

WEST MIDLANDS FIRE AND RESCUE AUTHORITY

27 JUNE 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 May 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 May 2022, including commitments, was £22.177 million compared to a projected budget of £22.007 million, an overall adverse variance of £0.170 million.

- 3.1.4 The overall adverse variance is mainly due to an overspend on Operational pay budgets and an increase in fuel costs.

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

3.2 **Capital Expenditure**

The Authority's approved capital programme for 2022/2023 is £6.430 million. A scheme analysis is shown on Appendix C. Expenditure to the end of May 2022 is shown as £0.021 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 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 MAY 2022

	BUDGET 2022/2023 £'000	PROFILED BUDGET £'000	ACTUALS + COMMIT -MENTS £'000	VARIANCE TO PROFILED BUDGET £'000
DEVOLVED BUDGETS				
Corporate Management	1,126	186	177	-9
Portfolio & Organisational Intelligence	1,604	267	251	-16
Ops North, Preparedness & Response	2,217	305	326	21
Ops South & Fire Control	2,668	479	440	-39
Prevention	2,217	363	343	-20
Protection	4,923	889	901	12
Resourcing	5,917	1,137	1,130	-7
Digital & Data	5,530	1,833	1,824	-9
Policy & Organisational Assurance	749	143	148	5
Communications & Engagement	846	153	165	12
People Support Services	616	103	105	2
Employee Relations	154	30	32	2
Organisational Development	58	10	10	0
Organisational Learning & People Development	4,174	733	774	41
Health, Safety & Wellbeing	2,486	411	434	23
CORPORATE BUDGETS				
Ops North, Preparedness & Response	-116	9	7	-2
Prevention	24	4	4	0
Protection	-31	-30	-36	-6
Resourcing	20,492	6,141	6,192	51
Digital & Data	132	0	0	0
People Support Services	2,315	539	533	-6
Employee Relations	130	13	12	-1
Organisational Learning & People Development	125	43	43	0
Health, Safety & Wellbeing	48,508	8,134	8,250	116
Other Income & Expenditure	1,439	112	112	0
Appropriation to Reserves	-	-	-	-

TOTAL (NET BUDGET REQUIREMENT)	108,303	22,007	22,177	170
Core Funding	-58,898	-14,468	-14,468	0
TOTAL (COUNCIL TAX REQUIREMENT)	49,405	7,539	7,709	170

FIREFIGHTERS' PENSION SCHEMES

NON-FINANCIAL INFORMATION	2022/23 PROJECTION				ACTUAL POSITION AS AT MAY 2022			
	1992 FPS	2006 FPS	2015 FPS	TOTAL	1992 FPS	2006 FPS	2015 FPS	TOTAL
Members of FPS at 1 st April 2022	-	-	1,243	1,243	-	-	1,243	1,243
New Members	-	-	70	70	-	-	-	-
Opt-In (including net auto-enrolment)	-	-	12	12	-	-	-	-
Transitional Members during year	-	-	-	-	-	-	-	-
Transfers from Other Pension Schemes	-	-	5	5	-	-	-	-
Transfers to Other Pension Schemes	-	-	-2	-2	-	-	-	-
Retirements	-	-	-55	-55	-	-	-13	-13
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 May 2022	-	-			-	-	1,228	1,228

CAPITAL MONITORING STATEMENT 2022/23

Scheme	Year 2022/23	Latest Budget £'000	Actuals May 2022 £'000	Forecast £'000	Variance £'000
<u>LAND & BUILDINGS</u>					
Boiler Replacement Programme	Ongoing	15	-	15	-
Roof Replacements	Ongoing	1,091	-	1,091	-
Windows/Door Replacement	Ongoing	683	-	683	-
Rewires	Ongoing	175	-	175	-
Drill Tower and Burn Facility	5 of 5	635	3	635	-
Other Building Modifications	3 of 3	15	10	15	-
Security Works	4 of 4	47	-	47	-
OHW Works	4 of 4	12	-	12	-
Aston Fire Station	8 of 8	131	8	131	-
<u>VEHICLES</u>					
Vehicle Replacement Programme	Ongoing	3,477	-	3,477	-
<u>ICT & EQUIPMENT</u>					
C&C Upgrade-Vision 4/ESMCP	5 of 5	149	-	149	-
Grand Total		6,430	21	6,430	-
<u>Funded By</u>					
Prudential Borrowing		0		0	-
Capital Grants/Contributions		74		74	-
Capital Receipts to be Applied		0		0	-
Revenue Financing/Earmarked Reserves		6,356		6,356	-
TOTAL		6,430		6,430	-
SURPLUS(-)/DEFICIT(+)					