

## APPENDIX B TO REPORT DSFRA/18/18

### Proposed Analysis of Earmarked Reserves for 2018-19 onwards

	Note	Balance as	Proposed	Revised	Proposed analysis 2018/19
		at 1 April 2018 £000	Transfers £000	balance as at 1 April 2018 £000	
<b>RESERVES</b>					
<b>Earmarked reserves</b>					
Grants unapplied from previous years	A	(1,652)	276	(1,376)	Grants unapplied from previous years
Change & improvement programme	B	(275)	275	-	Invest to Improve
Budget Carry Forwards		(597)		(597)	Projects, risks, & budget carry forwards
Commercial Services		(72)		(72)	Projects, risks, & budget carry forwards
Direct Funding to Capital		(16,646)		(16,646)	Direct Funding to Capital
Invest to Improve	B	(5,279)	(1,144)	(6,424)	Invest to Improve
Community Safety Investment	B	(38)	38	-	Invest to Improve
PPE & Uniform Refresh		(504)		(504)	Projects, risks, & budget carry forwards
Pension Liability reserve	C	(1,525)	900	(625)	Projects, risks, & budget carry forwards
PIMS Replacement	B	(230)	230	-	
National Procurement Project		(215)		(215)	Projects, risks, & budget carry forwards
NNDR Smoothing Reserve	A/C	(642)	(1,176)	(1,818)	Budget smoothing
Digital Transformation Strategy	B	(255)	255	-	Invest to Improve
Firefighter fitness monitoring & support	B	(134)	134	-	Invest to Improve
PFI Equalisation		(295)		(295)	Projects, risks, & budget carry forwards
Operational Safety - new training model	B	(212)	212	-	Invest to Improve
Emergency Services Mobile Communications Programme		(921)		(921)	Projects, risks, & budget carry forwards
Breathing Apparatus Replacement		(1,650)		(1,650)	Projects, risks, & budget carry forwards
Mobile Data Terminals Replacement		(800)		(800)	Projects, risks, & budget carry forwards
<b>Total earmarked reserves</b>		<b>(31,943)</b>	<b>-</b>	<b>(31,943)</b>	

### Notes on transfers

- A. £276k to transfer from Grants Unapplied to Budget smoothing reserve, made up of Transitional funding £110k and Small Business Rates Relief £166k
- B. Combine the following reserves under the Invest to Improve heading, funds will still be allocated for the original purpose:

Reserve Name	Amount to transfer £000
Change and Improvement	275
Community Safety Investment	38
Digital Transformation Strategy	255
Performance Information Management System	230
Firefighter Fitness monitoring and Support	134
Operational Safety – New training model	212
<b>Total</b>	<b>1,144</b>

- C. The potential Pension Liability relating to Ill Health pension taxation has been assessed as £625k so it is proposed to transfer the remaining £900k to the Budget smoothing reserve