

Revenue Budget: 2026/27 Precept

Report of the Treasurer

For further information about this report please contact Jacqueline Dungey, S151 Officer, on 01743 260267 or Joanne Coadey, Head of Finance, on 01743 260215.

1 Purpose of Report

This report seeks Fire Authority approval to:

- The 2026/27 budget requirement
- Council Tax levels for 2026/27; and
- Precepts on billing authorities and related matters.

The Authority is required to issue a precept before 1 March 2026 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 the overarching Resource Budget 2026/27 paper.

2 Recommendations

The Fire Authority is asked to:

- a) Approve that a net budget requirement is set at £31,082,751 calculated in accordance with the provisions of Section 42a of the Local Government Finance Act 1992);
- b) Approve a total precept of £22,631,692 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 £124.44;

d) Approve, under Section 47 of the 1992 Act:

- i. The amount of Council Tax calculated for each category of dwelling in each billing authority's area, as follows:

Band	2026/2027 Council Tax
	£ p
A	82.96
B	96.79
C	110.61
D	124.44
E	152.09
F	179.75
G	207.40
H	248.88

- ii. The amount calculated (in accordance with Section 48 of the 1992 Act) as payable by billing authorities for 2026/27, as follows:

Council	Precept £
Shropshire Council	15,163,311
Borough of Telford & Wrekin Council	7,468,381
	<u>22,631,692</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;

3 Budget Process

The Fire Authority's net spending (budget) for services in 2026/27 has been reported throughout November 2025 to January 2026. The mid-term financial plan is set out in Appendix A to the Revenue Budget 2026/27 paper and is reported in the Fire Authority's service areas.

The funds receivable in the form of revenue support grant, business rates and top-up payments is £8,355,199. The Fire Authority's share of the council tax collection fund surpluses totals £109,058 and its share of business rates collection funds deficits is £13,198. A council tax base equivalent to 181,868.28 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 Appendix

Revenue Budget 2026/27 and Pensions Account

7 Background Papers

Appendix A to Revenue Budget 2026/27: Medium-Term Financial Plan 2026/27 to 2028/29.

Revenue Budget 2026/27 and Pensions Account

Revenue Budget 2026/27 Key Service Areas	Pay £000	Other £000	Total £000
Executive and Resources			
Executive and Resources Pay			
Executive	1,436		1,436
Finance		108	108
Capital		695	695
Income		1,634	1,634
Contributions / Savings / Efficiencies		-1,437	-1,437
Pensions		-110	-110
Technical Services		453	453
Workshops		2,205	2,205
Pay and Price Contingency		625	625
		1,156	1,156
<u>Total Executive</u>	1,436	5,329	6,765
Service Delivery			
Service Delivery Pay			
Area Command	18,487		18,487
Operational Response		5	5
Training		38	38
Health and Safety		204	204
Prevention		4	4
		68	68
<u>Total Service Delivery</u>	18,487	319	18,806
Corporate Support			
Corporate Support Pay			
Digital and Data	2,621		2,621
Corporate Communications		1,708	1,708
Corporate Support		10	10
Human Resources		621	621
Development		381	381
		171	171
<u>Total Corporate Support</u>	2,621	2,891	5,512
Total Revenue Budget	22,544	8,539	31,083

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

	Estimate 2026/27
<u>PENSIONS ACCOUNT</u>	£000
<u>Contributions</u>	
Employer contributions – 2015 scheme	4,275
Employee contributions – 2015 scheme	1,476
Employee contributions – modified scheme	57
Ill-health charges	120
Inward transfers from other pension schemes	0
Total contributions	<hr/> 5,929
<u>Costs</u>	
Pensions outgo	-8,643
Total deficit to be funded by top-up grant	<hr/> -2,714 <hr/>