

HIGHLAND AND ISLANDS FIRE BOARD
Revenue Monitoring Report
1st April 2007 to 31st July 2008
Report by Chief Fire Officer

Agenda Item	
Report No	

Background

This report sets out the current position of the revenue monitoring statement as at 31st July 2008 and the predicted year-end outturn.

Current Situation

Expenditure to date is £6.444m compared to a budget to date of £7.655m. 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 is also mainly due to budget profiling – the timing of budgeted expenditure varying from actual expenditure. Examples include: training courses and Community Fire Safety Activities where expenditure will be incurred in the second half of the year rather than being evenly spread throughout the year.

Estimated Outturn

The estimated year-end projection of £23.414m, is, at this stage, within 0.5% of the budget. However Members should note that there are unbudgeted pressures which will require close scrutiny and management including:

- Additional pension requirement to fund the nationally agreed changes in the calculation of uniformed personnel pensions. The estimated impact of these changes is £0.235m in 2008/09 and £0.176m in 2009/10.
- Increased energy and fuel costs estimated at £0.215m

It should be noted that the revenue budget for 2008/09 is partially funded by a transfer of £0.370m from the Revenue Reserves.

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

Recommendation

Members are asked to note the contents of this report.

BRIAN A MURRAY
CHIEF FIRE OFFICER

Date: 26th August 2008

HIGHLAND & ISLANDS FIRE BOARD**REVENUE MONITORING STATEMENT****31st July 2008**

EXPENDITURE	Period to Date		Annual		Estimated Year End Variance £'000
	Budget £'000	Actual £'000	Budget £'000	Est. Out-tur £'000	
WHOLETIME STATIONS (INC FIRE CONTROL)	2,242	2,124	6,900	6,816	(84)
COMMUNITY RESPONSE UNITS	266	257	815	776	(39)
RETAINED SERVICES	2,421	2,266	7,797	7,859	62
COMMUNICATIONS	161	234	739	786	47
SUPPORT SERVICES	1,075	935	2,351	2,204	(147)
FIRE FIGHTING AT SEA	32	37	96	96	0
MEMBERS	23	3	68	45	(23)
ADMINISTRATION	383	318	1,131	1,115	(16)
GROSS OPERATIONAL EXPENDITURE	6,603	6,174	19,897	19,697	(200)
CAPITAL CHARGES	492	-	1,970	1,970	0
GROSS EXPENDITURE	7,095	6,174	21,867	21,667	(200)
INCOME	(5)	(35)	(16)	(16)	0
NET EXPENDITURE (EXCL. PENSIONS)	7,090	6,139	21,851	21,651	(200)
NET PENSIONS	565	305	1,695	1,763	68
TOTAL EXPENDITURE	7,655	6,444	23,546	23,414	(132)