

APPENDIX A1

2023/24 REVENUE BUDGET MOVEMENT SUMMARY

Actual 2022/23	SERVICE REQUIREMENTS	Base Budget 2023/24	Qtr 1 Budget 2023/24	Qtr 2 Budget 2023/24	Qtr 3 Budget 2023/24	Reserve Draw- down	Virements	Qtr 4 Budget 2023/24	Actual (before YE reserves)	Variance	Year-End Reserves Adjust- ment	Variance
£'000		£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
72,956	Fire Service	70,576	75,435	76,893	77,773	18	581	78,372	75,277	-3,095	-803	-2,292
464	Corporate Management	528	533	533	549	0	0	549	604	55		55
0	NRAT MFRS Lead Authority (Budget Neutral)	0	0	0	0	0	0	0	0	0		0
73,420		71,104	75,968	77,426	78,322	18	581	78,921	75,881	-3,040	-803	-2,237
0	Contingency for Pay/Price Changes	3,306	1,796	1,796	758	0	-581	177	0	-177	0	-177
73,420	TOTAL SERVICE EXPENDITURE	74,410	77,764	79,222	79,080	18	0	79,098	75,881	-3,217	-803	-2,414
-920	Interest on Balances	-172	-450	-450	-950	0	0	-950	-1,045	-95	0	-95
72,500	NET OPERATING EXPENDITURE	74,238	77,314	78,772	78,130	18	0	78,148	74,836	-3,312	-803	-2,509
	<u>Contribution to/(from) Reserves:</u>											
	Emergency Related Reserves											
0	Bellwin / Emergency Planning Reserve	0	0	0	0	0	0	0	0	0		
35	Insurance Reserve	0	0	0	0	0	0	0	0	0		
-2,170	Collection Fund Deficit Reserve	0	-150	-150	-150	0	0	-150	-150	0		
	Modernisation Challenge											
-588	Smoothing Reserve	0	0	0	400	0	0	400	400	0		
530	Retrospective Holiday Pay	0	0	0	0	0	0	0	0	0	150	
-62	Pensions Reserve	0	-290	-290	-290	0	0	-290	-290	0		
364	Recruitment Reserve	0	0	0	0	0	0	0	0	0		
0	Invest to Save Reserve / Collaboration Reserve	0	-282	-282	-282	0	0	-282	-282	0		
	Capital Investment Reserve											
-6,939	Capital Investment Reserve	-6,316	-8,120	-9,366	-9,614	-4	0	-9,618	-9,618	0	232	1,809
-69	PFI Annuity Reserve	-69	-69	-69	-69	0	0	-69	-69	0		
	Specific Projects											
0	Community Sponsorship Reserve	0	0	0	0	0	0	0	0	0		
12	Equipment Reserve	0	0	0	0	-14	0	-14	-14	0	145	
-8	Community Engagement Reserve	0	0	0	0	0	0	0	0	0		
62	Training Reserve	0	0	-132	-132	0	0	-132	-132	0	220	
23	Health and Wellbeing Reserve	0	0	0	0	0	0	0	0	0		
-1,769	Inflation Reserve	0	-550	-550	-50	0	0	-50	-50	0		
	Ringfenced Reserves											
-15	Princes Trust Reserve	0	0	0	0	0	0	0	0	0		
-4	Community Risk Management Reserve	0	0	-69	-79	0	0	-79	-79	0	37	
68	Energy Reserve	68	68	57	57	0	0	57	57	0		
-180	New Dimensions Reserve	0	0	0	0	0	0	0	0	0	19	
	General Revenue Reserve	0	0	0	0	0	0	0	0	0		700
-10,710	Movement in Reserves	-6,317	-9,393	-10,851	-10,209	-18	0	-10,227	-10,227	0	803	2,509
61,790	BUDGET REQUIREMENT	67,921	67,921	67,921	67,921	0	0	67,921	64,610	-3,312	0	0
-31,251	Settlement Funding Assessment	-33,249	-33,249	-33,249	-33,249	0	0	-33,249	-33,249	0		
1,150	Collection Fund Deficit	-301	-301	-301	-301	0	0	-301	-301	0		
-31,689	Precept Income	-34,371	-34,371	-34,371	-34,371	0	0	-34,371	-34,371	0		
-61,790	BUDGET FUNDING	-67,921	-67,921	-67,921	-67,921	0	0	-67,921	-67,921	0	0	0

APPENDIX A2

2023/24 FIRE SERVICE REVENUE BUDGET MOVEMENT

Actual 2022/23	SERVICE REQUIREMENTS	Base Budget 2023/24	Qtr 1 Budget 2023/24	Qtr 2 Budget 2023/24	Qtr 3 Budget 2023/24	Reserve Draw- down	Virements	Qtr 4 Budget 2023/24	Actual (before YE reserves)	Variance	Year-End Reserves Adjust- ment	Variance
£'000		£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000		
	EMPLOYEES											
	Uniformed											
34,396	Firefighters	36,270	37,629	37,382	37,234	0	4	37,238	36,814	-424	115	-309
1,609	Control	1,682	1,749	1,756	1,756			1,756	1,740	-16		-16
2,639	Additional Hours	2,040	2,113	2,113	2,113		25	2,138	2,161	23		23
38,644	TOTAL UNIFORMED	39,992	41,491	41,251	41,103	0	29	41,132	40,715	-417	115	-302
	APT&C and Manual											
10,479	APT&C	11,666	11,831	11,413	11,950	0	87	12,037	11,741	-296	72	-224
165	Tender Drivers	156	156	156	167			167	175	8		8
219	Catering	235	235	235	255			255	221	-34		-34
678	Transport Maintenance	706	706	706	751			751	659	-92		-92
56	Hydrant Technicians	59	59	59	61			61	61	0		0
54	Casuals	0	0	0	0			0	81	81		81
11,651	TOTAL APT&C/MANUAL	12,822	12,987	12,569	13,184	0	87	13,271	12,938	-333	72	-261
	Other Employee Expenses											
74	Allowances	49	50	50	50			50	76	26		26
0	Removal Expenses	1	1	1	1			1	0	-1		-1
772	Training Expenses	454	550	841	1,151		4	1,155	923	-232	220	-12
9	Other Expenses	9	9	9	9		1	10	24	14		14
2	Staff Advertising	7	7	7	8		2	10	6	-4		-4
63	Development Expenses	80	80	80	151		-12	139	138	-1		-1
173	Employee Insurance	147	139	139	139			139	268	129		129
-169	MPF Pen Fixed Rate	-240	-240	-240	-262			-262	-582	-320		-320
56	Enhanced Pensions	52	52	52	63			63	62	-1		-1
4	SSP & SMP Reimbursements	0	0	0	0			0	6	6		6
147	Catering Expenditure	125	125	131	145		34	179	169	-10		-10
-110	Compensated Absences	0	0	0	0			0	0	0		0
-508	HFRA Capitalisation Payroll	-375	-375	-375	-375		-115	-490	-490	0		0
513	TOTAL OTHER EMPLOYEE EXPENSES	309	398	695	1,080	0	-86	994	600	-394	220	-174
	Pensions											
1,704	Injury Pension	1,790	1,790	1,790	1,825			1,825	1,810	-15		-15
26	Sanction Charges	21	21	21	31			31	28	-3		-3
147	Ill Health Retirement Charges	174	174	174	174			174	91	-83		-83
0	Injury Gratuity	0	0	0	0			0	0	0		0
1,877	TOTAL PENSIONS	1,985	1,985	1,985	2,030	0	0	2,030	1,929	-101	0	-101
52,685	TOTAL EMPLOYEES	55,108	56,861	56,500	57,397	0	30	57,427	56,182	-1,245	407	-838
	PREMISES											
11	Building Maintenance Repairs	29	29	29	30		-12	18	13	-5		-5
15	Site Maintenance Costs	24	25	25	25		-10	15	12	-3	70	67
2,349	Energy	1,116	1,116	1,122	1,122		917	2,039	2,036	-3		-3
36	Rent	46	47	51	51		-1	50	44	-6		-6
1,294	Rates	1,584	1,768	1,768	1,768			1,768	1,749	-19		-19
250	Water	300	300	300	300		-15	285	252	-33		-33
15	Fixtures	15	15	15	15		-5	10	8	-2		-2
27	Contract Cleaning	0	0	0	0			0	0	0		0
57	Insurance	54	70	70	70			70	71	1		1
4,054	TOTAL PREMISES	3,168	3,370	3,380	3,381	0	874	4,255	4,185	-70	70	0
	TRANSPORT											
332	Direct Transport	330	336	327	325		10	335	326	-9		-9
9	Tunnel & Toll Fees	11	11	11	11			11	11	0		0
110	Operating Lease	133	133	133	192			192	129	-63		-63
615	Other Transport Costs	533	533	533	532		1	533	500	-33	18	-15
74	Car Allowances	91	91	89	88		-2	86	75	-11		-11
320	Insurance	244	221	233	239			239	282	43		43
0	Driving Licences	7	7	7	7		-1	6	1	-5		-5
1,460	TOTAL TRANSPORT	1,349	1,332	1,333	1,394	0	8	1,402	1,324	-78	18	-60

2023/24 FIRE SERVICE REVENUE BUDGET MOVEMENT (continued)

Actual 2022/23	SERVICE REQUIREMENTS	Base Budget 2023/24	Qtr 1 Budget 2023/24	Qtr 2 Budget 2023/24	Qtr 3 Budget 2023/24	Reserve Draw- down	Virements	Qtr 4 Budget 2023/24	Actual (before YE reserves)	Variance	Year-End Reserves Adjust-	Variance
£'000		£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000		
	SUPPLIES & SERVICES											
12	Administrative Supplies	13	14	17	17		-2	15	9	-6		-6
331	Operational Supplies	273	269	269	274		1	275	267	-8	7	-1
5	Hydrants	11	11	11	11			11	11	0		0
55	Consumables	44	44	44	44		-4	40	54	14		14
108	Training Supplies	113	113	125	121		3	124	105	-19	9	-10
136	Fire Prevention Supplies	54	59	123	124		11	135	127	-8		-8
6	Catering Supplies	18	21	26	22		-6	16	10	-6		-6
389	Uniforms	331	344	349	358			358	422	64		64
77	Printing & Stationery	97	99	100	100		-1	99	79	-20		-20
3	Operating Leases	1	4	4	4			4	4	0		0
283	Professional Fees/Service	412	433	441	441		6	447	267	-180	107	-73
816	Communications	840	840	840	873		9	882	888	6		6
14	Postage	15	15	15	17		3	20	16	-4		-4
8	Command/Control	5	5	10	10		-3	7	6	-1		-1
676	Computing	362	366	461	484	11	-6	489	392	-97	38	-59
240	Medicals	269	269	269	270			270	270	0		0
50	Travel & Subsistence	64	72	77	83		-16	67	56	-11		-11
129	Grants/Subscriptions	106	109	123	136		-2	134	125	-9		-9
3	Advertising	1	1	1	0		0	0	0	0		0
47	Insurances	37	49	49	49			49	47	-2		-2
9	Furniture	13	13	13	13		-10	3	2	-1		-1
67	Laundry	82	82	82	82			82	76	-6		-6
14	Hospitality	7	8	18	25			25	25	0		0
66	Seconded Officers In	0	0	65	65			65	65	0		0
3,544	TOTAL SUPPLIES & SERVICES	3,168	3,240	3,532	3,623	11	-17	3,617	3,323	-294	161	-133
	AGENCY SERVICES											
152	Super Fund Admin	126	126	126	126			126	80	-46		-46
1,598	ICT Service Provider	1,576	1,576	1,597	1,710	7	-9	1,708	1,698	-10		-10
411	ICT Managed Suppliers	439	439	418	422		3	425	421	-4		-4
2,980	PFI Unitary Charges ((Int/Principal/Op Costs)	2,991	2,991	2,991	3,158			3,158	3,100	-58	57	-1
1,628	Estates Service Provider	1,633	1,633	1,633	1,692		57	1,749	1,739	-10		-10
6,769	TOTAL AGENCY SERVICES	6,765	6,765	6,765	7,108	7	51	7,166	7,038	-128	57	-71
	CENTRAL EXPENSES											
482	Finance & Computing	482	501	501	515		48	563	532	-31		-31
2	Central Expenses	0	0	0	2		2	4	4	0		0
484	TOTAL CENTRAL EXPENSES	482	501	501	517	0	50	567	536	-31	0	-31
	CAPITAL FINANCING											
5,101	PWLB Debt Charges	7,590	7,590	7,590	7,590			7,590	7,596	6		6
48	MRB Debt Charges	60	60	60	60			60	47	-13		-13
14,981	Revenue Contribution to Capital	6,691	10,064	11,762	12,224	0	123	12,347	12,347	1		1
-22	Early Settement of Debt (Pfi Refin)	-22	-22	-22	-22			-22	-22	0		0
20,108	TOTAL CAPITAL FINANCING	14,319	17,692	19,390	19,852	0	123	19,975	19,968	-7	0	-7
89,104	TOTAL EXPENDITURE	84,359	89,761	91,401	93,272	18	1,119	94,409	92,556	-1,853	713	-1,140
	INCOME											
12,632	Specific Grants	11,201	11,565	11,729	12,624		133	12,757	13,124	367		367
40	Sales	1	5	40	50		2	52	56	4		4
1,389	Fees & Charges	1,219	1,318	1,226	1,280		68	1,348	1,720	372	-90	282
-2	Reinforcing Moves	0	0	0	0		0	0	0	0		0
1,523	Rents etc	901	901	900	900		322	1,222	1,460	238		238
300	Recharges Secondments	210	210	210	210			210	426	216		216
214	Contributions	128	204	273	298			298	267	-31		-31
152	Recharges Internal	113	113	120	127		13	140	196	56		56
10	Other Income	10	10	10	10			10	30	20		20
16,258	TOTAL INCOME	13,783	14,326	14,508	15,499	0	538	16,037	17,279	1,242	-90	1,152
72,846	NET EXPENDITURE	70,576	75,435	76,893	77,773	18	581	78,372	75,277	-3,095	803	-2,292

Budgeted Movement on Reserves 2023/24

	Opening Balance	Qtr 1 Draw-down & changes	Qtr 2 Draw-down & changes	Qtr 3 Draw-down & changes	Qtr 4 Draw-down & changes	Year-End Request	Use Year-End Variance	Closing Balance
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Committed Reserves								
Emergency Related Reserves								
Bellwin / Emergency Planning Reserve	222							222
Insurance Reserve	534							534
Collection Fund Reserve	250	-150						100
Modernisation Challenge								
Smoothing Reserve	1,000			400	0			1,400
Retrospective Holiday Pay	530					150		680
Pensions Reserve	590	-290						300
Recruitment Reserve	1,814							1,814
Invest to Save / Collaboration Reserve	282	-282						0
Capital Investment Reserve	10,781	-8,120	-1,246	-248	-4	232	1,809	3,204
PFI Annuity Reserve	1,373	-69						1,304
Specific Projects								
Community Sponsorship Reserve	55							55
Equipment Reserve	217				-13	145		349
Training Reserve	212		-132			220		300
Health and Wellbeing Reserve	30							30
Inflation Reserve	1,250	-550		500	0			1,200
Clothing Reserve	90							90
Ringfenced Reserves								
Princes Trust Reserve	0							0
Community Risk Management Reserve	300		-69	-10	-1	37		257
Energy Reserve	201	68	-11					258
New Dimensions Reserve	58					19		77
Total Earmarked Reserves	19,789	-9,393	-1,458	642	-18	803	1,809	12,174
General Revenue Reserve	3,000	0	0	0	0	0	700	3,700
Total Reserves	22,789	-9,393	-1,458	642	-18	803	2,509	15,874