

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

## **PROPOSED REVENUE BUDGET 2025/2026 OPTION B - £5**



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

## **REVENUE BUDGET 2025/2026**

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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			£ 69,880,540
Net surplus on Council Tax collection in previous year			(1,197,664)
Total spending to be met from Council Tax precepts in 2025/2026			<u><b>68,682,876</b></u>
<b>EQUIVALENT NUMBERS OF BAND "D" PROPERTIES</b>			
<b>Billing Authority</b>	<b>Tax Base Used for Collection</b>		
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><b>656,122.24</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	69.79
B	7/9	0.778	81.42
C	8/9	0.889	93.05
<b>D</b>	<b>1</b>	<b>1.000</b>	<b>104.68</b>
E	11/9	1.222	127.94
F	13/9	1.444	151.20
G	15/9	1.667	174.47
H	18/9	2.000	209.36
<b>Billing Authority</b>	<b>Surplus/(Deficit) for 2024/2025</b>	<b>Precepts Due 2025/2026</b>	<b>Total due in 2025/2026</b>
	£	£	£
East Devon	179,073	6,819,119	6,998,192
Exeter	57,305	4,171,707	4,229,012
Mid Devon	39,058	3,217,121	3,256,179
North Devon	37,068	3,943,341	3,980,409
Plymouth City	3,161	8,013,987	8,017,148
Somerset Council	443,606	22,242,802	22,686,408
South Hams	63,000	4,640,181	4,703,181
Teignbridge	124,876	5,397,510	5,522,386
Torbay	161,990	5,155,934	5,317,924
Torrige	31,527	2,764,367	2,795,894
West Devon	57,000	2,316,807	2,373,807
	<u><b>1,197,664</b></u>	<u><b>68,682,876</b></u>	<u><b>69,880,540</b></u>

# DEVON & SOMERSET FIRE & RESCUE AUTHORITY

## 2025/2026 Revenue Budget

Line No	Line No	2024/2025 Budget £000 (1)		2025/2026 Budget £000 (2)
<b>SPENDING</b>				
<b>EMPLOYEE COSTS</b>				
1	1	38,140	Wholetime uniform staff	38,674
2	2	23,179	Retained firefighters	22,838
3	3	1,911	Control room staff	1,856
4	4	18,417	Non uniformed staff	19,622
5	5	952	Training expenses	1,236
6	6	2,638	Fire Service Pension costs	2,835
		<b>85,237</b>		<b>87,061</b>
<b>PREMISES RELATED COSTS</b>				
7	7	1,281	Repair and maintenance	1,468
8	8	1,143	Energy costs	934
9	9	683	Cleaning costs	738
10	10	2,066	Rent and rates	2,153
		<b>5,172</b>		<b>5,293</b>
<b>TRANSPORT RELATED COSTS</b>				
11	11	709	Repair and maintenance	873
12	12	1,285	Running costs and vehicle insurance	1,136
13	13	901	Travel and subsistence	821
		<b>2,894</b>		<b>2,830</b>
<b>SUPPLIES AND SERVICES</b>				
14	14	4,399	Equipment and furniture	4,671
15	15	246	Hydrants-installation and maintenance	271
16	16	2,851	Communications	2,880
17	17	564	Protective Clothing	629
18	18	178	External Fees and Services	152
19	19	273	Partnership & Regional collaborative projects	471
20	20	23	Catering	21
		<b>8,533</b>		<b>9,094</b>
<b>ESTABLISHMENT COSTS</b>				
21	21	274	Printing, stationery and office expenses	262
22	22	31	Advertising including Community Safety	31
23	23	548	Insurances	543
		<b>852</b>		<b>836</b>
<b>PAYMENTS TO OTHER AUTHORITIES</b>				
24	24	1,119	Support service contracts	1,087
		<b>1,119</b>		<b>1,087</b>
<b>CAPITAL FINANCING COSTS</b>				
25	25	3,807	Loan Charges & Lease rentals	4,177
26	26	661	Revenue Contribution to Capital Spending	2,450
		<b>4,468</b>		<b>6,627</b>
27	32	(255)	Transfer to/(from) Earmarked Reserves	(1,011)
28	27	<b>108,020</b>	<b>TOTAL SPENDING</b>	<b>111,816</b>

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## 2025/2026 Revenue Budget

<i>Line No</i>	<b>2024/2025 Budget £000 (1)</b>		<b>2025/2026 Budget £000 (2)</b>
		<b>INCOME</b>	
28	(1,200)	Treasury management income	(1,600)
29	(13,363)	Grants and reimbursements	(11,059)
30	(835)	Other income	(716)
31	-	Internal Recharges	(63)
32	<b>(15,398)</b>	<b>TOTAL INCOME</b>	<b>(13,438)</b>
33	<b>92,622</b>	<b>NET REVENUE BUDGET REQUIREMENT</b>	<b>98,959</b>
		<b>FINANCED BY:</b>	
34	12,294	Formula Funding Grant	11,882
36	14,393	Share of Non Domestic Business Rates	17,196
38	65,935	District Councils Collection Funds	69,881
39	<b>92,622</b>	<b>TOTAL FINANCING</b>	<b>98,959</b>

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# DEVON & SOMERSET FIRE & RESCUE AUTHORITY

## Analysis of Budget Changes

## 2025/2026 Revenue Budget

	£000	£000
<b>2024/2025 Revenue Budget</b>		<b>92,622</b>
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	1,389	
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)	
		4,013
<b>2025/2026 Net Revenue Budget Requirement</b>		<b>98,959</b>

### 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.

	<b>(Cumulative effect above 2025/2026)</b>	
	<b>2026/27</b>	<b>2027/28</b>
	<b>£000</b>	<b>£000</b>
<b>Net Revenue Budget Requirement 2025/2026</b>	<b>98,959</b>	<b>98,959</b>
(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	1,756	1,756
Other spending commitments	350	500
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
<b>Increase over 2025/2026</b>	<b>5,885</b>	<b>7,953</b>
<b>INDICATIVE CORE BUDGET REQUIREMENT</b>	<b>104,844</b>	<b>106,912</b>

## Devon and Somerset FRA - Analysis of Spending 2025/26

