

SOUTH YORKSHIRE FIRE & RESCUE AUTHORITY**Annexes to the Medium Term Financial Plan (MTFP) 2024-2027**

<u>Annex</u>	<u>Title</u>	<u>What is included</u>	<u>What will be developed in future reports</u>
A	MTFP	Forecast revenue budget for the 3 year period	KPIs will be added
B	Investments	Forecast revenue budget pressures and growth	Inflation impacts excluded and approval status recorded
C	Efficiencies	Forecast efficiencies shown gross	To identify project and status
D	Capital Plan	Forecast capital budget for the 3 year period summary	Project breakdown could be provided if required.
E	Funding	Forecast central and local government funding	
F	BS and Reserves	Forecast reserves and loans	Full balance sheet forecast

REVENUE BUDGET 2023/24 - 2026/27

ANNEX A

BUDGET DESCRIPTION	BUDGET 2023/24	Movements 2023/24 to 2024/25			MTFP			Sparkline
		Efficiency	Inflation	Investment	2024/25	2025/26	2026/27	
Wholetime	36,841,493	(930,848)	1,472,881	536,279	37,919,805	39,381,432	40,169,061	
Retained	1,870,632	0	129,002	91,241	2,090,875	2,132,693	2,175,347	
Control	1,454,050	0	109,892	0	1,563,942	1,595,221	1,627,125	
Support Staff	10,410,716	0	794,692	229,825	11,435,233	11,663,938	11,897,217	
Indirect	1,974,818	(31,759)	81,259	88,392	2,112,710	2,154,964	2,198,063	
TOTAL EMPLOYEES	52,551,709	(962,607)	2,587,726	945,737	55,122,565	56,928,248	58,066,813	
Premises Repair, Alteration Mtn	1,104,894	(14,539)	1,618	0	1,091,973	1,102,238	1,112,599	
Energy	1,700,103	(559,751)	84,848	0	1,225,200	1,236,717	1,248,342	
Rents	0	0	0	0	0	0	0	
Rates	1,078,651	0	50,690	47,788	1,177,129	1,188,194	1,199,363	
Water Services	81,719	0	0	2,296	84,015	82,335	80,688	
Fixtures & Fittings	0	0	0	0	0	0	0	
Cleaning and Domestic	500,000	0	29,439	76,178	605,617	611,310	617,056	
Premises Insurance	72,000	0	7,200	0	79,200	79,944	80,696	
TOTAL PREMISES	4,537,367	(574,290)	173,795	126,262	4,263,134	4,300,737	4,338,744	
Vehicle Repairs & Maintenance	322,756	(16,000)	22,935	85,075	414,766	418,665	422,600	
Vehicle Running costs	727,496	(163,796)	33,822	0	597,522	603,139	608,809	
Operational Lease & Contract Hire	650	0	0	0	650	637	624	
Car Allowance & Public Transport	153,851	0	0	8,780	162,631	159,378	156,191	
Transport Insurance	115,501	0	11,550	0	127,051	128,245	129,451	
TOTAL TRANSPORT	1,320,254	(179,796)	68,307	93,855	1,302,620	1,310,065	1,317,675	
Equipment, Furniture & Materials	804,299	(35,945)	46,959	32,700	848,013	855,984	864,031	
Clothing, Uniform & Laundry	302,066	0	18,684	12,333	333,083	336,214	339,374	
Office Expenses	51,258	0	2,308	1,579	55,145	55,663	56,187	
Services	610,104	(47,880)	10,968	29,100	602,292	607,954	613,668	
ICT & Network	1,837,422	(92,435)	109,017	428,503	2,282,507	2,303,963	2,325,620	
Expenses	36,460	(6,000)	1,500	4,200	36,160	36,500	36,843	
Other Miscellaneous	268,438	(174)	10,247	120,404	398,915	402,665	406,450	
Stronger Safer Community Fund	0	0	0	0	0	0	0	
TOTAL SUPPLIES & SERVICES	3,910,047	(182,434)	199,683	628,819	4,556,115	4,598,943	4,642,173	
BMBC RECHARGE	292,344	0	14,642	479	307,465	316,689	326,190	
CENTRAL EXPENSES	217,790	0	0	21,500	239,290	239,290	239,290	
CAPITAL FINANCING COSTS	2,574,032	0	0	43,683	2,617,715	2,717,378	2,717,378	
TOTAL EXPENDITURE	65,403,543	(1,899,127)	3,044,153	1,860,335	68,408,904	70,411,349	71,648,261	
Government Grants	(455,978)	0	0	287,234	(168,744)	(124,467)	(80,190)	
Customer & Client Receipts	(517,413)	(205,431)	0	13,051	(709,793)	(709,793)	(709,793)	
Interest Receivable	(150,000)	(50,000)	0	0	(200,000)	(200,000)	(200,000)	
TOTAL INCOME	(1,123,391)	(255,431)	0	300,285	(1,078,537)	(1,034,260)	(989,983)	
NET EXPENDITURE	64,280,152	(2,154,558)	3,044,153	2,160,620	67,330,367	69,377,089	70,658,278	
FUNDING - MOST REASONABLE CONTRIBUTION (TO)/FROM RESERVES					(66,833,253)	(68,295,121)	(69,993,131)	
					497,114	1,081,968	665,147	
POTENTIAL GAD VALUATION INCREASE (12% Employers Contr.)					3,580,077	3,651,679	3,724,712	
POTENTIAL GAD GOVT FUNDING					- 3,580,077	- 2,921,343	- 2,979,770	
ADJ CONTRIBUTION FROM RESERVES AFTER GAD					497,115	1,812,304	1,410,090	

Investments by project

Annex B

No.	Description	£	Approved by	Notes
1	Wholetime - Seconded Officers and Supernumary Posts	399,735		change to budget method
	Wholetime - ORT increase	36,226		
	Wholetime - fitness instructors	8,320		
	Wholetime - Day Staffing	25,000		
	Wholetime - Industrial Action Hol pay	30,977		
	Wholetime - Allowances	36,021		
2	Retained - rebase based on hours budget	91,241		
3	Corporate Staff - Vacany factor review	59,604		
	Corporate Staff - rates and roles updated	68,897		
	Corporate Staff - Pension and NI increase	101,324	move to inflation	
	Indirect Costs - Apprentice Levy	25,392		
	Indirect Costs - Accessibiity budget	5,000		
	Indirect Costs - Culture review programme	10,000	SI Board	
	Indirect Costs - rebase of pension costs	48,000		
	Rates - aligned to 23/24 spend	47,788	move to inflation	
	Water Services - aligned to 23/24 spend	2,296	move to inflation	
	Cleaning & Domestic - contracts	76,178	move to inflation	
	Vehicle Repairs & Maint - Equipment	1,075		
	Vehicle Repairs & Maint - External Services	40,000		
	Vehicle Repairs & Maint - general	44,000		
	Car Allowance & Public Transport - Corp staff	8,780		
	Equipment, Furn & Mats - Hydrants	30,000		
	Equipment, Furn & Mats -Equip	2,700		
	Clothing, Uniform & laundry - Laundry Contract	12,333	move to inflation	
	Office Expense - Copiers and Stationary	1,579		
	Services - Collaboration Officer costs	4,300		
	Services - Other	1,800		
	Services - Culture review and Health & Wellbeing	23,000	SI Board	
	ICT & Network - Command and control	251,347		command back up options
	ICT & Network - Computing	115,680		
	ICT & Network - Postage	12,300		
	ICT & Network - Phones	5,333		
	ICT & Network - Radio Comms	43,843	move to inflation	Airwaves contracted
	Expenses - Food at Fires	3,000		
	Expenses - Hotels (Control)	1,200		
	Other Misc - Crucial Crew	49,284		
	Other Misc - Food & hospitality	30,983		
	Other Misc - Community Engagement (districts)	40,000		
	Other Misc - Subscriptions	137		
	BMBC Recharge - align to 23/24 pre inflation	479	move to inflation	
	Central Expenses - Audit fees	20,000	FRA/ AGC	
	Central Expenses - Bank Charges	1,500	move to inflation	
4	Capital Financing Costs - based on 2023 MTFP	43,683	FRA via MTFP	
5	Government Grants - Potential Protection Grant withheld	233,521	contractual reduction	
	Government Grants - Reduction in Firelink (20%, 5yrs)	44,277	contractual reduction	
	Government Grants - Reduction in MTA New Dimension	9,436	contractual reduction	
6	Cust Client Reciepts -Reduction in Licenses	3,295	contractual reduction	
7	Cust Client Reciepts - Reduction in Princes Trust income	9756	contractual reduction	
	Total	2,160,620		

Total Efficiencies included in the MTFP

Annex C

Number	Efficiency description	QIA	EQIA	2024/25 £	2025/26 £	2026/27 £
1	Wholetime- vacancy factor			-721,724		
2	Wholetime - removal of CPC costs			-120,000		
3	Wholetime - review of other payments			-89,124		
4	Indirect costs - apprentice levy			-4,759		
5	Indirect costs - uniformed dev. training			-27,000		
6	Premises costs - plant maintenance			-14,539		
7	Premises costs - utilities			-559,751		
8	Vehicle Repairs - Insurance repairs			-16,000		
9	Vehicle Running costs - Fuel			-152,796		
10	Vehicle Running costs - lubricants, Tyres			-11,000		
11	Equip, Furn & Mats - Furniture			-15,000		
12	Equip, Furn & Mats - Equipment			-20,945		
13	Services - Legal Fees			-20,000		
14	Services - Carpark Fees			-26,880		
15	Services - other			-1,000		
16	ICT & Network - Computing			-18,635		
17	ICT & Network - Mobile Phones			-10,000		
18	ICT & Network - Radio Comms			-29,800		
19	ICT & Network - Phone Rental			-34,000		
20	Expenses - Subsistence and Volunteers			-6,000		
21	Other Miscellaneous			-174		
22	Cust & Client Income - Secondments			-57,223		
23	Cust & Client Income - Other			-8,208		
24	Cust & Client Income - NHS rental			-140,000		
25	Interest Recieveable			-50,000		
	Unidentified Saving			-	202,437	204,195
	Total			- 2,154,558	- 202,437	- 204,195
	Total non-pay spend			13,286,339	13,483,101	13,581,448
	as % of non-pay spend			-16%	-2%	-2%

pay savings as % of pay budget			-2%	0%	0%
non-pay savings as % of non-pay budget			-9%	-2%	-2%

Capital Programme - 2023/24 - 2026/27

Annex D

	23/24	23/24 YE Adj	Adj'd 23/24	24/25	25/26	26/27	Sparkline	Note
	£'000	£'000	£'000	£'000	£'000	£'000		
New Builds & Major Refurbishment	4,400,000	-3,501,207	898,793	4,500,000	4,100,000	4,800,000		1
Station Improvement Programme	1,425,000	711,310	2,136,310	1,000,000	1,200,000	1,200,000		
TOTAL PREMISES	5,825,000	-2,789,897	3,035,103	5,500,000	5,300,000	6,000,000		
Appliances	1,740,000	1,108,778	2,673,778	1,500,000	3,110,000	1,512,000		2
Ancillary Vehicles	601,500	490,000	1,266,500	30,000	212,000	398,000		
TOTAL TRANSPORT	2,341,500	1,598,778	3,940,278	1,530,000	3,322,000	1,910,000		
ICT Development	655,000	299,855	954,855	1,681,849	200,000	200,000		3
Control Collaboration Project	0	45,000	45,000	0	0	0		
ESMCP System	33,000	-33,000	0	33,000	0	0		
TOTAL INFORMATION & COMMUNICATIONS	688,000	311,855	999,855	1,714,849	200,000	200,000		
Op Equip & Personal Protective Equip (PPE)	796,690	159,062	955,752	217,000	117,000	400,000		4
MTA PPE & Equipment	0	0	0	0	0	0		
TOTAL OPERATIONAL EQUIPMENT	796,690	159,062	955,752	217,000	117,000	400,000		
TOTAL CAPITAL SPEND	9,651,190	-720,202	8,930,988	8,961,849	8,939,000	8,510,000		
Approved	9,651,190	-720,202	8,930,988	2,533,000	1,400,000	0		
Approval Required	0	0	0	6,428,849	7,539,000	8,510,000		

Capital Programme - 2023/24-2026/27- Funding

	23/24	23/24 YE Adj	Adj'd 23/24	24/25	25/26	26/27	Sparkline
Capital Budget	9,651,190	-720,202	8,930,988	8,961,849	8,939,000	8,510,000	
Funded:							
Capital Receipts	0	0	0	0	0	0	
Capital Grants	33,000	-33,000	0	33,000	0	0	
Service Improvement		12,000	12,000	0	0	0	
Borrowing	9,518,190	-699,202	8,818,988	8,828,849	8,839,000	8,410,000	
Direct Revenue Financing	100,000	0	100,000	100,000	100,000	100,000	
Capital Reserve - Committed	0	0	0	0	0	0	
Capital Reserve - Uncommitted	0	0	0	0	0	0	
Total Funding	9,651,190	-720,202	8,930,988	8,961,849	8,939,000	8,510,000	

Notes on capital programme profile:

- 1) 23/24 reduced as Elm Lane and 2 major refurb projects are reprofiled into 24/25 to be realistic on delivery and to ensure CRMP revisions known prior to investment
- 2) 6 includes HRP replacement assumption subject to review of needs. Profile of spend is subject to delivery of assets to plan within relevant financial years.
- 3) ICT includes £1m for a control back up operation which requires options appraisal and approval prior to proceeding.
- 4) Equipment profile reflects the expected replacement based on equipment lives. There is some contingency included.

	2023/24 £m (Budget)	2024/25 £m	2025/26 £m	2026/27 £m	Sparkline
Scenario 1 – Worst Case					
Overall Govt. Funding	33.159	31.926	32.520	33.125	
Council Tax income	30.930	31.811	32.783	33.782	
TOTAL INCOME	64.089	63.736	65.303	66.907	
<i>Reduction in Available Funding from Most Likley Scenario</i>		- 3.097	- 2.992	- 3.086	
Scenario 2 – Most Likely Case					
Overall Govt. Funding	33.159	33.487	34.010	34.680	
Council Tax Income	30.930	33.346	34.285	35.313	
TOTAL INCOME	64.089	66.833	68.295	69.993	
Scenario 3 – Reasonable Best Case					
Overall Govt. Funding	33.159	33.926	34.979	36.150	
Council Tax Income	30.930	33.346	34.285	35.313	
TOTAL INCOME	64.089	67.272	69.264	71.463	
<i>Increase in Available Funding from Most Likley Scenario</i>		0.439	0.968	1.470	

Reserves Position 2023/24 - 2026/27

Annex F

Reserve	Balance at 31/03/2024 £'000	Forecast 31/03/2025 £'000	Forecast 31/03/2026 £'000	Forecast 31/03/2027 £'000
Insurance	1,065	1,065	1,065	1,065
Invest to Save	0	0	0	0
Budget Carry Forward Requests	577	0	0	0
Capital Investment - Committed	0	0	0	0
Safer Stronger Communities	166	0	0	0
Capital Receipts Reserve	0	0	0	0
Revenue Grants Unapplied	85	0	0	0
Capital Grants Unapplied	548	548	548	548
Service Improvement Reserve	567	314	314	314
Rates Rebate Reserves	634	634	634	634
Immediate Detriment Pension Liability Reserve	3,057	0	0	0
Emerging Risk Reserve	3,858	6,418	4,606	3,196
USEABLE EARMARKED RESERVES	10,557	8,979	7,167	5,757
General	5,000	5,000	5,000	5,000
USEABLE GENERAL RESERVES	5,000	5,000	5,000	5,000
TOTAL USEABLE RESERVES	15,557	13,979	12,167	10,757
MRP	2,994	3,698	4,430	4,430
TOTAL UN-USEABLE RESERVES	2,994	3,698	4,430	4,430
TOTAL RESERVES	18,551	17,677	16,597	15,187

% General Reserve to Net Revenue Expenditure	7.8%	7.4%	7.2%	7.1%
Emerging Risk Movement		2,560	-1,812	-1,410
Total Reserves Movement		-874	-1,080	-1,410

Loans Position 2023/24 - 2026/27

Loans	Balance at 31/03/2024 £m	Forecast 31/03/2025 £m	Forecast 31/03/2026 £m	Forecast 31/03/2027 £m
Total value	30.987	37.907	45.296	52.386