2017/18 REVENUE BUDGET MOVEMENT SUMMARY

Actual 2016/17	SERVICE REQUIREMENTS	Base Budget 2017/18	Qtr 3 Budget 2017/18	Reserve Draw-down	Vire-ments	Qtr 4 Budget 2017/18	Actual Qtr 4 2017/18	Variance	Funding of Year End ER	Adjusted Variance
£'000		£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
57,603	Fire Service	69,556	65,238	-34	274	65,478	63,329	-2,149	-442	-1,707
481	Corporate Management	536	529	0	2	531	480	-51	0	-51
0	NRAT MFRS Lead Authority	0	0	0	0	0		0		0
0	2014 - 15 New Dynamic Staff Saving	-2,156	0	0	0	0		0		0
0	2017 - 18 New Dynamic Staff Saving	-1,750	0	0	0	0		0		0
58,084		66,186	65,767	-34	276	66,009	63,809	-2,200	-442	-1,758
0	Contingency for Pay/Price Changes	1,264	474	0	-276	198	0	-198		-198
58,084	TOTAL SERVICE EXPENDITURE	67,450	66,241	-34	0	66,207	63,809	-2,398	-442	-1,956
-187	Interest on Balances	-172	-172	0	0	-172	-177	-5		-5
57,897	NET OPERATING EXPENDITURE	67,278	66,069	-34	0	66,035	63,632	-2,403	-442	-1,961
	Contribution to/(from) Reserves									
	Emergency Related Reserves									
-170	Insurance Reserve	0	0	0	0	0	0	0		0
-400	Catastrophe Reserve	0	0	0	0	0	0	0	159	159
	Modernisation Challenge									
658	Smoothing Reserve	-1,075	-175	0	0	-175	-175	0		0
-365	Severance Reserve	0	0	0	0	0	0	0		0
-400	Ill Health Penalty Reserve	0	0	0	0	0	0	0	-178	-178
2,100	Recruitment Reserve	-844	-844	0	0	-844	-844	0		0
	Capital Investment Reserve									
2,232	Capital Investment	-5,850	-5,359	48	0	-5,311	-5,311	0	0	0
-3	PFI Annuity Reserve	-67	-75	0	0	-75	-75	0	-2	-2
-760	Firefighter Safety Investment	0	0	0	0	0	0	0		0
1,000	Invest to Save Reserve	0	0	0	0	0	0	0		0
	Specific Projects									
0	Community Sponsorship	0	0	0	0	0	4	4		4
-121	Equipment Reserve	0	-25	-8	0	-33	-33	0	79	79
220	Training Reserve	0	0	0	0	0	0	0		0
6	Healthy Living / Olympic Legacy	0	0	-6	0	-6	-10	-4	5	1
0	Clothing / Boots Reserve	0	-108	0	0	-108	-108	0	250	250
-17	Communications Reserve	0	0	0	0	0	0	0		0
-100	CFOA Road Safety Reserve	0	0	0	0	0		0		0
	Ringfenced Reserves									
-51	F.R.E.E. Reserve	0	0	0	0	0	0	0		0
-276	Princes Trust Reserve	0	0	0	0	0	0	0	30	30
-58	Community Youth Team	0	0	0	0	0	0	0		0
-62	Beacon Peer Project Reserve	0	0	0	0	0	0	0		0
148	Community Risk Management	0	0	0	0	0	0	0	5	5
-24	Energy Reserve	48	9	0	0	9	9	0		0
-10	St Helens District Reserve	0	0	0	0	0	0	0		0
63	New Dimensions Reserve	0	-2	0	0	-2	-2	0	94	94
	Utilisation of 2017/18 Year-end saving to increase reserves								1,961	1,961
3,610	Contribution to/(from) Reserves	-7,788	-6,579	34	0	-6,545	-6,545	0	2,403	2,403
61,507	BUDGET REQUIREMENT	59,490	59,490	0	0	59,490	57,087	-2,403	2,403	0
-34,926	Settlement Funding Assessment	-32,522	-32,522	0	0	-32,522	-32,522	0	0	0
-647	Collection Fund Deficit	-167	-167	0	0	-167	-167	0	0	0
-25,934	Precept Income	-26,801	-26,801	0	0	-26,801	-26,801	0	0	0
-61,507	BUDGET FUNDING	-59,490	-59,490	0	0	-59,490	-59,490	0	0	0

APPENDIX A1

2017/18 FIRE SERVICE REVENUE BUDGET MOVEMENT

Actual 2016/17	SERVICE REQUIREMENTS	Base Budget 2017/18	Qtr 3 Budget 2017/18	Reserve Draw-down	Vire-ments	Qtr 4 Budget 2017/18	Actual Qtr 4 2017/18	Variance	Funding of Year End ER	Adjusted Variance
£'000		£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
	EMPLOYEES									
	Uniformed									
29,750	Firefighters	33,858	29,330		169	29,499	28,419	-1,080		-1,080
1,160	Control	1,280	1,282		22	1,304	1,248	-56		-56
2,222	Additional Hours	1,243	2,099		167	2,266	2,603	337		337
33,132	**TOTAL UNIFORMED**	36,381	32,711	0	358	33,069	32,270	-799	0	-799
	APT&C and Manual									
8,429	APT&C	8,695	8,867	5	61	8,933	8,786	-147	-8	-139
91	Handymen/Cleaning	108	111			111	130	19		19
126	Catering	153	159			159	139	-20		-20
520	Transport Maintenance	526	549		21	570	571	1		1
58	Other Manual	72	73		-21	52	46	-6		-6
104	Casuals	0	0			0	25	25		25
9,328	**TOTAL APT&C/MANUAL**	9,554	9,759	5	61	9,825	9,697	-128	-8	-120
	Other Employee Expenses									
58	Allowances	64	96		12	108	67	-41		-41
529	Training Expenses	525	518		41	559	483	-76	-66	-10
50	Other Expenses	29	29		-4	25	35	10		10
2	Staff Advertising	9	3		2	5	5	0		0
92	Development Expenses	53	93		-8	85	83	-2		-2
102	Employee Insurance	284	209			209	-30	-239	-159	-80
0	MPF Pen Fixed Rate	966	2,869			2,869	2,869	0		0
50	Enhanced Pensions	52	52			52	60	8		8
4	SSP & SMP Reimbursements	-16	-16		16	0	3	3		3
114	Catering Expenditure	124	115		8	123	122	-1		-1
-562	HFRA Capitalisation Payroll	-375	-375		-95	-470	-470	0		0
439	**TOTAL OTHER EMPLOYEE EXPENSES**	1,715	3,593	0	-28	3,565	3,227	-338	-225	-113
	Pensions									
1,760	Injury Pension	1,780	1,780			1,780	1,737	-43		-43
431	Ill Health Retirement Charges	174	174			174	352	178	178	0
2,191	**TOTAL PENSIONS**	1,954	1,954	0	0	1,954	2,089	135	178	-43
45,090	**TOTAL EMPLOYEES**	49,604	48,017	5	391	48,413	47,283	-1,130	-55	-1,075
	PREMISES									
46	Building Maintenance Repairs	128	87		-49	38	27	-11		-11
8	Site Maintenance Costs	10	11			11	6	-5		-5
723	Energy	832	841		-1	840	802	-38		-38
69	Rent	81	58		-4	54	46	-8		-8
1,222	Rates	1,383	1,410			1,410	1,379	-31		-31
214	Water	198	210			210	223	13		13
20	Fixtures	30	32		-14	18	12	-6		-6
44	Insurance	47	45			45	47	2		2
2,346	**TOTAL PREMISES**	2,709	2,694	0	-68	2,626	2,542	-84	0	-84
	TRANSPORT									
342	Direct Transport	373	573		14	587	539	-48		-48
11	Tunnel & Toll Fees	19	15		-3	12	11	-1		-1
140	Operating Lease	178	179		-4	175	126	-49		-49
370	Other Transport Costs	478	473		1	474	389	-85		-85
84	Car Allowances	122	121		-3	118	90	-28		-28
228	Insurance	217	272			272	359	87		87
1,175	**TOTAL TRANSPORT**	1,387	1,633	0	5	1,638	1,514	-124	0	-124

APPENDIX A2

2017/18 FIRE SERVICE REVENUE BUDGET MOVEMENT *(continued)*

Actual 2016/17	SERVICE REQUIREMENTS	Base Budget 2017/18	Qtr 3 Budget 2017/18	Reserve Draw-down	Vire-ments	Qtr 4 Budget 2017/18	Actual Qtr 4 2017/18	Variance	Funding of Year End ER	Adjusted Variance
£'000		£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
	SUPPLIES & SERVICES									
14	Administrative Supplies	22	24		-2	22	15	-7		-7
242	Operational Supplies	273	267		22	289	261	-28		-28
25	Hydrants	9	9			9	6	-3		-3
32	Consumables	36	40		-1	39	39	0		0
106	Training Supplies	142	144		-10	134	114	-20		-20
60	Fire Prevention Supplies	96	93		18	111	81	-30		-30
36	Catering Supplies	24	39	2	7	48	48	0		0
278	Uniforms	290	306		109	415	356	-59	-53	-6
145	Printing & Stationery	159	137		1	138	93	-45	-2	-43
514	Professional Fees/Service	449	408	6	-4	410	228	-182	-40	-142
652	Communications	657	657		-4	653	715	62		62
8	Postage	29	28		-3	25	12	-13		-13
11	Command/Control	6	15			15	15	0		0
202	Computing	227	302		-35	267	215	-52		-52
219	Medicals	274	264		-5	259	217	-42		-42
76	Travel & Subsistence	79	100		13	113	68	-45		-45
131	Grants/Subscriptions	94	142		6	148	127	-21	-3	-18
18	Furniture	24	24		-11	13	13	0		0
75	Laundry	82	82			82	80	-2		-2
35	Insurances	36	36			36	35	-1		-1
5	Hospitality	5	10			10	9	-1		-1
2,884	**TOTAL SUPPLIES & SERVICES**	3,013	3,127	8	101	3,236	2,747	-489	-98	-391
	AGENCY SERVICES									
107	Super Fund Admin	103	116			116	128	12		12
1,395	ICT Service Provider	1,421	1,439			1,439	1,435	-4		-4
134	Third Party Payments (CRIS)	195	0			0	0	0		0
412	ICT Managed Suppliers	402	420			420	410	-10		-10
2,663	PFI Unitary Charges	2,722	2,730			2,730	2,707	-23	-17	-6
1,156	Estates Service Provider	1045	1,110		90	1,200	1,133	-67	-25	-42
5,867	**TOTAL AGENCY SERVICES**	5,888	5,815	0	90	5,905	5,813	-92	-42	-50
	CENTRAL EXPENSES									
409	Finance & Computing	434	469	-50	18	437	419	-18		-18
409	**TOTAL CENTRAL EXPENSES**	434	469	-50	18	437	419	-18	0	-18
	CAPITAL FINANCING									
6,115	PWLB Debt Charges	6,122	6,113			6,113	6,113	0		0
60	MRB Debt Charges	60	60			60	58	-2		-2
658	Revenue Contribution to Capital	6,226	4,870	2	-48	4,824	4,824	0		0
6,833	**TOTAL CAPITAL FINANCING**	12,408	11,043	2	-48	10,997	10,995	-2	0	-2
64,604	**TOTAL EXPENDITURE**	75,443	72,798	-35	489	73,252	71,313	-1,939	-195	-1,744
	INCOME									
3,841	Specific Grants	3,508	4,541		90	4,631	4,680	49	28	21
51	Sales	0	0		3	3	7	4		4
1,435	Fees & Charges	867	1,188	-1	68	1,255	1,504	249	219	30
770	Rents etc	767	805		20	825	856	31		31
473	Recharges Secondments	456	456			456	314	-142		-142
201	Contributions	170	236		20	256	264	8		8
190	Recharges Internal	108	323		14	337	342	5		5
40	Other Income	11	11			11	17	6		6
7,001	**TOTAL INCOME**	5,887	7,560	-1	215	7,774	7,984	210	247	-37
57,603	**NET EXPENDITURE**	69,556	65,238	-34	274	65,478	63,329	-2,149	-442	-1,707

APPENDIX A2

2017/18 CORPORATE MANAGEMENT REVENUE BUDGET MOVEMENT

Actual 2016/17	SERVICE REQUIREMENTS	Base Budget 2017/18	Qtr 3 Budget 2017/18	Reserve Draw-down	Vire-ments	Qtr 4 Budget 2017/18	Actual Qtr 4 2017/18	Variance	Funding of Year End ER	Adjusted Variance
£'000		£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
	EXPENDITURE									
	Finance & Legal costs									
79	Finance Officer	79	79			79	79	0		0
101	Legal Officer	105	108		1	109	104	-5		-5
	Democratic Rep (1020)									
15	- Travel & Subsistence	30	25		2	27	16	-11		-11
2	- Conference Fees	10	5		-1	4	2	-2		-2
210	- Members Allowances	216	216			216	206	-10		-10
0	- Telephones	1	1			1	0	-1		-1
0	- Training	1	1			1	0	-1		-1
0	- Hospitality	2	2			2	1	-1		-1
	Central Expenses (1030)									
13	Bank Charges	17	17			17	15	-2		-2
33	District Audit Fees	43	43			43	28	-15		-15
28	Subscriptions	32	32			32	29	-3		-3
481	**TOTAL EXPENDITURE**	536	529	0	2	531	480	-51	0	-51

2017/18 NRAT MFRS LEAD AUTHORITY REVENUE BUDGET MOVEMENT

Actual 2016/17	SERVICE REQUIREMENTS	Base Budget 2017/18	Qtr 3 Budget 2017/18	Reserve Draw-down	Vire-ments	Qtr 4 Budget 2017/18	Actual Qtr 4 2017/18	Variance	Funding of Year End ER	Adjusted Variance
£'000		£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
	EXPENDITURE									
399	Employee Costs		1,753		-7	1,746	1,131	-615		-615
0	Premises Costs		0			0	0	0		0
40	Transport Costs		465		566	1,031	983	-48		-48
869	Supplies and Services Costs		1,303		34	1,337	1,127	-210		-210
22	Agency Costs		780		-340	440	335	-105		-105
78	Central Expenditure		215		5	220	220	0		0
11	Capital Financing Costs		5		1	6	6	0		0
1,419	**TOTAL EXPENDITURE**	0	4,521	0	259	4,780	3,802	-978	0	-978
	INCOME									
1,419	Income		4,521		259	4,780	3,802	-978		-978
0	**NET EXPENDITURE**	0	0	0	0	0	0	0	0	0

Budgeted Movement on Reserves 2017/18

	Opening Balance	Original Budget Planned Use	Qtr 1 Draw-down & changes	Qtr 2 Draw-down & changes	Qtr 3 Draw-down & changes	Qtr 4 Draw-down & changes	Closing Balance	Funding of Year End ER	Final Value
Earmarked Reserves	**£'000**	**£'000**	**£'000**	**£'000**	**£'000**	**£'000**	**£'000**	**£'000**	**£'000**
Emergency Related Reserves									
Bellwin Reserve	147						147		147
Insurance Reserve	700					0	700	159	859
Emergency Planning Reserve	75						75		75
Catastrophe Reserve	100						100		100
Modernisation Challenge									
Smoothing Reserve	1,981	-1,075		900			1,806		1,806
Ill Health Penalty Reserve	500						500	-178	322
Recruitment Reserve	3,100	-844					2,256		2,256
Recruitment Reserve-Yr End Saving increase								744	744
Capital Investment Reserve									
Capital Investment Reserve									
PFI Reserve	50					0	50	25	75
FMIS Reserve	60					-2	58		58
TDA Refurbishment Reserve	3,544					0	3,544	-25	3,519
Asset/Capital Investment Reserve	13,005	-5,836	-4,037	4,028	500	50	7,710		7,710
Capital Investment Reserve (Salix	14	-14				0	0		0
Capital Reserve	16,673	-5,850	-4,037	4,028	500	48	11,362		11,362
Capital Investment -Yr End Saving increase								1,017	1,017
PFI Annuity Reserve	2,169	-67		-8			2,094	-2	2,092
Equality / DDA Investment	285						285		285
Invest to Save Reserve	1,000						1,000		1,000
Specific Projects									
Community Sponsorship	2					4	6		6
Equipment Reserve	301		-25			-8	268	79	347
Contestable Research Fund	24						24		24
Training Reserve	450						450		450
Healthy Living / Olympic Legacy	40					-10	30	5	35
Inflation Reserve	500						500		500
Inflation Reserve-Yr End Saving increase								200	200
Clothing / Boots Reserve	166			-108		0	58	250	308
Ringfenced Reserves									
F.R.E.E. Reserve	0						0		0
Princes Trust Reserve	92					0	92	30	122
Community Risk Management	320					0	320	5	325
Energy Reserve	132	48	16	-32	-23	0	141		141
New Dimensions Reserve	1,101				-3	0	1,098	94	1,192
Total Earmarked Reserves	**29,858**	**-7,788**	**-4,046**	**4,780**	**474**	**34**	**23,312**	2,403	25,715
General Revenue Reserve	**2,000**						2,000	0	2,000
Total Reserves	**31,858**	**-7,788**	**-4,046**	**4,780**	**474**	**34**	**25,312**	**2,403**	27,715

APPENDIX A4