



Essex County
Fire & Rescue Service

Budget Setting Paper 2023/24

CONTENTS

1. Background	3
2. Risks	5
3. Budget Pressures	7
4. Medium Term Financial Strategy	12
5. Capital Expenditure and Financing	13
6. Appendix A – 2023/24 Budget Timetable	14

1. Background

This report sets out the key assumptions for the preparation of the 2023/24 budget.

Following on from the Covid 19 pandemic, the Authority is under financial pressure as a result of the current economic and cost of living pressures. The budget is being set when there is high levels of inflation in the UK.

The latest quarterly Bank of England Monetary Policy Report was published on 4th August 2022 ([Monetary Policy Report - August 2022 | Bank of England](#)). The report sets out the economic analysis and inflation projections that the Monetary Policy Committee uses to make its interest rate decisions.

The key points from the report are shown below:

- The UK rate of inflation is 9.4%. This is being driven by:
 - The increase in energy prices, resulting from Russia's invasion of Ukraine.
 - Increases in the price of products purchased from abroad
 - Increases in the price of products purchased in the UK, as businesses are charging more due to an increase in their costs.
- The rate of inflation is expected to rise to around 13% in the coming months.
- The UK inflation target remains at 2%.
- The interest rate has been increased in order to help inflation return to the 2% target. This has increased from 0.1% in December to 1.75%.

In the fire sector, pay is determined through negotiations with the National Joint Council (NJC).

In the 2022/23 budget that was approved by the Police, Fire and Crime Panel on 3 February 2022, total employment costs were £61.9m. This equated to 73% of the Authorities Core Budget and included a pay award of 2%.

In July 2022, an offer of £1,925 was made to Green Book Staff, which results in everyone on the NJC pay spine receiving a minimum 4.04% pay increase for 2022/23. This would result in an unbudgeted cost pressure of £0.5m in 2022/23. The pay offer is currently under consideration by the Unions.

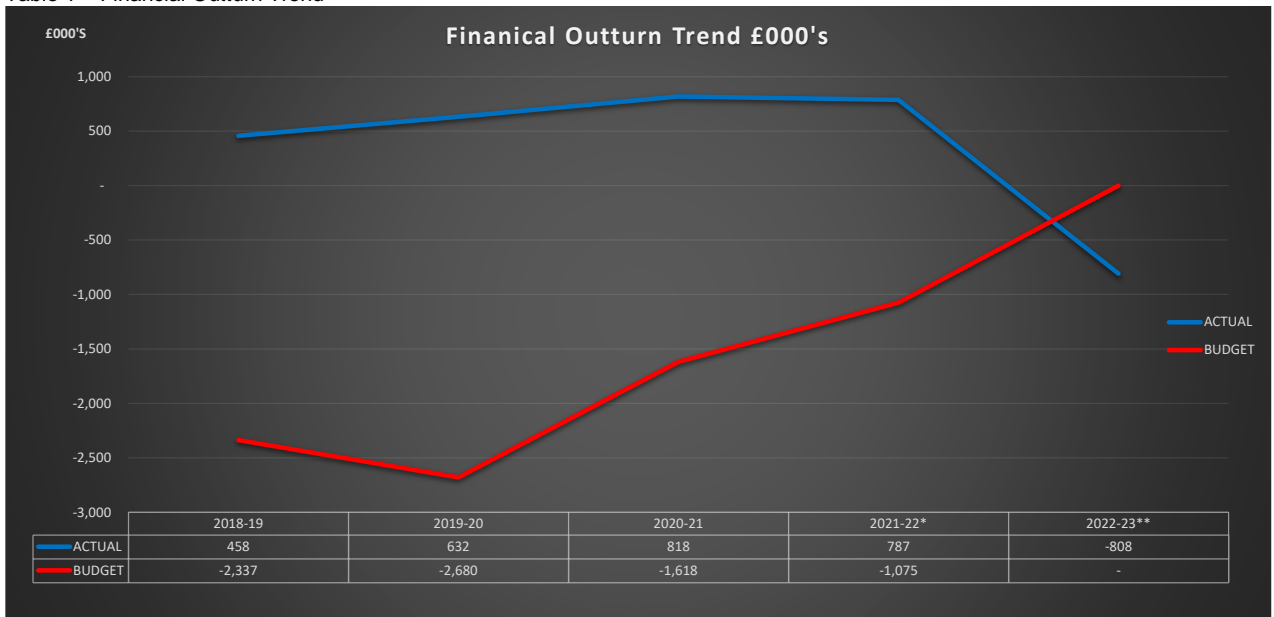
In June 2022, an offer of a 2% pay award was made to grey book staff for 2022/23, which was subsequently rejected in July 2022. At the time of writing there has not been any further pay award offer made to grey book staff. If there was to be a further offer made which exceeded 2%, then this would create a further cost pressure for the Authority.

The Chair of the Employers' Side of the National Joint Council has formally written to the Home Secretary, for consideration of additional funding to be provided by the Home Office to support an increased pay offer for Grey Book Staff.

The Authority met its key objective to produce a balanced budget (with no use of General Reserves), that was set during the 2022/23 budget setting process. Any unbudgeted cost pressure that comes to fruition in 2022/23 would need to be funded from savings unless further government funding is provided.

The trend of the actual financial outturn of the Authority is shown in Table 1 below, along with the budgeted position.

Table 1 – Financial Outturn Trend



*2021-22 Based on Current Unaudited Accounts

**2022-23 Is reflective of the current projected Outturn Position.

Despite the current economic challenges, it is important that the Authority continues to set a balance budget to ensure good financial sustainability.

2. Risks

A summary of the key risks identified as part of the budget setting process are mentioned below:

- **Inflation** – The current economic situation is creating significant pressures on our Pay and Non-Pay Costs. Given the inflationary forecasts, these pressures will extend into 2023/24. If our funding does not increase in line with the inflationary pressures, then savings and efficiencies will need to be found to ensure that there is no budgetary gap.
- **Employers National Insurance** - On 7 September 2021, the government announced an increase in employer's national insurance contributions of 1.25% which is effective from April 2022. The government announced at the time that this plans to compensate public sector organisations for this increase, which will create an additional cost pressure in the Authority of approximately £0.5m.

The Services Grant which was announced as part of the 2022/23 local government settlement included an amount to fund the employer's national insurance increase. The Services Grant is only for 1 year, and therefore there is still uncertainty over the future funding of this increase.

- **Firefighters Pension Schemes** - National changes in employer contribution rates for firefighters' pension schemes came into effect from April 2019, following a revaluation of firefighters' pension schemes. The national average increase was material at 12.6% of pensionable pay, which equated to an additional cost burden to the Authority of £3.8m.

The government has provided annual S31 grant of £3.5m to cover most of the additional cost pressure. It was announced in the 2021/22 final local government finance settlement agreement that from 2022/23, the pensions grant would be incorporated into baseline funding. This was not reflected in the 2022/23 local government finance settlement. In a recent Home Office communication, they have stated that *"We will be seeking to roll-in this grant to the Local Government Finance Settlement for 2023/24."*

There remains uncertainty around the financial impacts resulting around the remedies on the firefighter's pension scheme (McCloud/Sergeant, which includes an increase in Employer Contributions.

There is currently no information on what the cost of the remedy will be, and how this will be funded. The employer's contribution rates are expected to increase to take account of the cost of remedy. The next adjustment is expected 1 April 2024, in line with the latest actuarial valuation.

- **Council Tax and National Non-Domestic Rate Collections** – Given the current economic pressures, there is a high risk that Business and Council tax collections will be impacted. This follows on from the Covid 19 pandemic which impacted the Collection Accounts. Furthermore, if the housing construction beings to slowdown as a result of the current economic situation, this would impact future council tax base increases.

- **Local Government Finance Settlement** – The 2022/23 local government finance settlement was for one year. The short-term nature of this settlement means that there is uncertainty and risk in the medium term over funding levels. This uncertainty also includes whether specific grant allocations will be increased in line with inflation.

The 2023/24 local government finance settlement is expected to be announced in December 22, with the final settlement likely to be agreed in February 23.

- **Section 31 Grants** – In addition to the Pensions Top Up and Services Grant, the Authority receives a number of S31 Grants that are allocated on an annual basis.

A recent letter from the Home Office has confirmed that the Firelink Grant (£0.5m) is to be phased out in equal instalments over the next 5 years.

Other Grants include £0.8m New Dimensions (Urban Search and Rescue) and £1.4m Business Rates Relief Support. There has not been any indication that these grants will cease and therefore the Authority will plan to budget for these on a flat cash basis.

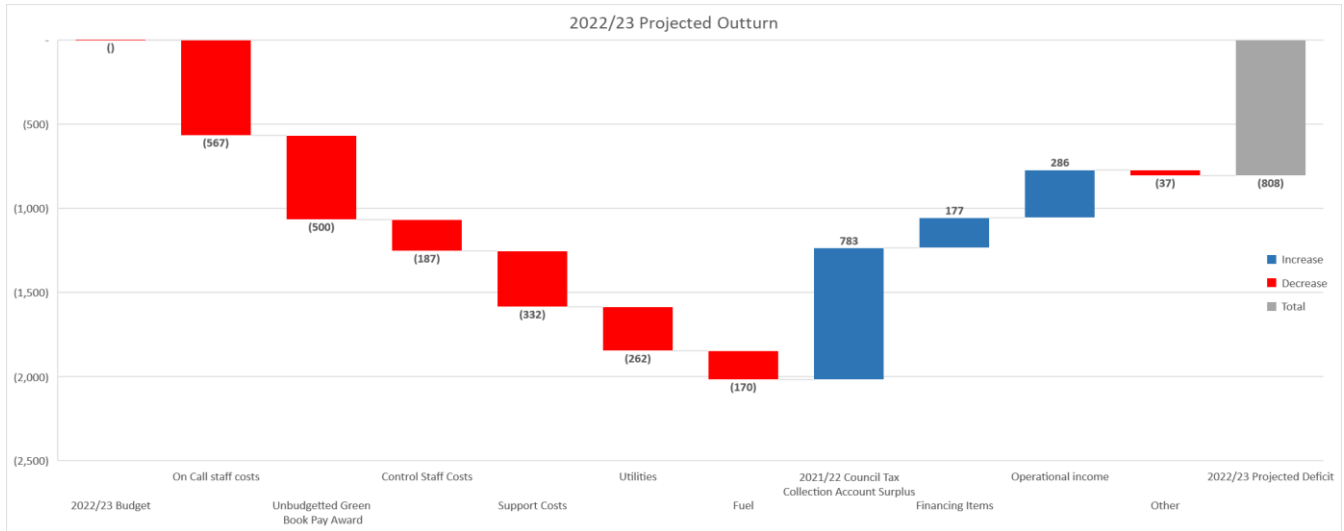
Some New dimension assets are now coming to the end of their useful economic life and require replacement. These assets relate specifically to vehicles and equipment that help support the activities of the Urban Search and Rescue team.

The financial responsibility has previously come from Home Office, but it is unclear to the Sector if any further funding will be made available. The Authority is not making any allowances in its Capital programme to replace these assets.

- **Capital Program** – The current economic situation will impact the Capital Program, and in particular the cost of the capital projects. It will be important to keep the Capital Program under close review to ensure its affordability. In the event that further borrowing is required, changes in the interest rates could create also impact affordability.

3. Budget Pressures

The current 2022/23 projected outturn is shown in the waterfall chart below.



The key financial movements are:

- (£0.56m) On Call Costs relating to additional activity training
- (£0.5m) Unbudgetted Green Book Pay Award (Based on the latest Pay offer)
- (£0.43m) Unbudgetted Utilities and Fuel Costs
- £0.78m Unbudgetted Council Tax Collection Account Surplus from 2021/22

There have not been any further updates on the Grey Book Pay Award and therefore the current financial projection is still based on the original planned 2% Pay award budgeted.

If a pay award was made to Grey Book Staff in excess 2%, then this would create a further financial pressure. A few scenarios are shown in Table 2 below, along with the financial impacts.

Table 2 – 2022/23 Impact on any Unbudgetted Grey Book Pay Award

	3% Pay Award (1% Additional)	4% Pay Award (2% Additional)	5% Pay Award (3% Additional)	Equivalent to Green Book Offer (£1,925)
Impact of Pay Award - £000's	(500)	(1,000)	(1,500)	(1,800)
Revised 2022/23 Projected Outturn - £000's	(1,308)	(1,808)	(2,308)	(2,608)

2023/24 Budget Sensitivity Analysis

In setting the 2023/24 budget, various budget assumptions are being considered, which are reflected in Table 3 below. The financial impact / sensitivities of these assumptions are reflected in Table 4.

Table 3 – Budget Assumptions

Additional Cost Pressures from 2022/23					
2022/23 Green Book Pay Award (Current Offer)	Per 2022/23 Budget Pressure Schedule				
2022/23 Grey Book Pay Award	-	-	-	-	-
2022/23 Utilities & Fuel	Per 2022/23 Budget Pressure Schedule				
Cost Pressures For 2023/24					
2023/24 Pay Award (Green and Grey Book)	1.00%	2.00%	3.00%	4.00%	5.00%
2023/24 Utilities	30.00%	40.00%	50.00%	60.00%	70.00%
2023/24 Fuel Costs	30.00%	40.00%	50.00%	60.00%	70.00%
2023/24 Other Non Pay Costs	1.00%	2.00%	3.00%	4.00%	5.00%
Funding					
Council Tax Precept Growth	1.99%	1.99%	1.99%	1.99%	1.99%
Council Tax Precept Per Band D Property	£76.83	£76.83	£76.83	£76.83	£76.83
Council Tax Base Growth % (Band D)	1.10%	1.10%	1.10%	1.10%	1.10%
Council Tax Base (Band D)	661,850	661,850	661,850	661,850	661,850
FireLink Grant	-20.00%	-20.00%	-20.00%	-20.00%	-20.00%

Table 4 – Financial Impacts / Sensitivities of Budget Assumptions

	£000's	£000's	£000's	£000's	£000's
	£000's	£000's	£000's	£000's	£000's
Additional Cost Pressures from 2022/23					
2022/23 Green Book Pay Award (Current Offer)	500	500	500	500	500
2022/23 Grey Book Pay Award (Based on Offer Made)	0	0	0	0	0
2022/23 Utilities & Fuel	432	432	432	432	432
2022/23 Cost Pressures	932	932	932	932	932
Additional Cost Pressures For 2023/24					
2023/24 Pay Award (Green and Grey Book)	617	1,234	1,851	2,468	3,085
2023/24 Utilities	249	332	415	498	581
2023/24 Fuel Costs	139	185	231	277	323
2023/24 Other Non Pay Costs	222	445	667	890	1,112
2023/24 Cost Pressures	1,227	2,196	3,165	4,133	5,102
Funding					
Council Tax Precept	981	981	981	981	981
Council Tax Base	553	553	553	553	553
FireLink Grant	(100)	(100)	(100)	(100)	(100)
2023/24 Additional Funding	1,435	1,435	1,435	1,435	1,435
Shortfall In Funding	725	1,693	2,662	3,631	4,599
Additional Council Tax Precept Required to Fund Shortfall	£ 1.09	£ 2.56	£ 4.02	£ 5.49	£ 6.95
Revised Council Tax Precept (Band D) Balance Budget	£77.92	£79.39	£80.85	£82.32	£83.78
Council Tax Precept Increase % from Current Year	3.44%	5.39%	7.33%	9.27%	11.22%

Headcount

Table 5 below shows the establishment that is initially being included within the budget setting process.

Table 5– Staff Establishment (Full Time Equivalent)

	2022/23 Budget	2023/24 Budget
Wholetime Firefighters	634	634
On-Call Firefighters	461	461
Control Staff	34	34
Support Staff-Employees	299	299
Total	1,428	1,428

There have been a number of budget bids that have been submitted to the Service Leadership Team and will be considered in due course.

As part of the day crew conversion project, the following transitional resources are being funded through the Innovation and Transformation Earmarked Reserve for the current financial year as approved in decision sheet 02-22.

Station	Conversion Date	Additional Interim Resources Required			Total Resource Required	Required Until	Post Conversion Availability Target
		WM	CM	FF Driver/s			
Dovercourt	31/03/2021	1	1	3	5	01/04/2023	90%
Waltham Abbey	31/07/2021	0	1	1	2	01/04/2023	90%
Great Baddow	31/01/2022	1	0	1	2	01/04/2023	90%
South Woodham Ferrers	31/07/2022	1	0	2	3	01/04/2023	90%

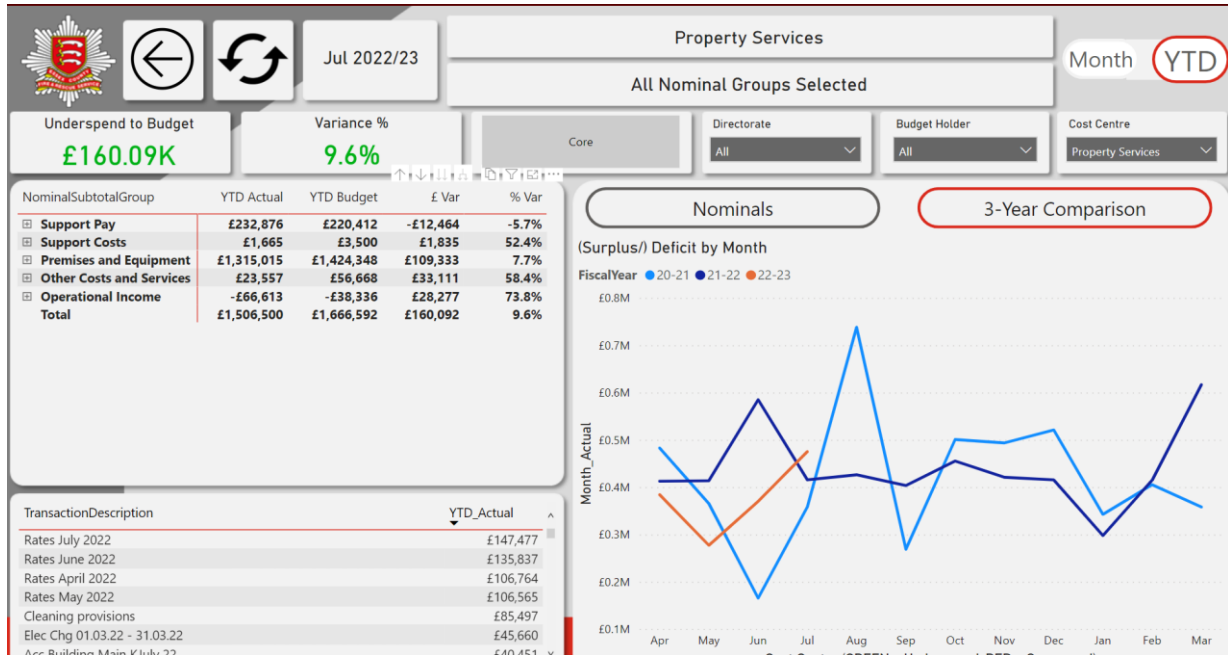
These transitional resources will be reviewed as part of the 2023/24 budget build.

During the budget setting process, staff establishments will be further reviewed with Budget Holders and Directors.

Non-Pay Costs

The approach to the budgeting of Non pay costs changed in the 2022/23 budget setting process. Budget holders were provided with their historic spend trends for Non-Pay Costs and they will not be provided with the prior year non-Pay budgets. This was an important part of ensuring that the Authority met its objective of producing a balanced budget.

Non-Pay budgets need to be kept lean to ensure planned spend is focussed and utilised. Budget Holders now have the ability to review their costs in detail using Power BI dashboards, an example of which is included below.



Throughout the budget process, the Finance Business Partners will be working with the budget holders to identify further areas of savings and efficiencies that could be made in the Non-Pay Budgets.

Funding – Council Tax

The budget setting for 2023/24 includes an increase in Council Tax Precept of 1.99%. This will result in the precept of a Band D property increasing by £1.50 a year, from £75.33 to £76.83, and will raise £0.98m in additional council tax receipts.

The assumption for the growth in the council tax base is 1.1%, which will generate additional council tax receipts of £0.53m. The council tax base growth rate was previously set at 1.5% before the Covid 19 Pandemic.

The districts provide information relating to the number of Band D properties and this is reviewed and updated accordingly throughout the budget process. It is expected that the final assumptions will be available in December 2022.

Funding – Local Government Finance Settlement

The 2023/24 budget will be based on flat funding for the local government finance settlement, shown in Table 6 Below.

The provisional settlement is expected in December 22, and the budget will be updated accordingly as further information becomes available. The final settlement is expected to be announced in February 23.

Table 6– Local Government Finance Settlement

	2022/23 Budget £'000	2023/24 Budget £'000
Revenue Support Grant	8,520	8,520
National Non-Domestic Rates	16,519	16,519
Total	25,039	25,039

The Government has previously confirmed in a previous local government finance settlement that the S31 Pension top up Grant, which totals £3.5m, will be built into baseline funding. The Home Office have indicated that this will take effect from 2023/24.

4. Medium Term Financial Strategy

Given the current level of financial uncertainties, it is challenging to prepare an accurate MTFS projection.

The assumptions shown in Table 7 below have been used to prepare an update to the 2023/24 MTFS update. This table also quantifies the annual impact that a change in assumption would have on the MTFS.

Table 7 – MTFS Assumptions and Impact of % Changes

			£000's	Impact of Change	£000's
2022/23 Green Book Pay Award (Current Offer)	Per 2022/23 Budget Pressure Schedule		500		
2022/23 Grey Book Pay Award			0	1.00%	500
2022/23 Utilities & Fuel	Per 2022/23 Budget Pressure Schedule		432	10.00%	130
2022/23 Cost Pressures			932		
2023/24 Pay Award (Green and Grey Book)	2.00%		1,234	1.00%	620
2023/24 Utilities	40.00%		332	10.00%	85
2023/24 Fuel Costs	40.00%		185	10.00%	45
2023/24 Other Non Pay Costs	2.00%		445	1.00%	220
2023/24 Cost Pressures			2,196		
Funding					
Council Tax Precept Growth	1.99%		981	1.00%	490
Council Tax Base Growth % (Band D)	1.10%		553	1.00%	500
FireLink Grant	-20.00%		(100)		
2023/24 Additional Funding			1,435		
Shortfall In Funding			1,693		

Table 8 – Summary MTFS Movements since June 22

MTFS - June 2022 Strategic Board

Actuals			Medium Term Financial Strategy 2022/23-2024/25				
2019/20 £m	2020/21 £m	2021/22** £m	2022/23 £m	2023/24 £m	2024/25 £m	2025/26 £m	Total £m
		80.6					
			84.0	84.1	87.1		255.2
		(0.6)	(1.8)	0.0	0.0		(1.8)
				(1.0)	(2.3)		(3.3)
		(0.6)	(1.8)	(1.0)	(2.3)		(5.1)
78.0	80.9	80.0	82.2	83.1	84.8		250.1
0.0	0.1	1.7	1.9	0.4	0.0		2.3
(77.9)	(81.7)	(80.5)	(82.2)	(83.1)	(84.8)		(250.1)
0.1	(0.7)	1.2	1.9	0.4	0.0		2.3
0.0	(0.1)	(1.7)	(1.9)	(0.4)	0.0		(2.3)
(0.1)	0.8	0.5	0.0	0.0	0.0		0.0

MTFS as at August 2022

Actuals			Medium Term Financial Strategy 2022/23-2025/26				
2019/20 £m	2020/21 £m	2021/22** £m	2022/23 £m	2023/24 £m	2024/25 £m	2025/26 £m	Total £m
		79.4	85.3	88.1	90.3	92.6	356.3
		0.6	(2.2)	(2.4)	(2.4)	(2.4)	(9.4)
				(2.1)	(2.6)	(3.2)	(7.9)
		0.6	(2.2)	(4.5)	(5.0)	(5.6)	(17.3)
78.0	80.9	80.0	83.1	83.6	85.3	87.0	339.0
0.0	0.1	1.7	1.9	0.4	0.0	0.0	2.3
(77.9)	(81.7)	(80.5)	(82.2)	(83.6)	(85.3)	(87.0)	(338.1)
0.1	(0.7)	1.2	2.8	0.4	0.0	0.0	3.2
0.0	(0.1)	(1.7)	(1.9)	(0.4)	0.0	0.0	(2.3)
0.1	0.8	0.5	(0.9)	0.0	0.0	0.0	(0.9)

MTFS Movement since June 22

	2022/23 £m	2023/24 £m	2024/25 £m	2025/26 £m	Total £m
General Fund (shortfall)/ Surplus in June 22 MTFS	0.0	0.0	0.0	0.0	0.0
Favourable / (Adverse) movement in General Fund Balance	(0.9)	0.0	0.0	0.0	(0.9)
General Fund (shortfall)/ Surplus in August 22 MTFS	(0.9)	0.0	0.0	0.0	(0.9)

**2021-22 Based on Current Unaudited Accounts

The impact of the inflationary pressures is the key driver for the movements in the MTFS and these will need to be funded by unidentified saving and efficiencies which have now increased to £2.1m for 2023/24.

Within this MTFS, the £1m potential investment in Fire Protection that was bring considered from 2023/24 has now been removed. This is on the basis that we will be looking to take a regionally based approach to resourcing the new Building Safety Regulations. A paper is currently being prepared in regard to this.

5. Capital Expenditure and Financing

A summary of the latest capital expenditure programme is shown in Table 8. below.

Table 8 – Summary Capital Programme

	Forecast 2022/23	Forecast 2023/24	Forecast 2024/25	Forecast 2025/26
	£'000s	£'000s	£'000s	£'000s
New Premises				
Service Workshops	-	500	1,500	3,000
Existing Premises	-	-	-	-
Asset Protection	1,300	1,300	1,300	1,300
Asset Improvement Works				
Shoeburyness	1,362	-	-	-
Training works/BA Chambers	1,470	-	-	-
Hot Fire Training Facilities	-	500	5,000	4,500
Total Property	4,132	2,300	7,800	8,800
Equipment	390	1,210	-	535
Information Technology				
Digital & Data Strategy	647	-	-	-
Control Project	1,918	-	-	-
Other Projects	667	447	221	225
Total Information Technology	3,232	447	221	225
Vehicles				
New Appliances	941	3,198	1,968	1,968
Other Vehicles	175	720	1,836	2,156
Total Vehicles	1,116	3,918	3,804	4,124
Total Capital Expenditure	8,869	7,875	11,825	13,684

6. Appendix A – 2023/24 Budget Timetable

 ESSEX POLICE, FIRE AND CRIME COMMISSIONER FIRE & RESCUE AUTHORITY Essex County Fire & Rescue Service			
Date	Task	Information	Completed
22 June 2022	Strategic Board - Draft Budget Timetable		10th May 2022
01 July 2022	Annual Plans returned to Performance Management and Improvement	Budget Holders return their Annual Plans to Perf. Mgmt. for consolidation into Service Annual Plan	07 January 2022
15th July 2022	Annual Plans reviewed by Perf Mgmt.	Annuals Plans submitted and will be available for the Budget Setting process	15th July 2022
19 July 2022	SLT Finance Meeting - Budget 2023-24 Focus Session	Inc Initial Consideration of Pressures / Budget Bids / Savings	19th July 2022
22nd July 2022	Distribution of Budget Templates (Pay and Non-Pay) to Budget Holders	To include analysis of actual spend trends for previous years.	22nd July 2022
09 August 2022	SLT Decision Meeting - Strategic Board Papers - MTFS Update / Budget Pressures / Budgeting Setting Principles	Deadline date for SLT papers is 29th July 22. Onward Submission to 7th Sept 22 Strategic Board, Deadline 19th August 2022	
16 August 2022	PFCC Engagement on Strategic Board Papers		
19 August 2022	Submission of Strategic Board Papers	Deadline date for Strategic Board papers is 19th August 22, the meeting date is 7th September 22.	
w/c 22 August 22	PFCC meeting with Unison		
w/c 22 August 22	PFCC meetings with FBU and FRSA		
w/c 22 August 22	PFCC meeting with FOA		
26 August 2022	2023-24 Budget Holders Budget (Spending Allocation Request) Templates completed and Returned no later than this date	Reviews between Finance and Budget Holders for draft Budget to be completed by 26th August.	
07 September 2022	PFCC Strategic Board Meeting		
14 September 2022	Draft Budget Prepared	Finance & Budget Holders to liaise as required up to this period	
16 September 2022	PFCC / CFO 1:1		
20 September 2022	SLT Meeting - Draft Budget Review Cut 1	Presentation of the draft 2023-24 to SLT prior to Budget Scrutiny meetings	
21 September 2022	Engagement with PFCC Prior to Police, Fire and Crime Panel Prior to Panel Workshop 1		
27 September 2022	Portfolio Management Board	Capital Spend to be presented by Budget Holders - Asset Board	
29 September 2022	Submission of Budget for Panel Workshop 1		
29 September 2022	PFC Panel Meeting	Budget scene setting report	
w/c 3rd Oct 2022	Directorate Budget Scrutiny Meetings	Directorate Budget Presentation to CFO's and S151	
05 October 2022	Engagement with PFCC Prior to PFC Panel Meeting		
06 October 2022	PFC Panel Workshop 1 - Budget Setting	Presentation Budget Scene Setting - Include Latest MTFS Update	
11 October 2022	PFCC / CFO 1:1		
28 October 2022	Draft Cut 2 Budget loaded in Dream and reviewed by Finance		
17 October 2022	Engagement with PFCC prior to PFCC Budget Update 1	Informal Update on Budget Progress & Key Points Arising.	
TBC w/c 31st Oct 2022	PFCC Budget Update 1 Meeting		
15 November 2022	SLT Meeting - Draft Budget Review Cut 2	Update to Budgets following the Directorate Budget Scrutiny meetings Incorporating the feedback from CFO and S151	
16 November 2022	Engagement with PFCC prior to PFCC Budget Update 2	Informal Progress Update.	
w/c 14th Nov 2022	PFCC Budget Update 2 Meeting		
18 November 2022	Engagement with PFCC Prior to Police, Fire and Crime Panel Prior to Panel Workshop 2		
	PFCC Engagement on Strategic Board Papers		
	Submission of Budget for Panel Workshop 2		
18 November 2022	Submission of Strategic Board Papers		
22 November 2022	PFC Panel - Paper for the Budget Workshop 2	2023-24 Budget Papers and updated MTFS plan	
23 November 2022	Engagement with PFCC prior to PFCC Budget Update 3 & PFC Panel Meeting	Informal Progress Update.	
25 November 2022	Budget Presented to SLT	Budget Approval for Strategic Board	
TBC	PFCC Budget Update 3 Meeting	Budget & MTFS for Strategic Board Approval.	
October / November 2022	Chancellors Spending Review Update		
29 November 2022	Engagement with PFCC		
	Prior to Panel meeting December 2021		
30th Nov 2022?	Submission of Budget for Panel for Quarterly meeting with Commissioner	Based on Cut 2 Budget MTFS Update.	
TBC - Dec 2022	PFCC meetings with FRSA and FOA		
TBC - Dec 2022	PFCC meetings with Unison and FBU		
8th December 2022	PFC Panel Meeting	Final Draft Budget Paper for Strategic Board	
	PFCC Qrty meeting with Panel		
07 December 2022	Budget presented to Strategic Board	Budget and Precept Proposal 2023-24 & MTFS update	
01 December 2022	PFCC precept consultation	Formal Word Document	
01 December 2022	Home Office Announcement - (Detail following Spending Review)	Date not set but add as a placeholder	
19 December 2022	PFCC / CFO 1:1		
w/c 19th Dec 2022?	Final Budget Review with Commissioner	Discussion Following Spending Review Announcement	
Pre Xmas Brk hols			
09 January 2023	Engagement with PFCC		
	Prior to Panel Workshop 19th Jan 2023		
12th Jan 2023	Submission of Budget for Panel Workshop 3		
19 January 2023	Final Draft Budget to be presented to PFC Panel Workshop 3	Based on Strategic Board Papers	
	Papers to be submitted no less than one week prior to meeting		
w/c 9th Jan 2023	PFCC Engagement on Final Budget Paper		
20th Jan 2023	PFC Panel - Submission of Final Budget Paper		
27th Jan 2023	Decision Sheet prepared and submitted for Completion of the Budget		
7th Feb 2023	PFC Panel - Final Approval of Budget		
20th Feb 2023	PFC Panel - Backstop Date	Confirmed this is adequate for setting of the Precept with ECC	