

WEST MIDLANDS FIRE AND RESCUE AUTHORITY

14 FEBRUARY 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 2021/2022 Council Tax requirement is £45.038 million and the revised revenue budget is £101.764 million. As part of the Authority's 2022/2023 budget setting process, the current year's budget has been reviewed and revised.

3.1.2 Appendix A compares the revenue budgeted to the end of December 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 December 2021, including commitments, was £73.658 million compared to a projected budget of £73.718 million, an overall favourable variance of £60k.

3.1.4 The overall favourable variance is mainly due to an underspend on pay budgets due to vacancies.

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 2021/2022 is £8.220 million. A scheme analysis is shown on Appendix C. Expenditure to the end of December 2021 is shown as £2.835 million.

3.2.2 The main forecast variances within the capital programme relate to:

- Vehicle Replacement Programme – delayed purchase to 2022/23 of the:
 - Command Support Vehicle
 - Water Units
 - Toilet Trailers
 - Demountable Lounge Fire Unit (Community Fire Safety demonstration unit)
 - Toolcat
- Windows/Door Replacement – manufacturer frame build lead times extended due to the pandemic.
- Roof replacement at Transport Engineering Workshops has been delayed due to the need to retender.

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 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 DECEMBER 2021
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	REVISED BUDGET 2021/2022 £'000	PROFILED BUDGET £'000	ACTUALS + COMMIT -MENTS £'000	VARIANCE TO PROFILED BUDGET £'000
DEVOLVED BUDGETS				
Corporate Management	1,115	842	853	11
Strategic Hub	564	426	416	-10
Portfolio & Organisational Intelligence	1,001	735	732	-3
Ops North, Preparedness & Response	2,324	1,615	1,596	-19
Ops South & Fire Control	2,571	1,613	1,589	-24
Prevention	2,045	1,454	1,446	-8
Protection	4,713	3,436	3,409	-27
Resourcing	6,247	4,660	4,659	-1
Digital & Data	5,637	4,162	4,169	7
Policy & Organisational Assurance	820	614	618	4
Communications & Engagement	1,031	787	778	-9
People Support Services	587	422	419	-3
Employee Relations	273	199	202	3
Organisational Development	58	44	45	1
Organisational Learning & People Development	4,520	3,252	3,231	-21
Health, Safety & Wellbeing	2,411	1,800	1,775	-25
CORPORATE BUDGETS				
Ops North, Preparedness & Response	-159	-142	-144	-2
Prevention	16	13	9	-4
Protection	11	-48	-42	6
Resourcing	14,603	9,838	9,876	38
Digital & Data	232	236	245	9
People Support Services	2,235	1,621	1,624	3
Employee Relations	105	100	111	11
Organisational Learning & People Development	106	57	50	-7
Health, Safety & Wellbeing	47,178	34,959	34,969	10
Other Income & Expenditure	1,520	1,023	1,023	-

OFFICIAL

Appropriation to Reserves	-	-	-	-
TOTAL (NET BUDGET REQUIREMENT)	101,764	73,718	73,658	-60
Core Funding	-56,726	-44,030	-44,030	-
TOTAL (COUNCIL TAX REQUIREMENT)	45,038	29,688	29,628	-60

OFFICIAL

FIREFIGHTERS' PENSION SCHEMES

NON-FINANCIAL INFORMATION	2021/22 PROJECTION				ACTUAL POSITION AS AT DECEMBER 2021			
	1992 FPS	2006 FPS	2015 FPS	TOTAL	1992 FPS	2006 FPS	2015 FPS	TOTAL
Members of FPS at 1 st April 2021	76	6	1,169	1,251	76	6	1,169	1,251
New Members	-	-	82	82	-	-	58	58
Opt-In (including net auto-enrolment)	-	-	10	10	-	-	2	2
Transitional Members during year	-32	-	32	-	-4	-1	5	-
Transfers from Other Pension Schemes	-	-	4	4	-	-	-	-
Transfers to Other Pension Schemes	-	-	-4	-4	-	-	-	-
Retirements	-44	-6	-26	-76	-21	-2	-22	-45
Opt-Out			-5	-5	-	-1	-3	-4
Leavers			-5	-5	-	-	-1	-1
Ill-Health Retirements			-2	-2	-	-	-	-
Members of the Fire Pension Schemes as at 31 December 2021	51	2	1,208	1,261	51	2	1,208	1,261

CAPITAL MONITORING STATEMENT 2021/22

Scheme	Year 2021/22	Latest Budget £'000	Actuals December 2021 £'000	Forecast £'000	Variance £'000
<u>LAND & BUILDINGS</u>					
Boiler Replacement Programme	Ongoing	285	233	280	-5
Roof Replacements	Ongoing	892	4	377	-515
Windows/Door Replacement	Ongoing	677	0	0	-677
Rewires	Ongoing	399	201	399	-
Drill Tower and Burn Facility	1 of 2	689	327	410	-279
Other Building Modifications	2 of 2	59	24	59	-
Security Works	3 of 3	73	26	41	-32
Occupational Health Relocation	3 of 3	36	26	36	-
HQ Alterations (Car Park)	1 of 1	120	11	120	-
Aston Fire Station	7 of 7	97	14	80	-17
Health & Safety Works (COVID)	2 of 2	320	307	307	-13
<u>VEHICLES</u>					
Vehicle Replacement Programme	Ongoing	4,423	1,661	2,850	-1,573
<u>ICT & EQUIPMENT</u>					
C&C Upgrade-Vision 4/ESMCP	4 of 4	150	1	150	-
Grand Total		8,220	2,835	5,109	-3,111
<u>Funded By</u>					
Prudential Borrowing		0		0	-
Capital Grants / Contributions		74		74	-
Capital Receipts to be Applied		0		0	-
Revenue Financing / Earmarked Reserves		8,146		5,035	-3,111
TOTAL		8,220		5,109	-3,111
SURPLUS(-)/DEFICIT(+)					