

**WEST MIDLANDS FIRE AND RESCUE AUTHORITY**

**23<sup>RD</sup> JUNE 2008**

**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 May 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. Appendix B provides statistical data relating to the Firefighters' Pension Schemes.

**3.2 Capital Expenditure**

The Authority's approved capital programme for 2008/2009 is £8.428 million. The provisional 2007/2008 capital outturn has identified a number of adjustments which need to be brought into the 2008/2009 Capital Programme with the resulting increased expenditure being matched by an equivalent level of funding established during the Authority's 2007/2008 closedown of accounts process. A scheme analysis is shown in Appendix C. Expenditure to the end of May is shown as £1.141 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 2008  
Finance Office Budget Monitoring Files

F. J. E. SHEEHAN  
CHIEF FIRE OFFICER

L. BATEMAN  
TREASURER

<b>REVENUE MONITORING SUMMARY TO MAY 2008</b>
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	<b>LATEST BUDGET 2008/2009 £'000</b>	<b>PROFILED BUDGET £'000</b>	<b>ACTUALS + COMMIT. £'000</b>	<b>VARIANCE TO PROFILED BUDGET £'000</b>
<b>DEVOLVED BUDGETS</b>				
OPERATIONS	3,897	578	566	-12
CORPORATE MANAGEMENT & SUPPORT	1,389	281	268	-13
PERFORMANCE IMPROVEMENT	288	50	45	-5
CORPORATE PLANNING AND SUPPORT	2,958	531	527	-4
HUMAN RESOURCES	3,254	544	503	-41
TECHNICAL SERVICES	5,648	1,561	1,568	+7
OPERATIONS SUPPORT	4,069	817	799	-18
FINANCE & PROCUREMENT	13,828	374	357	-17
<b>CORPORATE BUDGETS</b>				
CORPORATE PLANNING & SUPPORT	1,719	1,237	1,241	+4
HUMAN RESOURCES	63,466	10,304	10,381	+77
OPERATIONS SUPPORT	669	211	191	-20
FINANCE & PROCUREMENT	14,225	4,448	4,121	-327
<b>GRAND TOTAL</b>	<b>115,410</b>	<b>20,936</b>	<b>20,567</b>	<b>-369</b>

**FIREFIGHTERS' PENSION SCHEMES**

NON-FINANCIAL INFORMATION	2008/2009 PROJECTION			ACTUAL POSITION AS AT MAY 2008		
	1992 FPS	2006 FPS	TOTAL	1992 FPS	2006 FPS	TOTAL
Members of FPS at 1 <sup>st</sup> April 2008	1,640	287	1,927	1,625	302	1,927
New Members During Year	0	60	60	0	15	15
Transfers from Other Pension Schemes	0	39	39	0	0	0
Transfers to Other Pension Schemes	-1	0	-1	0	0	0
Normal Retirements/Deferred/Leavers	-82	0	-82	-15	0	-15
Ill-Health Retirements	-16	0	-16	0	0	0

## CAPITAL MONITORING STATEMENT 2008/09

Scheme	Year	Approved Budget 11 Feb 2008 £000s	Adjust- ments £000s	Total £000s	Actuals to May 2008 £000s	Fore- cast £000s	Variance £000s
<b><u>LAND &amp; BUILDINGS</u></b>							
HQ Relocation	3 of 3	3,736	2,165	5,901	815	5,901	-
Deep Lift Well Alterations	4 of 4	220	-76	144	0	144	-
Asbestos Removal	7 of 6	0	16	16	2	16	-
Bickenhill - USAR	2 of 1	0	122	122	80	122	-
Bilston Modifications	2 of 1	0	10	10	2	10	-
IRMP Works	1 of 1	0	31	31	29	31	-
Bickenhill Refurbishment	1 of 3	500	0	500	4	500	-
Sheldon Refurbishment	1 of 3	600	0	600	0	600	-
Retentions/Completed Schemes	On going	0	51	51	6	51	-
<b><u>VEHICLES</u></b>							
Vehicle Replacement Programme	On going	2,369	435	2,804	4	2,804	-
<b><u>ICT AND EQUIPMENT</u></b>							
Rescue Equipment	3 of 2	0	63	63	63	63	-
Thermal Image Cameras	1 of 1	130	0	130	0	130	-
TEW Carousel System	1 of 1	0	30	30	0	30	-
Fire Control Voice Recording System	1 of 1	0	15	15	0	15	-
E-Business Project	5 of 5	573	663	1,236	0	1,236	-
Oracle Licensing	2 of 3	0	86	86	60	86	-
Pensions Server Replacement	2 of 1	0	20	20	0	20	-
Command and Control System	2 of 2	300	150	450	76	450	-
<b>Grand Total</b>		<b>8,428</b>	<b>3,781</b>	<b>12,209</b>	<b>1,141</b>	<b>12,209</b>	<b>-</b>
<b><u>RESOURCES AVAILABLE</u></b>							
Supported Capital Expenditure		3,967	0	3,967		3,967	-
Prudential Borrowing		0	0	0		0	-
Capital Grants/Contributions		0	372	372		372	-
Capital Receipts to be Applied		2,512	193	2,705		2,705	-
Direct Revenue Financing		1,949	3,216	5,165		5,165	-
<b>TOTAL</b>		<b>8,428</b>	<b>3,781</b>	<b>12,209</b>		<b>12,209</b>	<b>-</b>
<b>SURPLUS(+)/DEFICIT(-)</b>		<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	