

HIGHLAND AND ISLANDS FIRE BOARD
Revenue Monitoring Report
1st April 2008 to 30th September 2008
Report by Chief Fire Officer

Agenda Item	5
Report No	PFWG 8/08

Background

This report sets out the current position of the revenue monitoring statement as at 30th September 2008 and the predicted year-end outturn.

Current Situation

Total expenditure to date is £10.3m compared to a budget to date of £11.6m. Members should note that £490k of this variance is attributable to the profiling of capital charges, budgeted for but not yet charged by Highland Council. The remainder can primarily be attributed to budget profiling – the timing of budgeted expenditure varying from actual expenditure.

Estimated Outturn

The estimated year-end outturn is £23,244,000, £300,000 less than the budget. This variance is primarily due delays in the Firelink project which was to be funded from a £300,000 transfer from reserves. This funding will not now be required until 2009/10.

Members will recall that in the previous Board paper it was identified that additional funding was required to fund the nationally agreed changes in the calculation of uniformed personnel pensions. The Scottish Executive have now agreed to meet this additional cost and this is reflected in the outturn

Members are also reminded that this is an emergency service and budgets can be affected by unpredictable variations in activity levels.

Action Required

No action is required at present.

Recommendation

Members are asked to note the contents of this report.

BRIAN A MURRAY
CHIEF FIRE OFFICER

Date: 30 October 2008

HIGHLAND & ISLANDS FIRE BOARD

REVENUE MONITORING STATEMENT

30th September 2008

EXPENDITURE	Period to Date		Annual		Estimated Year End Variance £'000
	Budget £'000	Actual £'000	Budget £'000	Est. Out-turn £'000	
WHOLETIME STATIONS (INC FIRE CONTROL)	3,549	3,467	6,901	6,846	(55)
COMMUNITY RESPONSE UNITS	403	365	815	788	(27)
RETAINED SERVICES	3,844	3,637	7,797	7,705	(92)
COMMUNICATIONS	244	343	739	683	(56)
SUPPORT SERVICES	1,342	1,213	2,351	2,282	(69)
FIRE FIGHTING AT SEA	48	53	96	96	0
MEMBERS	34	7	68	45	(23)
ADMINISTRATION	558	520	1,131	1,085	(46)
GROSS OPERATIONAL EXPENDITURE	10,022	9,606	19,898	19,530	(368)
CAPITAL CHARGES	821	-	1,970	1,970	0
GROSS EXPENDITURE	10,843	9,606	21,868	21,500	(368)
INCOME	(8)	(43)	(16)	(16)	0
NET EXPENDITURE (EXCL. PENSIONS)	10,835	9,563	21,852	21,484	(368)
NET PENSIONS	847	751	1,695	1,760	65
TOTAL EXPENDITURE	11,682	10,314	23,546	23,244	(303)
Proposed funding from Reserves			370	70	(300)
TOTAL EXPENDITURE excluding funding from reserves			23,176	23,174	(3)

Note

The 2008/09 budget included £300k for the Firelink project which was to be funded from reserves. Delays in this project mean that this expenditure will no longer be spent in 2008/09 and will therefore be rolled into the 2009/10 budget.