Pay awards (Green and Grey) 3.5% base in 2024/25, 3% 25/26, then 2% thereafter			APPENDIX 1	
	Proposed	Proposed	Proposed	Proposed
MEDIUM TERM REVENUE PLAN 2024/25 TO 2027/28	2024/25	2025/26	2026/27	2027/28
	£000s	£000s	£000s	£000s
Base Budget	36,782	39,834	42,876	42,449
Dase Budget	30,762	39,634	42,876	42,449
1 Employer FF pensions expenditure (now provided as specific grant with RSG from 2024/25, net nil balance)	1,726	0	0	0
2 Unbudgeted prior year Green Book pay award (£1,925 increase v % budgeted) 3 Unbudgeted 2022/23 Grey Book pay award (Extra 2% in 24/25 as 2022 was 7% not 5% and agreed late in 2023)	77 326	0	0	(
4 Reduction in Minimum Revenue Provision (MRP) relating to borrowing costs on previous years vehicles	-4	-4	-5	(
5 Budget Realignment (incl grant reductions for Firelink in following years, External Audit, Insurance and Multi Agency Interoperability) 6 Apprenticeship Levy	350 2	17 2	24 0	78
7 Local Government Superannuation Revaluation Lump Sum	5	6	20	
8 Transformation Investment/Initiatives (previously utilised from reserve, now shown as base budget)	250	0	-250	
9 Base budget for Authority's commitment to Environmental/Green agenda (Decarbonisation)	100	0	0	
10 Total Base Budget Adjustments	2,832	21	-211	7
11 Forecast Variations				
12 Revenue Contribution to Capital (no new borrowing)	-821	2,190	-488	-56
13 Non-Uniform Incremental Drift (spinal column pay progression)	88	45	34	2
14 Transformational Savings/Efficiencies/Income 15 Additional Transformation Savings/Efficiencies	-695 0	205 -700	-10 -650	-173
15 Additional Transformation Savings/Efficiencies 15 Total Forecast Variations	-1,428	1,740	-1,114	-70
16 Fire-fighters pay - three months 1 April to 30 June 2024 at 5%, 3.5% from July 2024, 3% 2025. then 2% (new pay award is 1st July each year)	693	582	433	39
17 Retained Pay (As per Fire-Fighters)	106	89	66	6
18 Control pay (As per Fire-Fighters)	47	39	30	2
19 Non Uniformed pay (3.5% effective from 01/04/2024, 3% 25/26 then 2% thereafter) 20 Member Allowances (as Green Book above)	308	278 3	191	19
21 Gas, Electricity, Water and Vehicle Fuel Inflation	80	-20	0	
22 Prices/Contract Inflation 23 Total Inflation	150 1,387	30 1,001	30 752	3 70
	1,557	1,001	702	
24 Budget Pressures				
25 Revenue Budget bids (Current Year MTFP process)	365	2	0	-2
26 Budget pressures and bids in future years	0	200	200	20
27 Revenue budget bids (Previous Years MTFP process) 28 Sub total	-105	79	-55	47
	260	281	145	1 /
29 Estimated Net Revenue Expenditure	260 39,834	281 42,876	145 42,449	
30 BUDGET GAP where a minus figure (to be met via Contribution to/from Transformational Earmarked Reserves)				42,70
30 BUDGET GAP where a minus figure (to be met via Contribution to/from Transformational Earmarked Reserves) 31 32 Estimated Budget Requirement		42,876	42,449	42,70° 442,442 43,143
30 BUDGET GAP where a minus figure (to be met via Contribution to/from Transformational Earmarked Reserves) 31 32 Estimated Budget Requirement 33 34	39,834 -5 39,829 2024/25	42,876 -1,781 41,095 2025/26	42,449 -1,006 41,442 2026/27	42,70 442 43,14 2027/28
BUDGET GAP where a minus figure (to be met via Contribution to/from Transformational Earmarked Reserves) Estimated Budget Requirement Figure (to be met via Contribution to/from Transformational Earmarked Reserves) Estimated Budget Requirement Figure (to be met via Contribution to/from Transformational Earmarked Reserves)	39,834 -5 39,829	42,876 -1,781 41,095	42,449 -1,006 41,442	42,70 442 43,14
BUDGET GAP where a minus figure (to be met via Contribution to/from Transformational Earmarked Reserves) Estimated Budget Requirement Financed by:	39,834 -5 39,829 2024/25 £000s	42,876 -1,781 41,095 2025/26 £000s	42,449 -1,006 41,442 2026/27 £000s	42,70 442 43,14 2027/28 £000s
BUDGET GAP where a minus figure (to be met via Contribution to/from Transformational Earmarked Reserves) Estimated Budget Requirement Financed by:	39,834 -5 39,829 2024/25	42,876 -1,781 41,095 2025/26	42,449 -1,006 41,442 2026/27	42,70 44, 43,14 2027/28 £000s
BUDGET GAP where a minus figure (to be met via Contribution to/from Transformational Earmarked Reserves) Estimated Budget Requirement Financed by: Revenue Support Grant (RSG): Now rolled into RSG (separated here as first year) Employers FF Pension Grant (previously netted off against expenditure via Home Office returns)	39,834 -5 39,829 2024/25 £000s 2,823 1,726	42,876 -1,781 41,095 2025/26 £000s 2,908 1,778	42,449 -1,006 41,442 2026/27 £000s 2,954 1,806	42,70 44 43,14 2027/28 £000s 3,00
BUDGET GAP where a minus figure (to be met via Contribution to/from Transformational Earmarked Reserves) Estimated Budget Requirement Financed by: Revenue Support Grant (RSG): Now rolled into RSG (separated here as first year) Employers FF Pension Grant (previously netted off against expenditure via Home Office returns) Budget Requirement Estimated Budget Re	39,834 -5 39,829 2024/25 £000s 2,823 1,726 2,947	42,876 -1,781 41,095 2025/26 £000s 2,908 1,778 3,120	42,449 -1,006 41,442 2026/27 £000s 2,954 1,806 3,170	42,70 44 43,14 2027/28 £000s 3,00 1,83 3,22
BUDGET GAP where a minus figure (to be met via Contribution to/from Transformational Earmarked Reserves) Estimated Budget Requirement Estimated Budget Requirement Financed by: Revenue Support Grant (RSG): Now rolled into RSG (separated here as first year) Employers FF Pension Grant (previously netted off against expenditure via Home Office returns) Business Rates 1% Share from Unitary Authorities Business Rate Top Up and S31 grants	39,834 -5 39,829 2024/25 £000s 2,823 1,726 2,947 5,582	42,876 -1,781 41,095 2025/26 £000s 2,908 1,778 3,120 5,746	42,449 -1,006 41,442 2026/27 £000s 2,954 1,806 3,170 4,765	42,70 44 43,14 2027/28 £000s 3,00 1,83 3,22
BUDGET GAP where a minus figure (to be met via Contribution to/from Transformational Earmarked Reserves) Estimated Budget Requirement Estimated Budget Requirement Financed by: Revenue Support Grant (RSG): Now rolled into RSG (separated here as first year) Employers FF Pension Grant (previously netted off against expenditure via Home Office returns) Business Rates 1% Share from Unitary Authorities Business Rate Top Up and S31 grants Collection Fund Surplus/(Deficit) - net Business Rates and Council Tax	39,834 -5 39,829 2024/25 £000s 2,823 1,726 2,947 5,582 -117	42,876 -1,781 41,095 2025/26 £000s 2,908 1,778 3,120 5,746 0	42,449 -1,006 41,442 2026/27 £000s 2,954 1,806 3,170 4,765	42,70 44 43,14 2027/28 £000s 3,00 1,83 3,22 5,00
BUDGET GAP where a minus figure (to be met via Contribution to/from Transformational Earmarked Reserves) Estimated Budget Requirement Estimated Budget Requirement Financed by: Revenue Support Grant (RSG): Now rolled into RSG (separated here as first year) Employers FF Pension Grant (previously netted off against expenditure via Home Office returns) Business Rates 1% Share from Unitary Authorities Business Rate Top Up and S31 grants Collection Fund Surplus/(Deficit) - net Business Rates and Council Tax Council Tax Services Grant	39,834 -5 39,829 2024/25 £000s 2,823 1,726 2,947 5,582	42,876 -1,781 41,095 2025/26 £000s 2,908 1,778 3,120 5,746	42,449 -1,006 41,442 2026/27 £000s 2,954 1,806 3,170 4,765	42,70 44 43,14 2027/28 £000s 3,00 1,83 3,22 5,00 29,98
BUDGET GAP where a minus figure (to be met via Contribution to/from Transformational Earmarked Reserves) Estimated Budget Requirement Estimated Budget Requirement Financed by: New rolled into RSG (separated here as first year) Employers FF Pension Grant (previously netted off against expenditure via Home Office returns) Business Rates 1% Share from Unitary Authorities Business Rate Top Up and S31 grants Collection Fund Surplus/(Deficit) - net Business Rates and Council Tax Council Tax Services Grant Funding Guarantee Grant (assumed one off for 2024/25)	39,834 -5 39,829 2024/25 £000s 2,823 1,726 2,947 5,582 -117 26,312	42,876 -1,781 41,095 2025/26 £000s 2,908 1,778 3,120 5,746 0 27,503	42,449 -1,006 41,442 2026/27 £000s 2,954 1,806 3,170 4,765 0 28,706	42,70 44 43,14 2027/28 £000s 3,00 1,83 3,22 5,00 29,98
BUDGET GAP where a minus figure (to be met via Contribution to/from Transformational Earmarked Reserves) Estimated Budget Requirement Estimated Budget Budge	39,834 -5 39,829 2024/25 £000s 2,823 1,726 2,947 5,582 -117 26,312 41	42,876 -1,781 41,095 2025/26 £000s 2,908 1,778 3,120 5,746 0 27,503 41	42,449 -1,006 41,442 2026/27 £000s 2,954 1,806 3,170 4,765 0 28,706 41	42,70 44 43,14 2027/28 £000s 3,00 1,83 3,22 5,00 29,98
BUDGET GAP where a minus figure (to be met via Contribution to/from Transformational Earmarked Reserves) Estimated Budget Requirement Estimated Budget Requirement Financed by: Revenue Support Grant (RSG): Now rolled into RSG (separated here as first year) Employers FF Pension Grant (previously netted off against expenditure via Home Office returns) Business Rates 1% Share from Unitary Authorities Ucollection Fund Surplus/(Deficit) - net Business Rates and Council Tax Council Tax Services Grant Honding Guarantee Grant (assumed one off for 2024/25) Financed by: Council Tax	39,834 -5 39,829 2024/25 £000s 2,823 1,726 2,947 5,582 -117 26,312 41 515 39,829	42,876 -1,781 41,095 2025/26 £000s 2,908 1,778 3,120 5,746 0 27,503 41 0 41,095	42,449 -1,006 41,442 2026/27 £000s 2,954 1,806 3,170 4,765 0 28,706 41 0	42,70 44, 43,14 2027/28 £000s 3,00 1,83 3,22 5,06 29,98
BUDGET GAP where a minus figure (to be met via Contribution to/from Transformational Earmarked Reserves) Estimated Budget Requirement Estimated Budget Requirement Say Estimated by: Now rolled into RSG (separated here as first year) Employers FF Pension Grant (previously netted off against expenditure via Home Office returns) Business Rates 1% Share from Unitary Authorities Collection Fund Surplus/(Deficit) - net Business Rates and Council Tax Council Tax Services Grant Indiana Survices Grant Funding Guarantee Grant (assumed one off for 2024/25) Band D equivalent Tax base	39,834 -5 39,829 2024/25 £000s 2,823 1,726 2,947 5,582 -117 26,312 41 515 39,829 233,427	42,876 -1,781 41,095 2025/26 £000s 2,908 1,778 3,120 5,746 0 27,503 41 0 41,095 236,908	42,449 -1,006 41,442 2026/27 £000s 2,954 1,806 3,170 4,765 0 28,706 41 0 41,442 240,094	42,70 44, 43,14 2027/28 £000s 3,00 1,83 3,22 5,06 29,98 43,14 243,47
BUDGET GAP where a minus figure (to be met via Contribution to/from Transformational Earmarked Reserves) Stimated Budget Requirement	39,834 -5 39,829 2024/25 £000s 2,823 1,726 2,947 5,582 -117 26,312 41 515 39,829 233,427 2.02%	42,876 -1,781 41,095 2025/26 £000s 2,908 1,778 3,120 5,746 0 27,503 41 0 41,095	42,449 -1,006 41,442 2026/27 £000s 2,954 1,806 3,170 4,765 0 28,706 41 0	42,70 44, 43,14 2027/28 £000s 3,00 1,83 3,22 5,06 29,98 43,14 243,47
BUDGET GAP where a minus figure (to be met via Contribution to/from Transformational Earmarked Reserves) Stimated Budget Requirement	39,834 -5 39,829 2024/25 £000s 2,823 1,726 2,947 5,582 -117 26,312 41 515 39,829 233,427 2.02% 112.72	42,876 -1,781 41,095 2025/26 £000s 2,908 1,778 3,120 5,746 0 27,503 41 0 41,095 236,908 1.49%	42,449 -1,006 41,442 2026/27 £000s 2,954 1,806 3,170 4,765 0 28,706 41 0 41,442 240,094 1.34%	42,70 44. 43,14 2027/28 £000s 3,00 1,83 3,22 5,06 29,98 43,14 243,47 1.41 123.1
BUDGET GAP where a minus figure (to be met via Contribution to/from Transformational Earmarked Reserves) Stimated Budget Requirement	39,834 -5 39,829 2024/25 £000s 2,823 1,726 2,947 5,582 -117 26,312 41 515 39,829 233,427 2.02% 112.72	42,876 -1,781 41,095 2025/26 £000s 2,908 1,778 3,120 5,746 0 27,503 41 0 41,095 236,908 1.49% 116.09	42,449 -1,006 41,442 2026/27 £000s 2,954 1,806 3,170 4,765 0 28,706 41 0 41,442 240,094 1.34% 119.56	42,70: 442 43,14: 2027/28 £000s 3,000 1,83 3,22 5,06 29,98 4 43,14 243,47 1,419 123,14 2,999
BUDGET GAP where a minus figure (to be met via Contribution to/from Transformational Earmarked Reserves) Bestimated Budget Requirement Estimated Budget Requirement Financed by: Revenue Support Grant (RSG): Now rolled into RSG (separated here as first year) Employers FF Pension Grant (previously netted off against expenditure via Home Office returns) Business Rates 1% Share from Unitary Authorities Business Rates 1% Share from Unitary Authorities Collection Fund Surplus/(Deficit) - net Business Rates and Council Tax Council Tax Services Grant Funding Guarantee Grant (assumed one off for 2024/25) Ending Guarantee Grant (assumed one off for 2024/25) Ending Guarantee Grant (assumed one off for 2024/25) Leading to an average council tax (Band D) of Leading to an average council tax (Band D) of Council Tax (Band D) of Transformational Reserves Summary Use of Transformational Reserves Summary	39,834 -5 39,829 2024/25 £000s 2,823 1,726 2,947 5,582 -117 26,312 41 515 39,829 233,427 2.02% 112.72 2.99% Proposed 2024/25	42,876 -1,781 41,095 2025/26 £000s 2,908 1,778 3,120 5,746 0 27,503 41 0 41,095 236,908 1.49% 116.09 2.99% Proposed 2025/26	42,449 -1,006 41,442 2026/27 £000s 2,954 1,806 3,170 4,765 0 28,706 41 0 41,442 240,094 1.34% 119.56 2.99% Proposed 2026/27	42,70: 442 43,14: 2027/28 £000s 3,00 1,83 3,22 5,06 29,98 4 43,14 243,47 1.41 2.999 Proposed 2027/28 £000s
Financed by: Sinanced by: Sina	39,834 -5 39,829 2024/25 £000s 2,823 1,726 2,947 5,582 -117 26,312 41 515 39,829 233,427 2.02% 112.72 2.99% Proposed 2024/25 £000s 1,836 -5	42,876 -1,781 41,095 2025/26 £000s 2,908 1,778 3,120 5,746 0 27,503 41 0 41,095 236,908 1.49% 116.09 2.99% Proposed 2025/26 £000s 2,161 -1,781	42,449 -1,006 41,442 2026/27 £000s 2,954 1,806 3,170 4,765 0 28,706 41 0 41,442 240,094 1.34% 119.56 2.99% Proposed 2026/27 £000s	42,70° 442° 43,143° 2027/28 £000s 3,000 1,83 3,22 5,06 29,98 4 43,14 243,47 1.41° 123.14 2.999° Proposed 2027/28
BUDGET GAP where a minus figure (to be met via Contribution to/from Transformational Earmarked Reserves) Sestimated Budget Requirement	39,834 -5 39,829 2024/25 £000s 2,823 1,726 2,947 5,582 -117 26,312 41 515 39,829 233,427 2.02% 112.72 2.99% Proposed 2024/25 £000s 1,836	42,876 -1,781 41,095 2025/26 £000s 2,908 1,778 3,120 5,746 0 27,503 41 0 41,095 236,908 1.49% 116.09 2.99% Proposed 2025/26 £000s 2,161	42,449 -1,006 41,442 2026/27 £000s 2,954 1,806 3,170 4,765 0 28,706 41 0 41,442 240,094 1.34% 119.56 2.99% Proposed 2026/27 £000s 381	42,70 442 43,14: 2027/28 £000s 3,00 1,83 3,22 5,06 29,98 4 43,14 243,47 1.41 123.14 2.999 Proposed 2027/28 £000s -32