

DEVON & SOMERSET FIRE & RESCUE AUTHORITY

PROPOSED REVENUE BUDGET 2024/2025 OPTION B - 2.99%



DEVON & SOMERSET FIRE & RESCUE AUTHORITY

REVENUE BUDGET 2024/2025

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DEVON & SOMERSET FIRE & RESCUE AUTHORITY

COUNCIL TAX INFORMATION & PRECEPTS

TOTAL SPENDING TO BE MET FROM COUNCIL TAX			
Devon & Somerset Fire & Rescue Authority budget funded by District Councils' collection funds			£ 64,348,745
Net deficit/(surplus) on Council Tax collection in previous year			(855,991)
Total spending to be met from Council Tax precepts in 2024/2025			<u>63,492,754</u>
EQUIVALENT NUMBERS OF BAND "D" PROPERTIES			
Billing Authority	Tax Base Used for Collection		
East Devon	62,447.00		
Exeter	39,045.00		
Mid Devon	30,222.10		
North Devon	35,433.43		
Plymouth City	75,389.00		
Somerset Council	208,797.71		
South Hams	40,528.94		
Teignbridge	50,939.00		
Torbay	47,374.08		
Torrige	25,277.34		
West Devon	21,512.23		
	<u>636,965.83</u>		
DEVON & SOMERSET FIRE AUTHORITY COUNCIL TAX DUE FOR EACH PROPERTY VALUATION BAND			
Valuation Band	Ratio	Government Multiplier %	Council Tax £ p
A	6/9	0.667	66.45
B	7/9	0.778	77.53
C	8/9	0.889	88.60
D	1	1.000	99.68
E	11/9	1.222	121.83
F	13/9	1.444	143.98
G	15/9	1.667	166.13
H	18/9	2.000	199.36
Billing Authority	Surplus/(Deficit) for 2023/2024	Precepts Due 2024/2025	Total due in 2024/2025
	£	£	£
East Devon	38,036	6,224,717	6,262,753
Exeter	70,197	3,892,006	3,962,203
Mid Devon	(15,304)	3,012,539	2,997,235
North Devon	75,380	3,532,004	3,607,384
Plymouth City	106,000	7,514,775	7,620,775
Somerset Council	343,962	20,812,956	21,156,918
South Hams	21,000	4,039,925	4,060,925
Teignbridge	84,930	5,077,600	5,162,530
Torbay	59,029	4,722,248	4,781,277
Torrige	31,761	2,519,645	2,551,406
West Devon	41,000	2,144,339	2,185,339
	<u>855,991</u>	<u>63,492,754</u>	<u>64,348,745</u>

DEVON & SOMERSET FIRE & RESCUE AUTHORITY

2024/2025 Revenue Budget

Line No	lookup Line No	2023/2024 Budget £000 (1)		2024/2025 Budget £000 (2)
SPENDING				
EMPLOYEE COSTS				
1	1	63,339	Service Delivery staff	67,331
2	1b	13,188	Professional and technical support staff	14,317
3	5	753	Training investment	957
4	6	2,480	Fire Service Pension costs	2,638
		79,760		85,242
PREMISES RELATED COSTS				
5	7	1,133	Repair and maintenance	1,281
6	8	1,104	Energy costs	1,143
7	9	626	Cleaning costs	677
8	10	2,082	Rent and rates	2,066
		4,945		5,167
TRANSPORT RELATED COSTS				
9	11	713	Repair and maintenance	709
10	12	1,597	Running costs and vehicle insurance	1,285
11	13	1,526	Travel and subsistence	901
		3,836		2,894
SUPPLIES AND SERVICES				
12	14	3,694	Equipment and furniture	4,399
13	15	196	Hydrants-installation and maintenance	246
14	16	2,718	Communications technology	2,851
15	17	605	Protective Clothing	564
16	18	128	External Fees and Services	119
17	19	310	Partnership & Regional collaborative projects	274
18	20	24	Catering	23
		7,675		8,475
ESTABLISHMENT COSTS				
19	21	247	Printing, stationery and office expenses	274
20	22	31	Advertising including Community Safety	31
21	23	504	Insurances	548
		781		853
PAYMENTS TO OTHER AUTHORITIES				
22	24	1,091	Support service contracts	1,119
		1,091		1,119
CAPITAL FINANCING COSTS				
23	25	3,140	Loan Charges & Lease rentals	3,807
24	26	50	Revenue Contribution to Capital Spending	719
		3,190		4,526
25	32	(2,937)	Transfer to/(from) Earmarked Reserves	(255)
26		98,339	TOTAL SPENDING	108,020

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2024/2025 Revenue Budget

<i>Line No</i>	2023/2024 Budget £000 (1)		2024/2025 Budget £000 (2)
INCOME			
27	(525)	Treasury management income	(1,200)
28	(11,671)	Grants and reimbursements	(13,363)
29	(731)	Other income	(835)
30	-	Internal Recharges	-
31	<u>(12,927)</u>	TOTAL INCOME	<u>(15,398)</u>
32	<u>85,413</u>	NET REVENUE BUDGET REQUIREMENT	<u>92,622</u>
FINANCED BY:			
33	7,293	Formula Funding Grant	11,680
34	16,259	Share of Non Domestic Business Rates	16,594
35	61,861	District Councils Collection Funds	64,349
36	<u>85,413</u>	TOTAL FINANCING	<u>92,622</u>

DEVON & SOMERSET FIRE & RESCUE AUTHORITY

Analysis of Budget Changes

2024/2025 Revenue Budget

	£000	£000
2023/2024 Revenue Budget		85,413
Provision for Pay Awards and Prices Increases		
Provision for Cost of Pay Settlement for Uniformed Staff	3,163	
Provision for other Pay Awards and prices	1,666	4,829
Revenue contribution to capital increase	668	
Less reserve contribution	2,681	
Inescapable Commitments	1,696	
New investment	325	
Section 31 grant	(1,333)	
Budget Reductions	(1,658)	2,379
2024/2025 Net Revenue Budget Requirement		92,622

ESTIMATED FINANCIAL COMMITMENTS INTO 2025/26 and 2026/27

The figures below have been extracted from the Medium Term Financial Strategy, and provide an indication of the estimated commitments into the next two financial years, flowing from the approval of the OPTION B - 2.99% draft revenue commitment budget. Any revision to these figures, e.g. Budget reductions arising from the implementation of the Change and Improvement programme or further investment in the Service will be included in the revised Medium Term Financial Plan and reported to the Authority during the course of the financial year.

	(Cumulative effect above 2024/2025)	
	2025/26	2026/27
	£000	£000
Net Revenue Budget Requirement 2024/2025	92,622	92,622
(i) Estimated Costs of pay awards and prices increases	1,801	3,637
Capital Financing charges and revenue contribution to the capital programme	627	969
(iii) <u>Other Changes</u>		
Provision for Pay & pension changes	100	200
Reserve funding	0	0
Other spending commitments	227	477
Section 31 grant removed	148	296
NFSP Control Future project	750	1,124
Replacement Structural PPE	1,750	1,750
Increase to pension charges for FFPS rate increase - McCloud/Sargent	0	1,500
Increase over 2024/2025	5,403	9,954
INDICATIVE CORE BUDGET REQUIREMENT	98,025	102,576

Devon & Somerset Fire & Rescue Authority - Analysis of Spending 2024/25

