

## FINAL BUDGET 2019/20 - 2.99% Council Tax 2019/20 and 5% FF Pay 19/20

		Original	Proposed	Proposed	Proposed	Proposed	
		2018/19	2019/20	2019/20	2020/21	2021/22	2022/23
		£000s	£000s	£000s	£000s	£000s	£000s
<b>MEDIUM TERM REVENUE PLAN 2019/20 TO 2022/23</b>							
<b>Base Budget</b>		<b>29,284</b>	<b>29,676</b>	<b>29,676</b>	<b>30,328</b>	<b>31,069</b>	<b>31,330</b>
1	Full-Year effect of previous budget decisions & FMS 3 bids	-37	0	0	0	0	0
2	Removal of 2% Fire Fighter Pay increase 2018/19 from Base Budget	0	0	-188	0	0	0
3	Possible outcome from NJC Pay line Review (Non-Operational)	0	0	150	0	0	0
4	Addition of cost for FRIC & Salary abatement / Pensions to enable capture corresponding savings and efficiencies	0	0	105	0	0	0
5	Additional Bank Holidays	-37	25	-15	3	3	3
6	FF Pensions 2015 changes	-21	-23	-23	-23	-23	0
7	Holiday pay implications	0	0	40	0	0	0
8	Budget Realignment	8	135	81	0	0	0
9	NFCC (CFOA) subscription / LGA Pension Support / NFCC	15	0	10	0	0	0
10	Apprenticeship Levy	1	2	2	2	2	2
11	SCAPE (FF Pensions Scheme) Costs from 01/04/2019. Assumed fully funded 2019/20 and part 2020/21	0	450	0	650	0	0
12	Local Government Superannuation Revaluation Lump Sum	46	48	48	32	30	30
13	Minimum Revenue Provision reduction from Earmarked Reserves (MRP holiday, £200k per annum for 6 years)			0	-200	0	0
14	<b>Total Base Budget Adjustments</b>	<b>-25</b>	<b>637</b>	<b>210</b>	<b>464</b>	<b>12</b>	<b>35</b>
15							
16	<b>Forecast Variations</b>						
17	Investment Interest Decrease/(Increase)	-15	-5	0	0	0	0
18	Revenue Contribution to Capital	-171	-65	277	-138	71	-91
19	Revenue Implications of Capital Programme	26	12	12	0	0	0
20	Non-Uniform Incremental Drift	4	2	64	42	19	0
21	Transformational Savings/Efficiencies	-178	-150	-495	-127	-373	-85
22	Scrutiny Panel Decisions	-211	50	-282	-29	20	-39
23	Service Control - Mobilisation System - see below for use of Transformational Reserve	0	750	0	0	0	0
24	<b>Total Forecast Variations</b>	<b>-545</b>	<b>594</b>	<b>-425</b>	<b>-252</b>	<b>-263</b>	<b>-215</b>
25							
26	<b>Inflation</b>						
27	Fire-fighters pay - 1 April to 30 June (2% 2019 & 5% 2020 & 2% each following year)	63	128	62	160	67	69
28	Fire-fighters pay - 1 July to 31 March (5% 2019 & 2% each following year)	376	192	446	192	197	201
29	Retained Pay (As per Fire-Fighters)	38	39	94	54	40	41
30	Control pay (As per Fire-Fighters)	18	18	48	25	19	19
31	Non Uniformed pay (2% effective from 01/04/2018)	96	97	103	106	108	110
32	Member Allowances	1	1	2	2	2	2
33	Gas, Electricity, Water and Derv Inflation	29	32	25	19	27	28
34	Prices Inflation at, 2% 2019/20 - 2022/23	81	81	74	75	76	78
35	<b>Total Inflation</b>	<b>702</b>	<b>588</b>	<b>854</b>	<b>633</b>	<b>536</b>	<b>548</b>
36							
37	<b>Budget Pressures</b>						
38	FMS3' bids (Current Year MTFP process)	326	-2	61	0	0	0
39	FMS3' bids (Previous Years MTFP process)	-66	-78	-48	-104	-25	-7
40							
41	<b>Estimated Net Revenue Expenditure</b>	<b>29,676</b>	<b>31,415</b>	<b>30,328</b>	<b>31,069</b>	<b>31,330</b>	<b>31,691</b>
42	<b>Contribution to/from Transformational Earmarked Reserves</b>	<b>-239</b>	<b>-1,816</b>	<b>-626</b>	<b>-941</b>	<b>-482</b>	<b>-7</b>
43							
44	<b>Estimated Budget Requirement</b>	<b>29,437</b>	<b>29,599</b>	<b>29,702</b>	<b>30,128</b>	<b>30,848</b>	<b>31,684</b>
45							
46	<b>Budget Requirement Increase Year on Year</b>	<b>720.7</b>	<b>162.4</b>	<b>265.2</b>	<b>426.3</b>	<b>719.4</b>	<b>836.0</b>
47	<b>% Budget Increase</b>	<b>2.5%</b>	<b>0.6%</b>	<b>0.9%</b>	<b>1.4%</b>	<b>2.4%</b>	<b>2.7%</b>
48							
49	<b>Financed by:</b>						
50							
51	Revenue Support Grant (RSG): expected to cease in 2020/21 and be included within increased business rates funding	2,856	2,474	2,283	1,977	1,712	1,483
52	Business Rate Baseline	2,136	2,249	2,158	2,249	2,326	2,381
53	Business Rate Top Up	3,694	3,776	3,779	3,860	4,010	4,232
54	Adjusted 2017/18 Business Rates Top Up following revised VOA list	23	0	0	0	0	0
55	Business Rates Grant	195	195	192	192	192	192
56	Collection Fund Surplus/(Deficit)	291	0	229	100	50	0
57	Council Tax (the remainder)	19,972	20,906	20,971	21,750	22,558	23,395
58	Utilisation of Collection Fund Surplus Reserve	270	0	0	0	0	0
59	Redistribution of Business Rates Retention Levy Account surplus	0	0	90	0	0	0
60							
61							
62		<b>29,437</b>	<b>29,599</b>	<b>29,702</b>	<b>30,128</b>	<b>30,847</b>	<b>31,683</b>
63							
64	Band D equivalent Tax base	208,933	212,353	213,017	216,611	220,269	223,992
65	% change on Band D's	2.09%	1.64%	1.95%	1.69%	1.69%	1.69%
66	Leading to an average council tax (Band D) of	95.59	98.45	98.45	100.41	102.41	104.45
67							
68	% increase	<b>2.99%</b>	<b>2.99%</b>	<b>2.99%</b>	<b>1.99%</b>	<b>1.99%</b>	<b>1.99%</b>
69							
70	<b>Use of Transformational Reserves Summary</b>						
71		<b>Proposed</b>	<b>Proposed</b>	<b>Proposed</b>	<b>Proposed</b>	<b>Proposed</b>	<b>Proposed</b>
72		<b>2018/19</b>	<b>2019/20</b>	<b>2019/20</b>	<b>2020/21</b>	<b>2021/22</b>	<b>2022/23</b>
73		<b>£000s</b>	<b>£000s</b>	<b>£000s</b>	<b>£000s</b>	<b>£000s</b>	<b>£000s</b>
73	Transformational Earmark Reserve for Budget Setting	4,408	4,169	4,655	3,333	2,342	1,610
74	Actual 2017/18 underspend (£486k) and 2018/19 Predicted Revenue Underspend (£555k)	486	0	555	0	0	0
75	<b>Contribution to/from Transformational Earmarked Reserves</b>	<b>-239</b>	<b>-1,816</b>	<b>-626</b>	<b>-941</b>	<b>-482</b>	<b>-7</b>
76	<b>Uses of Transformational Reserve for investment into the Control Mobilisation Project</b>	<b>0</b>	<b>0</b>	<b>-1,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
77	<b>Annual use of Transformational Reserve for Strategic Projects and Improvements</b>	<b>0</b>	<b>0</b>	<b>-250</b>	<b>-250</b>	<b>-250</b>	<b>-250</b>
78	Reduction of General Reserve from £2.6m to £2.4m, followed by reduction to £2.1m in future year	0	0	0	200	0	300
79	<b>Net Balance Transformational Earmark Reserves</b>	<b>4,655</b>	<b>2,353</b>	<b>3,333</b>	<b>2,342</b>	<b>1,610</b>	<b>1,653</b>