



Essex County
Fire & Rescue Service

Budget Setting Paper 2024/25

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1. Background

This report sets out the key assumptions for the preparation of the 2024/25 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 continues to be high levels of inflation in the UK.

The latest quarterly Bank of England Monetary Policy Report was published on 3rd August 2023 ([Monetary Policy Report - August 2023 | 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 (CPI) is falling and was down to 7.9% in June. One of the main reasons that this has fallen is that energy prices have stopped increasing.
- This is still above the 2% rate of inflation target that is set.
- The expectation is that the UK rate of inflation is to fall to 5% this year, with the target of 2% being reached early 2025.
- The interest rate has been increased to 5.25% to try and tackle and reduce the level of inflation. This has increased from 0.1% in December 2021 to 4.5% and is continuing to rise.

The Authority produced a balanced budget for 2023/24, which includes the following the following pay assumptions:

- 5% Pay Award for 2022/23 for Operational Staff.
- 4% Pay Award for 2023/24 for all staff.

Within the 2023/24 financial year, the Authority is faced with a £1.5m pressure on its pay budget, which is a result of the final agreed pay award for it's Operational (Grey Book) staff.

This pay pressure was a result of the following pay award agreement that was reach on 6th March 2023.

- 7% pay award for 2022/23 (backdated to 1st July 22)
- 5% pay award for 2023/24.

On 23 February 2023, the National Joint Council (NJC) JC made a pay offer to Non Operational Staff (Green Book) of:

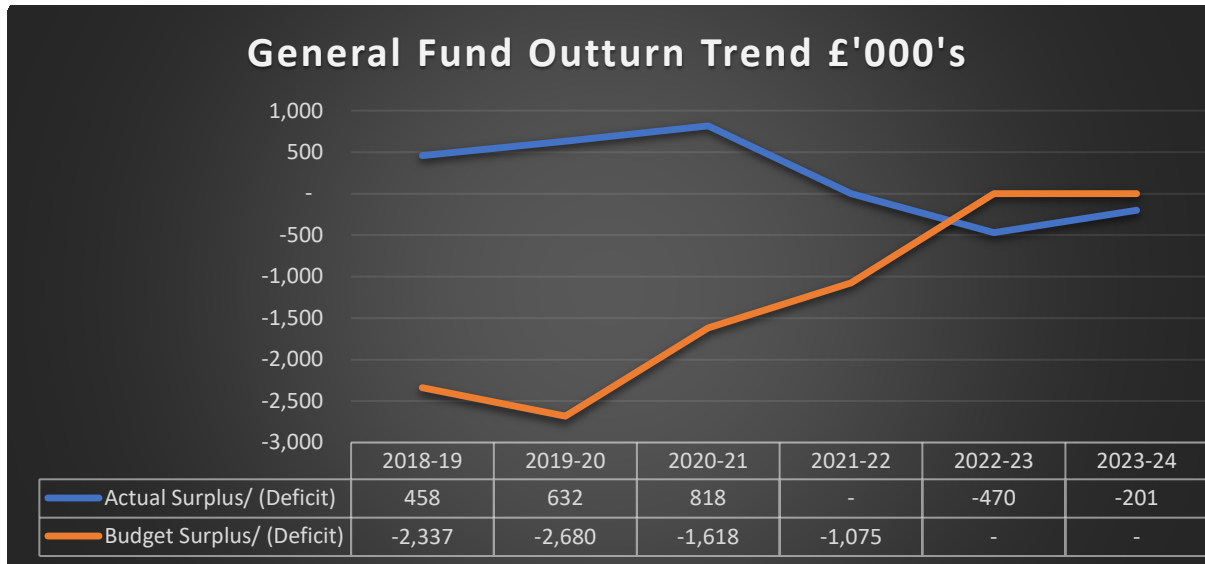
- £1,925 (pro rata for part-time employees) on NJC Scale pay points 2 to 43 inclusive.
- An increase of 3.88% per cent on NJC Scale pay points above 43.

This pay offer has been rejected by the 3 Unions (Unison, GMB and Unite).

UNISON's conducted a ballot for Industrial Action which closed on 4 July 2023. They have decided to wait for the outcome of Unite's strike ballots before announcing its next steps. It is expected that both unions will signal their intentions by the end of August 2023.

The Authority produced its first balanced budget with no use of General Reserves in 2022/23. The service has since and will continue to set a balance budget with no use of general reserves to ensure good financial sustainability.

The table below shows the trend in the financial outturn, along with the budgeted position.



*2022-23 Based on Current Unaudited Accounts

**2023-24 Is reflective of the latest financial projection.

2. Risks

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

- **National Pay Settlements** – There has been no agreement reached with Green Book Staff in respect of the 2023/24 pay award. Any pay settlement agreed in excess of the offer made (as Outlined in Section 1), would result in a further unfunded year on year financial pressure. From 2024/25 if any national pay settlement is reached in excess of 2%, then this would create an unfunded year on year financial pressure.
- **Inflation** – The current economic situation is creating significant pressures on our Pay and Non-Pay Costs. Given the inflationary forecasts, these pressures are expected to continue into 2024/25. 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.
- **Firefighters Pension Schemes (Funding)** - 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 (which has never increased) 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.
- **Firefighters Pension Schemes (McCloud/Sergeant)** - 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. No information has yet been provided on the impacts upon the employer contribution rates.
- **Local Government Finance Settlement** – The 2023/24 local government finance settlement is for two years. The short-term nature of this settlement means that there is uncertainty and risk in the medium term over funding levels. Despite being a 2 year settlement in 2023/24, there was a lack of information and certainty given over funding in 2024/25.
- **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.

- **Section 31 Grants** – These Grants are allocated on an annual basis and there is currently no longer term commitments that have been given on the continuation of such grants.

The government has provided an annual S31 grant of £3.5m to cover most of the cost pressure faced from the 2019 revaluation of the firefighter's pension scheme. It was announced in the 2021-22 local government finance settlement agreement that from 2022-23, the pensions grant would be incorporated into baseline funding. This has not yet come to fruition.

Despite, the local government finance settlement being for 2 years, there was a lack of information given of funding in 2024/25 in relation to the business Rates Support Relief Grant (£2.9m) and the Services Grant (£0.6m).

Other S31 Grants include:

- £0.8m Urban Search and Rescue Capability - In the year the Service has received confirmation that this will continue for financial years 2023/24 and 2024/25. A further decision around the continuation of funding will be made in 2024/25 which is also expected to include a decision on the funding of the capital refresh associated with USAR assets.
- £0.3m Firelink - A letter from the Home Office in 2022/23 confirmed that this is being phased out by 2026/27. This is being phased out by equal instalment each year.
- **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. As part of this budget cycle, the Authority are looking to prepare a longer term Capital Projection. In the event that further borrowing is required, changes in the interest rates could create also impact affordability.

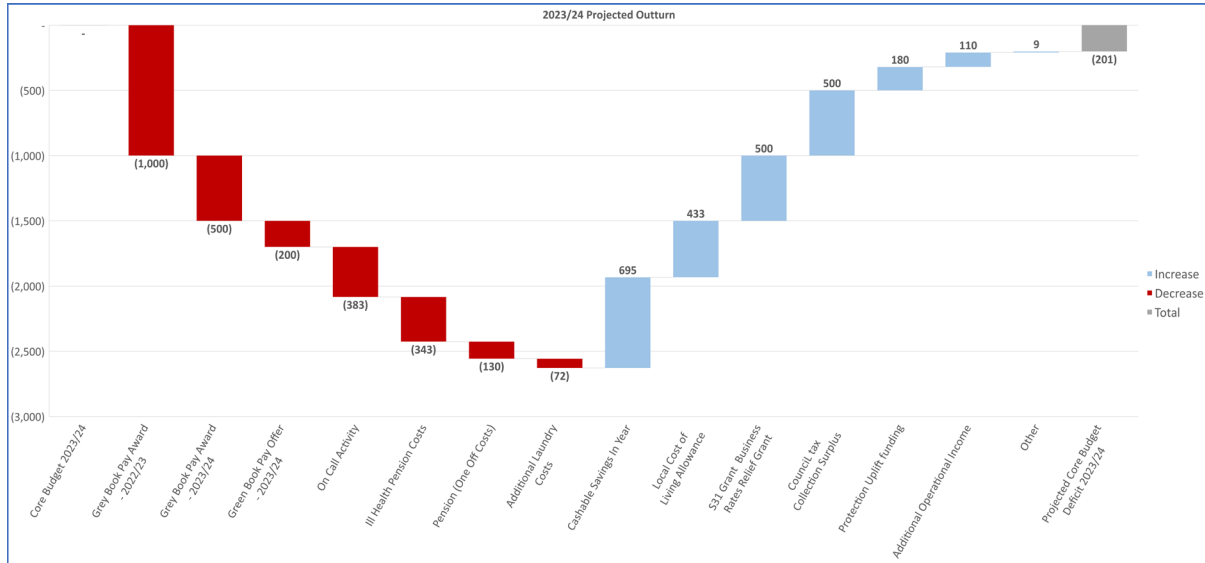
3. Savings Plan Update

At the June 23 Strategic Board, it was highlighted that £0.42m of in year potential cashable savings were identified. An update on these savings from the Productivity and Efficiency board on 25th July 23 is provided in the table below.

Dept	Description	2023/24 Budget	2023/24 Targeted Saving (June 23 Strategic Board) £	2023/24 Targeted Saving (Sept 23 Strategic Board) £	Detail
Property	Cleaning Tender	470,000	50,000	50,000	Currently out for tender as part of NFCC Collaborative Procurement. Revisions made to current cleaning specification. This also includes On Call Stations. Contract Delivery in Sept 23.
Property	Utilities Management	879,000	50,000	50,000	Currently on track but conscious this is a low usage period (budget flat phased). Awaiting on new pricing for final year of utility contract. (Market Prices have reduced)
Property	Ambulance Response Posts	-	20,000	20,000	On Track - Awaiting Contract Info to proceed with Invoicing
Property	Canteen	-	50,000	75,000	Increase pricing of catering (Internal & External Service). Saving could be £70,000 - £80,000 based on current position
Finance	Interest Received	150,000	250,000	500,000	Additional Income targeted as a result of investing in line with Treasury Management Strategy and with the improvement in interest rates. Weekly reporting set up within the finance team to ensure investments are being maximised. This has resulted in further investments being made (£2m in July 23) as a result of improved management of day to day cashflow.
		Total	420,000	695,000	

4. Budget Pressures

The current 2023/24 projected outturn is shown in the waterfall chart below.



The key financial movements are:

- (£1.5m) Unbudgeted Grey Book Award for 2022/23 and 2023/24
- (£0.3m) Additional On Call Activity In Year
- (£0.3m) Unplanned Ill health pension costs.
- (£0.2m) Unbudgeted Green Book Pay Offer (rejected)
- (£0.2m) YTD Pay Cost Variances
- £0.5m Unplanned Council Tax Collection Surplus
- £0.5m Unplanned S31 Business Rates Relief Grant Funding
- £0.4m Cost of Living Allowance (removal to offset against some of the additional pay pressure)

The in year cashable savings of £0.69m referred to in Section 3 are also included with the latest projection.

The current financial projection includes the Green Book Pay offer that was made (and subsequently rejected) on 23 February 2023. If an increased pay offer was agreed in excess of the previous offer, a further financial pay pressure would be created. A few scenarios along with the financial impacts are shown below.

Table 2 – 2023/24 Impact on any Unbudgeted Green Book Pay Award

	£2,425 SCP 2 - 43 3.88% > SCP 43	£2,925 SCP 2 - 43 3.88% > SCP 43	£2,425 SCP 2 - 43 4.88% > SCP 43	£2,925 SCP 2 - 43 5.88% > SCP 43
	(Additional £500 SCP 2- 43)	(Additional £1,000 SCP 2- 43)	(Additional £500 SCP 2- 43) & 1% >SCP 43	(Additional £1,000 SCP 2- 43) & 2% >SCP 43
	£m	£m	£m	£m
Impact of Pay Award - £000's	(£0.13m)	(£0.16m)	(£0.15m)	(£0.18m)
Revised 2023/24 Projected Outturn - £000's	(£0.33m)	(£0.36m)	(£0.35m)	(£0.38m)

5. 2024/25 Budget Assumptions

Headcount

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

Staff Establishment (Full Time Equivalent)

	2024/25 Budget	2023/24 Budget
Wholetime Firefighters	638	638
On-Call Firefighters	461	461
Control Staff	39	39
Support Staff-Employees	318	318
Total	1,456	1,456

Budget holders are in the process of completing their initial budget submissions. As part of this process, it is expected that there will be a number of budget bids that will be submitted to the Service Leadership Team to consider.

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

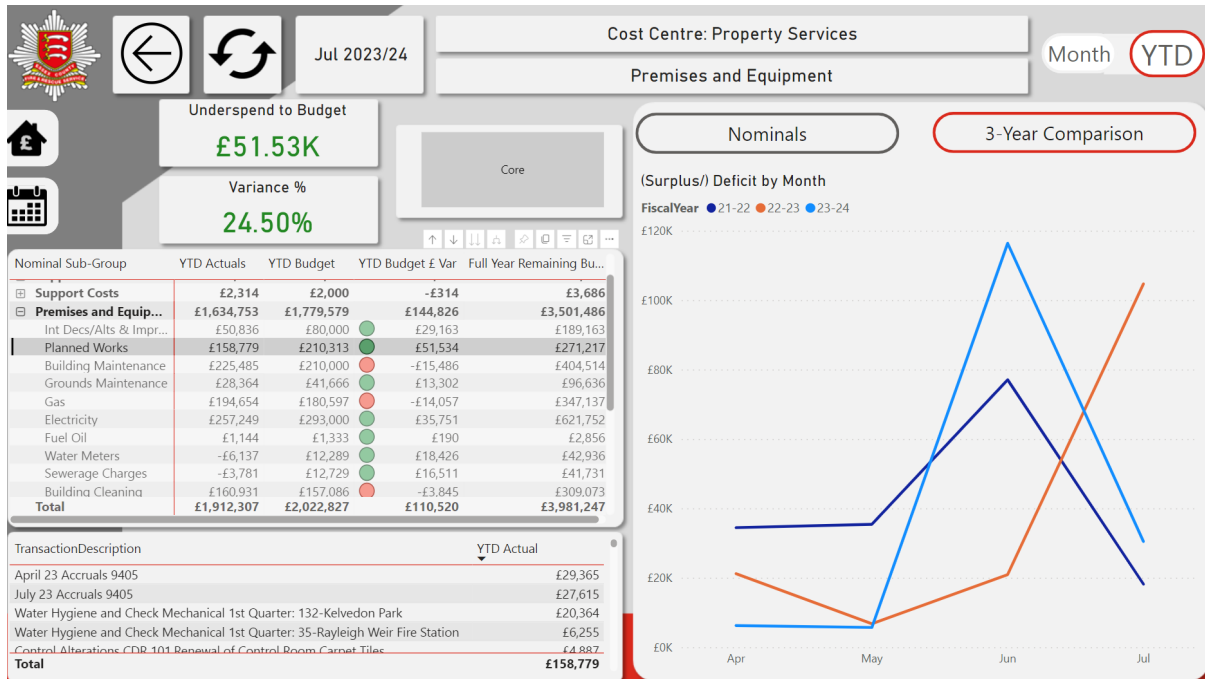
Day Crew Conversions

Transitional resources on the day crew stations have funding till the end of the current financial year and are due to be withdrawn by 1st April 2024. These resources are being reviewed alongside the budget process and a specific update paper will be prepared.

Non-Pay Costs

The service will continue its successful approach to the budgeting of Non pay costs which it changed in the 2022/23 budget setting process. Budget holders will be provided with their historic spend trends for Non-Pay Costs (not their prior year budget).

The Power BI dashboards are now the standard report which budget holders can review their monthly financial figures. These reports have ensured that budget holders have improved visibility of the detailed costs within the specific nominal accounts within their budgets. This will also assist budget holders in the setting of their budgets. An example of the dashboards is shown below.



Although the service has not adopted a full zero based budget approach, budget holders are expected to provide a breakdown/justification of the activity for all the key nominal cost lines within their budget proposals.

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.

Funding – Council Tax

The budget setting for 2024/25 includes an increase in Council Tax Precept of 2.91%. This will result in the precept of a Band D property increasing by £2.34 a year, from £80.28 to £82.62, and will raise £1.55m in additional council tax receipts.

The setting of the precept is in line with the Statutory referendum limits announced within the 2022 Chancellors Autumn Statement. The Autumn Statement increased the precept limit to 3% and this assumption has been included in 2024/25 and 2025/26 and then reverts back to 2% in 2026/27.

The assumption for the growth in the council tax base is 1.1%, which will generate additional council tax receipts of £0.6m.

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 2023.

Funding – Local Government Finance Settlement

The 2024/25 budget will include a 2% increase in the Revenue Support Grant and for the S31 Business Rates Relief grant. It is assumed that all other areas of the local government finance settlement will be on a flat cash basis. This is reflected in the table below.

Local Government Finance Settlement

	2024/25 Budget £'000	2023/24 Budget £'000
Revenue Support Grant	9,864	9,671
National Non-Domestic Rates	17,137	17,137
Total	27,001	26,808

The provisional settlement is expected in December 23, and the budget will be updated accordingly as further information becomes available. The final settlement is expected to be announced in February 24.

6. Medium Term Financial Strategy

The latest MTFS for the Core Budget is shown in the Table below, along with the details of the key assumptions.

	Published Budget 2023/24 £m	MTFS 2024/25 £m	MTFS 2025/26 £m	MTFS 2026/27 £m	Assumption
Core Budget From Prior Year	82.16	88.40	91.45	93.71	
Pay Inflation and Cost Pressures	4.94	2.63	1.82	1.44	2% Annual Pay Inflation. 2024/25 includes 2023/24 Pay Pressure outlined in Section 2.
Non Pay Inflation and Cost Pressures	1.10	0.43	0.44	0.44	2% Non Pay Inflation
New Investment and Service Demands	1.30	0.43	0.00	0.00	24/25 - ICT Pressures & Increase in Audit Fees
Additional Pressures	0.00	0.30	0.00	0.00	Investment in On Call (Activity)
Core Budget plus Growth	89.50	92.19	93.71	95.58	
Savings (One-Off)					
Cashable Efficiencies (Savings)	(1.10)	(0.74)	0.00	0.00	£0.3m Interest Rec'd / £0.3m Council Tax Surplus / £0.14m Canteen/Ambulance Response Posts
2023/24 Net Budget Requirement	88.40	91.45	93.71	95.58	
Total Funding Summary	Published Budget 2023/24 £m	MTFS 2024/25 £m	MTFS 2025/26 £m	MTFS 2026/27 £m	Comment
Revenue Support Grants	9.67	9.86	10.06	10.26	2% Increase per annum
National Non Domestic Rates	17.13	17.14	17.14	17.14	Flat Cash Basis
Local Government Funding Settlement	26.80	27.00	27.20	27.40	
Council Tax Precept	53.26	55.42	57.71	59.51	3% Council Tax Precept in 2024/25 and 25/26 2% in 26/27 1.1% Annual Growth in Council Tax Base
Total General Funding	80.06	82.42	84.91	86.91	
Government Grants	8.34	9.04	8.64	8.84	24/25 - £0.5m Additional Business Rates Relief Grant from 23/24 & 2% per annum increase in Business Rates Relief per annum 25/26 Remove £0.6m Service Grant
Total Funding	88.40	91.46	93.55	95.76	
Unidentified Cashable Efficiencies (Savings)	0.00	0.02	-	0.15	0.17
Net Budget Position (surplus) / deficit	0.00	0.00	0.00	0.00	

The expected use of Earmarked and Capital Receipts Reserves will be prepared in the budget cycle. It continues to the Authority's objective not to use General Reserves to fund its Core Budget activities.

7. 2023/24 Budget Sensitivity Analysis

In the setting of the 2023/24 budget, various budget assumptions are being considered. These assumptions along with the financial impact / sensitivities of these assumptions are reflected the tables below.

Assumptions	2024/25 (Initial)	2024/25 (Scenario 1)	2024/25 (Scenario 2)	2024/25 (Scenario 3)
Cost Assumptions				
Pay Cost Pressures 2022/23 & 2023/24	Outlined in Budget Pressures Section			
Pay Inflation 2024/25	2%	3%	4%	5%
Non Pay Inflation and Cost Pressures	2%	3%	4%	5%
Funding Assumptions				
Council Tax Precept Growth	2.91%	2.91%	2.91%	2.91%
Council Tax Precept Per Band D Property	£ 82.62	£ 82.62	£ 82.62	£ 82.62
Council Tax Base Growth % (Band D)	1.10%	1.10%	1.10%	1.10%
Council Tax Base (Band D)	670,820	670,820	670,820	670,820
Revenue Support Grant	2.00%	2.00%	2.00%	2.00%

Financial Impacts /Sensitivities	2024/25 (Initial)	2024/25 (Scenario 1)	2024/25 (Scenario 2)	2024/25 (Scenario 3)	Comment
	£m	£m		£m	
Core Budget From Prior Year	88.40	88.40	88.40	88.40	
Pay Cost Pressures 2022/23 & 2023/24	1.33	1.33	1.33	1.33	
Pay Inflation 2024/25	1.30	1.95	2.60	3.25	1% = £0.625m Pressure
Non Pay Inflation and Cost Pressures	0.43	0.64	0.86	1.07	1% = £0.22m Pressure
New Investment and Service Demands	0.43	0.43	0.43	0.43	
Additional Pressures	0.30	0.30	0.30	0.30	
Core Budget plus Growth	92.19	93.05	93.92	94.78	
Savings (One-Off)					
Cashable Efficiencies (Savings)	(0.74)	(0.74)	(0.74)	(0.74)	
2023/24 Net Budget Requirement	91.45	92.31	93.18	94.04	

Total Funding Summary	2024/25 (Initial)	2024/25 (Scenario 1)	2024/25 (Scenario 2)	2024/25 (Scenario 3)
	£m	£m		£m
Revenue Support Grants	9.86	9.86	9.86	9.86
National Non Domestic Rates	17.14	17.14	17.14	17.14
Local Government Funding Settlement	27.00	27.00	27.00	27.00
Council Tax Precept	55.42	55.42	55.42	55.42
Total General Funding	82.42	82.42	82.42	82.42
Government Grants	9.04	9.04	9.04	9.04
Total Funding	91.46	91.46	91.46	91.46
Unidentified Cashable Efficiencies (Savings)	0.02			
Shortfall in Funding	0.00	0.85	1.71	2.58

Additional Council Tax Precept Required to Fund Shortfall	£ -	£ 1.26	£ 2.55	£ 3.84
Revised Council Tax Precept (Band D) Balance Budget	£ 82.62	£ 83.88	£ 85.17	£ 86.46
Council Tax Precept Increase % from Current Year	2.91%	4.48%	6.09%	7.69%

8. Capital Expenditure and Financing

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

	Forecast 2023/24	Forecast 2024/25	Forecast 2025/26	Forecast 2026/27
New Premises				
Service Workshops	-	2,000	3,000	-
Existing Premises				
Asset Protection	1,095	1,000	1,000	1,000
Fire Training Facilities		5,250	4,750	-
Asset Improvement Works	1,150	-	-	-
Total Property	2,245	8,250	8,750	1,000
Equipment	1,344	320	1,850	1,530
Information Technology				
Digital & Data Strategy	236	-	-	-
Control Project	-	-	-	-
Other Projects	1,836	847	222	222
Total Information Technology	2,072	847	222	222
Vehicles				
New Appliances	5	2,000	2,000	4,095
Other Vehicles	967	2,086	1,096	2,530
Total Vehicles	972	4,086	3,096	6,625
Total Capital Expenditure	6,633	13,503	13,918	9,377

Alongside the 2023/24 budget setting process, a longer term capital plan is being developed.

9. Appendix A – 2023/24 Budget Investment Updates

The table below shows a summary of the key investments made as part of the 2023/24 budget along with an update on each.

Department	Investment	Investment £	FTE	Update
On Call Firefighters	Additional Investment including Training	500,000	-	Additional Investment is being fully utilised. On Call is currently overspending due to additional activity.
Operational Training	Additional BA Trainers	200,000	3	The investment into these training roles has been one of the enablers for increasing BA training capacity. The roles have also enabled an increase in wholetime squad sizes from 12 per squad to 18 per squad; the outcome of this is that we can deliver the right number of firefighters to fulfil our strategic workforce plan.
Operational Training	Additional Driver Trainers	100,000	2	Recruitment is currently underway to complete the additional headcount and is anticipated to then deliver additional courses
On Call Liaison Officers	Substantiate the posts into Core Budget	200,000	5	All posts substantiated from 1 st April 24.
Resource Management Unit	Investment to improve planning of operational availability	100,000	2	Roles recruited on a FTC basis.
Performance & Data	Workforce Analytics Lead	50,000	1	Advertisement and recruitment activity have concluded. An offer of employment has been made and the candidate is due to start in mid-September
Control Staff	Investment in control staff to improve resilience (temp funded in 22/23)	200,000	5	All posts substantiated from 1 st April 24.
		1,350,000		

10. Appendix B – 2024/25 Budget Timetable

ESSEX POLICE, FIRE AND CRIME COMMISSIONER FIRE & RESCUE AUTHORITY Essex County Fire & Rescue Service			
Date	Task	Information	Completed
08 June 2023	Strategic Board - Draft Budget Timetable		Completed
17 July 2023	Annual Plans reviewed by Perf Mgmt.	Annuals Plans submitted and will be available for the Budget Setting process	
24 July 2023	Distribution of Budget Templates (Pay and Non-Pay) to Budget Holders	To include analysis of actual spend trends for previous years.	Completed
22 August 2023	SLT Decision Meeting - Strategic Board Papers - MTFS Update / Budget Pressures / Budgeting Setting Principles		
16 August 2023	PFCC Engagement on Strategic Board Papers		
29 August 2023	Submission of Strategic Board Papers		
w/c 22 August 23	PFCC meeting with Unison		
w/c 22 August 23	PFCC meetings with FBU and FRSA		
w/c 22 August 23	PFCC meeting with FOA		
01 September 2023	2024-25 Budget Holders Budget (Spending Allocation Request) Templates completed and Returned no later than this date	Initial reviews between Finance and Budget Holders for draft Budget to be completed by 1st September.	
06 September 2023	PFCC / CFO 1:1		
13 September 2023	PFCC Strategic Board Meeting	Strategic Board Papers - MTFS Update / Budget Pressures / Budgeting Setting Principles	
15 September 2023	Draft cut 1 Budget Prepared and loaded onto Dream	Finance & Budget Holders to liaise as required up to this period, involvement of the L&D training team for departmental training plans to be updated.	
21 September 2023	Engagement with PFCC Prior to Police, Fire and Crime Panel Prior to Panel Workshop 1		
27 September 2023	Portfolio Management Board	Capital Spend to be presented by Budget Holders - Asset Board	
29 September 2023	Submission of Budget for Panel Workshop 1		
03 October 2023	SLT Meeting - Draft Budget Review Cut 1	Presentation of the draft 2023-24 to SLT prior to Budget Scrutiny meetings	
w/c 2nd October 2023	Directorate Budget Scrutiny Meetings	Directorate Budget Presentation to CFO's and S151	
05 October 2023	Engagement with PFCC Prior to PFC Panel Meeting		
09 October 2023	SLT Meeting - Draft Budget Review Cut 2	Update to Budgets following the Directorate Budget Scrutiny meetings Incorporating the feedback from CFO and S151	
29 September 2023	PFC Panel Meeting	Budget scene setting report	
10 October 2023	PFC Panel Workshop 1 - Budget Setting	Presentation Budget Scene Setting - Include Latest MTFS Update	
11 October 2023	Draft Cut 2 Budget loaded in Dream and reviewed by Finance		
13 October 2023	PFCC / CFO 1:1		
17 October 2023	Engagement with PFCC prior to PFCC Budget Update 1	Informal Update on Budget Progress & Key Points Arising.	
30 October 2023	Managers Briefing - Cascade of Budget information following SLT Scrutiny meetings.	Updates Budget Holders of any amendments to initial Budget requests.	
TBC w/c 31st Oct 2023	PFCC Budget Update 1 Meeting		
02 November 2023	PFC Panel - Paper for the Budget Workshop 2	2024-25 Budget Papers and updated MTFS plan	
14 November 2023	Budget Presented to SLT- Budget cut 2 review	Budget Approval for Strategic Board following on from scrutiny meetings	
16 November 2023	Engagement with PFCC prior to PFCC Budget Update 2	Informal Progress Update.	
w/c 14th Nov 2023	PFCC Budget Update 2 Meeting		
17 November 2023	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		
23 November 2023	Submission of Strategic Board Papers	Papers submitted for the Board meeting on the 13th December 2023	
23 November 2023	Engagement with PFCC prior to PFCC Budget Update 3 & PFC Panel Meeting	Informal Progress Update.	
TBC	PFCC Budget Update 3 Meeting	Budget & MTFS for Strategic Board Approval.	
TBC	Chancellors Spending Review Update		
TBC	Engagement with PFCC		
TBC	Prior to Panel meeting December 2021		
TBC	Submission of Budget for Panel for Quarterly meeting with Commissioner	Based on Cut 2 Budget MTFS Update.	
TBC - December 2023	PFCC meetings with FRSA and FOA		
TBC - December 2023	PFCC meetings with Unison and FBU		
8th December 2023	PFC Panel Meeting PFCC Qrty meeting with Panel	Final Draft Budget Paper for Strategic Board	
13 December 2023	Budget presented to Strategic Board	Budget and Precept Proposal 2023-24 & MTFS update	
01 December 2023	PFCC precept consultation	Formal Word Document	
01 December 2023	Home Office Announcement - (Detail following Spending Review)	Date not set but add as a placeholder	
15 December 2023	PFCC / CFO 1:1		
TBC	Final Budget Review with Commissioner	Discussion Following Spending Review Announcement	
17 December 2024	Engagement with PFCC Prior to Panel Workshop 3 on 4th Jan 2023		
02 January 2024	Submission of Budget for Panel Workshop 3		
04 January 2024	Final Draft Budget to be presented to PFC Panel Workshop 3 Papers to be submitted no less than one week prior to meeting	Based on Strategic Board Papers	
w/c 9th Jan 2024	PFCC Engagement on Final Budget Paper		
18 January 2024	Final Panel workshop to review submission of final Budget Paper		
29 January 2024	Decision Sheet prepared and submitted for Completion of the Budget		
TBC	PFC Panel - Final Approval of Budget		
TBC	PFC Panel - Backstop Date	Confirmed this is adequate for setting of the Precept with ECC	