

EAST SUSSEX FIRE AND RESCUE SERVICE

Meeting Policy & Resources

Date 5 June 2019

Title of Report Revenue Budget & Capital Programme Monitoring
Provisional Outturn 2018/19

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Background Papers None

Appendices

- Appendix 1: 2018/19 Revenue Budget Objective Analysis
- Appendix 2: Analysis of Safer Communities Forecast
- Appendix 3: 2018/19 Capital Budget Monitoring
- Appendix 4: All Years Capital Budget Monitoring (to 2022/23)
- Appendix 5: 2018/19 Reserves Projections
- Appendix 6: Monitoring of Savings 2018/19
- Appendix 7: Investment as at 31 March 2019

Implications (please tick ✓ and attach to report)

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

PURPOSE OF REPORT To report on the provisional outturn for the 2018/19 Revenue Budget and Capital Programme.

EXECUTIVE SUMMARY This report is on an exception basis and addresses those areas where there are clear issues or risks, based on the position at 31 March 2019. The forecast may change as the year end process continues and is subject to external audit.

The Revenue Budget is provisionally forecast to underspend by £193,000 (previously reported as a £130,000 overspend) or 0.6% of the Net Revenue Budget. This is a significant

improvement from the forecast overspend of £577,000 reported in November 2018 and reflects the action agreed by the Senior Leadership Team (SLT) to manage that overspend down. There have been a range of variances across the Revenue Budget with the most material being:

- A £299,000 overspend in Resources / Treasurer including a £297,000 overspend in the Information Technology Group.
- A £242,000 overspend in Safer Communities including an underspend of £233,000 in Business Safety partly offsetting a £468,000 overspend in the Areas
- A £148,000 underspend in Operational Support and Resilience including £226,000 underspend in equipment
- There has also been windfall grant receipts relating to the refund of Retained Business Rates and other section 31 Grants with an underspend of £259,000.

The overall Capital Programme is provisionally forecast to be £9,000 overspent (previously a £50,000 overspent). The current year's revised Capital Programme is provisionally forecast to be £775,000 underspent (previously a £1,217,000 underspend). Although the Programme was reviewed as part of the budget report in February there has been further slippage on the purchase of fleet and incident ground radios (BA and Ancillary scheme).

The Authority maintains Earmarked and General Reserves in order to assist it in managing its spending plans across financial year (Earmarked Reserves) and making provisions for the financial risks it faces (General Reserves). A summary of the current planned use of Reserves, updated with the latest operational position, can be found at Appendix 5. The forecast outturn is expected to be £25,651,000, 19% higher than planned. The planned net drawdown of £2,881,000 is now a net contribution to reserves of £1,291,000, a change of £4,173,000. The main changes are the decreased use of earmarked reserves as projects are delayed as well as much better than expected gains from the Business Rates Pool. Additionally, reduced capital spend meaning the expected £1,624,000 draw down from capital receipts reserve has not been required, although this is in part off-set by the planned £515,000 receipt from the sale of Fort Road now expected in 2019/20.

A summary of the savings, £686,000 already taken from the 2018/19 budget, and the shortfall of £95,000 is set out in Appendix 6.

RECOMMENDATION

The Panel is asked:

To note:

- (i) the provisional 2018/19 Revenue Budget outturn;
- (ii) the provisional Capital Programme outturn;
- (iii) the use of reserves during the year;
- (iv) the use of reserves during the year;
- (v) the savings taken in 2018/19;
- (vi) the year-end investments; and

To Approve:

- (vii) the use of the provisional Revenue Budget underspend as set out in paragraph 6.5
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1 INTRODUCTION

1.1 This report is based on the year-end position and remains subject to external audit.

	This P & R report	Last P & R report	Movement
	£'000	£'000	£'000
Revenue (see paragraph 2)	(193)	130	(323)
Capital in year (see paragraph 4)	(775)	(1,217)*	442

*The Capital Programme was set at Fire Authority in February 2019 and reduced the 2018/19 in-year budget from £3.002m to £1.785m, a reduction of £1.217m which reflected the forecast underspend at the time.

1.2 This is the fourth report to Panel for the 2018/19 financial year and shows the position prior to external audit. There remains a small chance that these provisional figures will change as the year-end processes conclude.

2 REVENUE BUDGET COMMENTARY

2.1 **Training and Assurance:** The forecast is an underspend of £28,000 (previously on budget). The underspend relates to Wholetime pay where staff vacancies have meant that training has been covered by overtime, partially offset by an overspend on Training.

2.2 **Resources/Treasurer:** The forecast is a projected overspend of £299,000 (previously a £81,000 overspend).

2.2.1 **Finance:** The budget manager has forecast an underspend of £38,000 (previously a £30,000 underspend). The underspend relates to the provision of financial services from ORBIS of £57,000, Insurance £5,000, with a compensating overspend on Agency Staffing of £24,000.

2.2.2 **Information Technology Governance:** The ITG budget is projected to be £297,000 overspent (previously £106,000 overspend). The forecast overspend relates to:

- operational spend relating to the Data Centre move of £12,000
- spend to support implementation of GDPR of £10,000
- agency resources to cover the vacant Outsource Relationship Manager position of £84,000
- re-grading £5,000
- additional talent contract costs of £186,000 arising from additional cost of rolling out mobile IT, introduction of flexible working and moving to new licencing arrangements.

It is expected to be able to reduce and contain these pressures in 2019/20 through better control of operational changes and revised budget allocations in ITG.

2.2.3 **Procurement:** There is a forecast underspend of £7,000 on the procurement budget (previously a £5,000 overspend). The underspend relates to the Uniform budget where orders have not been received relating to 2018/19, the budget manager wishes to carry the underspend forward, to pay the outstanding contractual commitments.

2.2.4 **Estates:** The Estates budget is forecast to overspend by £18,000 (previously on budget). The overspend relates to the Integrated Transport Function (ITF) project, primarily spend on feasibility studies for the proposed South East Hub workshop, which should have been recoverable from the Fire Transformation Fund (FTF) grant held by Surrey County Council but costs on the abortive scheme cannot be claimed from the capital grant so must be met by the Estates Revenue budget. Alternative options to deliver the scheme are being explored.

2.2.5 **AD Resources/Treasurer:** There is a projected overspend on the AD budget of £29,000 (previously on budget) reflecting pressure on legal fees mainly on contractual issues relating to the Sussex Control Centre.

2.3 **Planning and Improvement:** The budget is forecast to be overspent by £7,000 (previously on budget). There is a forecast overspend on Communications and Business Services £14,000 which predominately relates to the Printing budget. There are new forecast overspends on Performance Team employee costs of £36,000 and underspends of £28,000 on employee costs in the PMO and £15,000 underspend on employee costs in Democratic Services both from vacant posts.

2.4 **Human Resources and Organisational Development:** The HR budgets are forecast to underspend by £71,000, (previously on budget). The underspend was predominately a result of in-year savings and delivery delays on certain elements of the new Occupational Health collaboration with Sussex Police and Surrey FRS.

- 2.5 **Safer Communities:** By far the largest directorate and employing the most people, the Safer Communities budget is the most difficult to forecast. The provisional outturn indicates a £242,000 overspend (previously £277,000 overspend). This takes into account the whole of the Safer Communities budget including non-pay and a transfer of £53,000 from reserves for Firefighter Recruitment. An analysis of the forecast overspend is shown in Appendix 2.
- 2.5.1 Safer Communities Areas are forecast to overspend by £468,000 (previously £478,000 overspend). All Areas continue to forecast overspends on Wholetime pay of £444,000 (previously £412,000 overspend) including the transfer from reserves of £53,000 to support Wholetime recruitment, and Wholetime overtime of £144,000 (previously £161,000 overspend). The large overspend on Wholetime Firefighters is due to running the Wholetime firefighter strength over budgeted establishment.
- 2.5.2 The underspend on On-Call is forecast at £176,000 in the areas (previously a £59,000 underspend) reflecting lower than anticipated activity in the last quarter. Over the three areas the over and underspends on Support staff pay net off to a forecast overspend of £9,000 (previously on budget) and a net overspend on non-pay budgets of £47,000 (previously £14,000 underspend).
- 2.5.3 The Business Safety budget is forecast to underspend by £233,000 (previously a £245,000 underspend). The main reason for the forecast underspend remains Wholetime vacancies of £201,000 (previously a £232,000 underspend), with Support staff pay and non-pay items netting off to £32,000 underspent (previously a £36,000 underspend).
- 2.5.4 The Community Safety budget is projected to overspend by £34,000 (previously a £42,000 overspend). The underspend on Wholetime vacancies of £91,000 (as previously reported) does not off-set the overspends on Support Pay £139,000 (previously a £64,000 overspend) and an underspend on non-pay budgets of £14,000 (previously a £69,000 overspend) in part from the Behavioural Insight Project (BIP) project. Match-funding for the £25,000 LGA BIP Grant was due to be provided within the 2018/19 Community Safety Budget – however given this has overspent then it will need to be funded within the 2019/20 Community Safety budget.
- 2.5.5 The AD budget is projected to underspend by £27,000 (previously a £2,000 overspend) a combination of pay budget and running costs.
- 2.6 **Operational Support:** The budget is forecast to underspend by £148,000 (previously a £94,000 underspend).
- 2.6.1 In Operational Planning and Policy there is a forecast underspend of £60,000 (previously £30,000 underspend), with underspends on Hydrants of £37,000 (previously reported as £30,000 underspend), Equipment of £40,000 and a range of smaller over/underspends throughout the budget netting off to a £17,000 overspend.
- 2.6.2 The Engineering budget there is a forecast to underspend by £163,000 (previously a £59,000 underspend) made up of underspends on Equipment of £186,000 (previously £44,000 underspend) and Contract Hire £11,000 and Car allowances £4,000, offset against a projected overspend of £32,000 on Repairs and Maintenance (previously £15,000 overspend) and Fuel of £6,000 (previously a £15,000 underspend) with the

proceeds from the sale of cars now on budget (previously a £15,000 underspend). The Strategic Engineering Manager will request to carry forward some of the underspend on Engineering Equipment as it relates to items the on Asset Replacement Programme.

- 2.6.3 There is a forecast underspend of £8,000 (previously a £5,000 underspend) on AD OSR, relating to various small underspends.
- 2.6.4 The Sussex Control Centre (SCC) budget is forecast to overspend by £49,000 (previously on budget), this is after netting off the additional £84,000 transferred in year from the Corporate Contingency.
- 2.6.5 Special Projects: There is a forecast overspend on Special Projects of £34,000 (previously on budget). This budget is used to cover two secondments to the Home Office, the forecast overspend is a result of a dispute with the Home Office over the terms of the secondment, back dated to 2017/18.
- 2.7 **CFO Staff:** The budget is forecast to underspend by £13,000 (previously a £20,000 underspend). The underspend is a saving on the PO Support Officer where a Green Book person has been appointed and the forecast has been updated for various small overspends.
- 2.8 **Non Delegated Costs:** The non-delegated central budgets are projected to underspend by £31,000 (previously a £22,000 overspend). This consists projected overspends on: Injury pensions £20,000 (previously a £22,000 overspend) debt write-offs totalling £6,000, Nursery vouchers administration costs of £4,000 and various small net overspends of £9,000. This is almost off-set by a projected underspend of £70,000 on Ill Health Retirements.
- 2.9 **Corporate Contingency:** This budget is intended to provide some flexibility for SLT to manage in-year budget pressures and was set at £569,300 for 2018/19. There is a balance of £49,900, which now counts toward the overall forecast underspend.
- 2.10 **External funding:** The external funding budgets are forecast to underspend by £266,000 (previously £16,000 underspend).
- 2.11 **Section 31 Grants, Business Rates Relief:** The budget is now expected to underspend by £259,000 (previously a £16,000 underspend) with additional grant being announced unexpectedly. As well as the £16,000 additional income from the change to top up grant following the business rates revaluation (as previously reported) there is also additional income of:
- £120,000 from the 2017/18 Business Rates Reconciliation Grant
 - £117,000 from the redistribution of the Levy account surplus
 - £6,000 from a New Burdens transparency grant which although received in previous years the low value and uncertain nature means it was not budgeted for.

2.12 **RSG:** The budget has underspent by £7,000 (previously on budget), there was a late notification on the RSG grant but the budget was set £7,000 lower than the notification.

2.13 **Business Rates:** The base Revenue Budget included £150,000 income from the Business Rate Pool which is utilised to fund Safer Business training initiatives. Third quarter monitoring from the Pool indicates the Authority's share will be £297,000. The additional surplus of £147,000 will be transferred to the earmarked reserve.

3 MONITORING OF SAVINGS

3.1 Appendix 6 shows the savings achieved in 2018/19. The relevant budgets had already been reduced in preparing the 2018/19 budget.

3.2 The Riding at Standard has been implemented and the savings achieved. However it is clear that the actual operational strength has remained above the budgeted establishment and this is reflected in the provisional outturn on the Safer Communities budget.

3.3 The planned savings resulting from the SCC Project have been built into the revenue budget for a number of years. However these savings cannot now be fully realised as a result of West Sussex County Council's decision to terminate the Section 16 (S16) Agreement and not to go-live with 4i. At this stage the impact has been mitigated by an agreed use of the Corporate Contingency but the issue of additional costs arising as a result of the WSSCC decision are being addressed as part of the Exit Strategy (see paragraph 5.2).

4 CAPITAL PROGRAMME COMMENTARY

4.1 The 2018/19 revised Capital programme, as agreed by the Fire Authority in February 2019 is forecast to be £775,000 underspent The overall the Capital Programme is expected to overspend by £9,000 (previously a £50,000 overspend).

4.2 **One Public Estate:** The budget is forecast to underspend by £91,000. Overall the budget is expected to be spent in full so the underspend will be slipped into 2019/20.

4.3 **Strategic Schemes, BA Chambers:** This scheme is forecast to underspend by £6,000 in year but overall overspend by £9,000. As the overall position is an overspend the underspend will be slipped into 2019/20 when the schemes details are expected to be finalised.

4.4 **Design Guide Schemes:** The schemes have started early, there is no budget in the current year, and the scheme is forecast to overspend by £20,000.

4.5 **General Schemes:** The General Schemes projects has underspent by £10,000.

4.6 **Sussex Control Centre:** The Sussex Control Centre Project underspent by £37,000, the final element of the contractual payments funded by grant held by West Sussex County Council have not been made and will slip into 2019/20.

- 4.7 **Fire Appliances:** The project manager has advised that the chassis for the appliances will not be delivered until next financial year, therefore a projected underspend of £270,000.
- 4.8 **Ancillary Vehicles:** The project manager has advised that the Ancillary Vehicles will not be delivered until next financial year, therefore the projected underspend of £60,000 will need to be slipped into the next financial year. .
- 4.9 **BA & Ancillary Equipment:** The project manager is reporting that resulting from issues with specifications and technology maturity, a decision was made to postpone purchase and implementation until this can be demonstrated so the £322,000 underspend will need to be slipped into the next financial year.

5 REVENUE BUDGET AND CAPITAL PROGRAMME RISKS

- 5.1 **Swift Water Rescue:** The FBU has registered a local dispute claiming that an Additional Responsibility Allowance (ARA) should be paid in relation to Swift Water Rescue. This could have potential financial impacts both one off (for back pay) and ongoing and these are now being estimated. The FBU are now considering their position and at this stage no provision is being made in the Authority's accounts.
- 5.2 **Sussex Control Centre:** The Authority had already identified funding of £274,000 to meet pressures related to the SCC Project and Business As Usual (BAU) budgets identified early in the financial year. Since that time West Sussex County Council has served 18 months' notice on the S16 agreement and at this stage it is not clear what the financial impact of this decision will be. Additional costs will be incurred in bringing Phase 2 of the SCC project to a conclusion and the Authority has commissioned external consultants to examine its options for when the current contract for our mobilising system ends in 2021. Finance will be a key work stream in the proposed governance arrangements for negotiating an Exit Strategy from the S16 Agreement and will assess and report on the financial impact. To mitigate this pressure the Authority has agreed to utilise £625,000 from the General Fund Reserve, to manage the risk of additional costs arising from SCC as they were estimated, to increase the Revenue Budget (via the Corporate Contingency) by £125,000 which was utilised in full during 2018/19 and establish an earmarked reserve of £500,000, from which £325,000 has been drawn down to support spend on project costs leaving a balance £175,000 for future years.
- 5.3 These risks will continue to be monitored in 2019/20 and should they materialise the Authority will need to determine how the financial impact is to be managed. The Authority has a number of options open to it to manage in year budget pressures: Identification of additional in year savings or managed underspends, use of the Corporate Contingency and use of General Balances.

6 RESERVES

- 6.1 The table in Appendix 5 shows the planned and forecast use of reserves for 2018/19 excluding the allocation of the projected underspend. The planned transfers are as recorded in the Fire Authority meeting in February 2018. The planned drawdown of £2,881,000 has become a net contribution to reserves of £1,291,000.

- 6.2 The planned use of earmarked reserves has fallen, the main elements are:
- IT Strategy £907,000 following a revised focus on SCC support and delays in other projects
 - ESMCP readiness £660,000 where the national programme has been delayed,
 - Safer Business Training £361,000 resulting from project delays and better than expected proceeds from the Business Rates Pool,
 - ESMCP Regional programme management £260,000 where the national programme has been delayed, and
 - Sprinklers £290,000 where proposed projects have proven difficult to progress.
- 6.3 Also contributing is as a result of the reduced capital spend the expected £1,624,000 draw down from capital receipts reserve has not been required increasing the Capital Programme earmarked reserve, and the Capital Expenditure funded directly from Revenue Budget (CERA) has not been required in full, the underspend of £499,000 transferred to the Capital Programme Reserve, although this is in part off-set by the planned £515,000 receipt from the sale of Fort Road now expected in 2019/20.
- 6.4 The reduction in General Reserve reflects the Urgency Panel decision to support and mitigate the financial risks of the SCC project and Policy & Resources approval of a drawdown of £100,000 to support the unachieved saving on the Grey Book pay award.
- 6.5 The revenue underspend of £193,000 if approved will be transferred to the Budget Carry Forward earmarked reserve and it is recommended that it is made available to fund the items listed below. As the amounts requested exceed the funding available SLT has agreed that the balance of £57,000 will be funded from the 2019/20 Corporate Contingency.
- 6.5.1 **Operational Review Team:** In order to support the Operational Response Review a carry forward of £90,000 is requested. The bid covers the cost of two Group Managers at £157,000 with an additional £30,000 estimate for carrying out consultation and £3,000 travel budget. There is an existing provision in 2019/20 of £100,000 already in place leaving the bid of £90,000. This will allow funding of £100,000 included for this project in 2020/21 to be taken as a saving.
- 6.5.2 **Programme Management Office:** In order to have the resources to support the completion of key projects (FireWatch, Customer Relationship Management, Business Intelligence) a carry forward of £42,000 is requested. This will fund the provision of Business Analyst support to the end of the financial year with a small £6,000 contingency. There is no headroom in the 2019/20 Revenue Budget to support this.
- 6.5.3 **Malling House large meeting room refurbishment:** SLT has agreed a project to complete the refurbishment of Malling Large meeting room to function as the Authority's main meeting and conference room. This work remained outstanding following the completion of the SHQ Relocation Project and there is no remaining budget to fund this.

- 6.5.4 **Equipment purchase in Engineering:** A carry forward of £138,000 is requested from the underspend of £186,000. Reviews in changes to the operational requirements for new pumping appliances the need to supply alternative equipment to meet specifications, for example the need to move to ATEX approved thermal image cameras, and coinciding that procurement with the Hand Held Radio Project as the two projects need to complement each other. Additionally the purchase of new rescue equipment for the TRU's has been held back due to the review of the TRU requirements.
- 6.5.5 **Uniform and Personal Protective Equipment commitments:** During 2018/19 there was pressure on the budget resulting from additional Laundry charges due to an excess in washes in respect of contamination and the attrition rates for RTC Gloves. However there was also underspend on Uniform and Workwear which is mainly due to prudent ordering due to limited stocks being available from the supplier and the expectation of new workwear being available from a new national contract. This resulted in a net underspend of £7,000 for which a carry forward is requested to cushion the time at the start of 2019/20 allowing the continuation of purchasing Uniform and Workwear prior to a new contract being awarded.
- 6.5.6 **Sussex Control Centre:** it is recommended that £43,000 of the provisional underspend is held back pending further examination of SCC related IT costs which could cause a pressure in 2019/20. If this is not required it can be released back into the revenue budget.
- 6.5.7 The bids and available funding are summarised as follows:

Item	£
ORR	90,000
PMO	42,000
Malling Conference Room	20,000
Engineering Equipment	138,000
Uniform / PPE	7,000
SCC	43,000
Total bids	250,000
Funding available	193,000
Shortfall – to be funded from 19/20 Contingency	57,000

7 BORROWING AND INVESTMENT

- 7.1 As at the 31 March 2019, the Authority held cash balances of £23.648m which were invested as set out in Appendix 7 in accordance with the Treasury Management Strategy. The budget is forecast to underspend by £134,000 (previously £120,000 underspend).

APPENDIX 1

2018/19 Revenue Budget – Objective Analysis

	Original Budget	Revised Budget	Provisional Outturn	Variance	Variance	Variance last report
	£'000	£'000	£'000	£'000	%	£'000
Training and Assurance	2,318	2,274	2,246	(28)	(1.2)	0
Resources/Treasurer	6,951	7,970	8,269	299	3.8	81
Planning and Improvement	1,139	1,228	1,235	7	0.6	0
Total Deputy Chief Fire Officer	10,408	11,472	11,750	278	2.4	81
Human Resources and OD	911	1,127	1,056	(71)	(6.3)	0
Safer Communities	18,271	18,411	18,653	242	1.3	277
Operational Support	3,581	3,458	3,310	(148)	(4.3)	(94)
Total Assistant Chief Fire Officer	22,763	22,996	23,019	23	0.1	183
CFO Staff	655	688	675	(13)	(1.9)	(20)
Treasury Management	2,056	1,422	1,288	(134)	(9.4)	(120)
Non Delegated costs	541	559	528	(31)	(5.5)	22
Corporate Contingency	569	50	0	(50)	(100.0)	0
Transfer to Reserves	1,148	2,470	2,617	147	6.0	0
Transfer from Reserves		(1,517)	(1,517)	0	0.0	0
Total Corporate	4,969	3,672	3,591	(81)	(2.2)	(118)
Total Net Expenditure	38,140	38,140	38,360	220	0.6	146

Financed By:						
Council Tax	(26,173)	(26,173)	(26,173)	0	0.0	0
Business Rates	(7,594)	(7,594)	(7,741)	(147)	1.9	0
Revenue Support Grant	(3,660)	(3,660)	(3,667)	(7)	0.2	0
S31 Grants	(412)	(412)	(671)	(259)	62.9	(16)
Collection Fund Surplus/Deficit	(301)	(301)	(301)	0	0.0	0
Total Financing	(38,140)	(38,140)	(38,553)	(413)	1.1	(16)
Total Over / (Under) Spend	0	0	(193)	(193)	0.6	130

APPENDIX 2

Analysis of Safer Communities Forecast, 2018/19

Area	Provisional Variance £'000	Wholetime £'000	Wholetime Overtime £'000	On-Call £'000	Support £'000	Non Pay £'000	Income £'000
AD Safer Communities	(27)	(11)	0	0	1	(17)	0
East	68	40	43	(45)	(1)	29	2
Central	166	205	53	(126)	11	23	0
West	234	199	48	(5)	(1)	5	(12)
Business Safety	(233)	(201)	(1)	0	(41)	0	10
Community Safety	34	(91)	0	2	139	(7)	(9)
Total	242	141	143	(174)	108	33	(9)

APPENDIX 3

2018/19 Capital Budget Monitoring

Capital Programme Expenditure	Original Budget as agreed CFA Feb 2018	Revised Budget as agreed CFA Feb 2019	Provisional Outturn	Variance	Variance	Variance last report
	£'000	£'000	£'000	£'000	%	£'000
Property Shared Investment Schemes						
Integrated Transport Project	250			0		(250)
- Partner contribution				0		
Integrated Transport Project net cost	250	0	0	0	0	(250)
- Lewes		50		(50)	(100.0)	50
- Partner contribution				0		
- Lewes net cost	0	50	0	(50)	(100.0)	50
- Preston Circus	100	50	19	(31)	(62.0)	(50)
- Partner contribution				0		
- Preston Circus net cost	100	50	19	(31)	(62.0)	(50)
- Uckfield		10		(10)	(100.0)	10
- Partner contribution				0		
- Uckfield net cost	0	10	0	(10)	(100.0)	10
Total Shared Investment Schemes	350	110	19	(91)	(82.7)	(240)
Strategic Schemes						
BA Chambers works	5	50	44	(6)	(12.0)	45
Replacement Fuel Tanks	190					(190)
Sustainability	52					(52)
Security	50					(50)
Total Strategic Schemes	297	50	44	(6)	(12.0)	(247)
Design Guide Schemes						
General Schemes	274	244	234	(10)	(4.1)	(30)
Total Property	921	404	317	(87)	(21.5)	(517)

Information Management						
Sussex Control Centre	50	50	13	(37)	(74.0)	0
Fleet and Equipment						
Aerial Appliances						
Fire Appliances	970	270		(270)	(100.0)	(700)
Ancillary Vehicles	60	60		(60)	(100.0)	
Cars and vans	679	679	680	1	0.1	
BA & Ancillary Equipment	322	322		(322)	(100.0)	
Total Fleet and Equipment	2,031	1,331	680	(651)	(48.9)	(700)
Total Expenditure	3,002	1,785	1,010	(775)	(43.4)	(1,217)

2018/19 - 2022/23 Capital Budget Monitoring

Capital Programme Expenditure	Revised Budget as agreed CFA Feb 2019 £'000	Provisional Outturn £'000	Variance £'000	Variance % £'000	Variance last report £'000
Property					
Shared Investment Schemes					
Integrated Transport Project	1,000	1,000	0		0
- Partner contribution			0		0
Integrated Transport Project net cost	1,000	1,000	0	0	0
One Public Estate					
- Heathfield	50	50	0		0
- Partner contribution			0		0
- Heathfield net cost	50	50	0	0	0
- Lewes	250	250	0		0
- Partner contribution			0		0
- Lewes net cost	250	250	0	0	0
- Preston Circus	3,138	3,138	0		0
- Partner contribution			0		0
- Preston Circus net cost	3,138	3,138	0	0	0
- Uckfield	100	100	0		0
- Partner contribution			0		0
- Uckfield net cost	100	100	0	0	0
Total Shared Investment Schemes	4,538	4,538	0	0	0
Strategic Schemes					
Design Guide Schemes	4,021	4,021	0		0
BA Chambers works	405	414	9	2.2	50
Replacement Fuel Tanks	220	220	0		0
Sustainability	445	445	0		0
Security	160	160	0		0
Total Strategic Schemes	5,251	5,260	9	0.2	50
General Schemes	3,925	3,925	0		0
Total Property	13,714	13,723	9	0.1	50

Information Management					
Sussex Control Centre	1,643	1,643	0		0
Fleet and Equipment					
Aerial Appliances	1,400	1,400	0		0
Fire Appliances	7,320	7,320	0		0
Ancillary Vehicles	3,451	3,451	0		0
Cars	1,646	1,646	0		0
Vans	546	546	0		0
BA & Ancillary Equipment	1,003	1,003	0		0
Total Fleet and Equipment	15,366	15,366	0	0	0
Total Expenditure	30,723	30,732	9	0.0	50

APPENDIX 5

2018/19 Reserves Projections

Description	Opening Balance 01/04/18	2018/19 Planned Transfers In	2018/19 Planned Transfers Out	2018/19 Actual Transfers In	2018/19 Actual Transfers Out	Projected Closing Balance 31/03/19
	£'000	£'000	£'000	£'000	£'000	£'000
Earmarked Reserves						
Improvement and Efficiency	1,640		(538)		(337)	1,303
Sprinklers	290	200	(290)	200		490
Insurance	249					249
RPE and communications	191					191
ESMCP ESFRS readiness	1,424		(660)			1,424
ESMCP Regional Programme reserve	369	639	(468)	658	(227)	800
Responding to new risks Revenue	14			3		17
Safer Business Training	198		(83)	278		476
IT Strategy	1,164	2,525	(1,226)	2,633	(427)	3,370
Wholetime Firefighter recruitment	361		(294)		(53)	308
SCC	0			500	(325)	175
Business Rates Retention Pilot	0					0
Capital Programme Reserve	5,840	500	(2,077)	999	(2,077)	4,762
Total Earmarked Reserves	11,740	3,864	(5,636)	5,271	(3,446)	13,565
General Fund	3,142				(725)	2,417
Total Revenue Reserves	14,882	3,864	(5,636)	5,271	(4,171)	15,982
Capital Receipts Reserve	9,477	515	(1,624)			9,477
Total Capital Reserves	9,477	515	(1,624)	0	0	9,477
Total Usable Reserves	24,359	4,379	(7,260)	5,271	(4,171)	25,459

Excludes the projected underspend, pending approval.

Monitoring of Savings 2018/19

	Budget	Provisional outturn	Variance
	2018/19	2018/19	2018/19
	£'000	£'000	£'000
Phase Two Savings			
Phase 2 Riding at Standard	(280)	(280)	0
Total Phase Two Savings	(280)	(280)	0
Total non-operational savings	(200)	(105)	95
Total additional savings	(206)	(206)	0
Total all other savings	(406)	(311)	95
Total Savings	(686)	(591)	95

Investment as at 31 March 2019

Counterparty	Type	Amount £'000	Rate %
Barclays	95 Day notice	4,000	0.95
Santander	95 Day notice	4,000	1.00
Lloyds / HBOS	175 Day Notice	4,000	1.13
Goldman Sachs 1B	6 months fixed	4,000	1.05
Local Authority deposit	6 month	2,000	1.00
Aberdeen	MMF variable	4,000	0.78
Insight	MMF variable	1,648	0.76
Total Current Investments		23,648	