

2025/26 REVENUE BUDGET MOVEMENT SUMMARY

Actual 2024/25	SERVICE REQUIREMENTS	Base Budget 2025/26	Qtr 1 Budget 2025/26	Reserve Drawdown	Virements	Qtr 2 Budget 2025/26
£'000		£'000	£'000	£'000	£'000	£'000
73,588	Fire Service	75,606	77,615	130	1,313	79,058
648	Corporate Management	640	640	0	5	645
0	Lead Authority (Budget Neutral)	0	0	0	0	0
74,236		76,246	78,255	130	1,318	79,703
0	Contingency for Pay/Price Changes	1,823	1,814	0	-1,318	496
74,236	TOTAL SERVICE EXPENDITURE	78,069	80,069	130	0	80,199
-1,640	Interest on Balances	-300	-300	0	0	-300
72,596	NET OPERATING EXPENDITURE	77,769	79,769	130	0	79,899
	<u>Contribution to/(from) Reserves:</u>					
	Emergency Related Reserves					
0	Bellwin Reserve	0	0	0	0	0
0	Insurance and Legal Reserve	0	0	0	0	0
0	Collection Fund Reserve	0	0	0	0	0
	Modernisation Challenge					
0	Smoothing Reserve	0	0	0	0	0
-680	Severance / Holiday Pay Reserve	0	0	0	0	0
0	Pensions Reserve	0	0	0	0	0
0	Recruitment Reserve	0	0	0	0	0
2,000	Carbon Net Zero Reserve	0	0	0	0	0
	Capital Investment Reserve					
176	Capital Investment Reserve	234	-1,766	-78	0	-1,844
-69	PFI Annuity Reserve	-69	-69	0	0	-69
	Specific Projects					
2	Health & Safety Reserve	0	0	0	0	0
152	Equipment Reserve	0	0	-34	0	-34
0	Clothing Reserve	0	0	0	0	0
-23	Health & Wellbeing Reserve	0	0	0	0	0
-30	Training Reserve	0	0	0	0	0
0	Inflation Reserve	0	0	0	0	0
	Ringfenced Reserves					
-4	Community Risk Management Reserve	0	0	-18	0	-18
-147	Energy Reserve	0	0	0	0	0
18	New Dimensions Reserve	0	0	0	0	0
200	Appropriation to / From Revenue Balances	0	0	0	0	0
1,595	Movement in Reserves	165	-1,835	-130	0	-1,965
74,191	BUDGET REQUIREMENT	77,934	77,934	0	0	77,934
-38,326	Settlement Funding Assessment	-39,007	-39,007	0	0	-39,007
-294	Collection Fund Deficit	-217	-217	0	0	-217
-35,571	Precept Income	-38,710	-38,710	0	0	-38,710
-74,191	BUDGET FUNDING	-77,934	-77,934	0	0	-77,934

2025/26 FIRE SERVICE REVENUE BUDGET MOVEMENT

Actual 2024/25	SERVICE REQUIREMENTS	Base Budget 2025/26	Qtr 1 Budget 2025/26	Reserve Drawdown	Virements	Qtr 2 Budget 2025/26
£'000		£'000	£'000	£'000	£'000	£'000
	EMPLOYEES					
	Uniformed					
41,177	Firefighters	43,090	43,090		832	43,922
1,968	Control	1,872	1,872		74	1,946
2,797	Additional Hours	2,222	2,222		52	2,274
45,942	TOTAL UNIFORMED	47,184	47,184	0	958	48,142
	APT&C and Manual					
12,628	APT&C	12,650	12,580		1,604	14,184
201	Tender Drivers	177	177		10	187
237	Catering	270	270		17	287
687	Transport Maintenance	781	844		17	861
52	Hydrant Technicians	64	64		4	68
86	Casuals	0	0			0
13,891	TOTAL APT&C/MANUAL	13,942	13,935	0	1,652	15,587
	Other Employee Expenses					
72	Allowances	49	49		1	50
	Removal Expenses	1	1			1
761	Training Expenses	663	725		77	802
4	Other Expenses	9	3			3
7	Staff Advertising	7	7		-1	6
103	Development Expenses	80	90		19	109
287	Employee Insurance	147	147			147
-609	MPF Pen Fixed Rate	-550	-550			-550
72	Enhanced Pensions	70	70			70
7	SSP & SMP Reimbursements	0	0		1	1
182	Catering Expenditure	165	165			165
-459	HFRA Capitalisation Payroll	-375	-375			-375
427	TOTAL OTHER EMPLOYEE EXPENSES	266	332	0	97	429
	Pensions					
1,827	Injury Pension	1,827	1,827			1,827
59	Sanction Charges	45	45			45
63	Ill Health Retirement Charges	130	130			130
1,949	TOTAL PENSIONS	2,002	2,002	0	0	2,002
62,209	TOTAL EMPLOYEES	63,394	63,453	0	2,707	66,160
	PREMISES					
7	Building Maintenance Repairs	35	35			35
16	Site Maintenance Costs	27	27			27
1,679	Energy	1,607	1,607			1,607
42	Rent	52	52			52
1,921	Rates	2,041	2,041			2,041
290	Water	366	366			366
17	Fixtures	16	17			17
61	Insurance	54	54			54
4,033	TOTAL PREMISES	4,198	4,199	0	0	4,199
	TRANSPORT					
408	Direct Transport	396	396		11	407
14	Tunnel & Toll Fees	11	11			11
161	Operating Lease	193	193		3	196
485	Other Transport Costs	533	533		1	534
71	Car Allowances	86	85		-5	80
261	Insurance	254	254			254
	Driving Licences	7	7			7
1,400	TOTAL TRANSPORT	1,480	1,479	0	10	1,489

2025/26 FIRE SERVICE REVENUE BUDGET MOVEMENT (continued)

Actual 2024/25	SERVICE REQUIREMENTS	Base Budget 2025/26	Qtr 1 Budget 2025/26	Reserve Drawdown	Virements	Qtr 2 Budget 2025/26
£'000		£'000	£'000	£'000	£'000	£'000
	SUPPLIES & SERVICES					
31	Administrative Supplies	12	12			12
252	Operational Supplies	319	315		7	322
15	Hydrants	11	11			11
88	Consumables	69	69		-5	64
177	Training Supplies	233	233		-6	227
72	Fire Prevention Supplies	55	55			55
9	Catering Supplies	18	18		-2	16
457	Uniforms	336	342		1	343
77	Printing & Stationery	98	97			97
415	Professional Fees/Service	466	477	18	60	555
936	Communications	875	875		3	878
15	Postage	16	16			16
2	Command/Control	4	0		3	3
397	Computing	385	402	12	2	416
304	Medicals	312	320		1	321
54	Travel & Subsistence	69	76		-2	74
119	Grants/Subscriptions	116	119	10	-2	127
2	Advertising	11	8		-1	7
62	Insurances	37	37			37
1	Furniture	13	13			13
110	Laundry	95	96			96
59	Hospitality	8	13		13	26
3,654	TOTAL SUPPLIES & SERVICES	3,558	3,604	40	72	3,716
	AGENCY SERVICES					
178	Super Fund Admin	161	161			161
1,678	ICT Service Provider	1,803	1,803	12	2	1,817
533	ICT Managed Suppliers	547	547			547
3,055	PFI Unitary Charges ((Int/Principal/Op Costs)	3,210	3,210		45	3,255
2,028	Estates Service Provider	2,047	2,047		39	2,086
7,472	TOTAL AGENCY SERVICES	7,768	7,768	12	86	7,866
	CENTRAL EXPENSES					
667	Finance, Computing and Recharges	564	564	78	25	667
1	Central Expenses	0	0			0
668	TOTAL CENTRAL EXPENSES	564	564	78	25	667
	CAPITAL FINANCING					
7,459	PWLB Debt Charges	7,480	7,480			7,480
45	MRB Debt Charges	60	60			60
4,602	Revenue Contribution to Capital	375	2,401		23	2,424
-22	Early Settlement of Debt (Pfi Refin)	-22	-22			-22
12,084	TOTAL CAPITAL FINANCING	7,893	9,919	0	23	9,942
91,520	TOTAL EXPENDITURE	88,855	90,986	130	2,923	94,039
	INCOME					
13,449	Specific Grants	10,739	10,769		906	11,675
15	Sales	1	2		3	5
2,121	Fees & Charges	1,101	1,105		405	1,510
1,406	Rents etc	893	893			893
424	Recharges Secondments	210	210		233	443
196	Contributions	141	228		57	285
279	Recharges Internal	154	154		6	160
42	Other Income	10	10			10
17,932	TOTAL INCOME	13,249	13,371	0	1,610	14,981
73,588	NET EXPENDITURE	75,606	77,615	130	1,313	79,058

APPENDIX A3

2025/26 CORPORATE MANAGEMENT REVENUE BUDGET MOVEMENT

Actual 2024/25	SERVICE REQUIREMENTS	Base Budget 2025/26	Qtr 1 Budget 2025/26	Reserve Drawdown	Virements	Qtr 2 Budget 2025/26
£'000		£'000	£'000	£'000	£'000	£'000
	EXPENDITURE					
	Finance & Legal costs					
79	Finance Officer	79	79			79
84	Legal Officer	92	92		5	97
	Democratic Representation					
7	- Travel & Subsistence	11	11			11
2	- Training & Conference Fees	3	3			3
230	- Members Allowances	234	234			234
8	- Software/Computing	8	8			8
	Central Expenses					
15	Bank Charges	16	16			16
135	District Audit Fees	108	108			108
88	Subscriptions	89	89			89
648	TOTAL EXPENDITURE	640	640	0	5	645

2025/26 LEAD AUTHORITY REVENUE BUDGET MOVEMENT

Actual 2024/25	SERVICE REQUIREMENTS	Base Budget 2025/26	Qtr 1 Budget 2025/26	Reserve Drawdown	Virements	Qtr 2 Budget 2025/26
£'000		£'000	£'000	£'000	£'000	£'000
	EXPENDITURE					
2,679	Employee Costs		3,739		319	4,058
1	Premises Costs		0			0
8,085	Transport Costs		8,377		3	8,380
4,610	Supplies and Services Costs		5,937		-323	5,614
28	Agency Costs		28			28
1	Central Expenditure		0			0
4,318	Capital Financing Costs		1,602		26	1,628
19,722	TOTAL EXPENDITURE	0	19,683	0	25	19,708
	INCOME					
19,722	Income		19,683		25	19,708
0	NET EXPENDITURE	0	0	0	0	0

BUDGETED MOVEMENT ON RESERVES 2025/26

	Opening Balance	2025/26 Approved Budget Drawdown	Qtr 1 Budget	Qtr 2 Drawdown & changes	Closing Balance
<u>Commmitted Reserves</u>	£'000	£'000	£'000	£'000	£'000
<u>Emergency Related Reserves</u>					
Bellwin Reserve	222		222		222
Insurance and Legal Reserve	534		534		534
Collection Fund Reserve	100		100		100
<u>Modernisation Challenge</u>					
Smoothing Reserve	1,400		1400		1,400
Severance / Holiday Pay Reserve	0		0		0
Pensions Reserve	300		300		300
Recruitment Reserve	1,814		1814		1,814
Carbon Net Zero Reserve	2,000		2000		2,000
<u>Capital Investment Reserve</u>	3,380	-1766	1614	-78	1,536
<u>PFI Annuity Reserve</u>	1,235	-69	1,166		1,166
<u>Specific Projects</u>					
Health & Safety Reserve	57		57		57
Equipment Reserve	500		500	-34	466
Clothing Reserve	90		90		90
Health & Wellbeing Reserve	7		7		7
Training Reserve	270		270		270
Inflation Reserve	1,200		1200		1,200
<u>Ringfenced Reserves</u>					
Community Risk Management Reserve	254		254	-18	236
Energy Reserve	111		111		111
New Dimensions Reserve	95		95		95
Total Earmarked Reserves	13,569	-1,835	11,734	-130	11,604
General Revenue Reserve	3,900	0	3,900	0	3,900
Total Reserves	17,469	-1,835	15,634	-130	15,504