

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

**10 OCTOBER 2022**

### **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 2022/2023 Council Tax requirement is £49.405 million and the revenue budget is £108.303 million.
- 3.1.2 Appendix A compares the revenue budgeted to the end of August 2022 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 August 2022, including commitments, was £44.278 million compared to a projected budget of £43.789 million, an overall adverse variance of £0.489 million.
- 3.1.4 The overall adverse variance is mainly due to an overspend on Operational pay budgets and an increase in utility and fuel costs.

- 3.1.5 As part of the Authority's 2023/24 budget setting process, the current year's budget will also be fundamentally reviewed and particular focus will be given to those areas reflecting an overspend to consider specific and overall funding arrangements.
- 3.1.6 In addition, the commentary above and information contained within Appendix A does not reflect the revenue budget pressures anticipated to arise from pay awards in the current year. This matter is considered in a separate report later on the Agenda.
- 3.1.7 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 2022/2023 is £6.580 million. A scheme analysis is shown on Appendix C. Expenditure to the end of August 2022 is shown as £1.823 million.
- 3.2.2 The main forecast variances within the capital programme relates to the deferral of an additional burn room and welfare facility at Coventry Fire Station along with several other drill tower refurbishments.

## 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.

**BACKGROUND PAPERS**

Authority's Budget and Precept Report – February 2022  
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 AUGUST 2022

	BUDGET 2022/2023  £'000	PROFILED BUDGET  £'000	ACTUALS + COMMIT -MENTS £'000	VARIANCE TO PROFILED BUDGET £'000
<b>DEVOLVED BUDGETS</b>				
Corporate Management	1,126	452	460	8
Corporate Charges	0	-120	-119	1
Portfolio & Organisational Intelligence	1,696	744	754	10
Operations	2,471	1,035	1,124	89
Fire Control & Business Continuity	1,700	717	671	-46
Prevention	2,219	893	807	-86
Protection	4,923	2,109	2,095	-14
Response, Policy & Organisational Assurance	1,473	586	633	47
Resourcing	6,047	2,714	2,783	69
Digital & Data	7,009	3,752	3,812	60
Communications & Engagement	909	386	382	-4
People Support Services	620	260	268	8
Employee Relations	154	85	83	-2
Organisational Development	58	24	25	1
Organisational Learning & People Development	4,221	1,819	1,961	142
Health, Safety & Wellbeing	2,548	1,151	1,133	-18
<b>CORPORATE BUDGETS</b>				
Prevention	24	10	9	-1
Protection	-31	1	-8	-9
Response, Policy & Organisational Assurance	-116	-20	-22	-2
Resourcing	18,603	5,085	5,100	15
Digital & Data	132	-20	-20	0
People Support Services	2,315	1,172	1,169	-3
Employee Relations	130	55	63	8
Organisational Learning & People Development	125	59	64	5
Health, Safety & Wellbeing	48,508	20,253	20,455	202
<b>Other Income &amp; Expenditure</b>	1,439	587	596	9

## OFFICIAL

Appropriation to Reserves	-	-	-	-
<b>TOTAL (NET BUDGET REQUIREMENT)</b>	<b>108,303</b>	<b>43,789</b>	<b>44,278</b>	<b>489</b>
Core Funding	-58,898	-26,561	-26,561	0
<b>TOTAL (COUNCIL TAX REQUIREMENT)</b>	<b>49,405</b>	<b>17,228</b>	<b>17,717</b>	<b>489</b>

OFFICIAL

**FIREFIGHTERS' PENSION SCHEMES**

NON-FINANCIAL INFORMATION	2022/23 PROJECTION				ACTUAL POSITION AS AT AUGUST 2022			
	1992 FPS	2006 FPS	2015 FPS	TOTAL	1992 FPS	2006 FPS	2015 FPS	TOTAL
Members of FPS at 1 <sup>st</sup> April 2022	-	-	1,243	1,243	-	-	1,243	1,243
New Members	-	-	70	70	-	-	-	-
Opt-In (including net auto-enrolment)	-	-	12	12	-	-	48	48
Transitional Members during year	-	-	-	-	-	-	-	-
Transfers from Other Pension Schemes	-	-	5	5	-	-	-	-
Transfers to Other Pension Schemes	-	-	-2	-2	-	-	-	-
Retirements	-	-	-55	-55	-	-	-25	-25
Opt-Out	-	-	-12	-12	-	-	-	-
Leavers	-	-	-12	-12	-	-	-1	-1
Ill-Health Retirements	-	-	-3	-3	-	-	-1	-1
Members of the Fire Pension Schemes as at 31 <sup>st</sup> August 2022	-	-			-	-	1,264	1,264

**CAPITAL MONITORING STATEMENT 2022/23**

<b>Scheme</b>	<b>Year 2022/23</b>	<b>Latest Budget £'000</b>	<b>Actuals August 2022 £'000</b>	<b>Forecast £'000</b>	<b>Variance £'000</b>
<b><u>LAND &amp; BUILDINGS</u></b>					
Boiler Replacement Programme	Ongoing	15	-	-	-15
Roof Replacements	Ongoing	1,091	120	1,091	-
Windows/Door Replacement	Ongoing	683	11	669	-14
Rewires	Ongoing	175	-	175	-
Drill Tower and Burn Facility	5 of 5	635	4	195	-440
Other Building Modifications	3 of 3	11	10	10	-1
Security Works	4 of 4	47	-	47	-
HQ Alterations	2 of 2	120	27	120	-
OHW Works	4 of 4	17	2	12	-5
Aston Fire Station	8 of 8	61	6	61	-
<b><u>VEHICLES</u></b>					
Vehicle Replacement Programme	Ongoing	3,576	1,618	3,576	-
<b><u>ICT &amp; EQUIPMENT</u></b>					
C&C Upgrade-Vision 4/ESMCP	5 of 5	149	25	149	-
<b>Grand Total</b>		<b>6,580</b>	<b>1,823</b>	<b>6,105</b>	<b>-475</b>
<b><u>Funded By</u></b>					
Prudential Borrowing		0		0	-
Capital Grants/Contributions		74		74	-
Capital Receipts to be Applied		0		0	-
Revenue Financing/Earmarked Reserves		6,506		6,031	-475
<b>TOTAL</b>		<b>6,580</b>		<b>6,105</b>	<b>-475</b>
<b>SURPLUS(-)/DEFICIT(+)</b>					