

## LEICESTER, LEICESTERSHIRE AND RUTLAND COMBINED FIRE AUTHORITY

*Date/Time* **Wednesday, 14 February 2024 at 10.00 am**

*Location* **Leicestershire Fire and Rescue Service, 12 Geoff Monk Way,  
Birstall, Leicester, LE4 3BU**

*Officer to contact* **Gemma Duckworth (Tel. (0116 305 2583))**

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### SUPPLEMENTARY ITEM

Item

Report by

7. Budget Strategy 2024/25 to 2026/27.

The Chief Fire and Rescue Officer (Pages 3-8)  
and the Treasurer.



**Leicestershire Fire and Rescue Service**

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**Status of Report: Public**

**Meeting: Combined Fire Authority**

**Date: 14<sup>th</sup> February 2024**

**Subject: Budget Strategy 2024/25 – Formal Resolutions**

**Report by: The Chief Fire and Rescue Officer and The Treasurer**

**Author: Amy Oliver (Treasurer)**

**For: Decision**

### **Purpose**

1. The Authority is required to set its Council Tax for 2024/25 and issue precepts to billing authorities before 1st March 2024, under the Local Government Finance Act 1992.

### **Recommendation**

2. The Authority is recommended to:
  - 2.1 Approve the budget for 2024/25, and the budget strategy described in the report, subject to changes which reflect final rates figures notified by billing authorities, as now reported by the Treasurer (and which are reflected in this resolution).
  - 2.2 Note that the final position is now showing a budget surplus of £161,000 following the notification of increased rates estimates for 2024/25 and a council tax collection surplus from billing authorities. It is proposed that this overall surplus be added to the Capital Fund in 2024/25.
  - 2.3 Approve the capital programme described at paragraphs 23-30, and authorise the Chief Fire and Rescue Officer to commit expenditure on schemes.
  - 2.4 Note that no comments have been received from stakeholders on the draft budget.
  - 2.5 Note that the aggregate of the taxbases communicated by billing authorities for 2024/25 is 344,283.88. [Item T in the formula in Section 42B of the Act].
  - 2.6 Agree the following amounts be calculated for the year 2024/25 in accordance with Section 42A and Section 42B of the Act:
    - (a) £51,142,229 being the aggregate of the amounts which the Authority estimates for the items set out in Section 42A(2) of the Act.
    - (b) £23,030,486 being the aggregate of the amounts which the Authority estimates for the items set out in Section 42A(3) of the Act.

- (c) £28,111,743 being the amount by which (a) above exceeds (b) above, calculated by the Authority in accordance with Section 42A(4) of the Act as its Council Tax Requirement for the year. [Item R in the formula in Section 42B of the Act].
  - (d) £81.6528 being the amount at (c) above (Item R) divided by the amount at 2.5 above (Item T), calculated by the Authority in accordance with Section 42B of the Act as the basic amount of its Council Tax for the year.
- 2.7 Agree that the Authority, in accordance with section 40 of the Act, issues precepts to each billing authority stating:-
- (a) the amounts shown in the appendix to this resolution as the tax payable for each band;
  - (b) the amounts shown in the appendix as the precept payable by each authority.
- 2.8 Note the view of the Treasurer that reserves are adequate during 2024/25, and that estimates used to prepare the budget are robust.
- 2.9 Note the medium-term financial outlook and forecasts presented at Appendix Six, and the financial challenges ahead.
- 2.10 Approve the treasury strategy and prudential indicators described in paragraphs 60-62 of the report, and Appendices 3 and 4, including that the new upper threshold for locally held bank accounts shall take immediate effect.
- 2.11 Approve the proposed capital strategy described in paragraphs 63-65 of the report and Appendix 4, and confirm that the CFA would not wish to undertake commercial investment.
- 2.12 Note the equality implications arising from the budget, as described at paragraph 66-73.
- 2.13 Approve the scheme of virement described at Appendix 5 to the report.
- 2.14 To determine under Section 52ZB of the Act, that the relevant basic amount of Council Tax for 2024/25 is not excessive in accordance with principles issued under section 52ZC of the Act and approved by Parliament on 7<sup>th</sup> February 2024 (being an increase of less than 5%).

## **Appendices**

Appendix 1 – Combined Fire Authority – Taxes and Precepts 2024/25 Appendix to Formal Resolution.

## **Officers to Contact**

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**Combined Fire Authority - Taxes and Precepts 2024/25**  
**Appendix to Formal Resolution**

<b><u>1. Tax per Band:-</u></b>	<b>Ratio</b>	<b>2023/24 Tax £</b>	<b>2023/24 Tax £</b>
A	6	52.8600	54.4352
B	7	61.6700	63.5078
C	8	70.4800	72.5803
D	9	79.2900	81.6528
E	11	96.9100	99.7979
F	13	114.5300	117.9430
G	15	132.1500	136.0881
H	18	158.5800	163.3056

**2. Council Tax Bases 2023/24 & 2024/25**

<b>Authority</b>	<b>2023/24 Tax Base</b>	<b>2024/25 Tax Base</b>	<b>Increase/ (Decrease)</b>
Blaby	34,369.72	34,505.83	136.11
Charnwood	59,186.30	59,678.60	492.30
Harborough	38,251.46	38,921.90	670.44
Hinckley & Bosworth	39,421.30	39,788.00	366.70
Leicester City	79,046.00	79,801.00	755.00
Melton	19,698.38	20,110.57	412.19
North West Leicestershire	36,394.00	37,079.00	685.00
Oadby & Wigston	17,986.70	18,367.98	381.28
Rutland	15,916.64	16,031.00	114.36
<b>Total</b>	<b>340,270.50</b>	<b>344,283.88</b>	<b>4,013.38</b>

**3. Precept Levels 2023/24 & 2024/25**

<b>Authority</b>	<b>2023/24 Precept £</b>	<b>2024/25 Precept £</b>	<b>Increase  £</b>
Blaby	2,725,175	2,817,498	92,323
Charnwood	4,692,882	4,872,925	180,043
Harborough	3,032,958	3,178,082	145,124
Hinckley & Bosworth	3,125,715	3,248,802	123,087
Leicester City	6,267,557	6,515,975	248,418
Melton	1,561,885	1,642,084	80,199
North West Leicestershire	2,885,680	3,027,604	141,924
Oadby & Wigston	1,426,165	1,499,797	73,632
Rutland	1,262,030	1,308,976	46,946
<b>Total</b>	<b>26,980,047</b>	<b>28,111,743</b>	<b>1,131,696</b>

**4. Council Tax Surpluses 2022/23 & 2023/24**

<b>Authority</b>	<b>2022/23 Surplus/ (Deficit)  £</b>	<b>2023/24 Surplus/ (Deficit)  £</b>
Blaby	(16,059)	(22,754)
Charnwood	41	2,698
Harborough	73,278	65,370
Hinckley & Bosworth	12,443	19,616
Leicester City	(5,064)	(42,798)
Melton	3,717	13,734
North West Leicestershire	8,852	3,596
Oadby & Wigston	4,481	17,437
Rutland	1,268	(2,810)
<b>Total</b>	<b>82,957</b>	<b>54,389</b>

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