



Combined Fire Authority

11 March 2024

2024/25 Revenue Budget

Report of Treasurer

Purpose of Report

1. To seek members approval to amend the 2024/25 revenue budget and the associated resolutions to reflect a change in the council tax base for Durham County Council (DCC).

Background

2. At the meeting of the Authority on 16 February 2024 members received a report on the 2024/25 revenue budget, council tax, capital programme and medium-term-financial plan. Following the presentation of the report and a discussion on the budget and council tax proposals, members approved the report and the associated resolutions.
3. During the preparation of the County Council's budget report, it has come to light that the DCC council tax base figure set out in the Fire Authority's budget report was the provisional figure of 146,624.00, not the final figure of 146,645.30.

Amendments to the Budget Report

4. In order to correct the position, the following changes to the 2024/25 budget report are required:
 - Amend the DCC council tax base to the final figure of 146,645.30.
 - Amend the 2024/25 DCC precept amount to £17,321,742.84.
 - Amend the Authority's budget requirement to £35,450,012.
 - Amend the associated resolutions.

The Authority's agreed Band D council tax figure of £118.12 is unaffected by these amendments.

5. For the avoidance of any doubt, any resolutions passed by the Authority at the previous meeting and not subsequently proposed for amendment in the remainder of this report shall continue in full effect.
6. Members of the Authority must also have regard to the report under Section 25 of the Local Government Act 2003 for the previous meeting (a copy of which is appended to this report). For the avoidance of doubt, the opinions expressed in that report are not altered by the proposed resolutions below. A copy of the Section 25 report is attached at Appendix A.
7. A copy of the budget report approved by the Authority on 16 February 2024 is attached at Appendix B.

Amended Resolutions

Section F Revenue Budget

8. Recommendation (c)

That the revenue budget for 2024/25 totalling £35,450,012 be approved.

Section H Fire Authority Council Tax Requirement

9. Based on the net expenditure of £35,450,012 and a Band D Council Tax of £118.12 it is **recommended** that the Authority adopts the following resolutions:

That for the year ended 31 March 2025:

- i. the 'council tax base' for the whole of the Authority's area be 181,946.10.
- ii. there be no Authority expenses relating to a part only of the Authority's area.
- iii. the 'Council Tax Requirement' be £21,491,473.34 and the amount of the council tax for each category of dwelling be as set out in Table 19 below:

Table 19: 2024/25 Council Tax by Council Tax Band

Council Tax Band	Proportion of 'Basic Amount'	Council Tax
		£
A	6/9	78.75
B	7/9	91.87
C	8/9	105.00
D	'Basic Amount'	118.12
E	11/9	144.37
F	13/9	170.62
G	15/9	196.87

Council Tax Band	Proportion of 'Basic Amount'	Council Tax
H	18/9	236.24

- iv. the Net Expenditure be £35,450,012 and that, after taking into account revenue support grant of £5,795,326 business rates income of £1,549,164, top up grant of £6,166,680, funding guarantee grant of £529,909, services grant of £49,732 and a deficit on the collection funds of £132,272, precepts totalling £21,491,473.34 be issued to Durham County Council and Darlington Borough Council.

Recommendations

10. Members are requested to **approve** the amendments to the 2024/25 revenue budget and the associated resolutions set out in paragraphs 8 and 9 above.