

Revenue Budget: 2025/26 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 2025/26;
- Council Tax levels for 2025/26; and
- Precepts on billing authorities and related matters.

The Authority is required to issue a precept before 1 March 2025 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 £30,084,060 calculated in accordance with the provisions of Section 42a of the Local Government Finance Act 1992);
- b) Approve a total precept of £21,445,901 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 £119.45;

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	2025/2026 Council Tax
	£ p
A	79.63
B	92.91
C	106.18
D	119.45
E	145.99
F	172.54
G	199.08
H	238.90

- b. The amount calculated (in accordance with Section 48 of the 1992 Act) as payable by billing authorities for 2025/26, as follows:

Council	Precept £
Shropshire Council	14,498,128
Borough of Telford & Wrekin Council	6,947,773
	<u>21,445,901</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 2025/26 has been reported throughout November 2024 to January 2025. 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 £8,283,855. The Fire Authority's share of the council tax collection fund surpluses totals £332,950 and its share of business rates collection funds surpluses is £21,354. A council tax base equivalent to 179,538.74 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 2025/26 and Pensions Account

Appendix B

Budget for Reserves

7 Background Papers

There are no background papers associated with this report.

Revenue Budget 2025/26 and Pensions Account

Revenue Budget 2025/26 Key Service Areas	Pay £000	Other £000	Total £000
Executive and Resources			
Executive and Resources Pay	1,999		1,999
Executive		110	110
Finance		856	856
Pensions		432	432
Technical Services		2,147	2,147
Workshops		317	317
Pay and Price Contingency		680	680
<u>Total Executive</u>	1,999	4,542	6,541
Service Delivery			
Service Delivery Pay	18,302		18,302
Area Command		5	5
Operational Response		38	38
Training		197	197
Health and Safety		4	4
Prevention		58	58
<u>Total Service Delivery</u>	18,302	302	18,604
Corporate Support			
Corporate Support Pay	2,377		2,377
Information and Communications Technology		1,439	1,439
Programme Office		10	10
Corporate Support		582	582
Human Resources		360	360
Development		171	171
<u>Total Corporate Support</u>	2,377	2,562	4,939
Total Revenue Budget	22,678	7,406	30,084

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

	Estimate 2025/26
<u>PENSIONS ACCOUNT</u>	£000
<u>Contributions</u>	
Employer contributions – 2015 scheme	3,884
Employee contributions – 2015 scheme	1,347
Employee contributions – modified scheme	25
Ill-health charges	120
Inward transfers from other pension schemes	0
Total contributions	5,376
<u>Costs</u>	
Pensions outgo	-8,430
Total deficit to be funded by top-up grant	-3,054

Budget for Reserves

	Balance 01/04/25 £000	Spend £000	Income £000	Balance 31/03/26 £000	Spend £000	Income £000	Balance 31/03/27 £000
General	577	0	0	577	0	0	577
Major Projects	5,858	-5,402	0	456	-456	0	0
Extreme Incidents	219	0	0	219	0	0	219
Pensions and Other Staff Matters	1,939	-200	0	1,739	0	0	1,739
Information and Communications Technology (ICT)	315	-250	0	65	-125	150	90
Income Volatility	687	0	0	687	0	0	687
Service Transformation Programme Staff	509	-250	0	259	-187	0	72
Service Delivery	9	0	0	9	0	0	9
Building Maintenance	450	-50	0	400	-50	0	350
Operational Equipment	275	-50	40	265	-50	40	245
Training	106	-30	0	76	-30	0	46
Total	10,944	-6,232	40	4,752	-898	190	4,034