

WEST MIDLANDS FIRE AND RESCUE AUTHORITY

13 DECEMBER 2021

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 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 October 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 October 2021, including commitments, was £58.518 million compared to a projected budget of £58.765 million, an overall favourable variance of £0.247 million.

- 3.1.4 The most significant variances relate to an overall adverse variance within Organisational Learning & People Development due to

additional staff costs. This is offset by an overall favourable variance due to vacancies within Community Safety and Children & Young People and Fire Safety.

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 £8.100 million. A scheme analysis is shown on Appendix C. Expenditure to the end of October 2021 is shown as £2.624 million.

3.2.2 The main forecast variance within the capital programme relates 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.
- 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 OCTOBER 2021

	LATEST BUDGET 2021/2022 £'000	PROFILED BUDGET £'000	ACTUALS + COMMIT -MENTS £'000	VARIANCE TO PROFILED BUDGET £'000
<u>DEVOLVED BUDGETS</u>				
Corporate Management	1,135	668	634	-34
Strategic Hub	598	355	333	-22
Portfolio & Organisational Intelligence	1,035	630	645	15
Ops North, Preparedness & Response	2,159	1,174	1,183	9
Ops South & Fire Control	2,466	1,430	1,403	-27
Prevention	2,138	1,230	1,106	-124
Protection	4,724	2,739	2,632	-107
Resourcing	6,020	3,852	3,920	68
Digital & Data	5,550	3,415	3,518	103
Policy & Organisational Assurance	770	481	484	3
Communications & Engagement	1,017	617	621	4
People Support Services	538	317	335	18
Employee Relations	246	166	176	10
Organisational Development	58	34	35	1
Organisational Learning & People Development	4,221	2,490	2,655	165
Health, Safety & Wellbeing	2,518	1,615	1,517	-98
<u>CORPORATE BUDGETS</u>				
Ops North, Preparedness & Response	-116	24	30	6
Prevention	24	14	10	-4
Protection	28	-32	-66	-34
Resourcing	15,313	7,635	7,585	-50
Digital & Data	232	244	244	-
People Support Services	2,230	1,331	1,334	3
Employee Relations	105	75	72	-3
Organisational Learning & People Development	106	52	45	-7
Health, Safety & Wellbeing	47,035	27,474	27,328	-146
Other Income & Expenditure	1,599	735	739	4

OFFICIAL

Appropriation to Reserves	-	-	-	-
TOTAL (NET BUDGET REQUIREMENT)	101,749	58,765	58,518	-247
Core Funding	-56,711	-35,466	-35,466	-
TOTAL (COUNCIL TAX REQUIREMENT)	45,038	23,299	23,052	-247

OFFICIAL

FIREFIGHTERS' PENSION SCHEMES

NON-FINANCIAL INFORMATION	2021/22 PROJECTION				ACTUAL POSITION AS AT OCTOBER 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	-	-	32	32
Opt-In (including net auto-enrolment)	-	-	10	10	-	-	2	2
Transitional Members during year	-32	-	32	-	-1	-1	2	-
Transfers from Other Pension Schemes	-	-	4	4	-	-	-	-
Transfers to Other Pension Schemes	-	-	-4	-4	-	-	-	-
Retirements	-44	-6	-26	-76	-23	-2	-14	-39
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 October 2021	52	2	1,187	1,241	52	2	1,187	1,241

CAPITAL MONITORING STATEMENT 2021/22

Scheme	Year 2021/22	Latest Budget	Actuals October 21	Forecast	Variance
		£'000	£'000	£'000	£'000
<u>LAND & BUILDINGS</u>					
Boiler Replacement Programme	Ongoing	285	232	280	-5
Roof Replacements	Ongoing	892	2	377	-515
Windows/Door Replacement	Ongoing	677	0	681	4
Rewires	Ongoing	399	133	399	-
Drill Tower and Burn Facility	1 of 2	689	324	689	-
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	-
Aston Fire Station	7 of 7	97	13	80	-17
Health & Safety Works (COVID)	2 of 2	320	307	307	-13
<u>VEHICLES</u>					
Vehicle Replacement Programme	Ongoing	4,423	1,536	3,673	-750
<u>ICT & EQUIPMENT</u>					
C&C Upgrade-Vision 4/ESMCP	4 of 4	150	1	150	-
Grand Total		8,100	2,624	6,772	-1,328
<u>Funded By</u>					
Prudential Borrowing		0		0	-
Capital Grants / Contributions		74		74	-
Capital Receipts to be Applied		0		0	-
Revenue Financing / Earmarked Reserves		8,026		6,698	-1,328
TOTAL		8,100		6,772	-1,328
SURPLUS(-)/DEFICIT(+)					