

SOUTH YORKSHIRE FIRE & RESCUE AUTHORITY

Annexes to the Budget and Council Tax Setting Report 2024-2025

<u>Annex</u>	<u>Title</u>	<u>What is included</u>	<u>What will be developed in future reports</u>
A	Revenue Budget 2024/25	Forecast revenue budget for the 2024/25 year period, KPIs	
B	Investments	Forecast revenue budget pressures and growth	
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 - 2024/25

ANNEX A

BUDGET DESCRIPTION	BUDGET 2023/24	Movements 2023/24 to 2024/25			2024/25
		Efficiency	Inflation	Investment	
Wholetime	36,841,493	(1,175,848)	849,716	673,421	37,188,782
Retained	1,870,632	0	102,095	91,241	2,063,968
Control	1,454,050	0	86,890	9,649	1,550,589
Corporate Staff	10,410,716	0	678,066	168,501	11,257,283
Indirect	1,974,818	(27,000)	134,581	666,255	2,748,654
TOTAL EMPLOYEES	52,551,709	(1,202,848)	1,851,348	1,609,067	54,809,276
Premises Repair, Alteration Mtn	1,104,894	(243,584)	1,618	105,480	968,408
Energy	1,700,103	(498,750)	84,848	0	1,286,201
Rents	0	0	0	1,000	1,000
Rates	1,078,651	0	65,690	0	1,144,341
Water Services	81,719	0	2,296	0	84,015
Fixtures & Fittings	0	0	0	13,500	13,500
Cleaning and Domestic	500,000	0	122,398	26,952	649,350
Premises Insurance	72,000	0	7,200	0	79,200
TOTAL PREMISES	4,537,367	(742,334)	284,050	146,932	4,226,015
Vehicle Repairs & Maintenance	322,756	(16,000)	11,467	85,075	403,298
Vehicle Running costs	727,496	(158,896)	0	0	568,600
Operational Lease & Contract Hire	650	0	0	0	650
Car Allowance & Public Transport	153,851	(7,126)	0	20,634	167,359
Transport Insurance	115,501	0	11,550	0	127,051
TOTAL TRANSPORT	1,320,254	(182,022)	23,017	105,709	1,266,958
Equipment, Furniture & Materials	804,299	(25,745)	21,767	58,540	858,861
Clothing, Uniform & Laundry	302,066	0	24,594	41,719	368,379
Office Expenses	51,258	0	957	2,773	54,988
Services	610,104	(37,880)	22,774	70,475	665,473
ICT & Network	1,837,422	(111,476)	138,102	553,152	2,417,200
Expenses	36,460	(6,000)	4,290	1,200	35,950
Other Miscellaneous	268,438	(1,791)	12,518	101,404	380,569
Stronger Safer Community Fund	0	0	0	0	0
TOTAL SUPPLIES & SERVICES	3,910,047	(182,892)	225,002	829,263	4,781,420
BMBC RECHARGE	292,344	0	15,121	0	307,465
CENTRAL EXPENSES	217,790	0	1,500	59,000	278,290
CAPITAL FINANCING COSTS	2,574,032	(43,334)	0	0	2,530,698
TOTAL EXPENDITURE	65,403,543	(2,353,430)	2,400,038	2,749,971	68,200,122
Government Grants	(455,978)	0	0	287,234	(168,744)
Customer & Client Receipts	(517,413)	(210,094)	0	15,551	(711,956)
Interest Receivable	(150,000)	(50,000)	0	0	(200,000)
TOTAL INCOME	(1,123,391)	(260,094)	0	302,785	(1,080,700)
NET EXPENDITURE	64,280,152	(2,613,524)	2,400,038	3,052,756	67,119,422
FUNDING - MOST REASONABLE					(67,454,000)
CONTRIBUTION (TO)/FROM RESERVES					(334,578)
POTENTIAL GAD VALUATION INCREASE (37.6% Employers Contr.)					2,339,046
POTENTIAL GAD GOVT FUNDING					- 2,031,688
ADJ CONTRIBUTION TO RESERVES AFTER GAD					(27,220)

Investments by project

Annex B

No.	Description	£	Approved by	Notes
1	Wholetime - Seconded Officers and Supernumerary Posts	399,735	Work Force Planning	change to budget method
2	Wholetime - ORT increase	36,226	TBC	re-alignment of budget
3	Wholetime - fitness instructors	8,320	TBC	re-alignment of budget
4	Wholetime - Day Staffing	25,000	Executive	Change in terms and conditions
5	Wholetime - Industrial Action Hol pay	30,977	Executive	Change in terms and conditions
6	Wholetime - Allowances	36,021	TBC	re-alignment of budget
7	Wholetime - Bear Scotland	137,142	Executive	Change in terms and conditions
8	Retained - pay	91,241	TBC	Rebase based on hours budget
9	Control - Bear Scotland	9,649	Executive	Change in terms and conditions
10	Corporate Staff - Vacancy factor review	59,604	Executive	re-alignment of budget
11	Corporate Staff - rates and roles updated	68,897	TBC	re-alignment of budget
12	Corporate Staff - Community Engagement	40,000	Executive	Moved from Supplies and Services
13	Indirect Costs - Accessibility budget	5,000	TBC	23/24 funded through carry forward
14	Indirect Costs - Personal Development	21,755	TBC	Aligning to planned spend, main spending is EDI Training
15	Indirect Costs - Uniform Development	25,000	TBC	Additional budget mainly linked to boat training. May be saving once embedded in BAU
16	Indirect Costs - ADC ITOP	14,500	TBC	re-alignment of budget
17	Indirect Costs - Pay and Pension contingency	600,000	TBC	contingency for ERS pension and pay costs.
18	Premises - RAM - Contracts	14,520	TBC	All premises budgets reviewed, there is a net saving between these areas.
19	Premises - RAM - Reactive	90,960	TBC	All premises budgets reviewed, there is a net saving between these areas.
20	Premises - Rents	1,000	TBC	Should be a one off budget, unless plans change, budget for additional storage at stores, for 1 quarter.
21	Premises - Fixtures & Fittings	13,500	TBC	re-alignment of budget
22	Premises - Cleaning Consumables	17,952	TBC	In 23/24 budget saving, however based on minimum levels of cleaning products per station.
23	Premises - Window Cleaning	9,000	TBC	re-alignment of budget
24	Transport - Vehicle Repairs & Maint - Equipment	1,075	TBC	re-alignment of budget
25	Transport - Vehicle Repairs & Maint - External Services	40,000	TBC	re-alignment of budget
26	Transport - Vehicle Repairs & Maint - General	44,000	TBC	As a result of a larger fleet, and older vehicles costing more in repairs
27	Transport - Car Allowance & Public Transport - Detached Mileage	12,917	TBC	Based on trend in 22/23 + 23/24
28	Transport - Car Allowance & Public Transport - Corporate Staff	6,117	TBC	Based on trend in 22/23 + 23/24
29	Transport - Car Allowance & Public Transport - Public Transport	1,600	TBC	Additional for Control and BFS as no budget previously
30	S&S - Equipment, Furn & Mats - Hydrants	50,000	TBC	re-alignment of budget
31	S&S - Ops Equipment - Water Rescue	3,340	TBC	New budget in 23/24 - water rescue specific kit
32	S&S - Fitness Equipment	5,200	TBC	re-alignment of budget
33	S&S - Emergency Response Laundry	3,250	TBC	Change in process, now have tea-towels cleaned
34	S&S - Uniform	38,469	TBC	Based on workings with Procurement Manager
35	S&S - Office Expenses - Copiers and Stationary	2,773	TBC	re-alignment of budget
36	S&S - Services - Other	1,800	TBC	£1k for Control, to cover boarding up charges, currently incurred no budget
37	S&S - Services - Culture review and Health & Wellbeing	23,000	SI Board	360 Feedback, Speak up Service, Suicide Prevention
38	S&S - Services - Industrial Action	45,675	Executive	Contracted costs pro rata from Dec 23
39	S&S - ICT & Network - Command and control	251,347	TBC	Command back up options and re-alignment of budget
40	S&S - ICT & Network - Computing	139,505	TBC	re-alignment of budget
41	S&S - ICT & Network - Comp Licences - Microsoft 365	150,000	TBC	Added for change in process - full year £300k
42	S&S - ICT & Network - Postage	12,300	TBC	re-alignment of budget
43	S&S - Expenses - Hotels (Control)	1,200	TBC	Based on plans for 24/25
44	S&S - Other Misc - Crucial Crew	49,284	Senior Leadership Team	Lifewise under review, these are indicative costs based on information for 23/24.
45	S&S - Other Misc - Food & Hospitality	31,983	TBC	re-alignment of budget
46	S&S - Other Misc - Subscriptions	137	TBC	re-alignment of budget
47	S&S - Other Misc - Provisions	20,000	TBC	re-alignment of budget
48	Central Expenses - Audit fees	56,000	FRA/ AGC	Based on 23/24 costs
49	Central Expenses - Members Fees	3,000	TBC	re-alignment of budget
50	Government Grants - Potential Protection Grant withheld	233,521	contractual reduction	
51	Government Grants - Reduction in Firelink (20%, 5yrs)	44,277	contractual reduction	
52	Government Grants - Reduction in MTA New Dimension	9,436	contractual reduction	
53	Cust Client Receipts - Reduction in Licenses	3,295	contractual reduction	
54	Cust Client Receipts - TDC Room Hire	2,500	contractual reduction	
55	Cust Client Receipts - Reduction in Princes Trust income	9,756	contractual reduction	
	Total	3,052,756		

* Please note all investments that are budget re-alignments will be reviewed in detail.

Total Efficiencies included in the MTFP

Annex C

Number	Efficiency description	Service impact?	Owner initials	2024/25 £	Notes
1	Wholetime - vacancy factor	TBC	SD	-721,725	
2	Wholetime - Overtime	TBC	SD	-245,000	
3	Wholetime - removal of CPC costs	TBC	SD	-120,000	
4	Wholetime - review of other payments	TBC	SD	-89,124	
5	Indirect costs - uniformed dev. training	No	PH	-27,000	Cease running Katherine Lamb L3/L4 Health Checks
6	Premises - RAM Contracts	No	PF	-122,085	All premises budgets re-aligned, there is a net saving between these areas
7	Premises - RAM Reactive	No	PF	-121,499	All premises budgets re-aligned, there is a net saving between these areas
8	Premises - Utilities	No	PF	-498,750	Per latest forecast for 24/25 hard to predict due to global pressures
9	Transport - Vehicle Repairs - Insurance repairs	No	SG	-16,000	Underspends in previous years so reduced to align to trends.
10	Transport - Vehicle Running costs - Fuel	No	SG	-152,796	Per latest forecast for 24/25 hard to predict due to global pressures
11	Transport - Vehicle Running costs - Lubricants, Tyres	No	SG	-6,100	Aligned to previous years spending
12	Transport - Four Weekly Mileage	No	SG	-7,126	Based on trend 23/24
13	S&S - Equip, Furn & Mats - Furniture	No	PF	-14,000	Based on trend 23/24
14	S&S - Equip, Furn & Mats - Other Equipment	No	CL/SD	-11,745	£3k CFS no longer providing thermal throws, £7k is a cipfa category correction from 23/24
15	S&S - Services - Legal Fees	No	SS	-20,000	re-aligned based on trend
16	S&S - Services - Carpark Fees	No	PF	-16,880	re-aligned based on trend
17	S&S - Services - other	No	PH	-1,000	re-aligned based on trend
18	S&S - ICT & Network - Computing	No	SL	-16,635	re-aligned based on trend
19	S&S - ICT & Network - Mobile Phones	No	SL	-30,031	Vodafone contract reduced
20	S&S - ICT & Network - Radio Comms	No	SL	-30,810	re-aligned based on trend
21	S&S - ICT & Network - Phone Rental	No	SL	-34,000	re-aligned based on trend
22	S&S - Expenses - Subsistence and Volunteers	No	SD/PH	-6,000	re-aligned based on trend
23	S&S - Hospitality	No	SD	-100	re-aligned based on trend
24	S&S - Other Miscellaneous	No	SD	-1,691	re-aligned based on trend
25	Capital Financing	No	SS	-43,334	Re-calculation of MRP and interest
26	Cust & Client Income - Secondments	No	SS	-57,223	Alignment with staff on secondment
27	Cust & Client Income - Other	No	SS	-8,208	re-aligned based on trend
28	Cust & Client Income - NHS rental	No	PF	-140,000	Full year income projected
29	Cust & Client Income - COMAH	No	NA	-4,662	Based on schedule of charges
30	Interest Receivable	No	SS	-50,000	re-aligned based on trend
	Total			- 2,613,524	
	Total non-pay spend			13,390,846	
	as % of non-pay spend			-20%	

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

Capital Programme - 2024/25

Annex D

	24/25	
	£'000	£'000
New Builds & Major Refurbishment	4,500,000	
Elm Lane Refurbishment		2,500,000
Other - TBC Rotherham / Doncaster		2,000,000
Station Improvement Programme	1,000,000	
Training Assets - Estate Wide		100,000
Estates Improvement Plan		500,000
Estates improvement EDI (Maltby)		150,000
Energy based decarb projects		250,000
TOTAL PREMISES	5,500,000	5,500,000
Appliances	1,500,000	
Appliance Replacement		1,240,000
Appliance Equipment		260,000
Ancillary Vehicles	30,000	
Ancillary Vehicles -Other		30,000
TOTAL TRANSPORT	1,530,000	1,530,000
ICT Development	1,681,849	
Agile Working		25,000
Office Upgrade		200,000
Cab Tablet Replacement		120,000
mobile phone refresh		85,000
Control Resilience		1,000,000
CHQ Switch Replacement		100,000
Station Printers		22,395
Server and End Point Protection		54,454
DT3 & Business Applications		75,000
Control Collaboration Project	0	
Control Collaboration Project		0
ESMCP System	33,000	
ESMCP MDT Gateway		33,000
TOTAL INFORMATION & COMMUNICATIONS	1,714,849	1,714,849
Op Equip & Personal Protective Equip (PPE)	217,000	
Gym Equipment replacement programme		32,000
Life Jacket Replacement		20,000
General Equipment replacement		30,000
Ladder Spares Appliances		50,000
BA Set Reducer Replacement Program		35,000
BA Cylinder Service		40,000
Delivery Hose		10,000
MTA PPE & Equipment	0	
MTA PPE & Equipment		0
TOTAL OPERATIONAL EQUIPMENT	217,000	217,000
TOTAL CAPITAL SPEND	8,961,849	8,961,849
Approved		2,533,000
Approval Required		6,428,849

Capital Programme - 2024/25- Funding

	24/25
Capital Budget	8,961,849
Funded:	
Capital Receipts	0
Capital Grants	33,000
Service Improvement	0
Borrowing	8,828,849
Direct Revenue Financing	100,000
Capital Reserve - Committed	0
Capital Reserve - Uncommitted	0
Total Funding	8,961,849

	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 Likely 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 Likely Scenario</i>		0.439	0.968	1.470	

Scenario 4 – Most Likely Case revised at 1/12 /23					
Overall Govt Funding	33.159	33.791	35.252	35.065	
Council Tax Income	30.930	31.811	32.783	33.782	
	64.089	65.602	68.035	68.847	
<i>Reduction in Available Funding from Most Likely Scenario</i>		- 1.232	- 0.260	- 1.146	- 2.64
Settlement – Revised February 2024					
Overall Govt Funding	33.159	35.073	34.883	35.564	
Council Tax Income	30.930	32.381	33.244	34.282	
	64.089	67.454	68.127	69.846	
<i>Increase in Available Funding from Most Likely Scenario</i>		0.621	- 0.168	0.147	0.31

Reserves Position 2023/24 - 2026/27

Annex F

Reserve	Balance at 31/03/2024 £'000	Forecast 31/03/2025 £'000
Insurance	1,065	1,065
Invest to Save	0	0
Budget Carry Forward Requests	577	0
Capital Investment - Committed	0	0
Safer Stronger Communities	166	0
Capital Reciepts Reserve	0	0
Revenue Grants Unapplied	85	0
Capital Grants Unapplied	548	548
Service Improvement Reserve	448	167
Rates Rebate Reserves	667	0
Immediate Detriment Pension Liability Reserve	3,057	0
Emerging Risk Reserve	4,352	8,103
USEABLE EARMARKED RESERVES	10,965	9,883
General	5,000	5,000
USEABLE GENERAL RESERVES	5,000	5,000
TOTAL USEABLE RESERVES	15,965	14,883
MRP	2,891	3,364
TOTAL UN-USEABLE RESERVES	2,891	3,364
TOTAL RESERVES	18,856	18,247
% General Reserve to Net Revenue Expenditure	7.8%	7.4%
Emerging Risk Movement		3,751
Total Reserves Movement		-609

Loans Position 2023/24 - 2026/27

Loans	Balance at 31/03/2024 £m	Forecast 31/03/2025 £m
Total value	30.987	37.907

SCHEDULE OF FEES AND CHARGES 2023/24**Annex G**

		2023/24	6.7%	2024/25
Appliance and Crew	per hour	£381.49	25.56	407.05
Testing of Fire Extinguishers	per extinguisher	£34.65	2.32	36.97
Testing Private Hydrants	per hydrant	£29.22	1.96	31.18
COMAH Site	per site	£7,619.00	-	7,619.00
Fire Awareness / Fire safety Training	per candidate	£192.50	12.90	205.40
ARC Course	Fee individually determined based on nature / cost of course			As 2023/24