

**WEST MIDLANDS FIRE AND CIVIL DEFENCE AUTHORITY**

**14<sup>TH</sup> FEBRUARY 2005**

**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 in particular, expenditure on employees (which accounts for approximately 70% of net expenditure), the Firefighters' Pension Scheme (which is a non-funded scheme), and the Capital Programme.

2.2 Expenditure is compared with a profile of the Authority's budget.

**3. BACKGROUND**

**3.1 Employees' Expenditure**

Appendix A compares the salaries and wages budget to the end of January with the actuals to that date.

Overall, the payroll shows an underspend of £365,000 against a budget to date of £59.417 million.

**3.2 Firefighters' Pension Scheme**

The position is set out in Appendix B and indicates a projected underspend of £36,000. It should be noted that this area of expenditure is subject to wide fluctuations arising in particular from medical discharges, timing of retirements, value of actual pensions and the transfer of pension rights, both into and out of the scheme.

### 3.3 **Capital Expenditure**

The Authority's approved capital programme for 2004/2005 is £4.829 million. A scheme analysis is shown in Appendix C. Expenditure to the end of January is shown as £2.868 million.

### 4. **EQUALITY AND DIVERSITY IMPLICATIONS**

There are no equality and diversity implications arising from this report.

### 5. **CORPORATE AIM SUPPORTED**

The principal corporate aim supported by the information in this report is as follows:-

2. To create a financial plan which operates within the budget, to ensure the most efficient use of resources.

### 6. **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.

### 7. **FINANCIAL IMPLICATIONS**

These are contained in the body of the report and the attached Appendices.

## **BACKGROUND PAPERS**

Authority's Budget and Precept Report – February 2004  
Finance Office Budget Monitoring Files

F. J. E. SHEEHAN  
CHIEF FIRE OFFICER

L. BATEMAN  
TREASURER

## STATEMENT OF DIRECT EMPLOYEE EXPENDITURE 2004/2005

BUDGET HEAD	LATEST BUDGET 2004/2005 £'000	PROFILED BUDGET TO 31-JAN-2005 £'000	EXPENDITURE TO THE END OF 31-JAN-2005 £'000	VARIATION OVER/(UNDER) £'000
Pay – Operational Staff	54,985	45,599	45,388	(211)
Pay – Retained Firefighters	164	137	128	(9)
Pay – Fire Control Staff	1,734	1,440	1,445	5
<b>TOTAL UNIFORMED STAFF</b>	<b>56,883</b>	<b>47,176</b>	<b>46,961</b>	<b>(215)</b>
<b>TOTAL NON-UNIFORMED STAFF</b>	<b>8,422</b>	<b>6,971</b>	<b>6,901</b>	<b>(70)</b>
<b>TOTAL PAY</b>	<b>65,305</b>	<b>54,147</b>	<b>53,862</b>	<b>(285)</b>
National Insurance	5,089	4,234	4,200	(34)
Superannuation	1,259	1,036	990	(46)
<b>TOTAL EMPLOYEES EXPENDITURE</b>	<b>71,653</b>	<b>59,417</b>	<b>59,052</b>	<b>(365)</b>

## FIREFIGHTERS' PENSION SCHEME

DESCRIPTION	LATEST BUDGET 2004/2005	EXPENDITURE/ INCOME TO 31 <sup>ST</sup> JAN 2005	FORECAST FROM 1 <sup>ST</sup> FEB 2005 TO 31 <sup>ST</sup> MARCH 2005	PROJECTIONS FOR YEAR	PROJECTED VARIANCE TO BUDGET
(1)	£'000 (2)	£'000 (3)	£'000 (4)	£'000 (5)	£'000 (6)
BENEFITS	18,522	15,369	3,143	18,512	(10)
LUMP SUMS	6,020	5,726	328	6,054	34
TRANSFER VALUES (NET)	1,120	489	540	1,029	(91)
OTHER	41	5	37	42	1
<b>TOTAL PENSIONS GROSS EXPENDITURE</b>	<b>25,703</b>	<b>21,589</b>	<b>4,048</b>	<b>25,637</b>	<b>(66)</b>
LESS CONTRIBUTIONS	(5,830)	(4,829)	(971)	(5,800)	30
<b>TOTAL PENSIONS NET EXPENDITURE</b>	<b>19,873</b>	<b>16,760</b>	<b>3,077</b>	<b>19,837</b>	<b>(36)</b>

RETIREMENT STATISTICS	ANNUAL NUMBER	TO DATE
BUDGETED NUMBER OF RETIREMENTS	88	76
ACTUAL NUMBER OF RETIREMENTS TO DATE		75
PROJECTED RETIREMENTS TO YEAR END	87	
VARIANCE	-1	-1

# CAPITAL MONITORING STATEMENT TO END OF JANUARY 2005

SCHEME REFERENCE	SCHEME	YEAR	APPROVED BUDGET 16 <sup>TH</sup> FEB 2004 £000s	ADJUSTMENTS 2003/2004 £000s	TOTAL £000s	ACTUALS TO JAN 2005 £000s	FORECAST £000s	VARIANCE £000s
	<b><u>LAND AND BUILDINGS</u></b>							
FS0033	Bloxwich Essential Works	1 of 1	150	0	150	0	150	
FS0034	Binley Modifications	1 of 1	146	0	146	114	146	
FS0031	Kit Racking	1 of 1	154	0	154	60	154	
FS0029	B.A. Servicing Rooms – Upgrade	1 of 3	35	0	35	0	35	
FS0028	Security Measures	1 of 3	50	0	50	102	102	+52
FS0013	Equality and Diversity Works	1 of 3	100	0	100	19	100	
FS0030	Deep Lift Well Alterations	1 of 5	72	0	72	0	0	-72
FS0032	Drill Tower Upgrades	1 of 5	50	0	50	50	130	+80
FS0022	West Bromwich PPE and Refurbishment	2 of 2	300	0	300	276	276	-24
FS0023	PPE Storage Facilities	2 of 2	90	48	138	149	149	+11
FS0024	Foleshill Community Fire Safety Facility	2 of 2	185	76	261	0	261	
FS0025	Bournbrook Refurbishment	2 of 3	475	8	483	666	666	+183
FS0026	Fallings Park Refurbishment	2 of 3	600	0	600	627	627	+27
FS0009	HCFS Fire Experience Facility	3 of 1	0	24	24	5	5	-19
FS0001	Automatic Fire Detection	3 of 2	0	94	94	42	70	-24
FS0011	Wolverhampton Refurbishment	3 of 2	0	30	30	14	15	-15
FS0017	BTC Car Park and Fencing	3 of 2	0	3	3	3	3	
FS0007	Northfield Refurbishment	4 of 3	0	25	25	0	0	-25
FS0006	Asbestos Removal	4 of 5	200	-30	170	127	130	-40
	Retentions	Ongoing	0	14	14	5	14	
	<b><u>INTEGRATED COMPUTER TRAINING</u></b>							
FS0035	Integrated Computer System	1 of 3	500	0	500	31	350	-150
FS0027	GIS Mapping	2 of 1	0	5	5	5	5	
FS0003	Wide Area Network Enhancement	2 of 2	40	125	165	147	165	
FS0004	MDT Hardware Replacement	2 of 2	140	160	300	0	300	
	<b><u>EQUIPMENT</u></b>							
	Home Fire Risk	1 of 4	0	0	0	95	310	+310
	<b><u>VEHICLE REPLACEMENT PROGRAMME</u></b>							
FS0020	Vehicle Replacement Programme	Ongoing	960	0	960	310	960	
FS0005	Vehicles Funded by Grant	1 of 1	0	0	0	21	21	+21
	<b>GRAND TOTAL</b>		<b>4,247</b>	<b>582</b>	<b>4,829</b>	<b>2,868</b>	<b>5,144</b>	<b>+315</b>

## RESOURCES AVAILABLE

Supported Capital Expenditure  
Grant Funded  
Capital Receipts  
Revenue Funding

## TOTAL

## SURPLUS (+) / DEFICIT (-)

## £000s

3,658  
332  
302  
852

**5,144**

**0**

APPENDIX C