

## **WEST MIDLANDS FIRE AND RESCUE AUTHORITY**

**24 JUNE 2019**

### **1. MONITORING OF FINANCES**

Report of the 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 2019 with the actuals to that date. Devolved budgets are managed by the Section responsible for incurring the expenditure as opposed to corporate budgets, which are managed by the named Section on behalf of the Brigade as a whole.

The Authority's 2019/2020 Council Tax requirement is £43.215 million and the revenue budget is £96.778 million. As part of the Authority's 2019/2020 budget setting process the current year's budget reflects an estimated transfer from general balances of £1.100 million. Actual spend to May 2019, including commitments, was £19.683 million compared to a projected budget of £19.701 million, an overall favourable variance of £0.018 million.

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

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### 3.2 **Capital Expenditure**

The Authority's approved capital programme for 2019/2020 is £10.870 million. A scheme analysis is shown on Appendix C. Expenditure to the end of May 2019 is shown as £0.434 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 2019  
Finance Office Budget Monitoring Files

The contact officer for this report is Philip Hales, Deputy Chief Fire Officer, telephone number 0121 380 6907

MIKE GRIFFITHS  
TREASURER

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<b>REVENUE MONITORING SUMMARY TO MAY 2019</b>
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	LATEST BUDGET 2019/2020 £'000	PROFILED BUDGET £'000	ACTUALS + COMMIT -MENTS £'000	VARIANCE TO PROFILED BUDGET £'000
<b><u>DEVOLVED BUDGETS</u></b>				
Corporate Management	2,784	526	535	9
Corporate Charges	-5,325	393	395	2
<b>Service Support</b>				
People Support Services	6,275	1,124	1,126	2
Intelligence and Innovation	2,429	485	478	-7
Finance & Resources	5,314	806	804	-2
ICT	4,848	1,531	1,526	-5
<b>Service Delivery</b>				
Operations	10,416	1,524	1,472	-52
<b><u>CORPORATE BUDGETS</u></b>				
<b>Service Support</b>				
People Support Services	2,596	455	467	12
Intelligence and Innovation	100	8	6	-2
Finance and Resources	21,195	5,330	5,286	-44
ICT	138	23	33	10
<b>Service Delivery</b>				
Response	44,515	7,411	7,472	61
Protection	-47	0	0	0
<b>Other Income &amp; Expenditure</b>	1,540	85	83	-2
<b>Appropriation to Reserves</b>				
<b>TOTAL (NET BUDGET REQUIREMENT)</b>	<b>96,778</b>	<b>19,701</b>	<b>19,683</b>	<b>-18</b>
Core Funding	-53,563	-13,513	-13,513	0
<b>TOTAL (COUNCIL TAX REQUIREMENT)</b>	<b>43,215</b>	<b>6,188</b>	<b>6,170</b>	<b>-18</b>

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**FIREFIGHTERS' PENSION SCHEMES**

NON-FINANCIAL INFORMATION	2019/20 PROJECTION				ACTUAL POSITION AS AT MAY 2019			
	1992 FPS	2006 FPS	2015 FPS	TOTAL	1992 FPS	2006 FPS	2015 FPS	TOTAL
<b>Members of FPS at 1<sup>st</sup> April 2019</b>	212	8	1,022	1,242	212	8	1,022	1,242
<b>New Members</b>	-	-	62	62	-	-	19	19
<b>Opt-In</b>	-	-	-	-	-	-	-	-
<b>Transitional Members during year</b>	-32	-1	33	-	-6	-	6	-
<b>Transfers from Other Pension Schemes</b>	-	-	10	10	-	-	-	-
<b>Transfers to Other Pension Schemes</b>	-	-	-3	-3	-	-	-	-
<b>Retirements</b>	-55	-2	-	-57	-14	-	-	-14
<b>Opt-Out</b>	-	-	-13	-13	-	-	-3	-3
<b>Leavers</b>	-3	-	-14	-17	-3	-	-1	-4
<b>Ill-Health Retirements</b>	-2	-	-1	-3	-	-	-	-
<b>Members of the Fire Pension Schemes as at 31<sup>st</sup> May 2019</b>					189	8	1,043	1,240

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**CAPITAL MONITORING STATEMENT 2019/20**

<b>Scheme</b>	<b>Year 2019/20</b>	<b>Latest Budget</b>	<b>Actuals May 2019</b>	<b>Forecast</b>	<b>Variance</b>
		<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>
<b><u>LAND &amp; BUILDINGS</u></b>					
Boiler Replacement Programme	Ongoing	151	0	151	-
Roof Replacements	Ongoing	140	0	140	-
Windows/Door Replacement	Ongoing	276	1	276	-
Rewires	Ongoing	426	29	426	-
Coventry Fire Station	5 of 5	171	63	171	-
Drill Towers / Training Facilities	2 of 2	295	13	295	-
HQ Alterations	3 of 3	42	0	42	-
Aston Fire Station	5 of 5	3,905	303	3,905	-
<b><u>VEHICLES</u></b>					
Vehicle Replacement Programme	Ongoing	4,522	0	4,486	-36
<b><u>ICT &amp; EQUIPMENT</u></b>					
Enterprise Resource Planning (ERP)	1 of 2	500	0	500	-
C&C Upgrade Vision 4 / ESMCP	4 of 4	417	25	422	+5
Oracle Licensing	9 of 9	25	0	25	-
<b>Grand Total</b>		<b>10,870</b>	<b>434</b>	<b>10,839</b>	<b>-31</b>
<b><u>Funded By</u></b>					
Prudential Borrowing		0		0	-
Capital Grants / Contributions		157		157	-
Capital Receipts to be Applied		0		0	-
Revenue Financing / Earmarked Reserves		10,713		10,682	-31
<b>TOTAL</b>		<b>10,870</b>		<b>10,839</b>	<b>-31</b>
<b>SURPLUS(-)/DEFICIT(+)</b>					

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