

ESSEX POLICE, FIRE AND CRIME COMMISSIONER
FIRE & RESCUE AUTHORITY
Essex County Fire & Rescue Service



Meeting	Essex Police Fire and Crime Panel	Agenda Item	5
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Subject	2018/19 Budget		
Type of Report:	Decision		

PRECEPT PROPOSAL

1. The Police Fire and Crime Commissioner proposes a precept increase of 1.95%, equivalent to an increase of £1.35 a year from £69.03 to £70.38 for a band D property, raising £0.9m of additional council tax receipts.

BACKGROUND

2. This budget has been prepared in line with the work previously undertaken by Essex Fire Authority to develop a medium term financial strategy that would deliver a balanced budget by 2020. As part of that process a significant amount of work was undertaken to develop a revised Integrated Risk Management Plan 2016-2020, a new Strategy for ECFRS 2016-2020 and proposals for options for change. Two 12 week public consultations underpinned this process and as a result of the decisions taken by the Authority in 2016, an efficiency plan for the Authority was approved by the Home Office in late 2016.
3. This approval, offered certainty in the level of government funding through to March 2020. Some 97% of relevant authorities followed this approach, including all fire and rescue authorities. As a result, the funding from government for 2017/18 and 2018/19 was in line with the previous year's projections.
4. The budget process for the Authority has involved departmental managers working with Finance colleagues to determine the staffing and resource requirements for 2018/19.
5. In particular, there is a close relationship between the planning assumptions for the 2020 programme and the agreements around crewing levels in the Dispute Resolution Agreement with the Fire Brigades Union (FBU). Any move away from the agreed crewing levels would be a breach of that agreement and could potentially lead to a new dispute being raised by the union.

6. A review of the progress against the Efficiency Plan was agreed by the Fire Authority in September 2017 as part of the medium term financial strategy. The budget is based on the Authority's Efficiency Plan and the Medium Term Financial Strategy agreed in September 2017. The budget includes the phased delivery of service changes in accordance with the agreed 2020 programme. The paper agreed by the Fire Authority in September 2017 is included for further background reading.
7. Attached at Appendices 1 and 2 are the Section 25 report from the Chief Finance Officer to the PFCC and a copy of the Budgetary Control and Financial Planning Internal Audit for Members information.

RISK AND OPTIONS

8. The main risk areas associated with the budget are summarised below:

LEVELS OF NATIONAL PAY SETTLEMENTS

9. The National Joint Council made a conditional pay offer of 2% from July 2017 with a further increase of 3% from April 2018. The main conditions were agreement about broadening the role map of firefighters, and securing government funding for the additional costs in 2018. The offer has been rejected by the Fire Brigades Union. A number of Authorities have indicated that they are planning on pay increases of 2% for 2017 and future years. For Essex, the Efficiency Plan agreed by the Authority in 2016 assumes a 1% increase per annum. Higher increases above 1%, without either additional funding or savings would mean that a balanced budget position would not be achieved in 2020.
10. The cost of an additional 1% on the firefighter pay bill is around £360k per annum, equivalent to around 9.5 firefighter posts. Any consideration of potential changes to firefighter numbers will result in a need to review the Dispute Resolution Agreement reached with the FBU earlier in 2017. Alternatively, there would need to be flexibility in setting the level of Council Tax (see para 30 below) – an increase of 0.8% would be needed to fund an additional 1% pay increase for firefighters.
11. It seems likely that the pressure for removal of the 1% pay cap across the public sector will increase as we move into 2018, but for Essex this is not an affordable position. Changes to the firefighter role map are more likely to add to our costs (if on-call firefighters respond to more medical emergencies for example) unless we resist the pressure to expand the role of firefighters without either additional funding or commissioned income from Health.
12. The budget has been prepared including a 1% provision, to reflect the fact that any higher increases are not affordable within the framework of the efficiency plan.
13. Options for offsetting reductions in expenditure remain largely as were proposed in the preparatory work for the 2016 consultation on Service Change Options. These include changes to the crewing or the withdrawal of the second fire engine at another whole-time fire station, the closure of fire stations or significant reductions in short term spending in key areas. Further discussion of savings options for 2018/19 is covered later in the paper.

FUNDING SHORTFALLS

14. The risks around funding include the levels of government grants and collection rates for council tax and national non-domestic rates. The risk is considered very low for any change from the certainty levels of government funding. Such a move would significantly impact across all of local government with some 97% of authorities having funding certainty following the submission of efficiency plans in 2016.
15. Factors impacting on the collection rates will be changes in the underlying economy, perhaps resulting from Brexit. These are unlikely to impact on 2018/19, as each billing authority will determine their collection rates based on their current experience with any shortfall impacting on the collection account in 2019/20. In addition the Authority has established earmarked reserves to mitigate the impact of any shortfall.
16. These timescales mean that the budget for 2018/19 can be agreed knowing that funding changes will not be a significant factor.

FINANCIAL IMPLICATIONS

17. The following sections provide the analysis of the key income and expenditure headings for the Authority's budget:

LOCAL GOVERNMENT FINANCE SETTLEMENT

18. In September 2016, the Authority approved an efficiency plan for the period to 2019/20 and this was submitted to the Government. The provisional settlement figures for 2018/19 were announced on 19 December 2017 and reflect those expected in the efficiency plan.
19. The profile of Revenue Support Grant and National Non-Domestic Rates (NNDR) for future years is set out in the table below:

	2017-18 £'m	2018-19 £'m	2019-20 £'m
Revenue Support Grant	11.0	9.3	8.3
Share of NNDR	6.5	6.7	6.9
Tariff/Top-Up	8.9	9.2	9.5
Total	26.4	25.2	24.7

20. For 2018/19 the level of revenue support grant will be £9,347k some £1,686k lower than the current year, this is a reduction of 15%. In addition, the Authority will retain 1% of national non-domestic rates (business rates) worth an estimated £6,692k and receive a top-up grant of £9,199k. In total, these amounts for business rates are £0.3m higher than the current year.

NATIONAL NON-DOMESTIC RATES

21. Within the overall amount of funding there is an element funded by the Authority's share (1%) of national non-domestic rates. For 2018/19, decisions by the government to extend relief for small businesses and other policy changes mean that £488k (£488k for 2017/18) of the business rates expected will be funded by a government grant.

22. In addition, the government assumes that the Authority's share of national non-domestic rates from the billing authorities will be £6,692k for 2018/19. The exact amount may vary from this level, the Authority holds an earmarked reserve to manage this uncertainty, and it is proposed that the shortfall in the final level of billing authority sourced funding is managed through this reserve.
23. To help maximise the local share of national non-domestic rates the Authority has supported a pooling arrangements with the County Council, Southend Borough Council and all 12 district councils. In addition, the pooling authorities bid to be a pilot area for business rates retention in 2018/19, this bid was not successful.
24. Under the pooling arrangements, a larger share of any gains in the level of these rates will be retained locally and apportioned within the pool. Because of this, it is estimated that the Authority will gain £120k in additional business rates.

COUNCIL TAX

25. The Authority consulted in 2016 on future service change options associated with proposed changes in the rate of council tax. The preferred option, supported in the public consultation and by representative bodies was agreed by the Authority in June 2016 included planned increases in Council Tax of the maximum allowed under the council tax referendum rules. For 2018/19, the government has announced 3% as the threshold for the increase in council tax that will require a referendum. This is an increase of 1% on the 2017-18 referendum limit of 2%. The increase for the Authority of 1.95% (£1.35 for a band D property) reflects the PFCC's proposal to remain within a 2% council tax increase.
26. The increase in council tax from the rate increase will add £835k to the Authority's income. If the increase is not agreed then this will create a larger call on reserves in 2018/19. There would also be a need for savings to be identified in future years in addition to the 2020 programme.

TAX BASE

27. The position regarding the tax base of the Authority remains strong with increases through better collection arrangements and growth. The Council Tax sharing arrangements are supported by in-year monitoring of the progress in collection and an early assessment of the impact of changes to the billing authorities Council Tax support schemes.
28. The Authority has aligned itself with the County Council and the Police Fire and Crime Commissioner and agreed with the billing authorities to share the precepting authorities' gains from technical changes in Council Tax with the billing authority.
29. The rate of growth in the council tax base is 1.33% for 2018-19. This is slightly lower than the anticipated growth of 1.75% based on the four years average to March 2018.

COLLECTION ACCOUNT

30. With the continued growth in the tax base, the Council Tax collection account will show a positive balance of £688K in 2018/19 (£846k for 2017/18). The Authority has an earmarked reserve to absorb any negative movement on the collection account fund, but there will be no call on this reserve in 2018/19.

PRECEPT AND IMPLICATIONS FOR COUNCIL TAX

31. The table below sets out the calculations of the proposed council tax and show the changes from the 2017/18 budget.

	2017/18 Budget	2018/19 Budget	Change
	£'000	£'000	£'000
Budget Requirement	70,128	69,996	(132)
Sources of Finance			
Revenue Support Grant	11,033	9,347	(1,686)
National Non-Domestic Rates	15,427	15,720	293
Total Grant	26,460	25,067	(1,393)
Collection Fund Surplus	846	688	(158)
Precept Requirement	42,822	44,241	1,419
Tax Base	620,340	628,600	8,260
Council Tax (Band D)	£69.03	£70.38	£1.35

32. The main changes from 2017/18 are the reduction in revenue support grant, offset by an increased tax base and an increase in the precept. Just under a third of the increase in the precept comes from the higher tax base with the balance from the increase in council tax.

2017/18 FORECAST REVENUE BUDGET POSITION

33. The forecast outturn has been reviewed to reflect the position at the end of September 2017, this forecast is summarised below and this position is reflected in the comparative figures used in this report.

Description	2017-18 Budget £'000s	2017-18 Forecast £'000s	Forecast Variance £'000s
Firefighters	28,849	28,785	(64)
On Call Firefighters	6,086	5,925	(161)
Control	1,382	1,375	(7)
Support Staff	13,209	13,582	373
Total Employment Costs	49,526	49,668	142
Support Costs	1,944	1,988	45
Premises & Equipment	10,474	10,138	(337)
Other Costs & Services	3,761	3,658	(103)
Ill health pension costs	2,118	2,221	103
Financing Items	6,160	5,349	(811)
Operational income	(3,781)	(4,127)	(346)
Contribution to/(from) Reserves	(73)	(73)	-
Total Other Costs	20,602	19,153	(1,449)
Total Budget	70,128	68,821	(1,307)
Total Funding	(70,128)	(69,913)	215
Funding Gap / (Surplus)	0	(1,092)	(1,092)

34. The forecast variance is reported against the current budget. The forecast includes an overspend of £373K on support staff, this mainly relates to agency and temporary staff. This is being discussed with budget holders to reduce spend in the second half of the year.

35. The underspend of £337K on premises and equipment relates to ICT projects. The final area of underspend of £811K relates to lower charges for capital financing as capital expenditure is forecast at £5.2m against a budget of £11.9m (see note 75 dealing with capital expenditure below).

RESERVES

36. At 31 March 2017, the Authority had £19.2m of usable reserves. This is made up of earmarked reserves (£5.5m), capital receipts reserve (£7.0m) and general reserve (£6.7m)

37. The Chief Finance Officers report on the 2018-19 budget deal with proposals for reserves.

38. The 2018/19 budget represents a transitional period in the move towards a balanced budget for 2020 forwards. The potential for future savings in the costs of enabling services and property through collaboration and integration with the police remains, but the timing of these savings is not in the direct control of the Authority and are not therefore included in the 2018-19 budget. They are, however, included in the medium term efficiency plan for 2019-20.

2018/19 BUDGET

39. The budget for 2018/19 has been drawn up reflecting the key decisions made in the Fire Authority Strategy 2016 to 2020. The budget supports the Service Strategy and departmental budgets reflect the departmental activities in support of the overall strategy. The plans demonstrate the achievement of a balanced budget by 2020, but utilise existing reserves in the year. One other change is the ending of the arrangement with Essex County Council to provide the Emergency Planning Service and the transfer of those staff back to the County Council from 1 April 2018.

40. The budget for 2018/19 is summarised below and compared to the most recent forecast for 2017/18.

Description	2017-18 Budget £'000s	2017-18 Forecast £000's	2018-19 Budget £'000s"
Firefighters	28,849	28,785	29,674
Firefighters - Retained Duty System	6,086	5,925	6,353
Control	1,382	1,375	1,436
Support Staff	13,199	13,582	12,433
Total Employment Costs	49,516	49,668	49,896
Support Costs	1,954	1,988	1,802
Premises & Equipment	10,474	10,138	10,673
Other Costs & Services	3,761	3,658	3,549
Firefighters' Pension Scheme	2,118	2,221	2,200
Financing Items	6,160	5,349	4,474
Operational income	(3,781)	(4,127)	(3,299)
Contribution to/(from) Reserves	(73)	(73)	700
Total Other Costs	20,612	19,153	20,100
Total Budget	70,128	68,821	69,996
Total Funding	(70,128)	(69,913)	(69,996)
Funding Gap / (Surplus)	0	(1,092)	(0)

41. The overall contribution to reserves of £700k comprises:

- Inflation provision of £700k (contribution to reserves); and
- The Statutory provision for capital financing budget for 2018-19 is £5.5m, this has been reduced by a release of £2.5m from the capital receipts reserve in order to balance the budget. This release is £1.9m more than allowed for in the medium term financial plan, the reasons for this release are as follows:
 - On-call firefighter additional increase of £150K budget originally planned 2019-20.
 - The efficiency plan allowed for further savings (£150K) from management review phase two, these have not been incorporated into the budget

- A release of £1.4m to bring forward whole-time firefighter recruitment and include 8 technical fire safety posts not previously budgeted for.
- Increase in PPE costs of £180K not allowed for in efficiency plan.

STAFF NUMBERS

42. Overall staff numbers are summarised below:

Staff Budget (Average)	2017/18 Budget	Changes	2018/19 Budget
Wholetime Firefighters (Ex additional shift working)	620	12	632
On-Call (Retained) Firefighters	519	-	519
Control Staff	33	1	34
Support Staff - Employees	285	-8	277
Support Staff - Temporary & Agency	10	-	10
Total	1,467	4	1,472

WHOLETIME FIREFIGHTERS

43. Employment costs equate to c.70% of the Authority's total revenue budget, with the numbers of firefighters employed the most significant element. The budget reflects recruitment of firefighters in late 2017 and through 2018. A reduction in firefighter roles as staff retire is also allowed for.

44. The average numbers of whole-time firefighters in 2018/19 by role are set out below:

Firefighter Budget (Pay Grades are shown in brackets)	2017/18 Budget	Changes	2018/19 Budget
Chief, Deputy Chief & Assistant Chief Fire Officers (Brigade Managers)	2	0	2
Area Manager B	4	-1	3
Group Manager B	12	0	12
Station Managers B	34	6	40
Station Managers A	7	-7	0
Watch Managers B	56	21.5	78
Watch Managers A	61	-5	56
Crew Manager	99	-15.5	84
Firefighter	345	13	358
Additional crewing cover	13	2	15
Total	633	14	647

ON-CALL (RETAINED) FIREFIGHTERS

45. The numbers of on-call firefighters has only been budgeted on a head count basis as changes to availability bandings are currently being consulted on.

46. The on-call firefighters' project has reached delivery stage and is a key element of the changes agreed for 2020. These changes bring forward planned increases in expenditure for on-call firefighters expected in 2018/19 onwards, with an additional £0.2m of spend in 2018/19.

47. The main costs for on-call firefighters are for their utilisation, rather than headcount. The on-call pay budget reflect the actual levels of activity over the last 12 months and makes no allowance for any abnormal activity levels such as flooding, prolonged summer drought or strikes. An earmarked reserve exists should significant unforeseen activity be undertaken.

CONTROL STAFF

48. The budget for control staff reflects resources to cover vacancies, maternity leave and training so that we are able to maintain full staffing. The average number of staff budgeted (34) for reflects the current staffing position.

SUPPORT STAFF CHANGES

49. For support staff expected savings from the management review have not yet been made, £0.3m of future savings reflected in the medium term financial plans have not been included in the budget for 2018/19.

50. Provision continues to be made for £0.4m of additional costs for community safety activities in the year using support staff roles. This is in line with the medium term efficiency plan. The change also includes the transfer of 11 emergency planning staff to Essex County Council as these were previously directly funded by the county council, the overall effect on the budget is nil.

STAFF COSTS

51. In addition to the numbers of staff employed, a number of other elements influence the overall employment costs. These are discussed in the sections below.

RESILIENCE AGREEMENTS

52. The budgets for firefighter and on-call firefighter pay include a specific provision of £370k for resilience agreements. Firefighters who had agreed to these agreements have provided crewing for the appliances deployed during the periods of industrial action undertaken by the Fire Brigades Union.

PAY

53. The budget for firefighter pay includes additional expenditure on overtime where out-duties are worked; including the payment of allowances for pre-arranged out-duties Provision is also made for additional shift working to cover crewing shortfalls.

54. The budget for firefighters pay is based on the latest pay rates agreed in July 2016, in addition a further 1% is allowed from July 2017. As in previous years, the budget makes no specific provision for pay inflation in 2018/19. As in recent years, it is proposed that as part of the budget monitoring process authority is delegated to the Chief Finance Officer to authorise virements to reflect national pay settlements and virements for inflationary pressures. For the purposes of the budget, the provision of £700k for inflation has been included as a contribution to reserves.

PENSION SCHEMES

FIREFIGHTER PENSION SCHEMES

55. There were significant changes in the pension schemes for firefighters in 2017. The next change in contribution rates is expected to be in April 2019
56. The Authority is required to budget for lump sum charges arising from the ill-health retirement of firefighters. These costs can be spread over three years, starting in the year in which the ill-health retirement occurs. In addition, the Authority has to fund the cost of the residual amount of injury scheme payments previously included in the pensions budget. The pension injury payments increase in line with inflation and represent a considerable burden for the Authority. The budget for 2018/19 is £2,050k. The level of ill-health retirements has fallen considerably in recent years, and provision has been made for one such retirement in 2018/19.

LOCAL GOVERNMENT PENSION SCHEME

57. There was an actuarial review of the local government pension scheme as at 31 March 2016 and this has resulted in an increase in the employers' contribution rate from 13.9% to 16.2%.
58. The budget makes provision for the rates of employers National Insurance contributions and the new apprenticeship levy introduced from 1 April 2017. The budget includes £190k in 2018/19.

INFLATION

59. Some specific allowances are included within the budget bids for expected inflationary increases in business rates, utilities and fuel and for higher supplier prices for property related costs. Budget holders have absorbed other inflationary pressures.

NON-STAFF COSTS & COLLABORATION SAVINGS

60. For non-staffing costs, the budget is derived from the outturn expenditure for 2017/18 "normalised" to exclude the impact of any non-recurring expenditure. This base figure has then been adjusted for efficiency gains and to reflect the impact of specific changes planned for the next year. Overall, the budget has in effect been cash limited to the 2017/18 level.
61. The budget process was carried out in conjunction with the 2018/19 business planning process so that the financial plans for the year and the departmental business plans were developed in parallel.
62. The business case produced by the Police Fire and Crime Commissioner identifies the potential for savings across a range of enabling services. The budget proposed for 2018-19 does not include any of these savings because their delivery is outside the direct or sole control of Officers within ECFRS. These include the benefits from shared accommodation, merging of enabling functions etc. The delivery of these savings needs to ensure that benefits are realised by all parties to the existing joint arrangements in place for Essex Police and the Fire Authority.

SPRINKLER FUNDING

63. The budget makes no specific provision for additional sprinkler funding as the planned expenditure in 2018/19 will be from the existing agreed spend to save reserve with £371k remaining for projects to be completed. A longer term funding strategy for sprinkler funding will need to be developed in 2018 with additional pressure expected as a result of the enquiry into the Grenfell Tower fire.

RISK PROTECTION

64. The Authority's risk protection arrangements are provided through the Fire and Rescue Indemnity Company Ltd (FRIC) in a risk sharing arrangement with eight other Fire and Rescue Authorities. These arrangements have been live for over one year and contributions to FRIC are in line with the insurance premiums paid in the previous year.

REVENUE BUDGET PROVISION FOR CAPITAL FINANCING

65. The Authority is required to make a statutory provision to fund capital expenditure from council tax. This provision is based on the historic cost depreciation charge for the assets that are purchased.

66. This charge of £5.5m has then been reduced by £2.5m to reflect the use of the capital receipts reserve as the means of balancing the 2018/19 budget.

INCOME

67. The budget reflects a realistic assessment of income from a range of sources including aerial sites for telephony, re-charges to EFA trading etc. These are analysed in the table below:

Description	2017-18 Budget £'000s	Forecast 2017-18 £000's	2018-19 Budget £'000s
Income			
Government Grants	(£1,912)	(£2,299)	(£2,099)
Cycle to Work Scheme	(£31)	(£28)	(£25)
Childcare Vouchers	(£65)	(£62)	(£65)
Sales of Vehicles	-	(£49)	-
Canteen Income	(£85)	(£68)	(£68)
Sale of Vehicle Spares	(£25)	(£34)	(£20)
Aerial Sites	(£122)	(£130)	(£140)
Solar Panel Income	(£70)	(£52)	(£50)
Hydrant Tests	(£80)	(£79)	(£90)
Lease Cars - Employee Contributions	(£40)	(£40)	-
General Sales	(£1)	(£1)	-
Service Charges	(£9)	(£2)	(£1)
Secondments	(£38)	(£30)	(£94)
Community Safety general	-	(£39)	-
Labour Credit	(£60)	(£45)	(£50)
Section 13/16	(£50)	(£46)	(£45)
Provision of Hire Vehicles & Equipment	(£12)	(£3)	(£2)
Interest on short term lending	(£65)	(£25)	(£20)
Community Fire Safety	(£360)	(£255)	(£320)
Shared Services Income	-	(£108)	(£52)
Reimbursements from EFA(T)	(£70)	(£94)	(£97)
Other Miscellaneous Income	(£143)	(£96)	(£60)
Emergency Planning Income	(£543)	(£543)	-
Total Income	(£3,781)	(£4,127)	(£3,299)

1- Note figures may not sum due to rounding differences

68. Some of the income changes are entirely offset by a change in the Authority's costs, for example, the Emergency Planning Income reduces in line with costs as responsibility reverts back to the County Council from 1st April 2018. Other significant changes are for Community Fire Safety where we are expecting higher funding for schemes such as Firebreak.

69. In addition to the Solar Panel income listed above it is estimated that the panels will reduce expenditure on electricity by £19k in 2018/19. This is £12k per annum lower than the total benefit of £101k per annum reported in the project closure report.

CAPITAL PROGRAMME 2017/18 – 2020/21

70. The affordability of the overall capital programme remains a key factor for the Authority in the next few years. Only if the overall capital programme can deliver financial benefits to offset the additional revenue burden of its financing costs will the projects outlined in this section be initiated. Most significant projects already require PFCC approval before they can be initiated. All projects coming forward for approval will be required to demonstrate how the financing costs will be met and whether this will be from efficiencies generated by the project or from other areas.

71. The proposed budget is set out below. The most significant projects are the purchase of new pumping appliances, provision of new service workshops and new mobilising system. The budget is summarised in the table below:

	Revised Budget £'000s	Forecast 2017/18 £'000s	Capital Bid 2018/19	Capital Bid 2019/20	Capital Bid 2020/21
CAPITAL BUDGET 2018-19					
Property					
New Premises					
Service Workshops	3,500	500	3,000	3,000	4,000
Existing Premises					
Asset Protection	2,500	1,900	2,000	2,000	2,000
Asset Improvement Works	-	15	-	-	-
Total Property	6,000	2,415	5,000	5,000	6,000
Equipment	626	42	778	125	-
Information Technology					
Projects > £250k	-	-	-	-	-
Projects < £250k	2,400	554	1,970	400	-
Total Information Technology	2,400	554	1,970	400	-
Vehicles					
New Appliances	2,060	2,060	2,060	1,854	-
Other Vehicles	825	170	1,731	972	331
Total Vehicles	2,885	2,230	3,791	2,826	331
Total Capital Expenditure	11,911	5,241	11,539	8,351	6,331

72. The budget includes provision for a replacement to the Service Workshops. The Essex Fire Authority agreed to pause this project in November 2016 until there was clarification around the potential for utilising space at Kelvedon Park to accommodate Essex Police, and there was clarity around the potential for the development of a joint workshop facility with the Police.

CAPITAL RECEIPTS AND CAPITAL GRANTS

73. No material capital receipts are expected in 2018/19.

FUNDING CAPITAL EXPENDITURE

74. The cash generated from the proposed income and expenditure budget is £4.1m with the balance of funding coming from the Authority's cash balances carried forward from 2017/18.

EQUALITY AND DIVERSITY IMPLICATIONS

75. None

WORKFORCE ENGAGEMENT

76. The underlying Efficiency Plan includes all of the Service Changes agreed in 2016. Representative bodies were involved in the development of the service change options and were consulted on before a decision on which option was taken by the Authority. Representative bodies are also involved and consulted on as the specific 2020 projects are developed and delivered.

LEGAL IMPLICATIONS

77. The Commissioner must agree a budget and set a precept by the end of February 2018.