

NORTH YORKSHIRE FIRE AND RESCUE AUTHORITY

REPORT OF THE DIRECTOR OF FINANCE AND SERVICE DEVELOPMENT

7th DECEMBER 2011

2012/2013 PROVISIONAL REVENUE ESTIMATES, CAPITAL PROGRAMME AND PRECEPTS

Purpose of Report

To consider the Authority's provisional Revenue Estimates and Capital Programme for the financial year 2012/2013.

Executive Summary

1. It falls to this December meeting of the Authority to consider proposals for the Authority's Revenue and Capital Expenditure, Budget Requirement and Basic Amount of Tax (Band D Council Tax) for 2012/2013 together with the prospects for the subsequent four years. The aim of the report is to offer Members the opportunity to discuss the Estimates in detail and recommend any further work on the numbers prior to consideration again in February at the formal Budget and Tax setting meeting.
2. By virtue of Section 43 (2) (a) of the Local Government Finance Act 1992, the Authority must calculate the expenditure which it estimates it will incur in the year in performing its functions initially irrespective of decisions on the financing of that expenditure which come later. Thus Paragraph 1 of the Report provides the background to the estimates based on current information, paragraphs 2 and 3 discuss the compilation of the Estimates whilst paragraph 4 looks at the forecast position on Balances and Reserves. Paragraph 5 discusses the continuation of Government support for maintaining Precepts at 2010/2011 levels for the second year running.
3. Based on information received from Budget Holders as at 16th November, for 2012/2013 the Estimates provide for an overall decrease in net total expenditure of £30,000 on approved 2011/2012 Net Expenditure of £31.096.9m. In percentage terms this equates to a 0.1% decrease.

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1.0 Introduction and Background to the Estimates

- 1.1 The Authority is required to calculate a Budget Requirement and basic amount of Council Tax for 2012/2013 by virtue of ss43 and 44 of the Local Government Finance Act 1992. The result of that calculation has to be notified to the District Councils and City of York, as billing authorities, no later than 1 March 2012. There is also now a requirement under Section 42A introduced by the Localism Act to calculate a Council Tax Requirement.
- 1.2 Those final calculations and decisions will need to be made at the February 2012 meeting of the Authority. The purpose of this report is to give Members an indication of the direction the Estimates, Budget and Precepts are taking based on current information and if deemed necessary, require officers to undertake further work on the numbers prior to those final decisions.
- 1.3 This report presents then, for Members' consideration, a summary of officers' proposals not only for the Authority's capital and revenue spending in 2012/2013 but also, as with last year, a medium term view on the subsequent four years.
- 1.4 The Appendices and supporting notes provide details of the outcome of the budgetary review process to date. Appendix A provides details of the proposals for revenue expenditure and income, Appendix B summarises the savings and growth elements of those proposals whilst Appendix C provides an indicative Capital Programme.
- 1.5 As with the current year, the estimates have been prepared against a background of continuing change in the expectations of the Authority itself and its stakeholders in terms of service delivery outcomes, corporate risk management and the changes in policies and procedures necessary to address those issues.
- 1.6 However, looking over the Medium term, the overriding challenge continues to be the need to contain expenditure within potentially significant reductions in external funding support and guiding principles around a deemed appropriate level of Precept increases. Although the position for 2012/2013 is relatively clear in that (currently) a decision will need to be made on whether to freeze Precept levels, at this stage it is not possible to give a definitive view on the level of expenditure reductions which may be required in subsequent years without details of the latter two years of the Comprehensive Spending Review and potentially fundamental changes as part of CSR14.
- 1.7 Thus whilst the main focus of attention for this report is the Authority's planned level of net expenditure, Appendix A, the financing of that net expenditure in terms of level of Precepts and any further reductions in net expenditure which may be required beyond 2012/2013 cannot be determined. There will inevitably be a balance to be struck between expenditure levels and available resources but depending upon what happens in 2012/2013, savings of between £3.1m and £4.0m will be required by 2016/17 if the current planning assumptions are realised. A number of potential savings have been identified already, for instance as part of the new Control arrangements; others are still speculative and require Business Cases before they can be considered as deliverable.

2.0 Medium Term Financial Strategy - 2012/2013 Estimates

- 2.1 The aims of the Medium Term Financial Strategy are to

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- provide a financial management framework to enable the Authority to meet its vision and achieve its corporate objectives
- support the effective and efficient operation of the service
- continue to secure value for money in all activities
- keep increases in Precepts to a reasonable level
- reduce volatility in expenditure plans
- maintain and provide assets that are adequate and fit for purpose
- maintain a reasonable and adequate level of reserves
- support local service delivery through devolved financial responsibility
- contribute to high standards of transparency and accountability

2.2 With that in mind the Estimates have been compiled taking into account where possible

- The priority of the business case and achievement of overall policy objectives
- Consultation Outcomes/Priorities
- Partnership content of any project
- Level of External Funding
- Balance between Prevention/Protection/Intervention/Compliance
- Redirection of Current Expenditure
- Overall Financial Position of the Authority
- Savings from Improved Efficiency
- Corporate Risk Management

2.3 The effect is that for 2012/2013, the Estimates provide for an overall decrease in net total expenditure of £30,000 on originally approved 2011/2012 Expenditure of £31.096.9m, a percentage decrease of 0.1%. The principal contributory factors to this position are set out in the table:-

Table 1 - Service Requirement

Service Requirement	
£000s	
Original 2011/2012	31,096.9
Committed Growth	1,255.0
Uncommitted Growth	65.0
Savings	(1,537.5)
Net Increased Income	(169.1)
Capital Financing	212.5
Pensions (Net)	(3.6)
Inflation	<u>147.7</u>
Total	<u><u>31,066.9</u></u>

2.4 The key test for the Estimates is the validity or otherwise of the main assumptions made in their compilation. These are:

- A continued pay freeze
- No allowance for non Contractual inflation
- Reduced Non Uniform Establishment
- 5% Vacancies in Retained Establishment

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- No Change to Employers Pension Contribution rates

3.0 Savings and Growth

- 3.1 Details of the proposed savings and growth are shown in the notes to Appendix A and summarised at Appendix B. Whilst there have been a number of significant contributory factors to the reduced Expenditure Requirement such as reduced pay and price inflation, this year's budget process has yielded over £1.53m in savings but which have been largely re-directed or re-cycled within the same budget headings to support increases in expenditure.
- 3.2 Although significant, the majority of growth is either a product of service increases through already approved policies and or statutory requirements. One of the principal increases in expenditure relates to Capital Financing charges. The provision for debt repayment is a statutory calculation whilst external interest payments are due under loan agreements with external borrowers. These sums are the product of past and future assumed borrowing and it is of course open to Members to reduce the scale of future capital investment.
- 3.3 The monitoring report elsewhere on the agenda points to significant underspend on the Capital Programme for 2011/2012. The potential consequence for the medium term is an increase in borrowing at a time when pressure on local authority finance will be increasing and against the principles of the Asset Management strategy which seeks to maintain an even level of affordable investment to reduce peaks and troughs in the demands made on the Precept.
- 3.4 Pending further reports on individual schemes and the 2011/2012 Treasury Management Report (to the Authority in February 2012), at this stage, the advice is that the draft indicative capital programme attached at Appendix C is affordable in the context of the Authority's current overall financial position, approved policies and objectives. Nevertheless, because of the future impact of investment decisions, officers are to look again at the Programme prior to the February meeting.

4.0 Budget Requirement - Balances and Reserves

- 4.1 The Budget Requirement is calculated by the application of, or contribution to, the level of Reserves. No firm proposals are made at this stage as to contributions to or drawings from the reserves for 2012/13 given the standstill budget. That situation may change depending upon decisions taken on Council Tax for next year.
- 4.2 Even so the Local Government Act requires that Members attention is drawn to the adequacy or otherwise of reserves. The currently forecast level of reserves is:-

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Table 2 – Forecast Reserves/Balances (£s) – 2012/2013

	31/03/12	Possible Drawings	31/03/13
Contingency Reserve	600,000		600,000
Pensions Reserve	1,244,000	0	1,244,000
General Reserve	1,852,000	110	1,742,000
Pay/Price	2,342,000	0	2,342,000
Capital	0	0	0
New Developments	103,000	0	103,000
Earmarked Revenue Grants	58,000	0	58,000
Total	6,199,000	110	6,089,000

4.3 Contingency Reserve

4.3.1 To date there have been no drawings on the Contingency Reserve. Even so, a Contingency Reserve set close to 2% of Gross Expenditure must represent a practical and absolute minimum for this Authority given the known impact that unforeseen events such as extensive moor fires and flooding can have on expenditure. The advice remains that a Contingency Reserve maintained at £600,000 is a reasonable figure.

4.4 Pensions Reserve

4.4.1 A key part of the Firefighters' Pension Schemes is the level of Central Government support to Authorities to cover deficits. Although notification of the level of Government Grant support is awaited, current advice from DCLG is that no additional Employer contribution will be needed in 2012/2013 outside of that linked to any pay increase. Were there to be any late notification, the current level of £1.24m is deemed more than adequate to cover any foreseeable demand in the short term.

4.4.2 The Pensions Reserve is also available to support those redundancies which may require a contribution to the Local Government Pension Fund. No such redundancies are planned for 2012/2013 but this may not be the case for 2013/2014. For those which may arise as a result of the new Control project, the bid made to DCLG includes these sums. Confirmation of support or otherwise is awaited from DCLG.

4.5 General Reserve

4.5.1 The General Reserve is forecast to stand at marginally over 5.6% of the net expenditure (Service) requirement for 2012/2013 and is deemed sufficient cover for any failure in the Budget assumptions.

4.5.2 As to what should be regarded as an appropriate level, the considerations are

- In year volatility of income/expenditure.
- Failure of 2010/2011 Budget assumptions and control i.e. the potential for surplus or deficit on the general fund;
- Failure of 2011/2012 Budget assumptions
- Future years' financing to assist in delivering reasonable movements in Precepts as required by the Medium Term Financial Strategy.

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- 4.5.3 The maintenance of a working balance to smooth potential peaks and troughs in cash flow is usually seen as prudential financial management. Although the Authority has in place arrangements to borrow monies temporarily in the event of cash flow difficulties, such a facility is seen as a backstop since the avoidance of interest costs is the preferred course.
- 4.5.4 At its current forecast opening balance for 2012/13, the General Reserve would represent some 68% of average monthly net expenditure. Whilst such a level is not regarded as overly excessive, Members will be aware of the sensitivity which surrounds the retention of significant reserves funded from increases in Council Tax.
- 4.5.5 Much will depend on the other assumptions. There are still nearly 4 months to run on the current financial year. Although the Budget monitoring report elsewhere on the agenda points to a currently forecast underspend of £722,100 for 2011/2012, the Accounts are not scheduled to be closed until Spring, and that figure is necessarily provisional.

4.6 Pay and Price Reserve

- 4.6.1 One of the main reasons that the draft Estimates are as they stand is that the provision for inflation in 2012/2013 whilst higher than 2011/12 is still substantially less than previous years. Against a provision of £699,000 for 2009/2010 and £314,000 for 2010/2011, the provision for 2011/2012 of £99,000 has risen to £148,000 reflecting an increase in contractual inflation. No provision has been made for pay increases.
- 4.6.2 Members will be aware that the September inflation figures were significantly above HM Treasury targets at 5.6% for the Retail Price Index (20 year record) and 5.2% for the Consumer Prices Index, the highest since it was introduced in 1997. Although falling back in October to 5.4% and 5.0% respectively, these are still significantly higher than forecast and will to some extent be already discounted in future prices.
- 4.6.3 The direct impact on the Authority will be seen in the inflation indexed contracts e.g. PFI, and general goods and services (limited to fuel and energy prices, the latter already indexed within the Estimates under contractual arrangements. Indirectly those pressures may feed through and the risk here is a significant failure in the assumptions, particularly on pay. The position for 2012 is not yet known, but if an offer is not made this would represent the third year of pay freeze against a planned 2 year freeze. No information is yet available to ascertain the relative positions of the negotiating bodies.
- 4.6.4 The situation regarding development/competent pay rates for Retained Duty System staff remains unresolved with potentially a cost to the Authority of around £190,000.
- 4.6.5 In the event that the assumption on pay is wrong and/or a settlement emerges on the RDS issue, the current level of the Pay and Price Reserve will be available in the short term to meet any likely increase. A 1% increase in the paybill equates to £200,000 and as such, the currently forecast balance on the Pay and Price Reserve of over £2.3m provides adequate cover for 2012/2013.
- 4.6.6 Contractual price inflation is not forecast to be materially at variance to the assumptions made in the estimates.

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4.7 Capital Reserve

- 4.7.1 The final reserve available to the Authority is a capital reserve which is available to support investment in the Capital Programme. As indicated in paragraph 3.4 above, pending further reports on individual schemes and the 2012/2013 Treasury Management Report, at this stage, the draft indicative capital programme attached at Appendix C is affordable in the context of the Authority's overall financial position, approved policies and objectives.
- 4.7.2 No balance is currently forecast to be held in this reserve in 2012/2013. However, as already noted there is the potential for significant increases in borrowing in future years which may benefit from re-establishing the reserve.

4.8 Application of Reserves

- 4.8.1 The Authority's Medium Term Financial Strategy provides for limited management of reserves so as to assist in avoiding where possible large year on year variations in Council Tax.
- 4.8.2 The Authority's approach to management of its reserves has been subject to external scrutiny through the audit and performance assessment regimes and has not attracted any adverse comment or recommendations for change at this point. Given the relative stability of the Reserves to date, Members may wish to consider recommending the Authority to adopt a formal ratio of balances/reserves to the overall level of resources available. However, the advice is that such a recommendation would be best left until after the position on external support for 2013/2014 and subsequent years is known.
- 4.8.3 Although the application of reserves to support base budget expenditure simply to deliver a particular level of Precepts or defer necessary base budget reductions is not a sustainable policy over the medium to longer term, at 20.0% of the Estimated Budget Requirement for next year, the current level of balances is assessed as adequate for any uninsured eventuality in 2012/2013 and potentially temporary support in future years.
- 4.8.4 Although the profile of Grant reductions has yet to be announced, the Government has indicated that, for the Fire Service, it is the latter years of CSR10 (2013/14 and 2014/15) which promise the need for recurring base budget savings and/or zero growth. The flexibility afforded by Balances will allow the Authority to consider potential service changes which may require some initial investment prior to the delivery of savings.
- 4.8.5 Although not yet available for the current year, last year comparative information from other fire authorities showed that, at just below 16.4% of Budget Requirement, the Authority's level of Balances was well below the average holding of 17.3%. There is no reason to assume that the position will have substantively changed.

5.0 Potential Council Tax Freeze

- 5.1 On the basis of the net expenditure figures as they stand, there is no requirement on the Authority to increase Council Tax except to make a contribution to Reserves. The position on Reserves has been discussed above with no substantive case made for additional contributions financed from an increase in Council Tax in 2012/2013.

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- 5.2 In addition for 2012/2013, there is the Government's undertaking to support those authorities which hold Council Tax at 2010/2011 levels for a second year by means of a specific grant outside of Revenue Support Grant equivalent to the yield of a 3.0% increase in Council Tax.
- 5.3 For this Authority that would mean an additional £560,000 to offset the only marginal growth in Revenue Support Grant in 2012/2013. Given the current budget figures and the prospect for future grant reductions, there seems little imperative for the Authority to do otherwise than aim to hold the 2012/2013 Council Tax at its 2011/2012 level.
- 5.4 However, unlike the current Council Tax Freeze Grant which will continue to be paid until 2015/16, this second tranche is for one year only with its withdrawal at a time when the Authority will see the second significant reduction in mainstream grant (a reduction currently estimated at £1.05m). The effect of this "cliff edge" will be determined by other factors not least Pay and Price pressures, achieved savings and decisions on financing but could create a financing gap of c.£2.1m in 2013/2014 compared with the still significant £1.6m were the Authority to budget for an increase in Council Tax of marginally over 3% next year.
- 5.5 That said, any increase would only remove the additional grant from consideration (equivalent to the yield from a 3.0% increase in Council Tax) which could conversely, depending upon circumstances, be set aside in reserves until 2013/14. In addition, were a freeze to become the determinant of Ministerial principles on excessiveness, there is still, under the provisions of the Localism Act 2011, the risk of a referendum with an estimated cost of £400,000 (equivalent to the yield of a 2.1% increase in Council Tax) and the costs of rebilling should the referendum be lost of c £600,000 (equivalent to the yield of a 3.1% increase in Council Tax).
- 5.6 As part of the financial planning process, a number of scenarios have been modelled to illustrate the point and which are attached at Appendix D.

6.0 Financial Risk Analysis

- 6.1 The Audit and Performance Review Committee has considered the various risks to the Estimates in terms of failure. Whilst the risk of failure on the part of the Authority to discharge its statutory obligations is low with a risk score of 6 (out of a potential maximum highest risk score of 25), the Local Government Act 2003 requires the Chief Financial Officer to make a statement on the robustness of the estimates.
- 6.2 When the Budget for the current year was set in February of this year, the target for 2011/2012 was that the Authority would manage its Budget to within 0.5% underspend. As Members will be aware from the Monitoring Report on the Agenda, it seems likely that this target will be missed given a forecast underspend of £722,000 for the current year.
- 6.3 Thus the statement on robustness of the Estimates must be influenced by the level of uncertainty which stills surrounds the level of external finance, the variability of estimates and contingent events. The significant risk to the provisional Estimates as they stand is any failure to quickly identify changes in assumptions and expenditure. Despite that, the recommendation is that the Authority maintains its current budgetary management targets and processes but emphasises the need for continual review.

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7.0 Public Consultation

- 7.1 Consultation on service delivery forms a key part of the Authority's Corporate Governance arrangements. This has been achieved through extensive consultation on the latest Integrated Risk Management Plan which is the principal driver of expenditure requirements.
- 7.2 There is still however, the requirement to consult on the budget and proposed levels of service delivery with those bodies who appear to the Authority to be representative of non domestic ratepayers. Again, in terms of service delivery, the consultation on the IRMP could be seen to discharge this requirement.
- 7.3 As to the Budget this leaves essentially consultation around the level of Council Tax rather than service delivery options. Given the information available, there appears to be no real imperative on the part of the Authority at this point to do otherwise than plan to freeze Council Tax next year at the 2011/2012 level.
- 7.4 Given those facts, Members are asked whether they wish to further extend consultation or maintain the website based approach, perhaps supported again by some local advertising.

8.0 Conclusions

- 8.1 The provisional estimates set out at Appendix A represent the budgetary outcomes for next year on the basis of all known information as presented and compiled as at 16th November.
- 8.2 Final decisions on the level of Council Tax are not required to be taken until the February 2012 meeting of the Authority, and much remains to be determined before that date. However, Members are asked whether, in light of the information provided, they wish to take forward the Estimates as they stand or require further work from officers prior to consideration again in February 2012 at the formal Budget and Tax setting meeting.

9.0 For Decision

Whether

- i) the provisional revenue estimates be taken forward to the February 2012 meeting of the Authority for approval subject to final figures being received from Central Government, the District Councils and City of York;
- ii) the draft Capital Programme at Appendix C similarly be taken forward to the February meeting.
- iii) given the consultation exercise on the Integrated Risk Management Plan, further public consultation on the budget should be undertaken.

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Background Documents

None

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NORTHALLERTON DL6 2ND**

16th November 2011

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REVENUE ESTIMATES 2011/2012 TO 2016/2017**

	2011/2012 Budget £'000	2012/2013 Budget £'000s	%	2013/2014 Budget £'000s	%	2014/2015 Budget £'000s	%	2015/2016 Budget £'000	%	2016/2017 Budget £'000	%
Wholetime Firefighters	13,325.0	13,123.6	-1.5	13,386.1	2.0	13,653.8	2.0	13,926.9	2.0	14,344.7	3.0
Retained Firefighters	2,972.7	3,000.6	0.9	3,060.6	2.0	3,121.8	2.0	3,184.3	2.0	3,279.8	3.0
APTC	3,175.8	2,855.1	-10.1	2,912.2	2.0	2,970.4	2.0	3,029.9	2.0	3,120.8	3.0
Control Room Staff	940.3	939.9	0.0	958.7	2.0	982.7	2.5	1,002.3	2.0	1,032.4	3.0
Direct Staff Costs	20,413.8	19,919.2	-2.4	20,317.6	2.0	20,728.7	2.0	21,143.3	2.0	21,777.6	3.0
Indirect Staff Costs	425.0	429.3	1.0	442.2	3.0	455.4	3.0	469.1	3.0	483.2	3.0
Members	85.5	85.5	0.0	87.2	2.0	89.0	2.0	90.8	2.0	93.5	3.0
Premises	1,867.1	1,951.8	4.5	2,010.4	3.0	2,070.7	3.0	2,132.8	3.0	2,196.8	3.0
Transport	874.4	849.1	-2.9	874.6	3.0	900.8	3.0	927.8	3.0	955.7	3.0
Supplies & Services	2,389.9	2,625.7	9.9	2,704.5	3.0	2,785.6	3.0	2,869.2	3.0	2,955.2	3.0
Operating Leases	247.2	245.3	-0.8	263.3	7.3	263.3	0.0	263.3	0.0	263.3	0.0
External Agreements	313.4	329.9	5.3	339.8	3.0	350.0	3.0	360.5	3.0	371.3	3.0
PFI	573.7	663.7	15.7	683.6	3.0	704.1	3.0	725.2	3.0	747.0	3.0
SERVICE EXPENDITURE	27,190.0	27,099.5	-0.3	27,723.1	2.3	28,347.6	2.3	28,982.0	2.2	29,843.6	3.0
PENSIONS	3,000.2	3,019.6	0.6	3,029.8	0.3	3,035.2	0.2	3,054.6	0.6	3,049.7	-0.2
	30,190.1	30,119.1	-0.2	30,752.9	2.1	31,382.8	2.0	32,036.6	2.1	32,893.3	2.7
DEBT REPAYMENT	1,357.9	1,537.2	13.2	1,708.8	11.2	1,740.9	1.9	1,753.3	0.7	1,859.5	6.1
EXTERNAL INTEREST	1,215.1	1,248.3	2.7	1,426.1	14.2	1,563.3	9.6	1,651.3	5.6	1,703.8	3.2
EXPENDITURE	32,763.1	32,904.6	0.4	33,887.8	3.0	34,687.0	2.4	35,441.2	2.2	36,456.6	2.9

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REVENUE ESTIMATES 2011/2012 TO 2016/2017**

	2011/2012 Budget £'000	2012/2013 Budget £'000s	%	2013/2014 Budget £'000s	%	2014/2015 Budget £'000s	%	2015/2016 Budget £'000		2016/2017 Budget £'000	%
EXPENDITURE B/FWD	32,763.1	32,904.6	0.4	33,887.8	3.0	34,687.0	2.4	35,441.2	2.2	36,456.6	2.9
Less Income											
General Income	500.3	492.4	-1.6	502.2	2.0	512.3	2.0	527.7	3.0	543.5	3.0
PFI Grant	649.0	649.0	0.0	649.0	0.0	649.0	0.0	649.0	0.0	649.0	0.0
Other Grants	517.6	696.2	34.5	696.2	0.0	696.2	0.0	231.2	-66.8	231.2	0.0
Total Income	1,666.9	1,837.6	10.2	1,847.4	0.5	1,857.5	0.5	1,407.9	-24.2	1,423.7	1.1
In Year Efficiencies	0.0	0.0		-1,700.0		-910.0		-540.0		-320.0	
Cumulative Efficiencies	0.0	0.0		-1,700.0		-2,610.0		-3,150.0		-3,470.0	
SERVICE REQUIREMENT	31,096.9	31,067.0	-0.1	30,340.4	-2.3	30,219.6	-0.4	30,883.3	2.2	31,562.9	2.2
Cont To/(From) Reserves											
Contingency Reserve	0.0	0.0		0.0		0.0		0.0		0.0	
Pay and Price Reserve	0.0	0.0		0.0		0.0		0.0		0.0	
Pensions Reserve	0.0	0.0		0.0		0.0		0.0		0.0	
General Reserve	-202.0	-110.0		0.0		0.0		0.0		0.0	
New Developments	0.0	0.0		0.0		0.0		0.0		0.0	
Budget Requirement	30,894.9	30,957.0	0.2	30,340.4	-2.0	30,219.6	-0.4	30,883.3	2.2	31,562.9	2.2
Met By											
Formula Grant	12,205.5	12,296.0	0.7	11,251.0	-8.5	10,688.0	-5.0	10,901.8	2.0	11,119.8	2.0
District Collection Funds	83.7	0.0		0.0		0.0		0.0		0.0	
Precepts	18,605.8	18,661.0	0.3	19,089.4	2.2	19,531.6	2.3	19,981.6	2.3	20,443.1	2.3
	30,894.9	30,957.0		30,340.4		30,219.6		30,883.3	2.2	31,562.9	
Band D Council Tax	62.09658	62.09472	0.0	63.33	2.0	64.60	2.01	65.89	2.0	67.21	2.0
Tax Base	299,626.35	300,525.2	0.30	301,426.8	0.30	302,331.1	0.30	303,238.1	0.30	304,147.8	0.30

2012/2013 ESTIMATES - PROPOSALS FOR REVENUE EXPENDITURE & INCOME
As at 16th November 2011

1. Wholetime Firefighters

- 1.1 No budget provision for a pay award within 2012/13 has been made. The figures have been calculated at expected full headcount at 31st March 2012 (including three secondments) of 337.7fte.
- 1.2 Members will recall that as staff turnover had not been as high as expected during 2010/11, temporary budget provision of £130,810 was included to manage staff numbers during 2011/12. At the time, headcount was expected to reduce to 346.7fte as at 31st March 2012. As this figure is now 337.7 fte, temporary funding is no longer required in 2012/13. In addition, a further budget reduction of £170,890 has been made to reflect that 12 employees will leave the Service during 2011/12.
- 1.3 Salary costs have been calculated to reflect growth or savings dependant upon movements between development and competent rates of pay during both the current and future financial year. Growth in respect of these pay movements in 2012/13 are £106,610.
- 1.4 Growth of £31,710 is required in respect of Employers National Insurance. This includes provision for additional Class 1A contributions payable on P11D benefits identified by the HMRC during a compliance visit in July 2010.
- 1.5 During 2011/12, there has been a reduction in the number of established Watch Manager (Direct Trainer) posts at Training Centre from seven to five. The remaining staff will be at Watch Manager B rather than Watch Manager A salary grade. The two disestablished posts will be filled temporarily on a rotation basis by Crew Managers elsewhere within the establishment for 9 months of the year. The resultant vacancies at Station will be backfilled by existing staff however, the remaining Firefighter vacancies will not be filled. A further part of the business case is to transfer £15,000 of the saving made to the Wholetime Lay Trainers budget.

The financial implication of the business case on the 2012/13 budget is as follows:

	£	£
	Growth	Savings
Reduction of 2 Watch Manager A		(75,870)
5 Watch Manager A to B	12,330	
1.5fte Crew Managers 7% Enhancement at Training Centre	57,720	
2 Firefighter vacancies on Station		(50,760)
Increase in Lay Trainers budget	15,000	
	<u>85,050</u>	<u>(126,630)</u>
Net Saving at Training Centre		<u>(41,580)</u>

- 1.6 Part of the proposal above, impacts on the decision taken at CMB to second a Watch Manager to Thirsk Fire Station where support is required. The original business case stated that this post was to be funded via savings due to the currently vacant CSV Crew Manager posts. One of the existing Direct Trainers is now to be utilised for that purpose to bring the operating establishment at Training Centre down to five.
- 1.7 The budget for Temporary Duty has been reduced by £20,570 following a review of expenditure to date in 2011/12.
- 1.8 Budget of £14,000 in respect of the additional bank holiday in 2012/13 to celebrate the Golden

Jubilee has been included.

- 1.9 A review of Continuing Professional Development (CPD) payments expected in 2011/12 has been undertaken based upon potential eligibility of staff during the year. This review has resulted in growth of £19,810 next year.
- 1.10 Costs for overtime relating to the BTEC Training for Schools project of £30,000 have been budgeted for in 2012/13, a decrease of £21,000 on 2011/12 due to a reduction in courses. A decrease in course fee income has also been budgeted for next year (see paragraph 15.4 below).
- 1.11 The budget required for overtime costs incurred on the provision of LIFE courses is £11,500. This is matched with income generated from funding bodies (see paragraph 16.4 below).
- 1.12 Costs for overtime relating to Bridge Days & FireNet projects of £8,110 have been budgeted for in 2012/13, a decrease of £7,760 on 2011/12 due to a reduction in days planned in 2012/13. A decrease in related income is also been budgeted for next year (see paragraph 16.4 below).

1.13 Wholetime Firefighters Summary	2011/12	←-----2012/13-----→				Base Budget
	Base Budget	Pay Inflation	Committed Growth	Uncommitted Growth	Savings	
	£	£	£	£	£	£
Base Budget 2011/12	13,324,950					13,324,950
Remove Temporary Budget					(130,810)	(130,810)
Leavers in 2011/12					(170,890)	(170,890)
Pay Movements			106,610			106,610
National Insurance			31,710			31,710
Direct Trainers					(41,580)	(41,580)
Watch Manager at Thirsk			37,760			37,760
Temporary Duty					(20,570)	(20,570)
Additional Bank Holiday			14,000			14,000
CPD Payments			19,810			19,810
BTEC for Schools Overtime					(21,000)	(21,000)
LIFE Project Overtime			6,450			6,450
FireNet/Bridge Days Overtime					(7,760)	(7,760)
Project Funded Lay Trainers					(23,430)	(23,430)
Medical Fees					(1,660)	(1,660)
Total	13,324,950	0	216,340	0	(417,700)	13,123,590

2. Retained Firefighters

- 2.1 No budget provision for a pay award in 2012/13 has been made. The figures for 2012/13 remain calculated at full establishment (392.0fte) less a vacancy margin of 5%. Current strength levels are '86% of full establishment or 91% of the reduced establishment (372.0fte).
- 2.2 5% of full establishment equates to £92,000 in budget terms. It is not practical to budget for a further 5% reduction as the cost of vacancy cover arrangements are met from the saving. It has been estimated that £53,000 is required for this cover next year. Therefore a budget saving of £39,000 can be made in 2012/13.
- 2.3 Following the settlement of the Part Time Workers (prevention of Less Favourable Treatment) Regulations 2000, a number of amendments to the Grey Book have been made. One of these

related to the method for calculation of sick pay which has resulted in committed growth of £25,000.00

2.4 The growth and savings identified against the Training budget relate to:

	£	£
	Growth	Savings
Adoption of National IEC Standard	30,000	
Outcome of RDS Review 2010/11 - Training Requirements	35,000	
Water Rescue		(9,290)
	65,000	(9,290)

2.5 The Bounty Payments budget for 2011/12 should have been reduced by £13,540 to reflect that no further employees are eligible to receive payment. This reduction has now been actioned.

2.6 Retained Firefighters Summary	<-----2012/13----->					
	2011/12 Base Budget £	Pay Inflation £	Committed Growth £	Uncommitted Growth £	Savings £	Base Budget £
Base Budget 2011/12	2,972,720					2,972,720
Vacancy Cover Arrangements					(39,000)	(39,000)
Sick Pay (NJC 04/11)			25,000			25,000
Training Salaries				65,000	(9,290)	55,710
CPD Payments					(270)	(270)
Bounty Payments					(13,540)	(13,540)
Total	2,972,720	0	25,000	65,000	(62,100)	3,000,620

3. Administrative & Support Service Staff

3.1 No budget provision for a pay award within 2012/13 has been made. The figures have been calculated at full headcount of 90.1fte. This figure reflects the growth and savings identified below. Salary costs have been calculated to reflect growth or savings dependant upon movements between grades and increments and savings in respect of these pay movements in 2012/13 is £10,700.

3.2 The savings generated through the review of Administration undertaken in 2011/12 total £161,140 (6.80fte). This Includes £37,000 relating to the review of Pensions Administration which with effect from October 2011 will be undertaken by West Yorkshire Pension Fund via a Service Level Agreement.

3.3 The merger of the two posts of Transport Manager and Procurement Officer into a Transport and Logistics Manager has generated a saving of £29,850.

3.4 There are a number of posts that have been removed from the budget in 2012/13:

	£	fte	Reason:
Financial Services Asst.	10,470	0.50	Disestablished - Post holder resigned
Graphics Technician	25,300	1.00	Disestablished - Review of Comms & Media
Group Clerk Harrogate	9,670	0.50	Disestablished - Voluntary Redundancy request
Safeguarding Officer	30,900	1.00	Disestablished - Merged with Equalities Officer
Comms & Media Mgr	42,700	1.00	Post filled by Uniformed Officer
	119,040	4.00	

3.5 APTC Staff Summary	2011/12	←-----2012/13-----→				Base Budget £
	Base Budget £	Pay Inflation £	Committed Growth £	Uncommitted Growth £	Savings £	
Base Budget 2011/12	3,175,800					3,175,800
Pay Movements					(10,700)	(10,700)
Administration Review					(124,100)	(124,100)
Pensions Admin. Review					(37,000)	(37,000)
Transport & Logistics Manager			42,850		(72,700)	(29,850)
Other Distestablished Posts					(119,040)	(119,040)
Total	3,175,800	0	42,850	0	(363,540)	2,855,110

4. Control Room Staff

- 4.1 No budget provision for a pay award within 2012/13 has been made. The figures have been calculated at full headcount of 25.0fte including 2.0fte staff working on the Control Project.
- 4.2 Salary costs have been calculated to reflect growth or savings dependant upon movements between development and competent rates of pay during both the current and future financial year. Savings in respect of these pay movements in 2012/13 are £350.

4.3 Control Room Staff Summary	2011/12	←-----2012/13-----→				Base Budget £
	Base Budget £	Pay Inflation £	Committed Growth £	Uncommitted Growth £	Savings £	
Base Budget 2011/12	940,290					940,290
Pay Movements					(350)	(350)
Total	940,290	0	0	0	(350)	939,940

5. Other Employee Expenses

- 5.1 These costs cover training courses, recruitment costs and Employer related insurance costs.
- 5.2 The growth and savings identified against the Course Fees budget relate to:

	£ Growth	£ Savings
New Dimension Training (Grant funded - see para.16.1 below)	30,000	
BA/Extrication Teams (Donation funded - see para.15.10 below)	1,620	
Firewatch Training	3,850	
Health & Safety Training (IOSH)	4,870	
Central Administration Office	2,880	
Support Staff	8,000	
Registration Fees		(2,200)
Fire Service College/ADC/Leadership		(2,260)
Fire Safety/Investigation		(3,500)
Investors in People		(5,120)
Training Centre PFI costs		(3,500)
Specialist Skills (e.g. Water Rescue)		(9,300)
Fire Fit		(5,120)
Other		(2,600)
	51,220	(33,600)

5.3 The saving on the Staff Advertising budget is due to there being no planned recruitment for Wholetime Staff in 2012/13 along with limited RDS recruitment, the aim being to reduce the current overestablishment through natural wastage in line with the Efficiencies Project.

5.4 The budget for CRB Checks has been reduced to reflect actual spending in both 2010/11 and 2011/12.

5.5 Other Employee Expenses Summary	2011/12	←-----2012/13-----→				Base Budget
	Base Budget	Inflation	Committed Growth	Uncommitted Growth	Savings	
	£	£	£	£	£	£
Course Fees	261,180		51,220		(33,600)	278,800
Travel - BA Team	40,000		600			40,600
Staff Advertising	22,610				(14,050)	8,560
CRB Checks	8,710				(6,660)	2,050
Insurance	92,460	6,810				99,270
Total	424,960	6,810	51,820	0	(54,310)	429,280

6. Members	2011/12	←-----2012/13-----→				Base Budget
	Base Budget	Pay Inflation	Committed Growth	Uncommitted Growth	Savings	
	£	£	£	£	£	£
Allowances	85,530					85,530

7. Premises

7.1 The budgets for Buildings Maintenance comprise:

General Maintenance - Responsive Repairs to Buildings	£	115,000
Planned Maintenance - Work identified in the Stock Condition Survey		224,000
Care Servicing for Electrical and Mechanical installations and responsive repairs		115,000
Care Repairs - Appliance Bay Doors		15,000
		<u>469,000</u>

The budgets requested for General Maintenance and Care Servicing have primarily been based upon an average of spending over the last three years. These budgets will be closely monitored in 2012/13 to ensure accurate forecasting against the estimated base.

7.2 Growth of £19,880 requested for the Rates budget in 2012/13 relates to the new fire station at Danby (£6,600) and the reduction in transitional relief which has occurred during 2011/12 of £13,280.00

7.3 A zero base review of the budget for the HQ Building resulted in a net saving of £8,390 which relates to:

	£	£
	Growth	Savings
Estimated Life Cycle Costs in year	18,000	
Building alterations - removal of budget from base		(26,390)
	<u>18,000</u>	<u>(26,390)</u>
Net Saving		<u>(8,390)</u>

7.4 The net saving on the Rent budget of £1,780 relates to Grassington Fire Station, the rent having reduced from £2,780 to £1,000 per annum under the new lease agreement for the land on which a new Station is to be built.

7.5 The budgets for Utilities comprises:

	£
Fuel Oil	16,970
Electricity	159,940
Gas	96,510
Water Services	39,500
	<u>312,920</u>

The growth requested of £4,360 relates to Water Services and is based upon a review of actual usage.

7.6 Additional hygiene services are being provided within the Cleaning Contract in accordance with Health and Safety regulations resulting in growth required of £3,210.

7.7 Premises Summary	2011/12	-----2012/13----->				Base Budget
	Base Budget	Inflation	Committed Growth	Uncommitted Growth	Savings	
	£	£	£	£	£	£
Building Maintenance	467,890		63,360		(62,250)	469,000
Minor Improvements	23,060					23,060
Insurance	16,810	870				17,680
Rates	558,660	22,940	19,880			601,480
HQ Building	256,950	8,890	18,000		(26,390)	257,450
Coxwold House	78,560	3,280	200			82,040
Rent Payable	5,470		1,000		(2,780)	3,690
Waste Collection	16,810	620	300			17,730
Utilities	284,660	23,900	4,360			312,920
Cleaning Contract	127,530	5,230	3,210			135,970
Cleaning Materials	6,620		880			7,500
Grounds Maintenance	7,730					7,730
Fixtures & Fittings	16,390				(890)	15,500
Total	1,867,140	65,730	111,190	0	(92,310)	1,951,750

8. Transport

8.1 The budget for Special Repair Items covers the cost of the annual inspection and repairs of ALP's and Hydraulics Equipment. The budget for 2012/13 has been based upon an average of annual spending between 2008/09 and 2010/11.

8.2 The budget for diesel has been calculated using 2010/11 actual usage and current fuel price. The saving of £32,850 is due to the inclusion of an inflationary increase in 2011/12 which did not occur. In line with Authority's current Efficiencies Project, general non pay inflation will not be funded in 2012/13.

8.3 The car allowances budget is charged with the cost of business mileage of Officers who have an Authority lease car. The budget for 2012/13 has been based upon a review of past expenditure along with the current spend to date in 2010/11. Based upon this review, growth of £16,000 is estimated.

8.4 The requested budget for Vehicle Insurance Claims of £29,000 reflects the cost of claims

before any pay out from the Insurers. Income of £16,000 is expected next year (see paragraph 15.6 below). Therefore the net cost of claims in 2012/13 is £13,000 which represents the policy's excess for which the Authority is liable.

8.5 The budget for Other Transport Costs of £260,000 has been based upon an average of annual spending between 2008/09 and 2010/11. This budget is split for monitoring purposes into a number of sub categories for different types of repairs and maintenance and remains under review.

8.6 The budgets for Other Transport Expenses comprises:

	£
Compressor Maintenance	17,000
MOT Tests	1,400
Vehicle & LGV Licences	4,120
Transport Uniforms	1,060
	<u>23,580</u>

8.7 Transport Summary	2011/12		←-----2012/13----->			Base Budget
	Base Budget		Committed Growth	Uncommitted Growth	Savings	
	£	Inflation £	£	£	£	
Ladders/Tools	14,970		1,560		(2,290)	14,240
Workshop Cleaning	5,130					5,130
Special Repair Items	31,730				(5,230)	26,500
Diesel/Petrol	293,410				(32,850)	260,560
Car Allowances	53,450		16,000			69,450
Insurance Premium	151,940	8,670				160,610
Insurance Claims	16,000		13,000			29,000
Other Vehicle Costs	283,670				(23,670)	260,000
Other Expenses	24,100		270		(790)	23,580
Total	874,400	8,670	30,830	0	(64,830)	849,070

9. Supplies & Services

9.1 Outside of staff budgets, Supplies and Services is the largest Authority budget covering major items in respect of operational equipment, uniform and personal protective equipment (PPE), communications and computing, other hired and contracted services and general expenses. Proposals for material growth and savings against each of the sub headings are set out below.

9.2 Uniform, Equipment & Materials

9.2.1 The budget requested for Hydrants Installation & Repairs has been based upon an average of spending over the last three years. These budgets will be closely monitored in 2012/13 to ensure accurate forecasting against the estimated base.

9.2.2 A new maintenance contract in relation to Breathing Apparatus commenced during 2011/12. This has generated a saving of £102,160 against the revenue budget for BA. However, £36,000 is required to fund the debt charges in respect of the borrowing taken to fund the purchase of the new BA sets via the capital programme in April 2011.

9.2.3 The growth and savings identified against the Other Operational Equipment budget relate to:

	£	£
	Growth	Savings
Water Rescue		(30,710)
Operational Equipment	44,750	(35,500)
	<u>44,750</u>	<u>(66,210)</u>
Net Saving		<u>(21,460)</u>

A zero base review of the budget requirement for Other Operational Equipment in 2012/13 has led to net savings of £21,460. A detailed analysis of the growth and savings making up the Budget Bid is available to Members on request.

9.2.4 Net growth of £2,300 has been requested within the budget bid for the purchase of smoke alarms. This relates to the purchase of specialist (deaf) alarms. The related income budget (see paragraph 15.9 below) below reduced by £25,070 reflecting the full use of previous years' donations held in reserves. Therefore overall, the base budget for smoke alarms in 2011/12 has increased by £27,370.

9.2.5 The growth and savings identified against the Fire Safety Publicity Materials budget relate to:

	£	£
	Growth	Savings
Communications & Media e.g. Newspaper publicity	1,500	
LIFE courses - no requirement for materials in 2012/13		(8,690)
	<u>1,500</u>	<u>(8,690)</u>

9.2.6 The PPE & Uniform Budget includes:

	£
PPE Total Care Package commencing June 2012	275,000
Corporate Work wear	40,000
Old Style PPE Stock Issue	30,000
Interim purchases/laundry prior to new contract commencing	12,500
Extrication Team	1,000
	<u>358,500</u>

The growth and savings identified relate to:

	£	£
	Growth	Savings
PPE (Difference between existing and new total care package)	152,950	
Extrication Team	1,000	
Laundry		(12,500)
South East Framework - provision of PPE		(26,200)
Transport Uniform		(1,000)
Water Rescue		(5,690)
Fire Net (Reduction in income - see paragraph 16.4)		(500)
Bridge Days (Reduction in income - see paragraph 16.4)		(2,730)
	<u>153,950</u>	<u>(48,620)</u>

9.2.7 The saving of £5,000 against the Special Printing budget follows from the reduction in recruitment as fewer recruitment packs are required.

9.2.8 Uniform, Equipment & Materials Summary	2011/12		←-----2012/13-----→			Base Budget
	Base Budget	Inflation	Committed Growth	Uncommitted Growth	Savings	
	£	£	£	£	£	
Office Equipment	13,180		1,820			15,000
Other Equipment	23,120				(2,930)	20,190
Promotional Activities	6,970		90			7,060
Hydrants	102,500	4,930	20,760			128,190
Training Aids	18,450		500			18,950
Breathing Apparatus	149,660				(102,160)	47,500
Other Op Equipment	234,660		44,750		(66,210)	213,200
Extrication Team	3,770				(2,120)	1,650
Smoke Detectors	39,440		3,300		(1,000)	41,740
FS Publicity Materials	65,790		1,500		(8,690)	58,600
Photographic Equipment	1,000				(100)	900
Community Rooms	0		710			710
Outside Caterers	6,540		3,010		(1,310)	8,240
PPE & Uniform	253,170		153,950		(48,620)	358,500
Other Clothes/Laundry	7,250		2,500		(1,250)	8,500
Stationery	17,430		570			18,000
Books & Publications	6,160		1,220		(410)	6,970
Special Printing	23,330				(5,000)	18,330
	972,420	4,930	234,680		0 (239,800)	972,230

9.3 Services

9.3.1 The growth requested for Training Costs of £3,900 is for student enrolment fees onto BTEC Courses.

9.3.2 The Consultancy Fees Budget is for Consultancy Fees commissioned for specific projects, usually Capital projects in the early stages for which such fees must be charged to revenue. For 2012/13, the budget has been estimated at £25,000.

9.3.3 A zero base review of the budget requirement in 2012/13 for Other Hired & Contracted Services has been undertaken generating a net saving of £58,940:

	£	£
	Growth	Savings
Community Risk - Local Resilience Forum	3,040	
Community Risk - Translation & Transcription Services		(2,150)
Leasing Advisor Fees	7,240	
Publicity		(45,000)
Regional Management Board		(14,520)
CIPFA Benchmarking Club		(2,400)
Miscellaneous		(5,150)
	10,280	(69,220)
Net Saving		(58,940)

9.3.4 Services Summary	2011/12		<-----2012/13----->			
	Base		Committed		Uncommitted	Base
	Budget	Inflation	Growth	Growth	Savings	Budget
	£	£	£	£	£	£
Training Outside Bodies	1,760		3,900		(950)	4,710
Consultants Fees	55,690		0		(30,690)	25,000
Other Hired & Contract.	200,840		10,280		(69,220)	141,900
	258,290	0	14,180		0 (100,860)	171,610

9.4 Communications & IT

9.4.1 A zero base review of the requirements for Network/Disaster Recovery connectivity costs in 2012/13 has been undertaken. A detailed analysis of the Budget Bid is available to Members on request.

9.4.2 £20,000 is required to fund the cost of ancillary hardware and software items which individually are under the Authority's capital deminimis limit of £10,000 and therefore must be charged to revenue.

9.4.3 A zero base review of the budget requirement for IT Maintenance in 2012/13 has led to net growth of £15,760 which relates to a number of different contracts either being agreed or terminated. A detailed analysis of the Budget Bid held is available to Members on request.

9.4.4 The budget requested for IT Consumables (primarily printer ink cartridges) has been based upon an average of spending over the last four years resulting in growth of £5,540.

9.4.5 As regards the mobilising budget, growth of £14,910 relates to the maintenance on Mobile Data Terminals and savings of £35,400 to FireCat support.

9.4.6 Budget of £360,500 in 2012/13 is required to cover the charges for Airwave equipment of £347,000, and also the cost of the San J Radios at £13,500. Grant of £178,000 is expected from CLG to part fund this (see paragraph 16.2 below).

9.4.7 Communications & IT Summary	2011/12		<-----2012/13----->			
	Base		Committed		Uncommitted	Base
	Budget	Inflation	Growth	Growth	Savings	Budget
	£	£	£	£	£	£
Postage	15,380				(380)	15,000
Network/Disaster Rec.	258,040		8,520		(7,000)	259,560
Hardware & Software	0		20,000			20,000
IT Maintenance	204,660		43,500		(27,740)	220,420
IT Consumables	26,460		5,540			32,000
Mobilising	216,110		14,910		(35,400)	195,620
Radio/PA	32,010				(1,240)	30,770
Firelink	14,500		347,000		(1,000)	360,500
	767,160	0	439,470		0 (72,760)	1,133,870

9.5 Expenses

9.5.1 A reduction in the budget for subsistence in 2012/13 of £26,570 has been estimated based upon a review of expenditure incurred over the past five years.

9.5.2 The growth and savings identified against the Subscriptions budget relate to:

	£	£
	Growth	Savings
BTEC Enrolment Fees (of which £3,900 transferred to Training Costs)		(5,380)
Non renewal of various subscriptions		(3,310)
Community Risk - BSI	4,110	
	<u>4,110</u>	<u>(8,690)</u>

9.5.3 A review of the base budget for Insurance relating to IT Equipment, Libel & Slander and Non Owned Aviation in 2011/12 compared to the premiums for that year has identified a saving of £6,440 in 2012/13 .

9.5.4 A zero base review of the budget required for the expenses of the new Central Administration Office in 2012/13 has led to net savings of £8,250 compared to that of the old Corporate Information Unit. A detailed analysis of the growth and savings making up the Budget Bid is available to Members on request.

9.5.5 Expenses Summary	2011/12	<-----2012/13----->				
	Base	Committed		Uncommitted	Base	
	Budget	Inflation	Growth	Growth	Savings	Budget
	£	£	£	£	£	£
Subsistence	86,570				(26,570)	60,000
Subscriptions	37,370		4,110		(8,690)	32,790
Insurance	90,870	3,140			(6,440)	87,570
Advertising	3,080				(1,010)	2,070
Marketing	2,070					2,070
Central Admin. Office	25,610				(8,250)	17,360
	245,570	3,140	4,110	0	(50,960)	201,860

9.6 <u>Total Supplies & Services Budget</u>	2011/12	<-----2012/13----->				
	Base	Committed		Uncommitted	Base	
	Budget	Inflation	Growth	Growth	Savings	Budget
	£	£	£	£	£	£
Uniform, Equip, & Mats.	997,940	4,930	234,680		(239,800)	997,750
Services	311,090		14,180		(100,860)	224,410
Communications & IT	816,990		439,460		(72,770)	1,183,680
Expenses	263,890	3,140	4,790		(51,990)	219,830
Total	2,389,910	8,070	693,110	0	(465,420)	2,625,670

10. Operating Leases

10.1 This budget includes operating lease agreements in respect of support vehicles purchased in 2009/10 and also the lease of land at Threshfield.

10.2 Also included are the costs of the current contract hire agreement for employee lease cars. The annual cost is dependant upon the number and cost of cars ordered during the year.

2011/12 <-----2012/13----->

10.3 Operating Leases Summary	Base	Committed Uncommitted			Base	
	Budget	Inflation	Growth	Growth	Budget	
	£	£	£	£	£	
Operating Leases	16,320				(1,000)	15,320
Lease Cars	230,920				(920)	230,000
Total	247,240	0	0	0	(1,920)	245,320

11. External Agreements

11.1 The saving of £11,040 made on External Audit Fees in 2012/13 relate to the removal of a one off charge for audit work on International Financial Reporting Standards included in the 2011/12 base budget of £4,440, and also an estimated fee rebate from the Audit Commission for 2012/13 of £6,600.

11.2 With effect from October 2011, West Yorkshire Pension Fund have taken over the responsibility for the administration of the Authority's Firefighter Pension Schemes via a Service Level Agreement (SLA). From April 2012, this agreement will include responsibility for the Pensioners Payroll. The cost of the agreement is £30,000 per year. Savings within the APTC Staff of £37,000 have been made. Overall the net saving achieved is:

	£	£
	Growth	Savings
APTC Staff		(37,000)
Previous SLA with Sunderland City Council		(15,750)
SLA with West Yorkshire Pension Fund	30,000	
	<u>30,000</u>	<u>(52,750)</u>
Net Saving		<u>(22,750)</u>

11.3 Following discussions with the Authority's Monitoring Officer, £11,820 of estimated growth is requested for the cost of legal advice provided through the SLA with NYCC. The cost of the service varies from year to year and is dependant upon the nature of the advice requested, and the amount of time spent by NYCC on Authority issues.

11.4 Savings on the Financial Services relate to a reduction in the cost of Internal Audit next year of £1,000 and also £2,950 due to zero contractual inflation charged in 2011/12.

11.5 External Agreements Summary	2011/12	<-----2012/13----->				Base
	Base	Inflation	Committed Growth	Uncommitted Growth	Savings	Budget
	Budget	£	£	£	£	£
Section 13 and 16	30,000					30,000
External Audit	77,300				(11,040)	66,260
Building, Design & Mgt	37,910	1,520				39,430
Pensions Administration	15,750		14,250			30,000
Legal Services	48,180	2,400	11,820			62,400
Committee Services	24,830	750				25,580
Financial Services	79,400	760			(3,950)	76,210
Total	313,370	5,430	26,070	0	(14,990)	329,880

12. Private Finance Initiative

12.1 The committed growth of £57,900 relates to:

- (a) Contractual inflation of 5.5% for 2011/12 being omitted from last year's bid in error £55,900, and
- (b) The assumed increase for lifecycle cost charges in relation to the move of Easingwold Station into Training Centre £2,000.

12.2 PFI Summary	2011/12	<-----2012/13----->				Base Budget
	Base Budget	Inflation	Committed Growth	Uncommitted Growth	Savings	
	£	£	£	£	£	£
PFI	574,420	31,390	57,900			663,710

13. Pensions

13.1 The pensions budget reflects the Authority's obligations to the Pension Fund under the financial arrangements for Firefighters' Pensions that came into effect on 1st April 2006. Under these arrangements, the fund is topped up as necessary by Government Grant if employer and employee contributions are insufficient to meet pension payments that year.

13.2 A detailed review of the budget required next year has been undertaken in line with the requirement by the CLG for Authorities to submit five year Pensions Estimates by 21st October 2011. The budget requirement reflects the Authority's Employer pension contributions, staged contributions for ill health retirements and the payment of injury awards.

13.3 Employer pension contributions have been calculated based upon actual current membership and pensionable pay on the basis of the proposed Wholtime and Retained Salary budgets for 2012/13. The net saving reflects the reduced budgeted establishment. It also reflects, where applicable, the contribution rate of the 2006 New Firefighters Pension Scheme (NFPS) of 11% compared to that of the 1992 Firefighters Pension Schemes (FPS) of 21.3% as leavers of the FPS are replaced by new employees eligible to join the NFPS only.

13.4 Employer ill health contributions have been based upon an assumption of two to occur in 2012/13 (one at the higher tier and one at the lower tier).

13.5 Pensions Summary	2011/12	<-----2012/13----->				Base Budget
	Base Budget	Inflation	Committed Growth	Uncommitted Growth	Savings	
	£	£	£	£	£	£
Employer Contributions	2,453,000		67,730		(59,180)	2,461,550
Injury Allowances	547,170	23,010			(12,140)	558,040
Total	3,000,170	23,010	67,730	0	(71,320)	3,019,590

14. Capital Financing Costs

14.1 By virtue of statute, the Authority is required to set aside from revenue a sum as provision for the repayment of outstanding debt known as the minimum revenue provision (MRP). The committed growth of £236,100 reflects this statutory minimum which is a product of the increasing debt of the Authority used to finance the Capital Programme as set out in Appendix C either by borrowing or credit arrangements including finance leases.

14.2 The budget for loan interest is based upon forecasted interest rates for borrowing from the Public Loans Work Board.

14.3 Finance Lease interest is the outstanding commitment under existing agreements.

14.4 Capital Financing Costs Summary	2011/12	<-----2012/13----->				
	Base Budget £	Inflation £	Committed Growth £	Uncommitted Growth £	Savings £	Base Budget £
MRP Charge	1,357,880		179,270			1,537,150
Loan Interest	668,150		56,830			724,980
Finance Lease Interest	546,940				(23,620)	523,320
Total	2,572,970	0	236,100	0	(23,620)	2,785,450

15. General Income

15.1 The budget for Interest Receivable on short term investments is based upon forecasted cashflow movements during 2012/13, and advice provided under the Treasury Management Service Level Agreement with NYCC that interest rates will be 1.2% in year.

15.2 The total income expected to be received in relation to the three staff secondments in 2012/13 in respect of salaries, pension contributions and travel expenses is £197,150.

15.3 Officers' contributions towards the cost of leased vehicles are estimated to be £49,780 in 2012/13. The reduction in income reflects the increase in the Authority's contribution to the cars of Station Managers during 2011/12.

15.4 Course fees from the Youth BTEC Project are estimated to be £38,200 which will fund the costs of project budgeted for within staff and non staff expenditure as appropriate.

15.5 The budget for Sales of Equipment & Vehicles comprise:

	£
Old equipment and uniform	(550)
Old IT equipment	(1,550)
Old Vehicles	(15,850)
	<u>(17,950)</u>

The receipts from the disposal of vehicles are based upon the planned capital programme next year highlighting which vehicles are surplus to operational requirements.

15.6 Insurance income following claims under the Vehicles policy is estimated to be £16,000, this being based upon a review of income received in 2009/10 and 2010/11.

15.7 The income forecast to be generated from false alarm fines is based upon a review of income received over the last four years.

15.8 Other income relates to:

	£
Automatic Fire Alarms	5,340
Joint Fire/Police Station at Bedale	13,750
Training provided to Eggborough Power Station	6,000
Community Rooms	1,420
Salary Sacrifice - Employer savings	12,640
	<u>39,150</u>

15.9 Smoke Alarm donations in 2012/13 are forecast to be £3,210 to part fund the purchase of smoke alarms next year. The reduction reflects the full use in 2011/12 of previous years' donations held in reserves.

15.10 Other donations refer to contributions towards the expenses of the Extrication Team (£3,080) and the annual Firework Display (£7,060)

15.11 General Income Summary	2011/12	←-----2012/13-----→			Base Budget
	Base Budget	Inflation	Income Reductions	Income Generation	
	£	£	£	£	£
Interest Receivable	(85,000)				(85,000)
Seconded Officers	(181,160)			(15,990)	(197,150)
Special Services	(10,000)				(10,000)
Lease Car Contributions	(55,580)		5,930	(130)	(49,780)
Rents	(22,730)	(1,590)	2,730		(21,590)
BTEC Training Schools	(61,840)		23,640		(38,200)
Vehicles & Equip. Sales	(6,550)			(11,350)	(17,900)
Insurance Income	(6,000)			(10,000)	(16,000)
Private Phone Calls	(3,000)				(3,000)
False Alarm Fines	(3,000)		1,770		(1,230)
Other Income	(27,140)		5,410	(17,420)	(39,150)
Smoke Alarm Donations	(28,280)		27,730	(2,660)	(3,210)
Other Donations	(10,050)			(90)	(10,140)
Total	(500,330)	(1,590)	67,210	(57,640)	(492,350)

16. Other Grants

16.1 New Dimensions Grant of £40,800 will be used in 2012/13 to fund the following related expenditure:

	£
Wholetime salaries - Lay Trainers	10,800
Course Fees	30,000
	<u>40,800</u>

16.2 The Authority expects to receive grant from CLG in 2012/13 of £178,000 towards the cost of Firelink (Airwave) Equipment.

16.3 Following cessation of the Regional Control Centre project in late 2010, no further grant will be received.

16.4 Policy & Protection project income relates to:

	2011/12 Budget	Grant Reductions	Grant Receipts	2012/13 Budget
LIFE	0		(11,500)	(11,500)
Fire Net	(13,910)	13,910		0
Bridge Days	(2,270)	1,500		(770)
	<u>(16,180)</u>	<u>15,410</u>	<u>(11,500)</u>	<u>(12,270)</u>

16.5 Other Grants Summary	2011/12	<-----2012/13----->			Base Budget £
	Base Budget £	Inflation £	Income Reductions £	Income Generation £	
Private Finance Initiative	(649,000)				(649,000)
C Tax Freeze 11/12	(465,170)				(465,170)
New Dimensions	(16,250)			(24,550)	(40,800)
Firelink	0			(178,000)	(178,000)
Regional Control Project	(20,000)		20,000		0
Projects	(16,180)		15,410	(11,500)	(12,270)
Total	(1,166,600)	0	35,410	(214,050)	(1,345,240)

2012/2013 ESTIMATES - GROWTH AND EXPENDITURE REDUCTIONS**As at 15th November 2011**

	£	£
<u>COMMITTED GROWTH :</u>		
<u>fte</u> <u>Staff:</u>		
Wholetime - Pay Movements	106,600	
Wholetime - National Insurance (inc. P11d Class 1A NICs)	31,700	
Wholetime - WM from Training Centre to Thirsk	37,800	
Wholetime - Additional Bank Holiday	14,000	
Wholetime - CPD	19,800	
Wholetime - LIFE Project Overtime	6,500	
Retained - Sick Pay (NJC 04/11)	25,000	
APTC - Transport & Logistics Manager	42,800	
	<hr/>	284,200
<u>Non Staff:</u>		
Course Fees - New Dimension	30,000	
Course Fees - BA/Extrication Teams	1,600	
Course Fees & Travel	20,200	
General Maintenance - Responsive Repairs	21,100	
Care Servicing	27,300	
Care Repairs - Appliance Bay Doors	15,000	
Accommodation - Thurston Road	18,000	
Land Rental - Grassington	1,000	
Rates	19,900	
Water Services	4,400	
Cleaning Materials & Contract	4,100	
Transport - Ladders	1,600	
Transport - Car Allowances	13,000	
Transport - Vehicle Claims	16,000	
Office Equipment	1,800	
Hydrant Installation & Repairs	20,800	
Training Aids	500	
Other Operational Equipment	44,800	
Smoke Detectors	3,300	
Fire Safety Publicity Materials	1,500	
Outside Caterers	3,000	
Community Room Expenses	700	
PPE Total Care Package	154,000	
Corporate Work Wear/Other Uniform	1,000	
Clothing/Laundry	2,500	
Stationery	600	
Community Risk - Books & Publications	1,200	
Other Hired & Contracted	10,200	
Phone Rental	8,500	
Ancillary Hardware & Software	20,000	
IT Maintenance	43,500	
IT Consumables	5,500	Cont'd

2012/2013 ESTIMATES - GROWTH AND EXPENDITURE REDUCTIONS

As at 15th November 2011

	£	£
<u>COMMITTED GROWTH :</u>		
<u>Non Staff:</u> Cont'd		
Mobilising	14,900	
Firelink	347,000	
Subscriptions	4,800	
Pensions SLA - WYPF	14,300	
Legal Services SLA	11,800	
PFI	58,000	
Other minor non staff bids	3,400	
	<hr/>	
		970,800
<u>TOTAL COMMITTED GROWTH</u>		<u>1,255,000</u>
<u>UNCOMMITTED GROWTH</u>		
Retained - Training Salaries		<u>65,000</u>
<u>REDUCTIONS IN EXPENDITURE/SAVINGS :</u>		
<u>fte</u>		
<u>Staff:</u>		
12.00 Wholetime - Leavers	(301,700)	
Wholetime - Direct Trainers	(41,600)	
Wholetime - Temporary Duty	(20,600)	
Wholetime - BTEC Project Overtime	(21,000)	
Wholetime - FireNet/Bridge Days Project Overtime	(7,800)	
Wholetime - Water Rescue Lay Trainers	(17,200)	
Wholetime - New Dimension Lay Trainers	(6,200)	
Wholetime - Medical Fees	(1,600)	
Retained - Vacancy Cover	(38,900)	
Retained - Bounty Payments	(13,600)	
Retained - Project Water Rescue Training Salaries	(9,300)	
5.57 APTC - Administration Review	(124,000)	
1.23 APTC - Pensions Administration Review	(37,000)	
0.50 APTC - Dis-establish Financial Services Assistant	(10,500)	
1.00 APTC - Dis-establish Graphics Technician	(25,000)	
0.50 APTC - Dis-establish Group Clerk Harrogate	(9,500)	
1.00 APTC - Dis-establish Safeguarding Officer	(31,000)	
1.00 APTC - Remove budget for Comms & Media Manager	(43,000)	
1.00 APTC - Transport & Supplies Posts Merger	(72,700)	
APTC - Other Pay Movements	(11,000)	
	<hr/>	
		(843,200)
<u>Non Staff:</u>		
Course Fees	(33,600)	
Staff Advertising	(14,100)	
CRB Checks	(6,700)	
Planned Maintenance	(62,300)	
Thurston Road	(26,400)	
Rent - Grassington	(2,800)	Cont'd

2012/2013 ESTIMATES - GROWTH AND EXPENDITURE REDUCTIONS

As at 15th November 2011

<u>REDUCTIONS IN EXPENDITURE/SAVINGS :</u>	£	£
<u>Non Staff:</u> Cont'd		
Fixtures & Fittings	(900)	
Transport - Tools/Workshop	(2,300)	
Transport - Special Repair Items	(5,200)	
Transport - Other Expenses	(23,700)	
Transport - Fuel	(32,900)	
Transport - LGV Licences/MOTs	(800)	
Breathing Apparatus	(102,200)	
Other Operational Equipment	(66,200)	
Extrication Team Equipment	(2,100)	
Smoke Detectors	(1,000)	
Fire Safety Publicity Materials	(8,700)	
Other Equipment	(3,000)	
Outside Caterers	(1,300)	
PPE Total Care Package	(38,700)	
Corporate Work Wear/Other Uniform	(9,900)	
Clothing/Laundry	(1,300)	
Special Printing	(5,000)	
Other Hired & Contracted	(69,300)	
Training to Outside Bodies	(1,000)	
Consultants Fees	(30,700)	
Phone Rental	(7,000)	
IT Maintenance	(27,700)	
Mobilising	(35,400)	
Radio/Personal Alerters	(1,200)	
Firelink	(1,000)	
Subsistence	(26,600)	
Subscriptions	(5,500)	
Insurance	(6,400)	
Advertising	(1,000)	
Central Admin Office Expenses	(8,300)	
Operating Leases	(2,000)	
External Audit	(11,000)	
Financial Services SLA	(4,000)	
Other minor non staff savings	(5,100)	
	<hr/>	(694,300)
<u>TOTAL REDUCTIONS IN EXPENDITURE/SAVINGS</u>		<u>(1,537,500)</u>
 <u>CAPITAL FINANCING</u>		
Breathing Apparatus - Finance Costs		40,000
2011/12 Capital Plan (£4,185,800)		<hr/> 172,500
<u>TOTAL CAPITAL FINANCING</u>		<u>212,500</u>

2012/2013 ESTIMATES - GROWTH AND EXPENDITURE REDUCTIONS

As at 15th November 2011

INCOME & GRANT REDUCTIONS:

Fire Control Project Grant	20,000
CFS Donations	25,400
Specified Project Income	15,400
Smoke Alarm Donations	2,200
Fees & Charges	23,500
Officers' Car Contributions	6,000
Other Rents	1,000
False Alarm Fines	2,000
Other Income VATable	5,500
<u>TOTAL INCOME & GRANT REDUCTIONS</u>	<u>101,000</u>

INCOME GENERATION

New Dimension Grant	(24,600)
Firelink Grant	(178,000)
Specified Project Income	(11,500)
Smoke Alarm Donations	(2,600)
Sale of Old Vehicles & Equipment	(11,400)
Vehicle Insurance Claim Income	(10,000)
Seconded Officers	(16,000)
Other Income Non VATable	(10,000)
Other Income VATable	(6,000)
<u>TOTAL INCOME GENERATION</u>	<u>(270,100)</u>

PENSIONS

Employer Contributions - FPS/NFPS	(45,930)
Employer Contributions - Ill Health Retirements	54,480
Injury Allowances	(12,140)
<u>TOTAL PENSIONS</u>	<u>(3,590)</u>

NORTH YORKSHIRE FIRE AND RESCUE AUTHORITY**CAPITAL PROGRAMME 2011/2012 TO 2016/2017**

	Estimated 2011/2012 £000	Estimated 2012/2013 £000	Estimated 2013/2014 £000	Estimated 2014/2015 £000	Estimated 2015/2016 £000	Estimated 2016/17 £000
Vehicle Acquisition						
Pumping Appliances	694.5	1,420.0	1,020.0	1,020.0	1,020.0	1,020.0
Aerial Appliances						450.0
Support Vehicles		60.0	185.0	100.0	182.0	160.0
Off Road			80.0			
Water Rescue Land Rover	35.0					
Water Rescue Boat	30.0					
Incident Support Unit		170.0				
Fire Ground Feeding			25.0			
Foam/Water Tankers	24.0					
ICU refurbishment	36.0					
Sub Total Vehicles	819.5	1,650.0	1,310.0	1,120.0	1,202.0	1,630.0
Property Schemes						
Minor Works	194.3	160.7	110.0	60.0	60.0	60.0
Major Schemes	2,344.0	2,586.7	2,160.0	1,253.3	189.7	
Sub Total Property	2,538.3	2,747.4	2,270.0	1,313.3	249.7	60.0
IT Strategy	246.0	210.0	169.0	202.0	152.0	235.0
PPE	151.0					
Breathing Apparatus	431.0					
TOTAL	4,185.8	4,607.4	3,749.0	2,635.3	1,603.7	1,925.0

	Estimated 2011/2012 £'000	Estimated 2012/2013 £'000	Estimated 2013/2014 £'000	Estimated 2014/2015 £'000	Estimated 2015/2016 £'000	Estimated 2016/2017 £'000
FUNDED BY:						
Usable Capital Receipts					300.0	
CLG Capital Grants	2,098.0	720.0				
Capital Contributions	50.0					
Additional Borrowing	2,037.8	3,887.4	3,749.0	2,635.3	1,303.7	1,925.0
TOTAL	4,185.8	4,607.4	3,749.0	2,635.3	1,603.7	1,925.0

PROPERTY CAPITAL PROGRAMME 2012/13 TO 2016/17

	Estimated 2012/13 £	Estimated 2013/14 £	Estimated 2014/15 £	Estimated 2015/16 £	Estimated 2016/17 £
Planned Capital Maintenance	160,700	110,000	60,000	60,000	60,000
<u>Major Schemes</u>					
Danby	60,318				
Summerbridge	400,000	300,000	47,500		
York	1,550,000	600,000	211,000	20,000	
Skipton Extension	15,000	190,000	25,000		
Grassington	461,400	20,000			
Snainton	50,000	500,000	69,800		
Stores/Workshops	50,000	250,000	50,000		
Northallerton		50,000	300,000	50,000	
Ripon		200,000	400,000	100,000	
Goathland		50,000	150,000	19,740	
TOTAL	2,747,418	2,270,000	1,313,300	249,740	60,000

IT CAPITAL PROGRAMME 2012/13 TO 2016/17

	<u>2012/13</u>	<u>2013/14</u>	<u>2014/15</u>	<u>2015/16</u>	<u>2016/17</u>
<u>Mobilising, Telephony and Bearers:</u>					
Alerter replacement programme	10,000	10,000	10,000	10,000	10,000
New/Refurbishment of Stations	11,000	11,000	11,000	11,000	11,000
Router & switch replacement programme			12,000		
	<u>21,000</u>	<u>21,000</u>	<u>33,000</u>	<u>21,000</u>	<u>21,000</u>
<u>Major IT Systems and Schemes:</u>					
Information Management System (Sharepoint & RMS)	10,000				
Asset Database	45,000				
	<u>55,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>Ancillary Hardware and software:</u>					
CFRMIS 5 Upgrade					
Email Upgrade					65,000
Citrix Upgrade				22,000	
SQL Server Upgrade			30,000		
VPN Upgrade			30,000		
Active Directory Upgrade		40,000			
Smart Office Hardware					
PC replacement / expansion programme	74,000	68,000	69,000	69,000	69,000
Server replacement / expansion programme	60,000	40,000	40,000	40,000	80,000
	<u>134,000</u>	<u>148,000</u>	<u>169,000</u>	<u>131,000</u>	<u>214,000</u>
TOTAL	<u>210,000</u>	<u>169,000</u>	<u>202,000</u>	<u>152,000</u>	<u>235,000</u>

APPENDIX D

POSSIBLE SCENARIOS £000s

	2012/13			13/14			14/15			15/16			16/17		
	Sav'gs	Re'ves	C Tax %	Sav'gs	Re'ves	C Tax %	Sav'gs	Re'ves	C Tax %	Sav'gs	Re'ves	C Tax %	Sav'gs	Re'ves	C Tax %
Base	0.0	-110.0	0.0	1,700	0.0	2.0	910	0.0	2.0	540	0.0	2.0	320	0.0	2.0
				1,700			2,610			3,150			3,470		
V1 Base+2.5% Pay	0.0	0.0	3.2	1,610	0.0	2.0	910	0.0	2.0	540	0.0	2.0	320	0.0	2.0
				1,610			2,520			3,060			3,380		
V2 CT Freeze 0% Pay	0.0	450	0.0	1,260	-450	2.0	1,370	0.0	2.0	540	0.0	2.0	320	0.0	2.0
				1,260			2,630			3,170			3,490		
V3 CT Freeze 2.5% Pay	0.0	-50	0.0	2,220	0.0	2.0	920	0.0	2.0	540	0.0	2.0	330	0.0	2.0
				2,220			3,140			3,680			4,010		
V4 Reserves (£5.8m)	0.0	-50	0.0	0.0	-2,220	2.0	0.0	-3,140	2.0	0.0	-400	18.8	0.0	0.0	4.8
					-2,270			-5,410			-5,810				
V5 Council Tax Only With Referendum	0.0	0.0	3.2	0.0	0.0	10.2	0.0	0.0	6.1	0.0	0.0	4.1	0.0	0.0	3.1
			8.4			15.4			11.1			9.3			8.3
V6 CT Freeze Variant	0.0	-50	0.0	1,440	-580	3.0	1,300	0.0	3.0	340	0.0	3.0	110	0.0	3.0
				1,440			2,740			3,080			3,190		