



AGENDA ITEM: 9

NORTH WALES FIRE AND RESCUE AUTHORITY

19 October 2009

PROVISIONAL OUTTURN 2009-2010

Report by Ken Finch, Treasurer

Purpose of Report

- 1 This report is to provide Members with an estimated provisional outturn for the financial year 2009-2010.

Introduction

- 2 Expenditure against budget is monitored closely by Fire and Rescue Service staff and any variances or expected variances are highlighted as soon as they occur so measures can be put in place to ensure there is no financial risk to the Authority. Current indications are that there will be a slight overspend of £5,282. The detailed breakdown is contained in Appendix A, any underspends are shown with a minus (-) sign.
- 3 The estimated overspend is small when compared to the budget of £31million and it is therefore recommended that Members merely note the overspend at this point.

Variances to Budget

- 4 A large proportion of Fire and Rescue Service expenditure relates to pay and there are indications that there will be a net underspend on pay this year. The underspend on wholetime firefighters can mainly be attributed to the pay award being less than budgeted, 1.25% was awarded against a budgeted increase of 2.5%.

- 5 The underspend on retained firefighters can also be attributed to the pay award against budget and the low level of activity this year so far.
- 6 The pay award for the Local Government Services Staff for 2009/10 has now been agreed at 1% and has been included in the outturn figures. The overspend is due partly to temporary upgrades pending job evaluation and the employment of additional staff to undertake this project.
- 7 The additional cost under Premises, Repairs and Maintenance, is due to the increase in electrical testing for health and safety reasons and increased energy costs.
- 8 Under Transport the underspend on fuel is due to the slight decrease in fuel prices compared to last year (budget estimates were based on last years prices). The budget for the lease car scheme is currently being reviewed to reflect the current number of users. For this year there is likely to be a small overspend.
- 9 Under the Supplies and Services heading the main area of overspend will be on IT and Communications costs due to an increase in licensing costs, network upgrades and development work on a number of systems. The overspend on Supplies and Services will be offset by savings elsewhere in the budget.
- 10 The estimated income from interest will not be achieved due to the fall in interest rates. However, this has been offset by savings on Capital Financing due to re-programming of the capital programme in 2008/2009 and savings on interest payments due to the re-scheduling of PWLB debt.

RECOMMENDATION

- 11 That Members note the estimated overspend.

NORTH WALES FIRE & RESCUE SERVICE

APPENDIX A

Subjective Heads	Budget 2009/2010 £	Actuals 30/09/09 £	Projected Outturn 2009/2010 £	Budget Variance 2009/2010 £
EMPLOYEES				
Chief Officers	571,981	217,504	527,810	-44,171
Firefighters - Wholetime	14,638,863	7,086,711	14,473,692	-165,171
Firefighters - Part-time	4,863,306	2,001,357	4,662,092	-201,214
Local Government Services Staff	2,914,954	1,475,492	3,057,070	142,116
Job Evaluation Local Government Staff	169,195	0	169,195	0
Engineering Craftsmen	276,435	141,536	279,637	3,202
Formal Training of Staff	342,000	130,440	357,000	15,000
Relocation Expenses	20,000	7,232	23,012	3,012
Advertising	37,000	17,254	37,000	0
Miscellaneous (Medical, Ni lease cars)	38,600	35,878	52,814	14,214
Local Government Pensions	23,500	2,642	23,500	0
Pensions	290,200	138,967	298,000	7,800
TOTAL EMPLOYEES	24,186,034	11,255,013	23,960,822	-225,212
PREMISES				
Repair and Maintenance	172,000	91,960	200,832	28,832
Energy Costs (Gas, Electricity, Oil)	267,500	74,919	286,786	19,286
Water Services	62,000	27,316	65,127	3,127
Insurance	34,000	34,626	34,000	0
Alarm & Security	0	0	0	0
Local Taxation	479,000	480,249	480,249	1,249
Fixtures and Fittings	5,000	1,327	5,000	0
Rental of Divisional Offices	44,250	26,300	44,250	0
Rent of Headquarters & Control	114,000	50,890	114,000	0
Green Dragon Project	9,000	67	9,000	0
Cleaning Supplies	32,000	21,789	40,964	8,964
TOTAL PREMISES	1,218,750	809,443	1,280,208	61,458
TRANSPORT				
Purchase of Plant and Equipment	7,500	3,125	7,500	0
Repair and Maintenance	244,300	106,747	250,022	5,722
Running Expenses	166,920	142,271	169,192	2,272
Fuel	334,250	116,432	305,100	-29,150
Staff Contract Hire	162,150	97,459	179,807	17,657
Travelling Expenses	91,500	41,740	96,130	4,630
TOTAL TRANSPORT	1,006,620	507,774	1,007,751	1,131

Subjective Heads	Budget 2009/2010 £	Actuals 30/09/09 £	Projected Outturn 2009/2010 £	Budget Variance 2009/2010 £
SUPPLIES				
Cleaning and Domestic Equipment	5,000	2,886	6,000	1,000
Office Equipment	53,500	25,747	53,500	0
Furniture	5,000	7,009	9,000	4,000
General Equipment	3,800	1,585	3,500	-300
Operational Equipment	293,400	69,803	284,700	-8,700
Canteen Equipment	1,250	532	500	-750
Books/Publications	4,500	1,607	4,500	0
Subscriptions	40,570	46,228	47,238	6,668
Provisions	16,000	7,216	16,000	0
Uniforms and Laundry	225,000	118,508	238,000	13,000
Printing and Stationery	130,000	71,222	133,000	3,000
Fire Safety General	134,010	48,833	141,510	7,500
Computer Costs	562,500	324,878	622,510	60,010
Communications	383,000	202,303	416,026	33,026
Conference and Subsistence Expenses - General	56,000	22,100	56,000	0
Conference and Subsistence Expenses - Chairman, Members, etc.	2,500	0	1,000	-1,500
Insurance	265,000	280,536	308,166	43,166
Audit Fees	69,200	0	54,384	-14,816
Corporate Planning	8,000	5,785	7,500	-500
Corporate Communications	114,275	48,338	117,266	2,991
Geographic Information System	0	0	0	0
Professional Fees	17,100	9,014	21,899	4,799
Media Audit/Relations	0	0	0	0
Community Fire Safety-Charitable Trust	35,000	35,000	35,000	0
Committee - Stationery,Printing & Allowances	69,590	30,097	67,000	-2,590
Job Evaluation System	1,000	0	2,000	1,000
TOTAL SUPPLIES	2,495,195	1,359,227	2,646,199	151,004
AGENCY				
Occupational Health	130,000	31,614	130,000	0
Building Cleaning	140,000	79,822	149,802	9,802
Grounds Maintenance	14,425	10,131	18,592	4,167
TOTAL AGENCY	284,425	121,567	298,394	13,969

Subjective Heads	Budget 2009/2010 £	Actuals 30/09/09 £	Projected Outturn 2009/2010 £	Budget Variance 2009/2010 £
SUPPORT SERVICES				
Facilities Management	107,000	0	109,976	2,976
Monitoring Officer/Legal Services	25,000	6,986	24,029	-971
Treasurer to the Fire Authority	92,000	49,270	96,240	4,240
Superannuation Services	22,000	4,906	22,000	0
Discipline Officer	60,000	0	60,000	0
Employment Law	40,000	0	40,000	0
TOTAL SUPPORT COSTS	346,000	61,162	352,245	6,245
CAPITAL FINANCING				
Debt Charges	1,933,024	34,496	1,774,000	-159,024
Leasing Charges	369,135	233,679	385,750	16,615
Treasury Interest Savings	0	0	0	0
TOTAL CAPITAL FINANCING	2,302,159	268,175	2,159,750	-142,409
TOTAL EXPENDITURE	31,839,183	14,382,361	31,705,369	-133,814
- INCOME				
Sales	-10,000	-9,538	-13,915	-3,915
Alarm Monitoring	-2,120	0	-2,120	0
Special Service Calls	-60,000	-36,669	-47,119	12,881
Fire Hydrant Licences	-35,000	0	-40,000	-5,000
Training Courses	-80,000	-19,261	-51,510	28,490
Rents - Joint Sites	-10,000	-3,429	-13,429	-3,429
Miscellaneous	-20,000	-8,148	-21,431	-1,431
Interest	-200,000	-8,811	-25,000	175,000
Rents - Aerial Sites	-30,000	-15,764	-33,500	-3,500
Emergency Planning	-50,000	-31,893	-110,000	-60,000
Recharge Capital Fees	-30,500	0	-30,500	0
TOTAL INCOME	-527,620	-133,513	-388,524	139,096
NET EXPENDITURE	31,311,563	14,248,848	31,316,845	5,282
CONTRIBUTIONS TO/FROM PROVISIONS				
Contribution to/(from) provisions	0	0	0	0
TOTAL	31,311,563	14,248,848	31,316,845	5,282