

WEST MIDLANDS FIRE AND RESCUE AUTHORITY

21 JUNE 2021

1. MONITORING OF FINANCES

Report of the Treasurer.

RECOMMENDED

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 2020/2021 Council Tax requirement is £45.038 million and the revenue budget is £101.749 million.

3.1.2 Appendix A compares the revenue budgeted to the end of May 2021 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 2021, including commitments, was £15.695 million compared to a projected budget of £15.772 million, an overall favourable variance of £0.077 million.

3.1.4 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 2021/2022 is £7.975 million. A scheme analysis is shown on Appendix C. Expenditure to the end of May 2021 is shown as £1.284 million.

4. **EQUALITY IMPACT ASSESSMENT**

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**

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**

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

BACKGROUND PAPERS

Authority's Budget and Precept Report – February 2021
Finance Office Budget Monitoring Files

The contact officer for this report is Wayne Brown, Deputy Chief Fire Officer, telephone number 0121 380 6907.

MIKE GRIFFITHS
TREASURER

REVENUE MONITORING SUMMARY TO MAY 2021

	LATEST BUDGET 2021/2022 £'000	PROFILED BUDGET £'000	ACTUALS + COMMIT -MENTS £'000	VARIANCE TO PROFILED BUDGET £'000
DEVOLVED BUDGETS				
Corporate Management	1,135	202	190	-12
Strategic Hub	598	115	103	-12
Portfolio & Organisational Intelligence	762	227	215	-12
Ops North, Preparedness & Response	2,086	305	239	-66
Ops South & Fire Control	2,466	467	454	-13
Prevention	6,368	1,042	972	-70
Protection	478	90	101	11
Resourcing	5,846	1,072	1,056	-16
Digital & Data	5,245	1,114	1,111	-3
Policy & Organisational Assurance	947	172	193	21
Communications & Engagement	858	171	182	11
People Support Services	525	83	85	2
Employee Relations	246	78	80	2
Organisational Development	58	10	10	-
Organisational Learning & People Development	4,091	707	765	58
Health, Safety & Wellbeing	2,583	474	464	-10
CORPORATE BUDGETS				
Ops North, Preparedness & Response	-116	9	8	-1
Ops South & Fire Control	46,988	7,876	7,913	37
Prevention	-48	8	-4	-12
Protection	100	17	24	7
Resourcing	16,375	871	858	-13
Digital & Data	131	90	90	0
People Support Services	2,230	420	431	11
Employee Relations	105	24	23	-1
Organisational Learning & People Development	100	18	27	9
Health, Safety & Wellbeing	-7	2	-2	-4
Other Income & Expenditure	1,599	108	107	-1
Appropriation to Reserves	-	-	-	-

TOTAL (NET BUDGET REQUIREMENT)	101,749	15,772	15,695	-77
Core Funding	-56,711	-14,907	-14,907	-
TOTAL (COUNCIL TAX REQUIREMENT)	45,038	865	788	-77

FIREFIGHTERS' PENSION SCHEMES

NON-FINANCIAL INFORMATION

	2021/22 PROJECTION				ACTUAL POSITION AS AT MAY 2021			
	1992 FPS	2006 FPS	2015 FPS	TOTAL	1992 FPS	2006 FPS	2015 FPS	TOTAL
Members of FPS at 1st April 2021	76	6	1,169	1,251	76	6	1,169	1,251
New Members	-	-	82	82	-	-	-	-
Opt-In (including net auto-enrolment)	-	-	10	10	-	-	2	2
Transitional Members during year	-32	-	32	-	-	-	-	-
Transfers from Other Pension Schemes	-	-	4	4	-	-	-	-
Transfers to Other Pension Schemes	-	-	-4	-4	-	-	-	-
Retirements	-44	-6	-26	-76	-14	-1	-	-15
Opt-Out			-5	-5	-	-	-	-
Leavers			-5	-5	-	-	-	-
Ill-Health Retirements			-2	-2	-	-	-	-
Members of the Fire Pension Schemes as at 31 May 2021					62	5	1,171	1,238

CAPITAL MONITORING STATEMENT 2021/22

Scheme	Year 2021/22	Latest Budget	Actuals May 2021	Forecast	Variance
		£'000	£'000	£'000	£'000
LAND & BUILDINGS					
Boiler Replacement Programme	Ongoing	285	0	280	-5
Roof Replacements	Ongoing	892	10	892	-
Windows/Door Replacement	Ongoing	677	0	681	4
Rewires	Ongoing	399	0	399	-
Drill Tower and Burn Facility	1 of 2	679	285	679	-
Other Building Modifications	2 of 2	59	2	59	-
Security Works	3 of 3	73	23	82	9
Occupational Health Relocation	3 of 3	36	0	36	-
Aston Fire Station	7 of 7	97	8	87	-10
Health & Safety Works (COVID)	2 of 2	320	260	320	-
VEHICLES					
Vehicle Replacement Programme	Ongoing	4,308	696	4,308	-
ICT & EQUIPMENT					
C&C Upgrade-Vision 4/ESMCP	4 of 4	150	0	150	-
Grand Total		7,975	1,284	7,973	-2
Funded By					
Prudential Borrowing		0		0	-
Capital Grants / Contributions		74		74	-
Capital Receipts to be Applied		0		0	-
Revenue Financing / Earmarked Reserves		7,901		7,899	-2
TOTAL		7,975		7,973	-2
SURPLUS(-)/DEFICIT(+)					