

WEST MIDLANDS FIRE AND RESCUE AUTHORITY

25 NOVEMBER 2013

1. **MONITORING OF FINANCES**

Joint report of the Chief Fire Officer and 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**

Appendix A compares the revenue budgeted to the end of October 2013 with the actuals to that date. Devolved budgets are managed by the Department responsible for incurring the expenditure as opposed to corporate budgets, which are managed by the named Department on behalf of the Brigade as a whole.

The Authority's 2013/2014 Council Tax requirement is £33.520 million and the revenue budget is £107.224 million. Actual spend to October 2013, including commitments, is £57.226 million compared to a projected budget of £59.401 million, giving an overall favourable variance of £2.175 million, mainly as a result of staff vacancies, service reviews and phasing of expenditure.

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

3.2 **Capital Expenditure**

The Authority's approved capital programme for 2013/2014 is £6.592 million. Profiling of expenditure has been updated to reflect current forecast for the year. A scheme analysis is shown in Appendix C. Expenditure to the end of October 2013 is shown as £2.391 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 2013
Finance Office Budget Monitoring Files

The contact name for this report is Mike Griffiths, Director of Resources, 0121 380 6907.

PHIL LOACH
CHIEF FIRE OFFICER

S. KELLAS
TREASURER

REVENUE MONITORING SUMMARY TO OCTOBER 2013

	LATEST BUDGET 2013/2014 £'000	PROFILED BUDGET £'000	ACTUALS + COMMIT- MENTS £'000	VARIANCE TO PROFILED BUDGET £'000
DEVOLVED BUDGETS				
OPERATIONS	3,938	1,670	1,456	-214
CORPORATE MANAGEMENT & SUPPORT	1,951	1,159	1,135	-24
HUMAN RESOURCES	5,818	3,403	3,370	-33
TECHNICAL AND OPERATIONAL SUPPORT	8,580	4,981	4,660	-321
RESOURCES	8,618	4,758	4,649	-109
CORPORATE BUDGETS				
HUMAN RESOURCES	53,550	30,788	29,813	-975
TECHNICAL AND OPERATIONAL SUPPORT	-19	-1	-3	-2
RESOURCES	24,311	12,412	11,994	-418
OPERATIONS	477	231	152	-79
TOTAL	107,224	59,401	57,226	-2,175
GRANT FUNDING	-73,704	-47,808	-47,808	0
GRAND TOTAL	33,520	11,593	9,418	-2,175

EXISTING EMPLOYEES IN THE FIREFIGHTERS' PENSION SCHEMES

NON-FINANCIAL INFORMATION	2013/2014 PROJECTION			ACTUAL POSITION AS AT OCTOBER 2013		
	1992 FPS	2006 FPS	TOTAL	1992 FPS	2006 FPS	TOTAL
Members of FPS at 1 st April 2013	1,233	340	1,573	1,233	340	1,573
New Members During Year	-	55	55	-	16	16
Transfers from Other Pension Schemes	-	-	-	-	-	-
Transfers to Other Pension Schemes	(3)	-	(3)	-	-	-
Normal Retirements/Deferred/Leavers	(67)	(13)	(80)	(31)	(8)	(39)
Ill-Health Retirements	(3)	-	(3)	-	-	-
Members of the Fire Pension Schemes as at 31 st October 2013				1,202	348	1,550

CAPITAL MONITORING STATEMENT 2013/14

Scheme	Year 2013/14	Latest Budget £'000	Actuals to Oct 2013 £'000	Forecast £'000	Variance £'000
<u>LAND & BUILDINGS</u>					
Asbestos Removal	Ongoing	54	10	54	-
Drill Tower/Training Facility Upgrades	9 of 9	220	0	0	-220
Cradley Heath Fire Station	1 of 2	2,262	1,101	2,262	-
Training at Height Facility - Oldbury	1 of 1	751	459	751	-
HQ Building Modifications	1 of 1	56	0	56	-
Boiler replacement programme	Ongoing	849	118	436	-413
Roof Replacements	Ongoing	420	0	120	-300
Window and Door Replacements	Ongoing	259	0	259	-
<u>VEHICLES</u>					
Vehicle Replacement Programme	Ongoing	1,064	479	1,064	-
<u>ICT & EQUIPMENT</u>					
Thermal Image Cameras	6 of 7	167	139	140	-27
Oracle Licensing	7 of 7	25	0	25	-
MDT Upgrade	1 of 1	380	0	380	-
Fire Control C&C Upgrade	2 of 2	85	85	85	-
Grand Total		6,592	2,391	5,632	-960
<u>RESOURCES AVAILABLE</u>					
Supported Capital Expenditure		-		-	-
Prudential Borrowing		-		-	-
Capital Grants/Contributions		5,870		5,632	-238
Capital Receipts to be Applied		-		-	-
Direct Revenue Financing		722		-	- 722
TOTAL		6,592		5,632	-960

