

**WEST MIDLANDS FIRE AND RESCUE AUTHORITY**

**17 FEBRUARY 2014**

**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 January 2014 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. As part of the Authority's 2014/15 budget setting process, the current year's budget has been revised and reflects an estimated transfer to earmarked balances of £3.900m. Actual spend to January 2014, including commitments, is £81.572 million compared to a projected budget of £81.642 million, giving an overall favourable variance of £0.070 million.

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 £6.689 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 January 2014 is shown as £3.475 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 6906.

PHIL LOACH  
CHIEF FIRE OFFICER

STUART KELLAS  
TREASURER

<b>REVENUE MONITORING SUMMARY TO JANUARY 2014</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	7,162	5,615	5,417	-198
CORPORATE MANAGEMENT & SUPPORT	2,421	2,022	1,968	-54
HUMAN RESOURCES	4,014	3,197	3,187	-10
TECHNICAL AND OPERATIONAL SUPPORT	6,084	5,006	4,991	-15
RESOURCES	7,958	6,457	6,424	-33
<b>CORPORATE BUDGETS</b>				
HUMAN RESOURCES	51,401	42,643	42,593	-50
TECHNICAL AND OPERATIONAL SUPPORT	56	82	82	0
RESOURCES	23,741	16,525	16,502	-23
OPERATIONS	487	395	408	13
APPROPRIATIONS/EARMARKED	3,900	-300	0	300
<b>TOTAL</b>	<b>107,224</b>	<b>81,642</b>	<b>81,572</b>	<b>-70</b>
GRANT FUNDING	-73,704	-56,365	-56,365	0
<b>GRAND TOTAL</b>	<b>33,520</b>	<b>25,277</b>	<b>25,207</b>	<b>-70</b>

**EXISTING EMPLOYEES IN THE FIREFIGHTERS' PENSION SCHEMES**

NON-FINANCIAL INFORMATION	2013/2014 PROJECTION			ACTUAL POSITION AS AT JANUARY 2014		
	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	-	49	49
Transfers from Other Pension Schemes	-	-	-	-	-	-
Transfers to Other Pension Schemes	(3)	-	(3)	(1)	-	(1)
Normal Retirements/Deferred/Leavers	(67)	(13)	(80)	(55)	(11)	(66)
Ill-Health Retirements	(3)	-	(3)	-	-	-
Members of the Fire Pension Schemes as at 31st January 2014				1,177	378	1,555

**CAPITAL MONITORING STATEMENT 2013/14**

<b>Scheme</b>	<b>Year 2013/14</b>	<b>Latest Budget £'000</b>	<b>Actuals to Jan 2014 £'000</b>	<b>Forecast £'000</b>	<b>Variance £'000</b>
<b><u>LAND &amp; BUILDINGS</u></b>					
Asbestos Removal	Ongoing	54	10	24	-30
Drill Tower/Training Facility Upgrades	9 of 9	220	0	0	-220
Cradley Heath Fire Station	1 of 2	2,262	1,602	2,262	-
Training at Height Facility - Oldbury	1 of 1	751	637	751	-
HQ Building Modifications	1 of 1	56	1	56	-
Boiler replacement programme	Ongoing	849	164	436	-413
Roof Replacements	Ongoing	420	96	120	-300
Window and Door Replacements	Ongoing	259	0	259	-
<b><u>VEHICLES</u></b>					
Vehicle Replacement Programme	Ongoing	1,064	644	1,064	-
<b><u>ICT &amp; EQUIPMENT</u></b>					
Thermal Image Cameras	6 of 7	167	139	139	-28
Oracle Licensing	7 of 7	25	0	25	-
MDT Upgrade	1 of 1	380	0	350	-30
Fire Control C&C Upgrade	2 of 2	182	182	182	-
<b>Grand Total</b>		<b>6,689</b>	<b>3,475</b>	<b>5,668</b>	<b>-1,021</b>
<b><u>RESOURCES AVAILABLE</u></b>					
Supported Capital Expenditure		-		-	-
Prudential Borrowing		-		-	-
Capital Grants/Contributions		5,967		5,668	-299
Capital Receipts to be Applied		-		-	-
Direct Revenue Financing		722		-	- 722
<b>TOTAL</b>		<b>6,689</b>		<b>5,668</b>	<b>-1,021</b>

