

## **WEST MIDLANDS FIRE AND RESCUE AUTHORITY**

**26 JUNE 2023**

### **1. MONITORING OF FINANCES**

Report of the Treasurer.

RECOMMENDED

- 1.1 THAT the report be noted.

### **2. PURPOSE OF REPORT**

- 2.1 This report deals with the monitoring of the finances of the Authority in the current financial year and covers revenue expenditure and the Capital Programme.
- 2.2 Expenditure is compared with a profile of the Authority's budget.

### **3. BACKGROUND**

#### **3.1 Revenue Expenditure**

3.1.1 The Authority's 2023/2024 Council Tax requirement is £53.864 million and the revenue budget is £119.109 million. As part of the current year's revenue budget, efficiency savings of £1.9 million are required.

3.1.2 Appendix A compares the revenue budgeted to the end of May 2023 with the actuals to that date. Devolved budgets are managed by the Section responsible for incurring the expenditure as opposed to corporate budgets, which are managed by the named Section on behalf of the Brigade as a whole.

3.1.3 Actual spend to May 2023 was £22.492 million compared to a projected budget of £22.478 million, an overall adverse variance of £0.014 million.

3.1.4 The single issue having the most impact on the overall adverse variance position is the level of in-year service efficiencies not currently being achieved.

3.1.5 Appendix B provides statistical data relating to the Firefighters' Pension Scheme.

## 3.2 **Capital Expenditure**

3.2.1 The Authority's approved capital programme for 2023/2024 is £10.028 million. A scheme analysis is shown on Appendix C. Expenditure to the end of May 2023 is shown as £0.174 million.

## 4. **EQUALITY IMPACT ASSESSMENT**

4.1 In preparing this report, an initial Equality Impact Assessment is not required and has not been carried out because the matters contained in this report do not relate to a policy change.

## 5. **LEGAL IMPLICATIONS**

5.1 The course of action recommended in this report does not raise issues which should be drawn to the attention of the Authority's Monitoring Officer.

## 6. **FINANCIAL IMPLICATIONS**

6.1 These are contained in the body of the report and the attached Appendices.

## 7. **ENVIRONMENTAL IMPLICATIONS**

7.1 There are no environmental implications.

## **BACKGROUND PAPERS**

- Authority's Budget and Precept Report – February 2023
- Finance Office Budget Monitoring Files

OFFICIAL

The contact officer for this report is Assistant Chief Fire Officer Karen Gowreesunker, 0121 380 6006.

MIKE GRIFFITHS  
TREASURER

OFFICIAL

Ref. AU/FA/2023/JUNE/10706236

## REVENUE MONITORING SUMMARY TO MAY 2023

	BUDGET 2023/2024  £'000	PROFILED BUDGET  £'000	ACTUALS + COMMIT -MENTS £'000	VARIANCE TO PROFILED BUDGET £'000
<b>DEVOLVED BUDGETS</b>				
Democratic Rep & Brigade Managers	1,260	214	194	-20
Portfolio & Organisational Intelligence	1,865	288	262	-26
Operations	5,467	759	803	44
Prevention	2,498	345	322	-23
Protection	5,306	869	876	7
Response, Fire Control & Emergency Planning	6,310	1,040	1,046	6
Resourcing	1,577	270	273	3
Digital & Data	7,382	2,126	2,123	-3
Communications & Engagement	1,033	164	148	-16
People Support Service	2,946	559	541	-18
Development & Inclusion	5,920	975	972	-3
<b>CORPORATE BUDGETS</b>				
Operations	4,701	2,624	2,615	-9
Protection	-99	-111	-115	-4
Response, Fire Control & Emergency Planning	11	278	263	-15
Resourcing	14,911	2,729	2,834	105
Digital & Data	131	15	14	-1
People Support Services	56,753	9,238	9,234	-4
Development & Inclusion	165	29	20	-9
<b>Other Income &amp; Expenditure</b>	972	67	67	0
<b>Appropriation to (from) Reserves</b>	-	-	-	-
<b>TOTAL (NET BUDGET REQUIREMENT)</b>	<b>119,109</b>	<b>22,478</b>	<b>22,492</b>	<b>14</b>
Core Funding	-65,245	-16,804	-16,804	0
<b>TOTAL (COUNCIL TAX REQUIREMENT)</b>	<b>53,864</b>	<b>5,674</b>	<b>5,688</b>	<b>14</b>

**FIREFIGHTERS' 2015 PENSION SCHEME****NON-FINANCIAL INFORMATION**

	<b>2023/24 PROJECTION</b>	<b>ACTUAL POSITION AS AT MAY 2023</b>
<b>Members of FPS at 1<sup>st</sup> April 2023</b>	1,280	1,280
<b>New Members</b>	70	12
<b>Opt-In (including net auto-enrolment)</b>	-	-
<b>Transitional Members during year</b>	-	-
<b>Transfers from Other Pension Schemes</b>	5	-
<b>Transfers to Other Pension Schemes</b>	-4	-
<b>Retirements</b>	-80	-17
<b>Opt-Out</b>	-6	-
<b>Leavers</b>	-12	-
<b>Ill-Health Retirements</b>	-3	-
<b>Members of the Fire Pension Schemes as at 31<sup>st</sup> May 2023</b>		1,275

*Provisional figures, subject to confirmation*

**CAPITAL MONITORING STATEMENT 2023/24**

<b>Scheme</b>	<b>Year 2023/24</b>	<b>Latest Budget £'000</b>	<b>Actuals May 2023 £'000</b>	<b>Forecast £'000</b>	<b>Variance £'000</b>
<b><u>LAND &amp; BUILDINGS</u></b>					
Boiler Replacement Programme	Ongoing	172	12	172	-
Roof Replacements	Ongoing	505	-	505	-
Windows/Door Replacement	Ongoing	677	-	677	-
Rewires	Ongoing	200	-	200	-
Drill Tower and Burn Facility	6 of 6	488	-8	488	-
HQ Modernisation	3 of 3	71	-	71	-
<b><u>VEHICLES</u></b>					
Vehicle Replacement Programme	Ongoing	7,152	154	7,076	-76
<b><u>ICT &amp; EQUIPMENT</u></b>					
C&C Upgrade – Vision 4/ESMCP	5 of 5	43	-	43	-
Fire Ground Radio	1 of 1	290	-	290	-
MDT Replacement	1 of 1	430	-	430	-
<b>Grand Total</b>		<b>10,028</b>	<b>174</b>	<b>9,952</b>	<b>-76</b>
<b><u>Funded By</u></b>					
Prudential Borrowing		0		0	-
Capital Grants/Contributions		43		43	-
Capital Receipts to be Applied		0		0	-
Revenue Financing/Earmarked Reserves		9,985		9,909	-76
<b>TOTAL</b>		<b>10,028</b>		<b>9,952</b>	<b>-76</b>
<b>SURPLUS(-)/DEFICIT(+)</b>					