

# **DEVON & SOMERSET FIRE & RESCUE AUTHORITY**

## **PROPOSED REVENUE BUDGET 2023/2024 OPTION B - £5**



# **DEVON & SOMERSET FIRE & RESCUE AUTHORITY**

## **REVENUE BUDGET 2023/2024**

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# DEVON & SOMERSET FIRE & RESCUE AUTHORITY

## COUNCIL TAX INFORMATION & PRECEPTS

<b>TOTAL SPENDING TO BE MET FROM COUNCIL TAX</b>			
Devon & Somerset Fire & Rescue Authority budget funded by District Councils' collection funds			£ 61,860,296
Net deficit/(surplus) on Council Tax collection in previous year			(1,062,277)
Total spending to be met from Council Tax precepts in 2023/2024			<u><b>60,798,019</b></u>
<b>EQUIVALENT NUMBERS OF BAND "D" PROPERTIES</b>			
<b>Billing Authority</b>	<b>Tax Base Used for Collection</b>		
East Devon	61,653.00		
Exeter	38,247.00		
Mid Devon	29,832.98		
North Devon	35,085.94		
Plymouth City	74,891.00		
Somerset Council	205,674.09		
South Hams	39,949.00		
Teignbridge	50,215.00		
Torbay	46,620.10		
Torrige	24,749.62		
West Devon	21,225.87		
	<u><b>628,143.60</b></u>		
<b>DEVON &amp; SOMERSET FIRE AUTHORITY COUNCIL TAX DUE FOR EACH PROPERTY VALUATION BAND</b>			
Valuation Band	Ratio	Government Multiplier %	Council Tax £ p
A	6/9	0.667	64.53
B	7/9	0.778	75.28
C	8/9	0.889	86.04
<b>D</b>	<b>1</b>	<b>1.000</b>	<b>96.79</b>
E	11/9	1.222	118.30
F	13/9	1.444	139.81
G	15/9	1.667	161.32
H	18/9	2.000	193.58
<b>Billing Authority</b>	<b>Surplus/(Deficit) for 2022/2023</b>	<b>Precepts Due 2023/2024</b>	<b>Total due in 2023/2024</b>
	£	£	£
East Devon	140,335	5,967,394	6,107,729
Exeter	52,667	3,701,927	3,754,594
Mid Devon	7,255	2,887,534	2,894,789
North Devon	59,389	3,395,968	3,455,357
Plymouth City	84,453	7,248,700	7,333,153
Somerset Council	364,212	19,907,195	20,271,407
South Hams	117,000	3,866,664	3,983,664
Teignbridge	42,361	4,860,310	4,902,671
Torbay	54,934	4,512,359	4,567,293
Torrige	36,671	2,395,516	2,432,187
West Devon	103,000	2,054,452	2,157,452
	<u><b>1,062,277</b></u>	<u><b>60,798,019</b></u>	<u><b>61,860,296</b></u>

# DEVON & SOMERSET FIRE & RESCUE AUTHORITY

## 2023/2024 Revenue Budget

<i>Line No</i>	<b>2022/2023 Budget £000 (1)</b>		<b>2023/2024 Budget £000 (2)</b>
		<b>SPENDING</b>	
		<b>EMPLOYEE COSTS</b>	
1	56,130	Service Delivery staff	61,091
2	12,948	Professional and technical support staff	12,609
3	1,053	Training investment	835
4	2,358	Fire Service Pension costs	2,480
	<b>72,489</b>		<b>77,015</b>
		<b>PREMISES RELATED COSTS</b>	
5	1,051	Repair and maintenance	1,133
6	711	Energy costs	1,104
7	572	Cleaning costs	626
8	1,833	Rent and rates	2,082
	<b>4,165</b>		<b>4,945</b>
		<b>TRANSPORT RELATED COSTS</b>	
9	889	Repair and maintenance	713
10	1,253	Running costs and vehicle insurance	1,525
11	1,212	Travel and subsistence	1,528
	<b>3,354</b>		<b>3,767</b>
		<b>SUPPLIES AND SERVICES</b>	
12	3,741	Equipment and furniture	3,755
13	96	Hydrants-installation and maintenance	196
14	2,451	Communications technology	2,716
15	568	Protective Clothing	605
16	169	External Fees and Services	128
17	380	Partnership & Regional collaborative projects	325
18	125	Catering	24
	<b>7,529</b>		<b>7,748</b>
		<b>ESTABLISHMENT COSTS</b>	
19	276	Printing, stationery and office expenses	247
20	31	Advertising including Community Safety	31
21	447	Insurances	504
	<b>753</b>		<b>781</b>
		<b>PAYMENTS TO OTHER AUTHORITIES</b>	
22	816	Support service contracts	1,090
	<b>816</b>		<b>1,090</b>
		<b>CAPITAL FINANCING COSTS</b>	
23	3,510	Loan Charges & Lease rentals	3,160
24	1,200	Revenue Contribution to Capital Spending	50
	<b>4,710</b>		<b>3,210</b>
25	(4,212)	Transfer to/(from) Earmarked Reserves	(244)
26	<b>89,605</b>	<b>TOTAL SPENDING</b>	<b>98,310</b>

# DEVON & SOMERSET FIRE & RESCUE AUTHORITY

## 2023/2024 Revenue Budget

<b>Line No</b>	<b>2022/2023 Budget £000 (1)</b>		<b>2023/2024 Budget £000 (2)</b>
<b>INCOME</b>			
27	(100)	Treasury management income	(525)
28	(10,742)	Grants and reimbursements	(11,642)
29	(1,474)	Other income	(731)
30	-	Internal Recharges	-
31	<u>(12,316)</u>	<b>TOTAL INCOME</b>	<u>(12,898)</u>
32	<u>77,289</u>	<b>NET REVENUE BUDGET REQUIREMENT</b>	<u>85,412</u>
<b>FINANCED BY:</b>			
33	6,424	Formula Funding Grant	7,293
34	13,008	Share of Non Domestic Business Rates	16,259
35	57,857	District Councils Collection Funds	61,860
36	<u>77,289</u>	<b>TOTAL FINANCING</b>	<u>85,412</u>

# DEVON & SOMERSET FIRE & RESCUE AUTHORITY

## Analysis of Budget Changes

## 2023/2024 Revenue Budget

	£000	£000
<b>2022/2023 Revenue Budget</b>		<b>77,289</b>
Provision for Pay Awards and Prices Increases		
Provision for Cost of Pay Settlement for Uniformed Staff	2,508	
Provision for other Pay Awards and prices	2,863	5,371
Inescapable Commitments	151	
Revenue contribution to capital decrease	(1,150)	
New investment	2,103	
Less reserve contribution	3,966	
Section 31 grant	(864)	
Budget Reductions	(1,454)	2,752
<b>2023/2024 Net Revenue Budget Requirement</b>		<b>85,412</b>

### ESTIMATED FINANCIAL COMMITMENTS INTO 2024/25 and 2025/26

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 - £5 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 2023/2024)	
	2024/25	2025/26
	£000	£000
<b>Net Revenue Budget Requirement 2023/2024</b>	<b>85,412</b>	<b>85,412</b>
(i) Estimated Costs of pay awards and prices increases	1,650	3,332
Capital Financing charges and revenue contribution to the capital		
(ii) programme	2,165	2,284
(iii) <u>Other Changes</u>		
Provision for Pay & pension changes	600	700
Reserve funding	243	243
Other spending commitments	250	500
Section 31 grant removed	148	296
Other minor changes	0	0
<b>Increase over 2023/2024</b>	<b>5,056</b>	<b>7,355</b>
<b>INDICATIVE CORE BUDGET REQUIREMENT</b>	<b>90,468</b>	<b>92,767</b>

## Devon & Somerset Fire & Rescue Authority - Analysis of Spending 2023/24

