

EAST SUSSEX FIRE AND RESCUE SERVICE

Meeting	Fire Authority
Date	8 September 2022
Title of Report	Revenue and Capital Budget 2022/23 and Capital Programme 2022/23 to 2026/27 Monitoring at Month 4 (end July).
By	Duncan Savage, Assistant Director Resources/Treasurer
Lead Officer	Alison Avery, Finance Manager

Background Papers	Fire Authority Service Planning processes for 2022/23 and beyond – Revenue Budget 2022/23 and Capital Asset Strategy 2022/23 to 2026/27
	Revenue and Capital Budget 2021/22 and Capital Programme 2021/22 to 2025/26 – Provisional Outturn
	Revenue and Capital Budget 2022/23 and Capital Programme 2022/23 to 2026/27 Period 2 – P&R Panel 21 July 2022

Appendices	Appendix 1: Revenue Budget 2022/23 Objective Appendix 2: Savings Programme 2022/23 Appendix 3: Grants and Spending Plans 2022/23 Appendix 4: Capital Programme 2022/23 to 2026/27 Appendix 5: Estates Capital Budget 2022/23 Appendix 6: Engineering Capital Budget 2022/23 Appendix 7: Reserves 2022/23
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Implications (please tick ✓ and attach to report)

Any implications affecting this report should be noted within the final paragraphs of the report

CORPORATE RISK		LEGAL	
ENVIRONMENTAL		POLICY	
FINANCIAL	✓	POLITICAL	
HEALTH & SAFETY		OTHER (please specify)	
HUMAN RESOURCES		CORE BRIEF	

PURPOSE OF REPORT	To report on the findings of the Month 4 monitoring undertaken on the Revenue and Capital Budget 2022/23 and Capital Programme 2022/23 to 2026/27.
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EXECUTIVE SUMMARY

This is the second report to Fire Authority for the 2022/23 financial year and highlights the findings from the Month 4 monitoring undertaken on the Revenue Budget 2022/23 and 5 year Capital Programme 2022/23 to 2026/27, approved by the Authority in February 2022. The previous report at Period 2 was an assessment of financial risks for the Authority reported to P&R Panel in July.

A net revenue overspend to the sum of £446,000 has been identified, as summarised in Appendix 1. This is due to the following pressures:

- Wholetime overtime and on-call training within Training
- Utilities due to inflationary pressures
- Fuel due to inflationary pressures
- Wholetime and overtime within Safer Communities
- Unachievable savings

These are offset by:

- Rates reductions
- PMO vacancies
- Maintenance and equipment within Engineering
- Treasury Management interest receivable

There are several potential pressures not included within the current forecast. These include additional pay awards and inflationary pressures on non-pay spend above the 2% budgeted. It is expected these may be in the region of £1,300,000 to £2,000,000.

Further work is required to review the forecast and management action is required in reviewing staffing and overtime forecasts.

SLT agreed the following actions at its July meeting:

- Vacancy Management would be reviewed immediately and started to be put in place in the coming months. Workforce Planning Group would be used as mechanism to:
 - approve recruitment to all vacancies
 - approve the use of agency staff
 - have oversight of overtime spend (with particular focus on Safer Communities and Training)
 - review and agree forecasts for operational (grey book) strength.

- Management of discretionary spend would also be a key focus and SLT agreed that as part of budget monitoring:
 - all budget managers would review with their Finance Business Partner opportunities to manage underspends on non-pay spend in 2022/23 with a particular focus on areas such as training, estates maintenance and equipment (IT and Engineering)
 - the finance team would review corporate opportunities to manage generic spend e.g. agency staff, conferences, catering, accommodation/venue hire, printing etc

Performance against the Savings Programme is summarised in Appendix 2 and detailed in section 5.

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.

The original 2022/23 Capital Budget and five year Capital Strategy of £25,181,000 was approved by the Fire Authority on 10 February 2022. The Capital Strategy has been increased to £27,927,000 to include slippage of £933,000 and allocation of spend in advance of £203,000 from 2021/22 and additional budgets for Estates to cover temperature control in sleeping pods and general schemes at £2,016,000.

The current year Capital Budget was approved by the Fire Authority at £7,250,000 and updated to £8,738,000 (Property £4,428,000 and Fleet and Equipment £4,310,000) including slippage of £933,000 brought forward from 2021/22, allocation of spend in advance of £166,000 from 2021/22 and an additional £721,000 for Estates to cover temperature in sleeping pods and general schemes.

Officers have reviewed the capital plans for 2022/23 and report slippage on delivery of projects to the value of £3,313,000 (37.9%). In addition underspend of £143,000 is expected against capital schemes. Detailed information is contained within section 7. The Estates and Fleet & Equipment Capital Projects 2021/22 are detailed in Appendices 5 and 6.

The position on reserves shows an opening balance of £19,161,00. The forecast net drawdown from reserves is £9,186,000, a reduction in drawdown of £2,594,000

compared to the planned drawdown of £11,780,000. This results in an estimated closing balance of £9,975,000, 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 an increase in the interest receivable on the Authority's cash investments of £23,400,000 due to the Bank of England's increasing base rate. Interest receivable is projected at £180,000, resulting in a surplus of £160,000 when compared to the budget. Interest payments on fixed rate loans of £10,298,000 are unaffected.

RECOMMENDATION

The 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 reduced net forecast drawdown from reserves;
- (iv) the grants available and spending plans;
- (v) the monitoring of savings taken in 2022/23; and
- (vi) the current year investments and borrowing

1. INTRODUCTION

1.1 The Original Revenue Budget 2022/23 and Capital Strategy 2022/23 to 2026/27 was approved at the meeting of the Fire Authority on 10 February 2022.

1.2 This is the first report to Fire Authority for the 2022/23 financial year and highlights the findings from Month 4 (end July) monitoring undertaken on the Revenue and Capital Budget 2022/23 and Capital Programme 2022/23 to 2026/27. It should be noted the review is based on currently available information and the result may change as new information emerges during the year.

	This CFA (Month 4) £'000	Last CFA (n/a) £'000	Movement £'000
Revenue (see section 2)	446	-	-
Capital in year (see section 7)	(3,456)	-	-

1.3 The Revenue Budget approved by the Fire Authority in February 2022 was a net expenditure requirement of £41,766,000.

- 1.4 A net revenue overspend to the sum of £446,000 has been identified at Month 4 (end July) and is reflected in the Revenue Budget 2022/23 objective summary at Appendix 1 and detailed in section 2.
- 1.5 The savings requirement 2022/23 is £778,000. The current position shows we have delivered or are on course to deliver £365,000 (47%) of savings. There are a number of savings at risk as detailed in Section 5.
- 1.6 The grants available total £4.2m, including grants brought forward from previous years. The quarter 1 grant claims are in progress, as summarised in Appendix 3 and detailed in section 5.
- 1.7 The five year Capital Strategy 2022/23 to 2025/26 was approved by the Fire Authority in February 2022 at £25,181,000. The 5 year Capital Programme is projected to underspend by £143,000 as detailed in section 8.
- 1.8 The Capital Budget for 2022/23 was approved by the Fire Authority at £7,250,000 and updated to £8,738,000 including slippage of £933,000 brought forward from 2021/22, allocation of spend in advance of £166,000 from 2021/22 and an additional £721,000 for Estates.
- 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 £446,000. This is summarised across divisions in Appendix 1 and detailed explanations are provided below.
- 2.2 **People Services:** The expected overspend is £271,000 as detailed below. £123,000 from the People Strategy is allocated across HR and Training and these allocations will be reviewed before the next report.
- 2.2.1 **AD People Services:** Expected underspend of £10,000. The underspend is due to post holder being on development rate.
- 2.2.2 **HR:** Expected overspend of £45,000. The main reason for the variance is an overspend of £10,000 on staffing due to maternity and sickness cover, onboarding agency staff offset in part by the Pension admin vacancy at the beginning of the year, £25,000 due to the unachievable Firewatch saving and £10,000 on subscriptions.
- 2.2.3 **Service Training Centre:** An overspend of £230,000 is expected. The overspend is driven by pay and overtime at £463,000 to deliver essential training, an underachievement in training income of £13,000, offset by an underspend on external training of £101,000 and an underspend of £155,000 for wholtime firefighter recruitment as costs were incurred in 2021/22.

- 2.2.4 **Work Force Development:** An overspend of £6,000 expected. The overspend can be attributed to unachievable training course income (£5,000) and instructors on zero hours contracts (£1,000).
- 2.3 **Resources/Treasurer:** Expected underspend of £59,000, as follows:
 - 2.3.1 **AD Resources/Treasurer :** An overspend of £2,000 is expected relating to National Insurance, due to the allocations used at budget setting.
 - 2.3.2 **Estates:** An overspend of £26,000 is expected. Underspends of £14,000 on staffing and £152,000 on rates, due to revaluation of properties, is offset by an overspend on utilities of £192,000 due to inflationary pressures.

The Estates Manager is reviewing options to reduce planned maintenance spend.
 - 2.3.3 **ITG:** Currently expecting an overspend of £60,000. This can be attributed to the pressure caused by the reduction of £65,000 in Firelink grant, offset by small underspends elsewhere in ITG.
 - 2.3.4 **Finance:** An underspend of £38,000 is expected. The underspend can be attributed to an overprovision for audit fees of £8,000 and underspend of £30,000 relating to one-off costs for the Finance Improvement Plan.
 - 2.3.5 **Procurement:** A forecast overspend of £39,000 is largely attributable to workwear and uniform as we have had to change supplier, this is offset by a small underspend of £3,000 on travelling expenses.
 - 2.3.6 **Fire Authority Legal Services:** A small underspend of £5,000 expected.
- 2.4 **Planning and Improvement:** A forecast underspend of £120,000 is expected as follows:
 - 2.4.1 **Communications:** An underspend of £23,000 is expected. The underspend is due to a vacancies within the department.
 - 2.4.2 **Performance:** An overspend of £5,000 is expected relating to pay costs, due to the allocation of budget for increments and on-costs during budget setting.
 - 2.4.3 **PMO:** An underspend of £100,000 is expected due to vacancies within the department, offset by agency staff spend.
 - 2.4.4 **Cost of Democracy:** An underspend of £2,000 is expected due to a vacancy within the department.
- 2.5 **Safer Communities:** An overspend of £1,301,600 is expected. The details are below. It should be noted there are considerable mis-codings of pay which have an impact on the forecasts for the individual areas and these are subject to change as individuals are re-allocated.

2.5.1 **AD Safer Communities:** An underspend of £51,000 is expected due to the post holder being on development rate and an underspend of £40,000 relates to the on-call budget allocated outside of the Groups, which is held as contingency.

2.5.2 **Flexible Crewing Pool:** There is currently an underspend reported of £348,000. The budget was allocated for the Flexible Crewing Pool based on the Pool commencing on 01 June 2022. Whilst recruitment for the posts is in progress, with positions expected to be filled in January 2023 the current forecast is showing an underspend of the full amount as the budget currently offsets overspend within the Groups. When the pool is recruited to the budget will be transferred to OSR and it is expected the pressure reported in the Groups will reduce. The budget for 10% allowances for the Crewing Pool were not included within the budget and this results in a full year pressure of £34,000.

2.5.3 **Groups:** The Groups are reporting an overspend of £1,401,000.

Overspend can largely be attributed to pay and overtime. The forecast for wholtime pay includes the ongoing use of fixed term contracts to cover long term sickness absences and individuals on light duties. The impact of Immediate detriment is impacting the number of retirements, resulting in some of the 22 new recruits remaining supernumerary. In addition IRMP savings of £565,000, including those not delivered in 2021/22, related to day crewing and city crewing were taken in 2022/23 as agreed creating a pressure within the Groups as the posts have yet to be removed / reinvested elsewhere in the business. This pressure is offset by the underspend of £348,000 for the Flexible Crewing Pool. Further extensive work is being undertaken to analyse and confirm the situation with regards to wholtime establishment.

Additionally there is overspend attributable to overtime, with overtime increasing over recent weeks due to increasing activity levels as a result of heat waves.

The current forecast assumes the positions and overtime continue at the same level for the remainder of the year, but further extensive work continues to analyse and confirm these assumptions with the expectation that the forecast will reduce over the year. This includes reviewing the coding of all posts as there are numerous mis-codings within pay.

This is offset by underspend on on-call staff where posts are under-establishment.

2.5.6 **Protection:** An underspend of £146,000 is expected. The underspend relates to pay costs and this is the reason for the movement from the previous month. It should be noted there are mis-codings in pay costs, which is having an impact on the profiling of the forecast.

2.5.7 **Prevention:** An overspend of £139,000 is expected. There is pressure of £90,000 from savings not deliverable in year, with additional pressure due to agency staff, additional staff costs covering maternity leave and overtime, which has been extrapolated at the current rate for the remainder of the year.

2.6 **Operational Support & Resilience:** A forecast underspend of £267,000 is expected as follows:

2.6.1 **AD OSR:** An underspend of £1,000 is expected.

2.6.2 **Engineering:** An underspend of £148,000 is expected. Currently a pressure of £98,000 is reported on fuel, as prices have been currently an average of 35% higher than in the first quarter of 2021/22, however these are starting to drop and the forecast will be reviewed accordingly. This pressure is offset by underspends of £108,000 on maintenance and £136,000 on equipment, as this budget is based on an old replacement programme.

2.6.3 **Ops P&P:** An underspend of £123,000 is expected. An underspend of £158,000 on staffing is offset by expected overspends on equipment at £12,000 and hydrant repairs at £19,000, based on the current commitments.

It should be noted there are issues with the coding of wholetime pay and work is underway in Finance to identify miscodings and correct these, which might impact the staffing forecast within Ops P&P.

2.6.4 **Control Room:** An overspend of £3,000 is expected. An underspend of £102,000 expected for JFC based on the latest information provided by Surrey, with additional one off spend of £105,000 expected for upgrades and decommissioning at Haywards Heath.

The forecast does not include our share for a GM post, which is included within the budget, but is yet to be agreed.

It is likely that the JFC recharge will increase due to pay rises, maternity leave and increased overtime due to increased activity seen as a result of the recent heatwaves.

2.7 **CFO:** An underspend of £10,000 is expected due to part time appointments covering full time roles.

2.8 **Treasury Management:** This income budget is expected to overachieve by £160,000, with the amount receivable dependent on the amount available in invest and the interest rates available. Changes to the capital programme, through additional budget allocation and significant slippage will impact on the level of borrowing required and therefore interest payable.

2.9 **Non Delegated Costs:** An overspend of £38,000 is expected. Overspend of £50,000 relates to Procurement savings, which need to be allocated across the service, offset by an underspend of £23,000 relating to ill health retirement costs based on known retirements and expected retirements in 2022/23 (the budget was increased by £120,000 in 2022/23). Costs for ill health retirements are spread over three financial years. They are not controllable costs and it is possible the pressure will increase during the year.

- 2.10 **Corporate Contingency:** This budget is intended to provide some flexibility for SLT to manage in-year budget pressures and was set at £298,000 for 2022/23. Currently no amounts have been allocated.
- 2.12 **Financing:** Current information indicates that the Service will receive additional funding of £399,000.
- 2.12.1 When the budget paper was presented to the Fire Authority in February the exact position regarding business rates income was unknown. Updated information from Local Government Futures based on billing authorities NNDR1 forms indicate additional income of £412,000.
- 2.12.2 An additional £27,000 will be received from Council Tax and Business Rates Covid-19 Tax Income Guarantee following confirmation of the final amounts in the last financial year.
- 2.12.3 The additional income is offset by a pressure of £40,000 in Council Tax as an incorrect tax base was provided by one billing authority during the budget setting process.

3. REVENUE BUDGET AND CAPITAL PROGRAMME RISKS

- 3.1 **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 2024/25 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. The Government has also recently announced that it will not fund non scheme costs including unauthorised tax charges and scheme sanction charges in the current tax year. A Pension Administration reserve of £190,000 is held to fund costs resulting from remedy implementation
- 3.2 **Pay Award 2022/23:** The budget provided for 2% pay awards across gold, grey and green book staff and this is the amount included within the current forecast position. However, with high inflation rates, there is pressure from representative bodies for significantly higher pay awards.
- 3.2.1 Green book staff have been offered a pay rise of £1,925. It is expected the additional pressure will be £275,000 based on the current pay forecast.
- 3.2.2 A number of public sector pay awards have been offered in the region of 5-6%. Based on the current pay forecast for grey and gold book staff this would create an additional pressure of between £410,000 and £550,000.
- 3.3 **Worldwide Supply Chain Issues:** The impact of worldwide supply chain disruption is impacting 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 evident as we move planned projects through procurement to delivery during 2022/23. There are two potential impacts, firstly increases in the cost of projects and secondly slippage of projects and spend into future years (which could in itself lead to additional increased costs). The Estates team will work with stakeholders to bring tender costs back within budget through value engineering where possible on those projects which the Authority committed to following the phase 1 review of the Estates Capital Programme. The Phase 2 review which is considering all projects at Day Crewed and On Call stations will need to assess the impact of increased costs and affordability before it feeds into the next round of budget setting.

3.4 **Utilities and Fuel Inflationary Increases:** There have been considerable inflationary rises in utilities and fuel costs, which have been exacerbated by the ongoing conflict in Ukraine. An additional pressure of £85,000 over and above the standard 2% inflationary factor was included in the budget for 2022/23. The forecast for utilities and fuel are both reporting forecast overspends and these budgets will continue to be monitored closely with Estates and Engineering colleagues throughout the year.

3.5 **Inflationary Contract Increases:** In addition to utilities and fuel additional budget provision was allocated for timber (£40,575) and catering (£13,000). A standard 2% inflationary budget increase was included for all non-pay totalling £227,000. Work is ongoing with Procurement to understand the financial impact of inflation on contracts. Early analysis indicates this could be lower than originally anticipated.

4. **MANAGING REVENUE BUDGET PRESSURES**

4.1 Whilst there is still work to be completed to understand the expected outturn forecast, the early analysis indicates pressures of between £1.3m and £2m.

4.2 There may be opportunities to support some of this pressure from reserves.

4.3 SLT agreed the following actions at its July meeting:

- Vacancy Management would be reviewed immediately and started to be put in place in the coming months. Workforce Planning Group would be used as mechanism to:
 - approve recruitment to all vacancies
 - approve the use of agency staff
 - have oversight of overtime spend (with particular focus on Safer Communities and Training)
 - review and agree forecasts for operational (grey book) strength.
- Management of discretionary spend would also be a key focus and SLT agreed that as part of the P4 budget monitoring:
 - all budget managers would review with their Finance Business Partner opportunities to manage underspends on non-pay spend in 2022/23 with a particular focus on areas such as training, estates maintenance and equipment (IT and Engineering)

- the finance team would review corporate opportunities to manage generic spend e.g. agency staff, conferences, catering, accommodation/venue hire, printing etc

5. **SAVINGS PROGRAMME 2022/23**

- 5.1 Appendix 2 summarises the net savings requirement 2022/23 of £778,000. Work is in ongoing with Service managers to identify and report actual delivery of savings compared to budgeted savings.
- 5.2 Current projections show we have delivered or are on course to deliver £365,000 (47%) of savings.

The following savings are currently rated as red and causing a pressure in the revenue budget:

- £25,000 Firewatch– due to duplication in budget
- £25,000 Procurement Category – due to impact of inflationary increases
- £50,000 RDSO post
- £40,000 Education Team – although plans to deliver this saving are to be presented
- £55,000 CRM
- £130,000 IRMP

In addition the following savings are currently amber rated:

- £25,000 consolidation of project management capacity
- £63,000 Telent contract savings – dependent on IT projects

6. **GRANTS 2022/23**

- 6.1 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 £4.2m, as summarised in Appendix 3. Quarter 1 grant returns are in progress.
- 6.2 The latest grants are detailed below:
- 6.2.1 **Covid-19:** – £95,855 has been carried forward from 2021/22. The current position is that any Covid related costs are being funded from the revenue budget. The Home Office have confirmed any outstanding balance of the 2021/22 Covid Grant can be utilised on Efficiency or Productivity. Options for use of this grant will be discussed during the year.
- 6.2.2 **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. A further allocation of £358,079 has been awarded for 2022/23.

A spend plan has been developed to utilise this grant and the £227,808 brought forward from 2021/22 and is elsewhere on this SLT agenda.

- 6.2.3 **Grenfell Infrastructure Fund:** £4,509 is carried forward from 2021/22 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.
- 6.2.4 **Accreditation & RPL Grant Funding:** £22,737 is carried forward from 2021/22 for the purposes of accrediting fire protection officers and fire safety engineers. It is anticipated this grant will be utilised over the next three years.
- 6.2.5 **Fire Fighter Pension Scheme:** this is used towards the shortfall in employer's pension contributions and £1.7m will be received in 2022/23.
- 6.2.6 **New Dimensions:** £31,739 is carried forward from 2021/22 and additional £27,430 grant relates to 2022/23. A spending plan needs to be developed to utilise this grant funding.
- 6.2.7 **Responding to New Risks:** £32,520 is carried forward from 2021/22, with the 2022/23 grant yet to be confirmed. A spending plan needs to be developed to utilise this grant funding.

7. CONTINGENCY 2022/23

- 7.1 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 2022, the Fire Authority agreed a contingency of £298,000 for the 2022/23 financial year.

8. CAPITAL PROGRAMME COMMENTARY

- 8.1 The original 2022/23 Capital Budget and five year Capital Strategy of £25,181,000 was approved by the Fire Authority on 10 February 2022. The Capital Strategy has been increased to £27,927,000 to include slippage of £933,000 and allocation of spend in advance of £203,000 from 2021/22 and additional budgets for Estates to cover temperature control in sleeping pods and general schemes at £2,016,000.
- 8.2 The Capital Programme is funded by: Capital Receipts Reserve £4,652,000, Capital Programme Reserves £9,905,000, Community Infrastructure Levy (CIL) £289,000, and New Borrowing £13,176,000 as shown in the table below. Overall, the revised 5 year Capital Programme is forecasted to come in underspent by £143,000, as summarised in Appendix 4.

	2022/23	2023/24	2024/25	2025/26	2026/27	Total
	£'000	£'000	£'000	£'000	£'000	£'000
Estates	3,729	3,719	2,878	2,779	1,873	14,978
Fleet & Equipment	3,521	2,105	1,763	1,599	1,215	10,203
Original Approved Programme	7,250	5,824	4,641	4,378	3,088	25,181
						0
Slippage from 2021/22	933	0	0	0	0	933
Spend in Advance from 2021/22	(166)	(28)	(9)			(203)
Additional Estates	721	513	369	205	208	2,016
Underspend	(143)	0	0	0	0	-143
Slippage into 2023/23	(3,299)	3,299	0	0	0	0
Updated Capital Programme	5,296	9,608	5,001	4,583	3,296	27,784
Funded by:						
Capital Receipts Reserve	4,652	0	0	0	0	4,652
Capital Programme Reserve	644	4,262	1,333	1,666	2,000	9,905
CIL	0	0	289	0	0	289
New Borrowing / Need to Borrow	0	5,346	3,379	2,917	1,296	12,938
Updated Capital Programme	5,296	9,608	5,001	4,583	3,296	27,784

- 8.3 **Capital Funding** – the sale of the old Fort Rd site in Newhaven to Lewes District Council proceeding with a 10% deposit received in 2020/21. The outstanding balance is expected during 2022/23 and is likely to be £75,000 lower than the original offer due to issues within planning permission. 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.
- 8.4 The **Capital Budget 2022/23** was approved by the Fire Authority at £7,250,000 and updated to £8,738,000 (Property £4,428,000 and Fleet and Equipment £4,310,000) including slippage of £933,000 brought forward from 2021/22, allocation of spend in advance of £166,000 from 2021/22 and an additional £721,000 for Estates to cover temperature control in sleeping pods and general schemes omitted from the original budget.
- 8.5 A review of the 2022/23 capital budget by officers has identified slippage to the value of £3,313,000 (37.9%). Estates are expecting slippage of £2,177,000, with Fleet and Equipment expecting slippage of £1,136,000. There is additional underspend of £143,000 is expected, as summarised in Appendix 6.
- 8.5.1 The Estates / Property underspend is £2,177,000 which is slippage due to the reprioritisation and reprofiling of works. It is expected Hove, will be completed, work at Preston Circus starting early in 2023 and work on Roedean and Eastbourne will be delayed until 2023/24. Additionally work on roof repairs, bay doors and training towers will not be delivered in full due the availability of Estates and contractor resources.

There is potential work at Bohemia Road will be completed within the year following a request from the IRMP team and this may result in budget needing to be brought forward from 2023/24.

- 8.5.2 The Fleet & Equipment underspend is £1,279,000. Of this £1,136,000 relates to slippage due to the global supply chain issues, lead times have increased by 45% for HGV chassis and doubled for light vehicles in comparison to pre-pandemic. Underspend of £143,000 is expected in relation to a number of vehicle purchases.

9 **RESERVES 2022/23**

- 9.1 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).

- 9.2 The opening balance at 1 April is £19,161,000.

- 9.3 The forecast net drawdown from reserves totals £9,098,000 compared to the original planned net drawdown of £11,780,000. This is a net reduction in drawdown of £2,682,000 resulting in an estimated balance at 31 March 2023 of £10,063,000 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 at 1 April 2022	2021/22	2021/22	2021/22	Balance at 31 March 2023
	£'000	£'000	£'000	£'000	£'000
Earmarked Reserves	12,993	(7,763)	(4,843)	2,920	8,150
General Fund	1,913	0	0	0	1,913
Total Revenue Reserves	14,906	(7,763)	(4,843)	2,920	10,063
Total Capital Reserves	4,255	(4,017)	(4,255)	(238)	0
Total Usable Reserves	19,161	(11,780)	(9,098)	2,682	10,063

- 9.4 Work continues with budget managers to confirm the planned use of revenue and capital reserves in 2022/23.

- 9.5 The main reasons for the overall net reduction in forecast drawdown of £2,684,000 are as follows:

Earmarked Reserves – Decrease of £2,920,000

- £51,000 – reduced contribution to Business Rates Pool Reserve following latest confirmed position from the pool
- £431,000 – reduced drawdown from the ITG Strategy Reserve

- £388,000 – reduced drawdown from Mobilising Strategy Reserve due to balance of reserve being lower than anticipated
- £2,664,000 – reduced drawdown from the Capital Programme Reserve
- (£100,000) – increased drawdown from the Improvement & Efficiency Reserve
- (£15,000) – increased drawdown from the People Strategy Reserve
- (£408,000) – increased drawdown in respect of grant balances carried forward
- (£91,000) – increased drawdown from Carryforward reserve not allocated in 2021/22

Capital Reserves – Increase £238,000

- £238,000 – due to balance of Capital Receipts Reserve being higher than anticipated when the budget was set, due to underspends/slippage on 2021/22 capital budgets

10. BORROWING AND INVESTMENT

10.1 As at end July, the Authority held cash balances of £23,400,000 which are invested in accordance with the Treasury Management Strategy, as follows:

Counterparty	Duration	Amount £m	Interest Rate %
Aberdeen Cash Money Market Fund	Overnight Access	4.000	1.24
DB Money Market Fund	Overnight Access	4.000	1.20
Aviva MMF	Overnight Access	4.000	1.26
Federated MMF	Overnight Access	0.400	1.35
Barclays	95 Day Notice	4.000	1.30
Santander	Fixed to 28/10/22	4.000	0.99
Standard Chartered ESG	Fixed to 05/10/22	1.000	1.60
Standard Chartered ESG	Fixed to 05/10/22	2.000	1.46
Total Investments		23.400	

10.2 The Bank of England increased the base interest rate to 1.25% in June and this is expected to increase again in August. We are seeing an impact as Banks increase their rates on investments, resulting in higher levels of interest receivable. Latest modelling indicates the income of around £180,000 can be achieved, £160,000 above the budgeted level of £20,000. The interest income budget has been reduced to reflect the planned reduction in funds available for short term investment and the previous reduction in interest rates during Covid-19

- 10.3 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 £2.682m means 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
- 10.4 The Authority has borrowing totalling £10,298,000 and there is no impact on the interest payable, as these are subject to fixed interest rate deals.

Appendix 1

Revenue Budget 2021/22 – Objective Summary

	Original Budget	Revised Budget	Projected Outturn	Month Variance	Variance
	£'000	£'000	£'000	£'000	%
Peoples Services	4,337	4,337	4,608	271	6.2
Resources/Treasurer	8,180	8,193	8,276	84	1.0
Planning and Improvement	1,248	1,248	1,128	(120)	(9.6)
Total Deputy Chief Fire Officer	13,766	13,778	14,012	234	(2)
Safer Communities	21,939	21,950	22,952	1,002	4.6
Operational Support	4,566	4,543	4,275	(267)	(5.9)
Total Assistant Chief Fire Officer	26,505	26,493	27,227	734	(1)
CFO Staff	805	805	795	(10)	(1.2)
Treasury Management	870	870	710	(160)	(18.4)
Non Delegated costs	(1,108)	(1,108)	(1,061)	46	(4.2)
Corporate Contingency	298	298	298	0	0.0
Covid-19	0	0	0	0	0.0
Transfer from Reserves	(462)	(462)	(462)	0	0.0
Transfer to Reserves	1,092	1,092	1,092	0	0.0
Total Corporate	1,495	1,495	1,372	(123)	(24)
Total Net Expenditure	41,766	41,766	42,611	845	2.0
Financed By:					
RSG	(3,325)	(3,325)	(3,325)	0	0
Council Tax	(29,288)	(29,288)	(29,248)	40	(0)
Business Rates	(7,764)	(7,764)	(7,494)	270	(3)
Service Grant Allocation	(535)	(535)	(535)	0	0
Covid-19 Local Tax Support Grant	(29)	(29)	(56)	(27)	93
S31 Grants	(1,125)	(1,125)	(1,440)	(315)	28
S31 Grants BRR Relief	0	0	0	0	0
Transfer from Reserves	(836)	(836)	(906)	(70)	8
Collection Fund Surplus/Deficit	1,136	1,136	839	(297)	(26)
Total Financing	(41,766)	(41,766)	(42,165)	(399)	1
Total Over / (Under) Spend	0	0	446	446	0

Savings Programme 2021/22

Division	Team	Responsible Officer	Business Area Lead Name	Description	Savings 22/23 £'000	Projection 22/23 £'000	At Risk £'000	R.A.G Rating Select Status
RT	Estates	Duncan Savage		Estates Strategy revenue maintenance savings.	(45)	(45)		Delivered
All	All	All		Travel & subsistence	16	16		Delivered
OSR	Engineering	Hannah Scott-Youldon		Fuel	15	15		Delivered
PS	HR	Jules King		Firewatch Project	(25)		(25)	Not
PS	Training	Jules King		STC Catering contract savings	(6)	(6)		Delivered
RT	ITG	Duncan Savage		IT Strategy - delay some projects from 21/22 to 22/23	100	100		Delivered
RT	Procurement	Duncan Savage		Category Strategy Savings	(25)		(25)	Not
SC	All ops	Matt Lloyd		IRMP Savings	(130)		(130)	Not
PS	Training	Jules King		Catering contract	(6)	(6)		Delivered
PS	Training	Jules King		Deep cleaning contract	(2)	(2)		Delivered
PS	Training	Jules King		First Aid training	(9)	(9)		Delivered
PS	Training	Jules King		IOSH training	(3)	(3)		Delivered
PS	Training	Jules King		CMI leadership	(2)	(2)		Delivered
OSR	Engineering	Hannah Scott-Youldon		C-trak extension	(5)	(5)		Delivered
OSR	AD	Hannah Scott-Youldon		Equipment	(8)	(8)		Delivered
OSR	Ops P&P	Hannah Scott-Youldon		External Training	(1)	(1)		Delivered
OSR	Ops P&P	Hannah Scott-Youldon		Equipment	(1)	(1)		Delivered
OSR	Ops P&P	Hannah Scott-Youldon		Hydrants Repairs	(2)	(2)		Delivered
OSR	Ops P&P	Hannah Scott-Youldon		Subscription (Services)	(4)	(4)		Delivered
SC	Groups	Matt Lloyd		RDSO Post	(50)		(50)	Not
SC	Community Safety	Matt Lloyd		Education Team	(40)		(40)	Not
SC	All	Matt Lloyd		Advert & Publicity	(43)	(43)		Delivered
P&I	PMO	Liz Ridley		Consolidation of Project Management capacity	(25)		(25)	Not
P&I	Comms	Liz Ridley		External Printing	(10)	(10)		Delivered
P&I	Comms	Liz Ridley		Stationery	(1)	(1)		Delivered
P&I	Comms	Liz Ridley		Postage	(4)	(4)		Delivered
P&I	P&I	Liz Ridley		Advert & Publicity	(1)	(1)		Delivered
P&I	P&I	Liz Ridley		Car Allowances	(1)	(1)		Delivered
P&I	P&I	Liz Ridley		Consultants Fees	(10)	(10)		Delivered
P&I	P&I	Liz Ridley		Officer Subsistence	(1)	(1)		Delivered
P&I	Dem Services	Liz Ridley		Subscriptions	(1)	(1)		Delivered
P&I	Dem Services	Liz Ridley		Member conferences	(1)	(1)		Delivered
RT	Finance	Duncan Savage		Non pay budgets	(10)	(10)		Delivered
RT	Procurement	Duncan Savage		Accommodation & conference fees	(2)	(2)		Delivered
RT	ITG	Duncan Savage		Password Management	(15)	(15)		Delivered
RT	ITG	Duncan Savage		CAM Management	(3)	(3)		Delivered
RT	ITG	Duncan Savage		Telent Contract	(63)	(63)	(63)	Part Delivered
Central	Contingency	Duncan Savage		Reduce contingency (one year only)	(48)	(48)		Delivered
RT	ITG	Duncan Savage		Control - IT	(218)	(218)	(218)	Delivered
RT	ITG	Duncan Savage		IT Strategy - delay some projects from 22/23 to 23/24	(33)	(33)		Delivered
SC	Prevention	Matt Lloyd		CRM	(55)		(55)	Not
				Total Net Savings	(778)	(428)	(631)	

Grants and Spending Plans 2022/23

Grants Requiring Claims	Lead AD	*Grant Brought Forward 1 April 2022	Grant 2022/23	Total Available Grant	Claim Quarter 1	Claim Quarter 2	Claim Quarter 3	Claim Quarter 4	Balance Remaining
		£	£	£	£	£	£	£	£
ESMCP - LTR Regional	Hannah Scott-Youldon	163,439	-	163,439	20,618				142,821
**ESMCP - Infrastructure	Hannah Scott-Youldon	1,425,000	-	1,425,000	-				1,425,000
Accreditation & RPL Funding	Matt Lloyd	22,737	-	22,737	-				22,737
Grenfell Infrastructure Fund	Hannah Scott-Youldon	4,509	-	4,509	-				4,509
Surge Protection Grant Funding - Protection Uplift	Matt Lloyd	227,808	358,079	585,887	70,290				515,597
		1,939,347	358,079	2,201,571	90,908	-	-	-	2,110,663
Grants - No Claims Requirement	Lead AD	Balance Remaining	Grant 2022/23	Total Available Grant	Comments				Balance Remaining
		£	£	£					
COVID - 19	Duncan Savage	95,855	-	95,855	Available to spend on Efficiency & Productivity				95,855
Firelink	Duncan Savage	0	191,227	191,227	Planned to use on ITG Strategy Projects in 2021/22				0
New Dimensions	Hannah Scott-Youldon	31,739	27,430	59,169	Spending plan being developed				59,169
Pensions Grant	Duncan Savage	0	1,734,984	1,734,984	Planned to use in 2022/23				0
Responding to New Risks	Hannah Scott-Youldon	32,520	TBC	32,520	Spending plan being developed				32,520
Total		1,083,975	1,953,641	2,017,900					
Overall Total Grants		3,023,322	2,311,720	4,219,471					2,110,663
Notes:									
* the grants brought forward are held in earmarked reserves (Appendix 7)									
**Responding to New Risks grant yet to be advised									

Capital Programme 2022/23 to 2025/26

Capital Programme Expenditure 2022-23 to 2026-27	Total Budget	Total Previous Years	2022/23	2023/24	2024/25	2025/26	2026/27	Remain Spend	Variance
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Property									
Shared Investment Schemes									
Integrated Transport Project	1,000		200				800	1,000	-
Heathfield	280	9	9		19	243		271	-
Uckfield	494	8				99	387	486	-
Lewes	577	6	1			240	330	571	-
Preston Circus	3,287	122	1,340	1,825				3,165	-
Total Shared Investment Schemes	5,638	145	1,550	1,825	19	582	1,517	5,493	-
Strategic Schemes									
- Replacement Fuel Tanks	492	450	42					42	-
- Partner contribution	(292)	(292)							-
- Replacement fuel tanks net cost	200	158	42	-	-	-	-	42	-
Design Guide	356	356							-
Hove	491	64	427					427	-
Roedean	493	45	448					448	-
Eastbourne	550	74	276	200				476	-
Bohemia Road	485	28	93	364				457	-
Security	386	67	219	100				319	-
Sustainability	171	21	40	80	30			150	-
MPTH	399	399							-
Eastbourne MPth	259	7	252					252	-
Training Centre MPth	308	7	1	300				301	-
Hove MPth	278	7	271					271	-
Bohemia Road MPth	258	8		250				250	-
FTU	4,000	48	472	2,500	980			3,952	-
Total Strategic Schemes	8,634	1,289	2,069	1,766	2,530	980	-	7,345	-
General Schemes									
General Schemes	830	830							-
Seaford CIL	296	3	7	5	281			293	-
Seaford CIL partner Contribution	(133)				(133)			133	-
Barcombe CIL	392	4	1	95	292			388	-
Barcombe CIL Partner Contribution	(156)				(156)			156	-
The Ridge	508				20	488		508	-
Hailsham	184	19			1	164		165	-
Rye	532	3	2		15	512		529	-
Battle	163	1	4			52	106	162	-
Herstmonceux	50						50	50	-
Bexhill	200						200	200	-
Seaford HVP Alterations	85	7	78					78	-
Total General Schemes	2,951	867	92	100	320	1,216	356	2,084	-
Bay Doors, Floors, IT	1,535		355	398	369	205	208	1,535	-
Training Towers	279		279					279	-
Temperature Control in Sleeping Pods	201		87	114				201	-
Total Property	19,238	2,301	4,432	4,203	3,238	2,983	2,081	16,937	-
Vehicle Cameras	118		118					118	-
Grant Funds	(118)		(118)					(118)	-
Telemetry	70		70					70	-
Aerials	2,026	690	743	593				1,336	-
Aerial Rescue Pump	22	22							-
Fire Appliances	7,335	2,564	1,312	850	835	819	862	4,678	(93)
Ancillary Vehicles	2,885	473	1,508	391	368	112		2,379	(33)
Cars	1,955	501	396	57	272	506	206	1,437	(17)
Vans	1,800	920	103	179	288	162	148	880	-
Equipment	70	35	35					70	-
Total Fleet and Equipment	16,228	5,170	4,167	2,105	1,763	1,599	1,216	10,850	(142)
Total Expenditure	35,466	7,471	8,599	6,308	5,001	4,582	3,297	27,787	(142)

Estates Capital Budget 2022/23

Estates Capital Programme Expenditure 2022/23				
	Year Forecast	Total Budget	Variance	Variance
Project	2022/23 £'000	2022/23 £'000	2022/23 £'000	2022/23 %
Shared Investment Schemes				
Integrated Transport Project	200	200	-	-
Heathfield	-	9	(9)	(100)
Lewes	1	1	-	-
Preston Circus	478	1,340	(862)	(64)
Total Shared Investment Schemes	679	1,550	(871)	(56)
Strategic Schemes				
Replacement Fuel Tanks (Incl. Partner contribution)	7	42	(35)	(83)
Design Guides:				
Hove	427	427	-	-
Roedean	18	448	(430)	(96)
Eastbourne	39	276	(237)	(86)
Bohemia Road	33	93	(60)	(65)
Security	120	219	(99)	(45)
Sustainability	-	40	(40)	(100)
MPTH				
Eastbourne MPTH	252	252	-	-
Training Centre MPTH	2	1	1	100
Hove MPTH	271	271	-	-
Bohemia Road MPTH	38	-	38	
Live Fire Training	15	-	15	
Total Strategic Schemes	1,222	2,069	(847)	(41)
General Schemes				
Seaford (CIL)	7	7	-	0
Barcombe (CIL)	9	1	8	800
Hailsham	8	-	8	
Rye	-	2	(2)	(100)
Battle	-	4	(4)	(100)
Seaford HVP Alterations	78	78	-	-
Total General Schemes	102	92	10	11
Total Bay Door, Floors and IT	95	355	(260)	(73)
Total Training Towers	133	279	(146)	(52)
Total Temperature Control for Sleeping Pods	24	87	(63)	(72)
Total Estates Capital Programme	2,255	4,432	(2,177)	(49)

Engineering Capital Budget

Fleet & Equipment Capital Programme Expenditure 2022/23						
	Year Forecast	Total Budget	Variance	Underspend	Slippage	Variance
Project	2022/23	2022/23	2022/23	2022/23	2023/24	2022/23
	£'000	£'000	£'000	£'000	£'000	%
Aerials						
GX04 BMY	560	743	(183)		(183)	(25)
Total Aerials	560	743	(183)	-	(183)	(25)
Fire Appliances						
GX57 EUY	280	297	(17)	(17)		(6)
GX57 EUZ	280	297	(17)	(17)		(6)
GX57 EUU	280	297	(17)	(17)		(6)
GX57 EUN	157	171	(14)	(14)		(8)
GX57 EUP	157	171	(14)	(14)		(8)
GX57 EUT	157	171	(14)	(14)		(8)
Total Fire Appliances	1,312	1,405	(93)	(93)	-	(7)
Ancillary Vehicles						
GX51 UBM	116	145	(29)	(29)		(20)
GX57 EUV	-	353	(353)		(353)	(100)
GU16 LVH	38	42	(4)	(4)		(9)
GU16 LVJ	-	12	(12)		(12)	(100)
GX56 NWR	253	253	-			0
GX56 NWS	253	253	-			0
GX03 AXM	-	103	(103)		(103)	(100)
GX53 AZU	42	103	(61)		(61)	(59)
GX53 AZV	40	103	(63)		(63)	(61)
OU04 VNW	-	200	(200)		(200)	(100)
Replace Stolen Van	18	17	1			5
TRA15	-	15	(15)		(15)	(100)
Total Ancillary Vehicles	760	1,599	(839)	(33)	(807)	(52)
Cars						
GU16 LUJ	12	12	-			0
GU16 LUL	12	12	-			0
GU16 LUO	28	30	(3)	(3)		(8)
GU16 LUP	28	30	(3)	(3)		(8)
GU16 LUT	28	30	(3)	(3)		(8)
GU16 LVC	28	30	(3)	(3)		(8)
GU16 LVD	28	30	(3)	(3)		(8)
GU16 LVE	28	30	(3)	(3)		(8)
GV18 ABF	-	41	(41)		(41)	(100)
GX64 DXE	12	12	-			0
GX64 DXF	12	12	-			0
GX64 DXG	12	12	-			0
GX64 DXH	12	12	-			0
GX64 DXZ	14	15	(1)	(1)		(7)
GX64 DYA	14	15	(1)	(1)		(7)
GX64 DYB	14	15	(1)	(1)		(7)
GX65 JTZ	12	12	-			0
GX65 JUA	12	12	-			0
GX65 JUC	12	12	-			0
GX65 JUE	12	12	-			0
Rounding				4		
Pool Cars						
Pool Car 1	18	18	-			0
Pool Car 2	18	18	-			0
Pool Car 3	18	18	-			0
Pool Car 4	18	18	-			0
Total Cars	399	457	(58)	(17)	(41)	(13)
Special Projects						
Telemetry	-	70	(70)		(70)	(100)
Equipment (Operational IRMP)	-	35	(35)		(35)	(100)
Total Special Projects	-	105	(105)	-	(105)	(100)
Total Fleet & Equipment Capital Programme	3,031	4,310	(1,279)	(143)	(1,136)	(30)

Reserves 2022/23

Description	Opening Balance	2022/23	2022/23	2022/23	2022/23	2022/23	2022/23	2022/23	Projected Closing Balance	Lead AD
	01/04/2022	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	£'000
Earmarked Reserves										
Business Rate Pool Reserve	829	0	(200)	(200)	0	(149)	(149)	51	680	Duncan Savage
Business Rates Retention Pilot - financial stability	112	0	(27)	(27)	0	(32)	(32)	(5)	80	Duncan Savage
Capital Programme Reserve	3,080	500	(3,209)	(2,709)	826	(871)	(45)	2,664	3,035	Duncan Savage
Covid-19	96	0	(64)	(64)	0	0	0	64	96	Duncan Savage
ESMCP ESFRS readiness	1,425	0	(30)	(30)	0	(30)	(30)	0	1,395	Hannah Scott-Youlton
ESMCP Regional Programme	163	0	(83)	(83)	0	(163)	(163)	(80)	0	Hannah Scott-Youlton
Improvement & Efficiency	824	0	(279)	(279)	0	(379)	(379)	(100)	445	Duncan Savage
Insurance	249	0	0	0	0	0	0	0	249	Duncan Savage
ITG Strategy	3,774	592	(3,188)	(2,596)	592	(2,757)	(2,165)	431	1,609	Duncan Savage
Mobilising Strategy	37	0	(425)	(425)	0	(37)	(37)	388	0	Duncan Savage
People Strategy	70	0	(15)	(15)	0	(30)	(30)	(15)	40	Julie King
Sprinklers	640	0	(200)	(200)	0	(200)	(200)	0	440	Hannah Scott-Youlton
BRR - Protection Uplift - Accreditation & RPL	23	0	0	0	0	0	0	0	23	Matt Lloyd
BRR - Protection Uplift - Grenfell / Infrastructure	5	0	0	0	0	(5)	(5)	(5)	0	Hannah Scott-Youlton
BRR - Protection Uplift - Protection	228	0	(46)	(46)	0	(228)	(228)	(182)	0	Matt Lloyd
Business Rate Tax Income Guarantee Scheme (75%)	31	0	0	0	0	(15)	(15)	(15)	16	Duncan Savage
Council Tax Income Guarantee Scheme (75%)	83	0	(29)	(29)	0	(41)	(41)	(12)	42	Duncan Savage
New Dimensions Grant	32	0	0	0	0	(32)	(32)	(32)	0	Hannah Scott-Youlton
Pensions Administration	190	0	(147)	(147)	0	(190)	(190)	(43)	0	Julie King
Responding to New Risks	33	0	0	0	0	(33)	(33)	(33)	0	Hannah Scott-Youlton
S31 Business Rate Retention Reliefs	906	0	(836)	(836)	0	(906)	(906)	(70)	0	Duncan Savage
Carry Forwards	158	0	(77)	(77)	0	(158)	(158)	(81)	0	Duncan Savage
Cadets	5	0	0	0	6	(11)	(5)	(5)	0	Matt Lloyd
Total Earmarked Reserves	12,993	1,092	(8,855)	(7,763)	1,424	(6,267)	(4,843)	2,920	8,150	
General Fund	1,913	0	0	0	0	0	0	0	1,913	Duncan Savage
Total Revenue Reserves	14,906	1,092	(8,855)	(7,763)	1,424	(6,267)	(4,843)	2,920	10,063	
Capital Receipts Reserve	4,255	0	(4,017)	(4,017)	397	(4,652)	(4,255)	(238)	0	Duncan Savage
Total Capital Reserves	4,255	0	(4,017)	(4,017)	397	(4,652)	(4,255)	(238)	0	
Total Usable Reserves	19,161	1,092	(12,872)	(11,780)	1,821	(10,919)	(9,098)	2,682	10,063	