to prepare other options for the consultation programme.

Preferred Option

The preferred option is option 1. This will ensure that officers can prepare for the consultation exercise in good time and maximise community engagement by organising the exhibitions and forums after the Xmas and New Year period.

**County Council Exercise**

- i to consider the request from the County Council attached as **Appendix D** on Cabinet's preferred method for involvement in their budget consultation exercise and respond accordingly
- ii to consider the request from the County Council on Cabinet's preferred method for involvement in their budget consultation exercise but to offer no view at this stage

Preferred Option

The preferred option is option 1. This will ensure that the council can engage positively with the County Council in their budget exercise.

**RELATIONSHIP TO POLICY FRAMEWORK**

The report provides an update of how Cabinet are progressing in meeting the targets and timescales included in the Council's Budget and Policy Framework.

**CONCLUSION OF IMPACT ASSESSMENT**

**(including Diversity, Human Rights, Community Safety, Sustainability etc)**

The annual review of the budget and policy framework ensures that the Council's plans and strategies are kept up to date and compliant with the above criteria for assessing their impact on local communities. The inclusion of a public consultation exercise offers further opportunities for community engagement in determining the council's spending plans for 2010/11 and onwards

**FINANCIAL IMPLICATIONS**

In the main, these are referred to within the report.

The £160,000 savings associated with the first phase development of the Shared Service with Preston are estimates at this stage. There will be one-off costs arising from the establishment of the Shared Service but these will not be known until the appointments have been made. Any one-off costs attributable to the council will be met from the Restructuring Reserve.

Other savings identified in Appendix A are estimates at this stage and if supported will be worked up further as the proposals are developed and reported back in the Medium Term Financial Strategy update in November.

**DEPUTY SECTION 151 OFFICER'S COMMENTS**

The Deputy s151 Officer has been consulted and has no further comments to add.

**LEGAL IMPLICATIONS**

Legal Services have been consulted and have no comments to add.

**MONITORING OFFICER'S COMMENTS**

The Deputy Monitoring Officer has been consulted and has no further comments.

**BACKGROUND PAPERS**

None.

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## STATEMENT OF GENERAL FUND SAVINGS POSITION

For consideration by Cabinet 06 October 2009

## APPROVED SAVINGS INCLUDED IN 3 YEAR REVENUE BUDGET

	2009/10	2010/11	2011/12
	£000	£000	£000
<b>TOTAL APPROVED SAVINGS (Budget Council 04 March 2009)</b>	<b>-1,387.3</b>	<b>-1,108.6</b>	<b>-1,444.8</b>
<b>SAVINGS EFFECTED IN BASE BUDGET</b>	-888.0	-567.2	-900.2
<b>SAVINGS APPROVED BY MEMBERS TO DATE</b>			
PERSONNEL COMMITTEE 26 MARCH 09 : Corporate Strategy Restructure	-30.0	-22.2	-23.0
Sub-Total	-918.0	-589.4	-923.2
<b>SAVINGS STILL TO BE ACHIEVED</b>	<b>-469.3</b>	<b>-519.2</b>	<b>-521.6</b>
<b>SAVINGS STILL TO BE CONFIRMED / SUBJECT TO MEMBER APPROVAL</b>			
<b>Senior Management Restructure</b>	-50.0	-50.0	-50.0
<b>Corporate Strategy</b>			
Service Restructure (Balance of saving to achieve)		-8.4	-8.2
Communications & Marketing Review	-41.0	-61.0	-61.0
<b>Revenues</b>			
Council Tax & Hsg. Benefit : (Balance of combined savings to achieve)	-21.9	-25.3	-26.6
<b>Cultural Services</b>			
Salt Ayre : Operational Savings	-119.0	-120.8	-122.6
Reduction in support for Festivals Innovation Fund Events	-30.0	-50.0	-50.0
Arts & Leisure Development	-54.0	-55.0	-56.0
<b>Planning Services</b>			
Achievement of Break-even for Building Control (reduction in staffing / increase in fees)	-143.4	-138.7	-137.2
<b>Property Services</b>			
Venue Hire to break even	-10.0	-10.0	-10.0
Sub-Total	-469.3	-519.2	-521.6
<b>Cabinet Reports -6th October 2009</b>			
Service Restructure	+0.0	+290.0	+300.0
<b>SAVINGS APPROVED 04 MARCH 2009 STILL TO BE ACHIEVED</b>	<b>-469.3</b>	<b>-229.2</b>	<b>-221.6</b>

## IMPACT (SO FAR) OF OTHER APPROVALS / KNOWN OR POTENTIAL BUDGET CHANGES ON MTFs SAVINGS TARGETS

	2009/10	2010/11	2011/12
	£000	£000	£000
<b>MTFS PROJECTED SAVINGS TARGETS</b>	<b>-</b>	<b>-1,053.0</b>	<b>-1,302.0</b>
<b>BUDGET CHANGES APPROVED AFTER BUDGET COUNCIL</b>			
COUNCIL 29 APRIL 09 : Winter Gardens		+150.0	+150.0
PERSONNEL COMMITTEE 30 JULY 09 : Management Team PA Support	-25.0	-30.8	-31.4
CABINET URGENT BUSINESS 13 JULY 09 : Civil Parking Enforcement	-8.0	-8.0	-8.0
Additional CPE savings identified	-19.0	-38.7	-39.5
Sub-Total	-52.0	+72.5	+71.1
<b>QTR 1 CORPORATE FINANCIAL MONITORING</b>			
Salary Savings (Will reduce subject to other savings targets)	-195.0		
Main Service Variances	-93.0		
VAT Reimbursement	-600.0		
Provision for Icelandic Investment losses	+1,201.0		
Provisional Pay Award Savings (Subject to approval)	-200.0	-204.0	-208.0
Sub-Total	+113.0	-204.0	-208.0
<b>* 2008/09 OUTTURN VARIANCES PROJECTED TO CONTINUE</b>			
<b>Health &amp; Strategic Housing</b>			
Radiation Monitoring	0	?	?
<b>Democratic Services</b>			
Democratic Representation Expenses -Overview & Scrutiny Expenses	-2.0	-2.0	-2.0
<b>Legal &amp; HR Services</b>			
Law Library	-	?	?
Search Administration	-	?	?
<b>Information &amp; Customer Services</b>			
Information Services	-24.0	-24.0	-34.0
Customer Services	-7.0	-7.0	-7.0
<b>CC(D)S</b>			
Trade Waste		?	?
<b>Financial Services</b>			
Software / Banking Savings (provisional estimate)		-20.0	-20.0
Procurement Savings - Printing & Stationery	?	?	?
Procurement Savings - Agency staff	?	?	?
Sub-Total	-33.0	-53.0	-63.0
<b>* OTHER SAVINGS AND EFFICIENCY OPTIONS</b>			
<b>CC(D)S</b>			
Future Provision of Public Toilets	-	?	?
Introduction of co-mingled collection for recyclates (phased)	-	?	?
Bulky Matters - sharing overheads with Blackpool Council	-	?	?
<b>Health &amp; Strategic Housing</b>			
Further Review of Housing SLA ( 3 year agreement in place)	-	?	?
Potential Commissioning / Procurement Opportunities	-	?	?
<b>Revenue Services</b>			
Recovery of Legal Costs	-	?	?
Review of Printing & Despatch Procedures	-	?	?
<b>Information &amp; Customer Services</b>			
Information Services Restructuring	-	?	?
<b>Financial Services</b>			
Provisional Staffing Savings from minor restructuring	-5.0	-15.0	-15.0
Audit Fees	?	?	?
Reduced Payroll Administration following Fair Pay	-	?	?
Review of Car Allowances	-	?	?
Payroll/HR System Replacement Project	-	?	?
Concessionary Travel	?	?	?
<b>Corporate</b>			
Climate Change Initiatives (Invest to Save Opportunities)	-	?	?
Sub-Total	-5.0	-15.0	-15.0
<b>Cabinet Reports -6th October 2009</b>			
Youth Games	0	+7.0	+7.0
Allotments	0	+8.0	+8.0
Management of Coastal defences etc	0	+1.0	+1.0
Shared Services - Revenue Services	?	-80.0	-80.0
Sub-Total	+0.0	-64.0	-64.0
<b>REVISED SAVINGS POSITION</b>	<b>-23.0</b>	<b>-789.5</b>	<b>-1,023.1</b>

\* NOTE : A more detailed review of the above be undertaken as part of the Medium Term Financial Strategy review.

## Options For Senior Management Structure As Part Of A Shared Revenues & Benefits Service Between Lancaster City Council And Preston City Council

### Current Position

At senior management level each Council has the following:

Lancaster	Preston
Head of Revenue Services	Assistant Director (Head of Revenues & Benefits)
Benefits & Customer Services Manager	Benefits Manager
Local Taxation Manager	Revenues Manager

Beneath this level of senior management, each Council has a hierarchy of management and staff delivering their respective elements of the Revenues and Benefits function.

The 2009/10 costs of these traditional senior management structures are set out below with details attached.

Lancaster £	Preston £
172,545	167,540

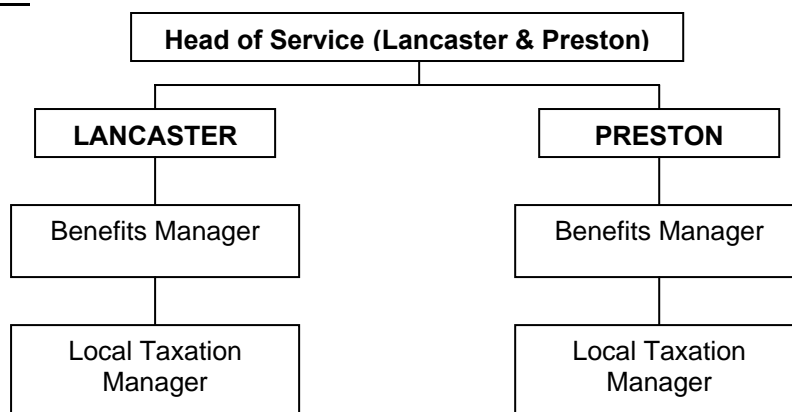
### Considerations

The extent to which any shared revenues and benefits service between Lancaster and Preston is progressed will depend on the business case presented for each stage. It is recommended however that any shared service be developed on a phased approach focussing initially on the senior management structure.

The options for making immediate ongoing revenue savings from a single senior management structure as part of a phased approach are set out below :-

1. One head of service providing strategic management and co-ordination of service delivery for both Councils with two Benefit Managers and two Revenues Managers reporting to him and who provide the strategy and co-ordination role for each relative function. This would reduce the number of senior managers from 6 to 5.

### Diagram A

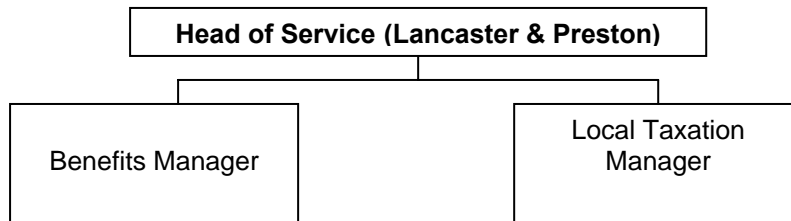


Estimated savings of circa £60K



2. One head of service providing strategic management and co-ordination of service delivery for both Councils with one Benefits Manager and one Local Taxation Manager reporting to the Head of Service, providing the senior management, strategy and co-ordination role for both Councils, for each relative function. This would reduce the number of senior managers from 6 to 3.

Diagram B



Estimated savings of circa £160K

These two options are considered the only realistic options that could be implemented within a relatively short timescale to produce early achievable revenue savings, although alternative solutions may develop as the project progresses.

The ability and effectiveness of managers to be shared across two authorities and geographical locations.

The ability for managers to work across two local authorities has been tested elsewhere as well as locally where the Licensing function is managed by one person operating between Lancaster and South Lakeland.

In Preston, the Fraud Service is provided successfully on a shared service basis with Fylde BC, providing ongoing savings for both authorities.

However, it is worthy of note that the full spectrum of Revenues and Benefits administration is a much larger and complex area of work with a higher impact on a wider range of citizens and stakeholders.

Where such an arrangement is in place and the staff are located in two or more geographical locations, modern and effective communication techniques are seen as highly important to reduce the impact of time lost and cost of travelling between sites.

However, the model of shared management of this function across 3 local authorities is currently in place in South Worcestershire where Worcester City Council, Malvern Hills District Council and Wychavon District Council share a senior management team for Revenues and Benefits.

More locally, the shared service arrangement for the Revenues and Benefits function being hosted by Blackpool Borough Council for Fylde Borough Council provides for a single senior management team.

### The experience of other shared service's management arrangements.

The shared management arrangements in South Worcestershire and Blackpool, and to a lesser degree already in place at Preston demonstrate that such arrangements can and do work. However, it is important to stress that their success is based on there being a clear understanding of their roles and responsibilities, their objectives and their reporting and overall governance arrangements by the partners involved.

In particular, the Section 151 Officer and Monitoring Officers will need to be satisfied that the arrangements are satisfactory. More importantly, as with any senior management, there is a need to avoid duplication of decision makers and for there to be clear accountability.

Protracted periods of uncertainty from initial proposals to implementation should be avoided as this leads to inefficiency, ineffectiveness and a vacuum under which existing senior managers would find it difficult to operate.

### The Human Resources issues arising from any decisions.

Appropriate application of and compliance with, current employment legislation

Decisions need to be taken at the earliest opportunity as to how the affected members of staff will be treated during any proposed changes.

The HR policies and procedures at each authority will be used to help achieve any reductions in senior managers.

The evaluation of jobs within a revised shared service structure, given that the two councils operated different Job Evaluation schemes.

There are a number of legal issues that need to be managed in relation to the joint working:

- Vires or Powers for joint management/working
- The impact of any transfer of employment from one authority to the other (TUPE)
- Practical control issues
- Risk allocation

### The basis for sharing any savings and the bearing of any early retirement/redundancy costs.

Decisions will need to be taken as to the funding of any early retirement/voluntary redundancy costs and the extent of the revenue savings arising in the current and future years.

### **Summary**

It is clear that significant revenue savings can be made from the early implementation of a shared senior management structure. **Option 2 is the preferred officer recommendation as the first phase of developing a shared service for Revenue services with Preston City Council.** This could be achieved without compromising any decision as to any further proposals to extend the shared service subject to the further consideration of the business case.

The success or otherwise of such a shared service management arrangement will depend on early, clear decisions being taken as referred to above. With due respect and consideration for the senior managers involved, Human Resources policies will need to be applied appropriately whilst ensuring that any proposals are in line with value for money principles and the strategic planning

being undertaken to manage the medium term financial and organisational challenges facing both Councils. **As a consequence, it is further recommended that both councils' HR officers work together to progress Option 2 as soon as practicable and report back to the appropriate member Committees as required .**

**Budget Consultation Programme Plan**

When	What
<b>September</b>	Issue press release Set up project group Reserve venues for community workshops and town centre exhibitions Organise equipment and refreshments (simple, healthy and local) Send invitations to community consultation register Ask CVS to put something in their email bulletin Look into borrowing/hiring voting kits Book a room for briefings Request for volunteers – need someone from finance
<b>October</b>	Thank you receipt Project group meeting including risk analysis Organise incentive vouchers Draft event evaluation form Draft document and format Review numbers for community workshops
<b>November</b>	Project group meeting Article in council magazine Issue press release Make sure got enough volunteers Draft articles/messages for Nov or Dec Decide exactly what going to do at community workshops and town centre exhibitions Draft presentations

APPENDIX C

When	What
	Start to organise community workshop materials Start to organise town centre exhibition materials Create posters Plan briefing for facilitators
<b>December</b>	
8 <sup>th</sup> December	Cabinet
9 <sup>th</sup> to 31st December	Finalise document Send out reminder and agenda Electronic version of document onto consultation and making every penny count web page Print 200 copies of documents (possibly 120 for discussion groups) Put copies of document in customer contact centres and libraries Issue press release Promote opportunities to have a say on customer contact centre screens Put an article in council tenants magazine Put an article in members newsletter Put an article in news and views Put something on message of the day Update latest news section of intranet page Project group meeting Finalise presentations Finalise and print evaluation forms Finalise community workshops and town centre exhibition materials Send invitation to Cabinet members to attend town centre exhibitions Issue press release Ask CVS to put something in their email bulletin Promote town centre exhibitions using customer contact centre screens Draft outline for budget consultation report

**Budget consultation plan**

4 <sup>th</sup> Jan	5 <sup>th</sup> Jan	6 <sup>th</sup> Jan	7 <sup>th</sup> Jan	8 <sup>th</sup> Jan to 11 <sup>th</sup> Jan	12 <sup>th</sup> Jan	13 <sup>th</sup> Jan	14 <sup>th</sup> and 15 <sup>th</sup> Jan	15/18 <sup>th</sup> Jan	18 <sup>th</sup> Jan	19 <sup>th</sup> Jan
2pm Briefings for exhibitions and community workshops	Carnforth exhibition (railway) 4 to 6pm	Lancaster town centre exhibition (market gate) 11am to 3pm	Morecambe town centre exhibition (Arndale centre) 9.30am to 1.30pm	Analyse information	Pull out headline Information	Cabinet briefing on headline information	Finalise main report including detail	Sign off results report	Send results report out to Cabinet	Cabinet consider results report
	Carnforth community workshop (railway) 6.30/7 to 8.30/9pm	Lancaster community workshop (town hall or city lab) 6.30/7 to 8.30/9pm	Morecambe community workshop (town hall or Poulton Children's Centre) 2.30pm to 4.30/5pm							

## Lancashire Chief Finance Officers 25<sup>th</sup> September 2009

### Consultation on the County Council's 2010/11 Budget

#### Purpose

To inform CFO's of changes to the process of consultation on the County Council's budget and seek views on how best to engage with district and unitary councils through the process.

#### Background

The County Council's new administration has undertaken to consult on the 2010/11 budget in two stages.

- Stage 1 (Oct to Nov 2009) – Consultation on priorities for maintaining services and spending and areas to consider for savings in 2010/11 and future years.
- Stage 2 (11/1/10 to 2/2/10) – Consultation on the draft budget agreed at Cabinet 7/1/10

In addition to this change the administration wish to formally consult with the district and unitary councils as part of both stages of the process. This is in addition to the previous range of consultees including Trades Unions, Overview and Scrutiny, the Youth Council and Lancashire Locals.

The first stage of the process will be very much at the level of broad priorities and is unlikely to include locally specific information. Part of the objective at this stage is to increase understanding of the scale of the financial challenges facing the County Council.

The second stage of the process is intended to seek views on specific proposals. These will have local implications and in order to facilitate effective consultation with Lancashire Locals and the District and Borough Councils these will need to be highlighted as far as possible.

#### Options

Clearly there are a range of different options for delivering the process of consultation with the district and unitary councils at each stage of the process. The more obvious options include:

- Presentations to appropriate formal meetings, for example, an Overview and Scrutiny Committee leading to a formal response on behalf of the consulted council.
- Discussion in a meeting between either political or managerial leaders from each organisation again leading to a formal response.
- Exchange of correspondence.

Different methods may be appropriate to different stages of the process and also to different types of council. For example given the different relationship between the County and the two Unitary councils where discussions will concentrate on "cross over" issues (such as the level of private care home fees paid) it may be that a less public process is appropriate. Alternatively the District Councils in exercising their community leadership role may wish, particularly at stage 2, for a more public process. Another factor for consideration is that the County Council would not wish to divert attention from unitary and district councils' own consultation processes which will be going on at the same time. However, it may be possible to encourage joint consideration of the County and District Council draft budgets which would give a more rounded picture of proposed public service provision in a locality.

It also needs to be borne in mind that the County Council has a limited number of staff available to support this process which will involve engaging with up to 14 other organisations. It is therefore unlikely, for example, that the Executive Director for Resources will be able to attend meetings in all 14 other councils over the consultation period. However, efforts will be made, as far as possible, to accommodate the specific requests of individual councils.

The expectation is that responses through this process will be comments on the policy drivers and impacts of proposals rather than a technical critique of the budget proposals.

#### Reciprocity

Clearly the County Council would welcome the opportunity to be consulted on the budget proposals of the district and unitary councils, whether through presentations to Lancashire Local (as has been done in some districts) or more formally.

#### Recommendation

CFO's are asked to indicate how they would wish their Council to be consulted at each stage of the County Council's budget process by 9<sup>th</sup> October 2009.

Gill Kilpatrick  
Director of Finance  
Lancashire County Council