

**2015/16 REVENUE BUDGET MOVEMENT SUMMARY**

| Actual<br>2014/15 | SERVICE REQUIREMENTS                    | Base<br>Budget<br>2015/16 | Qtr 1<br>Budget<br>2015/16 | Reserve<br>Draw-<br>down | Vire-<br>ments | Qtr 2<br>Budget<br>2015/16 |
|-------------------|---|---------------------------|----------------------------|--------------------------|----------------|----------------------------|
| £'000             |   | £'000                     | £'000                      | £'000                    | £'000          | £'000                      |
| 64,352            | Fire Service                            | 62,698                    | 62,910                     | 254                      | -200           | 62,964                     |
| 485               | Authority Budget                        | 562                       | 562                        | 0                        | 0              | 562                        |
| 0                 | 2013 - 14 New Dynamic Staff Saving      | -78                       | -78                        | 0                        | 78             | 0                          |
| 0                 | 2014 - 15 New Dynamic Staff Saving      | -450                      | -450                       | 0                        | 450            | 0                          |
| 64,837            |   | 62,732                    | 62,944                     | 254                      | 328            | 63,526                     |
| 0                 | Contingency for Pay/Price Changes       | 1,038                     | 1,012                      | 0                        | -328           | 684                        |
| -253              | Interest on Balances                    | -372                      | -372                       | 0                        | 0              | -372                       |
| 64,584            | <b>NET OPERATING EXPENDITURE</b>        | <b>63,398</b>             | <b>63,584</b>              | <b>254</b>               | <b>0</b>       | <b>63,838</b>              |
|                   | <u>Contribution to /(from) reserves</u> |                           |                            |                          |                |                            |
|                   | <u>Emergency Related Reserves</u>       |                           |                            |                          |                |                            |
| 500               | Insurance Reserve                       | 0                         | 0                          | 0                        | 0              | 0                          |
| -500              | Catastrophe Reserve                     | 0                         | 0                          | 0                        | 0              | 0                          |
|                   | <u>Modernisation Challenge</u>          |                           |                            |                          |                |                            |
| -5,055            | Smoothing Reserve                       | -372                      | -372                       | 0                        | 0              | -372                       |
| -100              | Severance Reserve                       | 0                         | 0                          | -82                      | 0              | -82                        |
| 92                | Ill Health Penalty Reserve              | 0                         | 0                          | 0                        | 0              | 0                          |
| -100              | SMG Reserve                             | 0                         | 0                          | 0                        | 0              | 0                          |
|                   | <u>Capital Investment Reserve</u>       |                           |                            |                          |                |                            |
| 7,761             | Capital Investment Reserve              | -882                      | -932                       | -118                     | 0              | -1,050                     |
| -25               | PFI Annuity Reserve                     | -49                       | -49                        | 0                        | 0              | -49                        |
| -225              | Equality / DDA Investment Reserve       | 0                         | 0                          | 0                        | 0              | 0                          |
| -200              | Firefighter Safety Investment Res.      | 0                         | -40                        | 0                        | 0              | -40                        |
| -800              | Facing the Future Challenge Res.        | 0                         | 0                          | 0                        | 0              | 0                          |
|                   | <u>Specific Projects</u>                |                           |                            |                          |                |                            |
| -9                | Community Sponsorship Reserve           | 0                         | -4                         | 0                        | 0              | -4                         |
| 31                | Equipment Reserve                       | 0                         | -55                        | 0                        | 0              | -55                        |
| -6                | FSD Reserve                             | 0                         | 0                          | 0                        | 0              | 0                          |
| 28                | Healthy Living / Olympic Legacy         | 0                         | -35                        | -50                      | 0              | -85                        |
| -4                | Water Rescue Reserve                    | 0                         | 0                          | 0                        | 0              | 0                          |
| -1,000            | Inflation Reserve                       | 0                         | 0                          | 0                        | 0              | 0                          |
| 16                | Clothing / Boots Reserve                | 0                         | 0                          | 0                        | 0              | 0                          |
| 100               | CFOA Road Safety Reserve                | 0                         | 0                          | 0                        | 0              | 0                          |
|                   | <u>Ringfenced Reserves</u>              |                           |                            |                          |                |                            |
| 8                 | F.R.E.E. Reserve                        | 0                         | 0                          | 0                        | 0              | 0                          |
| 25                | Princes Trust Reserve                   | 0                         | 0                          | 0                        | 0              | 0                          |
| -1                | Community Youth Team Reserve            | 0                         | 0                          | 0                        | 0              | 0                          |
| -1                | Beacon Peer Project Reserve             | 0                         | 0                          | 0                        | 0              | 0                          |
| 2                 | Innovation Fund Reserve                 | 0                         | 0                          | 0                        | 0              | 0                          |
| -18               | Regional Control Reserve                | 0                         | 0                          | 0                        | 0              | 0                          |
| -1                | Energy Reseve                           | 74                        | 72                         | 0                        | 0              | 72                         |
| -5                | St Helens District Reserve              | 0                         | 0                          | -4                       | 0              | -4                         |
| 153               | New Dimensions Reserve                  | 0                         | 0                          | 0                        | 0              | 0                          |
| -894              | Appropriation to / From Balances        | 0                         | 0                          | 0                        | 0              | 0                          |
| -228              |   | -1,229                    | -1,415                     | -254                     | 0              | -1,669                     |
| 64,356            | <b>BUDGET REQUIREMENT</b>               | <b>62,169</b>             | <b>62,169</b>              | <b>0</b>                 | <b>0</b>       | <b>62,169</b>              |
| -40,519           | Settlement Funding Assessment           | -36,909                   | -36,909                    | 0                        | 0              | -36,909                    |
| -407              | Collection Fund Deficit                 | -778                      | -778                       | 0                        | 0              | -778                       |
| -23,430           | Precept Income                          | -24,482                   | -24,482                    | 0                        | 0              | -24,482                    |
| 0                 | <b>BUDGET FUNDING</b>                   | <b>-62,169</b>            | <b>-62,169</b>             | <b>0</b>                 | <b>0</b>       | <b>-62,169</b>             |

## 2015/16 FIRE SERVICE REVENUE BUDGET MOVEMENT

| Actual<br>2014/15 | SERVICE REQUIREMENTS               | Base<br>Budget<br>2015/16 | Qtr 1<br>Budget<br>2015/16 | Reserve<br>Draw-<br>down | Vire-<br>ments | Qtr 2<br>Budget<br>2015/16 |
|-------------------|------------------------------------|---------------------------|----------------------------|--------------------------|----------------|----------------------------|
| £'000             |                                    | £'000                     | £'000                      | £'000                    | £'000          | £'000                      |
|                   | <b>EMPLOYEES</b>                   |                           |                            |                          |                |                            |
| 32,306            | Firefighters                       | 32,201                    | 31,455                     |                          | 1,566          | 33,021                     |
| 1,304             | Control                            | 1,299                     | 1,299                      |                          | -39            | 1,260                      |
| 2,073             | Additional Hours                   | 1,251                     | 1,275                      | 4                        | 5              | 1,284                      |
| <b>35,683</b>     | <b>TOTAL UNIFORMED</b>             | <b>34,751</b>             | <b>34,029</b>              | <b>4</b>                 | <b>1,532</b>   | <b>35,565</b>              |
|                   | <b>APT&amp;C and Manual</b>        |                           |                            |                          |                |                            |
| 8,488             | APT&C                              | 8,458                     | 8,601                      |                          | -25            | 8,576                      |
| 260               | Handymen/Cleaning                  | 309                       | 153                        |                          |                | 153                        |
| 114               | Catering                           | 126                       | 126                        |                          | 8              | 134                        |
| 561               | Transport Maintenance              | 558                       | 538                        |                          | -7             | 531                        |
| 56                | Other Manual                       | 70                        | 70                         |                          |                | 70                         |
| 105               | Casuals                            | 0                         | 0                          |                          | 8              | 8                          |
| <b>9,584</b>      | <b>TOTAL APT&amp;C/MANUAL</b>      | <b>9,521</b>              | <b>9,488</b>               | <b>0</b>                 | <b>-16</b>     | <b>9,472</b>               |
|                   | <b>Other Employee Expenses</b>     |                           |                            |                          |                |                            |
| 121               | Allowances                         | 61                        | 85                         |                          | 4              | 89                         |
| 2                 | Removal Expenses                   | 5                         | 5                          |                          |                | 5                          |
| 387               | Training Expenses                  | 550                       | 533                        |                          | 41             | 574                        |
| 143               | Other Expenses                     | 29                        | 29                         | 82                       | -2             | 109                        |
| 13                | Staff Advertising                  | 15                        | 14                         |                          | -8             | 6                          |
| 56                | Development Expenses               | 62                        | 67                         |                          | -7             | 60                         |
| 562               | Employee Insurance                 | 133                       | 162                        |                          |                | 162                        |
| 2,538             | MPF Pen Fixed Rate                 | 0                         | 0                          |                          |                | 0                          |
| 128               | Enhanced pensions                  | 52                        | 52                         |                          |                | 52                         |
| 4                 | SSP & SMP Reimbursements           | -16                       | -16                        |                          |                | -16                        |
| 117               | Catering Expenditure               | 113                       | 113                        |                          |                | 113                        |
| -488              | HFRA Capitalisation Payroll        | -450                      | -450                       |                          |                | -450                       |
| <b>3,583</b>      | <b>TOTAL OTHER EMPLOYEE EXPEND</b> | <b>554</b>                | <b>594</b>                 | <b>82</b>                | <b>28</b>      | <b>704</b>                 |
|                   | <b>Pensions</b>                    |                           |                            |                          |                |                            |
| 1,777             | Injury Pension                     | 1,740                     | 1,740                      |                          | 40             | 1,780                      |
| 411               | Ill Health Ret charges             | 174                       | 174                        |                          |                | 174                        |
| 0                 | Injury Gratuity                    | 0                         | 0                          |                          |                | 0                          |
| <b>2,188</b>      | <b>TOTAL PENSIONS</b>              | <b>1,914</b>              | <b>1,914</b>               | <b>0</b>                 | <b>40</b>      | <b>1,954</b>               |
| <b>51,038</b>     | <b>TOTAL EMPLOYEES</b>             | <b>46,740</b>             | <b>46,025</b>              | <b>86</b>                | <b>1,584</b>   | <b>47,695</b>              |
|                   | <b>PREMISES</b>                    |                           |                            |                          |                |                            |
| 313               | Building Maintenance Repairs       | 364                       | 197                        |                          | -6             | 191                        |
| 258               | Site Maintenance Costs             | 181                       | 58                         | 6                        | 5              | 69                         |
| 868               | Energy                             | 807                       | 809                        | 2                        | -1             | 810                        |
| 90                | Rent                               | 104                       | 104                        |                          | -7             | 97                         |
| 1,050             | Rates                              | 1,314                     | 1,339                      | 1                        | 4              | 1,344                      |
| 247               | Water                              | 228                       | 206                        |                          |                | 206                        |
| 53                | Fixtures                           | 57                        | 67                         |                          | 3              | 70                         |
| 128               | Contract Cleaning                  | 152                       | 38                         |                          | 2              | 40                         |
| 47                | Insurance                          | 65                        | 50                         |                          |                | 50                         |
| <b>3,054</b>      | <b>TOTAL PREMISES</b>              | <b>3,272</b>              | <b>2,868</b>               | <b>9</b>                 | <b>0</b>       | <b>2,877</b>               |
|                   | <b>TRANSPORT</b>                   |                           |                            |                          |                |                            |
| 403               | Direct Transport                   | 383                       | 382                        |                          | 1              | 383                        |
| 25                | Tunnel Fees                        | 29                        | 29                         |                          |                | 29                         |
| 165               | Operating Lease                    | 198                       | 199                        |                          | 2              | 201                        |
| 437               | Other Transport Costs              | 495                       | 495                        |                          | 3              | 498                        |
| 140               | Car Allowances                     | 114                       | 116                        |                          | 3              | 119                        |
| 314               | Insurance                          | 344                       | 346                        |                          |                | 346                        |
| <b>1,484</b>      | <b>TOTAL TRANSPORT</b>             | <b>1,563</b>              | <b>1,567</b>               | <b>0</b>                 | <b>9</b>       | <b>1,576</b>               |

**2015/16 FIRE SERVICE REVENUE BUDGET MOVEMENT**

| Actual<br>2014/15 | SERVICE REQUIREMENTS                 | Base<br>Budget<br>2015/16 | Qtr 1<br>Budget<br>2015/16 | Reserve<br>Draw-<br>down | Vire-<br>ments | Qtr 2<br>Budget<br>2015/16 |
|-------------------|--------------------------------------|---------------------------|----------------------------|--------------------------|----------------|----------------------------|
| £'000             |                                      | £'000                     | £'000                      | £'000                    | £'000          | £'000                      |
|                   | <b>SUPPLIES &amp; SERVICES</b>       |                           |                            |                          |                |                            |
| 43                | Administrative Supplies              | 32                        | 34                         |                          | 16             | 50                         |
| 343               | Operational Supplies                 | 291                       | 303                        |                          | -5             | 298                        |
| 2                 | Hydrants                             | 18                        | 18                         |                          |                | 18                         |
| 73                | Consumables                          | 76                        | 47                         |                          |                | 47                         |
| 121               | Training Supplies                    | 146                       | 145                        |                          |                | 145                        |
| 93                | Fire Prevention Supplies             | 135                       | 142                        |                          | -10            | 132                        |
| 48                | Catering Supplies                    | 28                        | 32                         |                          | 1              | 33                         |
| 306               | Uniforms                             | 321                       | 330                        |                          | -12            | 318                        |
| 125               | Printing & Stationery                | 128                       | 134                        |                          | 5              | 139                        |
| 1                 | Operating Leases                     | 2                         | 2                          |                          |                | 2                          |
| 542               | Professional Fees/Service            | 1,667                     | 2,528                      | 50                       | -1,520         | 1,058                      |
| 681               | Communications                       | 689                       | 689                        |                          | 16             | 705                        |
| 22                | Postage                              | 30                        | 30                         |                          |                | 30                         |
| 6                 | Command/Control                      | 10                        | 11                         |                          | -3             | 8                          |
| 303               | Computing                            | 330                       | 334                        | 13                       | -7             | 340                        |
| 294               | Medicals                             | 292                       | 292                        |                          |                | 292                        |
| 103               | Travel & Subsistence                 | 80                        | 95                         |                          | -1             | 94                         |
| 83                | Grants/Subscriptions                 | 95                        | 91                         |                          | -6             | 85                         |
| 14                | Advertising                          | 10                        | 15                         |                          | -2             | 13                         |
| 63                | Furniture                            | 34                        | 83                         |                          |                | 83                         |
| 80                | Laundry                              | 81                        | 81                         |                          |                | 81                         |
| 33                | Insurances                           | 49                        | 35                         |                          |                | 35                         |
| 4                 | Hospitality                          | 8                         | 8                          |                          | 1              | 9                          |
| <b>3,383</b>      | <b>TOTAL SUPPLIES &amp; SERVICES</b> | <b>4,552</b>              | <b>5,479</b>               | <b>63</b>                | <b>-1,527</b>  | <b>4,015</b>               |
|                   | <b>AGENCY SERVICES</b>               |                           |                            |                          |                |                            |
| 144               | Super Fund Admin                     | 93                        | 93                         |                          | 7              | 100                        |
| 1,442             | ICT Service Provider                 | 1,437                     | 1,437                      |                          | -41            | 1,396                      |
| 195               | Third Party Payments (FSN)           | 195                       | 195                        |                          |                | 195                        |
| 442               | ICT Managed Suppliers                | 324                       | 324                        | 64                       | 70             | 458                        |
| 2,457             | PFI Unitary Charges                  | 2,663                     | 2,663                      |                          |                | 2,663                      |
| 0                 | Estates Service Provider             | 0                         | 745                        |                          |                | 745                        |
| <b>4,680</b>      | <b>TOTAL AGENCY SERVICES</b>         | <b>4,712</b>              | <b>5,457</b>               | <b>64</b>                | <b>36</b>      | <b>5,557</b>               |
|                   | <b>CENTRAL EXPENSES</b>              |                           |                            |                          |                |                            |
| 344               | Finance & Computing                  | 453                       | 456                        |                          | 30             | 486                        |
| <b>344</b>        | <b>TOTAL CENTRAL EXPENSES</b>        | <b>453</b>                | <b>456</b>                 | <b>0</b>                 | <b>30</b>      | <b>486</b>                 |
|                   | <b>CAPITAL FINANCING</b>             |                           |                            |                          |                |                            |
| 5,186             | PWLB Debt Charges                    | 6,151                     | 6,151                      |                          | -40            | 6,111                      |
| 69                | MRB Debt Charges                     | 76                        | 76                         |                          |                | 76                         |
| 2,364             | Revenue Contribution to Capital      | 1,330                     | 1,414                      | 32                       | -33            | 1,413                      |
| <b>7,619</b>      | <b>TOTAL CAPITAL FINANCING</b>       | <b>7,557</b>              | <b>7,641</b>               | <b>32</b>                | <b>-73</b>     | <b>7,600</b>               |
| <b>71,602</b>     | <b>TOTAL EXPENDITURE</b>             | <b>68,849</b>             | <b>69,493</b>              | <b>254</b>               | <b>59</b>      | <b>69,806</b>              |
|                   | <b>INCOME</b>                        |                           |                            |                          |                |                            |
| 3,813             | Specific Grants                      | 3,699                     | 3,813                      |                          | 162            | 3,975                      |
| 9                 | Sales                                | 0                         | 0                          |                          |                | 0                          |
| 1,524             | Fees & Charges                       | 959                       | 1,155                      |                          | 35             | 1,190                      |
| 9                 | Reinforcing moves                    | 5                         | 5                          |                          |                | 5                          |
| 681               | Rents etc                            | 743                       | 783                        |                          | 50             | 833                        |
| 741               | Recharges Secondments                | 456                       | 535                        |                          |                | 535                        |
| 350               | Contributions                        | 170                       | 173                        |                          | 10             | 183                        |
| 108               | Recharges Internal                   | 114                       | 114                        |                          | -6             | 108                        |
| 15                | Other Income                         | 5                         | 5                          |                          | 8              | 13                         |
| <b>7,250</b>      | <b>TOTAL INCOME</b>                  | <b>6,151</b>              | <b>6,583</b>               | <b>0</b>                 | <b>259</b>     | <b>6,842</b>               |
| <b>64,352</b>     | <b>NET EXPENDITURE</b>               | <b>62,698</b>             | <b>62,910</b>              | <b>254</b>               | <b>-200</b>    | <b>62,964</b>              |

## 2015/16 AUTHORITY REVENUE BUDGET MOVEMENT

| Actual<br>2014/15 | SERVICE REQUIREMENTS             | Base<br>Budget<br>2015/16 | Qtr 1<br>Budget<br>2015/16 | Reserve<br>Draw-<br>down | Vire-<br>ments | Qtr 2<br>Budget<br>2015/16 |
|-------------------|----------------------------------|---------------------------|----------------------------|--------------------------|----------------|----------------------------|
| £'000             |                                  | £'000                     | £'000                      | £'000                    | £'000          | £'000                      |
|                   | <b>EXPENDITURE</b>               |                           |                            |                          |                |                            |
|                   | <b>Finance &amp; Legal costs</b> |                           |                            |                          |                |                            |
| 79                | Finance Officer                  | 79                        | 79                         |                          |                | 79                         |
| 83                | Legal Officer                    | 91                        | 91                         |                          | 10             | 101                        |
|                   | <b>Democratic Rep (1020)</b>     |                           |                            |                          |                |                            |
| 13                | - Travel & Subsistence           | 55                        | 55                         |                          | -10            | 45                         |
| 1                 | - Conference fees                | 15                        | 15                         |                          |                | 15                         |
| 225               | - Members Allowances             | 222                       | 222                        |                          |                | 222                        |
| 0                 | - Telephones                     | 2                         | 2                          |                          |                | 2                          |
| 0                 | - Training                       | 1                         | 1                          |                          |                | 1                          |
| 0                 | - Hospitality                    | 3                         | 3                          |                          |                | 3                          |
|                   | <b>Central Expenses (1030)</b>   |                           |                            |                          |                |                            |
| 16                | Bank charges                     | 17                        | 17                         |                          |                | 17                         |
| 40                | District Audit Fees              | 48                        | 48                         |                          |                | 48                         |
| 28                | Subscriptions                    | 29                        | 29                         |                          |                | 29                         |
| <b>485</b>        | <b>TOTAL EXPENDITURE</b>         | <b>562</b>                | <b>562</b>                 | <b>0</b>                 | <b>0</b>       | <b>562</b>                 |

**APPENDIX A4**

**Budgeted Movement on Reserves 2015/16**

|  | Opening Balance | Original Budget Planned Use | Qtr 1 Drawdown & changes | Qtr 2 Drawdown & changes | Closing Balance |
|--|-----------------|-----------------------------|--------------------------|--------------------------|-----------------|
|  | £'000           | £'000                       | £'000                    | £'000                    | £'000           |
| <b><u>Earmarked Reserves</u></b>         |                 |                             |                          |                          |                 |
| <b><u>Emergency Related Reserves</u></b> |                 |                             |                          |                          |                 |
| Bellwin Reserve                          | 147             | 0                           |                          |                          | 147             |
| Insurance Reserve                        | 870             | 0                           |                          |                          | 870             |
| Emergency planning Reserve               | 75              | 0                           |                          |                          | 75              |
| Catastrophe Reserve                      | 500             | 0                           |                          |                          | 500             |
| <br>                                     |                 |                             |                          |                          |                 |
| <b><u>Modernisation Challenge</u></b>    |                 |                             |                          |                          |                 |
| Smoothing Reserve                        | 1,695           | -372                        |                          |                          | 1,323           |
| Severance Reserve                        | 621             | 0                           |                          | -82                      | 539             |
| <br>                                     |                 |                             |                          |                          |                 |
| Ill Health Penalty Reserve               | 1,000           | 0                           |                          |                          | 1,000           |
| Recruitment Reserve                      | 1,000           | 0                           |                          |                          | 1,000           |
| <br>                                     |                 |                             |                          |                          |                 |
| Capital Investment Reserve               | 12,039          | -882                        | -50                      | -118                     | 10,989          |
| PFI Annuity Reserve                      | 2,226           | -49                         |                          |                          | 2,177           |
| Equality / DDA Investment Reserve        | 285             | 0                           |                          |                          | 285             |
| Firefighter Safety Investment Reserve    | 800             | 0                           | -40                      |                          | 760             |
| <br>                                     |                 |                             |                          |                          |                 |
| <b><u>Specific Projects</u></b>          |                 |                             |                          |                          |                 |
| Community Sponsorship Reserve            | 4               | 0                           | -4                       |                          | 0               |
| Equipment Reserve                        | 222             | 0                           | -55                      |                          | 167             |
| Contestable Research Fund Reseve         | 25              | 0                           |                          |                          | 25              |
| Healthy Living / Olympic Legacy          | 108             | 0                           | -35                      | -50                      | 23              |
| Inflation Reserve                        | 500             | 0                           |                          |                          | 500             |
| Clothing / Boots Reserve                 | 16              | 0                           |                          |                          | 16              |
| CFOA Road Safety Reserve                 | 100             | 0                           |                          |                          | 100             |
| <br>                                     |                 |                             |                          |                          |                 |
| <b><u>Ringfenced Reserves</u></b>        |                 |                             |                          |                          |                 |
| F.R.E.E. Reserve                         | 52              | 0                           |                          |                          | 52              |
| Princes Trust Reserve                    | 368             | 0                           |                          |                          | 368             |
| Community Youth Team Reserve             | 58              | 0                           |                          |                          | 58              |
| Beacon Peer Project Reserve              | 62              | 0                           |                          |                          | 62              |
| Innovation Fund Reserve                  | 171             | 0                           |                          |                          | 171             |
| Energy Reseve                            | 84              | 74                          | -2                       | -4                       | 152             |
| St Helens District Reserve               | 10              | 0                           |                          |                          | 10              |
| New Dimensions Reserve                   | 947             | 0                           |                          |                          | 947             |
| <br>                                     |                 |                             |                          |                          |                 |
| <b>Total Earmarked Reserves</b>          | <b>23,985</b>   | <b>-1,229</b>               | <b>-186</b>              | <b>-254</b>              | <b>22,316</b>   |
| <br>                                     |                 |                             |                          |                          |                 |
| <b>General revenue Reserve</b>           | <b>2,000</b>    | <b>0</b>                    | <b>0</b>                 | <b>0</b>                 | <b>2,000</b>    |
| <br>                                     |                 |                             |                          |                          |                 |
| <b>Total Reserves</b>                    | <b>25,985</b>   | <b>-1,229</b>               | <b>-186</b>              | <b>-254</b>              | <b>24,316</b>   |