

**WEST MIDLANDS FIRE AND RESCUE AUTHORITY**

**16 SEPTEMBER 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 August 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 August 2013, including commitments, is £42.322 million compared to a projected budget of £43.615 million, giving an overall favourable variance of £1.293 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 £6.565 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 August 2013 is shown as £1.276 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.

V. RANDENIYA  
CHIEF FIRE OFFICER

S. KELLAS  
TREASURER

<b>REVENUE MONITORING SUMMARY TO AUGUST 2013</b>
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	<b>LATEST BUDGET 2013/2014 £'000</b>	<b>PROFILED BUDGET £'000</b>	<b>ACTUALS + COMMIT- MENTS £'000</b>	<b>VARIANCE TO PROFILED BUDGET £'000</b>
<b>DEVOLVED BUDGETS</b>				
OPERATIONS	3,938	1,146	1,023	-123
CORPORATE MANAGEMENT & SUPPORT	1,904	821	797	-24
HUMAN RESOURCES	5,818	2,542	2,539	-3
TECHNICAL AND OPERATIONAL SUPPORT	8,200	3,401	3,195	-206
RESOURCES	8,998	3,655	3,550	-105
<b>CORPORATE BUDGETS</b>				
HUMAN RESOURCES	53,531	21,821	21,271	-550
TECHNICAL AND OPERATIONAL SUPPORT	-19	1	-4	-5
RESOURCES	24,377	10,081	9,850	-231
OPERATIONS	477	147	101	-46
<b>TOTAL</b>	<b>107,224</b>	<b>43,615</b>	<b>42,322</b>	<b>-1,293</b>
GRANT FUNDING	-73,704	-41,620	-41,620	0
<b>GRAND TOTAL</b>	<b>33,520</b>	<b>1,995</b>	<b>702</b>	<b>-1,293</b>

**FIREFIGHTERS' PENSION SCHEMES**

NON-FINANCIAL INFORMATION	2013/2014 PROJECTION			ACTUAL POSITION AS AT AUGUST 2013		
	1992 FPS	2006 FPS	TOTAL	1992 FPS	2006 FPS	TOTAL
Members of FPS at 1 <sup>st</sup> April 2013	1,233	340	1,573	1,233	340	1,573
New Members During Year	-	55	55	-	1	1
Transfers from Other Pension Schemes	-	-	-	-	-	-
Transfers to Other Pension Schemes	(3)	-	(3)	-	-	-
Normal Retirements/Deferred/Leavers	(67)	(13)	(80)	(22)	(8)	(30)
Ill-Health Retirements	(3)	-	(3)	-	-	-
Members of the Fire Pension Schemes as at 31 <sup>st</sup> August 2013	1,211	333	1,544	1,211	333	1,544

**CAPITAL MONITORING STATEMENT 2013/14**

<b>Scheme</b>	<b>Year 2013/14</b>	<b>Latest Budget £'000</b>	<b>Actuals to August 2013 £'000</b>	<b>Forecast £'000</b>	<b>Variance £'000</b>
<b><u>LAND &amp; BUILDINGS</u></b>					
Asbestos Removal	Ongoing	54	1	54	-
Drill Tower/Training Facility Upgrades	9 of 9	220	0	0	-220
Cradley Heath Fire Station	1 of 2	2,262	685	2,262	-
Training at Height Facility - Oldbury	1 of 1	751	40	751	-
HQ Building Modifications	1 of 1	40	0	40	-
Boiler replacement programme	Ongoing	849	59	436	-413
Roof Replacements	Ongoing	420	0	120	-300
Window and Door Replacements	Ongoing	259	0	259	-
<b><u>VEHICLES</u></b>					
Vehicle Replacement Programme	Ongoing	1,055	273	1,055	-
<b><u>ICT &amp; EQUIPMENT</u></b>					
Thermal Image Cameras	6 of 7	167	135	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	83	83	83	-
<b>Grand Total</b>		<b>6,565</b>	<b>1,276</b>	<b>5,605</b>	<b>-960</b>
<b><u>RESOURCES AVAILABLE</u></b>					
Supported Capital Expenditure		-		-	-
Prudential Borrowing		-		-	-
Capital Grants/Contributions		5,859		5,605	-254
Capital Receipts to be Applied		-		-	-
Direct Revenue Financing		706		-	- 706
<b>TOTAL</b>		<b>6,565</b>		<b>5,605</b>	<b>-960</b>