

LEICESTERSHIRE

FIRE and RESCUE SERVICE

Status of Report:

Public

Agenda Item:

18

Meeting: Combined Fire Authority

Date: 25th June 2014

Subject: Final Outturn 2013/14

Report by: The Treasurer

Author: Philippa Brown (Accountant) and Adam Stretton (Head of Finance)

For: Decision

1. Purpose

The purpose of this report is to inform the Combined Fire Authority (CFA) of the final capital and revenue outturn figures for 2013/14. It also seeks approval to carry forward £4,359,519 for capital projects, £455,034 for specific revenue projects, to transfer £205,908 to earmarked reserves, £17,836 from earmarked reserves and £689,535 to the General Reserve. The report also seeks to inform the CFA of the Treasury Management activities undertaken in the financial year 2013/14.

2. Executive Summary

The final outturn indicates that the CFA will underspend against its revenue budget by £1,332,641. A number of areas are requested for approval for carry forward into 2014/15 and these are noted in this report. Under the Accounts and Audit Regulations 2011 the procedure is that the Responsible Financial Officer (The Treasurer) certifies the draft Statement of Accounts by 30th June 2014 for submission to External Audit. Member approval will be required for the final Statement of Accounts and to receive an External Audit opinion and certificate no later than 30th September 2014.

3. Report Detail

3.1. The CFA agreed the revenue and capital budgets for 2013/14 at its meeting on 13th February 2013. Since then the following changes have been made to them:

- Revenue (£1,164,655) and Capital (£7,659,939) carry forwards from 2012/13 were agreed by the CFA on 10th July 2013. The carry forwards are included in the appendices to this report.
- The Policy Committee on 28th August 2013 agreed to increase the Capital Programme for Melton Station (£134,151) and Oakham Station (£69,301) to be funded through virement from the unallocated Revenue Contribution to

Capital Outlay (RCCO) budget.

- The Policy Committee on 28th August 2013 agreed the virement of £507,832 to reflect the savings identified to date by the Senior Management Team (SMT).
- The Treasurer and Chief Fire and Rescue Officer (CFO) agreed to increase the Capital Programme for Coalville Station (£26,957), this being within their 10% delegated powers provided in the Constitution. The amount to be funded through virement from the unallocated RCCO budget.
- The Policy Committee on 6th November 2013 agreed a further virement of £22,220 to reflect additional savings identified by SMT.
- The Policy Committee on 6th November 2013 agreed to add £280,000 to the Capital Programme for the remodeling of Shepshed Station. This was to be funded by the remaining unallocated RCCO of £69,349 and the balance of £210,651 by virement to RCCO from the Repairs and Maintenance budget.
- At the meeting of 11th December 2013, the CFA agreed the Revenue and Capital Revised Estimates. The CFA agreed that of the £1,232,212 revenue surplus an amount of £1,030,712 was transferred to the General Reserve with the remaining balance of £201,500 transferred to Earmarked Reserves. The CFA also approved a revised capital budget of £12,280,499 which was £4,733,907 less than the updated Capital Programme.
- At the meeting of 12th February 2014, the CFA agreed to increase the 2013/14 Capital Programme by £550,000 for the purchase of a new fire station on the residue of a 124 year lease at a site in Castle Donington.
- The Policy Committee on 5th March 2014 agreed to increase the Capital Programme by £9,501 to meet the anticipated final account costs for the refurbishment of Oakham Station.

This report indicates the current financial position compared against the 2013/14 Revised Revenue Estimate and the updated 2013/14 Capital Programme. The Billing Authorities issued Council Tax bills in late March / early April 2013 and all precept payments for 2013/14 (£16,574,368 in total) have now been received from the nine Billing Authorities. The Department for Communities and Local Government (DCLG) has made all payments in respect of the CFA's Revenue Support Grant for 2013/14 (£11,828,095 in total). In addition, the CFA forms part of a pooling arrangement with most of the Billing Authorities (except Rutland) and Leicestershire County Council for the receipt of National Non Domestic Rates (NNDR). Funding is provided from DCLG direct to Leicestershire County Council, who then forward the CFA's proportion. All payments for this financial year (£7,799,922 in total) have been received. Rutland pay the CFA's contribution directly to the CFA (£96,280 to date).

3.2. **Appendix 1** contains a detailed summary of the Capital Programme showing actual expenditure and commitments that occurred to Period 12, compared to the updated Capital Programme. Key points to note are:

- The final account has been agreed for Melton and all invoices are now received. The total expenditure of £439,847 in 2013/14 creates a project

underspend of £57,016.

- The final construction account and all surveyors' fees have been agreed for Oakham. The total expenditure of £750,521 in 2013/14 creates a project underspend to the approved budget of £8,001.
- The CFA at its meeting of 12th February 2014 agreed to move forward on the purchase of a new fire station in Castle Donington at a facility known as Building 97 at an agreed price of £550,000 for the residue of a 124 year lease. The 2013/14 Capital Programme was increased by £550,000 for this and it was anticipated that the purchase transaction would be completed by the end of the financial year. However, due to survey work and ongoing due diligence, this has not been completed by the end of March 2014. It is proposed that the £550,000 is carried forward into the 2014/15 Capital Programme.
- It is known that the ongoing projects at Hinckley, Coalville, Castle Donington and Birstall will not complete until 2014/15. It is proposed that the anticipated combined underspend of £2,062,625 in 2013/14 on these projects be carried forward into 2014/15.
- A final bill of account has been received for the Fire Training Unit at Loughborough. The total expenditure of £348,556 in 2013/14 creates a project underspend of £33,687.

- 3.3. **Appendix 1** indicates that at the end of March 2014, there is an anticipated underspend for all projects of £4,523,918. A significant proportion of this amount (£4,359,519) is requested for carry forward (as noted above) in order to meet the anticipated completion dates in the 2014/15 financial year. The remaining capital items with variances to report are set out in the remaining paragraphs of this section.
- 3.4. Only the procurement costs are reflected in 2013/14 in respect of the replacement Aerial Ladder Platform. It is expected that the chassis and body will be delivered and built during the 2014/15 financial year. It is proposed that the £217,461 underspend be carried forward into the 2014/15 Capital Programme.
- 3.5. The forecast expenditure on the Tri-Service Control Project reflects a third share of the total project costs (based on end of year monitoring information provided by Derbyshire Fire and Rescue Service) plus a third share of the estimated value of works (undertaken but not paid) by Systel to the end of March 2014. The unspent balance of £1,174,061 represents an underspend on the desk furniture of £7,370 and £1,166,691 as unused capital grant, which will be accrued over to the 2014/15 financial year. The grant is held by Derbyshire Fire and Rescue Service in their role as finance lead on this project.
- 3.6. Further expenditure on ICT, furniture and fixtures and fittings is to be incurred in the 2014/15 financial year for the enabling works to the Fire Control Project. It is proposed that the £83,887 underspend on the enabling works at Southern Station is carried forward into the 2014/15 Capital Programme.
- 3.7. The SharePoint Upgrade project is anticipated to underspend by £30,766. This is

mainly due to an underspend of £16,330 as the system training costs have been met from the revenue training budget. A further underspend of £13,150 is due to work identified within Phase 2 of the project for archiving software and hardware. The total underspend is proposed to be carried forward into the 2014/15 Capital Programme.

- 3.8. The CFA at its meeting on 27th September 2012 agreed to bring forward the entire 2014/15 Capital Programme for replacement appliances into 2013/14 to enable orders to be accelerated to obtain the best possible prices. All six appliances are now on the run. The actual expenditure shows an underspend of £30,066. During the year, £13,000 was received as a capital receipt for the sale of a surplus appliance.
- 3.9. The Community Safety Pod Vehicle has been delivered and is now on the run. All related expenditure has now been accounted for and the capital budget is underspent by £10,643.
- 3.10. Work for the remodeling at Shepshed Fire and Rescue Station is substantially complete. Some items of furniture, equipment and external decoration will be delivered in the 2014/15 financial year. It is proposed that the £38,504 underspend (as a Revenue Contribution to Capital Outlay) be carried forward into the 2014/15 Capital Programme.
- 3.11. The Technology Developments budget of £276,100 includes a £250,000 investment to improve access throughout the CFA's network. An external assessment has been undertaken to provide analysis and design work on the network although the outcomes are yet to be implemented in full. It is anticipated that there will be an underspend in 2013/14 but that the full Capital Programme budget will be required. It is proposed that the £227,201 underspend is carried forward into the 2014/15 Capital Programme.
- 3.12. The CFA agreed at the meeting on 10th July 2013 that £299,758 of revenue funds be carried forward to support the 2013/14 Capital Programme as a Revenue Contribution to Capital Outlay. The Policy Committee on 28th August 2013 agreed that £230,409 of the funds should be allocated to meet cost pressures at Melton (£134,151), Oakham (£69,301) and Coalville (£26,957). The Policy Committee at its meeting on 6th November 2013 agreed that the remaining balance of £69,349 should be used to support the remodeling work at Shepshed, which had an anticipated total cost of £280,000. This funding was supplemented by a RCCO virement of £210,651 from the revenue Repairs and Maintenance budget.
- 3.13. SMT decided to proceed with the relocation of Control Room staff and operations to Southern Fire and Rescue Station in advance of completion for the Tri-Service Project. This work has been completed with the Control function being operational from 16th December 2013. The capital receipt from Leicestershire County Council of £997,500 for the old Headquarters site at Glenfield was received in January 2014.
- 3.14. The CFA at its meeting on 29th May 2013 agreed the acceptance of an offer for the sale of Syston Fire and Rescue Station. The capital receipt of £250,000 was

received in December 2013.

Revenue Budget

- 3.15. **Appendix 2** contains a detailed summary of the budget showing the current position for actual expenditure as at the end of Period 12. The annual budget figures have been updated to reflect the carry forwards agreed by the CFA on 10th July 2013, the virement of £507,832 agreed by the Policy Committee on 28th August 2013 and the changes agreed as part of the Revised Estimate presented to the CFA on 11th December 2013. This appendix includes all revenue income and expenditure attributable to the CFA. The actual Year To Date (YTD) position shown in Column 3 is the total of actual expenditure and income. The variance column represents the difference between actual expenditure and the budget. Negative figures show that the actual is underspent compared to the budget and positive figures show an overspend.

An analysis of the significant variations since the Revised Budget (above £10,000) are detailed below.

3.16. **Direct Employee Expenses £519,399 underspend**

Direct Employee Expenses are shown within **Appendix 2** as one line. A breakdown of these costs into employee headings is as shown in the table below:

Cipfa Description	Annual Budget £	Actual YTD £	Outturn to Budget £
Administration and Clerical	4,520,690	4,443,350	-77,340
Chief Officers	397,680	399,364	1,684
Firefighters	19,611,360	19,428,792	-182,568
Control	1,108,280	1,044,190	-64,090
Retained	2,262,880	2,224,322	-38,558
Cooks	178,550	189,411	10,861
Manual	220,582	218,734	-1,848
Nursing	32,480	36,273	3,793
Direct Employee Expenses	28,332,502	27,984,436	-348,066
Indirect Employee Expenses	785,285	636,512	-148,773
Pension	155,420	132,860	-22,560
Indirect and Pension	940,705	769,372	-171,333
Employee Costs	29,273,207	28,753,808	-519,399

Admin and Clerical Staff

The Administration and Clerical pay budget is showing an underspend of £77,340. This is due to reductions in pay for maternity leave, delays in the filling of vacancies and a reduction in employer contributions due to a number of individuals opting out of the Local Government Pension Scheme (LGPS).

Firefighters

Firefighters pay is showing an underspend of £182,568. This is due to a reduction in employer's contribution to pension costs (£181,846), a reduced need for overtime (£80,324) and other minor underspends (£4,893) offset by an overspend on Employer National Insurance costs of £84,495.

Control

Control pay is showing an underspend of £64,090. This relates mainly to a £46,535 underspend on control pay and a £16,375 underspend on pensions.

Retained

The retained pay budgets show an underspend of £38,558. This relates to pay and Employer National Insurance underspends.

Cooks

The cooks pay budgets show an overspend of £10,861 which mainly relates to the cost of Agency staff.

3.17. **Indirect Employee Expenses £148,773 underspend**

This is due to an underspend in direct training costs (£112,071), £68,200 of which relates to Fire Control training which has not started and is proposed as a carry forward. Training at the Fire Service College has also underspent (£97,935). This underspend has largely been offset by an overspend on employee related insurance of £53,618 due mainly to ill health insurance.

3.18. **Pensions £22,560 underspend**

This mainly relates to HMRC costs for unauthorised pensions which underspent by £44,339 compared to the original estimate of £285,000. This is offset by an overspend of £22,649 relating to new injury awards.

3.19. **Premises Related Expenditure £140,192 underspend**

The Repairs and Maintenance budget is underspent by £151,921. It is proposed that commitments of £84,150 for orders raised in 2013/14 where the work has not been completed are carried forward into 2014/15. Energy costs for gas, oil and electricity show a net underspend of £30,455. Rental costs overspent by £11,761 mainly due to the hire of Unit 6a (£7,876). Water rates underspent by £24,344 and business rates by £22,542 due to back-dated refunds being received. Fixtures and fittings overspent by £37,634 and contract cleaning by £31,649 which relates mainly to increased contract costs at the Day Crewing Plus stations.

3.20. **Transport Related Expenditure £127,258 underspend**

Fleet maintenance is underspent by £59,191, fuel by £48,719 and tyres by £10,077.

3.21. **Supplies and Services £142,429 underspend**

Operational Equipment is underspent by £55,059 and carry forwards are being proposed from this budget of £80,000 for Redkite scanners and £44,110 for various other items of equipment. Fitness Equipment is underspent by £13,507. The purchase of smoke alarms shows an underspend of £11,655. Community Safety Delivery consumables that are held within Community Safety Support Group and devolved to stations, has underspent by £30,342 and teaching and training equipment by £34,343, which relates mainly to training department (£19,315 under) and Technical Rescue (£13,188 under).

The Catering overspend of £11,859 is mainly due to a higher than anticipated cost for provisions provided by the HQ canteen (£7,690).

The Clothing, Uniforms and Laundry budget is underspent by £67,369. This is mainly due to lower than anticipated levels of demand for clothing and uniform across stores and the Service.

Printing, Stationery and General Office Expenses is underspending by £16,037. This is mainly due to an underspend of £16,485 on stationery.

The Services heading shows an overspend of £17,534. This is mainly due to the Occupational Health doctors' remuneration budget being overspent by £29,191 for costs attributable to Forge Health Limited this is offset by recovered cost income.

Communications and Computing shows an overspend of £69,185. Of this an underspend of £61,379 relates to computer costs and this is offset by overspends on the FireLink contract charges of £43,325 and phone costs of £99,995. £20,000 of the computer underspend is proposed as a carry forward for the one off purchase of desktop GIS software to allow desktop presentation of incident data. This was agreed as a carry forward from 2011/12 into 2012/13 and 2012/13 into 2013/14 but the software has not yet been purchased. It is further proposed to carry forward £17,000 for Sharepoint development.

The underspend on the expenses heading of £24,293 is related to underspends on subsistence, hospitality and conference expenses.

3.22. **Third Party Payments £24,036 underspend**

This relates to the budget for legal services which has underspent due to reduced requirements in 2013/14.

3.23. **Income £202,275 underspend**

Government grants exceeded the budget by £140,506 and is mainly due to the unexpected receipt of two grants late on in the financial year. £94,760 was received for Small Business Rate Relief (SBRR) and £62,364 for the capitalisation provision redistribution grant, both grants are from DCLG.

Cross border agreements income is showing an overachieved position of £29,536 and Princes Trust have additional income of £23,634. There is an underachievement in dividend income from Forge Health Limited of £17,734 which is offset by an overachievement of recovered costs of £25,615 and training income by £10,235.

3.24. **Capital Financing Costs £177,864 underspend**

Finance Lease interest has underspent by £12,007 and external interest by £93,637. This is due to deliberate action by the Service in using revenue funds to support the Capital Programme and delaying borrowing until rates were at their most advantageous. An underspend of £38,504 in revenue contributions to capital is attributable to capital programme underspends which were due to be funded by revenue funds.

Revenue Carry Forward Requests

- 3.25. There are a number of areas where goods and services for orders placed in the 2013/14 financial year have not been delivered until after 31st March 2014. These are requested to be carried forward and are detailed below:

Revenue Budget

Repairs and Maintenance	£ 84,150	Para 3.19
Hydrant Maintenance	£ 3,110	
RCCO – Shepshed	£ 38,504	Para 3.24
TOTAL	£125,764	

In addition there are requests for carry forward as per the table overleaf :

GIS Desktop Software	£20,000	Note 1
Operational Equipment – Redkite Scanners	£80,000	Note 2
Operational Equipment – Other equipment	£44,110	Note 3
Trial of National Cadet Units	£18,000	Note 4
Agency Maternity Cover – Agresso System Administrator	£20,000	Note 5
Major Incident Room Information Systems	£17,550	Note 6
Premises Improvement Project	£24,410	Note 7
Sharepoint Development	£17,000	Note 8
Fire Control Project Training Costs	£68,200	Note 9
Training Thermal Imaging Cameras	£20,000	Note 10
TOTAL	£329,270	

Note 1 – Further work has arisen from the Premises Information Project Initiation Document on the Web GIS. This is money that was already budgeted for as a carry forward from last year and held in Planning and Performance.

Note 2 – To replace existing sets that are becoming worn and to provide additional functionality in light of the Tri-Service Fire Control Project.

Note 3 – Smaller items of operational equipment mainly discussed and requested by the Operational Improvement Group.

Note 4 – To support two trial National Cadet Units at Eastern and Western Stations.

Note 5 – This is for an external agency specialist to cover maternity leave for the Agresso System Administration post.

Note 6 – To purchase a large information display system for the Major Incident Room to be located at Southern Station.

Note 7 – For work identified in the Premises Information Improvement Project.

Note 8 – For consultants to work with the Service to improve SharePoint Information Architecture and Taxonomy.

Note 9 – For training to be undertaken in relation to the Tri-Service Fire Control Project.

Note 10 – For two thermal imaging cameras to be used for training.

Transfer to Earmarked Reserves:

Area Managers' Cars	£30,000
Emergency Services Mobile Communications Programme contingency creation	£150,000
Mutual Insurance Reserve	£25,728
Retained Part Time Workers Reserve	£180
TOTAL	£205,908

Transfer from Earmarked Reserves:

Arson Reserve	£17,836
TOTAL	£17,836

Total Carry Forward requests	£455,034
Transfer to Earmarked Reserves	£205,908
Transfer from Earmarked Reserves	-£17,836
Transfer to General Reserve *	£689,535
TOTAL	£1,332,641

*It is intended that the remaining balance of £689,535 is transferred to the General Reserve to provide further transition funding to meet forthcoming budget reductions.

Capital Carry Forward Requests

- 3.26. It is proposed to carry forward £4,359,519 of the Capital Programme in respect of the projects detailed in the table below:

Aerial Ladder Platform	£ 217,461	Para 3.4
Hinckley Station Phase 1 Refurbishment	£517,233	Para 3.2
Hinckley Station Phase 2 Refurbishment	£15,261	Para 3.2
Coalville Station Refurbishment	£1,148,632	Para 3.2
Birstall Fire Station	£63,599	Para 3.2
Birstall Headquarters	£199,647	Para 3.2
Relocation of Control to Southern Station	£29,986	Para 3.2
New Castle Donington Fire Station	£638,267	Para 3.2
Tri-Service Fire Control Project	£1,166,691	Para 3.5
Fire Control Enabling Works (Southern)	£83,887	Para 3.6
SharePoint Archiving	£13,150	Para 3.7
Remodeling of Shepshed Station	£38,504	Para 3.10
Technology Developments	£227,201	Para 3.11
TOTAL	£4,359,519	

Capital Funding

- 3.27. In order to ensure that the Capital Programme for 2014/15 remains in balance, it is proposed to fund the £4,359,519 total carry forward from 2013/14 in the following manner:

Funding Source	£
Capital Funded by Revenue Contribution	£38,504
DCLG Fire Control Grant	£1,166,691
Finance Lease	£217,461
Prudential Borrowing	£2,936,863
TOTAL	£4,359,519

Treasury Management in 2013/14

- 3.28. There were no departures from the Treasury Management Policy Statement which was agreed by the CFA on 15th February 2013 in respect of Prudential indicators or sources and methods of borrowing.

3.29. Interest Rates

Bank base rates have remained unchanged at 0.5% throughout the financial year, where they had been since March 2009.

3.30. Investments

At the end of March 2014 the CFA had various accounts in place to ensure liquidity of funds. These were a Corporate Deposit Account with the Bank of Scotland in order to achieve guaranteed interest rates for overnight investment, a Special Interest bearing account with National Westminster and a call account with Santander. In addition, in order to earn higher rates of interest, the CFA held a 30 day notice account with National Westminster and a fixed term account (due back in June) with Lloyds. £29,442 has been earned in interest on surplus balances during 2013/14. An ongoing comparison of the interest rates achieved against base rates has been included throughout the year within SMT and Policy Committee budget monitoring reports.

3.31. Capital Financing/ Long Term Borrowing

One of the most cost effective ways for the CFA to borrow money to finance capital expenditure is to raise funds via the Public Works Loan Board (PWLB). Loans are available for periods of between 1 and 50 years, with the rates payable being set with reference to the UK Government Bond yield for bonds of similar maturities. The rates on relatively short term borrowings generally reflect the outlook for UK base rates over the years ahead and, as a result, remained reasonably low for the whole of the year. Medium and longer-term loans are influenced by a number of additional factors such as the long-term inflation outlook, the balance of demand and supply for Government Bonds and the uncertainty of Government Bond returns against the volatility and uncertainty of returns on other asset classes. Another way of funding capital expenditure relating to vehicles and equipment is through the use of finance leases.

3.32. The CFA is obliged to charge a percentage of the capital financing requirement to the revenue account on an annual basis. The percentage the CFA has judged to be prudent on current borrowing ranges from 3% to 4% for PWLB borrowing. A charge is also made relating to the amount of principal repaid on finance leases. The capital financing requirement is a feature of the Prudential Code and is agreed by the CFA in setting the annual budget and is related to debt levels in the previous year. This charge is known as the Minimum Revenue Provision (MRP) and is designed to ensure that provision for debt repayable is reasonable. Cash balances have been utilised in the last financial year where possible to fund capital expenditure. Two long term loans have been secured during the year to the total value of £4m and two temporary loans of £2m each were taken through the year and have now been repaid in full. Two new finance leases for fire appliances purchased in the 2013/14 Capital Programme for £1.442m were commenced.

3.33. Debt Portfolio Position

At 31st March 2014 the CFA had a debt portfolio totaling £16.728m at an average rate of 3.76%. The majority of this debt (66.6%) will not mature for at least 10 years thereby giving a very stable debt financing position. With a capital financing

requirement of £24m by 31st March 2015 and taking into account the situation regarding past capital expenditure that was internally funded, further borrowing may be required.

4. Report Implications / Impact

4.1 *Legal (including crime and disorder)*

None.

4.2 *Financial (including value for money, benefits and efficiencies)*

These are included in the main body of the report.

4.3 *Risk (including corporate and operational, health and safety and any impact on the continuity of service delivery)*

The CFA has set a tight revenue budget with limited resources and reserves. It is therefore important to be aware of how both the revenue budget and capital programme are progressing as it enables early action to be taken to address any issues that arise. For example, it is easier to manage a potential overspend if it is identified early and any corrective action will be less harsh than if late action was required. Also, if a budget is going to be underspent, it allows consideration to be given to either accelerating progress, virement proposals or seeking CFA approval to carry forward resources into future years. The CFA has to agree any variance to the Capital Programme.

4.4 *Staff, Service Users and Stakeholders (including the Equality Impact Assessment)*

Employee costs account for just over 70.8% of the CFA's updated budget for 2013/14, with a further 2.3% being spent on indirect employee expenses. If any restrictions were enforced as a result of planning efficiencies this would probably have to impact upon these budgets.

4.5 *Environmental*

None.

4.6 *Impact upon Our Plan Objectives*

The Medium Term Financial Plan is constructed to achieve the objectives in Our Plan. Any variation in levels of funding or expenditure has the potential to impact on delivery of Our Plan. Conversely, any delays or changes to the projects within Our Plan can impact on the achievement of efficiencies and adherence to budgets.

5. Recommendations

The CFA is asked to:

- a) Note the capital and revenue final outturn position for 2013/14.

- b) Agree the revenue carry forward proposals totalling £455,034.
- c) Agree the transfer of £205,908 to earmarked reserves for replacement Area Manager's cars, creation of a contingency for the Emergency Services Mobile Communications Programme (ESMCP), an increase to the Mutual Insurance Reserve and reimbursement to the Retained Part Time Workers reserve; the transfer of £17,836 from earmarked reserves for arson prevention activities.
- d) Agree the transfer of £689,535 to the General Reserve.
- e) Agree the capital carry forward proposals totalling £4,359,519.
- f) Note the treasury management performance for 2013/14.

6. Background Papers

- a) Medium Term Financial Plan 2013-16 (CFA Report - 13th February 2013)
- b) Capital and Revised Estimates 2013-14 (CFA Report – 11th December 2013)

7. Appendices

- 1. Final Capital Outturn 2013/14
- 2. Final Revenue Outturn 2013/14

CAPITAL PROGRAMME FINAL OUTTURN 2013-14

SCHEME	PARA REF	CFA 13.02.13 ORIGINAL PROGRAMME 2013-14 £	CFA 10.07.13 AGREED CARRY FORWARD £	POLICY 28.08.13 AGREED REVISIONS £	POLICY 06.11.13 AGREED REVISIONS £	CFA 11.12.13 REVISED ESTIMATE £	CFA 12.02.14 AGREED REVISIONS £	POLICY 05.03.14 AGREED REVISIONS £	UPDATED CAPITAL PROGRAMME FOR 2013-14 £	ACTUAL 2013-14 £	VARIANCE £
PROJECTS											
Vehicles:											
Aerial Ladder Platform	3.3	650,000	-1,018			-429,432			219,550	2,089	-217,461
Property:											
Melton Fire Station Refurbishment	3.2	0	362,712	134,151					496,863	439,847	-57,016
Oakham Station Refurbishment	3.2	0	679,720	69,301				9,501	758,522	750,521	-8,001
Hinckley Station Day Crewing Plus Refurbishment	3.2	899,153	744,703			-20,235			1,623,621	1,106,388	-517,233
Hinckley Station Refurbishment Phase 2	3.2	971,047	0			-303,527			667,520	652,259	-15,261
Coalville Station Day Crewing Plus Refurbishment	3.2	1,578,314	1,366,681	26,957					2,971,952	1,823,320	-1,148,632
New Birstall Day Crewing Plus Fire Station	3.2	42,130	196,773			-50,000			188,903	125,304	-63,599
New Birstall Headquarters	3.2	80,690	575,944			-100,000			556,634	356,987	-199,647
New Birstall HQ - Control relocation / Syston Decommission	3.2	0	108,850						108,850	78,864	-29,986
New Castle Donington Day Crewing Plus Fire Station	3.2	2,739,630	1,128,106			-3,767,736	550,000		650,000	11,733	-638,267
IT and Equipment:											
Tri-Service Fire Control	3.4	0	1,692,389						1,692,389	518,328	-1,174,061
Fire Control Enabling Works (Southern)	3.5	0	177,819						177,819	93,932	-83,887
SharePoint Upgrade	3.6	23,900	18,080			-5,000			36,980	6,214	-30,766
Operational Equipment - BA			199,145			-2,391			196,754	196,754	0
Upgrade Fire Training Unit - Loughborough	3.2	0	386,185			-3,942			382,243	348,556	-33,687
ICT Gazetteer		0	27,744			-26,894			850	850	0
OTHER CAPITAL PROGRAMME											
Vehicles:											
Replacement Fire Appliances	3.7	1,472,490	0						1,472,490	1,442,424	-30,066
Community Safety Pod Vehicle	3.8	0	45,740						45,740	35,097	-10,643
Property:											
Land at Lutterworth Station		0	27,970			110			28,080	28,080	0
Remodelling of Shepshed Fire Station	3.9				280,000				280,000	241,496	-38,504
IT and Equipment:											
Technology Developments	3.10	276,100	0						276,100	48,899	-227,201
Operational Equipment - Gas Tight Suits			8,000			140			8,140	8,140	0
Compressor Upgrades			25,000			-25,000			0	0	0
Other:											
RCCO Funding Yet to be Allocated	3.11	0	299,758	-230,409	-69,349				0	0	0
TOTALS		8,733,454	8,070,301	0	210,651	-4,733,907	550,000	9,501	12,840,000	8,316,082	-4,523,918

Funded by:

DCLG Capital Grant	1,048,713	0							1,048,713	1,048,713	0
DCLG Fire Control Grant	0	1,670,389							1,670,389	503,698	-1,166,691
Revenue Contribution to Capital Outlay (RCCO)	413,610	692,257			210,651			-13,000	1,303,518	1,265,014	-38,504
Capital Receipts	1,247,500	0				13,000			1,260,500	1,260,500	0
Finance Lease	2,122,490	-1,018				-429,432			1,692,040	1,444,513	-247,527
Prudential Borrowing	3,901,141	5,708,673				-4,317,475	550,000	22,501	5,864,840	2,793,644	-3,071,196
	8,733,454	8,070,301	0		210,651	-4,733,907	550,000	9,501	12,840,000	8,316,082	-4,523,918

Revenue Final Outturn 2013/14			
Account Description	Annual Budget £	Actual YTD £	Variance £
Direct Employee Expenses	28,332,502	27,984,436	-348,066
Indirect Employee Expenses	785,285	636,512	-148,773
Pension	155,420	132,860	-22,560
Employees	29,273,207	28,753,808	-519,399
Repairs Alterations and Maintenance of Buildings	571,194	419,273	-151,921
Energy Costs	402,150	371,695	-30,455
Rents	16,790	28,551	11,761
Rates	575,320	552,778	-22,542
Water	70,940	46,596	-24,344
Fixture and Fittings	45,050	82,684	37,634
Apportionment of Expenses of Operational Buildings	10,350	8,942	-1,408
Cleaning and Domestic Supplies	248,130	282,992	34,862
Grounds Maintenance Costs	6,000	11,896	5,896
Premises Insurance	27,200	29,814	2,614
Refuse Collection	38,780	36,491	-2,289
Premises-Related Expenditure	2,011,904	1,871,712	-140,192
Direct Transport Cost	829,700	705,112	-124,588
Recharges	202,880	195,097	-7,783
Public Transport	30,460	38,661	8,201
Transport Insurance	172,850	170,284	-2,566
Car Allowances	113,130	112,608	-522
Transport-Related Expenditure	1,349,020	1,221,762	-127,258
Equipment Furniture and Materials	756,637	629,630	-127,007
Catering	62,500	74,359	11,859
Clothes Uniforms and Laundry	497,780	430,411	-67,369
Printing Stationery and General Office Expenses	96,120	80,083	-16,037
Services	228,350	245,884	17,534
Communications and Computing	1,246,030	1,315,215	69,185
Expenses	85,990	61,697	-24,293
Grants and Subscriptions	76,090	74,477	-1,613
Miscellaneous Expenses	130,850	126,162	-4,688
Supplies & Services	3,180,347	3,037,918	-142,429
Other Local Authorities	50,000	25,964	-24,036
Third Party Payments	50,000	25,964	-24,036
Finance	71,700	70,618	-1,082
Corporate Services	-	1,894	1,894
Support Services	71,700	72,512	812
Government Grants	-13,106,076	-13,246,582	-140,506
Other Grants/Reimbursements and Contributions	-16,780,808	-16,822,912	-42,104
Customer and Client Receipts	-8,581,489	-8,602,902	-21,413
Interest	-31,190	-29,442	1,748
Income	-38,499,563	-38,701,838	-202,275
Interest Payments	829,030	723,386	-105,644
Debt Management Expenses	1,734,355	1,662,135	-72,220
Capital Financing Costs	2,563,385	2,385,521	-177,864
Total Revenue Underspend	-	-1,332,641	-1,332,641
Proposed Transfer to General Reserve		689,535	
Proposed Transfer to Earmarked Reserves		205,908	
Proposed Transfer from Earmarked Reserves		-17,836	
Proposed Carry Forward		-455,034	