

TAYSIDE FIRE AND RESCUE BOARD

PERFORMANCE MONITORING SUB-COMMITTEE

REPORT BY THE CHIEF FIRE OFFICER AND TREASURER

18 JANUARY 2010

**TAYSIDE FIRE AND RESCUE – IDENTIFICATION OF THE
PROVISIONAL REVENUE BUDGET FOR 2010/11**

Abstract

This Report identifies Tayside Fire and Rescue's provisional revenue budget for 2010/11

1 RECOMMENDATION

It is recommended that the Performance Monitoring Sub-Committee note the provisional budget for running Tayside Fire and Rescue for 2010/11 and approve this for submission to the Board. This provisional budget assumes that all fire service employees who are eligible for retirement will do so and that a certain number of employees will retire early due to ill-health during the year.

2 INTRODUCTION

- 2.1 This Report presents a one year revenue budget for 2010/11 based on the best information available at time of preparation.

There are five main elements to the provisional revenue budget which can be shown as follows:

| | |
|----------------------------------|--------------------------|
| | £ |
| Staff Costs (excluding Pensions) | 19,096,358 |
| Net Pensions Expenditure | 300,000 |
| Running Costs | 3,904,837 |
| Capital Financing Costs | 679,223 |
| CFCR | 1,100,000 |
| Income (excluding Pensions) | (297,250) |
| Net Budgeted Expenditure | <u>24,783,168</u> |

- 2.2 A needs based revenue budget has been compiled including known cost pressures which the Board will require to address during 2010/11. Detailed below are a number of the more significant factors which influence the way in which the budget has been compiled. The potential use of the Board's uncommitted reserves for any of these areas or other miscellaneous areas, if greater than budgeted expenditure, was previously agreed by the Board (Board Report FB/07/05 refer).
- 2.3 **Ill Health Retirements:** Due to the way in which the Firefighters Pension Scheme operates any ill health retirements require to be fully funded from the revenue budget as and when they happen. Although there is provision for a certain number of ill health

retirals made each year within the budget this can easily be exceeded outwith the control of the Board.

- 2.4 **Level of Retained Firefighter Activity:** A natural disaster such as woodland fire or flooding can result in the costs relating to retained firefighters escalating beyond the provision made in the revenue budget which is based on historical trends.
- 2.5 **Transfers Out:** Due to the nature of the firefighters' pension scheme, no provision is made for payments of pensions transferring out of Tayside Fire and Rescue. As a result of the pensions legislation recently introduced, no pensions transfer values will be payable or receivable for transfers occurring between Scottish fire and rescue services, however, these continue to be applicable for transfers to and from services within England, Wales and Northern Ireland. Depending on the service being transferred to, seniority, and, length of service this could be a considerable value. Based on historical data, a transfer value for a senior member of staff could cost in excess of £500,000. Again any significant value would be required to be paid from the Board's uncommitted reserves.

In the following section, a general explanation will be given regarding the treatment of the five main elements to the budget within 2010/11 and any assumptions which have been made.

3 BUDGET ASSUMPTIONS 2010/11

In arriving at the provisional 2010/11 revenue budget a number of assumptions were made with regard to future developments and cost pressures. These can be summarised as follows:

3.1 Staff Costs

- i. All operational personnel are assumed to receive a 1.25% pay award.
- ii. All support staff are based on current establishments with uplifts for known 2010/11 increments and a 1.25% increase effective from 1 April 2010.
- iii. All other staff are also based on current establishments with increases for a 1.25% pay award from the effective date.

3.2 Running Costs

Any future cost pressures which are known about have been included.

3.3 Capital Financing Costs,

As a result of estimates received from the Treasury Management Team within Perth and Kinross Council, adjustments have been made to the costs incurred within this category.

3.4 Income

The Interest Receivable element has been adjusted to reflect any predicted future events.

4 BUDGET ADJUSTMENTS

4.1 Staff Costs

4.1.1 Gross Pay Operational Firefighters

This estimate is based on the wholetime establishment as it currently stands. It also assumes a pay increase of 1.25% with effect from 1 July 2010. Adjustments have also been made to reflect the cashable saving of 8 operational posts during 2009/10. The combined effect of these elements is a decrease on the 2009/10 budget of £286,598.

4.1.2 Gross Pay Control Staff

This estimate is based on the wholetime establishment as it currently stands. It also assumes a pay increase of 1.25% with effect from 1 July 2010. This has resulted in a decrease on the 2009/10 budget of £21,754.

4.1.3 Gross Pay Retained Firefighters

This estimate is based on the budgeted figures for 2009/10 and assumes a 1.25% pay award with effect from 1 July 2010. This has resulted in a decrease of £13,056 on last year's budget.

4.1.4 Gross Pay Support Staff

This estimate has been based on the establishment and SCP placings as they currently stand and allows for a 1.25% pay increase with effect from 1 April 2010. This has resulted in an increase of £66,584 on the 2009/10 budget.

4.1.5 Pensions Costs

In July 2008 Cabinet Secretaries agreed to a reform of the financial arrangements for Fire Service pensions in Scotland, similar to those introduced in England and Wales, amended as appropriate to suit circumstances in Scotland. The new arrangements will be effective from April 2010. On 7 October 2008 the Scottish Government (SG) and COSLA (Convention of Scottish Local Authorities) confirmed their agreement to this decision. The decision was also supported by CFOA(S) (Chief Fire Officers Association (Scotland)).

The key drivers behind the changes are to deliver greater robustness and sustainability in fire service pension arrangements and:

- Greater certainty over the pension costs they will be liable for;
- Transferring the risk arising from the inherent variability of pension costs to the SG, where it can be better managed;
- Greater emphasis and accountability incentivising good practice in managing ill-health and injury.

From April 2010, for Fire Authorities throughout Scotland, much like the arrangements already introduced in England and Wales:

- The current funding arrangements in respect of the employer's liabilities for pensions and commutation lump sums, will cease;

- The introduction of a fixed % employers' contribution reflecting scheme costs, and based on an agreed % of pensionable pay set as a result of regular actuarial valuations of the schemes.
- The employers' contribution will be the pension costs that are charged to the Fire Services' annual budgets, in place of the net pension costs that are charged to the budget at present.
- Pension accounts will be set up by each Service. Statutory provisions will determine what payments shall be made into, and out of, the Pension Account.
- Pension payments and receipts will be charged/credited to the Pension Accounts in Services' Financial Accounts. If the account is in deficit, SG will pay a 'top up' grant. If in surplus, SG may require the surplus to be paid back to SG.
- Those amounts held within General Fund reserves for pension liabilities, excluding Services' pension reserves will be transferred into these Pension Accounts on 1 April 2010. These should include all funding previously received from Scottish Government relating to those eligible to retire prior to 1 April 2010 but who have deferred retirement i.e. legacy retirees but exclude any reserves for ill-health retirement and injury benefit.

The adjustments required to reflect the above changes to the pension scheme have been made to the provisional budget for 2010/11 and result in a reduction of £6,374,210 being made from the pensions costs. An entry of £2,711,112 has also been made which reflects the level of employer's contributions which replaces the previous pensions costs. This contribution is also shown within the Income category of the budget, as this funding is supplied directly from the Scottish Government and will be transferred directly into the Pensions Account. These values are therefore shown for information only.

4.1.6 Ill Health Retirals

Under the new financial arrangements ill-health pensions will be paid from Boards' pensions accounts. These charges will be met from a transfer from the Board's revenue account to the pensions account. The payment of a charge for each early ill-health retirement is required since medical retirement with immediate payment of a pension is more expensive for the pension scheme than the same firefighter leaving the service at that point with a pension deferred until the age of 60/65. The amount provided for payments of this nature is £194,000, which, due to the success of the attendance management policies developed by the Board, equates to 3 ill health retirals. An additional amount is required for charges relating to the continuing payments of all old personal injury pensions (i.e. predating 1 April 2010) from the revenue account and this has been set at £106,000. These adjustments have resulted in an overall decrease in the ill health provision of £97,800.

4.1.7 Other Staff Costs

A number of other minor increases have been made to the Staff Costs budget amounting to a total of £11,415.

4.2 **Property Costs**

4.2.1 Rents – Radio Station Sites

Due to the introduction of the FIRELINK radio systems it has been possible to delete this budget head, resulting in a saving of £50,000.

4.2.2 Rates
Due to an increase in the rateable value of our properties, it has been necessary to increase this budget head by £25,600.

4.2.3 Cleaning Contract
Due to additions in the number of properties being included in this contract it has been necessary to increase this budget by £13,000.

4.2.4 Sundry Property Costs
In addition to the above specific amendments there are miscellaneous adjustments required to the Property Costs category which result in a net increase of £12,256.

4.3 Supplies and Services

4.3.1 Telephone Call Charges
Due to an increase in the level of telephone calls during 2009/10 and projecting this into 2010/11, it has been necessary to increase this expenditure head by £35,000.

4.3.2 Equipment – Community Fire Safety
Due to the additional cost of equipment related to the increased number of Home Fire Safety visits being carried out, it has been necessary to increase this provision by £72,850.

4.3.3. Shared Services Initiative
The recently launched initiative relating to shared services between Tayside Fire and Rescue, Fife Fire & Rescue Service and Central Scotland Fire & Rescue Service will gather momentum during 2010/11. It is forecast that there will require to be an initial cash spend into this initiative before any savings can be realised. There has therefore been included in the provisional budget, a sum amounting to £150,000 which can be categorised under the ethos of invest to save.

4.3.4 FIRELINK Radio System
Due to the introduction of the FIRELINK Radio System it has been necessary to amend/delete a number of budget headings. This has had the cumulative effect of a reduction in the provision from 2009/10 of £22,200.

4.3.5 Sundry Supplies and Services
In addition to the above specific increases and reductions there are miscellaneous adjustments required to the Supplies and Services category which result in a net increase of £6,601.

4.4 Transport Costs

4.4.1 Transport – Other Running Costs
Due to the addition of the Triscan Fuel Management system which should reduce fuel costs in the longer term, it has been necessary to increase this budget head by £10,000.

4.4.2 Insurance Costs
Due to best professional estimates received it has been possible to decrease this provision by £43,955

4.4.3 Travel and Subsistence

Due to historical overspends in this category it has been necessary to increase this budget head by £15,000

4.4.4 Sundry Transport Costs

In addition to the above specific increases there are miscellaneous adjustments required to the Transport Costs category which result in a net increase of £8,630

4.5 **Capital Financing Costs**

4.5.1 Loan Repayments

In accordance with the estimates of the Board's Treasury Management advisors there has been a net decrease in this budget of £68,503. This assumes that all capital expenditure will be directly grant funded and any new borrowing will only relate to the re-financing of existing debt.

4.6 **Capital Financed From Current Revenue (CFCR)**

A project has been identified within Perth Station which is required by Health and Safety legislation to be commenced as soon as possible. This entails a complete rewiring of the premises. This project was commenced in 2009/10, however it still has some way to go before it is complete. This project has also been subject to a top slice capital bid which was successful and will generate capital funding over the years 2010/11 and 2011/12 of £500,000.

It is also intended to allocate a sum of £400,000 CFCR to this project, which is the same allocation as in 2009/10. In addition it is proposed that further invest to save initiatives are undertaken to prepare for probable funding constraints which may face the service in future years. These include the purchase of Flood Management Personal Protective Equipment amounting to £200,000; the implementation of the recommendations contained in a recent carbon trust audit carried out which will improve the Service's carbon footprint and reduce energy consumption, and which will amount to £150,000; and, the commissioning of an additional Aerial Rescue Pump which will replace an Aerial Ladder Platform and a Rescue Pump currently in use, and will have a net cost of £350,000. The replacement of these appliances will have the potential of utilising 8 less firefighters posts with a possible recurring cashable saving of £250,000 per annum. It should be noted that this expenditure may not be incurred, in totality, during the course of 2010/11 and may therefore require to be managed through the Board's reserves.

4.7 **Income**

4.7.1 Pensions Income

As explained in Paragraph 4.2.2 the method of funding the Firefighters Pension Scheme will change from April 2010. This change extends to the treatment of income from pension contributions which will now be accounted for within the newly formed Pensions Account which operates outwith the Revenue Account. A value of £1,497,541 has therefore been stripped out from the income category. In addition an amount of £2,711,112 has been included to reflect the income resulting from the funding of the newly introduced employer's contribution. As this funding is supplied

directly from the Scottish Government and will be transferred directly into the Pensions Account these values are therefore shown for information only.

4.7.2 Seconded Officer Reimbursement

Due to an increase in the number of officers being seconded to the Scottish Fire Service Training School at Gullane it has been possible to increase the income being generated to this budget head by £72,500.

4.7.3 Licensing – Houses of Multiple Occupation

It has been possible to increase this budget head by £10,000.

4.7.4 Sundry Income

In addition to the above specific increases and reductions there are miscellaneous adjustments required to the Income category which result in a net increase of £15,550.

5 SUMMARY OF ADJUSTMENTS

| | £ |
|--|-------------------|
| Approved 2009/10 Revenue Budget | 29,232,647 |
| Gross Pay Wholetime Staff | (286,598) |
| Gross Pay Control Staff | (21,754) |
| Gross Pay Retained Staff | (13,056) |
| Gross Pay Support Staff | 66,584 |
| Pension Costs | (3,663,098) |
| Ill Health Retirals | (97,800) |
| Other Staff Costs | 12,339 |
| Rents – Radio Station Sites | (50,000) |
| Rates | 25,600 |
| Cleaning Contract | 13,000 |
| Sundry Property Costs | 12,256 |
| Telephone Call Charges | 35,000 |
| Equipment – Community Fire Safety | 72,850 |
| Shared Services Initiative | 150,000 |
| FIRELINK Radio System | (22,200) |
| Sundry Supplies and Services | 6,601 |
| Transport – Other Running Costs | 10,000 |
| Vehicle Insurance Premiums | (43,955) |
| Travel and Subsistence | 15,000 |
| Sundry Transport Costs | 8,630 |
| Third Party Payments – Bank Charges/LACSAB | 1,246 |
| Loan Repayments | (68,503) |
| Flood Management PPE | 200,000 |
| Carbon Trust Initiatives | 150,000 |
| Aerial Rescue Pumping Appliance | 350,000 |
| Pension Contributions | (1,213,571) |
| Seconded Officer Reimbursement | (72,500) |
| Licensing - HMO | (10,000) |
| Sundry Income | (15,550) |
| Provisional 2010/11 Revenue Budget | 24,783,168 |

6 SUMMARY OF THE BUDGET

The above assumptions and known cost pressures for 2010/11 result in a summarised budget which can be shown on a GAE basis as follows:

| | £ |
|--------------------------|-------------------|
| Net Budgeted Expenditure | 24,783,168 |
| Capital Financing Costs | 679,223 |
| Interest Receivable | 7,000 |
| Budget expressed as GAE | 24,110,945 |

7 FUNDING STRATEGY

It is generally recognised that there will be savings required for setting future revenue budgets which will be subject to the agreement of the Board when the provisional and final revenue budgets are presented at the respective meetings. It is forecast that the greatest savings will be required to be applied in the 3 years following the setting of the 2010/11 revenue budget with the most recent forecasts indicating that savings of 12% will be expected for the years 2011/12 to 2013/14. This is the subject of a separate report on the agenda for this Sub-Committee.

It should be noted that an agreed funding strategy and Reserves Strategy already exists. With regard to 2010/11 if the provisional revenue budget is approved, the following table represents the financial position Tayside Fire and Rescue would find itself in for that year:

| | £ |
|-------------------------|--------------------|
| Budget expressed as GAE | 24,110,945 |
| | |
| Notional GAE Assessment | 25,124,000 |
| | |
| Variance from GAE | (1,013,055) |

It is proposed that the variance from GAE as noted above be re-distributed to the constituent Councils in the currently agreed funding ratios. This would result in the following values contained within the Fire GAE being retained by the Councils:

| Council | %Age | £ |
|-------------------------|-------------|------------------|
| Angus Council | 19 | 192,480 |
| Dundee City Council | 52 | 526,789 |
| Perth & Kinross Council | 29 | 293,786 |
| | | |
| Total | | 1,013,055 |

8 RESERVES BALANCE

The projected balance of uncommitted reserves for the year 2009/10 can be illustrated as follows:

| | £ |
|--|-----------|
| General Fund Balance as at 1 April 2009 | 1,852,685 |
| Earmarked Reserve Utilised 2009/10 | (772,780) |
| Projected Deficit for 2009/10 | (256,967) |
| Projected General Fund Balance Carried Forward | 822,938 |
| Projected Uncommitted Balance as a % of Revenue Budget | 2.8% |

9 CONSULTATION

The Clerk has been consulted in the preparation of this Report.

10 CONCLUSIONS

It is stressed that the budget as identified for the year 2010/11 in this Report is provisional as assumptions are made which may not correspond to actual events. This budget will be subject to detailed scrutiny prior to the financial year in question, as will those for future years.

S Hunter
Chief Fire Officer

J Symon
Treasurer

Background Papers

No background papers, as defined in section 50D of the Local Government (Scotland) Act 1973 (other than any containing confidential or exempt information) were relied on to any material extent in preparing the above report.

Fire and Rescue Headquarters
DUNDEE

TAYSIDE FIRE AND RESCUE

| <u>Description</u> | <u>Approved</u> | <u>Proposed</u> | <u>Movement</u> |
|---|-----------------------|-----------------------|-------------------|
| | <u>2009/10 Budget</u> | <u>2010/11 Budget</u> | |
| | £ | £ | £ |
| STAFF COSTS | | | |
| Gross Pay Operational Firefighters | 12,801,849 | 12,579,866 | -221,983 |
| Gross Pay Control Room Personnel | 684,941 | 667,810 | -17,131 |
| Gross Pay Retained Firefighters | 1,875,160 | 1,862,566 | -12,594 |
| Operational Whole Time Overtime | 500,000 | 500,000 | 0 |
| Gross Pay-HQ Based Support Staff | 1,144,972 | 1,193,330 | 48,358 |
| Pays - Supply Staff Admin/Clerical | 10,226 | 0 | -10,226 |
| Overtime-HQ Based Support Staff | 2,045 | 4,000 | 1,955 |
| Gross Pay-Caretaker | 67,088 | 67,590 | 502 |
| Gross Pay-Cooks | 101,844 | 106,188 | 4,344 |
| Supply Staff - Cooks | 30,530 | 65,000 | 34,470 |
| Overtime-Cooks/Caretakers | 1,018 | 250 | -768 |
| Gross Pay-Craft Operatives | 246,595 | 224,581 | -22,014 |
| Overtime-Craft Operatives | 2,035 | 6,000 | 3,965 |
| Standby Pay | 4,000 | 2,000 | -2,000 |
| Allowance Telephone (Fixed Annual) | 10,000 | 10,000 | 0 |
| Allowance Driving Licence | 3,500 | 3,000 | -500 |
| Allowance Dental & Hospital | 10,000 | 12,000 | 2,000 |
| Allowance Meal | 3,000 | 3,000 | 0 |
| Pension Commutation | 934,349 | 0 | -934,349 |
| Monthly Pension Payments | 5,439,861 | 0 | -5,439,861 |
| Ill Health Retirals | 397,800 | 300,000 | -97,800 |
| Transfer Values Paid | 0 | 0 | 0 |
| Employers Contribution - FPS @ 21.8% | 0 | 2,435,832 | 2,435,832 |
| Employers Contribution - NFPS @ 11.5% | 0 | 164,216 | 164,216 |
| Employers Contribution - NFPS @ 11.5% | 0 | 111,064 | 111,064 |
| Pension Contributions-Control Room Personnel | 129,453 | 125,000 | -4,453 |
| Pension Contributions-HQ Based Support Staff | 216,399 | 219,755 | 3,356 |
| Pension Contributions-Caretakers | 9,428 | 9,599 | 171 |
| Pension Contributions-Cooks | 19,248 | 19,645 | 397 |
| Pensions-Supplementary Charges | 7,333 | 11,545 | 4,212 |
| Pension Contributions-Craft Operatives | 46,607 | 41,963 | -4,644 |
| National Insurance - Operational Firefighters | 1,033,265 | 968,650 | -64,615 |
| National Insurance - Control Room Personnel | 51,330 | 51,500 | 170 |
| National Insurance - Retained Firefighters | 84,462 | 84,000 | -462 |
| National Insurance - HQ Based Support Staff | 81,864 | 86,445 | 4,581 |
| National Insurance - Caretaker | 2,877 | 3,138 | 261 |
| National Insurance - Cooks | 4,640 | 6,079 | 1,439 |
| National Insurance - Craft Operatives | 16,133 | 14,358 | -1,775 |
| Course/Conference Expenditure | 100,000 | 100,000 | 0 |
| Education Grants | 15,000 | 15,000 | 0 |
| Assessment Development Centres | 0 | 25,000 | 25,000 |
| Employment Advertising | 12,000 | 7,500 | -4,500 |
| Other Staff Expenses | 10,000 | 0 | -10,000 |
| TOTAL STAFF COSTS | 26,110,853 | 22,107,470 | -4,003,383 |
| PROPERTY COSTS | | | |
| Rents-Radio Station Sites | 50,000 | 0 | -50,000 |
| Rates-Dundee | 190,000 | 201,600 | 11,600 |
| Rates-Perth | 131,000 | 143,000 | 12,000 |

| | | | |
|--|------------------|------------------|------------|
| Rates-Angus | 74,000 | 76,000 | 2,000 |
| Non-domestic sewerage | 55,000 | 56,000 | 1,000 |
| Property Insurance/Risk Management | 44,287 | 38,043 | -6,244 |
| Repairs & Maintenance-Planned | 120,000 | 125,000 | 5,000 |
| Repairs & Maintenance-Unplanned | 130,000 | 130,000 | 0 |
| Fixtures & Fittings <6k | 5,000 | 5,000 | 0 |
| Upkeep of Grounds | 9,000 | 10,000 | 1,000 |
| Trade Waste/Environmental Management | 8,000 | 15,000 | 7,000 |
| Maintenance-Fire Extinguishers (R & M) | 2,000 | 2,000 | 0 |
| Maintenance-Fire Extinguishers (OP) | 3,000 | 3,500 | 500 |
| Cleaning Materials | 12,000 | 16,000 | 4,000 |
| Cleaning-Tayside Contracts | 130,000 | 143,000 | 13,000 |
| Water Charges-Metered | 20,000 | 20,000 | 0 |
| Gas | 100,000 | 100,000 | 0 |
| Electricity | 200,000 | 200,000 | 0 |
| TOTAL PROPERTY COSTS | 1,283,287 | 1,284,143 | 856 |

SUPPLIES AND SERVICES

| | | | |
|-----------------------------------|---------|---------|---------|
| Equipment-Office | 500 | 500 | 0 |
| Equipment-Occupational Health | 10,000 | 10,000 | 0 |
| Equipment - Aids to Vision | 2,000 | 5,000 | 3,000 |
| Scrap Cars | 5,000 | 4,000 | -1,000 |
| Equipment-Operational | 100,000 | 105,000 | 5,000 |
| Equipment-Breathing Apparatus | 22,000 | 22,000 | 0 |
| Equipment-Fire Prevention | 5,790 | 3,000 | -2,790 |
| Equipment - Community Fire Safety | 22,000 | 94,850 | 72,850 |
| Maintenance - Fitness Equipment | 0 | 5,000 | 5,000 |
| Photography | 1,000 | 500 | -500 |
| Maintenance-Office Equipment | 2,000 | 2,000 | 0 |
| Maintenance-Hydrants | 22,000 | 22,000 | 0 |
| Facilities Maintenance | 65,000 | 80,500 | 15,500 |
| Periodicals | 18,000 | 15,000 | -3,000 |
| Crockery & Hardware | 2,000 | 2,000 | 0 |
| Emergency Catering | 4,000 | 2,000 | -2,000 |
| Drinking Water - Fire Appliances | 4,000 | 4,500 | 500 |
| Laundry | 4,500 | 3,250 | -1,250 |
| Uniforms & Protective Clothing | 110,000 | 110,000 | 0 |
| Printing Forms etc | 20,000 | 20,000 | 0 |
| General Office Expenses | 500 | 0 | -500 |
| Stationery | 17,500 | 15,000 | -2,500 |
| Photocopying | 2,500 | 2,500 | 0 |
| Training Supplies | 33,000 | 25,000 | -8,000 |
| External Audit Fee | 27,295 | 28,000 | 705 |
| Medical Exam Fees | 30,000 | 35,000 | 5,000 |
| Computer Consumables | 25,000 | 25,000 | 0 |
| Computer-Maintenance | 50,000 | 50,000 | 0 |
| Software Licences | 164,000 | 164,000 | 0 |
| Systems Development | 60,000 | 60,000 | 0 |
| Software Maintenance/Support | 73,000 | 73,000 | 0 |
| Hardware Maintenance/Installation | 70,000 | 70,000 | 0 |
| Telephone-Rental/Calls | 80,000 | 115,000 | 35,000 |
| Communications Rental - Network | 75,000 | 86,000 | 11,000 |
| Radios-Running Costs | 16,650 | 16,650 | 0 |
| Radio-Spares | 10,000 | 0 | -10,000 |

| | | | |
|---|------------------|------------------|-----------------|
| SPSA Maintenance Agreement | 0 | 70,000 | 70,000 |
| SPSA Repair Works | 0 | 0 | 0 |
| Firelink Installations | 0 | 15,000 | 15,000 |
| Firelink Car Alterations | 0 | 4,800 | 4,800 |
| VMDS -Spares & Maintenance | 10,000 | 0 | -10,000 |
| Radio-Workshop Charges | 103,000 | 0 | -103,000 |
| Postages | 10,000 | 10,000 | 0 |
| Advertising/Publicity | 2,000 | 2,000 | 0 |
| Hospitality | 4,000 | 8,000 | 4,000 |
| Best Value Initiatives | 10,000 | 0 | -10,000 |
| Shared Services Initiatives | 0 | 150,000 | 150,000 |
| Liability Insurance/Risk Management | 202,291 | 195,512 | -6,779 |
| Insurance Service | 9,463 | 9,936 | 473 |
| Equality Training | 1,500 | 4,000 | 2,500 |
| Finance - Payroll Service | 35,149 | 35,149 | 0 |
| Finance - Ledgers | 1,000 | 1,000 | 0 |
| Finance - Internal Audit | 6,489 | 6,813 | 324 |
| Finance - Pensions Administration | 13,519 | 14,236 | 717 |
| Fire Board Services (Clerk) | 27,810 | 29,201 | 1,391 |
| Fire Board Services (Treasurer) | 8,652 | 9,085 | 433 |
| Legal Service/Advice | 7,571 | 7,950 | 379 |
| TOTAL SUPPLIES AND SERVICES | 1,606,679 | 1,848,930 | 242,251 |
| TRANSPORT COSTS | | | |
| Petrol | 6,000 | 6,000 | 0 |
| Diesel | 180,000 | 180,000 | 0 |
| Oil | 5,000 | 5,000 | 0 |
| Transport Insurance/Risk Management | 205,919 | 161,964 | -43,955 |
| Transport-Other Running Costs | 2,000 | 12,000 | 10,000 |
| Parts, materials etc-Brigade Workshops | 105,000 | 105,000 | 0 |
| Equipment-Brigade Workshops | 15,000 | 15,000 | 0 |
| Transport-Repair & Maintenance | 27,000 | 27,000 | 0 |
| Purchase-Tyres | 20,000 | 20,000 | 0 |
| Transport-Repairs/Maint-Sundry | 9,000 | 9,000 | 0 |
| Travel & Subsistence-Operational Personnel | 40,000 | 40,000 | 0 |
| Course Travel - Reimbursable | 38,920 | 35,000 | -3,920 |
| Travel & Subsistence-Accommodation Seminars | 35,000 | 50,000 | 15,000 |
| Travel & Subsistence-Business-Other Staff | 6,000 | 4,000 | -2,000 |
| Car Allowances - Business-Operational Personnel | 13,500 | 14,000 | 500 |
| Contract Car Hire Payments | 66,950 | 80,000 | 13,050 |
| Car Allow/Business-Other Staff | 2,000 | 3,000 | 1,000 |
| TOTAL TRANSPORT COSTS | 777,289 | 766,964 | -10,325 |
| THIRD PARTY PAYMENTS | | | |
| Bank Charges | 2,060 | 3,000 | 940 |
| LACSAB | 1,494 | 1,800 | 306 |
| TOTAL THIRD PARTY PAYMENTS | 3,554 | 4,800 | 1,246 |
| CAPITAL FINANCING COSTS | | | |
| CFCR | 400,000 | 1,100,000 | 700,000 |
| Loan Repayment-Tayside RC | 0 | 0 | 0 |
| PKC Temp Loan | 292,742 | 207,555 | -85,187 |
| Depreciation | 441,984 | 458,668 | 16,684 |
| Treasury Management Expenses | 13,000 | 13,000 | 0 |

| | | | |
|--|-------------------|-------------------|-------------------|
| TOTAL CAPITAL FINANCING COSTS | 1,147,726 | 1,779,223 | 631,497 |
| TOTAL GROSS EXPENDITURE | 30,929,388 | 27,791,530 | -3,137,858 |
| INCOME | | | |
| Licensing Houses Multi Occupation | 10,000 | 20,000 | 10,000 |
| Sale-Scrap & Refuse | 500 | 500 | 0 |
| Sale-Equipment | 1,000 | 1,000 | 0 |
| Workshop Income | 0 | 500 | 500 |
| Seconded Officer-Reimbursement | 102,500 | 175,000 | 72,500 |
| Pension Contributions WT - 8.5% | 68,107 | 0 | -68,107 |
| Pension Contributions Ret - 8.5% | 60,001 | 0 | -60,001 |
| Pension Contributions | 1,369,433 | 0 | -1,369,433 |
| Employers Contribution - FPS @ 21.8% | 0 | 2,435,832 | 2,435,832 |
| Employers Contribution - NFPS @ 11.5% | 0 | 164,216 | 164,216 |
| Employers Contribution - NFPS @ 11.5% - Retained | 0 | 111,064 | 111,064 |
| Income-Phone-Board Property | 2,500 | 3,000 | 500 |
| Income-Phone-Public call Box | 200 | 250 | 50 |
| Income-Travel Reimbursement | 36,000 | 30,000 | -6,000 |
| Lease/Rental Income | 6,500 | 15,000 | 8,500 |
| Income-Miscellaneous | 35,000 | 45,000 | 10,000 |
| Interest Received | 5,000 | 7,000 | 2,000 |
| Transfer Values Received | 0 | 0 | 0 |
| TOTAL INCOME | 1,696,741 | 3,008,362 | 1,311,621 |
| TOTAL NET EXPENDITURE | 29,232,647 | 24,783,168 | -4,449,482 |