

## EAST SUSSEX FIRE AND RESCUE SERVICE

<b>Meeting</b>	Fire Authority
<b>Date</b>	2 September 2021
<b>Title of Report</b>	Revenue and Capital Budget 2021/22 and Capital Programme 2021/22 to 2025/26 Monitoring at Month 4 (end July).
<b>By</b>	Duncan Savage, Assistant Director Resources/Treasurer
<b>Lead Officer</b>	Parmjeet Jassal, Interim Finance Manager & Alison Avery, Finance Manager

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<b>Background Papers</b>	Fire Authority Service Planning processes for 2021/22 and beyond – Revenue Budget 2021/22 and Capital Asset Strategy 2021/22 to 2025/26
	Revenue and Capital Budget 2020/21 and Capital Programme 2020/21 to 2024/25 – Provisional Outturn
	Revenue and Capital Budget 2021/22 and Capital Programme 2021/22 to 2025/26 Monitoring at Month 3 (end June).

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<b>Appendices</b>	Appendix 1: Revenue Budget 2021/22 Objective Appendix 2: Savings Programme 2021/22 Appendix 3: Grants and Spending Plans 2021/22 Appendix 4: Capital Programme 2021/22 to 2025/26 Appendix 5: Capital Budget 2021/22 Appendix 6: Engineering Capital Budget 2021/22 Appendix 7: Reserves 2021/22
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### Implications

<b>CORPORATE RISK</b>		<b>LEGAL</b>	
<b>ENVIRONMENTAL</b>		<b>POLICY</b>	
<b>EQUALITY IMPACT</b>		<b>POLITICAL</b>	
<b>FINANCIAL</b>	✓	<b>OTHER (please specify)</b>	
<b>HEALTH &amp; SAFETY</b>		<b>CORE BRIEF</b>	
<b>HUMAN RESOURCES</b>			

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<b>PURPOSE OF REPORT</b>	To report on the findings of the Month 4 monitoring undertaken on the Revenue and Capital Budget 2021/22 and Capital Programme 2021/22 to 2025/26.
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## EXECUTIVE SUMMARY

This is the first report to Fire Authority for the 2021/22 financial year and highlights the findings from the Month 4 monitoring undertaken on the Revenue Budget 2021/22 and 5 year Capital Programme 2021/22 to 2025/26, approved by the Authority in February 2021.

A net revenue overspend to the sum of £80,000 has been identified which is a favourable variation of £46,000 from the position identified in the last report to SLT of £126,000 overspend, as summarised in Appendix 1. This is mainly due to a forecast overspend in Ops P&P due to RMT receiving 10% allowances, ill health retirements and over budgeting on S31 business rates retention offset by identification of savings in Resources/Treasurer and underspend within Safer Communities. Most in-year pressures will be dealt with either through the use of contingency, use of reserves or service underspends.

Performance against the Savings Programme is summarised in Appendix 2 and detailed in section 4.

Performance against grants and spending plans is summarised in Appendix 3 and detailed in section 5.

Revenue and Capital programme risks are detailed in section 3, focusing specifically on areas that are subject to further investigation and the outcome could result in significant additional pressures in the current and future financial years. These include the impact of Brexit and Covid-19 on both the Business Rate and Council Tax Collection Funds and pressures in Resources relating to Capital projects.

The original 2021/22 Capital Budget and five year Capital Strategy of £23,294,000 was approved by the Fire Authority on 11 February 2021. This is updated to £23,800,000 including slippage brought forward from 2020/21 (£364,000) and IRMP vehicles and equipment (£142,000). The updated Capital Programme is forecasted to come in on budget as detailed in Appendix 4.

The current year Capital Budget was approved by the Fire Authority at £6,105,000 and revised to £6,540,000 including slippage (£364,000) brought forward from 2020/21 and IRMP vehicles and equipment (£71,000). Officers have reviewed the capital plans for 2021/22 and report slippage on delivery of projects to the value of £2,671,000 (40.8%). This is primarily the result of a formal review of the phasing of the Estates Strategy and its associated capital schemes. Detailed information is contained within section 7 and summarised in Appendix 5. The Fleet and Equipment Capital Projects 2021/22 are detailed in Appendix 6.

The position on reserves shows an opening balance of £22,961,000 including the provisional net revenue underspend 2020/21 brought forward of £386,000. The forecast net drawdown from reserves is £10,219,000, an increase in drawdown of £247,000 compared to the planned drawdown of £9,972,000. This results in an estimated closing balance of £12,742,000, as detailed in section 8 and summarised in Appendix 7. Work is ongoing to review likely drawdown of reserves (including grants brought forward) for the rest of the current year on both Revenue and Capital projects.

There is a reduction in the interest receivable on the Authority's cash investments of £22,300,000 due to the Bank of England lowering its' base rates to invigorate the economy due to the impact of Covid-19. However, interest receivable is projected at £47,000, resulting in a surplus of £7,000 when compared to the budget. Interest payments on fixed rate loans of £10,698,000 are unaffected. Two loans totalling £400,000 are maturing on the 30 September 2021 for which payment arrangements are in hand, as detailed in section 9.

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**RECOMMENDATION**

Fire Authority is recommended to note:

- (i) the risks to Revenue Budget and the projected overspend;
- (ii) the risks to the Capital Programme;
- (iii) the increased net forecast drawdown from reserves;
- (iv) the grants available and spending plans;
- (v) the monitoring of savings taken in 2021/22,
- (vi) the current year investments and borrowing; and
- (vii) SLT approval to transfer £39k travel and fuel underspend to Corporate Contingency as detailed in paragraph 6.3

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**1. INTRODUCTION**

- 1.1 The Original Revenue Budget 2021/22 and Capital Strategy 2021/22 to 2025/26 was approved at the meeting of the Fire Authority on 11 February 2021.
- 1.2 This is the first report to Fire Authority for the 2021/22 financial year, and highlights the findings from Month 4 (end July) monitoring undertaken on the Revenue and Capital Budget 2021/22 and Capital Programme 2021/22 to

2025/26. It should be noted the review is based on currently available information and the result may change as new information emerges during the year.

	<b>This Fire Authority Report (Month 4)</b> <b>£'000</b>	<b>Last P&amp;R Report (Month 2)</b> <b>£'000</b>	<b>Movement</b>  <b>£'000</b>
Revenue (see section 2)	80	126	(46)
Capital in year (see section 7)	(2,671)	-	(2,671)

- 1.3 The Revenue Budget, approved by the Fire Authority in February 2021 was a net expenditure requirement of £40,704,000.
- 1.4 A net revenue overspend to the sum of £80,000 has been identified at Month 4 (end July) which is a favourable variation of £46,000 to that previously reported (£126,000 overspend) which is reflected in the Revenue Budget 2021/22 objective summary at Appendix 1 and detailed in section 2.
- 1.5 The savings requirement 2021/22 is £504,000. The current position shows we have delivered or are on course to deliver £479,000 (95%) of savings whilst the reduction in admin cost saving of £25,000 (5%) is at risk, as detailed in Appendix 2 and section 4. Mitigating savings are required for the saving at risk.
- 1.6 The grants available total £6.2m, including grants brought forward from previous years, of which spending plans total £4.5m for the current year. Most of the quarter 1 grant claims have been concluded, as summarised in Appendix 3 and detailed in section 5.
- 1.7 The five year Capital Strategy 2021/22 to 2025/26 was approved by the Fire Authority in February 2021 at £23,294,000 and updated to £23,800,000 including slippage of £364,000 brought forward from 2020/21 and IRMP related vehicles and equipment. The revised 5 year Capital Programme is projected to come within budget as detailed in section 7 and summarised in Appendix 3.
- 1.8 The Capital Budget for 2021/22 was approved by the Fire Authority at £6,105,000 and updated to £6,540,000 including slippage of £364,000 brought forward from 2020/21 and IRMP related vehicles and equipment. A review of capital projects has identified slippage of £2,671,000 (40.8%) (Estates / Property £1,942,000, Fleet and Equipment £729,000) into 2022/23, as detailed within section 7 and summarised in Appendices 4 and 5.
- 1.9 A number of Revenue Budget and Capital Programme risks are set out in section 3 which will be monitored throughout the year. The updated position on Contingency, Reserves, Borrowing and Investments is provided at sections 6, 8 and 9 respectively.

## **2. REVENUE BUDGET COMMENTARY**

- 2.1 The Revenue Budget is projected to overspend by a net £80,000 which is a favourable variation of £46,000 from the forecasted pressure (£126,000)

reported to SLT in July. This is summarised across divisions in Appendix 1 and detailed explanations are provided below.

2.2 **Resources/Treasurer:** There is an overall projected underspend of net £65,000 as follows:-

2.2.1 **ITG:** The I.T. Manager projects an under-spend of £65,000 (previously reported underspend £46,000) following an updated comprehensive review of the ITG revenue budget compared to known commitments, an additional underspend of £19,000 is anticipated based on information provided by the Home Office about communications costs.

2.3 **Safer Communities:** The service projects an overall underspend of £61,000 (after funding of £219,000 (1.5%) pay-award from general fund reserve) which is shown across Areas in the table below:

	Budget	Projected Outturn	Month 4 Variation	Month 2 Variation
Area	£'000	£'000	£'000	£'000
AD SC	108	108	0	0
IRMP	173	173	0	0
East	5,538	5,538	0	0
West	7,801	7,857	56	0
Central	5,380	5,455	75	0
Business Safety	1,739	1,527	(212)	0
Community Safety	941	961	20	0
<b>Total Safer Communities</b>	<b>21,680</b>	<b>21,619</b>	<b>(61)</b>	<b>0</b>

West and Central are projected to overspend due to having around 2 posts each above their establishments whilst Business Safety is underspending due to vacancies. These projections are based on limited information and subject to further engagement with Service managers to confirm staffing levels and other potential causes for variations. Community Safety overspend relates to the pressure from their un-achievable saving of £25,000 (detailed in Appendix 2) offset by an underspend of £5,000 on overtime.

2.4 **Operational Support & Resilience:** The provisional outturn is an overspend of £30,000 (previously balanced budget) as follows:

2.4.1 **Ops P&P:** A pressure of £30,000 is anticipated due to the Control Room Resources Management Team receiving 10% allowances from 1 October, which were not originally budgeted for.

2.5 **Treasury Management:** This income budget is projected to overachieve by £7,000. Interest rates on investments have reduced significantly following the reduction in the Bank of England base rate. Although the interest received will be considerably reduced compared to previous years, it is forecast to meet the £40,000 interest budget (reduced from £75,000 in 2020/21) and deliver additional income of £7,000.

2.6 **Non Delegated Costs:** An overspend of £47,000 is projected due to previously approved ill health retirements (IHRs) where costs are spread over three

financial years. These are not controllable costs and it is likely the pressure will increase during the year once IHRs in the pipeline are confirmed. The financial information on recent approvals is awaited.

- 2.7 **Corporate Contingency:** This budget is intended to provide some flexibility for SLT to manage in-year budget pressures and was set at £341,000 for 2021/22. Approved pressures total £86,000 resulting in £294,000 (including underspends on fuel and travel) remaining in contingency, as detailed in section 6.
- 2.8 **Transfer to and from Reserves:** £257,000 of general fund reserves have been utilised to finance the in-year agreed 1.5% pay-award for staff on grey and gold book terms and conditions. The funding for green book staff will be provided following conclusion of national negotiations.
- 2.9 **Financing:** a pressure is identified of £136,000 due to the Section 31 business rates retention grant being budgeted at a higher rate than confirmed recently by the Home Office. We will be reviewing the way we forecast S31 BR grant income in future and it is proposed to resolve the immediate issue by reducing the planned contribution to the Improvement and Efficiency reserve, however we will await to completion of work on the BR / CT Income Compensation Grants before seeking approval for this approach (see paragraph 3.2 below).

### **3. REVENUE BUDGET AND CAPITAL PROGRAMME RISKS**

- 3.1 **Covid 19:** The immediate financial impacts of Covid 19 in 2019/20 and 2020/21 have been funded (whole or in-part) by grant from Government. These included increased expenditure on PPE, staffing, shortfalls in fees and charges income and delays to capital projects resulting in significant revision to the Capital Programme. Covid 19 will continue to impact on the Authority's finances during 2021/22 where impact on both the Business Rate and Council Tax Collection Funds will be felt. There is currently £170,000 Covid grant held in reserve which is anticipated to be utilised in the current year (£43,769 drawn down in quarter 1).
- 3.2 There is also a risk the amounts payable under the Government's compensation schemes for council tax and business rates income are lower than budgeted figures and will need to be revised as a result, both for current and future years. The compensation scheme guidance came out late and not all information from the Districts and Boroughs was received in time for budget setting. Grant letters received recently from CLG indicate significant reductions in compensation for council tax reduction (£85,000 compared to £147,000 budgeted in total over 3 years) and compensation for business rates (£4,000 compared to £93,000 budgeted in total over 3 years). We are investigating the causes for these reductions with the Districts and Boroughs and will advise SLT / Members in due course. Latest information indicates that CLG may revise the basis of the grant calculation and updated information from billing authorities has been provided to CLG via NNDR3 returns. The source of funding identified to cover in-year reductions (£50k) is the Business Rates Retention Pilot - financial stability reserve whilst future years will be dealt with as part of the MTFP.
- 3.3 **Pension Costs:** There is continued reliance on one-off grant to fund increased contributions for FPS as well as the uncertainty on the cost and funding of the

remedy from the Sargent case (initial estimate of historic liability approx. £5m, ongoing costs £0.9m p.a.). For the latter it is now understood that the cost will impact through the next quadrennial scheme valuation i.e. from 2023/24 onwards. The Authority will be directly liable for the cost of any Injury to Feelings claims and any additional administrative costs of implementing the remedy. A Pension Admin grant of £47,000 is being held in reserves to fund expected pension administration software upgrade costs resulting from remedy implementation.

3.4 **Pay Award 2021/22:** Negotiations have concluded between unions and pay awarding bodies resulting in a 1.5% pay award for staff on gold and grey book terms and conditions, with the cost of £257,000 fully funded from general fund reserve.

3.4.1 There was no allowance made for an increase in all pay conditions in the budget following the Government's call for a pay freeze which causes an estimated ongoing funding issue of around £440,000 (full year) which will need to be resolved as part of the MTFP 2022/23+ process. The outcome of pay-award negotiations for green book staff is awaited, with the latest employer offer being 1.75%. For every 1% increase, this would cost an extra £67,000.

3.4.2 Options for funding the immediate estimated pressures of £356,000 (adjusted for grey book pay award effective from 1 July) in the current financial year include identifying additional savings to those already included in the budget of £504,000 or use of general fund reserves. Increasing savings targets at short notice may cause adverse impacts on service delivery, and therefore, the use of general fund balances was approved by P&R Panel on 22 July and built into the budget. However, the general fund will need replenishing in the MTFP process to return to the policy minimum of 5% of the net revenue budget.

3.5 **Potential Capital Project Delays** -The impact of Brexit, Covid-19 and the Suez blockage are holding up construction projects across the nation. The dwindling supplies along with increased costs and long delivery times being experienced by the construction industry could impact on the Capital Programme. The Estates team are working to understand the potential financial impact and it is likely that this will become evidence as we move planned projects through procurement to delivery during the year.

3.6 **IRMP** – as the IRMP implementation plans are developed, it is possible that additional revenue and capital implications may be identified, and changes to implementation timelines may also affect delivery of savings. Work is in progress to refresh the IRMP financials, approved by CFA in September 2020, taking into account factors such as items not previously in scope but now required and differences in timing in implementation.

3.7 **P21 / Joint Fire Control (JFC)** – as P21 progresses toward its planned go live at the end of September 2021, the revenue costs of the resulting JFC are being reviewed and updated. This includes proposals for increased staffing as a result of the Grenfell Tower Action Plan. There is a risk that this will result in both an in year and ongoing revenue cost pressure.

#### 4. **SAVINGS PROGRAMME 2021/22**

- 4.1 Appendix 2 summarises the net savings requirement 2021/22 of £504,000. Work is in ongoing with Service managers to identify and report actual delivery of savings compared to budgeted savings.
- 4.2 Current projections show we have delivered or are on course to deliver £479,000 (95%) of savings whilst the reduction in admin cost saving of £25,000 (5%) linked to the introduction of the HSV part of the CRM project will not be delivered in the current financial year, for which mitigations are required.

R.A.G. Rating	£'000	
Delivered	(144)	29%
Part Delivered	(335)	66%
Not Delivered	(25)	5%
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<b>Total Net Savings</b>	<b>(504)</b>	100%

## 5. Grants and Fees & Charges Income Compensation Scheme

- 5.1 The Government has awarded grants for use on specific purposes and your officers will ensure these are delivered in accordance with grant conditions. These include grants awarded in year, brought forward from previous years where their spending plans fall over more than financial year and others that require development of spending plans. The amount available is £6.2m compared to agreed spending plans of £4.5m in 2021/22. The quarter 1 grant returns have been submitted as summarised in Appendix 3.
- 5.2 The latest grants are detailed below:
- 5.3 **Covid-19:** – This is to alleviate an increase in expenditure and shortfall in income relating to Covid-19. £170,000 has been brought forward in a grants reserve, of which £43,769 was spent in quarter 1.
- 5.4 **Surge Protection Grant Funding:** – this is specifically to deal with inspections for high rise buildings and other high risk buildings. The grant conditions have been received, including the deadline of December 2021 by which the high rise element of the grant must be spent. A further allocation of £421,366 has recently been awarded. A project group has been set up, and, delivery plans drawn up to ensure full use of the grant (£653,149 in 2021/22). The Service's plan for increasing capacity within its Protection function will require funding beyond that available through the Grant available. SLT has already approved the use of £0.2m from the Business Rate Pool Reserve (in 2022/23). A further £0.1m is forecast to be required (in 2023/24) and options for funding this are being explored.
- 5.5 **Grenfell Infrastructure Fund:** £46,607 is to help support FRS to put in place a local Grenfell Inquiry recommendations co-ordination function which will help co-ordinate local activity and support the national work led by the NFCC; drive progress on local improvements and ensure funding for smoke-hoods and other technical investments.



5.6 **Fire Fighter Pension Scheme:** this is used towards the shortfall in employer's pension contributions and details of allocation 2021/22 (estimated at £1.7m) are awaited.

5.7 **Government Income Compensation Scheme for Fees and Charges:** In 2020/21, the Government launched a compensation scheme which provided for net budgeted fees and charges income loss due to the impact of Covid19 in accordance with the scheme principles. A claim for April to July 2021 will be submitted following review of details recently released on the updated scheme.

## 6. **CONTINGENCY 2021/22**

6.1 The Fire Authority maintains a contingency in order to assist it in managing one-off unforeseen pressures and making investments within the financial year. At its' meeting held in February 2021, the Fire Authority agreed a contingency of £341,000 for the 2021/22 financial year.

6.2 Pressures totalling £86,000 are approved (May SLT) to be funded through contingency, resulting in a remaining balance of £255,000, as detailed in the table below. No new pressures are identified.

		<b>£'000</b>
<b>Opening Balance 1 April 2021</b>	<b>Lead</b>	<b>341</b>
P21 Change control part year impact	MO'B	23
Extension of Pension Adviser to 31/12/2021	HSY	61
Pensions awareness training	HSY	2
<b>Total Commitments</b>		<b>86</b>
<b>Amount Remaining end July 2021</b>		<b>255</b>

6.3 SLT approved the transfer of £39,000 to contingency relating to travel and fuel underspends, due to Covid-19. The contingency balance will therefore increase to £294,000. The budgets to be transferred are detailed in the table below:

	<b>Lead AD</b>	<b>Fuel</b>	<b>Travel</b>	<b>Total</b>
People Services	Doug Marshall		900	900
Resources/Treasurer	Duncan Savage		4,900	4,900
Planning & Improvement	Liz Ridley		500	500
Safer Communities	Julie King		3,600	3,600
Operational Support & Resilience	Hannah Scott-Youlton	26,700	1,500	28,200
Non Delegated	Duncan Savage		900	900
		<b>26,700</b>	<b>12,300</b>	<b>39,000</b>

## 7. **Capital Programme Commentary**

- 7.1 The original 2021/22 Capital Budget and five year Capital Strategy of £23,294,000 was approved by the Fire Authority on 11 February 2021. This is updated to £23,800,000 including slippage brought forward from 2020/21 of £364,000 and IRMP vehicles and equipment (as approved by P&R Panel in July).
- 7.2 The Capital Programme is funded by: Capital Receipts Reserve £6,588,000, Capital Programme Reserves £4,709,000, Revenue Contributions to Capital £1,808,000, BR Pilot Economic Reserve £86,000, Community Infrastructure Levy (CIL) £289,000, Internal Borrowing £28,000 and New Borrowing £10,292,000 as shown in the table overleaf. Overall, the revised 5 year Capital Programme is forecasted to come in on budget, as summarised in Appendix 4.

	2021/22	2022/23	2023/24	2024/25	2025/26	Total
	£'000	£'000	£'000	£'000	£'000	£'000
Fleet and Equipment	3,100	2,269	2,269	1,789	1,659	11,086
Estates	3,005	5,413	1,404	1,103	1,283	12,208
Original Approved Programme	6,105	7,682	3,673	2,892	2,942	23,294
Slippage from 2020/21	364	0	0	0	0	364
Addition to Fleet and Equipment	71	36	35	0	0	142
*Slippage into 2022/23	(2,671)	2,671	0	0	0	0
<b>Updated Capital Programme</b>	<b>3,869</b>	<b>10,389</b>	<b>3,708</b>	<b>2,892</b>	<b>2,942</b>	<b>23,800</b>
Funded by:						
Capital Receipts Reserve	3,755	2,833	0	0	0	6,588
Capital Programme Reserve	0	3,209	500	500	500	4,709
Revenue Contributions to Capital	0	452	452	452	452	1,808
BR Pilot Economic Reserve	86	0	0	0	0	86
CIL	0	289		0	0	289
MRP / Internal Borrowing	28	0	0	0	0	28
New Borrowing / Need to Borrow	0	3,606	2,756	1,940	1,990	10,292
<b>Updated Capital Programme</b>	<b>3,869</b>	<b>10,389</b>	<b>3,708</b>	<b>2,892</b>	<b>2,942</b>	<b>23,800</b>
*subject to approval						

- 7.3 **Capital Funding** – the sale of the old Fort Rd site in Newhaven to Lewes District Council for £525,000 is proceeding with a 10% deposit received in 2020/21 and the balance due subject to planning this year. The Service has also been successful in its bid for Community Infrastructure Levy (CIL) funding from Lewes District Council. £289,000 has been awarded which will part fund the planned enhancements at Barcombe and Seaford Fire Stations, reducing the need for future borrowing.
- 7.4 The **Capital Budget 2021/22** was approved by the Fire Authority at £6,105,000 and updated to £6,540,000 (Property £3,063,000 and Fleet and Equipment £3,477,000) including slippage of £364,000 brought forward from 2020/21 and £71,000 IRMP related pool cars and vehicles.
- 7.4.1 A review of the 2021/22 capital budget by officers has identified significant slippage to the value of £2,671,000 (40.8%) (Estates/Property £1,942,000, Fleet and Equipment £729,000) into 2022/23, as summarised in Appendices 5 and 6.

7.4.2 The Estates/Property slippages totalling £1,942,000 relate to delays at Preston Circus due to an identified operational issue which required resolution and resulted in a 9 month delay, with work not expected to commence this financial year and in addition there has been a four month delay in relation to the four Design Guide stations due to significant end-user engagement and further consultation to revisit and develop the agreed schemes and detailed scrutiny of tender documents. Estates are currently reviewing the overall capital programme and spend profiles and have put in place further risk assessments and management measurements to ensure programmes progress as planned and any slippages are reported as early as possible.

7.4.3 The Fleet slippage is £729,000, of this £506,000 relates to an eight month delay in chassis deliveries for two vehicles due to the global shortage of semi-conductors, with the remaining £223,000 slippage due to the capacity in the Engineering team to deliver the replacement vehicles in 2021-22 as planned.

## 8. **RESERVES 2021/22**

8.1 The Fire Authority maintains Reserves in order to assist it in managing its specific spending plans across the financial year (Earmarked Reserves), making provisions for the financial risks it faces (General Fund Reserves) and making investments (Capital Receipts Reserve).

8.2 The opening balance at 1 April is £22,961,000 including the provisional net underspend 2020/21 of £386,000 brought forward in an earmarked reserve.

8.3 The forecast net drawdown from reserves totals £10,219,000 compared to the original planned net drawdown of £9,972,000. This is a net increase in drawdown of £247,000 resulting in an estimated balance at 31 March 2022 of £12,742,000, as summarised in the table below and detailed over individual reserves in Appendix 7.

		Original Planned Net Transfers	Forecast Net Transfers	Net change	Month 4
	Balance @ 1 April 2021	2021/22	2021/22	2021/22	Balance @ 31 March 2022
	£'000	£'000	£'000	£'000	£'000
Earmarked Reserves	14,973	(4,663)	(6,889)	(2,226)	8,084
General Fund	1,960	210	(47)	(257)	1,913
<b>Total Revenue Reserves</b>	<b>16,933</b>	<b>(4,453)</b>	<b>(6,936)</b>	<b>(2,483)</b>	<b>9,997</b>
Total Capital Reserves	6,028	(5,519)	(3,283)	2,236	2,745
<b>Total Usable Reserves</b>	<b>22,961</b>	<b>(9,972)</b>	<b>(10,219)</b>	<b>(247)</b>	<b>12,742</b>

8.4 The net changes are explained in section 8.5 below. Work continues with budget managers to confirm the planned use of revenue and capital reserves in 2021/22.

8.5 The main reasons for the overall net increase in forecast drawdown from reserves of (£247,000) are as follows:-

8.5.1 **Earmarked Reserves - Increase of (£2,226,000)**

- (£675,000) – use of grant funding brought forward on eligible expenditure according to grant spending plans (Covid-19, Protection, Council Tax and Business Rates Guarantee Scheme, New Dimensions etc.)
- (£299,000) - increased commitments on the Improvement and Efficiency Reserve including £136,000 to finance over budgeting S31 business rates retention.
- (£1,579,000) - re-profiling of projects linked to P21 funded from the mobilising strategy reserve
- (£386,000) - use of provisional net underspend 2020/21 brought forward in Carry Forward reserve on in-year priorities
- £713,000 – delayed drawdown to future years on ESMCP readiness reserve

#### **General Fund Reserve – Increase of (£257,000)**

- (£257,000) due to the financing of 1.5% for staff on gold and grey book terms and conditions.

#### **Capital Reserves – Decrease of £2,236,000**

- (£364,000) – due to the slippage in capital schemes brought forward from 2020/21 for completion in 2021/22 (refer to capital section 7 above).
- (£71,000) – inclusion of IRMP related pool cars and equipment (refer to capital section 7 above).
- £2,671,000 – due to the slippage of capital projects into 2022/23

## **9. BORROWING AND INVESTMENT**

9.1 As at end July, the Authority held cash balances of £25,520,000 which are invested in accordance with the Treasury Management Strategy, as follows.

<b>Counterparty</b>	<b>Duration</b>	<b>Amount</b>	<b>Interest Rate</b>
		<b>£m</b>	<b>%</b>
Aberdeen Cash Money Market Fund	Overnight Access	4.000	0.01
Aviva Cash Money Market Fund	Overnight Access	1.270	0.01
Barclays	95 Day Notice	4.000	0.15
Deutsche Cash Money Market Fund	Overnight Access	4.000	0.02
Goldman Sachs	95 Day Notice	4.000	0.18
LA Deposit (Dudley MBC)	Fixed to 25/10/21	2.250	1.25
Natwest	35 Day Notice	2.000	0.10
Santander	95 Day Notice	4.000	0.40
<b>Total Investments</b>		<b>25.520</b>	

9.2 Further work is in progress to confirm the forecast level of drawdown from reserves during the year. The current forecast of a reduction in reserves of

£10.219m mean that the Service will need to monitor its liquidity and cashflow closely during the year and this may involve giving notice on some of its existing investments. Finance continues to work with the ESCC Treasury Management team to improve cash-flow monitoring.

9.3 The Bank of England reduced the base interest rate from 0.75% to 0.10% to invigorate the economy due to the impact of Covid -19. We are seeing an impact as Banks reduce their rates on investments, resulting in lower interest receivable. Latest modelling indicates the income of around £47,000 can be achieved, £7,000 above the budgeted level of £40,000. The interest income budget was reduced from £75,000 to £40,000 for 2021/22 to reflect the planned reduction in funds available for short term investment and the reduction in interest rates.

9.4 The Authority has borrowing totalling £10,698,000 and there is no impact on the interest payable, as these are subject to fixed interest rate deals. Two loans totalling £400,000 are maturing on the 30th September 2021 for which repayment arrangements are in hand.

## Revenue Budget 2021/22 – Objective Summary

	Original Budget	Revised Budget	Projected Outturn	Month 4 Variance	Variance	Variance Month 2 Reported to P&R Panel	Variance From Last Reported
	£'000	£'000	£'000	£'000	%	£'000	
Peoples Services	3,813	3,887	3,887	0	0.0	0	0
Resources/Treasurer	7,855	7,877	7,812	(65)	(0.8)	(46)	(19)
Planning and Improvement	1,222	1,222	1,222	0	0.0	0	0
<b>Total Deputy Chief Fire Officer</b>	<b>12,890</b>	<b>12,986</b>	<b>12,921</b>	<b>(65)</b>	<b>(0.5)</b>	<b>(46)</b>	<b>(19)</b>
Safer Communities	21,462	21,680	21,619	(61)	(0.3)	0	(61)
Operational Support	4,739	4,757	4,787	30	0.6	0	30
<b>Total Assistant Chief Fire Officer</b>	<b>26,201</b>	<b>26,437</b>	<b>26,406</b>	<b>(31)</b>	<b>(0.1)</b>	<b>0</b>	<b>(31)</b>
CFO Staff	781	788	788	0	0.0	0	0
Treasury Management	875	875	868	(7)	(0.8)	(7)	0
Non Delegated costs	(1,348)	(1,344)	(1,297)	47	3.5	43	4
Corporate Contingency	341	255	255	0	0.0	0	0
Covid-19	0	0	0	0	0.0	0	0
Transfer from Reserves	(597)	(854)	(854)	0	0.0	0	0
Transfer to Reserves	1,561	1,561	1,561	0	0.0	0	0
<b>Total Corporate</b>	<b>1,613</b>	<b>1,281</b>	<b>1,321</b>	<b>40</b>	<b>3.1</b>	<b>36</b>	<b>4</b>
<b>Total Net Expenditure</b>	<b>40,704</b>	<b>40,704</b>	<b>40,648</b>	<b>(56)</b>	<b>(0.1)</b>	<b>(10)</b>	<b>(46)</b>
Financed By:							
RSG	(3,226)	(3,226)	(3,226)	0	0.0	0	0
Council Tax	(28,303)	(28,303)	(28,303)	0	0.0	0	0
Business Rates	(7,801)	(7,801)	(7,801)	0	0.0	0	0
Covid-19 Local Tax Support Grant	(474)	(474)	(474)	0	0.0	0	0
S31 Grants	(833)	(833)	(697)	136	16.3	136	0
Collection Fund Surplus/Deficit	(68)	(68)	(68)	0	0.0	0	0
<b>Total Financing</b>	<b>(40,704)</b>	<b>(40,704)</b>	<b>(40,568)</b>	<b>136</b>	<b>0.3</b>	<b>136</b>	<b>0</b>
<b>Total Over / (Under) Spend</b>	<b>0</b>	<b>(0)</b>	<b>80</b>	<b>80</b>	<b>0.1</b>	<b>126</b>	<b>(46)</b>

## Savings Programme 2021/22

Responsible Officer	Business Area Lead Name	Description	Savings 2021/22	R.A.G Rating	Business Area Lead Comments
			£'000	Select Status	
All	All	Travel & subsistence (one year only)	(16)	Part Delivered	Given continued Covid lockdown until late July and likelihood that homeworking and virtual meetings / training will continue as part of new working arrangements then ongoing reductions in travel and subsistence costs should be deliverable across the Service.
All	All	Stationery contract savings	(10)	Part Delivered	Reduced budgets subject to regular monitoring
Duncan Savage	Nicky Boruch	Estates Strategy revenue maintenance savings.	(40)	Part Delivered	Savings targets under review by Estates Manager. If targetted savings cannot be delivered through efficiencies will aim to manage through underspend in revenue maintenance budget.
Duncan Savage	Nicky Boruch	Cessation of HQ shuttlebus service	(18)	Delivered	Shuttlebus service ceased in 2020/21
Duncan Savage	Duncan Savage	Reduce Corporate Contingency (one year only)	(106)	Delivered	Reduced contingency reported to SLT and monitored through monthly reporting.
Duncan Savage	Ken Pearce	IT Strategy - delay some projects from 21/22 to 22/23 (one year only)	(100)	Delivered	Delayed projects agreed through budget setting.
Duncan Savage	Claire George / All	Category Strategy Savings	(25)	Part Delivered	Savings will be delivered through year as procurements are concluded. Procurement Manager to provide analysis of areas targetted.
Doug Marshall	Chris Baker	STC Catering contract savings	(4)	Part Delivered	Yr 1 saving on contract relet then Yr 2 reduction in ingredient costs
Doug Marshall	Chris Baker	Abatement cost savings	(5)	Delivered	
Julie King	George O'Reilly	Abatement cost savings	(5)	Delivered	
Julie King	David Kemp	Community Safety - Adaptations contract income target (net of contract costs)	(15)	Delivered	
Julie King	David Kemp	Community Safety Restructure	(79)	Part Delivered	This overall saving is linked to a number of smaller savings that have been identified, some have been realised
Julie King	David Kemp	Reduction in administration costs in Safer Communities	(25)	Not Delivered	This saving is linked to the introduction of the HSV part of the CRM project.
Mark Matthews	Fleur Wilks	Savings arising from the Implementation of IRMP 2020-2025 including operational policy and practice	(146)	Part Delivered	Subject to regular governance and scrutiny at IRMP Board and Strategic Board. Re-basing of budget in progress taking account of timing differences and policies.
Hannah Scott-Youldon	Matt Elder	Abatement cost savings	(5)	Delivered	
Hannah Scott-Youldon		Fuel (one year only)	(15)	Part Delivered	Reduced budgets subject to regular monitoring
		Total Gross Savings	(614)		
Duncan Savage		Use of BR Pooling to support service delivery (fall-out of 2020/21 saving -one year only)	50	Delivered	
Hannah Scott-Youldon		Engineering - cutting equipment purchased early (fall out of 2020-21 saving - 1 year only)	60	Delivered	
		Total Net Savings	(504)		

## Grants and Spending Plans 2021/22

Grants Requiring Claims	Lead AD	*Grant Brought Forward 1 April 2021	Grant 2021/22	Total Available Grant	Spending Plan 2021/22	Claim Quarter 1	Claim Quarter 2	Claim Quarter 3	Claim Quarter 4	Balance Remaining
		£	£	£	£	£	£	£	£	£
Accreditation Grant Funding	Julie King	22,737	0	22,737	22,737	0	0	0	0	0
COVID - 19	Duncan Savage	170,032	0	170,032	170,032	43,769	0	0	0	-
ESMCP - LTR Regional	Hannah Scott-Youlton	309,000	0	309,000	260,000	53,316	0	0	0	49,000
**ESMCP - Infrastructure	Hannah Scott-Youlton	1,425,000	0	1,425,000	0	0	0	0	0	1,425,000
Grenfell Infrastructure Fund	Hannah Scott-Youlton	46,607	0	46,607	46,607	24,796	0	0	0	0
Surge Protection Grant Funding - Protection Uplift	Julie King	277,957	421,366	699,323	653,149	60,536	0	0	0	46,174
Surge Protection Grant Funding -BRR	Julie King	76,773	-	76,773	76,773	49,266	0	0	0	0
<b>Total</b>		<b>2,328,105</b>	<b>421,366</b>	<b>2,749,472</b>	<b>1,229,298</b>	<b>231,683</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,520,174</b>
Grants - No Claims Requirement	Lead AD	*Grant Brought Forward 1 April 2021	Grant 2021/22	Total Available Grant	Spending Plan 2021/22	Comments				Balance Remaining
		£	£	£	£					£
BR losses 75% grant	Duncan Savage	4,000	0	4,000	1,333	Planned to use over 3 years 2021/22 to 2023/24				2,667
CT losses 75% grant	Duncan Savage	85,000	0	85,000	28,333	Planned to use over 3 years 2021/22 to 2023/24				56,667
Section 31 Business Rates Retention	Duncan Savage	1,309,000	0	1,309,000	1,309,000	Planned to use in 2021/22				-
Firelink	Duncan Savage	0	262,301	262,301	262,301	Planned to use on ITG Strategy Projects in 2021/22				-
New Dimensions	Hannah Scott-Youlton	26,000	27,430	53,430		Spending plan being developed				53,430
Pensions Grant	Duncan Savage	0	1,700,000	1,700,000	1,700,000	Planned to use in 2021/22				-
Responding to New Risks	Hannah Scott-Youlton	24,000	-	24,000		Spending plan being developed				24,000
<b>Total</b>		<b>1,448,000</b>	<b>1,989,731</b>	<b>3,437,731</b>	<b>3,300,968</b>					<b>136,763</b>
<b>Overall Total Grants</b>		<b>3,776,105</b>	<b>2,411,097</b>	<b>6,187,203</b>	<b>4,530,265</b>					<b>1,656,937</b>
Notes:										
* the grants brought forward are held in earmarked reserves (Appendix 7)										
** planned to spend 2022/23 and 2023/24										
*** 2021/22 grants will be added as announced by Government										



## Capital Programme 2021/22 to 2025/26

Capital Programme Expenditure 2021-22 to 2025-26									
	Total Budget	Total Previous Year's Spend	2021/22	2022/23	2023/24	2024/25	2025/26	Remaining Spend	Variance
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
<b>Property</b>									
<b>Shared Investment Schemes</b>									
Integrated Transport Project	1,000	0	200	800	0	0	0	1,000	0
- Partner contribution	0								
<b>Integrated Transport Project net cost</b>	<b>1,000</b>	<b>0</b>	<b>200</b>	<b>800</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,000</b>	<b>0</b>
<b>One Public Estate</b>									
- Heathfield	50	8	8	34	0	0	0	42	0
- Partner contribution	0								
<b>- Heathfield net cost</b>	<b>50</b>	<b>8</b>	<b>8</b>	<b>34</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>42</b>	<b>0</b>
- Lewes	251	5	0	0	246	0	0	246	0
- Partner contribution	0	0						0	0
<b>- Lewes net cost</b>	<b>251</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>246</b>	<b>0</b>	<b>0</b>	<b>246</b>	<b>0</b>
- Preston Circus	3,138	87	827	2,224	0	0	0	3,051	0
- Partner contribution	0	0						0	0
<b>- Preston Circus net cost</b>	<b>3,138</b>	<b>87</b>	<b>827</b>	<b>2,224</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,051</b>	<b>0</b>
- Uckfield	101	7	0	0	94	0	0	94	0
- Partner contribution	0	0						0	0
<b>- Uckfield net cost</b>	<b>101</b>	<b>7</b>	<b>0</b>	<b>0</b>	<b>94</b>	<b>0</b>	<b>0</b>	<b>94</b>	<b>0</b>
<b>Total Shared Investment Schemes</b>	<b>4,540</b>	<b>107</b>	<b>1,035</b>	<b>3,058</b>	<b>340</b>	<b>0</b>	<b>0</b>	<b>4,433</b>	<b>0</b>
<b>Strategic Schemes</b>									
- Replacement Fuel Tanks	492	332	160	0	0	0	0	160	0
- Partner contribution	(292)	(292)	0	0	0	0	0	0	0
<b>- Replacement fuel tanks net cost</b>	<b>200</b>	<b>40</b>	<b>160</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>160</b>	<b>0</b>
Design Guide Schemes	5,605	355	1160	1015	874	1008	1193	5,250	0
BA Chambers works	399	399	0	0	0	0	0	0	0
STC live fire Training	1,340	0	225	1115	0	0	0	1,340	0
Sustainability	277	21	131	75	50	0	0	256	0
Security	215	60	25	50	40	20	20	155	0
<b>Total Strategic Schemes</b>	<b>8,036</b>	<b>875</b>	<b>1,701</b>	<b>2,255</b>	<b>964</b>	<b>1,028</b>	<b>1,213</b>	<b>7,161</b>	<b>0</b>
<b>General Schemes</b>	<b>1,498</b>	<b>826</b>	<b>327</b>	<b>100</b>	<b>100</b>	<b>75</b>	<b>70</b>	<b>672</b>	<b>0</b>
<b>Total Property</b>	<b>14,074</b>	<b>1,808</b>	<b>3,063</b>	<b>5,413</b>	<b>1,404</b>	<b>1,103</b>	<b>1,283</b>	<b>12,266</b>	<b>0</b>
<b>Information Management</b>									
- Sussex Control Centre	1,643	1,643	0	0	0	0	0	0	0
- Grant funds	(1,643)	(1,643)	0	0	0	0	0	0	0
<b>Sussex Control Centre net cost</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fleet and Equipment</b>									
- Vehicle cameras	118	0	118	0	0	0	0	118	0
- Grants funds	(118)	0	(118)	0	0	0	0	(118)	0
<b>- Vehicle cameras net cost</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
RPE Project	1,128	1,128	0	0	0	0	0	0	0
- grant funds	(10)	(10)	0	0	0	0	0	0	0
Telemetry	70	0	70					70	0
<b>Special Projects</b>	<b>1,188</b>	<b>1,118</b>	<b>70</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>70</b>	<b>0</b>
Aerials	2,201	695	5	743	758	0	0	1,506	0
Aerial Rescue Pump	22	22	0	0	0	0	0	0	0
Fire Appliances	6,591	1,377	1,740	891	877	861	845	5,214	0
Ancillary Vehicles	2,915	480	1,149	381	391	368	146	2,435	0
Cars	1,765	281	352	290	64	272	506	1,484	0
Vans	1,670	915	126	0	179	288	162	755	0
Equipment	70	0	35	0	35	0	0	70	0
<b>Total Fleet and Equipment</b>	<b>16,422</b>	<b>4,888</b>	<b>3,477</b>	<b>2,305</b>	<b>2,304</b>	<b>1,789</b>	<b>1,659</b>	<b>11,534</b>	<b>0</b>
<b>Total Property</b>	<b>14,074</b>	<b>1,808</b>	<b>3,063</b>	<b>5,413</b>	<b>1,404</b>	<b>1,103</b>	<b>1,283</b>	<b>12,266</b>	<b>0</b>
<b>Total Expenditure</b>	<b>30,496</b>	<b>6,696</b>	<b>6,540</b>	<b>7,718</b>	<b>3,708</b>	<b>2,892</b>	<b>2,942</b>	<b>23,800</b>	<b>0</b>

## Capital Budget 2021/22

Capital Programme Expenditure	CFA 11 Feb, Budget 2021/22	Slippage from 2020/21	P & R 22/7/21	Total Budget 2021/22	Projected spend 2021/22	Variance	Variance Due to Slippage	Variance
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	%
<b>Property</b>								
<b>Shared Investment Schemes</b>								
Integrated Transport Project	180	20		200	160	(40)	(40)	(20.0)
- Partner contribution								
<b>Integrated Transport Project net cost</b>	<b>180</b>	<b>20</b>	<b>0</b>	<b>200</b>	<b>160</b>	<b>(40)</b>	<b>(40)</b>	<b>(20.0)</b>
<b>One Public Estate</b>								
- Uckfield				0	0	0	0	0.0
- Partner contribution								
<b>- Uckfield net cost</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>
<b>One Public Estate</b>								
- Heathfield		8		8	8	0	0	0.0
- Partner contribution								
<b>- Heathfield net cost</b>	<b>0</b>	<b>8</b>	<b>0</b>	<b>8</b>	<b>8</b>	<b>0</b>	<b>0</b>	<b>0.0</b>
- Preston Circus	750	77		827	35	(792)	(792)	(95.8)
- Partner contribution								
<b>- Preston Circus net cost</b>	<b>750</b>	<b>77</b>	<b>0</b>	<b>827</b>	<b>35</b>	<b>(792)</b>	<b>(792)</b>	<b>(95.8)</b>
<b>Total Shared Investment Schemes</b>	<b>930</b>	<b>105</b>	<b>0</b>	<b>1,035</b>	<b>203</b>	<b>(832)</b>	<b>(832)</b>	<b>(80.4)</b>
<b>Strategic Schemes</b>								
- Replacement Fuel Tanks	193	27		160	160	0	0	0.0
- Partner contribution	0	(60)		0	0	0	0	0.0
<b>- Replacement fuel tanks net cost</b>	<b>193</b>	<b>(33)</b>	<b>0</b>	<b>160</b>	<b>160</b>	<b>0</b>	<b>0</b>	<b>0.0</b>
Design Guide Schemes	1,335	(175)		1,160	510	(650)	(650)	(56.0)
STC Live Fire Training	200	25		225	30	(195)	(195)	(86.7)
Sustainability	100	31		131	45	(86)	(86)	(65.6)
Security	20	5		25	13	(12)	(12)	(48.0)
<b>Total Strategic Schemes</b>	<b>1,848</b>	<b>(147)</b>	<b>0</b>	<b>1,701</b>	<b>758</b>	<b>(943)</b>	<b>(943)</b>	<b>(55.4)</b>
<b>General Schemes</b>	<b>227</b>	<b>100</b>		<b>327</b>	<b>160</b>	<b>(167)</b>	<b>(167)</b>	<b>(51.1)</b>
<b>Total Property</b>	<b>3,005</b>	<b>58</b>	<b>0</b>	<b>3,063</b>	<b>1,121</b>	<b>(1,942)</b>	<b>(1,942)</b>	<b>(63.4)</b>
<b>Fleet and Equipment</b>								
<b>Telemetry</b>								
- Telemetry	70			70	70	0	0	0.0
<b>Special Projects</b>	<b>70</b>	<b>0</b>	<b>0</b>	<b>70</b>	<b>70</b>	<b>0</b>	<b>0</b>	<b>0.0</b>
Aerial Rescue Ladder		5		5	5	0	0	0.0
Fire Appliances	1,461	279		1,740	1740	0	0	0.0
Ancillary Vehicles	1,149			1,149	443	(706)	(706)	(61.4)
Cars	316		36	352	329	(23)	(23)	(6.6)
Vans	104	22		126	126	0	0	0.0
Equipment			35	35	35	0	0	0.0
<b>Total Fleet and Equipment</b>	<b>3,100</b>	<b>306</b>	<b>71</b>	<b>3,477</b>	<b>2,748</b>	<b>(729)</b>	<b>(729)</b>	<b>(21.0)</b>
<b>Total Expenditure</b>	<b>6,105</b>	<b>364</b>	<b>71</b>	<b>6,540</b>	<b>3,869</b>	<b>(2,671)</b>	<b>(2,671)</b>	<b>(40.8)</b>

## Engineering Capital Budget 2021/22

	CFA 11 Feb,Budget 2021/22	Slippage from 2020/21	P & R 22/7/21	Total Budget 2021/22	Projected spend 2021/22 Reported	Variance	Variance due to slippage	Variance
	£	£	£	£	£	£	£	%
<b>Aerial Appliances</b>								
Aerial Ladder Platform GX04BMY STN 76		5,000		5,000	5,000	0	0	0.0
<b>Fire Appliances</b>								
Appliances 19/20 GX05ABZ		9,000		9,000	9,000	0	0	0.0
Replace GX56NWP	195,800	90,000		285,800	285,800	0	0	0.0
Replace GX57EUK	195,700	90,000		285,700	285,700	0	0	0.0
Replace GX57EUR	195,600	90,000		285,600	285,600	0	0	0.0
Replace GX57EUN	291,300			291,300	291,300	0	0	0.0
Replace GX57EUP	291,300			291,300	291,300	0	0	0.0
Replace GX57EUT	291,300			291,300	291,300	0	0	0.0
<b>Ancillary Vehicles</b>								
Replacing Y87GNJ GP Truck Stn 84								
Replace Land rover GX02AZO								
Animal Rescue GX51 UBM	145,000			145,000	145,000	0	0	0.0
Replacing Land Rover GX03 AXM	100,000			100,000	100,000	0	0	0.0
Wildfire Vehicle 2019/20 GX53AZU	98,000			98,000	98,000	0	0	0.0
Wildfire Vehicle GX53 AZV	100,000			100,000	100,000	0	0	0.0
Replacing foam special (OSU) OU04 VNW	200,000			200,000	0	(200,000)	(200,000)	(1.0)
Replace GX56NWR	253,000			253,000	0	(253,000)	(253,000)	(1.0)
Replace GX56NWS	253,000			253,000	0	(253,000)	(253,000)	(1.0)
<b>Cars 21-22</b>								
GV18ABF	40,500			40,500	40,500	0	0	0.0
GX15JUY	28,700			28,700	28,700	0	0	0.0
GX15JVA	28,700			28,700	28,700	0	0	0.0
GX15JVC	28,700			28,700	28,700	0	0	0.0
GX15JVD	28,600			28,600	28,600	0	0	0.0
GX15JVE	28,600			28,600	28,600	0	0	0.0
GX15JVF	28,600			28,600	28,600	0	0	0.0
GX15JVG	28,600			28,600	28,600	0	0	0.0
GX15JVH	28,600			28,600	28,600	0	0	0.0
GX64DXE	11,600			11,600	11,600	0	0	0.0
GX64DXF	11,600			11,600		(11,600)	(11,600)	(1.0)
GX64DXG	11,600			11,600		(11,600)	(11,600)	(1.0)
GX64DXH	11,600			11,600	11,600	0	0	0.0
Pool Cars			36,000	36,000	36,000	0	0	0.0
<b>Vans</b>								
Vans 20/21 - GX15 JJK SSO van		5,000		5,000	5,000	0	0	0.0
Vans 20/21 - Station Van (76 Shift)		17,000		17,000	17,000	0	0	0.0
GX64DXZ	14,900			14,900	14,900	0	0	0.0
GX64DYA	14,900			14,900	14,900	0	0	0.0
GX64DYB	14,900			14,900	14,900	0	0	0.0
GU16LVH	41,600			41,600	41,600	0	0	0.0
New Station Van 6	17,700			17,700	17,700	0	0	0.0
<b>Equipment</b>								
			35,000	35,000	35,000	0	0	0.0
<b>Telemetry</b>								
	70,000			70,000	70,000	0	0	0.0
<b>Total Fleet and Equipment</b>	<b>3,100,000</b>	<b>306,000</b>	<b>71,000</b>	<b>3,477,000</b>	<b>2,747,800</b>	<b>(729,200)</b>	<b>(729,200)</b>	<b>(21.0)</b>

## Reserves 2021/22

Description	Opening Balance	2021/22	2021/22	2021/22	2021/22	2021/22	2021/22	2021/22	Projected Closing Balance
	01/04/2021	Original Planned Transfers In	Original Planned Transfers Out	Original Planned Transfers Net	Forecast Transfers In	Forecast Transfers Out	Forecast Transfers Net	Net Change	at Month 4
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
<b>Earmarked Reserves</b>									
Business Rate Pool Reserve	319	0	(50)	(50)	0	(50)	(50)	0	269
Business Rates Retention Pilot - economic development	86	0	(86)	(86)	0	(86)	(86)	0	0
Business Rates Retention Pilot - financial stability	112	0	0	0	0	0	0	0	112
Capital Programme Reserve	2,209	500	0	500	500	0	500	0	2,709
Covid-19	170	0	0	0	0	(170)	(170)	(170)	0
ESMCP ESFRS readiness	1,425	0	(713)	(713)	0	0	0	713	1,425
ESMCP Regional Programme	309	0	(307)	(307)	0	(260)	(260)	47	49
Improvement & Efficiency	546	286	(300)	(14)	286	(599)	(313)	(299)	233
Insurance	249	0	0	0	0	0	0	0	249
ITG Strategy	4,137	565	(2,016)	(1,451)	565	(2,016)	(1,451)	0	2,686
Mobilising Strategy	2,425	0	(846)	(846)	0	(2,425)	(2,425)	(1,579)	0
People Strategy	40	0	(40)	(40)	0	(40)	(40)	0	0
Sprinklers	640	0	(347)	(347)	0	(347)	(347)	0	293
BRR - Protection Uplift - Accreditation & RPL	23	0	0	0	0	(23)	(23)	(23)	0
BRR - Protection Uplift - Building Risk Review	77	0	0	0	0	(77)	(77)	(77)	0
BRR - Protection Uplift - Genfell / Infrastructure	47	0	0	0	0	(47)	(47)	(47)	0
BRR - Protection Uplift - Protection	278	0	0	0	0	(278)	(278)	(278)	0
Business Rate Tax Income Guarantee Scheme (75%)	4	0	0	0	0	(1)	(1)	(1)	3
Council Tax Income Guarantee Scheme (75%)	85	0	0	0	0	(28)	(28)	(28)	57
New Dimensions Grant	26	0	0	0	0	(26)	(26)	(26)	0
Pensions Administration	47	0	0	0	0	(47)	(47)	(47)	0
Responding to New Risks	24	0	0	0	0	(24)	(24)	(24)	0
S31 Business Rate Retention Reliefs	1,309	0	(1,309)	(1,309)	0	(1,309)	(1,309)	0	0
Carry Forwards	386	0	0	0	0	(386)	(386)	(386)	0
<b>Total Earmarked Reserves</b>	<b>14,973</b>	<b>1,351</b>	<b>(6,014)</b>	<b>(4,663)</b>	<b>1,351</b>	<b>(8,240)</b>	<b>(6,889)</b>	<b>(2,226)</b>	<b>8,084</b>
<b>General Fund</b>	<b>1,960</b>	<b>210</b>	<b>0</b>	<b>210</b>	<b>210</b>	<b>(257)</b>	<b>(47)</b>	<b>(257)</b>	<b>1,913</b>
<b>Total Revenue Reserves</b>	<b>16,933</b>	<b>1,561</b>	<b>(6,014)</b>	<b>(4,453)</b>	<b>1,561</b>	<b>(8,497)</b>	<b>(6,936)</b>	<b>(2,483)</b>	<b>9,997</b>
Capital Receipts Reserve	6,028	472	(5,991)	(5,519)	472	(3,755)	(3,283)	2,236	2,745
<b>Total Capital Reserves</b>	<b>6,028</b>	<b>472</b>	<b>(5,991)</b>	<b>(5,519)</b>	<b>472</b>	<b>(3,755)</b>	<b>(3,283)</b>	<b>2,236</b>	<b>2,745</b>
<b>Total Usable Reserves</b>	<b>22,961</b>	<b>2,033</b>	<b>(12,005)</b>	<b>(9,972)</b>	<b>2,033</b>	<b>(12,252)</b>	<b>(10,219)</b>	<b>(247)</b>	<b>12,742</b>