

DEVON & SOMERSET FIRE & RESCUE AUTHORITY

PROPOSED REVENUE BUDGET 2025/2026 OPTION A - 2.99%



DEVON & SOMERSET FIRE & RESCUE AUTHORITY

REVENUE BUDGET 2025/2026

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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 | | | £ 68,555,173 |
| Net deficit/(surplus) on Council Tax collection in previous year | | | (1,197,664) |
| Total spending to be met from Council Tax precepts in 2025/2026 | | | <u>67,357,509</u> |
| EQUIVALENT NUMBERS OF BAND "D" PROPERTIES | | | |
| Billing Authority | Tax Base Used for Collection | | |
| East Devon | 65,142.52 | | |
| Exeter | 39,852.00 | | |
| Mid Devon | 30,732.91 | | |
| North Devon | 37,670.43 | | |
| Plymouth City | 76,557.00 | | |
| Somerset Council | 212,483.78 | | |
| South Hams | 44,327.29 | | |
| Teignbridge | 51,562.00 | | |
| Torbay | 49,254.24 | | |
| Torrige | 26,407.79 | | |
| West Devon | 22,132.28 | | |
| | <u>656,122.24</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 | 68.44 |
| B | 7/9 | 0.778 | 79.85 |
| C | 8/9 | 0.889 | 91.25 |
| D | 1 | 1.000 | 102.66 |
| E | 11/9 | 1.222 | 125.47 |
| F | 13/9 | 1.444 | 148.29 |
| G | 15/9 | 1.667 | 171.10 |
| H | 18/9 | 2.000 | 205.32 |
| Billing Authority | Surplus/(Deficit) for 2024/2025 | Precepts Due 2025/2026 | Total due in 2025/2026 |
| | £ | £ | £ |
| East Devon | 179,073 | 6,687,531 | 6,866,604 |
| Exeter | 57,305 | 4,091,206 | 4,148,511 |
| Mid Devon | 39,058 | 3,155,040 | 3,194,098 |
| North Devon | 37,068 | 3,867,246 | 3,904,314 |
| Plymouth City | 3,161 | 7,859,342 | 7,862,503 |
| Somerset Council | 443,606 | 21,813,585 | 22,257,191 |
| South Hams | 63,000 | 4,550,640 | 4,613,640 |
| Teignbridge | 124,876 | 5,293,355 | 5,418,231 |
| Torbay | 161,990 | 5,056,440 | 5,218,430 |
| Torrige | 31,527 | 2,711,024 | 2,742,551 |
| West Devon | 57,000 | 2,272,100 | 2,329,100 |
| | <u>1,197,664</u> | <u>67,357,509</u> | <u>68,555,173</u> |

DEVON & SOMERSET FIRE & RESCUE AUTHORITY

2025/2026 Revenue Budget

| <i>Line No</i> | 2024/2025 Budget £000 (1) | | 2025/2026 Budget £000 (2) |
|----------------|--|---|--|
| | | SPENDING | |
| | | EMPLOYEE COSTS | |
| 1 | 67,331 | Service Delivery staff | 68,409 |
| 2 | 14,317 | Professional and technical support staff | 15,162 |
| 3 | 952 | Training investment | 1,236 |
| 4 | 2,638 | Fire Service Pension costs | 2,835 |
| | 85,237 | | 87,641 |
| | | PREMISES RELATED COSTS | |
| 5 | 1,281 | Repair and maintenance | 1,468 |
| 6 | 1,143 | Energy costs | 934 |
| 7 | 683 | Cleaning costs | 738 |
| 8 | 2,066 | Rent and rates | 2,153 |
| | 5,172 | | 5,293 |
| | | TRANSPORT RELATED COSTS | |
| 9 | 709 | Repair and maintenance | 873 |
| 10 | 1,285 | Running costs and vehicle insurance | 1,136 |
| 11 | 901 | Travel and subsistence | 821 |
| | 2,894 | | 2,830 |
| | | SUPPLIES AND SERVICES | |
| 12 | 4,399 | Equipment and furniture | 4,671 |
| 13 | 246 | Hydrants-installation and maintenance | 271 |
| 14 | 2,851 | Communications technology | 2,880 |
| 15 | 564 | Protective Clothing | 629 |
| 16 | 185 | External Fees and Services | 166 |
| 17 | 266 | Partnership & Regional collaborative projects | 457 |
| 18 | 23 | Catering | 21 |
| | 8,533 | | 9,094 |
| | | ESTABLISHMENT COSTS | |
| 19 | 274 | Printing, stationery and office expenses | 262 |
| 20 | 31 | Advertising including Community Safety | 31 |
| 21 | 548 | Insurances | 543 |
| | 852 | | 836 |
| | | PAYMENTS TO OTHER AUTHORITIES | |
| 22 | 1,119 | Support service contracts | 1,087 |
| | 1,119 | | 1,087 |
| | | CAPITAL FINANCING COSTS | |
| 23 | 3,807 | Loan Charges & Lease rentals | 4,177 |
| 24 | 661 | Revenue Contribution to Capital Spending | 1,125 |
| | 4,468 | | 5,302 |
| 25 | (255) | Transfer to/(from) Earmarked Reserves | (1,011) |
| 26 | 108,020 | TOTAL SPENDING | 111,072 |

DEVON & SOMERSET FIRE & RESCUE AUTHORITY

2025/2026 Revenue Budget

| Line No | 2024/2025 Budget £000 (1) | | 2025/2026 Budget £000 (2) |
|---------------------|--|---------------------------------------|--|
| INCOME | | | |
| 27 | (1,200) | Treasury management income | (1,600) |
| 28 | (13,363) | Grants and reimbursements | (11,059) |
| 29 | (835) | Other income | (716) |
| 30 | - | Internal Recharges | (63) |
| 31 | <u>(15,398)</u> | TOTAL INCOME | <u>(13,438)</u> |
| 32 | <u>92,622</u> | NET REVENUE BUDGET REQUIREMENT | <u>97,634</u> |
| FINANCED BY: | | | |
| 33 | 7,293 | Formula Funding Grant | 11,882 |
| 34 | 16,259 | Share of Non Domestic Business Rates | 17,196 |
| 35 | 69,070 | District Councils Collection Funds | 68,555 |
| 36 | <u>92,622</u> | TOTAL FINANCING | <u>97,634</u> |

DEVON & SOMERSET FIRE & RESCUE AUTHORITY

Analysis of Budget Changes

2025/2026 Revenue Budget

| | £000 | £000 |
|--|---------|---------------|
| 2024/2025 Revenue Budget | | 92,622 |
| Provision for Pay Awards and Prices Increases | | |
| Provision for Cost of Pay Settlement for Uniformed Staff | 1,665 | |
| Provision for other Pay Awards and prices | 658 | 2,323 |
| | | |
| Revenue contribution to capital increase | 64 | |
| Revenue contribution to capital increase - Red One | 400 | |
| Less reserve contribution | (756) | |
| Inescapable Commitments | 2,416 | |
| New investment | 1,228 | |
| Section 31 grant | 2,055 | |
| Red One dividend | (399) | |
| Budget Reductions | (2,320) | |
| | | 2,688 |
| 2025/2026 Net Revenue Budget Requirement | | 97,634 |

ESTIMATED FINANCIAL COMMITMENTS INTO 2026/27 and 2027/28

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 A - 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 2025/2026) | |
|--|--|----------------|
| | 2026/27 | 2027/28 |
| | £000 | £000 |
| Net Revenue Budget Requirement 2025/2026 | 97,634 | 97,634 |
| (i) Estimated Costs of pay awards and prices increases | 1,868 | 3,736 |
| Capital Financing charges and revenue contribution to the capital | | |
| (ii) programme | (47) | 3 |
| (iii) <u>Other Changes</u> | | |
| Provision for Pay & pension changes | 0 | 0 |
| Reserve funding | 3,081 | 3,081 |
| Other spending commitments | 350 | 499 |
| Section 31 grant removed | 208 | 208 |
| Replacement Structural PPE | 1,750 | 1,750 |
| Increase to pension charges for FFPS rate increase - McCloud/Sargent | 0 | 0 |
| Increase over 2025/2026 | 7,210 | 9,277 |
| INDICATIVE CORE BUDGET REQUIREMENT | 104,844 | 106,911 |

Devon & Somerset Fire & Rescue Authority - Analysis of Spending 2025/26

