

**WEST MIDLANDS FIRE AND RESCUE AUTHORITY**

**23<sup>RD</sup> OCTOBER 2023**

1. **BUDGET MONITORING P05 – AUGUST 2023**

Report of the Section 151 Officer

RECOMMENDED

- 1.1. THAT Authority note the forecast position for revenue and capital as at August 2023.

2. **PURPOSE OF REPORT**

To provide the latest revenue and capital forecast monitoring position for 2023/24.

3. **BACKGROUND**

3.1. **Revenue Expenditure**

- 3.1.1 The 2023/24 annual revenue budget for West Midlands Fire Service is £119.1m. The Council Tax Requirement is £53.9m.

- 3.1.2 Appendix A compares the profiled revenue budget to the end of August 2023 to the actual spend. This shows an overspend of £70k, equivalent to 0.2% of the YTD (year-to-date) budget. It also compares the annual budget to the forecast year-end spend. This shows a forecast overspend of £130k, equivalent to 0.1% of the annual budget.

- 3.1.3 The forecast adverse variance is mainly due to overspends in operational pay budgets which are partly offset by vacancies elsewhere in the service.

- 3.1.4 Achievement of the £1.9m savings target will continue to be monitored, including the impact of the implementation of risk-based crewing.

### 3.2. **Capital Expenditure**

- 3.2.1 The approved 3-year capital programme budget 2023/24 to 2025/26 is £20m, with £9.1m profiled into 2023/24.
- 3.2.2 Appendix B compares the profiled capital budget to the end of August 2023 to the actual spend. This shows an underspend of £2.4m, equivalent to 75% of the YTD budget. It also compares the annual budget to the forecast year-end spend. This shows a forecast underspend of £3.0, equivalent to 31% of the annual budget.
- 3.2.3 The forecast favourable variance is mainly due to the deferral of the purchase of BRV's (brigade response vehicles) pending the outcome of the trial vehicles as part of the Vehicle Replacement Programme.

## 4. **EQUALITY IMPACT ASSESSMENT**

In preparing this report an initial Equality Impact Assessment is not required and has not been carried out.

## 5. **LEGAL IMPLICATIONS**

The recommendations or content in this report do not raise issues which should be drawn to the attention of the Authority's Monitoring Officer.

## 6. **FINANCIAL IMPLICATIONS**

These are contained in the body of the report and the attached appendices.

## 7. **ENVIRONMENTAL IMPLICATIONS**

N/A

## **BACKGROUND PAPERS**

Budget and Precept 2023-2024 and Budget Forecast 2024-2025 and 2025-2026 – Fire Authority 13 February 2023.

- Appendix A: Revenue Budget Monitoring P05 2023/24
- Appendix B: Capital Monitoring 2023/24

The contact for this report is Sofia Mahmood, Head of Finance and Procurement (S151).

**APPENDIX A: Revenue Budget Monitoring P05 2023/24**

	<b>Budget 2023/24</b>	<b>Profiled Budget</b>	<b>Actuals + Commitmen ts</b>	<b>Variance to Profiled Budget</b>	<b>Year-End Forecast</b>	<b>Forecast Variance</b>
	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>
<b>DEVOLVED BUDGETS</b>						
Corporate Management	1,260	532	494	- 38	1,260	-
Corporate Charges	-	-	1	1	-	-
Portfolio & Organisational Intelligence	2,498	961	903	- 58	2,448	- 50
Operations	3,135	1,001	1,027	26	3,135	-
Facilities Management	2,341	954	968	14	2,341	-
Prevention	2,573	1,008	856	- 152	2,323	- 250
Protection & Fire Safety	5,306	2,193	2,153	- 40	5,306	-
Response, Fire Control & Policy & Emergency Planning	5,708	2,337	2,309	- 28	5,658	- 50
Resourcing	1,577	657	688	31	1,577	-
Digital & Data	7,535	3,852	3,878	26	7,665	130
Communications & Engagement	1,033	333	337	4	1,033	-
People Support	3,009	1,309	1,265	- 44	2,909	- 100
Development & Inclusion	4,986	2,080	2,057	- 23	4,986	-
Health, Safety & Wellbeing	1,061	449	449	-	1,061	-
<b>CORPORATE BUDGETS</b>						
Operation	4,701	3,077	3,059	- 18	4,701	-
Protection	- 99	- 117	- 128	- 11	- 99	-
Response, Fire Control & Policy & Emergency Planning	11	33	34	1	11	-
Resources	14,453	1,648	1,778	130	14,603	150
Digital & Data	131	26	21	- 5	131	-
People Support	56,753	23,489	23,771	282	57,053	300
Development & Inclusion	165	62	49	- 13	165	-
Other Income & Expenditure	972	502	487	- 15	972	-
Appropriation to Reserves						
<b>TOTAL (NET BUDGET REQUIREMENT)</b>	<b>119,109</b>	<b>46,386</b>	<b>46,456</b>	<b>70</b>	<b>119,239</b>	<b>130</b>
Core Funding	- 65,245					
<b>TOTAL (COUNCIL TAX REQUIREMENT)</b>	<b>53,864</b>					

**APPENDIX B: Capital Monitoring 2023/24**

Scheme	Approved Budget Feb 23	Latest Budget	Actuals to Aug-23	Forecast	Variance
	£000's	£000's	£000's	£000's	£000's
<b><u>LAND &amp; BUILDINGS</u></b>					
Boiler Replacement Programme	148	209	28	209	-
Roof Replacements	325	505	0	505	-
Windows/Door Replacement	677	677	0	677	-
Rewires	167	200	0	200	-
Drill Tower/Training Facilities	432	488	9	357	- 131
HQ Alterations	44	71	0	71	-
<b><u>VEHICLES</u></b>					
Vehicle Replacement Programme	6,678	7,152	760	4,315	- 2,837
<b><u>ICT &amp; EQUIPMENT</u></b>					
C&C Upgrade-Vision 4/ESMCP	0	43	2	43	-
Fire Ground Radio Replacement	290	290	0	290	-
MDT Replacement	430	0	0	0	-
<b>GRAND TOTAL</b>	<b>9,191</b>	<b>9,635</b>	<b>799</b>	<b>6,667</b>	<b>- 2,968</b>

  

<b><u>FUNDED BY</u></b>	<b>£000's</b>	<b>£000's</b>	<b>£000's</b>	<b>£000's</b>	<b>£000's</b>
Prudential Borrowing	0	0	0	0	-
Capital Grants/Contributions	0	43	799	43	-
Capital Receipts to be Applied	2,749	2,749	0	2,749	-
Direct Revenue Financing/Earmarked Reserves	6,442	6,843	0	3,875	- 2,946
<b>TOTAL</b>	<b>9,191</b>	<b>9,635</b>	<b>799</b>	<b>6,667</b>	<b>- 2,946</b>