
Report to Overview and Scrutiny Performance and Value for Money Select Committee

Liberal Democrats Budget Amendment Proposals 2019/20

Portfolio Holder: Deputy Leader of the Main Opposition, and Lead Member for Finance and Corporate Resources, Liberal Democrat Group, Councillor Chris Gloster

Officer Contact: Mark Stenson, Head of Corporate Governance
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Reason for Decision

The report presents to the Overview and Scrutiny Performance and Value for Money Select Committee (PVFM) the Liberal Democrats suggested amendments to the Administration's Budget proposals for 2019/20 and offers some forward looking proposals to achieve savings in future years.

Executive Summary

The report presents to PVFM a number of 2019/20 budget amendments in addition to those proposals already presented by the Administration to this Select Committee at its meeting on 24 January 2019.

This report identifies additional savings totalling £1.019m in 2019/20, £0.723m in 2020/21 and £0.370m in 2021/22 which can be considered individually or collectively. There are also initial investments that will be funded from the range of savings proposals put forward to offset the increased expenditure. Details of the investment and savings proposals can be found in section 3 and in summary at Appendix A. Business cases for the individual budget reductions can be found at Appendix B.

Recommendations

That the Overview and Scrutiny PVFM Select Committee recommends to Cabinet that:

1. The Investment and Savings proposals for 2019/20 as summarised at Appendix A are commended to Cabinet.
2. The work required to deliver the 2020/21 proposals is started immediately so the opportunity to generate savings in future years is not compromised.

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3. The Administration reviews within its Capital Strategy the feasibility to develop a new Crompton Healthcare Centre to maximise external investment already agreed.
 4. PVFM undertakes an in depth review of recycling rates within the borough with a view to identifying suggested improvements which will have the long term impact of potentially reducing the levy which will support future budgets.

Overview and Scrutiny Performance and Value for Money Select Committee

Liberal Democrats Budget Amendment Proposals 2019/20

1. Background

- 1.1 The Council is required by legislation to produce a balanced budget each financial year. Notwithstanding the legislative requirement to set a budget, financial plans are important because they set out the financial management of the Council's policies and guide officers on the areas where they should prioritise resources.
- 1.2 The Liberal Democrats, as effective opposition, produce an Alternative Budget which includes a challenge to the key decisions the Administration intend to take if appropriate, identifies other areas for savings for forthcoming financial years and, in the form of investment proposals, identifies alternative priority areas for the Council to concentrate its resources. In producing this Alternative Budget the Liberal Democrats offer common-sense practical solutions to the borough's problems, challenge the Administration to cut waste and provide the value-for-money local services, including cost effective replacement facilities, which the public want.
- 1.3 However, when providing challenge to the Administration's budget the Liberal Democrats are aware of the scale of financial challenge the Council is facing. The continuous year on year cuts to Local Government funding and the additional service demand from the most vulnerable in the borough has resulted in a considerable budget gap.
- 1.4 In an attempt to manage the effect of these funding cuts and increases in demand for the Council's most resource intensive services, the Administration has presented a series of savings proposals for 2019/20. The Liberal Democrats recognise the difficult choices that need to be made to ensure a balanced budget can be presented to Council and as a result reluctantly accept the majority of the Administration's savings proposals for 2019/20 (where this is not the case the proposal is presented in section 2).
- 1.5 The Liberal Democrat Group also recognises that due to the current financial situation the Labour Administration has, regrettably, once more had to propose increasing Council Tax by 3.99%. Through the need to keep the Council financially resilient, we will support the rise to pay for improvements to adult social care and services. This is albeit reluctantly because many residents in the borough have not seen any increase in their take home pay for several years whilst facing a constant rise in the cost of basic necessities.
- 1.6 As the nation continues to face huge uncertainty around Brexit and other issues, it is the Council and its Councillors who need to get on with the job of supporting people in very difficult circumstances. Investment in local services, and the Council's prevention and early intervention work, is just one way in which we can continue to make a positive difference to residents' lives. This ethos is at the heart of the Liberal Democrats proposals for 2019/20. We firmly believe in local place making and small amounts of money making a big difference to local communities, this is why we are challenging the Administration's proposal to cut district expenditure. This funding makes a big difference to the most needy in the borough and can provide a cash injection to facilitate local schemes that would not otherwise receive the kick start they need. This is in addition to not implementing a further reduction to Parish Council Grant funding. Further investment proposals can be found in section 2.

2. Adoption of previous Liberal Democrat budget options

- 2.1 The Liberal Democrats are pleased to see that the Administration has adopted a number of savings options (either in full or in part) from previous Alternative Budgets.
- 2.2 Firstly, following the Alternative Budget for 2018/19 the Administration has adopted the proposal to increase bus lane enforcement throughout the borough. Although it is disappointing that the Administration did not act promptly when this saving was initially proposed to introduce the changes and so will only achieve a part year financial benefit in 2019/20. Also, as the Administration have not included all routes initially proposed by the Liberal Democrats, there is an additional Alternative Budget proposal that has been included in this report to ensure equality of approach across the borough. This can be seen at Appendix B.
- 2.3 Secondly we were pleased to see the Administration, outside of the approved budget process for 2018/19, increased its funding in street cleaning with a £0.600m investment which increases the number of Dandy cart operators and support officers. This follows a number of Liberal Democrat proposals from as far back as the 2014/15 budget process seeking to improve street cleanliness and enforcement measures.
- 2.4 Other Liberal Democrat proposals, which were initially rejected but have subsequently been adopted by the Administration as their own proposals, are as follows:
- Reducing the publication of the Borough Life magazine
 - Streamlining of Council Tax communications
 - Reviewing and reducing the use of consultants
 - Allocating additional capital resources to the highways maintenance programme (further detailed below in paragraph 2.5)
- 2.5 One of the areas that has featured prominently in successive Liberal Democrat Alternative Budgets is that of investment in highways infrastructure. From as early as 2016/17 we have proposed significant additional investment in the crumbling footpath and road infrastructure throughout the borough. It took the Administration two years to better understand the risks associated with a crumbling infrastructure and allocate investment to this area. We support the inclusion of the £18.000m within the capital programme that has been earmarked to improvement works however, we do not think that this will be enough and have proposed a further £5.000m for investment in 2019/20. We also believe that the borough's footways are currently being neglected and suggest that, of the existing Administration allocation, £1.000m should be re-prioritised to focus on footways. This will bring total investment in the borough's highways and footways to £23.000m.
- 2.6 It is however disappointing that the Administration has not included within their 2019/20 budget, a reduction to lump sum car allowances. As highlighted by the Liberal Democrats in this report (and the previous Alternative Budget) there are a large number of individuals who are in receipt of a lump sum car allowance but subsequently record very few miles. The review promised in this area did not occur as envisaged 12 months ago. We have therefore, once again, included a proposal to reduce car allowance expenditure on paying staff lump sums for doing no or very little mileage, see paragraph 3.13.
- 2.7 This Alternative Budget gives the Administration the opportunity to implement the other efficiencies suggested by this report and to reverse the proposed reduction to the Parish Council Grant Funding and reverse the proposal to reduce district expenditure.

3. 2019/20 Proposals

3.1 The Liberal Democrats propose a number of specific budget amendments to be considered this year. These are split into:

- Investment proposals where funding is required that will achieve a significant benefit to the borough
- Reversal of Administration proposals
- Savings proposals where it is considered individual service areas can make new or additional savings in order to fund the Investment proposals put forward in this report.
- If the investment proposals are unacceptable to the Administration then they have the option to reduce the level of reserves required to support the budget improving the financial resilience of the Council.

Investment Proposals

3.2 The Liberal Democrats are proposing to spend £1.019m of the savings identified in 2019/20 to invest in highways, to restore Administration proposals that cut funding to Parish Councils and reduce District Executive budgets, to create an environmental task force and increase enforcement of related legislation, and finally to provide earmarked funding to enable investment in a Healthcare Centre in Shaw and Crompton, with the creation of an earmarked reserve to support the development. Details of the individual investment proposals are provided below.

3.3 **An additional £5.000m Investment in highways bringing the total to £23.000m overall (£0.280m from 2020/21)**

The proposal is to undertake highways capital investment, in addition to the funds already approved, to alleviate any backlog of highways works and ensure a high quality highways network. Improvement to the borough's highways has been at the forefront of the Liberal Democrats Alternative Budget from 2016/17 and this proposal would increase investment in in 2019/20 by £5.000m, resulting in revenue costs of £0.280m from 2020/21.

The Liberal Democrats also propose to allocate £1.000m of the existing £18.000m of funding announced by the Administration to improvements in footways.

These measures would result in a total investment of £23.000m in the borough's highways and footways.

3.4 **Establishment of an Environmental Task Force to combat environmental crime such as fly tipping and dog fouling across the Borough (£0.500m)**

The Broken Windows theory suggests that signs of disorder will lead to more disorder; a building with lots of broken windows that have been left unrepaired will give the appearance that no one cares and encourage further acts of vandalism.

The Liberal Democrats believe that visible incidences of environmental crime such as fly tipping, littering and dog fouling create an environment that encourages further acts, a culture where "because they've done it, I can too". Focusing on the prevention of these crimes and quickly remedying any acts that do occur helps to create a positive atmosphere and encourages residents to have pride in where they live, which will then in turn reduce future infractions.

Currently, despite recent street cleaning initiatives by the Administration, enforcement investigations may take up to 5 days, with removal up to 20 days after. This proposal will create an Environmental Task Force providing additional resources within the borough which will prioritise tackling environmental offences. With an initial view to prevention where

possible, the task force will also maximise any punitive measures where transgressions occur, along with speeding up the clearance time in order to maintain a clean and hygienic environment for residents.

The £0.500m investment will contribute to the cost of additional staff hours and cover the revenue impact of any capital investment, for example the purchase of additional CCTV cameras to increase the Council's ability to prosecute individuals committing environmental crime.

3.5 To provide revenue funds to support the development of a new fit for purpose Crompton Health Centre (£0.434m)

The Liberal Democrats have often highlighted the importance of health across the Council and hold it as one of their core values. The need to develop a Healthcare Centre with community facilities in Shaw and Crompton using existing NHS resources has been subject to scrutiny by the NHS within Greater Manchester in determining priorities for new facilities in the borough to support GP Services.

An expanding population and a persistent lack of investment in the infrastructure of the area has resulted in overly stretched, under resourced services with the present Healthcare Centre operating beyond its original planned economic life. The development of a Healthcare Centre with community facilities is consistent with the capital strategy already recommended to Cabinet for approval by this Committee. We therefore recommend that the development of a new Crompton Healthcare Centre is specifically included within the Council's Capital Strategy.

The development of the business case already has earmarked NHS revenue provision of £0.500m agreed. This has the potential to unlock NHS Capital support which would reduce the Council capital costs. In addition we recommend that in 2019/20, £0.434m is transferred to an earmarked reserve to support any future revenue costs of developing the Healthcare Centre. With an additional £0.443m and £0.370m made available in 2020/21 and 2021/22 respectively from savings generated as part of the Alternative Budget. This results in a total of £1.247m available, annually after 3 financial years, to support the revenue costs of the project. In capital terms this has the potential to support £20.000m of prudential borrowing.

3.6 Reverse the Administration proposal to reduce District Expenditure and continue investing in local priorities (£0.070m)

The Administration has proposed a review of District Working with an associated saving of £0.070m. The Liberal Democrats propose to reinstate the full budget for District Working.

District expenditure relates in part to Councillors budgets. Councillors act as a direct link between the community and the Council, they strive to build relationships with residents in their Ward and encourage local people to make their views known and engage with the democratic process. This puts them in a perfect position to invest funds where it will make the biggest difference based on the specific needs, issues or interests of residents in that particular Ward. Relatively small amounts of funding make a significant difference and any cut to this would have a disproportionate impact on residents.

This area also contains some staffing budgets and other related expenditure which the Liberal Democrats also oppose cutting.

3.7 Not implementing an Administration reduction in Parish Council Grant funding (£0.015m)

The Liberal Democrats propose not to implement a further reduction in Parish Council Grant funding for both Saddleworth and Shaw & Crompton Parish Councils, as put forward by the

Administration. The total cost of which is £0.015m for 2019/20. This Administration implemented the reduction from the 2017/18 budget setting process and reduced the grant to Parish Councils in line with the reductions in Revenue Support Grant imposed by Central Government.

The Liberal Democrats have always believed that Parish Councils are an essential part of the structure of local democracy and have a vital role in acting on behalf of the communities they represent and therefore propose the full reinstatement of the grant for 2019/20 to ensure activities such as the following can continue;

- give views, on behalf of the community, on planning applications and other proposals that affect the parish
- undertake projects and schemes that benefit local residents
- work in partnership with other bodies to achieve benefits for the parish
- alert relevant authorities to problems that arise or work that needs to be undertaken
- maintain community buildings and land

Alternative Savings Proposals

3.8 The Liberal Democrats are proposing a range of challenging savings proposals which will reduce spend on non-essential or non-statutory services in order to reprioritise the funds into proposals which will improve the lives of people in the borough as detailed above. Brief summaries of the savings proposals are provided below with full proformas at Appendix B.

3.9 **OPP-BR1-101 - Additional Vacancy Management factor to achieve greater efficiency including limiting the present use of agency staff and consultants (£0.550m)**

The Liberal Democrats recommend an extension to the Administration's proposal to apply a vacancy factor to all mainstream employee budgets on the assumption that some posts will become vacant or be held vacant during 2019/20 due to staff turnover.

The current proposal is at a rate of 1.5% generating a £0.800m saving. The Liberal Democrats believe that by focusing on a reduction in agency staff and consultants used across the Council this can be made more challenging whilst still remaining prudent, and therefore propose a rate of 2.5% is applied to all mainstream employee budgets in 2019/20. This additional 1% would generate circa £0.550m.

In addition it is proposed to further extend this in future years by an additional 0.5% per annum taking the vacancy rate to 3% in 2020/21 and 3.5% in 2021/22. This increase would generate savings of circa £0.270m in each financial year.

3.10 **OPP-BR1-102 - Reduction in the number of Councillors from 60 to 40 and a review of the Electoral Cycle to save money in the future (£0.290m from 2020/21)**

The proposal is to reduce the number of elected members from 60 to 40. The current basic allowance is £0.009m per annum (plus National Insurance costs) and therefore this would represent a saving of £0.190m per annum with an associated £0.100m saving as a result of a reduction in Members budgets. The proposal would take at least 12 months to come to fruition and would be dependent on Boundary Commission timescales. Therefore the proposal should be commenced immediately so that savings can be achieved in 2020/21.

In addition the Liberal Democrats propose a change to the frequency of the electoral cycle, which is currently set at three elections held within a four year period and one fallow year. The proposal is to change this to one election every other year, with a saving of one election over the four year period.

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- 3.11 **OPP-BR1-103 - Reduction in the General Training Budget agreed in 2018/19 to be made permanent (£0.150m)**
- In 2018/19 the Administration implemented a one off reduction to the Council's general training budget of £0.150m. The Liberal Democrats propose to make this budget reduction a permanent one and reduce the general training budget by £0.150m from 2019/20 on an ongoing basis.
- 3.12 **OPP-BR1-104 - Reducing sickness absence through more robust absence management procedures (£0.013m)**
- The Council has introduced increased rigour into the managing absence process in previous years. However after reviewing the available data the Liberal Democrats feel that additional savings could still be made from reducing the average sickness per FTE to an aspirational target of 8 days absence per FTE on average.
- 3.13 **OPP-BR1-105 - Review of car allowances as previously promised to reduce the amount paid as a lump sum to staff doing zero or minimal mileage (£0.037m)**
- The Liberal Democrats feel that a review of lump sum car allowances should be completed focusing on removing the payment for individuals who regularly record less than 100 miles per annum in their roles.
- The proposal generates circa £0.050m in a full year by reducing the number of posts that attract an essential car user payment. The saving would equate to removal of allowance from circa 100 employees.
- 3.14 **OPP-BR1-106 – Reduce the subsidisation of Trade Union support provided by the Council following a reduction in membership (£0.038m)**
- The Liberal Democrats are proposing to reduce the trade union subsidy provided by the Council following a consistent decrease in trade union membership. This would result in a reduction of approximately 50% to the base budget resulting in a total saving £0.075m which, due to the consultation required, would be achieved over 2 financial years resulting in a £0.038m saving in 2019/20 and a further £0.037m in 2020/21.
- In addition the Liberal Democrats propose a review is undertaken to ensure the Council subsidy of trade union time and facilities is in line with that of neighbouring boroughs.
- 3.15 **OPP-BR1-107 - Redesign of Communications & Marketing (£0.150m)**
- The Communication and Marketing team ensures that key messaging about Council services, decisions and campaigns are accessible to all of the borough's residents, staff and partners.
- The Liberal Democrats propose to redesign the Communications and Marketing team with a view to making significant savings by ceasing non-statutory functions such as the publication of the Borough Life Magazine and the Staff Matters newsletter, halting all staff conferences and removing the reputation tracker as well as removing the post associated with these functions. This would result in a saving of £0.145m in 2019/20.
- Alongside the above reductions, it is proposed to generate income of circa £0.005m by selling advertising on the Council's website similar to that which is done in a neighbouring authority.
- A further review of the core offer of the Communications and Marketing team for 2020/21 onwards would then be completed to deliver additional savings in future years.
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3.16 **OPP-BR1-108 - Additional Bus Lane Enforcement to ensure consistency of provision within the Council controlled area (£0.016m)**

Following a 2018/19 Liberal Democrat proposal to increase bus lane enforcement throughout the borough the Administration is currently consulting on an additional 5 bus lane enforcement routes.

The current (2019/20) proposal is to introduce a further lane at Rochdale Road Oldham and therefore ensure consistency of enforcement across the borough. Based on income received to date from existing bus lane enforcement, it is estimated that the additional income generated from the above route would have a value of circa £0.037m which would achieve a part year saving of £0.016m in 2019/20 with an additional £0.013m in 2020/21.

3.17 **OPP-BR1-109 - Review of Existing Dimming Regime (£0.055m)**

A scheme of variable street lighting went live across Oldham from January 2016 following trialling across 1,000 lanterns in the borough. The Liberal Democrats are proposing to further reduce energy consumption by reviewing the current dimming regime specifically to reduce the lighting levels from 100% to 75% from – Dusk to 22:00 and 05:00 to Dawn for both Traffic Routes and Residential Areas. By implementing a variable lighting strategy the cost can be reduced whilst still maintaining a street lighting provision.

Under the proposal an estimated £0.055m of savings would be achieved for 2019/20 onwards.

3.18 **OPP-BR1-110 - Reduction in travel budgets to ensure most efficient method of transport is used for essential Council business (£0.005m)**

The Liberal Democrats propose to reduce travel expenditure by ensuring officers use the most efficient and cost effective method for necessary travel. In April 2018, the Council received a Freedom of Information (FOI) request asking for details of all flights paid for by the Council within the period 1 January 2015 and 31 March 2018. Within this period Oldham Council reported a number of flights to differing destinations domestically and beyond. A significant number of these flights were funded by external sources however some costs were incurred by the general fund and so there is scope to reduce the impact on Council mainstream funding.

The Liberal Democrats believe this move to more cost effective modes of transport would reasonably achieve a saving of circa £0.005m per annum.

3.19 **OPP-BR1-111 - Generating additional income through increased renting out of artworks to other institutions and interested parties subject to security (£0.002m)**

The Council owns a diverse range of fine and decorative art which consists of 450 oil paintings, 500 watercolours and 1,400 prints. This includes a Charles Lees collection of paintings, drawings and engravings and 55 watercolours and drawings from the S.C. Turner collection.

The Liberal Democrats are proposing to expand the current arrangements for loaning items from the Council's collection to external parties to generate income. As there is a need to fully test the market and quantify all relevant costs, including staff time, insurance valuations, conservation, framing, packing and marketing, a notional income target of £0.002m has been proposed for 2019/20.

3.20 **OPP-BR1-112 - Charging for leisure courses within Lifelong Learning to reduce the Council subsidy (£0.003m)**

The aim of the Lifelong Learning Service is to deliver high quality, accessible local learning opportunities which enable adults to realise their potential and gain employment by developing their confidence, creativity, knowledge and skills. The Lifelong Learning service is mainly grant funded through the Education and Skills Funding Agency however the Council provides some mainstream funding to support the running of the service for example central support charges.

The Liberal Democrats propose to remove the concessionary rate for non-essential leisure courses such as arts and crafts and sewing which will reduce the amount of Council funding required for this service by £0.003m for 2019/20.

Summary

3.21 After considering all investment and savings proposals there is a balanced position as can be seen in Appendix A. The potential FTE impact is a reduction of 4.00 in 2019/20.

4. Additional Recommendations

4.1 The Liberal Democrats recommend that PVFM undertake an in depth review of recycling within the borough with a view to reducing the cost of the waste levy and therefore supporting the 2020/21 budget.

4.2 Oldham is the second worst of the Greater Manchester borough's in terms of recycling, with only 45% of household waste recycled in 2017/18. Although this has increased from 42.7% in 2016/17 we believe more can be done to improve going forward.

5. Director of Finance Comments

5.1 I confirm in my role as Responsible Officer under Section 151 of the Local Government Act 1972 that the budget amendments as presented are robust and deliverable.

5.2 As it is an alternative set of budget options the opportunity for testing the risks associated with the proposals are more limited and it is therefore necessary to afford a level of caution in presenting these alternatives. (Anne Ryans)

6. Options/Alternatives

6.1 To consider the investment proposals and savings proposals for 2019/20 and the proposals for 2020/21 – 2021/22. The options are to:

- Accept all of the recommendations of the report
- Accept some of the recommendations of the report
- Reject all of the recommendations of the report

7. Preferred Option

7.1 The preferred option is to accept all of the recommendations.

8. Consultation

8.1 Service Managers have been involved in compiling the proposals and the proposals have been agreed within the content of the business cases attached at Appendix B.

9. Financial Implications

9.1 The financial implications are included within the report.

10. Legal Services Comments

10.1 The Council is under a legal duty to pass a balanced budget in line with statutory requirements.

(Paul Entwistle)

11. Co-operative Agenda

11.1 Investment and Savings proposals have been considered in conjunction with the Council's Co-operative Agenda and there are no adverse impacts.

12. Human Resources Comments

12.1 A number of the proposals will directly affect the employment prospects of our people, the investment we make in them and the money that is paid to them.

12.2 Other proposals have the potential to adversely affect the positive industrial and employee relations climate that exists in the organisation.

12.3 As a result it will be necessary to:

- Assess the feasibility and impact of individual options
- Enter into strategic and early engagement with Trade Unions
- Consult appropriately with both employees and Trade Unions
- Issue, if appropriate, a Section 188 notice in accordance with the Trade Union Labour Relations Act

(Martyn Bramwell)

13. Risk Assessments

13.1 The risks of deliverability have been considered and are thought to be minimal at this stage.

14. IT Implications

14.1 There are no specific IT requirements associated with the proposals that have not already been considered.

15. Property Implications

15.1 The Shaw and Crompton Community Hub was originally prioritised by the Oldham Clinical Commissioning Group (CCG) Management Executive Team, using the GM Matrix Tool, as a priority scheme. Since 2016 the commissioning of GP practice services along with the budget has been transferred from NHS England to CCGs.

15.2 The Shaw and Crompton scheme was originally identified as capital priority for NHS Oldham Primary Care Trust (PCT) and featured as such in the 2007 Strategic Services Development Plan. This scheme was to be the final project of the Local Improvement Finance Trust (LIFT) developments within the Oldham PCT area but did not progress due to the demise of the LIFT programme in 2011.

15.3 Revenue funding in the amount of £500k has been awarded to the CCG to support the scheme to progress to an outline business case (OBC) and then full business case (FBC), in

order that an informed final decision can be made as to whether the development should go ahead.

- 15.4 In response the CCG has sought 3 quotations from an NSH Framework with a view to appointing a consultant to undertake both an outline business case and a full business case for the project, which it is expected will take circa 9 to 12 months to complete. Thereafter, both the Council and the CCG will consider its options.

(Peter Wood)

16. Procurement Implications

- 16.1 Any procurement implications will be considered as and when any procurement decisions are required if the proposals are accepted. There are no immediate adverse procurement implications associated with the proposals. (Steve Boyd)

17. Environmental and Health & Safety Implications

- 17.1 There are no adverse environmental or Health and Safety implications associated with the proposals.

18. Equality, community cohesion and crime implications

- 18.1 There are no equality, community cohesion and crime implications associated with the proposals.

19. Equality Impact Assessment Completed

- 19.1 These are not required at the present time for these proposals.

20. Key Decision

- 20.1 No.

21. Key Decision Reference

- 21.1 Not a Key Decision.

22. Background Papers

- 22.1 The following is a list of background papers on which this report is based in accordance with the requirements of Section 100(1) of the Local Government Act 1972. It does not include documents which would disclose exempt or confidential information as defined by the Act:

File Ref:	Background papers are contained in Appendices A and B
Officer Name:	Mark Stenson
Contact No:	0161 770 4783

23. Appendices

- 23.1 Appendix A: Summary Alternative Budget Proposals.
Appendix B: Business Cases for Alternative Savings Proposals.