

# HIGHLAND AND ISLANDS FIRE BOARD

23 January 2009

## Revenue Monitoring Report 1<sup>st</sup> April 2008 to 30<sup>th</sup> November 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 30<sup>th</sup> November 2008 and the predicted year-end outturn.

### Current Situation

Total expenditure to date is £13.7m compared to a budget to date of £15.2m. Members should note that £1,149k 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 actual expenditure varying from budgeted expenditure.

### Estimated Outturn

The estimated year-end outturn is £23,080,000, £467,000 less than the budget. This variance is primarily due to 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 and consequently the £300,000 will be transferred back into reserves. The predicted under-spend after the transfer back into reserves is £167,000 (less than one percent of the total revenue budget).

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: 22 December 2008

# HIGHLAND & ISLANDS FIRE BOARD

## REVENUE MONITORING STATEMENT

30th November 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)	4,611	4,437	6,901	6,840	(61)
COMMUNITY RESPONSE UNITS	534	600	815	808	(7)
RETAINED SERVICES	5,027	4,723	7,797	7,652	(145)
COMMUNICATIONS	321	424	739	607	(132)
SUPPORT SERVICES	1,616	1,595	2,351	2,236	(116)
FIRE FIGHTING AT SEA	64	72	96	96	0
MEMBERS	45	10	68	45	(23)
ADMINISTRATION	729	645	1,131	1,096	(36)
<b>GROSS OPERATIONAL EXPENDITURE</b>	<b>12,947</b>	<b>12,508</b>	<b>19,898</b>	<b>19,378</b>	<b>(520)</b>
CAPITAL CHARGES	1,149	-	1,970	1,970	0
<b>GROSS EXPENDITURE</b>	<b>14,095</b>	<b>12,508</b>	<b>21,868</b>	<b>21,348</b>	<b>(520)</b>
INCOME	(10)	(67)	(16)	(48)	(32)
<b>NET EXPENDITURE (EXCL. PENSIONS)</b>	<b>14,085</b>	<b>12,441</b>	<b>21,852</b>	<b>21,300</b>	<b>(552)</b>
NET PENSIONS	1,130	1,253	1,695	1,780	85
<b>TOTAL EXPENDITURE</b>	<b>15,215</b>	<b>13,693</b>	<b>23,546</b>	<b>23,080</b>	<b>(467)</b>
<b>Proposed funding from Reserves</b>			370	70	(300)
<b>TOTAL EXPENDITURE excluding funding from reserves</b>			23,176	23,010	(167)

**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.