

# STATE FIRE COMMISSION

## CORPORATE PLAN

Prepared by the State Fire Commission

For the Financial Years 2015-16 to 2018-19



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Approved/~~Not Approved~~

Date: ..... - 7 MAY 2015



**STATE FIRE COMMISSION  
CORPORATE PLAN**

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## 1. EXECUTIVE SUMMARY

The State Fire Commission's (the Commission) Statement of Corporate Intent has been prepared in accordance with Section 73G of the *Fire Service Act 1979* and summarises the Commission's objectives for the period covered by the Corporate Plan.

### Business Definition

The Commission's primary purpose is to minimise the social, economic and environmental impact of fire on the Tasmanian community. This will be achieved through Tasmania Fire Service (TFS) implementing strategies to develop community self-reliance to prevent and prepare for fires, supported by a timely and effective response to emergencies.

The TFS is also responsible for road accident rescue in assigned areas, managing incidents involving hazardous materials, undertaking urban search and rescue (USAR), and providing a response to terrorist incidents involving chemical, biological and radiological agents.

### Strategic Direction

*The Commission's long term strategic direction is to:*

- 1. Deliver a safe, effective and efficient response to fires and other emergencies.**
- 2. Be a leader in emergency management and inter-agency relations.**
- 3. Build communities that are resilient to fire and other emergencies.**
- 4. Be socially and environmental responsible.**

### Other Business Issues

The Commission is a non-profit statutory authority and as such is not required to make provision for income tax, dividends or returns to the State Government.

The pricing policies of the Commission are primarily determined by external market forces and the ability of users to pay for services other than emergency response.

The major sources of revenue to the Commission are contributions from landowners (fire service contribution), insurance policy holders (insurance fire levy), motor vehicle owners (motor vehicle fire levy) and the State Government. In addition the Commission raises revenue through the sale and maintenance of fire equipment, the provision of training services to both the public and private sector, alarm monitoring fees, plan approval fees, avoidable false alarm charges and fire investigation reports.

Pensioners and health card holders receive discounts on the fire service contribution and motor vehicle fire levy from the Commission.

## Major Goals and Expected Outcomes

Major Goals	Expected Outcomes
Be a leader in emergency management and inter-agency relations.	More effective and efficient emergency management arrangements for the Tasmanian community.
Deliver safe, effective and efficient strategies for preventing, preparing for and responding to fires and other emergencies	Fewer fire fatalities and injuries and less fire-related damage.
Build community capacity to prevent, respond to and recover from fires and other emergencies.	A safer and more resilient Tasmanian community.
Be an adaptive, relevant, resilient and sustainable organisation.	An effective organisation, capable of responding effectively to change.
Be a socially and environmentally responsible organisation.	An organisation respected by the Tasmanian community.

## Key Performance Indicators

In accordance with our vision and role, our key performance indicators are:

- The number of fatalities and injuries/100,000 residents.
- The number of structural fires reported to TFS/100,000 structures.
- The value of building stock lost in fires as a proportion of the total building stock.

The Commission's strategic direction aligns with the achievement of the following *Tasmania Together* goals;

- *Confident, friendly and safe communities.*
- *High quality education and training for lifelong learning and a skilled workforce.*
- *Vibrant, inclusive and growing communities where people feel valued and connected.*

## 2. VISION AND ROLE

### Our Vision

Our vision is a Tasmanian community safe from the impact of fire and other emergencies.

### Our Role

Our role is to protect life, property and the environment from the impact of fire and other emergencies by:

- promoting fire safety across the community; and
- providing an effective response to emergencies.

### Our Values

The services we provide are driven by the needs of the community. In order to meet these needs, and the needs of our people, we have adopted the following core values:

### ***Service***

We value:

- Serving the Tasmanian community;
- Being responsive to community needs; and
- Being progressive and delivering quality services.

### ***Professionalism***

We value:

- Dedication and pride in our organisation;
- Being skilled, efficient, committed and innovative;
- Using our collective capabilities to deliver an excellent service; and
- Being accountable for our actions.

### ***Integrity***

We value:

- Being trustworthy and ethical;
- Treating each other fairly and honestly; and
- Having the courage to do the right thing.

### ***Consideration***

We value:

- Each other;
- Working together to achieve our goals;
- Treating each other with respect and understanding; and
- Being supportive, compassionate and helping each other.

## **3. MAIN UNDERTAKINGS**

The main undertakings of the Commission, put into effect by the TFS, are:

- to assist the community to reduce the incidence and impact of unwanted fires and to empower people to act safely when fire threatens; and
- to provide an effective emergency response.

The TFS assists the community to reduce the incidence and impact of unwanted fires, and to empower people to act safely when fire threatens. TFS pursues these goals through publicity, training and community development programs, effective emergency warnings, through the sale and maintenance of fire protection equipment, through the development and promotion of community protection plans, and through monitoring and administering the application of fire safety legislation, codes and standards.

The TFS undertakes emergency response through its career brigades in Hobart, Launceston, Devonport and Burnie its 232 volunteer brigades throughout the State and supported by trained non-operational staff. Receipt of emergency calls and dispatch of brigades are centrally managed by FireComm which is located in Hobart. Training is provided to both career and volunteer firefighters enabling them to be safe and effective members of TFS. Training is delivered both on-station, in local venues and at TFS' hot-fire training facilities at Cambridge, Launceston and Burnie.

In addition to responding to fire incidents the State Fire Commission now financially supports the State Emergency Service. These arrangements build upon existing relationships between volunteer organisations across the broader Emergency Services spectrum, and reflect the close alignment and opportunities for synergies in the delivery of these services.

The TFS now also includes the Fuel Reduction Unit (FRU) which builds upon the previous State Fire Management Council (SFMC) support staffing arrangements, and is responsible for the implementation of the Government's strategic fuel management program. Whilst this unit forms part of the TFS funding is predominantly provided outside of the Corporate Plan through the Department of Primary Industries, Parks, Water and Environment (DPIPWE).

As a part of a strategic approach to the delivery of corporate services in the areas of administration, finance, communications, information management and engineering services, existing corporate business units within TFS will be amalgamated with similar units in the broader Department of Police and Emergency Management (DPEM) Human Services continues to provide strategic human resources policy, systems and advice. Services include volunteer support, occupational health and safety (including worker's compensation), learning and development systems, recruitment and remuneration, employee relations, leadership and performance systems.

## 4. OPERATING ENVIRONMENT

### Legislative Environment

The Commission is a statutory authority created by the *Fire Service Act 1979*. The TFS is the operational arm of the Commission, delivering services to the community through career and volunteer brigades and Community Fire Safety.

The functions of the Commission are:

- a) to formulate the policy in respect of the administration and operation of the Fire Service;
- b) to coordinate and direct the development of all fire services throughout the State;
- c) to develop effective fire prevention and protection measures throughout the State;
- d) to develop and promulgate a State Fire Protection Plan;
- e) to standardise, as far as is practicable, fire brigade equipment throughout the State;
- f) to establish and maintain training facilities for brigades;
- g) to conduct such investigations into fires as it considers necessary, and to prepare reports and recommendations to the Minister arising from those investigations;
- h) to conduct such investigations into the use of fire as it considers necessary, to instruct the public in the wise use of fire, and to disseminate information regarding fire protection measures and other related matters;
- i) to advise the Minister on such matters relating to the administration of this Act as may be referred to it by the Minister, and on matters that, in the opinion of the Commission, should be brought to the attention of the Minister; and
- j) to exercise such other functions vested in or imposed on it by this Act or such other functions relating to the preventing or extinguishing of fires as may be imposed on it by the Minister from time to time.

**Technological Environment** – The Commission monitors technological advances in areas such as communications, vehicles, information technology, buildings and training systems and adopts new technologies that add value to its services.

**Social Environment** – The Commission contributes significantly to communities through the transfer of knowledge from local brigades into the community and via wide representation through its volunteer brigades across the State, contributing significant social capital to rural communities. Interaction with the community also occurs through community access to TFS facilities and services.

TFS contributes and responds to leading social research into human behaviour in bushfires and volunteerism.

**Environmental Setting** – Community interest and concern for their environment has led the Commission to become involved in a variety of projects and forums aimed at minimising damage to the environment. These include providing advice on smoke management and air quality, assisting in planning for construction in bushfire prone areas as well as adapting TFS practices to reduce our environmental footprint.

**Economic Environment** – The Commission is acutely aware of the current economic environment and its potential impact of delivery of TFS services. The Commission continues to follow a conservative and prudent approach to financial management. In setting its budget objectives the Commission has been cognisant of the performance and projections for the Tasmanian economy and has tailored its investment and debt reduction program accordingly.

**Political Environment** – The Commission is made up of representatives from major stakeholder groups including local government, union and volunteer associations. A number of committees within TFS give further opportunities for involvement by stakeholders including participation from the Parks and Wildlife Service, Forestry Tasmania, Tasmanian Farmers and Graziers Association, Ambulance Tasmania, Tasmania Police, Local Government Association of Tasmania and State Emergency Service.

**Emergency Response Environment** – As part of the Commission's contribution to the State's counter-terrorism capability, the Commission has through TFS acquired advanced technological equipment and undertaken extensive training to ensure that its brigades can respond to terrorist initiated incidents as well as other incidents involving hazardous materials, urban search and rescue and road accident rescue in assigned areas. Additionally a change in reporting requirements now sees the Director State Emergency Service (SES) report to the Chief Officer with a substantial component of funding for the SES being provided through the State Fire Commission.

**National Environment** – TFS has a strong commitment to the Australasian Fire and Emergency Service Authorities Council (AFAC), which provides many opportunities for information sharing and the development of nationally consistent positions and collaborative arrangements in operational and business areas. TFS, as a stakeholder of the Bushfire and Natural Hazards Cooperative Research Centre, participates in and influences the national bushfire research agenda.

## 5. KEY RISKS

**Workplace Health and Safety** – Health and safety issues are always a paramount concern for any emergency service due to the inherently dangerous nature of emergency management. This said, the TFS spends considerable time and effort in minimising these risks for its personnel. The development of ongoing safety systems, investment in personal protective equipment, training and promotion of a culture of safe behaviour, are ongoing processes aimed at ensuring continuous improvement in member health and safety.

**Recruitment and Retention of Volunteers** – Ninety-five per cent of TFS operational personnel are volunteers. Research is being undertaken into recruitment issues and further research is to be conducted on the retention of volunteers. The Commission has invested significant resources into volunteer support and is providing input into Bushfire Co-operative Research Centre research on volunteer retention.

**Discrimination and Harassment** – TFS has a diverse range of members with a wide range of views, backgrounds and perceptions. From time to time, these lead to conflicts and allegations of harassment, bullying and discrimination. TFS is legally obligated to ensure our workplaces and services are free from harassment, bullying and discrimination. Accordingly, TFS is implementing systems and training programs to support the development of an environment that meets these objectives.

**Preservation of Capital Works Program** – The preservation of a capital works program is vital to the continued effectiveness of TFS. Without sufficient funding the Commission will not be able to continue its current fire appliance replacement program and it will be unable to replace, in an

acceptable period of time, a significant number of fire appliances that either do not provide the necessary crew protection or are costly and difficult to maintain.

**Communications Infrastructure** – Advanced communications systems and information technology are vital to TFS to deliver an effective emergency response. In addition, other agencies such as the Ambulance Tasmania and the State Emergency Service, access and use TFS networks, so reducing duplication and minimising costs. Reliance on such technology means that a failure of any of these systems is a significant risk for TFS.

**Key Risk Register** – Ongoing maintenance and review of the Key Risk Register remains a major priority of the Commission. The Register assists the Commission to manage its risks and enables it to plan and allocate resources to areas considered vulnerable or under resourced. In addition the Key Risk Register provides the basis for the development of business continuity plans and the subsequent testing of these plans.

## 6. STRATEGIC DIRECTION

### Introduction

In reviewing and developing the strategic direction of the Commission, a consultative process was undertaken involving a large group of people from TFS. The Commission continues to consult in the ongoing development and evolution of the Corporate Plan.

The Commission actively supports the continual close working relationship with other agencies and will be seeking, wherever possible, to eliminate duplication and maximise the use of the State's resources.

The long term strategic direction of the Commission is supported by short to medium term goals, priorities and key performance indicators to measure the rate of success.

The goals, priorities and key performance indicators are detailed below.

### Goal 1: Be a leader in emergency management and inter-agency relations

- 1.1 Improve public safety outcomes through effective inter-agency and stakeholder collaboration and interoperability.

#### **Priorities**

Foster and formalise cooperative arrangements with emergency management partners to facilitate interoperability. Identify opportunities and implement initiatives to maximise efficiencies and effectiveness across the emergency management sector, and with key stakeholders.

#### **Indicators**

Adoption of a common incident management system across the Tasmanian Emergency Management sector;

Number of joint initiatives identified, pursued and realised;

Proportion of TFS responsibilities in the Tasmanian Emergency Management Plan fulfilled;

Implementation of Corporate Services integration: and

Achieve economies of scale through closer alignment with State Emergency Service.

- 1.2 Maximise benefits and opportunities from involvement in national forums and initiatives.

#### **Priorities**

Continue participation in and financial and workload commitment to the Australasian Fire and Emergency Services Authorities Council as the peak industry body, the Bushfire and Natural Hazards Cooperative Research Centre and other research partners.

### **Indicators**

Time and resources contributed to national initiatives; and

Number of national research findings and/or agreements adopted.

## **Goal 2: Deliver safe, effective and efficient strategies for preventing, preparing for and responding to fires and other emergencies.**

2.1 Allocate and deploy resources based on assessed risk.

### **Priorities**

Ensure brigade assignment areas, and mobilisation and response times result in acceptable incident outcomes. Profile static and dynamic risk and identify and implement a best practice resource distribution model for enhancing public safety. Identify and apply desirable levels of incident management personnel for extended and complex incidents. Further reduce unwanted alarms and unnecessary false calls.

### **Indicators**

Implementation of resource-to-risk analysis and framework;

Proportion of pre-incident planning projects completed;

Number of unwanted calls;

Management of extended and complex incidents is effectively resourced;

Number of fuel reduction burns undertaken; and

Value of community assets lost.

## **Goal 3: Build community capacity to prevent, respond to and recover from fires and other emergencies**

3.1 Build partnerships with communities and share responsibility for risk.

### **Priorities**

Enhance capacity of brigades to effectively engage with communities.

Support the provision of strategic bushfire risk mitigation programs. Develop strategic partnerships to facilitate the delivery of emergency risk mitigation initiatives for at-risk sectors.

### **Indicators**

Number of brigades participating in community development initiatives;

Level of satisfaction the State Fire Management Council has with TFS support for strategic bushfire risk mitigation programs; and

Number of targeted sectors for which strategic partnerships have been developed.

3.2 Develop and implement customised community-based risk assessment and management strategies in collaboration with local communities.

### **Priorities**

Support Fire Management Area Committees and the Fuel Reduction Unit to develop and implement local risk mitigation plans, community bushfire protection plans for at risk communities.

Develop and implement local community development initiatives for bushfire prevention and preparedness in at risk communities.

### **Indicators**

Proportion of at risk communities for which community protection plans have been developed and reviewed;

Proportion of communities for which mitigation plans have been developed;

Number of mitigation initiatives completed;

Level of awareness by key stakeholders in at risk communities of their responsibilities during emergencies;

Level of awareness in the community of TFS response capacity and the community's shared responsibility;

Number of preventable incident deaths and injuries;

Number of accidental house fires; and

Proportion of homes in fire prone areas that are prepared for bushfires.

#### **Goal 4: Be an adaptive, relevant, resilient and sustainable organisation**

4.1 Further develop a safe, strategic and capable workforce.

##### **Priorities**

Further develop and continue to implement the State Fire Commission strategic work health and safety plan.

Develop and implement the TFS strategic learning and development plan including ensuring our learning framework encourages strategic thinking, adaptability and flexibility. Develop strategies to further improve recruitment and selection systems. Ensure the knowledge and skills of brigades and members are aligned with their respective risk.

Develop a strategic project planning and workload management capability. Effectively match our resources to our organisational priorities. Engage our people in developing and implementing strategic plans.

##### **Indicators**

Strategic work health and safety plan is developed and effectively implemented.

Strategic learning and development plan is developed and effectively implemented.

Annual plans are developed and implemented by all Divisions.

Reduction in Absence Rate and Absence Frequency.

Reduction in Lost Time Injury Frequency Rate for career members, Lost Time Accident Rate, Average Time Lost Rate;

Participation (number of employees) in whole of State Service work health and safety programs (by program);

Participation (number of employees) in TFS specific work health and safety programs (by program);

Increase in the percentage of volunteers holding volunteer qualifications;

Percentage of Volunteer Officers with Supervisory and Management Qualifications;

Maintenance of Sound Gender and Age Diversity levels; and

Percentage of employees participating in workplace feedback sessions and percentage of employees with personal development plans in place.

4.2 Shape and foster our leadership and culture to achieve our vision, values and strategic objectives.

**Priorities**

Institutionalise TFS Values. Continue implementation of our leadership framework. Enhance our internal communication systems, processes and skills.

Monitor the effectiveness of our internal communications.

**Indicators**

Change in organisational culture and leadership styles;

Level of satisfaction with internal communication; and

Improvement in outcomes relating to leadership, behaviour and communication from People Directions surveys.

4.3 Be a well-informed, evidence-based decision-making organisation supported by effective systems and processes.

**Priorities**

Develop a commitment and capacity to collect and use evidence to support decision making.

Actively participate in the Bushfire and Natural Hazards CRC.

Develop processes to take advantage of research findings and respond to trends.

Implement applicable findings from inquiries and post incident reviews.

**Indicators**

The number of relevant findings implemented.

**Goal 5: Be a socially and environmentally responsible organisation**

5.1 Build mutual respect and understanding between the community and our organisation.

**Priorities**

Define and communicate our brand. Build brigade capacity to better understand the needs and expectations of their communities, and to engage with them. Develop strategies to enable TFS activities to provide benefit to the community.

Develop strategies to build trust and credibility with the community based on TFS Values.

**Indicators**

Level of community understanding of and satisfaction with what we do and how we do it.

5.2 Minimise our impact on the environment.

**Priorities**

Improve our capacity to measure our impact on the environment.

Monitor our impact on the environment. Develop and implement strategies to manage the net impact of our activities on the environment.

Emergency response strategies incorporate environmental risk assessment and mitigation strategies to manage our net impact on the environment.

**Indicators**

Environmental impact is considered in TFS policies, systems and procedures; and

Impact of our activities on the environment.

## **7. PRICING ISSUES**

The pricing and costing policies of the Commission are expected to be determined primarily by outside market forces and the ability of the user to pay for services. Wherever possible the Commission bases its price increases on changes to the Consumer Price Index (CPI). The only major revenue source that the Commission has direct control over and has increased more than CPI, in recent years, is the Fire Service Contribution where larger increases have been provided to cover wage costs.

Outside market forces determine the pricing policy for TasFire Equipment and TasFire Training units. Both are required to recover costs for their commercial operations and operate as independent financial units. Both provide valuable fire safety services and education to the community. To date the indirect benefit to the Commission and the community has not been measured. Pricing for both units is commercially based.

## **8. COMMUNITY SERVICE REQUIREMENT**

The Commission is required under the *Fire Service Act 1979* to provide pensioner rebates. This is considered to be a community service legislative requirement. The cost of this service, of which the Commission has no control, is reflected in the financial statements of the Commission.

## **9. ACCOUNTING POLICIES**

### **9.1 Statement of Accounting Policies**

#### **a) Basis of Financial Statements**

The financial report is a general purpose financial report which has been prepared in accordance with Accounting Standards and interpretations. . It has been prepared on the basis of historical costs except for the revaluation of land and buildings, and does not take into account changing money values. Accounting policies used are consistent with those of the prior year.

#### **b) System of Accounting**

The statements are prepared in accordance with the accrual basis of accounting which brings to account known assets and liabilities at balance date. Income and expenses are recognised when increases or decreases in future economic benefits relating to assets or liabilities arise and can be measured reliably. All amounts shown in the financial statements are in thousands of dollars. The system of accounting complies with the requirements of the *Fire Service Act 1979*.

#### **c) Inventories**

Consumable stores are expensed at time of purchase. Stock on hand is valued at the lower of average cost and net realisable value.

#### **d) Receivables**

Trade and other receivables are measured at amortised cost less any impairment losses, are generally settled within 60 days and are carried at amounts due. The collectability of debts is assessed at year-end and a specific provision is made for any doubtful accounts. The collectability of debts is assessed at year-end and a specific provision is made for any doubtful debts. The carrying amount of trade receivables approximates net fair value.

#### **e) Work in Progress**

Capital Work in Progress is valued at the cost of material, labour and labour on costs for work to date.

## f) Land and Buildings

Freehold land and buildings are valued at fair value. Cost is considered to be the best measure of fair value for recently purchased property. Where available, in years subsequent to acquisition, the Valuer-General's valuation or a commercial valuation is used. The Valuer-General progressively revalues land and buildings in a systematic manner, which is both independent and consistent.

On revaluation, the Provision for Depreciation accounts are transferred to the related asset accounts. The assets are then depreciated over their estimated remaining useful lives using their revalued amount as the base.

When a class of assets is revalued upwards, that part of the revaluation increment that reverses previously expensed revaluation decrements for that class of assets is treated as revenue, and any excess is credited to the Asset Revaluation Reserve.

When a class of assets is revalued downwards, that part of the revaluation decrement that reverses a credit balance in the Asset Revaluation Reserve relating to that class of assets is debited to the Reserve, and any excess decrement is expensed.

## g) Fire Appliances and Plant and Equipment

Internal expenses incurred in the fabrication of fire appliances and the construction of radio and communications equipment are capitalised.

Passenger vehicles are valued at cost.

Plant and Equipment is at cost and is comprised of Fire Fighting Equipment, Workshop and Other Equipment, Radio and Communications Equipment, Office Furniture and Equipment and Computer Equipment.

Items of Plant and Equipment with a purchase price of less than \$2,000 are expensed at time of purchase. Items of Plant and Equipment with a cost of \$2,000 or more are shown at cost less depreciation and are written off over their expected useful life to the Commission on a straight line basis. Equipment is not depreciated until full operational status is attained.

Expenditure incurred in relation to plant and equipment subsequent to initial acquisitions is capitalised when it is probable that future economic benefits, in excess of the originally assessed performance of the assets will flow to the Commission in future years. Where these costs represent separate components they are accounted for as separate assets and are separately depreciated over their useful lives.

### Depreciation

Items of property, plant and equipment, including buildings, are depreciated over their estimated useful lives.

Assets are depreciated from the date of acquisition or, in respect of internally constructed assets, from the time an asset is completed and held ready for use. All items are depreciated using the straight line method of depreciation at the following rates:

Buildings	1.0% -3.3%
Motor Vehicles	4% - 20%
Fire Appliances	4% - 5%
Plant and Equipment	6.6% - 33.3%

## h) Impaired Assets

Assets are reviewed at balance date for impairment using a range of impairment indicators. Where an asset is deemed to be impaired, its recoverable amount is estimated, and if materially lower than its carrying amount, the carrying amount is reduced to its recoverable amount. Any resulting impairment loss (or gain) is recognised in the Income Statement in *Financial and Other Expenses (or Sundry Revenue)* unless the asset has previously been revalued upwards, in which case it is recognised as a reversal up to the amount of the previous revaluation and any excess is recognised through profit or loss.

## i) Assets Held for Sale

Non-Current Assets are reclassified as held for sale if their carrying amount will be recovered principally through a sale transaction rather than through continuing use. They are stated at the lower of carrying value and fair (net recoverable) value less disposal costs. Provision for Depreciation accounts are transferred to the related asset accounts and the assets are then revalued to their estimated net recoverable value with any resulting impairment gains or losses disclosed in the Income Statement. Non-Current Assets held for resale are transferred to Current Assets and are not depreciated.

## j) Provision for Employee Related Expenses

No cash reserve has been set aside to meet commitments from the Provision for Employee Related Expenses and commitments will be met as they fall due. The Provision is comprised of Provisions for Long Service Leave, Annual Leave, Superannuation and Payroll Tax.

**Provision for Long Service Leave** is made for all employees. The liability is the sum of the existing entitlements and an estimate of future entitlements expected to arise from service completed at 30 June.

In determining the liability for expected future entitlements, consideration has been given to known future increases in wage and salary rates, and experiences with staff separations. Estimated future accrued leave has been discounted using the rates applied to national government securities at balance date, which best match the terms of maturity of the related liabilities.

The current provision is the sum of the present entitlements to leave (i.e. the liability relating to employees with nine or more years' service) and the balance of the provision is treated as the non-current provision.

**Provision for Annual Leave** represents employee entitlements due and accrued as at 30 June. The provision has been calculated using the remuneration rates the Commission expects to pay when the obligations are settled.

**Superannuation and Payroll Tax Provisions** are calculated by applying the appropriate superannuation and payroll tax rates to the liabilities calculated for Long Service Leave and Annual Leave.

**Sick Leave** the Commission does not provide for sick leave. All of the Commission's sick leave is non-vesting, and it is thus inappropriate to make provision for future sick leave.

## k) Superannuation

The Commission up until 30 April 2006, by virtue of the *State Fire Commission Superannuation Scheme Act 1994*, operated the State Fire Commission Superannuation Scheme for employees of the State Fire Commission classified under the *Tasmanian Fire Fighting Industry Employees Award*. This scheme was closed to new members on 30 June 2005. Effective 1 May 2006 the *State Fire Commission Superannuation Scheme Act 1994* was repealed by the *Retirement Benefits (State Fire Commission Superannuation Scheme) Act 2005*. The Scheme is now administered by the Retirement Benefits Board and the defined benefits component of the Scheme is now a sub-fund of the Retirement Benefits Fund. The accumulation benefits

component was transferred to the Tasmanian Accumulation Scheme and forms part of the Retirement Benefits Fund. The Commission remains responsible for ensuring adequate funding of the defined benefits component of the Scheme. The Commission's net obligation in relation to the Scheme is recorded in the SFC Superannuation Fund Net Liability if it is a liability or in SFC Superannuation Fund Net Asset if it is an asset and net movement in the obligation is recorded in the Statement of Recognised Income and Expense. Actuarial gains and losses in relation to this fund are recognised in the year they are incurred.

The Commission also makes employer superannuation contributions based as a minimum on the Commonwealth's Superannuation Guarantee rate for State Award employees. These employees may elect to have their contributions forwarded to any complying superannuation scheme.

Prior to 1 July 1986 the State Fire Commission maintained its own fully funded superannuation scheme for Commission employees who contributed to the Retirement Benefits Fund. As at 30 June 1986 the provision had accumulated to \$2,447,447 and this amount was recorded in the Commission's accounts. As at 1 July 1986 accounting for Retirement Benefits Fund Superannuation entitlements was transferred to the State Treasury. A payment representing the provision as at 30 June 1986 of \$2,447,447 was made to the State Treasury on the condition that the Government would fund the existing and future superannuation liability of Commission employees.

#### **l) Investments and Borrowings**

The Commission conducts its investment and borrowing programs with the Tasmanian Public Finance Corporation (Tascorp) and private investment managers.

Investments are carried at the face value of the amounts deposited. The carrying value of investments approximates the net fair value. Interest revenue is accrued at the market or contracted rate.

#### **m) Financial Liabilities**

Financial liabilities, including borrowings, are initially carried at fair value net of transaction costs. They are subsequently measured at amortised cost using the effective interest method, with interest recognised on an effective yield basis.

The effective interest method is a method of calculating the amortised cost of a financial liability and allocating interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash payments through the expected life of the financial liability, or where appropriate, a shorter period.

The Commission manages trade creditor accounts to ensure timely payments and no material interest is paid on these liabilities.

#### **n) Cash and Cash Equivalents**

Cash comprises cash on hand, deposits held at call and short term deposits with a bank or financial institution.

All cash transactions are recorded through the Commission's bank account.

Cash and cash equivalents are carried at fair (face) value.

### **9.2 Work in Progress/Capital Works Commitments**

Work in progress represents capital expenditure to date plus Capital Works Commitments.

### **9.3 Non-Current Assets**

Plant and Equipment comprises the following major categories of assets: Fire Fighting Equipment, Workshop and Other Equipment, Radio and Communications Equipment, Office Furniture and Equipment and Computer Equipment.

### **9.4 Bank Overdraft**

The bank overdraft of the Commission is unsecured and subject to annual review.

### **9.5 Loans**

Since 1986, all loans raised have been arranged through the Tasmanian Public Finance Corporation.

All loans are recorded in Australian dollars. The loan amount in current liabilities comprises the portions of the loans payable within one year. The non-current loan balance represents the portion of the loans not due within one year.

### **9.6 Credit Risk Exposures**

Credit risk represents the loss that would be recognised if counterparties failed to perform as contracted.

The credit risk on financial assets excluding investments, of the Commission, which has been recognised on the Balance Sheet, is the carrying amount, net of any provision for doubtful debts.

### **9.7 Insurance Fire Levy**

Contributions are received from insurance companies in respect of premium income on certain prescribed classes of insurance where the risks insured are situated in Tasmania. Contributions are received monthly with an approved lodgement return. The current insurance fire levy is 2% on marine cargo insurance, 14% on aviation hull insurance, and 28% on other classes of insurance. The first two rates were established in November 1986 and the last was increased from 14% in October 1990.

### **9.8 Fire Service Contribution**

Contributions are collected by Councils through a fire contribution raised on properties. The Commission pays Councils a four per cent collection fee. A minimum levy has applied since 1990-91 in order to provide additional funds to re-equip volunteer brigades. A legislative change to the Act in 1999 resulted in the indexation of the minimum fire service contribution in line with movements in the consumer price index. The change to the Act, effective from 1 July 2001, will result in the minimum fire service contribution remaining at \$38 for 2015-16.

### **9.9 Payments from State and Commonwealth Governments**

Under Section 101 of the *Fire Service Act 1979* the Treasurer is required to pay out of moneys appropriated by Parliament, such amounts as the Treasurer determines is appropriate towards defraying the operating costs of the Commission.

The Commonwealth Government pays to the Commission an annual contribution towards the operating cost of brigades.

### **9.10 Motor Vehicle Fire Levy**

The Commission receives income raised through a fire levy applied to all registered vehicles. This is collected by the Department of Infrastructure Energy and Resources as part of the vehicle registration fee and forwarded to the Commission. For 2015-16 the motor vehicle fire levy will increase to \$17 per vehicle.

The levy is subject to movements in the Consumer Price Index.

### **9.11 Fire Prevention Charges**

Revenue is raised by the Commission's Service Division and Brigades through the sale, inspection, recharging and repair of fire safety equipment throughout the State.

### **9.12 Remuneration of Commissioner Members**

Commissioner Members not employed by the *State Service Act 2000* are paid a sitting fee and are reimbursed for travel costs.

### **9.13 Remuneration of Auditors**

The audit of the Commission is undertaken by the Tasmanian Audit Office on a fee for service basis.

## **10. DISTRIBUTION POLICY AND TARGETS**

The Commission retains any surpluses and uses these funds to assist with its capital development program. The Commission is not required to distribute any surpluses to government.

## **11. FINANCIAL PLAN**

The financial plan for the Commission includes a 5.5 per cent increase in the Fire Service Contribution for 2015-16 with a 4.0 per cent increase for 2016-17, 2017-18 and 2018-19 proposed.

In the 2014-15 Tasmanian State Budget the Government announced that the State Emergency Service (SES) would report through the Tasmania Fire Service to better reflect the close alignment of these agencies. The revised arrangements were intended to achieve economies of scale and eliminate duplication of services.

The financial plan includes provision for the ongoing funding of SES of \$2.538 million in 2015-16 increasing to \$2.706 million in 2018-19.

*The Income Statement, Balance Sheet and Cash Flow Statements are detailed at Annex A, B and C respectively.*

## **12. CAPITAL EXPENDITURE PLAN**

### **General**

Each year the Commission allocates its capital budget on a priority basis. With some 232 brigades and around 5,316 personnel to cater for, a set of criteria has been developed to support consistent and rational decisions relating to the siting and building of fire stations and the allocation of fire appliances and equipment. A five tier risk based brigade classification ranging from category one rural volunteer brigades to category five city brigades staffed by career firefighters has been developed. A brigade's category assists in determining its fire station type and configuration and its allocation of fire appliances. The siting of fire stations is crucial and consideration is given to a number of factors including the risk profile of the brigade, response times, callout patterns, population distribution and demographics as well as its staffing status (career or volunteer). After taking these factors into consideration the Commission then prioritises and allocates funds accordingly.

The provision of fire stations with appropriate facilities both for the brigade members and for garaging fire appliances has been a high priority for many years. This priority has nearly been satisfied although there is likely to always be a need to progressively upgrade or replace fire

stations over time. This easing in requirement for building funds has enabled an increased proportion of capital expenditure to the replacement of fire appliances.

### **Fire Fighting Truck Replacement Program**

The Commission is committed to providing its fire fighters with safe and operationally effective fire trucks, allocated on a 'fitness for purpose' basis. Through economies of scale it has been possible to scope, design and fabricate on average, 29 operational fit for purpose firefighting trucks per annum. Assisted by a higher volume of trucks per annum through mass production, the Commission has been able to develop a rolling and sustainable fire truck replacement program that will ultimately result in a decline in the maximum age of its operational fleet of trucks from in excess of 25 years, to somewhere in the vicinity of 20 years of age.

Total funding for the next four years of \$13.3 million, excluding capital funds to be carried forward, has been allocated to the Fire Fighting Truck Replacement Program which will see the heavy tanker fleet upgraded to crew cab appliances, additional medium and light tankers fabricated as well as the purchase of two new pumpers and the refurbishment of aerial appliances.

New trucks are allocated to brigades on a priority basis, matched to criteria including risks such as terrain, vegetation, topography and zoning. Older, still serviceable trucks that are replaced with new ones, are upgraded and reallocated to brigades using the same rationale for allocation. The commissioning of one new fire truck has a flow on effect, with the potential to increase the resourcing and capability of several brigades state wide. This process ensures that brigades are provided with the most suitable fire trucks having regard to their need and the level and type of risk in their area. Funding has also been allocated to upgrade the fleet of front line heavy pumper appliances, stationed within the career brigade's state-wide.

Provision is also made for passenger vehicle replacements with replacements being determined by the passenger vehicle replacement policy and the Commission's ability to provide funding.

### **Plant and Equipment Replacement Program**

The Commission is committed to continue to replace aging communications systems infrastructure. This includes a five year program to replace ageing paging system infrastructure (paging transmitters and associated links) across the state. We continue to replace backhaul systems and will convert several more analogue system links to digital based IP systems to enable better flexibility and diversity and improved disaster recovery. The radio replacement project will continue, this project replaces radio network equipment including site infrastructure (power and monitoring systems, access and security equipment) across the state, ensuring critical systems maintain high availability and serviceability.

The SAN (Storage Area Network) and blade server infrastructure and operational systems replacement program will enter their maintenance cycle and are due to be replaced until 2016-17 and 2017-18 respectively. The desktop and laptop replacement program continues with approximately two thirds of the desktop fleet being replaced in 2016-17. The annual expenditure on laptops is fairly constant over the next four years. Replacement of edge network infrastructure, in the smaller of the TFS sites, has been brought forward as the Government phone network, which uses Telstra's spectrum network, is being decommissioning.

*The Capital Expenditure Plan is detailed at Annex D.*

### **Land and Buildings**

Increasing budgetary pressures will impact upon the capital buildings program. A total amount of \$4.1m per has been allocated over the next four years (excluding any programs carried forward) which will be prioritised on a needs basis.

### 13. KEY PERFORMANCE TARGETS

*Key performance targets are detailed at Annex E.*

### 14. MARKETING PLAN

To date a marketing plan has not been completed, however, the Commission continues to undertake reviews aimed at identifying the fire safety needs and expectations of the community.

### 15. HUMAN RESOURCE PLAN

The strategic Human Resource priorities for the Commission are outlined in Goal 4 - *Be an adaptive, relevant, resilient and sustainable organisation.*

As an emergency service, the performance of the TFS is heavily reliant on the effective performance of its people. Effective performance requires the TFS to have the right people in the organisation, to have systems that enable them to perform effectively and to have a working environment that supports its people and enables safe and effective service delivery.

To this end, it is the Commission's aim to support its people in a safe, fair and productive work environment. As a workplace within the Tasmanian State Service, the Commission will be continuing the process of ensuring TFS workplaces reflect the State Service Principles as contained within the *State Service Act 2000*. The objectives outlined in this plan relating to our people are consistent with the objectives of the State Service People Directions Framework.

The achievement of this plan will require significant consultation with stakeholders, the development of key policies and systems, and ongoing cultural and behavioural change.

The major objectives are:

#### **Further develop a safe, strategic and capable workforce**

The Commission recognises a key factor in effective service delivery is continuing to develop a safe and capable workforce aware of the strategic factors affecting service outcomes. To achieve this, the TFS will continue to develop:

- Appropriate recruitment strategies and systems to enable TFS to appoint the right people;
- Strategic work health and safety, and learning and development plans to guide and prioritise system and culture development; and
- Systems and skills to effectively manage projects and workloads.

#### **Shape and foster our leadership and culture to achieve our vision, values and strategic objectives**

The Commission needs to have constructive leadership and culture in order to meet future challenges in a changing environment. This goal will be achieved by:

- Embedding our values so that they guide our decisions, actions and behaviours at all levels;
- Continue the implementation of our leadership framework to ensure our desired leadership qualities are supported by consistent operational systems and leadership development programs; and
- Enhancing our internal communication systems and monitoring their effectiveness to ensure our people have the opportunity to be engaged.

**STATE FIRE COMMISSION**  
**FINANCIAL PLAN - INCOME STATEMENT**

	Actual	Base Budget	Revised Budget	Year 1	Year 2	Year 3	Year 4
	2013-14	2014-15	2014-15	2015-16	2016-17	2017-18	2018-19
	\$' 000	\$' 000	\$' 000	\$' 000	\$' 000	\$' 000	\$' 000
<b>REVENUE</b>							
Fire Service Contribution	34,924	36,837	36,837	38,863	40,418	42,034	43,716
Insurance Fire Levy	17,658	18,000	18,000	18,200	18,400	18,600	18,800
State Government	5,046	3,802	3,802	3,802	3,802	3,802	3,802
Motor Vehicle Fire Levy	6,902	7,388	7,388	7,626	7,626	8,074	8,074
Fire Prevention Charges	5,855	5,807	5,888	6,035	6,186	6,341	6,499
Sundry Income	2,206	1,180	1,340	1,412	1,446	1,481	1,517
Interest	145	150	50	51	53	54	55
Commonwealth Government	1,399	1,377	1,155	1,187	1,219	1,249	1,280
<b>Total Revenue from Ordinary Activities</b>	<b>74,135</b>	<b>74,541</b>	<b>74,460</b>	<b>77,176</b>	<b>79,149</b>	<b>81,635</b>	<b>83,743</b>
<b>EXPENSES:</b>							
Salaries, Wages and Related Expenses	48,717	49,909	50,252	50,966	51,773	52,820	53,887
Community Awareness, Subscriptions and Professional Fees	1,971	1,737	1,927	1,767	1,767	1,806	1,846
Learning and Development	946	920	1,000	960	960	982	1,004
Operations	10,557	8,501	10,608	10,336	10,416	10,643	10,869
Protective Clothing and Uniforms	1,001	900	900	1,220	1,198	1,065	1,065
Accounting and Finance	5,503	6,464	6,188	6,188	6,188	6,318	6,450
Repairs and Maintenance	1,923	1,734	1,566	1,566	1,566	1,601	1,636
Equipment under \$2,000	1,295	1,590	800	800	800	800	800
Interest	242	240	257	330	330	330	330
Depreciation	6,208	6,303	6,792	6,937	6,687	6,509	6,409
<b>Total Expenses from Ordinary Activities</b>	<b>78,363</b>	<b>78,298</b>	<b>80,290</b>	<b>81,070</b>	<b>81,685</b>	<b>82,874</b>	<b>84,297</b>
<b>Net Surplus/(Deficit)</b>	<b>-4,228</b>	<b>-3,757</b>	<b>-5,830</b>	<b>-3,894</b>	<b>-2,536</b>	<b>-1,239</b>	<b>-554</b>

**STATE FIRE COMMISSION  
FINANCIAL PLAN - BALANCE SHEET**

	Actual 2013-14 \$' 000	Base Budget 2014-15 \$' 000	Revised Budget 2014-15 \$' 000	Year 1 2015-16 \$' 000	Year 2 2016-17 \$' 000	Year 3 2017-18 \$' 000	Year 4 2018-19 \$' 000
<b>CURRENT ASSETS</b>							
Investments	0	0	0	0	0	0	0
Inventories	1,738	1,454	1,438	1,438	1,438	1,438	1,438
Receivables	1,022	2,409	1,222	1,522	1,522	1,522	1,522
Cash Assets	6,180	714	1,492	505	-273	-378	-377
Other Assets	2,854	2,909	2,954	2,954	2,954	2,954	2,954
<b>Total Current Assets</b>	<b>11,794</b>	<b>7,486</b>	<b>7,106</b>	<b>6,419</b>	<b>5,641</b>	<b>5,536</b>	<b>5,537</b>
<b>NON-CURRENT ASSETS</b>							
Work in Progress	3,771	1,710	3,771	3,771	3,771	3,771	3,771
Land & Buildings	58,141	57,833	57,496	56,807	56,721	56,652	56,469
Motor Vehicles	35,183	38,599	35,739	34,788	34,605	34,703	35,458
Plant & Equipment	8,957	7,899	7,904	6,937	6,248	5,686	5,159
<b>Total Non-Current Assets</b>	<b>106,052</b>	<b>106,041</b>	<b>104,910</b>	<b>102,303</b>	<b>101,346</b>	<b>100,811</b>	<b>100,857</b>
<b>TOTAL ASSETS</b>	<b>117,846</b>	<b>113,527</b>	<b>112,016</b>	<b>108,722</b>	<b>106,989</b>	<b>106,347</b>	<b>106,393</b>
<b>CURRENT LIABILITIES</b>							
Payables	4,087	3,404	3,487	1,987	2,187	2,187	2,187
Bank Overdraft	0	0	0	0	0	0	0
Provision for Employee Entitlements	12,738	12,382	13,291	13,844	14,397	14,950	15,503
Provision for Annual Leave	0						
Interest Bearing Liabilities	1,500	0	1,500	3,000	3,000	3,000	3,000
<b>Total Current Liabilities</b>	<b>18,325</b>	<b>15,786</b>	<b>18,278</b>	<b>18,831</b>	<b>19,584</b>	<b>20,137</b>	<b>20,690</b>
<b>NON CURRENT LIABILITIES</b>							
Provision for Employee Entitlements	1,084	1,040	1,131	1,178	1,225	1,272	1,319
Interest Bearing Liabilities	1,830	3,330	1,830	1,830	1,830	1,830	1,830
SFC Superannuation Fund Net Liability	1,176	1,321	1,176	1,176	1,176	1,176	1,176
<b>Total Non-Current Liabilities</b>	<b>4,090</b>	<b>5,691</b>	<b>4,137</b>	<b>4,184</b>	<b>4,231</b>	<b>4,278</b>	<b>4,325</b>
<b>TOTAL LIABILITIES</b>	<b>22,415</b>	<b>21,477</b>	<b>22,415</b>	<b>23,015</b>	<b>23,815</b>	<b>24,415</b>	<b>25,015</b>
<b>NET ASSETS</b>	<b>95,431</b>	<b>92,050</b>	<b>89,601</b>	<b>85,707</b>	<b>83,171</b>	<b>81,932</b>	<b>81,378</b>
<b>EQUITY</b>							
Retained Operating Surpluses	77,701	74,551	71,869	67,975	63,787	60,863	58,591
Reserves	17,732	17,499	17,732	17,732	17,732	17,732	17,732
<b>TOTAL EQUITY</b>	<b>95,433</b>	<b>92,050</b>	<b>89,601</b>	<b>85,707</b>	<b>83,171</b>	<b>81,932</b>	<b>81,378</b>

**STATE FIRE COMMISSION**  
**FINANCIAL PLAN - CASH FLOW STATEMENT**

	<b>Actual</b>	<b>Base Budget</b>	<b>Revised Budget</b>	<b>Year 1</b>	<b>Year 2</b>	<b>Year 3</b>	<b>Year 4</b>
	<b>2013-14</b>	<b>2014-15</b>	<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>
	<b>\$' 000</b>	<b>\$' 000</b>	<b>\$' 000</b>	<b>\$' 000</b>	<b>\$' 000</b>	<b>\$' 000</b>	<b>\$' 000</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>							
Cash Receipts from Operations	77,466	74,391	74,110	76,825	79,096	81,581	83,688
Cash Payments from Operations	-72,539	-71,755	-73,451	-75,213	-74,378	-75,944	-77,467
Interest Paid	-242	-240	-257	-330	-330	-330	-330
Interest Received	145	150	50	51	53	54	55
<b>Net Cash Flows from Operating Activities</b>	<b>4,830</b>	<b>2,546</b>	<b>452</b>	<b>1,333</b>	<b>4,441</b>	<b>5,360</b>	<b>5,946</b>
<b>Cash Flows from Investing Activities</b>							
Proceeds from Sale of Equipment	759	300	300	300	300	300	300
Payments for Property, Plant and Equipment	-9,173	-5,930	-5,440	-4,120	-5,520	-5,765	-6,245
<b>Net Cash used in Investing Activities</b>	<b>-8,414</b>	<b>-5,630</b>	<b>-5,140</b>	<b>-3,820</b>	<b>-5,220</b>	<b>-5,465</b>	<b>-5,945</b>
<b>Cash Flows from Financing Activities</b>							
Repayment of Borrowings	-1,368	0	0	0	0	0	0
Proceeds from Borrowing				1,500	0	0	0
<b>Net Cash used in Financing Activities</b>	<b>-1,368</b>	<b>0</b>	<b>0</b>	<b>1,500</b>	<b>0</b>	<b>0</b>	<b>0</b>
Net Increase /(Decrease) in Cash Held	-4,952	-3,084	-4,688	-987	-779	-105	1
<b>Cash at the Beginning of the Financial Period</b>	<b>11,132</b>	<b>3,798</b>	<b>6,180</b>	<b>1,492</b>	<b>505</b>	<b>-273</b>	<b>-378</b>
<b>Cash at the end of the Financial Period</b>	<b>6,180</b>	<b>714</b>	<b>1,492</b>	<b>505</b>	<b>-273</b>	<b>-378</b>	<b>-377</b>

**STATE FIRE COMMISSION**  
**FINANCIAL PLAN - CAPITAL EXPENDITURE**

	<b>Original</b>	<b>Revised</b>				
	<b>2014-15</b>	<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>
	<b>\$' 000</b>	<b>\$' 000</b>	<b>\$' 000</b>	<b>\$' 000</b>	<b>\$' 000</b>	<b>\$' 000</b>
<b>CAPITAL EXPENDITURE (NEW)</b>						
<b>Land and Buildings</b>	1,000	400	600	1,200	1,215	1,095
<b>Motor Vehicles and Appliances</b>	4,000	4,620	3,200	3,900	4,150	4,850
<b>Plant and Equipment</b>	930	930	830	930	910	810
<b>TOTAL</b>	5,930	5,950	4,630	6,030	6,275	6,755

<b>SOURCE OF FUNDS:</b>						
<b>Internal</b>	5,930	5,950	4,630	6,030	6,275	6,755

**STATE FIRE COMMISSION**  
**KEY PERFORMANCE INDICATORS**

Performance Targets	2013-14 Actual	2014-15 Target	2015-16 Target	2016-17 Target	2017-18 Target	2018-19 Target
<b>Operational</b>						
Number of preventable house fires per 100,000 households	140	135	130	125	120	115
Number of false alarms (DBA) *	3,100	2,900	2850	2,800	2,750	2,700
Percentage of fire causes undetermined	20.0%	18.0%	17.0%	16.0%	15.0%	15.0%
Percentage of fires in structures confined to room of origin	75.0%	76.0%	77.0%	78.0%	80.0%	80.0%
<b>Financial Ratios</b>						
Return on Assets	-3.3%	-4.8%	-3.2%	-2.0%	-0.9%	-0.2%
Return on Equity	-4.3%	-6.3%	-4.4%	-3.0%	-1.5%	-0.7%
Debt to Equity	3.5%	3.7%	5.6%	5.8%	5.9%	5.9%
Current Ratio	64.4%	38.9%	34.1%	28.8%	27.5%	26.8%
<b>Human Resource</b>						
Absence Rate	<6	<6	<6	<6	<6	<6
Workers compensation claims	<50	<50	<50	<50	<50	<50

\*This indicator only includes false alarms generated by fire detection and alarm systems in buildings.