



NOTTINGHAMSHIRE
Fire & Rescue Service
Creating Safer Communities

Nottinghamshire and City of Nottingham
Fire and Rescue Authority
Finance and Resources Committee

REVENUE AND CAPITAL MONITORING REPORT TO 31 AUGUST 2017

Report of the Chief Fire Officer

Date: 13 October 2017

Purpose of Report:

To report to Members on the financial performance of the Service in the year 2017/18 to the end of August 2017.

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1. BACKGROUND

- 1.1 Budget monitoring is a key aspect of financial management for the Fire and Rescue Authority. Regular reporting of spending against both the revenue and capital budgets is a check that spending is within available resources and, if necessary, allows for financial resources to be re-assigned to meet changing priorities.
- 1.2 For this report, those key areas with a higher risk of significant variance are reported on. An assessment of this risk has been made in the light of the size of the budgets selected and / or previous experience of variances, as well as the emergence of actual variances.
- 1.3 In this financial year, the overall revenue budget is at its lowest level since 2007/08 and it is vital that an overview of the budgetary position during the year is maintained so that appropriate action can be taken in respect of significant variances and the budget is managed as a whole.

2 REPORT

REVENUE BUDGET

- 2.1 **Headlines:** When the 2017/18 revenue budget of £40.805m was approved by the Fire Authority in February 2017 it was on the basis that a £526k deficit in the budget would be supported by a transfer from general reserves, resulting in a net revenue budget of £40.279m. This was in line with the Medium Term Financial Strategy which sets out as a principle that financial planning will take account of the possible use of reserves to minimise the effect of reductions in funding as a means of transition.
- 2.2 The forecast outturn for 2017/18 is £41.809m – see Appendix A. Of this, £800k is planned expenditure to be met from earmarked reserves, leaving a net total of £41.009m against the budget of £40.805m. This represents an overspend of £204k, meaning that the amount of funding to be met from the general fund is expected to be £730k rather than the £526k originally budgeted for as detailed below:

	2017/18 Budget £'000	Forecast Outturn £'000
Expenditure	40,805	41,809
Income	(40,279)	(40,279)
Earmarked Reserves	0	(800)
Use of General Fund Reserves	(526)	(730)
Total	0	0

2.3 Details of the major variances are shown below:

- Wholetime pay (excluding overtime) is forecasted to overspend by £282k after taking account of a forecast surplus of £178k against the secondment income budget and a £74k planned contribution from earmarked reserves.
- Control pay is forecast to overspend by £73k.
- Firefighter pensions are forecast to overspend by £465k, £309k of which will be funded from earmarked reserves.
- The business rates budget is expected to overspend by £231k.
- The capital financing budgets for interest charges and minimum revenue provision are expected to underspend by a total of £174k.
- The budget for the rent of premises is forecasted to underspend by £73k.

2.4 These significant variances are explained further in the report below, together with details of other key variances. The Revenue Monitoring position is shown in summary at Appendix A.

2.5 **Wholetime Pay:** the variance to date is a £279k overspend. Additional expenditure of £533k is expected to be incurred during the year, although some of this relates to backfilling seconded posts which has attracted additional income of £178k. After adjusting for the additional income and £74k from earmarked reserves, the net overspend is expected to be **£282k** by the end of the financial year. This is mainly due to overspends on basic pay, employer's pension contributions and employer's national insurance contributions, and an underspend on bank holiday pay:

- Wholetime pension costs are forecast to overspend by **£291k** by the end of the financial year. The budget is overspent by £127k to date. This is due to a higher than proportion of firefighters in the more expensive 1992 and 2006 pension schemes than was budgeted for.
- It has been identified that there is a shortfall in the budget for wholetime national insurance employer's contributions. The underlying causes of this shortfall will be analysed and rectified in the 2018/19 budgeting process. The shortfall is expected to result in an overspend of around **£98k** by the end of this financial year. This budget is overspent by £45k to date.
- Wholetime basic pay is overspent by £45k to date, however the current forecast for the year is for an overspend of around **£203k**. A riskier approach was taken when this budget was calculated in an attempt to produce a budget which reflected the best estimate of actual likely expenditure, rather than a budget based on the approved establishment as had traditionally been the case. So far the estimated average number of posts on which the forecasted outturn has been based exceeds the number of budgeted posts by 2. The current estimated outturn is based on the assumption that there will be a further 18 retirements in addition to the three that have already taken place, and that 10 firefighters will be recruited in January 2018, either through migration from the retained duty system or by external transfer. It is also assumed that a wholetime recruitment course will commence at the

beginning of 2018. However, retirements can be difficult to forecast so the forecast will be closely monitored and updated as and when new retirements or resignations are confirmed.

- There is some uncertainty around the pay award settlement, as the Employees' side of the National Joint Council recently rejected an offer of 2%. The current offer has reverted to 1% and negotiations are ongoing. The estimated outturn also assumes that a pay award of 1% will be awarded and backdated to July. A settlement of 2% would increase the forecasted wholetime pay overspend by £158k. Of the forecasted overspend of £203k, £58k can be funded from the ESMCP grant. In addition to this, the Service expects to receive income of £206k relating to seconded wholetime employees (see paragraph 2.12 for further details)
- Bank Holiday pay is expected to underspend by **£74k**. This is largely due to a recent change in accounting policy which means that bank holiday and overtime payments made in arrears will no longer be accrued for a year end. This policy change is intended to speed up the accounts closure process, and has been approved by the external auditors. The average amount paid per bank holiday so far this year is also lower than the amount budgeted. The budget assumptions will be reviewed when the 2018/19 budget is calculated.

- 2.6 **Retained Pay:** This budget is over spending by £11k to date, but this overspend is expected to increase to **£39k** by the end of the financial year. This is due to an increase in mobilisation rates. If the pay award is agreed at 2% it will increase the forecasted overspend from £39k to £60k.
- 2.7 **Administrative and Support Pay:** the variance to date is an underspend of £1k, however the budget is expected to overspend by **£21k** by the end of the year. However £156k of the forecasted expenditure relates to projects that can be funded from earmarked reserves so there is an underlying underspend of **£135k**. The Authority has opted to prepay the secondary LGPS contributions for the three years to 31 March 2020 by making a single lump sum payment of £602k. This has resulted in a saving of £33k. At the moment two thirds of this payment have been written forward into future financial years, however in the past other authorities have received different opinions on what the correct accounting treatment should be. This Authority will seek to clarify the accounting treatment with its external auditors, and members will be informed if the position changes.
- 2.8 **Control Pay:** the variance to date is an overspend of £27k, and this budget is expected to overspend by **£65k**. This variance is partly due to the creation of a temporary group manager post to work on the Emergency Services Network project. The estimated outturn assumes that a pay award of 1% will be backdated to July. If the pay award is agreed at 2% it will increase the forecasted overspend by £9k.
- 2.9 **Pension Costs:** the variance to date is an underspend of £46k, however the pension revenue budgets are expected to overspend by around **£466k**.

- Prior to the creation of a separate Firefighters' Pension Fund in 2006, all pension payments were funded from the Authority's revenue budget regardless of whether they related to the Firefighters' Pension Scheme or the Compensation Scheme. Following the creation of the Firefighters' Pension Fund authorities were required to account for pension scheme and compensation scheme transactions separately, with pension scheme income and expenditure being charged to the new fund whilst compensation scheme expenditure continued to be funded from the revenue budget. Despite efforts being made to identify all compensation payments at the time of the Pension Fund's inception, it has recently come to light that ill health pension payments made to five individuals had been overlooked. It is thought that this error probably occurred due to the nature of the records that were kept at the time, as they were stored on microfiche. Since that time all records have been computerised, and this has enabled these five individuals to be identified. The consequence of this error is that the Authority has over-claimed pension top-up grant amounting to £449k during the 11 year period from 2006/07 to 2016/17, and this amount will have to be repaid to the Home Office. £309k of this can be funded from the pensions earmarked reserve. In addition to this repayment relating to previous financial years, the Authority now has to fund £45k in current year payments which have not been budgeted for. These ongoing payments will be incorporated into the revenue budget from 2018/19 onwards.
- Ill health charges are forecast to underspend by **£27k** due to 1 less than anticipated ill health retirement in 2016/17 whose costs are met over 3 years.

2.10 Premises Related Expenditure:

- The business rates budget is overspent to date by £59k, and this overspend is expected to increase to **£232k** by the end of the financial year. The authority has appealed against several large increases in rates. It now seems likely that the appeals will not be successful and will result in an overspend as the budget was set assuming some reductions would be achieved. In addition, the actual bill for London road Fire station was £40k higher than budgeted for in 2017/18, an appeal will be put in place this is also not expected to be completed in this financial year. This overspend will be met from general reserves if required.
- The budget for the rent of premises is forecasted to underspend by **£73k** by the end of the financial year due to the earlier vacation of the Central Fire Station at the Guildhall than was budgeted for (£35k) and an over accrual for 2016/17 utilities costs (£38k).
- The budgets for the energy costs is forecasted to overspend by **£17k** by the end of the financial year, this is a volatile budget as it depends on consumption, weather conditions and prices, a more risky approach was taken in the budget process for 2017/18, this budget will be closely monitored and reported in the next report.

- The building maintenance budget is forecasted to overspend by **£95k** by the end of the financial year. However, this includes remedial work resulting from compliance testing which has been funded from earmarked reserves (£95k).

2.11 **Transport Related Expenditure:**

- **Fuel:** the fuel budget is expected to underspend by **£42k** by the end of the financial year. This is due to a reduction in the use of light vehicles which has been made possible by their reallocation, fuel prices were lower due to the price of crude and fewer miles being travelled by fire appliances as a result of a decrease in mobilisations.
- **Officers' Vehicle Leasing:** the Officer's Car Leasing budget is expected to underspend by **£23k** due to a lower than anticipated take up of the scheme.

2.12 **Supplies and Services:** Overall the Supplies and Services budget is expected to be overspent by **£27k**. This is mainly due to £60k Partnership Contributions being made, which have been funded from earmarked reserves. An underspend of £24k from the implementation of the Skype telephony system has also been achieved.

2.13 **Government Revenue Grants:** there is a forecasted surplus of **£31k** relating to Government Revenue Grants. The budget of £461k consisted of an estimated £122k relating to New Dimensions and £339k relating to Firelink. The Home Office has indicated that the amount of Firelink grant that the Authority will actually receive will increase to £373k, however the amount relating to New Dimensions will reduce to £91k due to the decision to withdraw funding for the Incident Response Unit (IRU). The IRUs will be replaced nationally by Mass Decontamination Units following a review of Mass Decontamination Capability carried out by the Home Office. The Authority has been chosen to host a Mass Decontamination Support vehicle, but it is not yet known what the funding arrangements for this will be. The Authority has also been notified that it will receive a £29k grant for National Resilience Service and Maintenance.

2.14 **Secondment Income:** there is a forecasted surplus of **£178k** relating to secondment income. This is due to two secondments which were arranged after the budget for 2017/18 had been calculated. This has been used to offset wholetime pay (section 2.2)

2.15 **Capital Financing Costs:** Overall the capital financing budgets are forecasted to underspend by **£174k** by the end of the financial year. This variance is comprised of two elements:

- **Interest Charges:** the budget for interest charges is expected to underspend by **£83k**. In March 2017 the Authority took out a long term loan for 2.45% from the Public Works Loans Board (PWLb). This was 0.41% lower than budgeted for. Further borrowing is expected before the end of the financial year and the final outturn figure will depend on what interest rate is secured for this loan.

- **Minimum Revenue Provision:** the budget for the minimum revenue provision (MRP) charge is expected to underspend by **£91k**. The budget for the MRP charge was calculated in the autumn of 2016 and was based on estimated capital expenditure for 2016/17 of £3,308k. The actual capital expenditure for the year was £2,048k, as there has been a significant amount of slippage into 2017/18. This has resulted in an underspend for 2017/18.

RESERVES

- 2.16 Details of the use of reserve movement during 2017/18 can be found in Appendix B. A total of £1.73m is expected to be utilised from reserves during the year - £1m of which is from earmarked reserves to fund planned expenditure, including £200k to fund the capital programme. The earmarked reserve balance at the end of the financial year is expected to be £3.9m and the General Reserve £7.6m.

CAPITAL PROGRAMME

- 2.17 The current approved 2017/18 capital programme is £6.174m. The total spend to date is £705k, the forecast out-turn expenditure is £5.480m and the current capital programme is shown at Appendix C.
- 2.18 **Transport:** The decision to extend pumping appliance life to 15 years has changed the replacement programme for rescue pump appliances and there will be no further appliance acquisitions before 2019/20. A review of the existing appliance equipment inventory will help inform the types of vehicles required to meet the operational need of Service Delivery and help fulfil the objectives of the Sustainability Strategy 2020. The outcome of this work will determine the type and number of vehicles required for part of the overall long-term vehicle capital replacement plan.

Budget slippage has been used to complete two new appliance builds. Following delivery to the Service these appliances will have their radio & mobile data equipment installations completed. The vehicles will then be moved to Learning & Development for end user training before both vehicles go in to service.

- 2.19 The Command Support Unit is currently under review as a potential collaboration project with Derbyshire Fire and Rescue Service (DFRS). The HMEPU (Hazardous Materials and Environmental Protection Unit) requires re-specification to meet the changing needs of Service Delivery and duties of the Environment Agency. This vehicle is also under review as a potential collaboration project with DFRS. It is anticipated that £530k will require slipping from the Special Appliances budget into 2018/19.
- 2.20 A review of light vehicle utilisation has been undertaken and further work is now in progress to look at ways of working which will promote more effective use of the light vehicle fleet. Orders have now been placed for the vans and the other light vehicles are at the early stages of the evaluation stage. It is anticipated that there may be a saving however this is subject to the final tender and will be reported in subsequent monitoring reports.

2.21 **Equipment:** The procurement phase of the breathing apparatus project for 2017/18 has taken place and the go live date was July 2017. The Final invoices have not been received at this stage. The estimated outturn is £595k.

The £180k procurement of the lightweight fire coats is expected to slip to 2018/19 as this project will be carried out in collaboration with DFRS.

2.22 **Estates:** The London Road Fire Station Project is now complete and the new station was handed over to NFRS on 12 August 2016. The final account and report for this project is expected by September 2017 and the final payment is expected to be in the region of £120k. The post project report for the London Road Fire Station will be completed in the New Year.

2.23 The contractor for the new Newark Fire Station Project was appointed in March 2017 and work started on site with the demolition of the buildings on the western part of the site completed in June. The existing fire station will remain operational throughout the new build project. The completion of the project is anticipated for April / May 2018 subject to the phasing of the move to the new station.

2.24 Work with the East Midlands Ambulance Service on the potential collaboration concerning the existing Hucknall Fire Station is underway with both organisations working toward agreeing terms of a collaborative arrangement. The planning application was submitted in May 2017. The details and budget impact of these negotiations forms a separate on the agenda.

2.25 The initial work for a new Worksop Fire Station is currently underway; this will include a strong potential for collaboration with the Police and Ambulance Service in a joint project.

2.26 **ICT:** The £452k ICT Capital Programme is progressing to plan

2.27 Mobile Computing – this budget is financing a variety of projects and equipment purchases relating to the growing use of mobile computing across the Service.

2.28 Business Process Automation – this budget will continue to be used to finance ICT Strategic developments, most notably the implementation of the new Microsoft SharePoint website, intranet, extranet and document management solution. The slippage on this budget from 2016/17 will be used to fund the completion of the SharePoint programme of work, the upgrade of the Service electronic door-entry system, the implementation of new electronic learning management solution and a replacement Occupational Health system.

2.29 The Performance Management – this project is entering the pilot phase of the project and it is anticipated that the project will be completed by the end of the current Financial Year.

2.30 For business systems, the payroll replacement system project phase one is now implemented and went live on the 1st of May 2017; phase two is due to start in September 2017 with a go live date of 1st April 2018. It is anticipated that phase 2 will not need additional consultant days at this stage. Phase two of the Tri-Service Control system project is in progress and the project to upgrade the transport system is in the options appraisal stage.

3. FINANCIAL IMPLICATIONS

The financial implications are set out in the body of the report.

4. HUMAN RESOURCES AND LEARNING AND DEVELOPMENT IMPLICATIONS

There are no human resources or learning and development implications arising directly from this report.

5. EQUALITY IMPLICATIONS

An equality impact assessment has not been undertaken because this report is not associated with a policy, function or service. Its purpose is to explain variances to the approved budget, which reflects existing policies.

6. CRIME AND DISORDER IMPLICATIONS

There are no crime and disorder implications arising from this report.

7. LEGAL IMPLICATIONS

There are no legal implications arising directly from this report.

8. RISK MANAGEMENT IMPLICATIONS

Budget monitoring and the regular receipt of financial reports is key to managing one of the most significant risks to the organisation, that of financial risk. The process of budget monitoring is a key risk management control measure as are the management actions which are stimulated by such reporting.

9. COLLABORATION IMPLICATIONS

This report identifies several areas where collaboration is taking place between NFRS, other fire authorities, East Midland Ambulance Service and Nottinghamshire Constabulary. Opportunities for collaboration around asset use and ownership are continually being investigated.

10. RECOMMENDATIONS

That Members note the contents of this report.

11. BACKGROUND PAPERS FOR INSPECTION (OTHER THAN PUBLISHED DOCUMENTS)

None.

John Buckley
CHIEF FIRE OFFICER

APPENDIX A

REVENUE BUDGET MONITORING TO 31 AUGUST 2017

Account Description	Annual Budget	Profile Budget	Actual YTD	Commitments	Net Expenditure	Forecast Out-turn	Out-turn to Budget
	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Employees	32,494	13,706	14,288	97	14,385	33,612	1,119
Premises-Related Expenditure	2,135	840	766	305	1,071	2,408	273
Transport-Related Expenditure	1,697	707	527	48	575	1,655	-42
Supplies & Services	3,417	1,429	1,766	334	2,100	3,445	28
Third Party Payments	58	24	14	1	15	58	0
Support Services	165	32	21	63	84	166	1
Depreciation and Impairment Losses							
Sales Fees & Charges	-147	-50	-4,364		-4,364	-166	-20
Other Income	-1,519	-639	-591		-591	-1,701	-182
Capital Financing Costs	2,505		103		103	2,332	-174
	40,805	16,048	12,532	847	13,379	41,809	1,005
Funding							
Revenue Support Grant	6,979					6,979	0
Business Rates	3,470					3,470	0
Top Up Grant	6,659					6,659	0
Council Tax	23,171					23,171	0
General Reserves	526					730	204
Earmarked Reserves	0					800	800
Total	40,805					41,809	1,005

APPENDIX B

RESERVES STATEMENT AS AT 31 AUGUST 2017

Reserve	Opening Balance 31/03/2018	Movement During 2017/18	Estimated Balance 31/03/2018
	£	£	£
FUNDED BY GRANTS			
Fire Investigation	-119,978		-119,978
Safe as Houses - Smoke Alarms	-21,661		-21,661
Community Safety - Innovation Fund	-200,594		-200,594
Resilience Crewing and Training	-451,740	29,000	-422,740
Thoresby Estate Charitable Trust	-3,011		-3,011
National Resillience	1		1
LPSA Reward Grant	-173,952	40,000	-133,952
Public Health England - Safe and Well	-10,000	2,000	-8,000
Sub total	-980,936	71,000	-909,936
CREATED FROM REVENUE			
Fire Control Collaboration Project - Redesignated as "Tri Service Control Phase 2" as per F&R Committee 15/01/16	-362,938	141,531	-221,407
ICT Sharepoint Internet/Intranet	-97,086		-97,086
Fire Cadets Project	-22,648		-22,648
ESN RAP Work	-891,974		-891,974
Backlog Buildings Maintenance	-95,000	95,000	0
Pensions Ill Health	-309,322	309,322	0
On Fire Fund - Fire Safety	-86,749		-86,749
Capital Reserve	-1,114,276	200,000	-914,276
Operational Equipment	-10,000		-10,000
ICT Systems - Emergency Services Mobile Comms	-15,506		-15,506
Agresso Development	-63,359		-63,359
Organisation Transition - one off costs	-348,513	63,389	-285,124
Swan Project - Ashfield	-217		-217
Taxation Compliance	-10,000		-10,000
HEP B - Vaccinations	-22,000		-22,000
Communications Development - ESN	-251,863	120,096	-131,767
Retained Policy Change	-212,000		-212,000
Sub Total	-3,913,451	929,338	-2,984,113
Total Earmarked Reserves	-4,894,387	1,000,338	-3,894,049
General Reserve	-7,836,422	730,000	-7,106,422
Total	-12,730,809	1,730,338	-11,000,471

APPENDIX C

Budget Monitoring Short Report for Aug 2017

CAPITAL PROGRAMME	2017/18 Approved Budget £000's	Slippage from 2016/17 to be Approved £000's	2017/18 Revised Budget £000's	Actual to Aug £000's	Remaining Budget to be Spent £000's	Estimated Outturn £000's	Estimated Outturn Variance £000's
TRANSPORT							
Rescue Pump Replacement				5	5		
Special Appliances	379	151	530		-530		-530
Appliance Equipment (radios)	28	30	58		-58	58	
Light Vehicle Replacement	733	116	849	32	-817	849	
	1,140	297	1,437	37	-1,400	907	-530
EQUIPMENT							
Special Appliances Equipment (Holmatro)		87	87		-87	87	
BA Sets	595		595	217	-378	595	
Conversion of hose reel equipment	200		200		-200	200	
Lightweight Fire Coat	180		180				-180
	975	87	1,062	217	-665	882	-180
ESTATES							
London Road Fire Station	0	120	120	1	-119	120	
Refurbishment and Rebuilding Fire Stations	0	126	126		-126	126	
Feasibility Studies & Station Design							
Newark Fire Station	1,473	385	1,858	217	-1,641	1,858	
Hucknall Fire Station	527	203	730	8	-722	730	
Worksop Fire Station	0	0					0
Retention Payments	0						
	2,000	834	2,834	227	-2,607	2,834	
I.T. & COMMUNICATIONS							
ICT Capital Programme - Replacement Equipment	140		140	40	-100	140	0
Mobile Computing	20		20		-20	20	0
Business Process Automation		189	189	94	-95	189	
Telephony Replacement				1	1		
Performance Management System	103		103		-103	103	
	263	189	452	135	-317	452	

CAPITAL PROGRAMME	2017/18 Approved Budget	Slippage from 2016/17 to be Approved	2017/18 Revised Budget	Actual to Aug	Remaining Budget to be Spent	Estimated Outturn	Estimated Outturn Variance
	£000's	£000's	£000's	£000's	£000's	£000's	£000's
ESTATES							
London Road Fire Station	0	120	120	1	-119	120	
Refurbishment and Rebuilding Fire Stations	0	126	126		-126	126	
Feasibility Studies & Station Design							
Newark Fire Station	1,473	385	1,858	217	-1,641	1,858	
Hucknall Fire Station	527	203	730	8	-722	730	
Worksop Fire Station	0	0					0
Retention Payments	0						
	2,000	834	2,834	227	-2,607	2,834	
I.T. & COMMUNICATIONS							
ICT Capital Programme - Replacement Equipment	140		140	40	-100	140	0
Mobile Computing	20		20		-20	20	0
Business Process Automation		189	189	94	-95	189	
Telephony Replacement				1	1		
Performance Management System	103		103		-103	103	
	263	189	452	135	-317	452	
TRANSPORT							
Tranman Software		36	36	3	-33	52	16
		36	36	3	-33	52	16
CONTROL							
Emergency Services Mobile Communications	117		117		-117	117	0
Emergency Services Mobile Communications -Earmarked Reserve				47			
Tri-Service Control & Mobilising System	0	171	171		-171	171	0
	117	171	288	47	-288	288	
FINANCE							

CAPITAL PROGRAMME	2017/18	Slippage	2017/18	Actual to	Remaining	Estimated	Estimated
	Approved	from	Revised	Aug	Budget to	Outturn	Outturn
	Budget	2016/17	Budget		be Spent		Variance
	£000's	to be	£000's	£000's	£000's	£000's	£000's
		Approved					
		£000's					
Payroll System Replacement		45	45	40	-5	45	0
Finance Agresso Upgrade		20	20		-20	20	0
		65	65	40	-25	65	
Grand Total		4,495	1,679	6,174	705	-5,336	5,480
							-694

	2017/17	Slippage	2017/18	Actual to
	Approved	from	Revised	June
	Budget	2016/17	Budget	
	£000's	£000's	£000's	£000's
To Be Financed By :				
Capital Grant - General - Account code 9001				
Capital Grant - TriService Control	171		171	
Emergency Services Mobile Communications -Earmarked Reserve	200		200	47
Capital Receipts - Property	477		477	227
Capital Receipts - Vehicles				47
New Borrowing	5,326		5,326	384
Internal Financing				
Revenue contributions to capital				
Total	6,174		6,174	705