

DEVON & SOMERSET FIRE & RESCUE AUTHORITY

PROPOSED REVENUE BUDGET 2021/2022 OPTION B - 1.99%



DEVON & SOMERSET FIRE & RESCUE AUTHORITY

REVENUE BUDGET 2021/2022

CONTENTS

	Page Number
Council Tax Information and Precepts	3
2021/2022 Revenue Budget Pages	4-5
Summary of Budget Changes and Commitments in Future Years	6
Analysis of Spending 2021/2022 - Pie Chart	7

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			£ 54,790,393
Net deficit/(surplus) on Council Tax collection in previous year			59,249
Total spending to be met from Council Tax precepts in 2021/2022			<u>54,849,642</u>
EQUIVALENT NUMBERS OF BAND "D" PROPERTIES			
Billing Authority	Tax Base Used for Collection		
East Devon	60,084.00		
Exeter	37,377.00		
Mendip	41,332.49		
Mid Devon	28,594.38		
North Devon	34,397.87		
Plymouth City	73,115.00		
Sedgemoor	40,991.35		
Somerset West and Taunton	55,947.87		
South Hams	38,298.32		
South Somerset	61,152.95		
Teignbridge	48,410.00		
Torbay	45,464.53		
Torridge	24,035.20		
West Devon	20,239.51		
	<u>609,440.47</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	60.00
B	7/9	0.778	70.00
C	8/9	0.889	80.00
D	1	1.000	90.00
E	11/9	1.222	110.00
F	13/9	1.444	130.00
G	15/9	1.667	150.00
H	18/9	2.000	180.00
Billing Authority	Surplus/(Deficit) for 2020/2021	Precepts Due 2021/2022	Total due in 2021/2022
	£	£	£
East Devon	148,808	5,407,560	5,556,368
Exeter	45,621	3,363,930	3,409,551
Mendip	(18,671)	3,719,924	3,701,253
Mid Devon	(37,327)	2,573,494	2,536,167
North Devon	40,021	3,095,808	3,135,829
Plymouth City	32,633	6,580,350	6,612,983
Sedgemoor	(88,485)	3,689,222	3,600,737
Somerset West and Taunton	3,295	5,035,308	5,038,603
South Hams	(11,108)	3,446,849	3,435,741
South Somerset	(36,701)	5,503,765	5,467,064
Teignbridge	(31,063)	4,356,900	4,325,837
Torbay	(97,154)	4,091,808	3,994,654
Torridge	(6,403)	2,163,168	2,156,765
West Devon	(2,715)	1,821,556	1,818,841
	<u>(59,249)</u>	<u>54,849,642</u>	<u>54,790,393</u>

DEVON & SOMERSET FIRE & RESCUE AUTHORITY

2021/2022 Revenue Budget

Line No	2020/2021 Budget £000 (1)		2021/2022 Budget £000 (2)
SPENDING			
EMPLOYEE COSTS			
1	51,224	Service Delivery staff	51,769
2	11,046	Professional and technical support staff	11,195
3	670	Training investment	854
4	2,489	Fire Service Pension costs	2,352
	65,429		66,170
PREMISES RELATED COSTS			
5	1,023	Repair and maintenance	1,010
6	575	Energy costs	578
7	494	Cleaning costs	499
8	1,890	Rent and rates	1,917
	3,982		4,005
TRANSPORT RELATED COSTS			
9	704	Repair and maintenance	708
10	1,318	Running costs and vehicle insurance	1,257
11	905	Travel and subsistence	1,404
	2,926		3,370
SUPPLIES AND SERVICES			
12	3,545	Equipment and furniture	3,567
13	151	Hydrants-installation and maintenance	131
14	2,347	Communications technology	2,408
15	619	Protective Clothing	521
16	103	External Fees and Services	143
17	275	Partnership & Regional collaborative projects	309
18	56	Catering	66
	7,095		7,146
ESTABLISHMENT COSTS			
19	236	Printing, stationery and office expenses	283
20	37	Advertising including Community Safety	34
21	411	Insurances	434
	683		750
PAYMENTS TO OTHER AUTHORITIES			
22	709	Support service contracts	715
	709		715
CAPITAL FINANCING COSTS			
23	4,111	Loan Charges & Lease rentals	3,474
24	2,037	Revenue Contribution to Capital Spending	2,037
	6,148		5,511
25	(1,167)	Transfer to/(from) Earmarked Reserves	(512)
26	85,807	TOTAL SPENDING	87,155

Note: If the Development Firefighter proposal is not approved line number 1 will reduce by £415k to £51,354k matched by a reduction in earmarked reserve funding required so that line number 25 will become (£62k)

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2021/2022 Revenue Budget

Line No	2020/2021 Budget £000 (1)		2021/2022 Budget £000 (2)
INCOME			
27	(201)	Treasury management income	(100)
28	(7,520)	Grants and reimbursements	(11,998)
29	(809)	Other income	(835)
30	-	Internal Recharges	-
31	<u>(8,530)</u>	TOTAL INCOME	<u>(12,933)</u>
32	<u>77,277</u>	NET REVENUE BUDGET REQUIREMENT	<u>74,222</u>
FINANCED BY:			
33	6,389	Formula Funding Grant	6,424
34	16,166	Share of Non Domestic Business Rates	13,008
35	54,722	District Councils Collection Funds	54,790
36	<u>77,277</u>	TOTAL FINANCING	<u>74,222</u>

Note: some of the movement in row 8 (Rent & Rates £0.100m), row 11 (Travel & Subsistence - £0.519m) and row 23 (Loan charges and Lease Rentals- £0.619m) is as a result of the delay in implementation of IFRS16. These were included within the base budget for 2020/2021 but the introduction has now been delayed until 2022/2023.

DEVON & SOMERSET FIRE & RESCUE AUTHORITY

Analysis of Budget Changes

2021/2022 Revenue Budget

	£000	£000
2020/2021 Revenue Budget		77,277
Provision for Pay Awards and Prices Increases		
Provision for Cost of Pay Settlement for Uniformed Staff	0	
Provision for other Pay Awards and prices	205	205
Inescapable Commitments	151	
Revenue contribution to capital decrease	0	
New investment (including Development Firefighters)	667	
Less reserve contribution	655	
Section 31 grant	(4,370)	
Budget Reductions	(362)	
		(3,259)
2021/2022 Net Revenue Budget Requirement		74,222

ESTIMATED FINANCIAL COMMITMENTS INTO 2022/23 and 2023/24

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 - 1.99% 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 2021/2022)	
	2022/23	2023/24
	£000	£000
Net Revenue Budget Requirement 2021/2022	74,222	74,222
(i) Estimated Costs of pay awards and prices increases	1,451	2,865
Capital Financing charges and revenue contribution to the capital		
(ii) programme	(248)	(69)
(iii) <u>Other Changes</u>		
Provision for Pay & pension changes	2,195	2,295
Reserve funding	(1,448)	1,163
Other spending commitments	250	500
Section 31 grant removed	970	1,393
Other minor changes	(101)	(151)
Increase over 2021/2022	3,068	7,995
INDICATIVE CORE BUDGET REQUIREMENT	77,290	82,217

Devon & Somerset Fire & Rescue Authority - Analysis of Spending 2021/22

