

# DEVON & SOMERSET FIRE & RESCUE AUTHORITY



<b>REPORT REFERENCE NO.</b>	RC/11/1
<b>MEETING</b>	RESOURCES COMMITTEE
<b>DATE OF MEETING</b>	28 JANUARY 2011
<b>SUBJECT OF REPORT</b>	FINANCIAL PERFORMANCE REPORT 2010/2011
<b>LEAD OFFICER</b>	Treasurer to the Authority
<b>RECOMMENDATIONS</b>	<p>(a) <i>That the budget monitoring position in relation to projected spending against the 2010/2011 revenue and capital budgets be noted.</i></p> <p>(b) <i>That the performance against the 2010/2011 financial targets, be noted.</i></p>
<b>EXECUTIVE SUMMARY</b>	<p>This report provides an updated forecast of the Authority's forecast performance against the agreed financial targets for the current financial year, based upon the position at the end of the third quarter i.e. as at 31 December 2010.</p> <p>In particular, the report provides an indication of projected spending against the 2010/2011 revenue budget. At this stage, projections indicate that revenue spending will be £1.363m less than budget, equivalent to 1.81% of the total budget. It should be emphasised that this projection is <b>net</b> of a proposed transfer of £0.726m to an Earmarked Reserve, to be set aside to provide some financial contingency towards budget setting during the next four years (CSR 2010 period), as the Authority formulates its strategy to manage the impact of reductions in government grant levels over the CSR period.</p> <p>This report also provides a summary of the Authority's forecast performance against its financial targets.</p>
<b>RESOURCE IMPLICATIONS</b>	As indicated in the report.

<b>EQUALITY IMPACT ASSESSMENT</b>	An initial assessment has not identified any equality issues emanating from this report.
<b>APPENDICES</b>	<p>Appendix A – Summary of Forecast Performance against 2010/2011 Financial Targets.</p> <p>Appendix B – Subjective Analysis of 2010/2011 Revenue Spending.</p> <p>Appendix C – Capital Monitoring Statement 2010/2011.</p>
<b>LIST OF BACKGROUND PAPERS</b>	<p>Budget Monitoring Report 2010-11 (RC/10/17) to Resources Committee 21 November 2010</p> <p>Financial Performance Report 2010-2011 (RC/10/15) to Resources Committee 21 October 2010.</p>

## **1. INTRODUCTION**

1.1 This report provides the third financial performance report for the current financial year. As well as providing projections of spending against the 2010/2011 revenue budget, the report also includes forecast performance against other financial performance indicators, e.g. external borrowing and treasury management indicators.

1.2 The report is presented in three sections;

**SECTION A** – Revenue Budget 2010/2011.

**SECTION B** – Capital Budget and Prudential Indicators 2010/2011.

**SECTION C** – Other Financial Indicators.

1.3 Appendix A to this report provides a summary of performance against each of our targets. The key issues relating to our forecast performance against each of these targets are explained within each section of this report.

## **2. SECTION A - REVENUE BUDGET 2010/2011**

2.1 Current projections are for total revenue spending in 2010/2011 to be £73.772m, as compared to an approved budget of £75.135m, representing an underspend of £1.363m (previous projection of £0.991m), equivalent to 1.81% of the total budget. The Chief Fire Officer and Senior Management Board have instructed budget holders that only essential spending should be undertaken in year. This has resulted in budget managers trimming back spend across the whole organisation, significantly contributing to the underspend in year. This is in addition to the money allocated within the 2010/11 budget for pay awards which are not as high as forecasted within the budget setting process

2.2 It should be emphasised that the projected underspend figure includes the impact of a proposed transfer of £0.726m to an Earmarked Reserve (CSR 2010 Budget Strategy Reserve), to provide some financial assistance towards the strategy to be adopted to manage the impact of the expected reduction in government grants over the next four years.

2.3 The figure of £0.726m has been generated from efficiency savings identified by the officer-led Service Improvement Group (SIG). In anticipation of reductions in government grant levels over the next four years from CSR 2010, an exercise to identify in-year savings of 10% from non-salary budget heads has been undertaken by SIG. This exercise involved all budget managers throughout the organisation scrutinising their local budgets and making proposals to SIG for reductions of 10% savings. Each of the proposals were then risk assessed by the Senior Management Board to assess the impact of each proposal against the Corporate Plan and Service Delivery.

2.4 The range of proposals varies from the smaller savings from better local management of costs e.g. travel, utilities, equipment, conference/seminars attendance, to the larger savings from cessation of non-essential work programmes or deferral of projects e.g. savings on leasing costs from the extension of the life of existing vehicles and equipment.

2.5 The overall projection is based upon the spending position at the end of December 2010, historical trends, and information from budget managers on known commitments and savings. It should be noted that whilst every effort is made for projections to be as accurate as possible, some budget lines are susceptible to volatility in spending patterns during the year, in particular retained pay costs which are linked to activity levels, and it is inevitable therefore that final spending figures for the financial year will differ than those projected in this report. Appendix B provides an analysis of projected spending against each of the subjective budget headings, and explanations of the more significant variations from budget are explained below in paragraphs 3 to 7 below.

### **3. EMPLOYEE COSTS**

#### ***Wholetime Staff***

3.1 At this stage spending against wholetime pay costs is anticipated to be £0.329m less than budget. This projection includes the impact of a zero pay increase from July 2010, as compared to the 1.0% provision that had been made in setting the 2010/2011 budget.

#### ***Retained Staff***

3.2 Spending is forecast to be £0.103m under budget primarily from assumed savings from a zero per cent pay award. In making this projection an assumption has also been made that activity levels in the remainder of the financial year are consistent with the average for the same period for the last three financial years.

#### **Part-Time Workers (Prevention of Less Favourable Treatment) Regulations – Employment Tribunal Cases**

3.3 It should be emphasised that the final spending position on retained staffing costs will be impacted by the result of negotiations between the National Joint Council for Local Authority Fire and Rescue Authorities (NJC) and the Fire Brigades Union (FBU), relating to the Employment Tribunal case ruling made in 2010 under the Part-Time Workers (Less than Favourable Working Conditions) Regulations. Members will recall that the Tribunal eventually ruled in favour of retained firefighters not enjoying the same rights as their named comparators (wholetime firefighters) in relation to access to pension and sickness absence.

3.4 Since this ruling considerable work has been undertaken at a national level, with legal representatives, to identify a mechanism to facilitate withdrawal of the approximately 12,000 (Fire Brigades Union) ET cases across the UK, which will accommodate the needs of both fire and rescue authorities and the Fire Brigades Union.

3.5 The most recent Circular issued by the NJC (Circular NJC/11/1) advises that agreement is imminent and that it is hoped that compensatory payments can be made in the current financial year.

3.6 For Devon and Somerset FRA, as the largest employer of retained firefighters in the UK, the financial impact of this ruling will be significant, particularly as the ruling includes backdated payments to the year 2000. The Authority has prudently already set aside funds of £0.949m into a Provision from previous years underspends to fund these payments. This figure was based on 'in principle' agreements that had previously been reached during early 2010. However should negotiations lead to more generous payments being made resulting in this figure being exceeded, then any additional amount would need to be funded from this year's budget.

### ***Non-Uniformed Staff***

- 3.7 The saving of £0.199m against non-uniformed pay costs again includes the impact of a zero pay award from April 2010. Further savings from this budget line result from the Senior Management restructure which resulted in the deletion of two non-uniformed posts.

### ***Training Expenses***

- 3.8 A projected underspend of £0.085m from training costs is as a result of an anticipated slippage in the delivery of courses.

### ***Fire Service Pension Costs***

- 3.9 It is anticipated that Fire Service Pension costs will be £0.156m less than budget as a result of the recovery of overpaid pensions relating to injury awards payments in previous years.

## **4. PREMISES RELATED COSTS**

### ***Energy Costs***

- 4.1 It is anticipated that energy costs will be £0.122m less than budget primarily as a result of refunds in gas payments relating to previous years. The impact of carbon management initiatives introduced during 2010 e.g. installation of smart meters into stations to monitor usage, is also resulting in reducing utility costs.

### ***Rent and Rates***

- 4.2 The projected overspend on this budget line relates to the budget for non domestic rates charges being understated in relation to the two new Exeter fire stations.
- 4.3 At the last meeting of Resources Committee held on the 29 November 2010, a request was made for more information on rented properties. Table 1 below provides an analysis of the main leased properties i.e. rent £5,000 or above per annum.

**TABLE 1 – ANALYSIS OF RENTED PROPERTY**

<b>Leased Property</b>	<b>Type of Use</b>	<b>Annual Rental £</b>
Chiltern House, Taunton	Office Accommodation	65,000
Chelston Meadow	Mechanical Workshops	100,000
ICT Building, Service Headquarters	Office Accommodation	7,000
Hestercombe House, Taunton	Control Room	12,413
Exeter Airport	BA Training Facility	5,000
		<b>£189,413</b>

## **5. SUPPLIES AND SERVICES**

### ***Uniforms and Personal Protective Equipment***

- 5.1 At its meeting on 16 November 2009, this Committee considered a monitoring report outlining, amongst other things, proposals in relation to procuring replacement Personal Protective Equipment (PPE) through the Integrated Clothing Project (ICP). The Committee resolved, amongst other things, to commend to the Authority that, from the total projected underspend for 2009/10, an amount of £0.357m be set aside to part fund the total additional costs associated with this approach (Minute RC/11(a) refers). This was subsequently approved by the Authority at its meeting on 14 December 2009 (Minute DSFRA/33(c)(i) refers). In the event, the final outturn position for 2009/2010 did not provide sufficient underspend for this total amount to be set aside, and only £0.066m was able to be set aside, leaving the project £0.291m short of its implementation plan. The projections included in this report provide for this shortfall to be funded from the 2010/2011 revenue budget.

## **6. CAPITAL FINANCING COSTS**

### ***Capital Charges***

- 6.1 It is forecast that debt charges and leasing costs will be underspent by £0.101m primarily as a consequence of anticipated slippage in capital spending in the year and the consequent reduction in the need to borrow to fund capital spending.

## **7. INCOME**

### ***Treasury Management Investment Income***

- 7.1 At this stage it is anticipated that investment income will be £0.091m more than budgeted for, as a result of an improved cash flow position following early borrowing in the financial year when borrowing rates were particularly low.

### ***Grants and Reimbursements***

- 7.2 It is forecast that additional grant income of £0.110m will be achieved over and above that budgeted, primarily from Community Fire Safety activities e.g. delivery of Learn 2 Live Road shows, and partnerships with ROSPA to fit smoke alarms into vulnerable homes.

### ***Other Income***

- 7.3 It is anticipated that income targets are unlikely to be achieved this financial year as a result of the economic downturn.
- 7.4 At the last meeting of Resources Committee held on the 29 November 2010, the budget monitoring report had forecast that other income would be short of targets by £174,000. A request was made for further analysis of income streams to be brought back to the next meeting. Table 2 below provides an analysis of the main types of income and forecast shortfalls.

**TABLE 2 – ANALYSIS OF INCOME FORECAST 2010-11**

<b>Forecast Income Shortfall against Other Income Targets</b>			
	2010-11 Budget	2010-11 Projection	Forecast Shortfall Month 7
	£	£	£
Accommodation	(4,600)	-	4,600
Fire Service Training Income	(570,200)	(529,000)	41,200
Meals Income	(118,200)	(87,800)	30,400
Special Services Charge	(7,500)	(2,400)	5,100
Rents Houses	(14,600)	(14,400)	200
Private Telephone Calls	(100)	(600)	(500)
Miscellaneous Income	(172,600)	(68,800)	103,800
AFA Licences	(1,600)	(3,200)	(1,600)
Site Sharing Income	(35,600)	(37,200)	(1,600)
Equipment Sales	(4,100)	(1,700)	2,400
Sale of Vehicles	(21,900)	(15,600)	6,300
Private Miles - Pool Cars	(5,500)	(4,200)	1,300
Co-Responder Income	(66,200)	(84,200)	(18,000)
<b>TOTALS</b>	<b>(1,022,700)</b>	<b>(849,100)</b>	<b>173,600</b>

**8. CONTRIBUTION TO/FROM RESERVES**

8.1 As is stated in paragraph 2.2 of this report an exercise carried out through SIG to identify 10% savings from non-salary budget heads has identified an amount of £0.726m savings from in-year budgets. At the meeting of the Fire and Rescue Authority meeting, held on the 3 November 2010, it was approved that this total saving of £0.726m be transferred to an Earmarked Reserve, to be called 'CSR 2010 Budget Management Reserve', to be utilised to provide some financial contingency towards the budget strategy to be adopted in response to the reductions in government grants over the CSR period.

**9. SUMMARY OF REVENUE SPENDING**

9.1 Given the announcement within the Comprehensive Spending Review (CSR 2010), that fire and rescue authorities can expect a 25% reduction in government grants over the next four years, it is pleasing that the Authority has already secured savings of £0.726m from in-year savings which has been set aside to an Earmarked Reserve, to be utilised to assist budget planning over the next four years.

9.2 Even after this transfer the revenue position is still one of a forecast underspend position of £1.363m (including the impact of a zero pay award). This underspend will provide a buffer against any other unforeseen spending during the remainder of the year e.g. outcome of negotiations relating to the Part-Time Workers (Less than Favourable Working conditions) Employment Tribunal Case. This Committee will be asked to consider how the final underspend position is to be utilised at its meeting to be held in May 2011, after the year-end.

9.3 Further updates of forecast spending will be provided at each future meeting of Resources Committee, together with any proposed actions in relation to significant variations from budget.

## **10. SECTION B – CAPITAL PROGRAMME 2010/2011 AND PRUDENTIAL INDICATORS**

### Monitoring of Capital Spending in 2010/2011

- 10.1 Appendix C to this report provides a summary of the projected spend against the revised 2010-11 capital programme. This indicates that overall spending will be £3.188m, as compared to a revised programme of £7.499m, resulting in slippage of spending of £4.311m.
- 10.2 The 2010-11 capital programme total has been increased by £0.023m to £7.499m. This change relates to capital spending of £0.020m in respect of Chard fire station, and £0.003m in respect of vehicle lease buy outs. This additional spending is to be funded from revenue contributions and therefore do not incur any additional borrowing.
- 10.3 Elsewhere on the agenda is a separate report which proposes a revised capital programme for the years 2011-12 to 2013-14, which includes provision for the majority of this slippage in capital spending to be carried forward to support those projects which have not been completed in 2010-11.
- 10.4 Also included in Appendix C are details of how the projected spending of £3.188m is to be financed.

### Prudential Indicators (including Treasury Management)

- 10.5 As a consequence of capital spending being forecast to be well below the capital programme targets none of the agreed prudential indicators will be breached. Actual external borrowing as at 31 December 2010 stood at £29.380m, forecasting to fall to £28.609m by 31 March 2011, which is well below the authorised limit for external debt of £40.488m (the absolute maximum that the Authority has agreed as affordable).
- 10.6 Investment returns from short-term investments of daily working balances are forecast to exceed the income target of £0.070m as a consequence of better than anticipated working balance levels available for short-term investment. The current estimate is that an amount of £0.161m will be achieved. An average return of 0.77% has been achieved to the end of December 2010, as compared to the average LIBID 7 day rate (industry benchmark), for the same period of 0.43%.
- 10.7 Current external borrowing has been taken at an average borrowing rate of 4.24%, which is slightly more than the 4.09% which had been assumed in setting the debt charges budget for 2010/2011. However as the borrowing requirement in 2010-2011 is well below original forecasts, due to slippage in capital spending, debt charges costs will be within the capital financing budget.

## **11. SECTION C - OTHER FINANCIAL PERFORMANCE INDICATORS**

### Efficiency Savings

- 11.1 The Authority's forward looking Annual Efficiency Statement for 2010/2011 was submitted to the Department of Communities and Local Government (CLG) in July 2010. This return has targeted additional cashable savings of £1.223m to be achieved in 2010/2011. These savings primarily relate to further on-going savings from the combination of ex-Devon FRS and ex-Somerset FRS, vacancy management, a reduction in call activity and better procurement. At this stage of the financial year monitoring has indicated that we are on course to achieve this saving target.



11.2 In relation to the savings to be achieved from the combination, the original business case had identified that cumulative savings of between £1.6m and £3.0m would be achieved by the year 2011/2012. Actual savings achieved to the end of 2009/2010 was £1.5m, with a further £2.1m forecast in the next two years resulting in forecast savings of £3.6m by 2011/2012.

Aged Debt Analysis

11.3 As at 31 December 2010, an amount of £50,023 (£48,000 as at 30 September 2010) was due from debtors relating to invoices that are more than 85 days old, equating to 7.34% (16.97% as at 30 September 2010) of the total debt outstanding. Table 3 below provides a summary of all debt outstanding as at 31 December 2010.

**TABLE 3 – OUTSTANDING DEBT AS AT 31 DECEMBER 2010**

	Total Value £	%age
Within 28 days	546,960	80.32%
29-56 days	46,278	6.80%
57-84 days	37,728	5.54%
Over 85 days	50,023	7.34%
<b>Total Debt Outstanding as at 31 December 2010</b>	<b>680,991</b>	<b>100.00%</b>

11.4 Whilst the latest figures show an improvement in percentage terms, and keeps this ratio within the agreed 10% target, it should be noted that the actual value of debt more than 85 days old has shown a small increase from the position at the end of the last quarter (September 2010).

Payment of Supplier Invoices within 30 days

11.5 In relation to the speed at which we pay our supplier invoices, we are currently on course to out-perform our target that 98% of supplier invoices will be paid within 30 days (or other agreed credit terms). As at the end of December 2010 our performance stood at 98.68%.

**KEVIN WOODWARD**  
Treasurer to the Authority

**FINANCIAL PERFORMANCE INDICATORS 2010/2011**

Revenue Budget	Forecast £m	Target £m	Variance (favourable) /adverse %
Forecast Spending	73.772	75.135	(1.81)%
Efficiency Savings to be achieved in 2010/2011	1.223	1.223	-
Cumulative Efficiency Savings from Combination by 2012/1013	3.659	3.000	(21.97)%

Prudential Indicators and Treasury Management Indicators	Forecast £m	Target £m	Variance (favourable) /adverse %
Capital Expenditure	3.188	7.499	(57.49)%
Capital Financing Requirement (CFR) - (excluding other long term liabilities)			
- Borrowing	28.009	32.128	(12.82)%
- Other long term liabilities	1.916	1.916	(0.00)%
Authorised limit for external debt	28.609	40.488	(29.33)%
Operational boundary for external debt	28.609	37.276	(23.25)%
Investment Income	0.161	0.070	(130.00)%
	Actual (30 Dec 2010) %	Target %	Variance (favourable) /adverse
Investment Return	0.77%	0.43%	(0.34) bp
Cost of Borrowing	4.24%	4.09%	0.15 bp

Prudential Indicators and Treasury Management Indicators	Actual (30 Dec 2010) %	Target Upper limit %	Target Lower limit %	Variance (favourable) /adverse %
Limit of fixed interest rates based on net debt	100.00%	100.00%	70.00%	0.00%
Limit of variable interest rates based on net debt	0.00%	30.00%	0.00%	(30.00)%
Maturity structure of borrowing limits				
Under 12 months	3.52%	10.00%	0.00%	(6.48)%
12 months to 2 years	5.20%	15.00%	0.00%	(9.80)%
2 years to 5 years	9.62%	30.00%	0.00%	(20.38)%
5 years to 10 years	2.28%	50.00%	0.00%	(47.72)%
10 years and above	79.38%	100.00%	50.00%	(20.62)%

Other Indicators	Actual (30 Dec 2010) %	Target %	Variance (favourable) /adverse %
Aged Debt over 85 days	7.34%	10.00%	(2.66)%
Payments to Suppliers within 30 days	98.68%	98.00%	(0.68)%

**SUBJECTIVE ANALYSIS OF REVENUE SPENDING 2010/2011**

<b>DEVON &amp; SOMERSET FIRE AND RESCUE AUTHORITY</b>						
<b>Revenue Budget Monitoring Report 2010/11</b>						
		<b>2010/11 Budget</b>	<b>Year To Date Budget</b>	<b>Spending to Month 9</b>	<b>Projected Outturn</b>	<b>Projected Variance over/ (under) £000</b>
		<b>£000 (1)</b>	<b>£000 (2)</b>	<b>£000 (3)</b>	<b>£000 (4)</b>	<b>£000 (5)</b>
<b>Line No</b>	<b>SPENDING</b>					
	<b>EMPLOYEE COSTS</b>					
1	Wholetime uniform staff	32,568	24,395	24,091	32,239	(329)
2	Retained firefighters	12,150	9,090	8,561	12,047	(103)
3	Control room staff	2,160	1,615	1,513	2,043	(117)
4	Non uniformed staff	9,282	6,961	6,775	9,083	(199)
5	Training expenses	1,186	889	852	1,101	(85)
6	Fire Service Pensions recharge	1,939	1,643	1,677	1,783	(156)
		<b>59,285</b>	<b>44,593</b>	<b>43,469</b>	<b>58,296</b>	<b>(989)</b>
	<b>PREMISES RELATED COSTS</b>					
7	Repair and maintenance	1,062	797	596	1,002	(60)
8	Energy costs	619	464	233	497	(122)
9	Cleaning costs	393	295	213	365	(28)
10	Rent and rates	1,235	1,181	1,026	1,160	(75)
		<b>3,309</b>	<b>2,737</b>	<b>2,068</b>	<b>3,024</b>	<b>(285)</b>
	<b>TRANSPORT RELATED COSTS</b>					
11	Repair and maintenance	674	506	289	649	(25)
12	Running costs and insurances	1,088	815	942	1,068	(20)
13	Travel and subsistence	1,486	1,016	832	1,442	(44)
		<b>3,248</b>	<b>2,337</b>	<b>2,063</b>	<b>3,159</b>	<b>(89)</b>
	<b>SUPPLIES AND SERVICES</b>					
14	Equipment and furniture	2,379	1,784	1,523	2,350	(29)
15	Hydrants-installation and maintenance	115	86	68	107	(8)
16	Communications	1,433	1,075	922	1,432	(1)
17	Uniforms	1,060	795	490	1,233	173
18	Catering	244	183	132	199	(45)
19	External Fees and Services	439	329	237	496	57
20	Partnerships & regional collaborative projects	116	87	31	116	-
21	USAR Equipment	25	19	1	25	-
		<b>5,811</b>	<b>4,358</b>	<b>3,404</b>	<b>5,958</b>	<b>147</b>
	<b>ESTABLISHMENT COSTS</b>					
22	Printing, stationery and office expenses	428	332	233	405	(23)
23	Advertising	54	41	14	30	(24)
24	Insurances	319	288	414	302	(17)
		<b>801</b>	<b>661</b>	<b>661</b>	<b>737</b>	<b>(64)</b>
	<b>PAYMENTS TO OTHER AUTHORITIES</b>					
25	Support service contracts	617	426	434	637	20
		<b>617</b>	<b>426</b>	<b>434</b>	<b>637</b>	<b>20</b>
	<b>CAPITAL FINANCING COSTS</b>					
26	Capital charges	4,858	2,567	2,392	4,757	(101)
27	Revenue Contribution to Capital spending	0	0	0	64	64
		<b>4,858</b>	<b>2,567</b>	<b>2,392</b>	<b>4,821</b>	<b>(37)</b>
28	<b>TOTAL SPENDING</b>	<b>77,929</b>	<b>57,679</b>	<b>54,491</b>	<b>76,632</b>	<b>(1,297)</b>
	<b>INCOME</b>					
29	Treasury management investment income	(70)	(53)	(61)	(161)	(91)
30	Grants and Reimbursements	(2,357)	(1,768)	(3,095)	(2,467)	(110)
31	Other income	(1,025)	(769)	(861)	(890)	135
32	Internal Recharges	(68)	(51)	(44)	(68)	-
33	Contribution to Earmarked Reserve	726	32	0	726	-
34	<b>TOTAL INCOME</b>	<b>(2,794)</b>	<b>(2,609)</b>	<b>(4,061)</b>	<b>(2,860)</b>	<b>(66)</b>
35	<b>NET SPENDING</b>	<b>75,135</b>	<b>55,070</b>	<b>50,430</b>	<b>73,772</b>	<b>(1,363)</b>

**CAPITAL MONITORING STATEMENT 2010/2011**

<b>Capital Programme 2010/2011</b>					<b>Variation to budget</b>		
<b>Item</b>	<b>PROJECT</b>	<b>2010/11 (£000)</b>	<b>2010/11 (£000)</b>	<b>2010/11 (£000)</b>	<b>Slippage (£000)</b>	<b>Savings (£000)</b>	<b>Total variation (£000)</b>
			<b>Predicted</b>	<b>Variation</b>			
		<b>Budget</b>	<b>outturn</b>	<b>to budget</b>			
	<b>Estate Development</b>						
1	Exeter Middlemoor	44	(24)	(68)		68	68
2	Exeter Danes Castle	169	44	(125)		125	125
3	SHQ major building	135	35	(100)	100		100
4	Major building works new starts	0	0	-			0
5	Minor improvements & structural maintenance	2,786	882	(1,904)	1,851	53	1,904
6	Welfare facilities 2009/10	127	80	(47)	47		47
7	Diversity & equality	34	34	-			0
8	New Dimensions (USAR) works	150	10	(140)	140		140
							0
	<b>Estates Sub Total</b>	<b>3,445</b>	<b>1,061</b>	<b>(2,384)</b>	<b>2,138</b>	<b>246</b>	<b>2,384</b>
	<b>Fleet &amp; Equipment</b>						
9	Appliance replacement	2,061	1,628	(433)	411	22	433
10	Specialist Operational Vehicles	1,163	344	(819)	619	200	819
11	Vehicles (funded from revenue)	44	44	-			0
12	Equipment	634	98	(536)	125	411	536
13	Asset Management Plan (Miquet) software	152	13	(139)	139		139
	<b>Fleet &amp; Equipment Sub Total</b>	<b>4,054</b>	<b>2,127</b>	<b>(1,927)</b>	<b>1,294</b>	<b>633</b>	<b>1,927</b>
	<b>Overall Capital Totals</b>	<b>7,499</b>	<b>3,188</b>	<b>(4,311)</b>	<b>3,432</b>	<b>879</b>	<b>4,311</b>
	<b>Programme funding</b>						
	Main programme	5,926	1,807	(4,119)			
	Revenue funds	64	64	-			
	Grants	1,377	1,237	(140)			
	Earmarked Reserves	132	80	(52)			
		<b>7,499</b>	<b>3,188</b>	<b>(4,311)</b>			