

**CAMBRIDGESHIRE AND PETERBOROUGH FIRE
AUTHORITY BUDGET BOOK 2010/11**

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Budget Overview

A medium term Financial Plan has been prepared for 2010/11 to 2013/14. The Plan has been prepared after considering:

- The Service Improvement Programme
- The Business Development Programme
- The Medium Term Financial Strategy; and
- The Asset Management Plan.

The main driver of the above is the allocation of resources in line with the corporate priorities to improve service delivery and to ensure a sustainable, professional and effective service.

The government's Comprehensive Spending Review 2007 set grant levels for the three financial years to 2010/11. Grant is distributed by a formula based on relative needs, the review allocated grant of £14.444m for 2010/11. This represents an increase of 3.9% over the adjusted 2009/10 grant of £13.903. The formula is merely a method for allocating funding and should not be used as an indicator for what an authority should be spending.

Taking all of the above into consideration, the Authority consulted on Authority Tax increases in 2010/11 of 3%. These proposals link into the medium term financial strategy of the Fire Authority to keep increases at or below 3%.

After consultation an Authority Tax increase of 2.7% is proposed.

The Budgetary Context for 2010/11

Key RSG Settlement Information

The methodology for distributing RSG changed with the introduction of the new formula grant distribution system made up of four elements:

- 1) **Relative Needs Block** – Based on a formula, (Relative Needs Formula – RNF), similar to old FSS, they are designed to reflect the relative needs of authorities in providing services. They do not represent a monetary amount, but are expressed as a proportion of the total RNF. They are turned into a monetary value with reference to the overall control total and population estimates.
- 2) **Relative Resource Amount** – This is a negative figure, reflecting the potential to raise income locally, with reference to the tax base.
- 3) **Central Allocation** – An amount allocated on a per head basis.
- 4) **Floor Damping Block** – The element used to smooth increases and ensure that each authority gets a minimum increase.

Capping

It is anticipated that the Government will continue to use their capping powers to protect Authority taxpayers from excessive rises.

The Budget Build-up: Revenue Expenditure

Inflation

The anticipated cost of inflation between 2009/10 and 2010/11 is £153k, an average of 0.5%.

Pay awards for all employees is forecast at 1.5%. Employers' pension's contributions have been increased from 17.5% to 18.3% for support staff and control room staff.

The overall level of inflation is in line with the level anticipated nationally, the Consumer Price Index.

Spending Pressures

Additional short term costs of £796k resulting from the potential redevelopment of Parkside Fire station and the consequent need to provide new training facilities in Cambridge have been included in the budget; a large proportion of these costs will be recouped from developer contributions in future financial years.

The budget takes account of a reduced income of £200k from our investments owing to the economic downturn.

The service renewed its data network contract in 2009/10. This was required to deliver capacity to meet our growing needs and improve performance.

Savings

The Service Improvement Plan for 2010/11 will concentrate on modelling specific scenarios against three key areas:

- Improve operational capability;
- Make more effective use of retained duty system and volunteer fire stations;

- Further improve efficiency and effectiveness of our people.

Outside of the Service Improvement Plan, efficiency savings continue to be made. The continued standardisation of the service fleet and utilisation of service vehicles for travel will provide an efficiency saving of £87k.

Staff costs have reduced by £73k. This is primarily due to new recruits being appointed on a lower point on the appropriate salary scale than outgoing staff and an increased proportion of uniformed staff being members of the new Fire Fighters Pension Scheme which has a lower employer contribution than the previous scheme.

Summary of Revenue Expenditure

2009/10 Budget £000		2010/11 Budget £000
	Expenditure	
22,100	Employees	22,097
1,150	Premises	1,166
4,159	Supplies and Services	4,914
607	Transport	506
98	Agency Costs	99
1,537	Capital Financing	1,755
29,651	Total Expenditure	30,537
477	Income	278
29,174	Net Expenditure	30,259

Attached at Appendix 1 is a medium term revenue forecast detailing the anticipated budget requirements and the indicative Authority tax rates for 2010/11 to 2014/15.

Financing the Budget

	£'000	£'000	%
Adjusted Budget 2009/10		29,174	
Inflation		153	0.5
Spending Pressures		1,053	3.7
Efficiency Savings		-121	-0.4
Budget Requirement 2010/11		30,259	
Less:			
Formula Grant		14,444	
Recommended Precept 2010/11		15,815	

The Budget Build-up: Capital Expenditure

The Prudential Code, introduced as part of the Local Government Act 2003, requires authorities to ensure Capital expenditure is both prudent and affordable.

The Capital Budget for 2010/11 amounts to £4.886m, and is summarised below:

Schemes	£'000
Vehicles Including Fire Appliances	1,843
Property Schemes	2,204
Operational Equipment	95
IT and Communications	744
Total Expenditure	4,886

A schedule setting out the medium term capital programme for 2010/11 to 2012/13 is attached at Appendix 2.

The Capital Programme has been prepared after considering the Authority's Asset Management Plan.

The revenue budget accounts for the financing costs of the schemes in 2010/11 and future years.

A summary of how the Capital Programme will be financed is shown below:

	£'000
PWLB Loan	2,265
Capital Receipts	296
Revenue Contribution	919
Capital Grants	1,406
Total Financing	4,886

Treasury Management Strategy Statement

In light of the Icelandic situation in 2008, CIPFA has amended the CIPFA Treasury Management in the Public Services Code of Practice, (the Code), Cross-Sectoral Guidance Notes and Guidance Notes and the template for the revised Treasury Management Policy Statement. It is also a requirement of the Code that this Authority should formally adopt the Code. As the Code has been revised, a *separate report will be presented to the Authority in due course* where the Authority will be asked to adopt the revised Code and the revised Treasury Management Policy Statement.

This strategy statement has been prepared in accordance with the revised Code.

The Scrutiny and Performance Committee has responsibility to ensure the effective scrutiny of the Treasury Management Policy and strategies and will be provided with update reports during the year. As a minimum a mid year report will be presented.

The Local Government Act 2003 requires the Authority to have regard to the Prudential Code and to set Prudential and Treasury Indicators for the next three years to ensure that the Authority's capital investment plans are affordable, prudent and sustainable.

The Act therefore requires the Authority to set out its treasury strategy for borrowing and to prepare an Annual Investment Strategy; this sets out the Authority's policies for managing its investments and for giving priority to the security and liquidity of those investments.

The suggested strategy for 2010/11 in respect of the following aspects of the treasury management function is based upon the Treasury Officers' views on interest rates, supplemented with leading market forecasts provided by the Authority's treasury advisor. The strategy covers:

- The current treasury position;
- Prospects for interest rates;
- Treasury limits in force which will limit the treasury risk and activities of the Authority; including Prudential and Treasury Indicators;
- The borrowing strategy;
- The Minimum Revenue Provision;
- The investment strategy;
- The credit worthiness policy, and
- Policy on the use of external service providers.

It is a statutory requirement under Section 33 of the Local Government Finance Act 1992, for the Authority to produce a balanced budget. In particular, Section 32 requires a local authority to calculate its budget requirement for each financial year to include the revenue costs that flow from capital financing decisions. This therefore means that increases in capital expenditure must be limited to a level whereby increases in charges to revenue from:

- increases in interest charges caused by increased borrowing to finance additional capital expenditure, and
- any increases in running costs from new capital projects

are limited to a level which is affordable within the projected income of the Authority for the foreseeable future.

It is a statutory duty under S.3 of the Local Government Act 2003, and supporting regulations, for the Authority to determine and keep under review how much it can afford to borrow. The amount so determined is termed the "Affordable Borrowing Limit". The Authorised Limit represents the legislative limit specified in the act.

The Authority must have regard to the Prudential Code when setting the Authorised Borrowing Limit, which essentially requires it to ensure that total capital investment remains within sustainable limits and, in particular, that the impact upon its future Authority Tax levels is 'acceptable'.

Whilst termed an “Affordable Borrowing Limit”, the capital plans to be considered for inclusion incorporate those planned to be financed by both external borrowing and other forms of liability, such as credit arrangements. The authorised limit is to be set, on a rolling basis, for the forthcoming financial year and two successive financial years.

The following Prudential and Treasury indicators are relevant for the purposes of setting an integrated treasury management strategy.

	2010/11 £m	2011/12 £m	2012/13 £m
Affordable Borrowing Limit			
Total Budget excl. capital	28.504	29.252	29.747
Total Budget incl. capital	30.259	30.808	31.493
Difference	1.755	1.556	1.746
Band D Impact	£6.42	£5.61	£6.23
Band D Authority Tax	£57.87	£58.95	£60.10
Band D Authority Tax Increase	£1.53	£1.08	£1.15
Capital Financing Requirement	6.957	8.842	10.115
Operational Boundary	8.204	10.503	12.291
Authorised Limit	9.704	12.003	13.791
Upper limit for fixed rate interest exposure	100%	100%	100%
Upper limit for variable rate interest exposure	100%	100%	100%

	Upper Limit	Lower Limit
Maturity Structure of new Fixed Rate borrowing in 2010/11:		
Under 12 months	100%	0%
12 to 24 months	100%	0%
24 months to within 5 years	100%	0%
5 to 10 years	100%	0%
10 years and above	100%	0%

The Authority's current portfolio position at 31/12/09 comprised:

	Source	Principal £m	Rate
Fixed Rate Funding	PWLB	1.700	4.25
Fixed Rate Funding	PWLB	1.500	4.55
Finance Leases	Various	0.922	
Gross Debt		4.122	
Total Investments		6.073	
Net Investment		1.951	

The anticipated borrowing requirements of the Authority are detailed below:

	2010/11 £m	2011/12 £m	2012/13 £m	2013/14 £m
New Borrowing	2.265	2.483	1.972	2.751
Alternative Financing	-	-	-	-
Replacement Borrowing	-	-	-	-
Total	2.265	2.483	1.972	2.751

Prospects for Interest Rates

The Authority has appointed Sector Treasury Services, as treasury adviser to the Authority and part of their service is to assist the Authority to formulate a view on interest rates. The following gives the Sector central view.

Sector Bank Rate Forecasts for financial year ends (March)

- 2010 0.5%
- 2011 1.5%
- 2012 3.5%
- 2013 4.5%

In the longer term PWLB 50 year rates are expected to rise marginally from 4.45% to 4.75% by September 2010 before rising gently until it reaches 5.45% in March 2013. The 25 year rate is expected to rise to 4.9% by March 2011 and rise further reaching 5.35% by March 2013, the end of the forecast period. The 10 yr rates are expected to rise to 4.5% by March 2011 then to gradually rise to reach 5.15% at the end of the forecast period.

There is a downside to these forecasts if recovery from the recession proves to be weaker and slower than currently expected.

Borrowing Strategy

Rates are expected to gradually increase during the year, so it should therefore be advantageous to time new long term borrowing for the start of the year. Variable rate borrowing is expected to be cheaper than long term fixed rate borrowing and will therefore be attractive throughout the financial year compared to simply taking long term fixed rate borrowing. Under 10 year PWLB rates are expected to be substantially lower than longer term PWLB rates offering a range of options for new

borrowing which will spread debt maturities away from a concentration in long dated debt.

This Authority's total investments exceed gross debt with net investments of £1.951m. The general aim of this treasury management strategy is to reduce this total over the next three years in order to reduce the credit risk incurred by holding investments. Another factor which will be carefully considered is the difference between borrowing rates and investment rates to ensure the Authority obtains value for money once an appropriate level of risk management has been attained to ensure the security of its investments.

The next financial year is expected to be one of historically abnormally low Bank Rate. This provides a continuation of the current window of opportunity for local authorities to fundamentally review their strategy of undertaking new external borrowing.

Over the next three years, investment rates are expected to be below long term borrowing rates and so value for money considerations would indicate that value could best be obtained by avoiding new external borrowing and by using internal cash balances to finance new capital expenditure or to replace maturing external debt, (this is referred to as internal borrowing), this would maximise short term savings. However, short term savings by avoiding new long term external borrowing in 2010/11 will also be weighed against the potential for incurring additional long term extra costs by delaying unavoidable new external borrowing until later years when PWLB long term rates are forecast to be significantly higher.

Against this background caution will be adopted with the 2010/11 treasury operations - the aim will be to minimize debt interest costs. The Treasurer, in conjunction with the

Authorities treasury advisor, will continually monitor the interest rate market and adopt a pragmatic approach.

The Authority will not borrow more than or in advance of its needs purely in order to profit from the investment of the extra sums borrowed. Any decision to borrow in advance will be considered carefully to ensure value for money can be demonstrated and that the Authority can ensure the security of such funds. Borrowing in advance of need will only be undertaken where there is a clear business case for doing so for the current capital programme or to finance future debt maturities.

Investment Policy

The Authority will have regard to the CLG's Guidance on Local Government Investments, ("the Guidance"), issued in March 2004, any revisions to that guidance, the Audit Commission's report on Icelandic investments and the 2009 revised CIPFA Treasury Management in Public Services Code of Practice and Cross Sectoral Guidance Notes, ("the CIPFA TM Code"). The Authority's investment priorities are: -

- (a) the security of capital, and
- (b) the liquidity of its investments.

The Authority will also aim to achieve the optimum return on its investments commensurate with proper levels of security and liquidity. The risk appetite of this Authority is low in order to give priority to security of its investments.

The borrowing of monies purely to invest or on-lend and make a return is unlawful and this Authority will not engage in such activity.

Investment instruments used in the financial year will be selected in accordance with the Treasury Management Policy and advice from the Authority's treasury advisors. Counterparty limits will be as set through the Authority's Treasury Management Policy.

Creditworthiness policy

This Authority uses the creditworthiness service provided by Sector Treasury Services. This service has been progressively enhanced over the last year and now uses a sophisticated modelling approach with credit ratings from all three rating agencies - Fitch, Moodys and Standard and Poors, forming the core element. However, it does not rely solely on the current credit ratings of counterparties but also uses the following as overlays : -

- credit watches and credit outlooks from credit rating agencies
- credit default swap, (CDS), spreads to give early warning of likely changes in credit ratings
- sovereign ratings to select counterparties from only the most creditworthy countries

This modelling approach combines credit ratings, credit watches, credit outlooks and CDS spreads in a weighted scoring system for which the end product is a series of colour code bands which indicate the relative creditworthiness of counterparties. These colour codes are also used by the Authority to determine the duration for investments and are therefore referred to as durational bands. The Authority is satisfied that this service now gives a much improved level of security for its investments. It is also a service which the Authority would not be able to replicate using in house resources.

All credit ratings will be monitored monthly. The Authority is alerted to changes to ratings of all three agencies through its use of the Sector creditworthiness service.

- If a downgrade results in the counterparty/investment scheme no longer meeting the Authority's minimum criteria, its further use as a new investment will be withdrawn immediately.

- In addition to the use of Credit Ratings the Authority will be advised of information in movements in Credit Default Swap against the iTraxx benchmark and other market data on a weekly basis. Extreme market movements may result in downgrade of an institution or removal from the Authority's lending list.

Sole reliance will not be placed on the use of this external service. In addition this Authority will also use market data and information, information on government support for banks and the credit ratings of that government support.

The Authority will only use approved counterparties from countries with a minimum sovereign credit rating of AA- from Fitch Ratings, (or equivalent from other agencies if Fitch does not provide).

Investments Strategy

Bank Rate has been unchanged at 0.50% since March 2009.

Bank Rate is forecast to commence rising in quarter 3 of 2010 and then to rise steadily from thereon. Bank Rate forecasts for financial year ends, (March), are as follows: -

- **2010 0.50%**
- **2011 1.50%**
- **2012 3.50%**
- **2013 4.50%**

There is downside risk to these forecasts if recovery from the recession proves to be weaker and slower than currently expected.

The Authority will avoid locking into longer term deals while investment rates are down at historically low levels unless exceptionally attractive rates are available which make longer term deals worthwhile.

For its cash flow generated balances, the Authority will seek to utilise its business reserve accounts and short-dated deposits, (over night to three months), in order to benefit from the compounding of interest.

At the end of the financial year, the Authority will report on its investment activity as part of its Annual Treasury Report.

Policy on the use of external service providers

The Authority uses Sector Treasury Services as its external treasury management advisers.

The Authority recognises that responsibility for treasury management decisions remains with the organisation at all times and will ensure that undue reliance is not placed upon our external service providers.

It also recognises that there is value in employing external providers of treasury management services in order to acquire access to specialist skills and resources. The Authority will ensure that the terms of their appointment and the methods by which their value will be assessed are properly agreed and documented, and subjected to regular review.

Scheme of Delegation and Role of Section 151 Officer

This Authority delegates responsibility for the implementation and regular monitoring of its treasury management policies and practices to the Policy and Finance Committee and for the execution and administration of treasury management decisions to its Treasurer who will act in accordance with the organisation's policy statement and TMPs and, if he/she is a CIPFA member, CIPFA's Standard of Professional Practice on Treasury Management.

This organisation nominates the Scrutiny and Performance Committee to be responsible for ensuring effective scrutiny of the treasury management strategy and policies.

Minimum Revenue Provision Policy Statement

The Authority implemented the new Minimum Revenue Provision, (MRP), guidance in 2008/09 and will assess their MRP for 2010/11 in accordance with the main recommendations contained within the guidance issued by the Secretary of State under section 21(1A) of the Local Government Act 2003.

The major proportion of the MRP for 2010/11 will relate to the more historic debt liability that will continue to be charged at the rate of 4%, in accordance with option 2 of the guidance. Certain expenditure reflected within the debt liability at 31st March 2010 will under delegated powers be subject to MRP under option 3, which will be charged over a period which is reasonably commensurate with the estimated useful life applicable to the nature of expenditure, using the equal annual instalment method. For example, capital expenditure on a new building, or on the refurbishment or enhancement of a building, will be related to the estimated life of that building.

Estimated life periods will be determined under delegated powers. To the extent that expenditure is not on the creation of an asset and is of a type that is subject to estimated life periods that are referred to in the guidance, these periods will generally be adopted by the Authority. However, the Authority reserves the right to determine useful life periods and prudent MRP in exceptional circumstances where the recommendations of the guidance would not be appropriate.

As some types of capital expenditure incurred by the Authority are not capable of being related to an individual asset, asset lives will be assessed on a basis which most reasonably reflects the anticipated period of benefit that arises from the

expenditure. Also, whatever type of expenditure is involved, it will be grouped together in a manner which reflects the nature of the main component of expenditure and will only be divided up in cases where there are two or more major components with substantially different useful economic lives.

Chief Financial Officer's Statement

Statutory Declarations

Chief Financial Officer's Statement

Section 25 of the Local Government Act 2003 requires that an authority's chief financial officer reports to the authority when it is considering its budget and Authority tax. The report must deal with the robustness of the estimates and the adequacy of reserves allowed for in the budget proposals, so that Members will have authoritative advice available to them when they make their decisions.

Section 25 also requires members to have regard to the report in making their decisions.

Robustness of Estimates

The budget process has involved members, the Senior Management Team and all budget holders within the service. The finance team has assisted all budget holders in a thorough scrutinisation and challenge of the budget recommended to the Authority.

The Budget Book details and explains all service pressures, as well as identifying areas for savings. These pressures and savings have been incorporated into the medium term financial plan.

In coming to a decision to include funding for unavoidable service pressures and savings in the budget, specific financial risks were identified. It is anticipated that these risks can be managed using contingencies and, if necessary, reserves. This is consistent with the Authority's medium term financial strategy.

The budget has been subject to extensive consultation and challenge. Local parish and town authorities, representatives of the National Non-domestic Rate payers and the local Authority Taxpayer have had the opportunity to comment on the proposals.

In my view, the robustness of the estimates has been ensured by the budget setting process, which has enabled all practical steps to be taken to identify and make provision for the Fire Authority's commitments in 2010/11.

Adequacy of Reserves

CIPFA has published a Guidance Note on Local Authority Reserves and Balances, (November 2008), and it is the responsibility of the Treasurer to advise the Authority concerning the level of reserves and the protocols for their establishment and use.

Reserves are required to provide the Authority with financial flexibility when dealing with unexpected circumstances. Specific reserves should also be set aside to provide for known or predicted liabilities.

The Authority maintains a General Reserve to cushion the impact of uneven cash flows and avoid unnecessary temporary borrowing. It acts as a contingency to be used in the event of unexpected emergencies or unforeseen spending.

At 31st March 2009, the Authority's usable general reserve balance was £2,223k, representing 7.3% of net revenue budget. The General Reserve will be used in accordance with the medium term financial strategy.

The Authority also maintains four earmarked reserves to fund known or predicted liabilities. The main reserves are the Pensions Reserve to offset the pressure of the ill health element of the firefighter's pension scheme and a Capital Reserve to help finance the future capital programme. Two minor reserves, a Hydrants Reserve and a Developments Grant Interest Reserve, are also maintained.

The financial burden for financing ill health retirements remains with individual authorities under the new funding arrangements for the firefighters' pension scheme. This reserve will be maintained at current levels, (£855k), to ensure any financial threat associated with ill health retirements can be met. This reserve will be reviewed annually to ensure the level is appropriate.

The Capital Reserve is currently £827k. Of this £597k will be applied during 2009/10, to finance the purchase of 2 CARAs. The balance will be maintained and used to fund some of the costs associated with the current upgrade of the property portfolio.

The Hydrants Reserve, (£56k), is maintained to mitigate the volatility in expenditure due to the time lag on new developments. The Development grant Interest Reserve, (£50k), is maintained pending the development of the new fire station at Cambourne.

The level of reserves is important, not only for the budget 2010/11 but also in formulating the medium term financial strategy.

In my view, if the Fire Authority accepts the proposed budget and Authority tax increase, then the level of reserves currently held will be adequate.

Recommendations

1. That approval is given to a Fire Authority budget requirement of £30,259,000.
2. That approval is given to a recommended Fire Authority precept for Authority Tax from District Authorities and Peterborough City Authority of £15,815,540.
3. That approval be given to an Authority Tax for each band of property, based on the number band D equivalent properties notified to the Fire Authority by the District Authorities and Peterborough City Authority (273,288):

Band	Authority Tax	Band	Authority Tax
A	38.58	E	70.73
B	45.01	F	83.59
C	51.44	G	96.45
D	57.87	H	115.74

4. That approval is given to the prudential and treasury indicators as set out on page 8.
5. That approval is given to the Treasury Management Strategy Statement on pages 7 to 12.
6. That approval is given to the capital programme detailed at page 6.
7. That approval is given to the MRP Policy Statement detailed at page 12.

	Estimate 2010/11		Forecast 2011/12 £'000	Forecast 2012/13 £'000	Forecast 2013/14 £'000
	£'000	Incr.%			
Budget (previous year)	29,174		30,259	30,808	31,493
Wholetime Fire-fighters Pay	61				
Retained Fire-fighters Pay	14				
Fire Control Pay	12				
Local Government Employees Pay (LGEs)	30				
Insurance	24				
Other Price inflation	12				
Inflation	153	0.5%	454	462	472
LGE Staff	20		105	73	74
Control Room Staff	-8		22	16	16
Firefighters	-85		76		
Operational Activity	-13		25		
Debt Charges	21		204	196	139
Other	3		214	68	37
Budget Variations	-62	-0.2%	646	353	266
Service Pressures/Efficiency Savings					
Fleet Vehicles	-87				
Ill Health Retirements	-34				
Property Maint.	30				
Internet Connections	89				
Investment Interest	200				
Parkside Redevelopment	796		-551	-130	-115
Service Pressures/Efficiency Savings	994	3.4%	-551	-130	-115
Budget Requirement	30,259	3.8%	30,808	31,493	32,116
Less:			1.8%	2.2%	2.0%
Government Grant	-14,444		-14,444	-14,444	-14,444
Developer Revenue Grant Contributions	0		0	-200	-350
Contribution from General Reserve	0		0	0	0
Fire Authority Precept	15,815		16,364	16,849	17,322
Tax Base	273,288		277,593	280,368	283,179
Band D Tax	£57.87		£58.95	£60.10	£61.17
Year on Year Increase	2.7%		1.9%	2.0%	1.8%

DRAFT MEDIUM TERM CAPITAL PROGRAMME 2010/11 TO 2012/13

	2010/11 £'000	2011/12 £'000	2012/13 £'000	2013/14 £'000
CAPITAL EXPENDITURE				
Vehicle Replacement Programme	1,843	1,262	1,033	1,789
Equipment	95	61	54	67
Property Maintenance & Land	2,204	1,552	1,315	1,345
IT & Communications	744	375	320	430
TOTAL EXPENDITURE	4,886	3,250	2,722	3,631
FINANCED BY:				
Loan	2,265	2,483	1,972	2,751
Capital Receipts	296	248	231	361
Revenue Contribution to Capital Outlay (RCCO)	919	519	519	519
Capital Grants	1,406	0	0	0
TOTAL RESOURCES	4,886	3,250	2,722	3,631

2009/10 £'000		2010/11 £'000
	Expenditure	
16,446	Firefighters and Control Room Staff	16,393
5,031	Support Staff	5,081
515	Training	515
108	Other Staff Costs	108
22,100	Total Employee Costs	22,097
264	Repairs and Maintenance	290
386	Heating and Lighting	329
116	Cleaning Contract	117
384	Rents and Rates	430
1,150	Total Premises Costs	1,166
107	Office Equipment and Furniture and Fitting	120
489	IT Equipment	599
422	Clothing and Uniform	428
359	Communications	361
266	Insurances	284
64	Subscriptions	56
38	Corporate Support	38
179	Community Safety	186
99	Health and Safety	98
83	Members Fees	83
119	Fire Service College	118
73	External Audit	85
185	Consultant Fees	196
27	Regional Management Board	27
146	Printing and Stationery	114

2009/10 £'000		2010/11 £'000
20	Postage	20
18	External Training	18
72	Travel and Subsistence	74
66	Advertising	66
173	Hydrants/BA Maintenance	173
1,154	Other Supplies and Services	1,770
4,159	Total Supplies and Services Costs	4,914
222	Car Allowances	130
264	Petrol, Oil and Tyres	254
121	Repair and Maintenance of Vehicles	122
607	Total Transport Costs	506
82	Section 2 and 12 Charges	83
16	Service Level Agreements	16
98	Total Agency Charges	99
1,537	Capital Financing	1,755
1,537	Total Capital Charges	1,755
-11	AFA Charges	-11
-10	Special Service Income	-10
-24	Rental Income	-24
-432	Other Income	-233
-477	Total Income	-278
29,174	Net Revenue Expenditure	30,259

