
REPORT AUTHOR: ASSISTANT CHIEF OFFICER/FRA TREASURER – GAVIN CHAMBERS
SUBJECT: 2024/25 REVENUE BUDGET, CAPITAL PROGRAMME AND COUNCIL TAX SETTING

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 Background Papers: 2023/24 FRA Budget Papers

Implications:

This table provides a short statement of the impact of the recommendations in this report and/or a reference to the relevant paragraph/s in the report.

Will this report affect any of the following?

Implications	Yes/No	Impact/Reference
Financial	Yes	Report covers the timetable in place for the delivery of the 2024/25 budget and council tax setting.
Risk Management	Yes	The report will assist in ensuring that the budget and council tax is set.
Legal	No	
Privacy and Security	No	
Duty to collaborate	No	
Health and Safety	No	
Equality, Diversity and Inclusion	No	
Environmental Sustainability	No	
Consultation and Communication	No	

PURPOSE

To present the current planning arrangements for the 2024/25 Revenue Budget and Capital Programme and agree the timetable accordingly.

RECOMMENDATION:

That the report and timescales within be reviewed, considered and agreed.

1. Introduction

- 1.1 On 2 February 2023, the Fire and Rescue Authority (FRA) approved a Revenue Budget Requirement for 2023/24 of £34.898m and a Capital Programme of £2.258m.
- 1.2 For new FRA Members, to provide some background information on the 2023/24 budget, the link below provides detail on the setting of the 2023/24 budget by the FRA in February 2023. As well as council tax setting, the revenue and capital budgets were approved including some use of reserves. Please refer to item agenda item **22-23/FRA/69**.

[Agenda for Fire and Rescue Authority on Thursday, 2nd February, 2023, 10.00 am | Bedfordshire Fire and Rescue Service \(moderngov.co.uk\)](#)

- 1.3 This report introduces the process for 2024/25.

2. The 2024/25 Revenue Budget and Capital Programme

2.1 **Funding Updates:**

- 2.1.1 **Revenue** – The 2020/21 to 2023/24 financial years have all been single year funding settlements from the Government. It is anticipated that as the 2024/25 settlement will be the last of the current Comprehensive Spending Review (CSR), it will again

be for only one year. Single year settlements do not enable robust medium term financial planning to take place, due to the uncertainty of grant income in the following years.

2.1.2 **Capital** – There was no capital funding or bidding round since the 2021/22 financial year and it is anticipated that this will be the same position for 2024/25 too. The Authority’s Capital Programme is funded by revenue, unless where a specific grant has been received or there has been a sale of an asset, such as vehicles.

2.2 **Timescales:**

2.2.1 For 2024/25, there will be a budget and CRMP consultation presented to and agreed by the FRA on 7th December 2023. The budgets and council tax will finally be set by the FRA, post consultation on 13th February 2024. The Authority will need to consult with the community and businesses. This will again be linked in with the Community Risk Management Plan (CRMP).

2.2.2 In past years a draft budget has been set. This was when multi year settlements were provided by the Department of Levelling Up Housing and Communities (DLUHC). As we have had successive years of single year settlements, with the provisional settlements not made available until late December, the Authority has moved away from this and adopted the budget workshops instead. This ensures that Members are fully engaged and aware of the developing budget position, but not approving an early draft budget that could materially change when the provisional settlement figures are announce shortly after a meeting.

2.2.3 The proposed timetable for the 2024/25 budget process is attached at Appendix 1.

2.3 Proposals:

2.3.1 The proposals below are included for discussion and are currently anticipated being part of the 2024/25 revenue and capital budget setting process:

- *2023/24 Budget as Starting Point* – The 2023/24 budget will be presented in summary, FRA Members will then see what additions and reductions are made to it, to reach the 2024/25 budget position. There will also be a medium term, four year look ahead as part of the Medium Term Revenue Plan (MTRP).
- *Scrutiny/Review* – A CMT budget scrutiny process will continue for 2024/25, reviewing the draft 2024/25 budgets, compared to 2023/24 actuals/forecast year end position and 2022/23 final outturn figures. There will also be targeted zero based budget (ZBB) work. As this is a resource intensive activity, there is a need to focus on specific budget areas.
- *Savings/Efficiencies/Income* – CMT will be working on these to present to FRA Members in due course. This will include for transparency and discussion, a list of non-statutory functions that the Service/Authority conducts.
- *Budget Forms* – A short bid form will again be used for initial proposals, so that a limited amount of input is required to get through the first gateway in the bid process. Should CMT approve a bid, for revenue or capital, a more detailed submission will be required. Bids will be on an exception basis for 2024/25, so a general bidding round to all budget managers will not be announced. New bids that need funding, as they are budget pressures, will in turn be presented to the FRA as part of the budget.
- *Planning Assumptions* - A summary list of planning assumptions will be presented to Members during the budget process both for information purposes but also to input and agree on. For example a key one will be pay award assumptions.
- *Capital* – The Capital Programme for 2024/25 onwards needs to be focussed on more than the forthcoming year. The returns to Government ask for our three-year indicative capital expenditure figures.
- *Innovation/Transformation* – it is currently proposed that there will be funding set aside in the 2024/25 budget for transformation/innovation initiatives. Discussions will also take place with Members as in previous years, regarding the allocation of Green/Environmental funds.

3. Summary

3.1.1 This report introduces the 2024/25 budget timetable and process to Members. Members will be kept informed of progress.

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2024/25 BUDGET TIMETABLE

GROUP	AREA OF REVIEW	DATE
Fire & Rescue Authority (FRA)	Initial budget report setting out timetable	3 rd October 2023
Corporate Management Team (CMT)	Discuss forecast budget position, savings/efficiencies/income, assumptions and uncertainties, bids.	September 2023 to February 2024
FRA Lead Member for Finance, Productivity & Efficiency	Regular updates provided up to the February 2024 budget and council tax setting meeting	October 2023 to February 2024
FRA	1st Members budget workshop – draft budget discussions.	21st November 2023
FRA	Budget and CRMP consultation questions presented and approved.	7th December 2023
Public Consultation on budget and CRMP	From 8 December 2023 to 31 January 2024.	8th December 2023 to 31st January 2024
	<i>Provisional 2024/25 Settlement Expected from DLUHC, including council tax referendum limits</i>	<i>Late December 2023</i>
CMT	Update to CMT as required.	January 2024
FRA	2nd Members budget workshop – post main consultation period. Draft CRMP post consultation.	25th January 2024
FRA	2024/25 Budget and Council Tax Precept set. CRMP – with consultation outcomes incorporated – Approved at FRA in February or March 2024 meeting.	13th February 2024
	<i>Final settlement from DLUHC expected around this time too.</i>	<i>Early/Mid-February 2024</i>