

Revenue Budget: 2022/23 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 2022/23;
- Council Tax levels for 2022/23; and
- Precepts on billing authorities and related matters.

The Authority is required to issue a precept before 1 March 2022 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 £24,410,522 (calculated in accordance with the provisions of Section 42a of the Local Government Finance Act 1992);
- b) Approve a total precept of £18,012,202 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 £106.27;

- 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	2022/2023 Council Tax
	£ p
A	70.85
B	82.65
C	94.46
D	106.27
E	129.89
F	153.50
G	177.12
H	212.54

- b. The amount calculated (in accordance with Section 48 of the 1992 Act) as payable by billing authorities for 2022/23, as follows:

Council	Precept £
Shropshire Council	12,272,631
Borough of Telford & Wrekin Council	5,739,571
	<u>18,012,202</u>

- 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 2022/23 has been reported throughout November 2021 to January 2022. 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 £6,288,494. The Fire Authority's share of the council tax collection fund surpluses totals £420,936, and its share of deficits of the business rates collection funds is £311,110. A council tax base equivalent to 169,494.63 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 2022/23 and Pensions Account

Appendix B

Budget for Reserves

7 Background Papers

There are no background papers associated with this report.

Revenue Budget 2022/23 and Pensions Account

Revenue Budget 2022/23 Key Service Areas	Pay £000	Other £000	Total £000
Executive and Resources			
Executive and Resources Pay	1,313		1,313
Executive		98	98
Finance		1,242	1,242
Technical Services		2,007	2,007
Workshops		227	227
Pay and Price Contingency		898	898
<u>Total Executive</u>	1,313	4,472	5,785
Service Delivery			
Service Delivery Pay	14,496		14,496
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>	14,496	243	14,739
Corporate Support			
Corporate Support Pay	1,482		1,482
Information and Communications Technology		1,463	1,463
Programme Office		10	10
Corporate Support		487	487
Human Resources		307	307
Development		137	137
<u>Total Corporate Support</u>	1,482	2,404	3,886
Total Revenue Budget	17,291	7,119	24,410

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

	Estimate 2022/23
<u>PENSIONS ACCOUNT</u>	£000
<u>Contributions</u>	
Employer contributions – 1992 scheme	0
Employer contributions – 2006 scheme	0
Employer contributions – 2006 modified scheme	0
Employer contributions – 2015 scheme	2,556
Employee contributions – 1992 scheme	0
Employee contributions – 2006 scheme	0
Employee contributions – 2006 modified scheme	0
Employee contributions – 2015 scheme	1,128
Ill-health charges	120
Inward transfers from other pension schemes	0
Total contributions	<hr/> 3,804
<u>Costs</u>	
Pensions outgo	-6,204
Total deficit to be funded by top-up grant	<hr/> -2,400 <hr/>

Budget for Reserves

	Balance 01/04/22 £000	Spend £000	Income £000	Balance 31/03/23 £000	Spend £000	Income £000	Balance 31/03/24 £000
General	577	0	0	577	0	0	577
Earmarked Capital	0	0	0	0	0	0	0
Major Projects	4,938	-4,938	0	0	0	0	0
Extreme Incidents	334	0	0	334	0	0	334
Pensions and Other Staff Matters	675	-50	0	625	-50	0	575
Information and Communications Technology (ICT)	1,029	-250	0	779	-250	0	529
Income Volatility	687	0	0	687	0	0	687
Service Transformation Programme Staff	159	-300	200	59	-59	0	0
Service Delivery	156	-20	0	136	-20	0	116
Building Maintenance	262	-50	0	212	-50	0	162
Operational Equipment	116	-50	0	66	-50	0	16
Training	87	-30		57	-30	0	27
Total	9,020	-5,688	200	3,532	-509	0	3,023