

**APPENDIX A (CFO/015/11)**

**2010/11 REVENUE BUDGET MOVEMENTS SUMMARY**

| Actual  | SERVICE HEADING                         | Base Budget   | Qtr 2 Budget  | Earmarked Reserves | Virements  | Current Budget |
|---------|---|---------------|---------------|--------------------|------------|----------------|
| 2009/10 |   | 2010/11       | 2010/11       | 2010/11            | 2010/11    | 2010/11        |
| £'000   |   | £'000         | £'000         | £'000              | £'000      | £'000          |
| 68,870  | Fire Service                            | 71,832        | 72,688        | 82                 | -1         | 72,769         |
| 611     | Corporate Management                    | 581           | 582           | 0                  | 21         | 603            |
| 0       | Approved savings yet to be actioned     | -325          | -224          | 0                  | 0          | -224           |
| 69,481  |   | 72,088        | 73,046        | 82                 | 20         | 73,148         |
| 0       | Contingency for Pay/Price Changes       | 1,411         | 1,406         | 0                  | -108       | 1,386          |
| 69,481  | <b>TOTAL SERVICE EXPENDITURE</b>        | <b>73,499</b> | <b>74,452</b> | <b>82</b>          | <b>-88</b> | <b>74,534</b>  |
| 0       | Late Rating Adjustments                 | 0             | 0             | 0                  | 0          | 0              |
| -187    | Interest on Balances                    | -100          | -100          | 0                  | 0          | -100           |
| 69,294  | <b>NET OPERATING EXPENDITURE</b>        | <b>73,399</b> | <b>74,352</b> | <b>82</b>          | <b>-88</b> | <b>74,434</b>  |
|         | <u>Contribution to /(from) reserves</u> |               |               |                    |            |                |
| 0       | Bellwin Reserve                         | 0             | 0             | 0                  | 0          | 0              |
| 0       | Insurance Reserve                       | 0             | 0             | 0                  | 0          | 0              |
| 0       | Emergency planning Reserve              | 0             | 0             | 0                  | 0          | 0              |
| -82     | FB Modernisation Reserve                | 0             | -86           | 0                  | 0          | -86            |
| 2,587   | Smoothing Reserve                       | -134          | -134          | 0                  | 0          | -134           |
| 0       | Regional Reserve                        | 0             | 0             | 0                  | 0          | 0              |
| -118    | PFI Reserve                             | 0             | 0             | 0                  | 0          | 0              |
| -13     | FMIS Reserve                            | 0             | -27           | 0                  | 0          | -27            |
| 44      | Health & Safety Reserve                 | 0             | -5            | 0                  | 0          | -5             |
| 21      | TDA Refurbishment Reserve               | 0             | -32           | 0                  | 0          | -32            |
| -25     | Fireboots/Clothing Reserve              | 0             | 0             | 0                  | 0          | 0              |
| -11     | Equipment Reserve                       | 0             | -83           | 0                  | 0          | -83            |
| 12      | Contestable Research Fund Reseve        | 0             | 0             | 0                  | 0          | 0              |
| -70     | Training Reserve                        | 0             | 0             | -44                | 0          | -44            |
| 190     | PFI GAP Reserve                         | 0             | -49           | 0                  | 0          | -49            |
| 32      | Pre Retirement reserve                  | 32            | 32            | 0                  | 0          | 32             |
| 206     | Capital expenditure Reserve             | 0             | -230          | 0                  | 0          | -230           |
| -20     | FSN Reserve                             | 0             | 0             | 0                  | 0          | 0              |
| 0       | Communications Reserve                  | 0             | 0             | 0                  | 0          | 0              |
| -9      | FSD Reserve                             | 0             | -14           | 0                  | 0          | -14            |
| -200    | Job Evaluation Reserve                  | 0             | 0             | 0                  | 0          | 0              |
| 0       | Inflation Reserve                       | 0             | 0             | 0                  | 0          | 0              |
| -20     | Healthy Living / Olymic Legacy          | 0             | -164          | 0                  | 0          | -164           |
|         | <u>Ringfenced Reserves</u>              |               |               |                    |            |                |
| -13     | F.R.E.E. Reserve                        | 0             | 0             | 0                  | 0          | 0              |
| -23     | Princes Trust Reserve                   | 0             | 0             | 0                  | 0          | 0              |
| -13     | Community Youth Team Reserve            | 0             | 0             | 0                  | 0          | 0              |
| -148    | Beacon Peer Project Reserve             | 0             | -138          | -25                | 0          | -163           |
| -67     | Innovation Fund Reserve                 | 0             | -10           | -13                | 0          | -23            |
| -41     | Concept Knowsley Reserve                | 0             | -12           | 0                  | 0          | -12            |
| -72     | Regional Control Reserve                | 0             | -60           | 0                  | 0          | -60            |
| 29      | Energy Reseve                           | 29            | 28            | 0                  | 0          | 28             |
| 23      | St Helens District Reserve              | 0             | -42           | 0                  | 0          | -42            |
| 212     | New Dimensions reserve                  | 0             | 0             | 0                  | 0          | 0              |
| 403     | Appropriation to/From Revenue Balances  | 0             | 0             | 0                  | 0          | 0              |
| 72,108  | <b>BUDGET REQUIREMENT</b>               | <b>73,326</b> | <b>73,326</b> | <b>0</b>           | <b>-88</b> | <b>73,326</b>  |
| -46,074 | Formula Grant                           | -46,304       | -46,304       | 0                  | 0          | -46,304        |
| 250     | Collection Fund Deficit                 | 226           | 226           | 0                  | 0          | 226            |
| -26,286 | Precept Income                          | -27,248       | -27,248       | 0                  | 0          | -27,248        |
| -2      |   | 0             | 0             | 0                  | -88        | 0              |

**Budgeted Movement on Reserves 2010/11**

|                                  | Opening Balance | Original Budget | Movement in Qtr 1 | Movement in Qtr 2 | Movement in Qtr 3 | Closing Balance |
|----------------------------------|-----------------|-----------------|-------------------|-------------------|-------------------|-----------------|
|                                  | £'000           | £'000           | £'000             | £'000             | £'000             | £'000           |
| <b>Earmarked Reserves</b>        |                 |                 |                   |                   |                   |                 |
| <b>SPATE / Other Emergencies</b> |                 |                 |                   |                   |                   |                 |
| Bellwin Reserve                  | 147             |                 |                   |                   |                   | 147             |
| Insurance Reserve                | 220             |                 |                   |                   |                   | 220             |
| Emergency planning               | 75              |                 |                   |                   |                   | 75              |
| <b>Modernisation Challenge</b>   |                 |                 |                   |                   |                   |                 |
| FB Modernisation Reserve         | 574             |                 | -41               | -45               | 0                 | 488             |
| Smoothing Reserve                | 4,745           | -134            |                   |                   |                   | 4,611           |
| <b>Capital Investment</b>        |                 |                 |                   |                   |                   |                 |
| PFI Reserve                      |                 |                 |                   |                   |                   | 0               |
| PFI/Capital Reserve              | 695             |                 | -49               |                   |                   | 646             |
| Capital expenditure Reserve      | 239             |                 | -230              |                   |                   | 9               |
| TDA Refurbishment Reserve        | 93              |                 | -12               | -20               | 0                 | 61              |
| <b>Specific Projects</b>         |                 |                 |                   |                   |                   |                 |
| Fireboots/Clothing Reserve       | 138             |                 |                   |                   |                   | 138             |
| Equipment Reserve                | 114             |                 | -48               | -35               | 0                 | 31              |
| Contestable Research Fund        | 27              |                 |                   |                   |                   | 27              |
| Training Reserve                 | 137             |                 |                   |                   | -44               | 93              |
| Pre Retirement reserve           | 143             | 32              |                   |                   |                   | 175             |
| FSD Reserve                      | 13              |                 |                   | -14               | 0                 | -1              |
| Job Evaluation Reserve           | 230             |                 |                   |                   |                   | 230             |
| Regional Reserve                 | 100             |                 |                   |                   |                   | 100             |
| Information Systems Reserve      | 47              |                 | -27               |                   |                   | 20              |
| Healthy Living/Olympic Legacy    | 260             |                 | -154              | -10               | 0                 | 96              |
| Health & Safety Reserve          | 44              |                 | -5                |                   |                   | 39              |
| <b>Inflation</b>                 |                 |                 |                   |                   |                   |                 |
| Inflation Reserve                | 858             |                 |                   |                   |                   | 858             |
| <b>Ringfenced Reserves</b>       |                 |                 |                   |                   |                   |                 |
| F.R.E.E. Reserve                 | 4               |                 |                   |                   |                   | 4               |
| Princes Trust Reserve            | 90              |                 |                   |                   |                   | 90              |
| Community Youth Team Reserve     | 43              |                 |                   |                   |                   | 43              |
| Beacon Peer Project Reserve      | 313             |                 | -138              |                   | -25               | 150             |
| Innovation Fund Reserve          | 132             |                 | -10               |                   | -13               | 109             |
| Concept Knowsley                 | 17              |                 | -12               |                   |                   | 5               |
| Regional Control Reserve         | 201             |                 | -60               |                   |                   | 141             |
| Energy Reseve                    | 66              | 29              |                   | -1                | 0                 | 94              |
| St Helens District Reserve       | 44              |                 | -42               |                   |                   | 2               |
| New Dimensions Reserve           | 287             |                 |                   |                   |                   | 287             |
| <b>Total Earmarked Reserves</b>  | 10,096          | -73             | -828              | -125              | -82               | 8,988           |
| <b>General revenue Reserve</b>   | 2,544           | 0               | 0                 | 0                 | 0                 | 2,544           |
| <b>Total reserves</b>            | 12,640          | -73             | -828              | -125              | -82               | 11,532          |

## FIRE SERVICE BUDGET MOVEMENTS

| Actual  | SERVICE HEADING                    | Base Budget | Qtr 2 Budget | Earmarked Reserves | Virements | Current Budget |
|---------|------------------------------------|-------------|--------------|--------------------|-----------|----------------|
| 2009/10 |                                    | 2010/11     | 2010/11      | 2010/11            | 2010/11   | 2010/11        |
| £'000   |                                    | £'000       | £'000        | £'000              | £'000     | £'000          |
|         | <b>EMPLOYEES</b>                   |             |              |                    |           |                |
|         | <b>Uniformed</b>                   |             |              |                    |           |                |
| 640     | E01 Chief Officers                 | 660         | 660          |                    |           | 660            |
| 39,121  | E02,3,4,5 Firefighters             | 38,402      | 38,852       |                    | 22        | 38,874         |
| 1,597   | E06 Control                        | 1,537       | 1,566        |                    |           | 1,566          |
| 2,287   | E07,8,9 Overtime                   | 1,258       | 1,440        | 10                 | -24       | 1,426          |
| 43,645  | <b>TOTAL UNIFORMED</b>             | 41,857      | 42,518       | 10                 | -2        | 42,526         |
|         | <b>APT&amp;C and Manual</b>        |             |              |                    |           |                |
| 10,646  | E10 APT&C                          | 10,190      | 11,314       | 25                 | 42        | 11,381         |
| 615     | E11 Handymen/Cleaning              | 652         | 652          |                    |           | 652            |
| 234     | E13 Catering                       | 228         | 229          |                    |           | 229            |
| 610     | E14 Transport Maintenance          | 653         | 625          |                    |           | 625            |
| 89      | E12 Other Manual                   | 106         | 106          |                    |           | 106            |
| 254     | E16 Casuals                        | 0           | 50           |                    | 63        | 113            |
| 12,448  | <b>TOTAL APT&amp;C/MANUAL</b>      | 11,829      | 12,976       | 25                 | 105       | 13,106         |
|         | <b>Other Employee Expenses</b>     |             |              |                    |           |                |
| 4       | E25 Rent & Lodging                 | 3           | 2            |                    |           | 2              |
| 238     | E27 Allowances                     | 1,026       | 204          |                    | -29       | 175            |
| 0       | E28 Removal Expenses               | 2           | 2            |                    |           | 2              |
| 762     | E29 Training Expenses              | 600         | 806          | 44                 | 66        | 916            |
| 0       | E30 Interview Expenses             | 1           | 1            |                    |           | 1              |
| 86      | E31 Other Expenses                 | 94          | 92           |                    | 14        | 106            |
| 63      | E32 Staff Advertising              | 63          | 62           |                    | -20       | 42             |
| 141     | E33 Development Expenses           | 123         | 123          |                    | -7        | 116            |
| 160     | E34 Employee Insurance             | 154         | 139          |                    |           | 139            |
| 46      | E50 Enhanced pensions              | 46          | 46           |                    |           | 46             |
| 4       | E26 SSP & SMP Reimbursements       | -16         | -16          |                    |           | -16            |
| 76      | E61 Catering Expenditure           | 71          | 66           |                    | 3         | 69             |
| -1,339  | E63 HFRA Capitalisation Payroll    | 0           | 0            |                    |           | 0              |
| 241     | <b>TOTAL OTHER EMPLOYEE EXPEND</b> | 2,167       | 1,527        | 44                 | 27        | 1,598          |
|         | <b>Pensions</b>                    |             |              |                    |           |                |
| 1,620   | E49 Injury Pension                 | 1,610       | 1,610        |                    |           | 1,610          |
| 0       | E58 Transfer Values                | 0           | 0            |                    |           | 0              |
| 205     | E62 Ill Health Ret charges         | 174         | 174          |                    |           | 174            |
| 1,825   | <b>TOTAL PENSIONS</b>              | 1,784       | 1,784        | 0                  | 0         | 1,784          |
| 58,159  | <b>TOTAL EMPLOYEES</b>             | 57,637      | 58,805       | 79                 | 130       | 59,014         |
|         | <b>PREMISES</b>                    |             |              |                    |           |                |
| 514     | P01 Building Maintenance Repairs   | 473         | 470          |                    | -45       | 425            |
| 179     | P02 Site Maintenance Costs         | 167         | 168          |                    | 19        | 187            |
| 630     | P03 Energy                         | 549         | 551          |                    |           | 551            |
| 102     | P04 Rent                           | 595         | 456          |                    | 6         | 462            |
| 718     | P05 Rates                          | 770         | 770          |                    |           | 770            |
| 235     | P06 Water                          | 241         | 241          |                    |           | 241            |
| 76      | P07 Fixtures                       | 66          | 100          |                    | -5        | 95             |
| 33      | P08 Contract Cleaning              | 34          | 36           |                    |           | 36             |
| 60      | P10 Insurance                      | 60          | 68           |                    |           | 68             |
| 2,547   | <b>TOTAL PREMISES</b>              | 2,955       | 2,860        | 0                  | -25       | 2,835          |
|         | <b>TRANSPORT</b>                   |             |              |                    |           |                |
| 300     | T01 Direct Transport               | 336         | 366          |                    | 25        | 391            |
| 30      | T02 Tunnel Fees                    | 29          | 29           |                    |           | 29             |
| 132     | T03 Operating Lease                | 166         | 163          |                    | 5         | 168            |
| 526     | T04 Other Transport Costs          | 552         | 549          |                    | 5         | 554            |
| 282     | T05 Car Allowances                 | 206         | 221          |                    | 6         | 227            |
| 365     | T06 Insurance                      | 378         | 379          |                    |           | 379            |
| 1,635   | <b>TOTAL TRANSPORT</b>             | 1,667       | 1,707        | 0                  | 41        | 1,748          |

## FIRE SERVICE BUDGET MOVEMENTS

| Actual  | SERVICE HEADING                      | Base Budget | Qtr 2 Budget | Earmarked Reserves | Virements | Current Budget |
|---------|--------------------------------------|-------------|--------------|--------------------|-----------|----------------|
| 2009/10 |                                      | 2010/11     | 2010/11      | 2010/11            | 2010/11   | 2010/11        |
| £'000   |                                      | £'000       | £'000        | £'000              | £'000     | £'000          |
|         | <b>SUPPLIES &amp; SERVICES</b>       |             |              |                    |           |                |
| 22      | S01 Administrative Supplies          | 32          | 38           |                    | 5         | 43             |
| 354     | S02 Operational Supplies             | 318         | 391          |                    | 15        | 406            |
| 28      | S03 Hydrants                         | 25          | 25           |                    | 11        | 36             |
| 65      | S04 Consumables                      | 62          | 65           |                    |           | 65             |
| 112     | S05 Training Supplies                | 119         | 166          |                    | -22       | 144            |
| 275     | S06 Fire Prevention Supplies         | 180         | 274          |                    | -17       | 257            |
| 70      | S07 Catering Supplies                | 23          | 52           |                    | 8         | 60             |
| 464     | S09 Uniforms                         | 428         | 468          |                    | -6        | 462            |
| 120     | S10,11 Printing & Stationery         | 193         | 193          |                    |           | 193            |
| 46      | S12 Operating Leases                 | 15          | 32           |                    | 2         | 34             |
| 1,278   | S13 Professional Fees/Service        | 1,050       | 1,402        |                    | 63        | 1,465          |
| 337     | S14,15,16 Communications             | 316         | 325          |                    | 15        | 340            |
| 32      | S17 Postage                          | 42          | 42           |                    | 1         | 43             |
| 0       | S18,19,20 Command/Control            | 1           | 3            |                    | 1         | 4              |
| 284     | S21 Computing                        | 289         | 306          |                    | -15       | 291            |
| 277     | S22 Medicals                         | 294         | 318          |                    | -5        | 313            |
| 176     | S23 Travel & Subsistence             | 122         | 182          |                    | 6         | 188            |
| 59      | S24 Grants/Subscriptions             | 135         | 124          |                    | -17       | 107            |
| 20      | S25 Advertising                      | 16          | 52           |                    | -1        | 51             |
| 36      | S27 Furniture                        | 52          | 52           |                    |           | 52             |
| 79      | S28 Laundry                          | 81          | 82           |                    |           | 82             |
| 35      | S26 Insurances                       | 35          | 41           |                    |           | 41             |
| 15      | S30 Hospitality                      | 17          | 22           |                    | -2        | 20             |
| 0       | S31 Alternative Fire Cover (Strike)  | 0           | 0            |                    |           | 0              |
| 4,184   | <b>TOTAL SUPPLIES &amp; SERVICES</b> | 3,845       | 4,655        | 0                  | 42        | 4,697          |
|         | <b>AGENCY SERVICES</b>               |             |              |                    |           |                |
| 75      | A01 Super Fund Admin                 | 73          | 73           |                    |           | 73             |
| 1,908   | A02 I.T. Service Provider            | 1,994       | 1,994        |                    | -5        | 1,989          |
| 0       | A03 Fire Service Direct              | 8           | 37           |                    | -12       | 25             |
| 470     | A04 Third Party Payments             | 216         | 349          | 3                  | 25        | 377            |
| 2,453   | <b>TOTAL AGENCY SERVICES</b>         | 2,291       | 2,453        | 3                  | 8         | 2,464          |
|         | <b>CENTRAL EXPENSES</b>              |             |              |                    |           |                |
| 227     | R01 Finance & Computing              | 233         | 248          |                    | 2         | 250            |
| 1       | R03 Central Expenses                 | 0           | 0            |                    |           | 0              |
| 228     | <b>TOTAL CENTRAL EXPENSES</b>        | 233         | 248          | 0                  | 2         | 250            |
|         | <b>CAPITAL FINANCING</b>             |             |              |                    |           |                |
| 4,302   | D01 Debt Charges                     | 5,215       | 5,215        |                    |           | 5,215          |
| 94      | D01 MRB Debt Chges                   | 94          | 94           |                    |           | 94             |
| 0       | D02 Deferred Charges                 | 0           | 0            |                    |           | 0              |
| 0       | D03 Debt Management                  | 2           | 2            |                    |           | 2              |
| 433     | D04 Revenue Contribution to Capital  | 0           | 408          |                    | 20        | 428            |
| 4,829   | <b>TOTAL CAPITAL FINANCING</b>       | 5,311       | 5,719        | 0                  | 20        | 5,739          |
| 74,035  | <b>TOTAL EXPENDITURE</b>             | 73,939      | 76,447       | 82                 | 218       | 76,747         |
|         | <b>INCOME</b>                        |             |              |                    |           |                |
| 2,005   | I01 Specific Grants                  | 732         | 1,468        |                    | -10       | 1,458          |
| 30      | I04 Sales                            | 0           | 1            |                    | 14        | 15             |
| 2,156   | I05 Fees & Charges                   | 945         | 1,793        |                    | 215       | 2,008          |
| 7       | I06 Reinforcing moves                | 5           | 5            |                    |           | 5              |
| 23      | I07 Rents etc                        | 9           | 9            |                    |           | 9              |
| 749     | I08 Recharges Secondments            | 261         | 261          |                    |           | 261            |
| 150     | I09 Contributions                    | 150         | 150          |                    |           | 150            |
| 17      | I11 Other Income                     | 5           | 9            |                    |           | 9              |
| 28      | I16 WFFG Income                      | 0           | 63           |                    |           | 63             |
| 5,165   | <b>TOTAL INCOME</b>                  | 2,107       | 3,759        | 0                  | 219       | 3,978          |
| 68,870  | <b>NET EXPENDITURE</b>               | 71,832      | 72,688       | 82                 | -1        | 72,769         |

**CORPORATE SERVICE REVENUE BUDGET MOVEMENTS SUMMARY**

| Actual     | SERVICE HEADING                  | Base Budget | Qtr 2 Budget | Earmarked Reserves | Virements | Current Budget |
|------------|----------------------------------|-------------|--------------|--------------------|-----------|----------------|
| 2009/10    |                                  | 2010/11     | 2010/11      | 2010/11            | 2010/11   | 2010/11        |
| £'000      |                                  | £'000       | £'000        | £'000              | £'000     | £'000          |
|            | <b>EXPENDITURE</b>               |             |              |                    |           |                |
|            | <b>Finance &amp; Legal costs</b> |             |              |                    |           |                |
| 79         | 1010 Finance Officer             | 79          | 79           |                    |           | 79             |
| 86         | 1015 Legal Officer               | 69          | 69           |                    | 1         | 70             |
| 1          | 1016 Regionalisation Costs       | 0           | 0            |                    |           | 0              |
|            | <b>Democratic Rep (1020)</b>     |             |              |                    |           | 0              |
| 26         | 5162-4 - Travel & Subsistence    | 46          | 47           |                    | -4        | 43             |
| 8          | 5165 - Conference fees           | 15          | 15           |                    | -1        | 14             |
| 271        | 5166 - Members Allowances        | 240         | 240          |                    |           | 240            |
| 2          | 5168 - Telephones                | 0           | 0            |                    |           | 0              |
| 0          | 5169 - Training                  | 1           | 1            |                    | 5         | 6              |
| 0          | 5170 - Hospitality               | 3           | 3            |                    |           | 3              |
|            | <b>Central Expenses (1030)</b>   |             |              |                    |           | 0              |
| 5          | 5141 Bank charges                | 7           | 7            |                    |           | 7              |
| 74         | 5142 District Audit Fees         | 57          | 57           |                    | 20        | 77             |
| 59         | 5144 Subscriptions               | 64          | 64           |                    |           | 64             |
| <b>611</b> | <b>TOTAL EXPENDITURE</b>         | <b>581</b>  | <b>582</b>   | <b>0</b>           | <b>21</b> | <b>603</b>     |