

Performance and Resources Scrutiny Programme 2019/20

Report to: the Office of the Police, Fire and Crime Commissioner for Essex

Title of Report:	2019/20 Month 5 Financial Monitoring Report
Agenda Number:	11 ii)
Chief Officer	DCC Mills
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Report from:	Essex Police: Corporate Finance
Date of Meeting:	26th September 2019
Author on behalf of Chief Officer:	Richard Jones, Head of Business Partnering and Management Accounting
Date of Approval:	19th September 2019

1.0 Purpose of Report

1.1 This report identifies the 2019/20 month 5 position for the Force.

2.0 Recommendations

2.1 The report is for noting.

3.0 Executive Summary

3.1 The latest forecast revenue underspend is **£0.025m**, a reduction of £0.192m from month 4.

3.2 The police officer strength forecast at end of August is **3,129 FTE** and at year end is **3,296 FTE**.

3.3 The Capital Reserve is forecast to be **£2.975m** surplus at year end.

3.4 The forecast capital expenditure is **£12.717m** and the forecast capital income from property disposals is **£8.368m**.

4.0 Introduction/Background

4.1 This reports sets out the August, month 5, financial position.

5.0 Current Work and Performance

5.1 The month 5 financial position is shown at Annex 1.

6.0 Implications (Issues)

6.1 The implications are reported in Annex 1.

7.0 Links to Police and Crime Plan Priorities

7.1 The Force budget is used to help meet the priorities of the Police and Crime plan.

8.0 Demand

8.1 The Force budget is reviewed and re-allocated within virement rules to match demand e.g. overtime funded by vacancies.

9.0 Risks/Mitigation

9.1 Risk Register URN 452 - Short and Long Term Capital Finance.

10.0 Equality and/or Human Rights Implications

N/A

11.0 Health and Safety Implications

N/A

12.0 Consultation/Engagement

12.1 The pay forecasts are based on information received from HR Organisational Management.

13.0 Actions for Improvement

N/A

14.0 Future Work/Development and Expected Outcome

14.1 Reviews will continue with budget holders, working towards a balanced budget by year end.

15.0 Decisions Required by the Police, Fire and Crime Commissioner

15.1 None.

1. Executive Summary – 2019/20 – Month 5

£0.025m – Latest forecast revenue underspend, a reduction of £0.192m from month 4.

3,129 FTE – Police Officer strength forecast at end of August and **3,296 FTE** Police Officer strength forecast at year end.

£3.0m surplus - The forecast year end balance on the Capital Reserve.

£12.7m forecast capital expenditure and **£8.4m** forecast capital income

2. Revenue

2.1 Revenue Summary – 2019/20 – Month 5

	Original Budget	Current Year Virements	Current Budget	Actuals to Date	Forecast Outturn	Variance - Over / (Under) Spend	Movement in Variance from Current Budget
	£000	£000	£000	£000	£000	£000	£000
Employees							
- Police Officer Pay and Allowances	167,631	1,501	169,132	69,317	173,368	4,236	725
- Police Staff Pay and Allowances	83,260	995	84,255	31,418	79,923	(4,333)	(105)
- PCSO Pay and Allowances	2,951	500	3,451	1,427	3,491	41	1
- Overtime, Pensions, Training, Expenses	13,808	1,479	15,287	6,491	15,511	224	(2)
- Associated Police Pay e.g. Acting Up	746	343	1,089	327	1,072	(16)	7
Employees Total	268,396	4,818	273,214	108,981	273,365	151	627
Premises	11,075	(292)	10,783	4,594	10,934	151	99
Transport	6,334	(93)	6,241	2,781	6,305	63	13
Supplies and Services	32,426	872	33,298	15,808	32,988	(310)	(155)
Third Party Payments	5,713	(177)	5,536	1,356	6,136	600	6
In-Year Investments Shortfall/Surplus	3	116	120	0	0	(120)	0
In-Year Savings Shortfall/Surplus	63	101	165	0	0	(165)	0
Income	(27,951)	(4,576)	(32,527)	(9,155)	(32,857)	(331)	(398)
Interest and capital activity	2,054	0	2,054	(2,618)	1,989	(65)	0
Earmarked Reserves	(179)	(771)	(950)	(998)	(950)	0	0
Net Expenditure	297,934	(0)	297,934	120,749	297,909	(25)	191
Contribution to/(from) General Reserve	(348)	0	(348)	(348)	(323)	25	(191)
Budget Requirement	297,586	(0)	297,586	120,401	297,586	0	0

Forecast variance based on Current Budget (over £200k).

- The overspend on Police Officer Pay is primarily due to the forecast strength at the beginning of the year being 43 FTE more than budget, the strength at the end of the year being 78 FTE more than budget, and the additional 0.5% pay award from 1st September 2019.
- The underspend on Police Staff Pay predominantly results from 221 FTE vacancies, which is 96 FTE vacancies above the 5.5% forcewide average vacancy factor.
- The overspend on Overtime, Pensions, Training and Expenses includes staff overtime to cover vacancies across Criminal Justice and SCD, and Police Staff Agency fees for Op Shetland relating to storage clearance at Wethersfield.
- The underspend on Supplies & Services is due to reduced Home Office IT charges and slippage on various IT projects and application support initiatives.
- The overspend on Third Party Payments is predominantly in relation to the 2019/20 annual contribution to NPAS and project team costs for 7 Forces and Athena.
- The underspend on income is in relation to funding of established officer and staff posts from the Home Office in relation to Op Sceptre.
- The net reduction in Earmarked and Carry Forward Reserves is £0.9m following a budget setting contribution of £0.2m for redundancy and relocation costs.
- The contribution to the General Reserve is £0.025m. The General Reserve balance at the start of the year represents 3% of the force budget as agreed at the March Strategic Board.

2.2 Main Forecast Movements since Month 4

Main Changes to Forecast Outturn since Month 4 effecting the Transfer to the General Reserve

	Change in Forecast Outturn Variance £m	
Month 4 Forecast Outturn Variance	(0.2)	Underspend
Police Officer Pay and Allowances	0.7	Includes 12 FTE more officers than previously forecast (£0.4m) and removal of anticipated in-year savings resulting from Op Hexagon (£0.3m)
Police Staff and PCSO Pay and Allowances	(0.1)	Includes movement in Kent Recharges (£0.1m)
Pensions (Ill Health/Medical)	(0.1)	Forecast for one officer to leave per month is £78k, however there were no retirements in month 5.
Training	0.1	An assessment of all approved training for 2019/20 raised to date has resulted in a reported overspend for the month.
Premises	0.1	Unplanned rent charges for HQ J Block portakabin of £60k and Southend rates rebate lower than previously anticipated by £62k.
Revenue Consequences of Capital	(0.1)	Slippage on various IT Projects such as Infrastructure Modernisation Phase 3 and COSMOS.
Income	(0.4)	Op Sceptre income forecast now reflects known information around officer and staff postings which was not available at quarter one.
Further Variances	0.0	Various changes across the force to reflect latest information which are less than £100k.
Month 5 Forecast Outturn Variance	0.0	Underspend

3. Workforce Analysis

3.1 Pay Summary

Police Officer Pay	Variance £k	Reasons for Changes
Changes in strength forecast	413	12 FTE more officers than previously forecast (2 FTE probationers, 3 FTE transferees, 4 FTE less leavers and 3 FTE other changes)
Changes in forecast	250	Removal of anticipated savings resulting from Op Hexagon (in year only)
Changes in forecast	91	Transfer of 2 FTE officers from externally funded posts to force funded posts
Changes in strength forecast	87	2 FTE less leavers forecast for August than in July
Forecast changes including sickness and maternity pay	63	Includes adjustments made in the August payroll
Changes in forecast	(31)	Movement in Kent recharges
Changes in forecast	(148)	Reprofiling of September intake to 80 probationers, previously forecast as 69 probationers, 9 transferees and 2 sergeants
Changes in month impacting on the General reserve	725	
Total Change	725	
Staff Pay	Variance £k	Reasons for Changes
Forecast changes including sickness and maternity pay	(35)	Includes adjustments made in the August payroll
Changes in forecast	(70)	Movement in Kent recharges
Changes in month impacting on the General reserve	(105)	
Total Change	(105)	
PCSO Pay	Variance £k	Reasons for Changes
Changes in strength forecast	18	1 FTE more joiner than previously forecast
Changes in forecast	(17)	Includes adjustments made in the August payroll
Total Change	1	

3.2 Police Officer FTEs

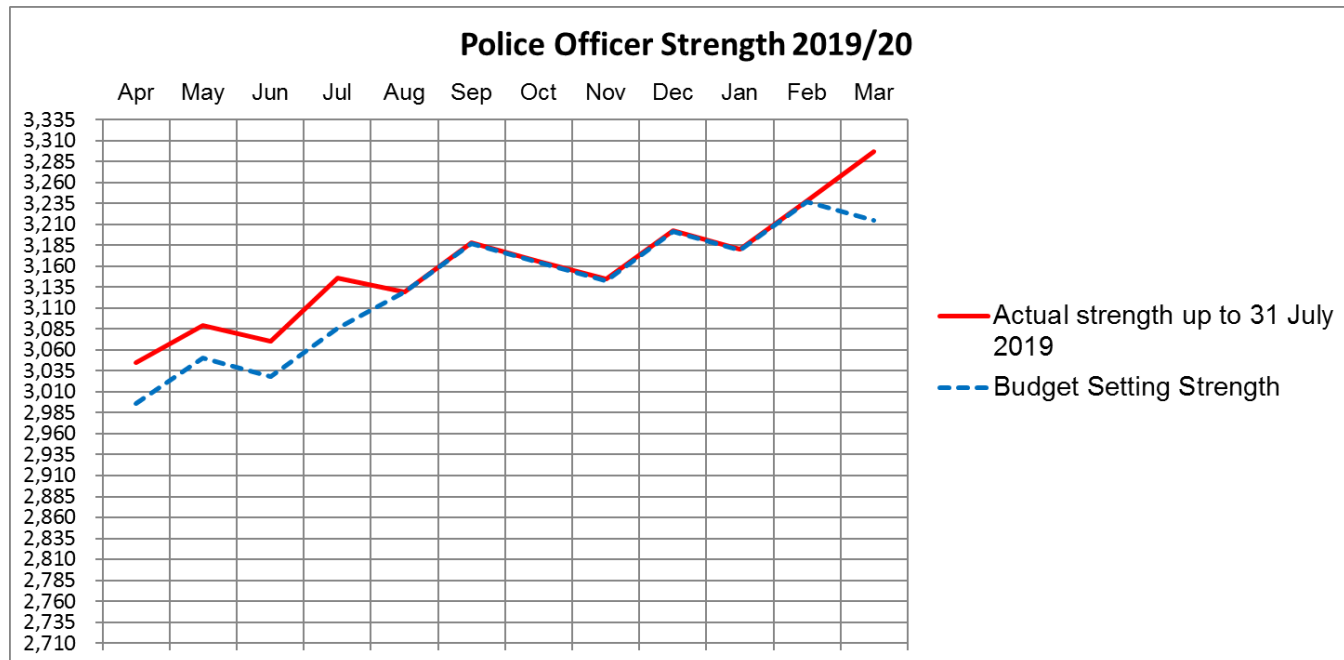
2019/20 - Police Officers Pay/Strength - Using 2019/20 Budget Setting Model

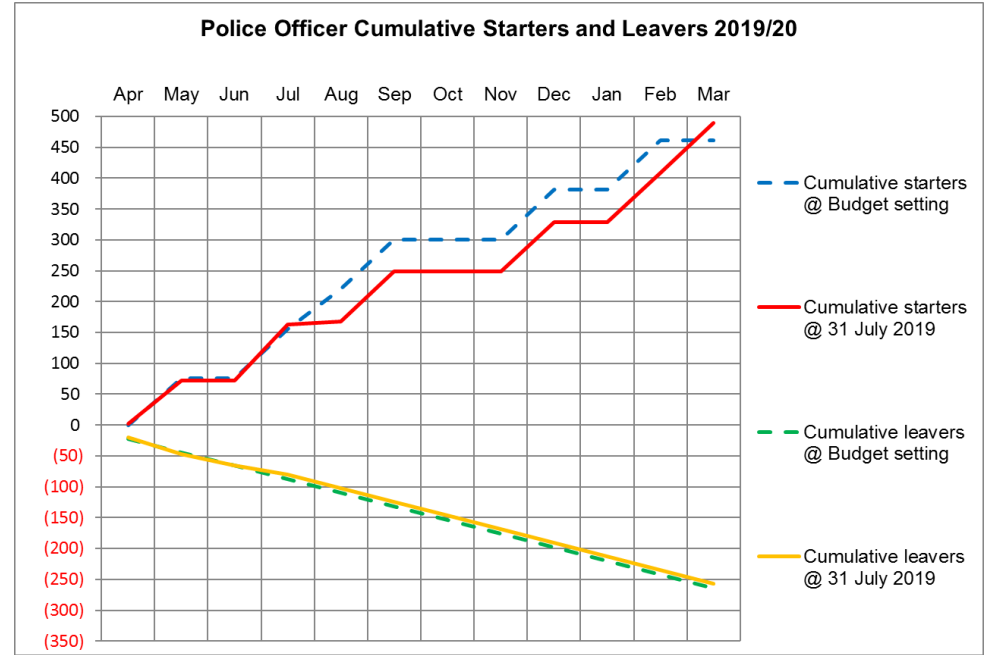
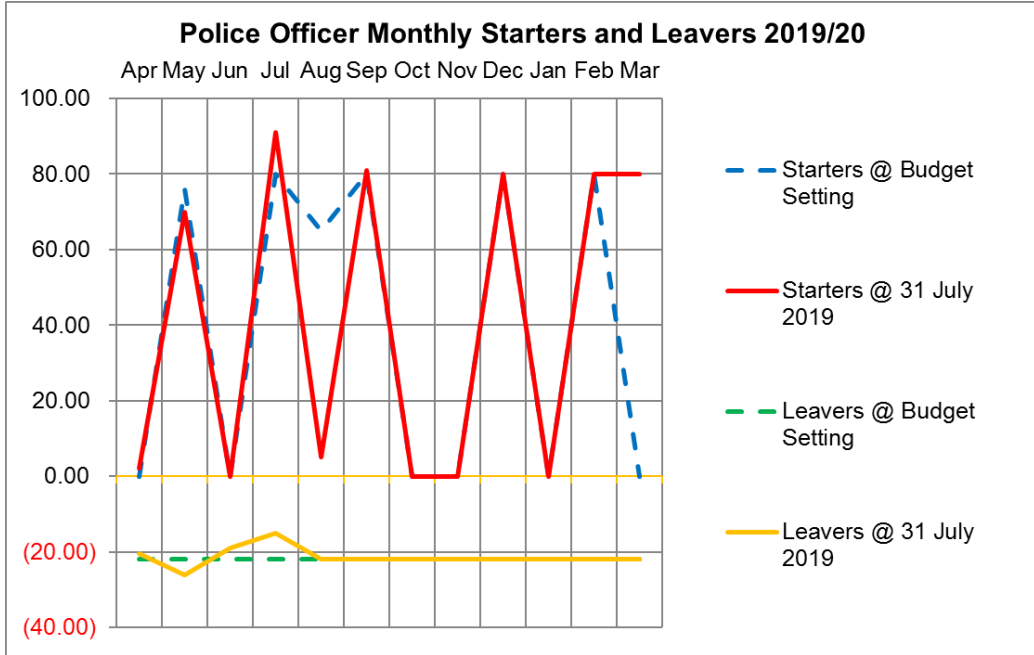
Ref	2019/20 Budget Setting													
	Strength	Apr FTEs	May FTEs	Jun FTEs	Jul FTEs	Aug FTEs	Sep FTEs	Oct FTEs	Nov FTEs	Dec FTEs	Jan FTEs	Feb FTEs	Mar FTEs	Total FTEs
1	Strength @ beginning of month (note 1)	3,021	2,999	3,053	3,031	3,089	3,132	3,190	3,168	3,146	3,204	3,182	3,240	
2	Leavers	(22)	(22)	(22)	(22)	(22)	(22)	(22)	(22)	(22)	(22)	(22)	(22)	(264)
3	Starters	0	76	0	80	65	80	0	0	80	0	80	0	461
4	Net change	(22)	54	(22)	58	43	58	(22)	(22)	58	(22)	58	(22)	197
5	Officer strength - month end	2,999	3,053	3,031	3,089	3,132	3,190	3,168	3,146	3,204	3,182	3,240	3,218	
6	Difference to 3,218 FTEs - over / (under)	(219)	(165)	(187)	(129)	(86)	(28)	(50)	(72)	(14)	(36)	22	0	
7	Budget	Apr £m	May £m	Jun £m	Jul £m	Aug £m	Sep £m	Oct £m	Nov £m	Dec £m	Jan £m	Feb £m	Mar £m	Total £m
	1st April 2019 Strength (note 2 & 3)	£11.32m	£12.49m	£12.49m	£12.43m	£12.49m	£14.99m	£14.99m	£14.99m	£14.99m	£14.93m	£14.99m	£14.99m	£14.99m
8	2018/19 Leavers (note 4)	(£0.11m)	(£0.22m)	(£0.33m)	(£0.43m)	(£0.54m)	(£0.65m)	(£0.76m)	(£0.87m)	(£0.98m)	(£1.09m)	(£1.20m)	(£1.31m)	(£8.50m)
	2018/19 Starters (note 4)	£0.00m	£0.21m	£0.21m	£0.44m	£0.71m	£1.01m	£1.01m	£1.01m	£1.25m	£1.25m	£1.48m	£1.48m	£10.06m
	Monthly Budget (note 5 & 6)	£11.21m	£12.49m	£12.38m	£12.44m	£12.66m	£15.35m	£15.23m	£15.12m	£15.25m	£15.08m	£15.26m	£15.16m	£167.63m

2019/20 Current Forecast - Based on HR Information received 16 August 2019														
Strength	Actual £					Forecast FTE								
	Apr FTEs	May FTEs	Jun FTEs	Jul FTEs	Aug FTEs	Sep FTEs	Oct FTEs	Nov FTEs	Dec FTEs	Jan FTEs	Feb FTEs	Mar FTEs	Total FTEs	
	8	1st April 2019 Strength	3,064	3,045	3,089	3,070	3,146	3,129	3,188	3,166	3,144	3,202	3,180	3,238
9	Leavers (note 7)	(21)	(26)	(19)	(15)	(22)	(22)	(22)	(22)	(22)	(22)	(22)	(22)	(257)
10	Starters (note 8)	2	70	0	91	5	81	0	0	80	0	80	80	489
11	Net change	(19)	44	(19)	76	(17)	59	(22)	(22)	58	(22)	58	58	232
12	Officer strength - month end	3,045	3,089	3,070	3,146	3,129	3,188	3,166	3,144	3,202	3,180	3,238	3,296	
13	Difference to 3218fte - over / (under)	(173)	(129)	(148)	(72)	(89)	(30)	(52)	(74)	(16)	(38)	20	78	
Actuals /Forecast £	Actual £					Forecast FTE								
	Apr £m	May £m	Jun £m	Jul £m	Aug £m	Sep £m	Oct £m	Nov £m	Dec £m	Jan £m	Feb £m	Mar £m	Total £m	
	14	Costed Strength before starters/leavers	£13.46m	£13.97m	£13.82m	£13.97m	£14.19m	£14.39m	£14.57m	£14.44m	£14.45m	£14.67m	£14.50m	£14.92m
15	2018/19 Leavers						(£0.07m)	(£0.15m)	(£0.22m)	(£0.29m)	(£0.37m)	(£0.44m)	(£0.51m)	(£2.05m)
16	2018/19 Starters						£0.02m	£0.21m	£0.17m	£0.33m	£0.34m	£0.34m	£0.63m	£2.04m
17	Other Costs						£0.29m	£0.29m	£0.29m	£0.29m	£0.29m	£0.29m	£0.29m	£2.03m
18	Monthly Actual	£13.46m	£13.97m	£13.82m	£13.97m	£14.19m	£14.63m	£14.93m	£14.68m	£14.78m	£14.93m	£14.68m	£15.32m	£173.37m

Forecast Change from budget setting														
		Actual £					Forecast FTE							
		Apr FTEs	May FTEs	Jun FTEs	Jul FTEs	Aug FTEs	Sep FTEs	Oct FTEs	Nov FTEs	Dec FTEs	Jan FTEs	Feb FTEs	Mar FTEs	Total FTEs
19	Strength @ beginning of month (negative=reduction)	43	46	36	39	57	(3)	(2)	(2)	(2)	(2)	(2)	(2)	
20	Leavers (positive number = less leavers)	1	(4)	3	7	0	0	0	0	0	0	0	0	7
21	Starters	2	(6)	0	11	(60)	1	0	0	0	0	0	80	28
22	Month End Strength Change - FTEs	46	36	39	57	(3)	(2)	(2)	(2)	(2)	(2)	(2)	78	35
23	Change per month FTEs	3	(10)	3	18	(60)	1	0	0	0	0	0	80	
		£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m
24	Monthly Financial Change	£2.25m	£1.48m	£1.44m	£1.53m	£1.53m	(£0.72m)	(£0.30m)	(£0.44m)	(£0.47m)	(£0.15m)	(£0.58m)	£0.16m	£5.74m

Notes														
1	The strength at beginning of the month includes 3 FTE externally funded posts that were excluded for budget setting. There is no impact on the bottom line.													
2	The 1st April 2019 strength is based on September 2018 information plus forecast adjustments for starters and leavers from October 2018 to March 2019.													
3	The 1st April 2019 strength is not profiled on a monthly basis for budget setting and the above shows the annual amount divided over 12 months with a 2% payrise in September i.e. there is no profile adjustment for													
4	The monthly amounts for Starters and Leavers are cumulative													
5	The budget includes Police Officer pay, NI, pension, allowances, 0.5% employers apprenticeship levy and recharges for collaborative posts. Overtime and Bank Holiday pay is not included.													
6	The change in strength and budget may not always match due to the mix of starters and leavers. Annual average starters cost approx. £26k less than average leavers per officer.													
7	Leavers include miscellaneous losses and gains e.g. officers going on secondment or career break. It also includes net adjustments to part time hours.													
8	Starters includes probationers and transferees													





3.3 Police Officers, Police Staff, PCSOs and Specials

FTE Changes Effecting Pay Forecasts - 2019/20 Month 5

1. Police Officers - Budget Based on Strength								
	Current Position - FTEs		Financial Forecasting FTEs					
	Establishment Target	Strength @ month end	Strength at 1st April 2019	Starters for the year	Transferees for the year	Leavers for the year	Other adjustments e.g. change in hours	Strength at 31st March 2020
Budget Setting			3,021	437	24	(264)	0	3,218
HR data @ 30 June 19	3,218	3,070	3,064	470	14	(262)	(2)	3,284
HR data @ 31 July 19	3,218	3,146	3,064	472	17	(258)	1	3,296
Change		76	0	2	3	4	3	12

2. Police Staff - Budget Based on Establishment (please see note below)*						
	Current Position - FTEs		Financial Forecasting FTEs			
	Establishment @ 100%	Strength @ month end	Establishment @ 100% at 1st April 2019	Vacancy Factor Establishment @ 1st April 2019 *	Actual starters to date	Actual leavers to date
Budget Setting			2,233	2,108		
HR data @ 30 June 19	2,223	2,030			53	(47)
HR data @ 31 July 19	2,223	2,012			62	(74)
Change		(18)			9	(27)

* Vacancy Factor Establishment is 7% for all areas except for FCR, Crime Bureau and OPFCC staff who have a 0% Vacancy Factor

3. PCSOs - Budget Based on Establishment								
	Current Position - FTEs		Financial Forecasting FTEs					
	Establishment @ month end	Strength @ month end	Establishment @ 1st April 2019	Strength at 1st April 2019	Starters for the year	Leavers for the year	Other adjustments e.g. change in hours	Strength at 31st March 2020
Budget Setting			108	108	0	0	0	108
HR data @ 30 June 19	108	107	108	108	6	(7)	0	107
HR data @ 31 July 19	108	106	108	108	7	(7)	0	108
Change		(1)	0	0	1	0	0	1

Note: The PCSO Establishment includes 19 FTE partnership funded posts which are externally funded

4. Specials FTEs	Actual Strength	Target Strength
Budget Setting		700
HR data @ 30 June 19	515	600
HR data @ 31 July 19	512	600
Change	(3)	0

4. Reserves & Provisions

4.1 Detail Reserve & Provision Analysis

Earmarked Reserves and Provisions - Opening and Closing Balances					
Reserve	1st April 2019 - Opening Balance	Contribution 2019/20	Allocation 2019/20	31st August 2019 - Closing Balance	Comment
Reserves held by Essex Police but managed as third party reserves					
Leased Property Dilapidation & Maintenance	£0.710m			£0.710m	Reserve for multi occupancy building for property maintenance.
Proceeds of Crime Act	£0.737m		(£0.026m)	£0.711m	POCA Reserve holds receipts received through the Asset Recovery Incentive Scheme to fund crime reduction related expenditure.
Forfeiture Monies Reserve	£0.031m	£0.032m		£0.063m	Forfeiture Monies Reserve holds funds transferred from the Misuse of Drugs Act Seizures Fund.
Total	£1.478m	£0.032m	(£0.026m)	£1.484m	
Project Reserves					
7Forces Collaboration Reserve	£0.035m			£0.035m	A small underspend was carried forward into 2018/19 to help fund 7Forces activity, but was not required for use in 2018/19 and has been carried forward to 2019/20 to offset forecast overspends.
Total	£0.035m	£0.000m	£0.000m	£0.035m	
Ringfenced Reserve					
Restructuring Reserve	£0.440m		(£0.140m)	£0.300m	Reserve to help fund future years restructuring costs (Redundancies, LGPS Financial Strain and relocation expenses). Allocations during 2019/20 are for excess travel costs. Funds of £143k allocated at 2019/20 budget setting for Crime & Public Protection Investigation Hubs redundancy calculations are no longer required and have been returned to the reserve.
Total	£0.440m	£0.000m	(£0.140m)	£0.300m	
Operational Reserves					
Specials Constabulary Reserve	£0.119m		(£0.067m)	£0.052m	Reserve to fund ongoing (non-pay) activities associated with the growth of the Special Constabulary.
Transformation Reserve	£0.596m		(£0.087m)	£0.509m	Reserve to help fund the one-off costs of implementing the IT, Estates and ECFRS Transformation Strategies.
Major Operational Reserve	£1.500m			£1.500m	It is good practice to hold a reserve for dealing with major incidents that will not be reimbursed by the Home Office e.g. Colchester murders, Operation Henley. These reserves are typically 1% of the force budget. 1% of the 2019/20 force budget is £3m.
Operational Transformational Reserve (OTR)	£1.736m		(£0.341m)	£1.395m	OTR report is submitted to OPFCC Performance and Resources Board on a quarterly basis.
Future Capital Funding	£1.255m			£1.255m	Agreed as part of 2018/19 budget setting to fund capital programme and avoid future cost of borrowing plus Chelmsford PS works and Police Officer number uplift IT requirement.
Total	£5.206m	£0.000m	(£0.495m)	£4.711m	
OPFCC Carry Forward Reserves					
2018/19 to 2019/20	£0.332m		(£0.332m)	£0.000m	£332k for OPCC grants are carried forward to 2019/20.
Total	£0.332m	£0.000m	(£0.332m)	£0.000m	
Total Revenue Earmarked Reserves	£7.491m	£0.032m	(£0.993m)	£6.530m	
Provisions					
Legal Claims Provision	£0.794m			£0.794m	Provision to fund the cost of one-off commitments for legal claims (Allard & Ors v Devon & Cornwall Constabulary).
Insurance Provision	£2.580m			£2.580m	Provision to fund insurance claims expenditure for motor, employers liability and public liability claims.
Total	£3.374m	£0.000m	£0.000m	£3.374m	
General Reserve					
General Reserve	£8.878m	£0.025m		£8.903m	The 2019/20 General Reserve opening balance is £8.9m following a £0.3m contribution identified at budget setting to fund delivery of the Estates Strategy. This represents 3% of the 2019/20 force budget of £297.6m, as agreed at the March Strategic Board. The PFCC has agreed for the use of the General Reserve during 2019/20 to meet operational pressures if required, following a £373k underspend in 2018/19.
Total Revenue Reserves and Provisions	£19.743m	£0.057m	(£0.993m)	£18.807m	

4.2 Transformation Reserve

2019/20 Transformation Reserve						
Items Approved	Opening Balance	Allocations to 31 August	Balance to be allocated	In-Year Forecast	Year End Balance	Actuals to 31 August
	£	£	£	£	£	£
Estates - Disposal Fees	162,682	(58,494)	104,188	162,682	0	110,356
OPC - Op. Javelin	112,530	0	112,530	112,530	0	1,173
Estates - Enabling Projects - decamp	33,423	(10,983)	22,440	33,423	0	13,707
IT Transformation	204,730	0	204,730	126,730	78,000	0
(Fire) Detailed Business Case	50,056	0	50,056	50,056	0	0
Arlingclose	15,000	0	15,000	0	15,000	0
Transport Services - Telematics	17,933	(17,933)	0	17,933	0	0
Total	596,354	(87,410)	508,944	503,354	93,000	125,236

4.3 Op Sceptre Financial Summary

Op Sceptre Financial Summary							
	Government Grant	Spend to Date	Forecast Spend	Forecast Income (Full Year)	Forecast Income (Qtr 1)	Income Received to Date	Notes
	£	£	£	£	£	£	
Op Sceptre	1,764,541	440,532	1,827,445	1,764,541	108,695	0	Q1 return submitted

5. Capital

5.1 Movement in Capital Reserve Forecast

Movement in Capital Reserves From P04 July 2019

Project	Area	£000 increase / (decrease)	Reason
2019/20 Period 04 @ 31 July 2019		2,520	Latest Forecast Reserves Balance at 31 March 2020 (Approved Projects only)
(i) Movement in Capital Payments			
Capitalised Maintenance Programmes	ESTATES	445	Payments slippage to 2020/21
Disposals Reprovision Phase 1	ESTATES	49	Payments slippage to 2020/21
Custody Ligature Mitigation	ESTATES	(15)	Additional spend to forecast
Infrastructure Modernisation Phase 2	IT	40	18/19 accrual reversal
ESMCP Project	IT	48	Payments slippage to 2020/21
Various (2 projects)	ESTATES	(4)	Additional spend to forecast
Various (2 projects)	IT	(2)	Additional spend to forecast
		561	Total Payments Forecast Movement
(ii) Movement in Capital Income			
Capital Receipts	ESTATES	(115)	Updated Estates disposals - La Plata Grove price reduced by £0.065m and Waltham Abbey best bid reduced by £0.050m.
Op Sceptre	SCD	9	Home Office funding to tackle serious violence: Tasers (updated)
		(106)	Total Income Movement
2019/20 Period 05 @ 31 August 2019		2,975	Latest Forecast Reserves Balance at 31 March 2020 (Approved Projects only)

5.2 Projection of Capital Reserves – Cashflow Profile

	Quarter 1 Actual £000	Jul-19 Actual £000	Aug-19 Actual £000	Sep-19 Forecast £000	Oct-19 Forecast £000	Nov-19 Forecast £000	Dec-19 Forecast £000	Jan-20 Forecast £000	Feb-20 Forecast £000	Mar-20 Forecast £000	TOTAL Forecast £000
Opening balance of capital reserves	7,324	7,831	8,037	7,309	7,504	6,557	5,930	4,718	3,532	3,033	7,324
Capital spend in year	(1,265)	(394)	(1,077)	(948)	(1,547)	(866)	(2,638)	(1,186)	(738)	(2,058)	(12,717)
Annual grant from the Home Office	239	-	239	-	-	239	-	-	239	-	956
Property disposals	1,533	600	110	990	-	-	1,426	-	-	1,000	5,659
Revenue Contribution	-	-	-	-	600	-	-	-	-	1,000	1,600
External Funding	-	-	-	153	-	-	-	-	-	-	153
Closing balance of capital reserves	7,831	8,037	7,309	7,504	6,557	5,930	4,718	3,532	3,033	2,975	2,975

- Capital spend in year shows payments on approved 2019/20 projects and earlier years approved projects only.
- There have been two property disposal up to 31 July 2019 for Epping Police Station and Maldon Police Station plus a deposit received for the former Harlow Dogs site and for La Plata Grove. Latest capital receipts forecast is based on the disposal of six properties.
- Revenue contributions of £1m agreed at budget setting to fund capital programme and avoid future cost of borrowing, and £0.6m for IT equipment.
- External Funding is from the Home Office in relation to tackling knife crime and tasers.