

2015/16 REVENUE OUTTURN SUMMARY

Actual 2014/15	SERVICE REQUIREMENTS	Base Budget 2015/16	Qtr 3 Budget 2015/16	Reserve Draw- down	Vire- ments	Final Budget 2015/16	Actual	Variance	Funding of Year End ER	Adjusted Variance
£'000		£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
64,352	Fire Service	62,698	62,194	-291	0	61,903	59,617	-2,286	791	-1,495
485	Corporate Management	562	567	0	0	567	491	-76	0	-76
0	2013 - 14 New Dynamic Staff Saving	-78	0	0	0	0	0	0	0	0
0	2014 - 15 New Dynamic Staff Saving	-450	0	0	0	0	0	0	0	0
64,837		62,732	62,761	-291	0	62,470	60,108	-2,362	791	-1571
0	Contingency for Pay/Price Changes	1,038	169	0	0	169	0	-169	0	-169
-253	Interest on Balances	-372	-372	0	0	-372	-203	169	0	169
64,584	NET OPERATING EXPENDITURE	63,398	62,558	-291	0	62,267	59,905	-2,362	791	-1571
	<u>Contribution to /(from) reserves</u>									
	Emergency Related Reserves:									
500	Insurance Reserve	0	0	0	0	0	0	0		
-500	Catastrophe Reserve	0	0	0	0	0	0	0		
	Modernisation Challenge:									
-5,055	Smoothing Reserve	-372	-372	0	0	-372	-372	0		
-100	Severance Reserve	0	-256	0	0	-256	-256	0		
92	Ill Health Penalty Reserve	0	0	-100	0	-100	-100	0		
-100	SMG Reserve	0	0	0	0	0	0	0		
	Capital Investment Reserve:									
7,761	Capital Investment Reserve	-882	414	396	0	810	810	0		
-25	PFI Annuity Reserve	-49	-49	0	0	-49	-49	0	-5	
-225	Equality / DDA Investment Reserve	0	0	0	0	0	0	0		
-200	Firefighter Safety Investment Res	0	-40	0	0	-40	-40	0		
-800	Facing the Future Challenge Res	0	0	0	0	0	0	0		
	Specific Projects:									
-9	Community Sponsorship Reserve	0	-4	0	0	-4	-4	0	2	
31	Equipment Reserve	0	-65	0	0	-65	-65	0	265	
0	Training Reserve	0	0	0	0	0	0	0	230	
-6	FSD Reserve	0	0	0	0	0	0	0		
28	Healthy Living / Olympic Legacy	0	-85	0	0	-85	-85	0	11	
-4	Water Rescue Reserve	0	0	0	0	0	0	0		
-1,000	Inflation Reserve	0	0	0	0	0	0	0		
16	Clothing / Boots Reserve	0	0	0	0	0	0	0	150	
0	Communication Reserve	0	0	0	0	0	0	0	17	
100	CFOA Road Safety Reserve	0	0	0	0	0	0	0		
	Ringfenced Reserves:									
8	F.R.E.E. Reserve	0	0	0	0	0	0	0	-1	
25	Princes Trust Reserve	0	0	0	0	0	0	0		
-1	Community Youth Team Reserve	0	0	0	0	0	0	0		
-1	Beacon Peer Project Reserve	0	0	0	0	0	0	0		
2	Innovation Fund Reserve	0	0	-5	0	-5	-5	0	7	
-18	Regional Control Reserve	0	0	0	0	0	0	0		
-1	Energy Reseve	74	72	0	0	72	72	0		
-5	St Helens District Reserve	0	-4	0	0	-4	-4	0	4	
153	New Dimensions Reserve	0	0	0	0	0	0	0	91	
	Rounding adjustment								1	
-894	Appropriation to/from Revenue Bal	0	0	0	0	0	0	0		
-228		-1,229	-389	291	0	-98	-98	0		
64,356	BUDGET REQUIREMENT	62,169	62,169	0	0	62,169	59,807	-2,362	791	-1,571
	Capital Investment Reserve - use year-end net surplus to increase reserve									1,571
										0
	<u>Funding:</u>									
-40,519	Settlement Funding Assessment	-36,909	-36,909	0	0	-36,909	-36,909	0		
-407	Collection Fund Deficit	-778	-778	0	0	-778	-778	0		
-23,430	Precept Income	-24,482	-24,482	0	0	-24,482	-24,482	0		
-64,356	BUDGET FUNDING	-62,169	-62,169	0	0	-62,169	-62,169	0		

Fire Service Outturn Position

Actual 2014/15	SERVICE REQUIREMENTS	Base Budget 2015/16	Qtr 3 Budget 2015/16	Reserve Draw- down	Vire- ments	Final Budget 2015/16	Actual	Variance	Funding of Year End ER	Adjusted Variance
£'000		£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
	EMPLOYEES									
	Uniformed									
32,306	Firefighters	32,201	32,371		25	32,396	31,183	-1,213	7	-1,206
1,304	Control	1,299	1,260			1,260	1,231	-29		-29
2,073	Voluntary Additional Hours	1,251	1,249		61	1,310	1,755	445		445
35,683	TOTAL UNIFORMED	34,751	34,880	0	86	34,966	34,169	-797	7	-790
	APT&C and Manual									
8,488	APT&C	8,458	8,725		-11	8,714	8,466	-248	6	-242
260	Handymen/Cleaning	309	154			154	133	-21		-21
114	Catering	126	134			134	111	-23		-23
561	Transport Maintenance	558	538		-1	537	544	7		7
56	Other Manual	70	70			70	57	-13		-13
105	Casuals	0	18		42	60	137	77		77
9,584	TOTAL APT&C/MANUAL	9,521	9,639	0	30	9,669	9,448	-221	6	-215
	Other Employee Expenses									
121	Allowances	61	93		9	102	103	1		1
2	Removal Expenses	5	4		-1	3	3	0		0
387	Training Expenses	550	616	2	-38	580	516	-64	14	-50
0	Interview Expenses	0	0			0	0	0		0
143	Other Expenses	29	283		-1	282	302	20		20
13	Staff Advertising	15	10		1	11	11	0		0
56	Development Expenses	62	53		4	57	52	-5		-5
562	Employee Insurance	133	135			135	475	340		340
2,538	MPF Pen Fixed Rate	0	0			0	0	0		0
128	Enhanced pensions	52	52			52	50	-2		-2
4	SSP & SMP Reimbursements	-16	-16			-16	4	20		20
117	Catering Expenditure	113	127		5	132	132	0		0
-488	HFRA Capitalisation Payroll	-450	-450		7	-443	-443	0		0
3,583	TOTAL OTHER EMPLOYEE EXPEND	554	907	2	-14	895	1,205	310	14	324
	Pensions									
1,777	Injury Pension	1,740	1,780			1,780	1,790	10		10
411	Ill Health Ret charges	174	174	100		274	271	-3		-3
0	Injury Gratuity	0	0			0	15	15		15
2,188	TOTAL PENSIONS	1,914	1,954	100	0	2,054	2,076	22	0	22
51,038	TOTAL EMPLOYEES	46,740	47,380	102	102	47,584	46,898	-686	27	-659
	PREMISES									
313	Building Maintenance Repairs	364	184		-11	173	108	-65	54	-11
258	Site Maintenance Costs	181	65		1	66	59	-7		-7
868	Energy	807	814		-3	811	831	20		20
90	Rent	104	97		-41	56	14	-42		-42
1,050	Rates	1,314	1,314			1,314	1,162	-152		-152
247	Water	228	202		3	205	195	-10		-10
53	Fixtures	57	74		-4	70	61	-9		-9
128	Contract Cleaning	152	40		3	43	35	-8		-8
47	Insurance	65	50			50	48	-2		-2
3,054	TOTAL PREMISES	3,272	2,840	0	-52	2,788	2,513	-275	54	-221
	TRANSPORT									
403	Direct Transport	383	381		-42	339	331	-8		-8
25	Tunnel Fees	29	29			29	25	-4		-4
165	Operating Lease	198	201		-2	199	138	-61		-61
437	Other Transport Costs	495	501			501	376	-125		-125
140	Car Allowances	114	116		-30	86	122	36		36
314	Insurance	344	374			374	346	-28		-28
1,484	TOTAL TRANSPORT	1,563	1,602	0	-74	1,528	1,338	-190	0	-190

Fire Service Outturn Position

Actual 2014/15 £'000	SERVICE REQUIREMENTS	Base Budget 2015/16 £'000	Qtr 3 Budget 2015/16 £'000	Reserve Draw- down £'000	Vire- ments £'000	Final Budget 2015/16 £'000	Actual £'000	Variance £'000	Funding of Year End ER £'000	Adjusted Variance £'000
	SUPPLIES & SERVICES									
43	Administrative Supplies	32	51			51	25	-26	24	-2
343	Operational Supplies	291	296		17	313	275	-38	34	-4
2	Hydrants	18	18			18	14	-4		-4
73	Consumables	76	47		4	51	47	-4		-4
121	Training Supplies	146	151		5	156	132	-24	20	-4
93	Fire Prevention Supplies	135	145	5	-33	117	98	-19	19	0
48	Catering Supplies	28	43		0	43	36	-7		-7
0	Radiation Monitoring	0	0			0	0	0		0
306	Uniforms	321	324		13	337	297	-40	40	0
125	Printing & Stationery	128	143		26	169	146	-23	18	-5
1	Operating Leases	2	2			2	1	-1		-1
542	Professional Fees/Service	1,667	744		49	793	447	-346	346	0
681	Communications	689	698		5	703	721	18		18
22	Postage	30	25		-8	17	14	-3		-3
6	Command/Control	10	8		5	13	6	-7		-7
303	Computing	330	323	-4	-23	296	244	-52	21	-31
294	Medicals	292	291		-4	287	197	-90	77	-13
103	Travel & Subsistence	80	97			97	81	-16	9	-7
83	Grants/Subscriptions	95	85		-9	76	89	13		13
14	Advertising	10	11			11	7	-4		-4
63	Furniture	34	83		-15	68	60	-8		-8
80	Laundry	81	81		1	82	82	0		0
0	Civil Defence Training	0	0			0	0	0		0
33	Insurances	49	35		-20	15	14	-1		-1
4	Hospitality	8	9			9	6	-3		-3
3,383	TOTAL SUPPLIES & SERVICES	4,552	3,710	1	13	3,724	3,039	-685	608	-77
	AGENCY SERVICES									
144	Super Fund Admin	93	100			100	108	8		8
1,442	ICT Service Provider	1,437	1,479			1,479	1,485	6		6
195	Third Party Payments (FSN)	195	195			195	195	0		0
442	ICT Managed Suppliers	324	399			399	399	0		0
2,457	PFI Unitary Charges ((Int/Princip	2,663	2,663			2,663	2,647	-16		-16
0	Estates Service Provider	0	769		40	809	792	-17		-17
4,680	TOTAL AGENCY SERVICES	4,712	5,605	0	40	5,645	5,626	-19	0	-19
	CENTRAL EXPENSES									
344	Finance & Computing	453	487			487	413	-74		-74
344	TOTAL CENTRAL EXPENSES	453	487	0	0	487	413	-74	0	-74
	CAPITAL FINANCING									
5,186	PWLB Debt Charges	6,151	6,111			6,111	5,869	-242		-242
69	MRB Debt Charges	76	76			76	66	-10		-10
2,364	Revenue Contribution to Capital	1,330	1,422	-394	-41	987	987	0		0
7,619	TOTAL CAPITAL FINANCING	7,557	7,609	-394	-41	7,174	6,922	-252	0	-252
71,602	TOTAL EXPENDITURE	68,849	69,233	-291	-12	68,930	66,749	-2181	689	-1,492
	INCOME									
3,813	Specific Grants	-3,699	-4,011		-53	-4,064	-3,898	166	77	243
9	Sales	0	0		-26	-26	-29	-3		-3
1,524	Fees & Charges	-959	-1,395		71	-1,324	-1,468	-144	25	-119
9	Reinforcing moves	-5	-5			-5	-10	-5		-5
681	Rents etc	-743	-783		31	-752	-777	-25		-25
741	Recharges Secondments	-456	-535			-535	-573	-38		-38
350	Contributions	-170	-189		-11	-200	-240	-40		-40
108	Recharges Internal	-114	-108		-2	-110	-108	2		2
15	Other Income	-5	-13		2	-11	-29	-18		-18
7,250		-6,151	-7,039	0	12	-7,027	-7,132	-105	102	-3
64,352	NET EXPENDITURE	62,698	62,194	-291	0	61,903	59,617	-2,286	791	-1,495

Authority (Corporate) Service Outturn Position

Actual 2014/15 £'000	SERVICE REQUIREMENTS	Base Budget 2015/16 £'000	Qtr 3 Budget 2015/16 £'000	Reserve Draw- down £'000	Vire- ments £'000	Final Budget 2015/16 £'000	Actual £'000	Variance £'000	Funding of Year End ER £'000	Adjusted Variance £'000
£'000	EXPENDITURE	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
	Finance & Legal costs									
79	1010 Finance Officer	79	79			79	79	0		0
83	1015 Legal Officer	91	105			105	93	-12		-12
	Democratic Rep (1020)									
13	5162-4 - Travel & Subsistence	55	46			46	11	-35		-35
1	5165 - Conference fees	15	15			15	2	-13		-13
225	5166 - Members Allowances	222	222			222	224	2		2
0	5168 - Telephones	2	2			2	0	-2		-2
0	5169 - Training	1	1			1	1	0		0
0	5170 - Hospitality	3	3			3	0	-3		-3
	Central Expenses (1030)									
16	5141 Bank Charges	17	17			17	16	-1		-1
40	5142 District Audit Fees	48	48			48	32	-16		-16
28	5144 Subscriptions	29	29			29	33	4		4
485	TOTAL EXPENDITURE	562	567	0	0	567	491	-76	0	-76

APPENDIX A4

Movement on Reserves 2015/16

	Opening Balance	Original Budget Planned Use	Qtr 1 Drawdown & changes	Qtr 2 Drawdown & changes	Qtr 3 Drawdown & changes	Qtr 4 Drawdown & changes	Year-End Request	Closing Balance
Earmarked Reserves	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
<u>Emergency Related Reserves</u>								
Bellwin Reserve	147	0						147
Insurance Reserve	870	0						870
Emergency planning Reserve	75	0						75
Catastrophe Reserve	500	0						500
<u>Modernisation Challenge</u>								
Smoothing Reserve	1,695	-372						1,323
Severance Reserve	621	0		-82	-174			365
III Health Penalty Reserve	1,000	0				-100		900
Recruitment Reserve	1,000	0						1,000
Capital Investment Reserve	12,039	-882	-50	696	650	396	19	12,868
PFI Annuity Reserve	2,226	-49					-5	2,172
Equality / DDA Investment Reserve	285	0						285
Firefighter Safety Investment Res	800	0	-40					760
<u>Specific Projects</u>								
Community Sponsorship Reserve	4	0	-4				2	2
Equipment Reserve	222	0	-55		-10		265	422
Contestable Research Fund	25	0						25
Training Reserve	0	0					230	230
Healthy Living / Olympic Legacy	108	0	-35	-50			11	34
Inflation Reserve	500	0						500
Clothing / Boots Reserve	16	0					150	166
CFOA Road Safety Reserve	100	0						100
Communication Reserve	0	0					17	17
Rounding Adjustment							1	0
<u>Ringfenced Reserves</u>								
F.R.E.E. Reserve	52	0					-1	51
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				-5	7	173
Energy Reserve	84	74	-2	0				156
St Helens District Reserve	10	0		-4			4	10
New Dimensions Reserve	947	0					91	1,038
Total Earmarked Reserves	23,985	-1,229	-186	560	466	291	791	24,677
Capital Investment Reserve - use year-end net surplus to increase reserve							1,571	1,571
Total Earmarked Reserves	23,985	-1,229	-186	560	466	291	2,362	26,248
General Revenue Reserve	2,000	0	0	0	0	0	0	2,000
Total Reserves	25,985	-1,229	-186	560	466	291	2,362	28,248