

Revenue Budget: 2021/22 Precept

Report of the Treasurer

For further information about this report please contact James Walton, Treasurer, on 01743 258915 or Joanne Coadey, Head of Finance, on 01743 260215.

1 Purpose of Report

This report seeks Fire Authority approval to:

- A budget for 2021/22;
- Council Tax levels for 2021/22; and
- Precepts on billing authorities and related matters.

The Authority is required to issue a precept before 1 March 2021 and all items in the “Recommendations” below must be taken together. For ease of reference the key elements of the budget are set out in appendices to this report.

2 Recommendations

The Fire Authority is asked to:

- a) Approve that a net budget requirement is set at £23,473,472 (calculated in accordance with the provisions of Section 42a of the Local Government Finance Act 1992);
- b) Approve a total precept of £17,304,187 to be levied on the billing authorities;
- c) Approve a Council Tax, resulting in a basic amount of Council Tax at Band D calculated in accordance with the provisions of the 1992 Act (Section 42b) of £104.20;

- d) Approve, under Section 47 of the 1992 Act:
- a. The amount of Council Tax calculated for each category of dwelling in each billing authority's area, as follows:

Band	2021/2022 Council Tax
	£ p
A	69.47
B	81.04
C	92.62
D	104.20
E	127.36
F	150.51
G	173.67
H	208.40

- b. The amount calculated (in accordance with Section 48 of the 1992 Act) as payable by billing authorities for 2020/21, as follows:

Council	Precept £
Shropshire Council	11,846,397
Borough of Telford & Wrekin Council	5,457,790
	<hr/>
	17,304,187

- e) Approve that the Treasurer:
- i Issue the necessary precepts and information to the billing authorities in accordance with the provisions of Chapter IV of Part 1 of the 1992 Act and be authorised to make any amendment to the above to reflect the final approved budget, after consultation with the Chair and Vice-Chair of the Fire Authority; and
- ii Is authorised to make payments required from, and to, reserves and provisions within the approved budget strategy and within the Authority's Financial Regulations, in conjunction with the Chair and Vice-Chair;
- f) Approve the revenue budget and pensions account, illustrated in Appendix A, for budgetary control in accordance with approved standing orders, and
- g) Approve the schedule of reserves and provisions at Appendix B

3 Budget Process

The Fire Authority's net spending (budget) for services in 2021/22 has been reported throughout November 2020 to January 2021. The budget is set out in Appendix A and is reported in the Fire Authority's service areas.

The funds receivable in the form of revenue support grant and s31 grants, business rates and top-up payments is £6,231,182. The Fire Authority's share of the council tax collection fund deficits totals £57,669, and its share of deficits of the business rates collection funds is £4,228. A council tax base equivalent to 166,066.99 Band D properties has been notified to the Fire Authority by the billing authorities.

4 Financial Implications

There are no financial implications arising from this report other than those discussed within the report.

5 Legal Comment

There are no legal implications other than those outlined in the report.

6 Appendices

Appendix A

Revenue Programme Budget 2021/22 and Pensions Account

Appendix B

Budget for Reserves

7 Background Papers

There are no background papers associated with this report.



Revenue Budget 2021/22 Key Service Areas	Pay £000	Other £000	Total £000
Executive and Resources			
Executive and Resources Pay	1,290		1,290
Executive		98	98
Finance		1,112	1,112
Technical Services		1,892	1,892
Workshops		224	224
Pay and Price Contingency		502	502
<u>Total Executive</u>	1,290	3,828	5,118
Service Delivery			
Service Delivery Pay	14,282		14,282
Fire Prevention		50	50
Area Command		5	5
Operational Response		20	20
Training		164	164
Health and Safety		4	4
<u>Total Service Delivery</u>	14,282	243	14,525
Corporate Support			
Corporate Support Pay	1,482		1,482
Information and Communications Technology		1,445	1,445
Programme Office		10	10
Corporate Support		476	476
Human Resources		280	280
Development		137	137
<u>Total Corporate Support</u>	1,482	2,348	3,830
Total Revenue Budget	17,054	6,419	23,473

For the purposes of Financial Standing Orders, revenue votes are described in **bold** print and underlined.

**Estimate
2021/22**

PENSIONS ACCOUNT

£000

Contributions

Employer contributions – 1992 scheme	494
Employer contributions – 2006 scheme	42
Employer contributions – 2006 modified scheme	66
Employer contributions – 2015 scheme	2111
Employee contributions – 1992 scheme	134
Employee contributions – 2006 scheme	17
Employee contributions – 2006 modified scheme	54
Employee contributions – 2015 scheme	936
Ill-health charges	120
Inward transfers from other pension schemes	0
Total contributions	<hr/> 3,974

Costs

Pensions outgo	-6,443
Total deficit to be funded by top-up grant	<hr/> -2,469 <hr/>

Budget for Reserves

	Balance 01/04/21 £000	Spend £000	Income £000	Interest £000	Balance 31/03/22 £000	Spend £000	Income £000	Interest £000	Balance 31/03/23 £000
General	577	0	0	0	577	0	0	0	577
Earmarked Capital	1,255	-1,255	0	0	0	0	0	0	0
Major Projects	8,622	-6,000	0	0	2,622	-2,622	0	0	0
Extreme Incidents	334	0	0	0	334	0	0	0	334
Pensions and Other Staff Matters	675	-50	0	0	625	-50	0	0	575
Information and Communications Technology (ICT)	461	0	0	0	461	0	0	0	461
Income Volatility	687	0	0	0	687	0	0	0	687
Service Transformation Programme Staff	248	-100	0	0	148	-100	0	0	48
Service Delivery	216	-20	0	0	196	-20	0	0	176
Building Maintenance	308	-50	0	0	258	-50	0	0	208
Operational Equipment	201	-50	0	0	151	-50	0	0	101
Training	85	-30	0	0	55	-30	0	0	25
Total	13,669	-7,555	0	0	6,114	-2,922	0	0	3,192