

ESSEX POLICE, FIRE AND CRIME COMMISSIONER
FIRE & RESCUE AUTHORITY
Essex County Fire & Rescue Service



Meeting	Fire & Rescue - Performance and Resources Board	Agenda Item	
Meeting Date		Report Number	
Report Author:	Delusha Jeyanathan - Senior Finance Business Partner		
Presented By	Neil Cross - Chief Finance Officer		
Subject	Budget Review - March 2024		
Type of Report:	Information		

SUMMARY

This paper reports on expenditure against budget as at March 2024 and identifies and comments on major budget variations. In addition the report includes key indicators that act as lead indicators for expenditure across the Authority.

RECOMMENDATIONS

Fire & Rescue - Performance and Resources Board is asked to:

- 1 - Note the position on income and expenditure for Year to Date compared to the Budget.
- 2 - Note the capital expenditure spend against budget for period to March 2024

Executive Summary



Results for the period to March 2024

YTD position:

The YTD position shows a surplus position of £362k. This is £362k favourable variance as compared to budget. The overspend on employment costs have been partially offset by additional unbudgeted operational income and funding.

Pay Explanations

The Grey Book pay award for 23-24 was agreed during the 22-23 discussions, which means that we have a pay pressure of 3%.

On Call activity costs always relate to the prior months activity. We have incurred additional turnout costs of £496k, as well as Standby costs of £414k, which are to ensure the service in in line with the response model.

Support staff (Green Book) is showing an overspend of £430k. This variance includes the back dated pay award, which was processed in December's pay & is offset by the rephased budget and we had previously reported in the outturn.

The overspend on employment costs have been partially offset by additional unbudgeted operational income and funding.

Non Pay explanations

Support costs is overspent by £364k.

Premises & equipment is overspent by £397k, mostly driven by Planned Works (£43k), Building Cleaning (£144k), Electricity (£113k), IT Communiations (£106k), Petrol & Diesel (£133k), Vehicle Spares (£230k).

Other costs & services is overspent by £744k, mostly driven by Recruitment (£90k) & Consultancy Fees (£530k).

Ill health pension costs is overspent by £434k, due to an inflationary increase, as well as unplanned injury payments occurring during the year.

Financing items is underspent by £360k.

The Month Position:

Shows a surplus position of £655k, which is £676k better than the monthly budget position, this is due to:

£179k overspend in On-Call costs.

£154k overspend in Support costs (£24k overspend on overtime).

£286k overspend in Premises & Equipment.

£162k overspend in Other Costs & Services.

£84k overspend in Ill Health Pension costs.

£77k underspend in Financing Items.

These are offset by £396k operational income (£263k up on budget). This is mostly driven by interest on investment income (£86k).

These are offset by £1.1m of additional BRR income which has been phased across the final 3 months of the year (£367k a month).

Balance Sheet Statement and Cashflow Forecast

Total cash and investments at the end of March was £17.7m, down from £23.0m in February.

The Authority holds investments of £16.0m, which is £1.5m less than last month, including £9m of fixed term investments in UK government gilts. The remaining investments are in money market funds, CCLA and a Lloyds call account to maintain liquidity.

Capital

The Capital Programme is actively monitored by several groups at the Authority, including the Programme Management Board and Strategic Fleet Sub-Group. The total spend for 2023-24 is £4.1m.

Other

There were no property sales in the month.

Summary Income and Expenditure Statement to 31st March 2024



Description	Period Actual	Period Budget	Budget Vs		YTD Actual	YTD Budget	Budget Vs	
	£'000s	£'000s	Actuals £'000s	Variance %	£'000s	£'000s	Actuals £'000s	Variance %
WholeTime Firefighters	3,449	3,212	(238)	(7%)	38,885	37,991	(895)	(2%)
On-Call Firefighters	876	697	(179)	(26%)	9,947	8,579	(1,368)	(16%)
Control	150	165	15	9%	1,863	1,957	94	5%
Support Staff	1,561	1,497	(64)	(4%)	18,995	18,565	(430)	(2%)
Inter Department Cross Charges	(42)	(20)	22	(113%)	(320)	(294)	26	(9%)
Total Employment Costs	5,995	5,551	(444)	(8%)	69,370	66,797	(2,573)	(4%)
Support Costs	332	178	(154)	(87%)	2,288	1,924	(364)	(19%)
Premises & Equipment	1,276	990	(286)	(29%)	12,231	11,834	(397)	(3%)
Other Costs & Services	423	261	(162)	(62%)	4,038	3,294	(744)	(23%)
Ill health pension costs	256	172	(84)	(49%)	2,618	2,184	(434)	(20%)
Financing Items	389	466	77	17%	5,237	5,597	360	6%
Total Other Costs	2,675	2,066	(609)	(29%)	26,411	24,834	(1,578)	(6%)
Gross Expenditure	8,670	7,617	(1,053)	(14%)	95,782	91,631	(4,151)	(5%)
Operational Income	(396)	(134)	263	197%	(3,471)	(1,602)	1,869	117%
Net Expenditure before Funding	8,274	7,484	(790)	(11%)	92,310	90,029	(2,282)	(3%)
Funding								
Government Grants	(1,976)	(695)	1,280	184%	(10,656)	(8,343)	2,313	28%
Revenue Support Grant	(980)	(806)	174	22%	(9,844)	(9,671)	174	2%
National Non-Domestic Rates	(1,837)	(1,411)	427	30%	(17,335)	(16,929)	407	2%
Council Tax Collection Impact	(17)	(17)	0	2%	(208)	(208)	0	0%
Council Tax Collection Account	(43)	0	43	-	(518)	0	518	-
Council Tax Precept	(4,471)	(4,395)	76	2%	(53,238)	(53,267)	(29)	(0%)
Total Funding	(9,325)	(7,323)	2,001	27%	(91,801)	(88,418)	3,382	4%
Funding Gap / (Surplus)	(1,051)	160	1,211	756%	510	1,610	1,101	68%
Cont'ns to/(from) General Bals	-	-	-	-	-	-	-	-
Cont'ns to/(from) Earmarked Reserves	396	(139)	(535)	(385%)	(872)	(1,610)	(738)	(46%)
Total Contribution to/(from) Reserves	396	(139)	(535)	(385%)	(872)	(1,610)	(738)	(46%)
Net Gap / (Surplus)	(655)	21	676	(3182%)	(362)	0	362	(152694%)

YTD Summary Income and Expenditure Statement 31st March 2024



Prior Year YTD Actuals £'000s	Prior year YTD Budget £'000s	Prior Year Variance (Actuals Vs Budget)	Description	Core YTD Actual £'000s	Earmarked Projects £'000s	YTD Actual £'000s	Core YTD Budget £'000s	Earmarked Projects £'000s	YTD Budget £'000s	Budget Vs Actuals £'000s	Variance %	Core Budget Vs Core Actuals £'000s	Variance %
36,646	36,337	(309)	WholeTime Firefighters	38,440	445	38,885	37,501	490	37,991	(895)	(2%)	(940)	(3%)
9,384	7,263	(2,121)	On-Call Firefighters	9,947	-	9,947	8,579	-	8,579	(1,368)	(16%)	(1,368)	(16%)
1,729	1,604	(125)	Control	1,863	-	1,863	1,957	-	1,957	94	5%	94	5%
16,992	16,732	(260)	Support Staff	18,554	121	18,675	18,200	70	18,270	(405)	(2%)	(354)	(2%)
64,751	61,937	(2,815)	Total Employment Costs	68,804	566	69,370	66,237	560	66,797	(2,573)	(4%)	(2,567)	(4%)
2,241	1,904	(336)	Support Costs	2,231	57	2,288	1,524	400	1,924	(364)	(19%)	(706)	(46%)
11,634	10,106	(1,528)	Premises & Equipment	11,850	381	12,231	11,287	547	11,834	(397)	(3%)	(563)	(5%)
4,287	3,525	(762)	Other Costs & Services	3,779	259	4,038	3,194	100	3,294	(744)	(23%)	(585)	(18%)
2,287	2,184	(103)	Ill health pension costs	2,618	-	2,618	2,184	-	2,184	(434)	(20%)	(434)	(20%)
5,379	5,897	518	Financing Items	5,237	-	5,237	5,597	-	5,597	360	6%	360	6%
25,827	23,617	(2,211)	Total Other Costs	25,714	697	26,411	23,787	1,047	24,834	(1,578)	(6%)	(1,927)	(8%)
90,579	85,554	(5,025)	Gross Expenditure	94,518	1,263	95,782	90,024	1,607	91,631	(4,151)	(5%)	(4,494)	(5%)
(2,291)	(1,415)	876	Operational Income	(3,471)	-	(3,471)	(1,602)	-	(1,602)	1,869	(117%)	1,869	(117%)
88,288	84,138	(4,149)	Net Expenditure before Funding	91,047	1,263	92,310	88,422	1,607	90,029	(2,282)	(3%)	(2,625)	(3%)
			Funding										
(9,753)	(7,549)	2,204	Government Grants	(9,994)	(661)	(10,656)	(8,343)	-	(8,343)	2,313	28%	1,651	20%
(8,780)	(8,780)	-	Revenue Support Grant	(9,844)	-	(9,844)	(9,671)	-	(9,671)	174	(2%)	-	-
(16,283)	(16,519)	(236)	National Non-Domestic Rates	(17,335)	-	(17,335)	(16,929)	-	(16,929)	407	2%	407	2%
1,326	-	(1,326)	NNDR (surplus)/deficit	(208)	-	(208)	(208)	-	(208)	0	0%	0	0%
(783)	-	783	Council Tax Collection Account	(518)	-	(518)	-	-	-	518	100%	518	100%
(49,384)	(49,315)	69	Council Tax Precept	(53,238)	-	(53,238)	(53,267)	-	(53,267)	(29)	(0%)	(29)	(0%)
(83,658)	(82,163)	1,495	Total Funding	(91,139)	(661)	(91,801)	(88,418)	-	(88,418)	3,382	4%	2,547	3%
4,630	1,976	(2,654)	Funding Gap / (Surplus)	(92)	602	510	3	1,607	1,610	1,101	68%	(78)	(5%)
-	-	-	Cont'ns to/(from) General Bals	-	-	-	-	-	-	-	-	-	-
(3,890)	(1,976)	1,914	Cont'ns to/(from) Earmarked Reserves	(270)	(601)	(872)	-	(1,610)	(1,610)	(738)	(46%)	270	-
(3,890)	(1,976)	1,914	Total Contribution to/(from) Reserves	(270)	(601)	(872)	-	(1,610)	(1,610)	(738)	-	270	-
740	(0)	(741)	Net Gap / (Surplus)	(362)	-	(362)	3	(3)	0	362	(152694%)	192	(5923%)

Period Summary Income and Expenditure Statement to 31st March 2024



Prior Year Period Actuals £'000s	Prior year Period Budget £'000s	Prior Year Variance (Actuals Vs Budget)	Description	Core Period Actual £'000s	Earmarked Projects £'000s	Period Actual £'000s	Core Budget £'000s	Earmarked Projects £'000s	Period Budget £'000s	Budget Vs Actuals £'000s	Variance %	Core Budget Vs Core Actuals £'000s	Variance %
4,529	3,625	(903)	Wholetime Firefighters	3,412	37	3,449	3,171	41	3,212	(238)	(7%)	(241)	(8%)
1,094	629	(465)	On-Call Firefighters	876	-	876	697	-	697	(179)	(26%)	(179)	(26%)
207	162	(45)	Control	150	-	150	165	-	165	15	9%	15	9%
1,470	1,361	(109)	Support Staff	1,429	90	1,519	1,446	12	1,458	(62)	(4%)	17	1%
7,299	5,778	(1,522)	Total Employment Costs	5,868	127	5,995	5,479	53	5,531	(464)	(8%)	(389)	(7%)
279	158	(121)	Support Costs	332	-	332	144	33	178	(154)	(87%)	(187)	(130%)
1,510	855	(655)	Premises & Equipment	1,251	25	1,276	944	46	990	(286)	(29%)	(307)	(32%)
807	371	(436)	Other Costs & Services	385	38	423	252	8	261	(162)	(62%)	(133)	(53%)
297	172	(125)	Ill health pension costs	256	-	256	172	-	172	(84)	(49%)	(84)	(49%)
320	491	172	Financing Items	389	-	389	466	-	466	77	17%	77	17%
3,213	2,047	(1,166)	Total Other Costs	2,612	63	2,675	1,979	88	2,066	(609)	(29%)	(634)	(32%)
10,512	7,825	(2,687)	Gross Expenditure	8,480	190	8,670	7,458	140	7,598	(1,072)	(14%)	(1,022)	(14%)
(360)	(118)	242	Operational income	(396)	-	(396)	(134)	-	(134)	263	197%	263	197%
10,153	7,707	(2,445)	Net Expenditure	8,084	190	8,274	7,324	140	7,464	(810)	(11%)	(760)	(10%)
			Funding										
(3,066)	(629)	2,437	Government Grants	(1,314)	(661)	(1,976)	(695)	-	(695)	1,280	184%	619	89%
(533)	(533)	(0)	Revenue Support Grant	(980)	-	(980)	(806)	-	(806)	174	22%	-	-
(1,045)	(1,874)	(829)	National Non-Domestic Rates	(1,837)	-	(1,837)	(1,411)	-	(1,411)	427	30%	427	30%
1,254	-	(1,254)	NNDR (surplus)/deficit	(17)	-	(17)	(17)	-	(17)	(1)	(6%)	(1)	(6%)
(34)	-	34	Council Tax Collection Account	(43)	-	(43)	-	-	-	43	100%	43	100%
(3,873)	(3,785)	88	Council Tax Precept	(4,471)	-	(4,471)	(4,395)	-	(4,395)	76	2%	76	2%
(7,296)	(6,821)	475	Total Funding	(8,663)	(661)	(9,325)	(7,323)	-	(7,323)	2,000	(27%)	1,164	16%
2,857	886	(1,970)	Funding Gap / (Surplus)	(580)	(472)	(1,051)	1	140	141	1,190	847%	404	76378%
-	-	-	Cont'ns to/(from) General Bals	-	-	-	-	-	-	-	-	-	-
(1,913)	(221)	1,692	Cont'ns to/(from) Earmarked Reserves	(75)	471	396	-	(139)	(139)	(535)	(385%)	75	(54%)
(1,913)	(221)	1,692	Total Contribution to/(from) Reserves	(75)	471	396	-	(139)	(139)	(535)	(385%)	75	(54%)
944	665	(278)	Net Gap / (Surplus)	(655)	(0)	(655)	1	1	2	655	(37842%)	479	(90511%)

Operational Income



Operational Income	YTD Actual £	YTD Budget £	Variance YTD £	Variance YTD %	Current Full Year Budget £	Comments
Cycle to Work Scheme	(15,343)	(35,000)	(19,657)	(56%)	(35,000)	
Childcare Vouchers	(11,959)	(30,000)	(18,041)	(60%)	(30,000)	
Sales of Vehicles	(104,399)	0	104,399	100%	0	
Canteen Income	(117,798)	(78,000)	39,798	51%	(78,000)	
Sale of Vehicle Spares	(81,688)	(90,000)	(8,312)	(9%)	(90,000)	
Aerial Sites	(137,795)	(115,000)	22,796	20%	(115,000)	
Solar Panel Income	(84,115)	(60,000)	24,115	40%	(60,000)	
Hydrant Tests	(106,715)	(90,000)	16,715	19%	(90,000)	
Lease Cars - Employee Contributions	(4,957)	(6,000)	(1,043)	(17%)	(6,000)	
General Sales	(7,206)	0	7,206	100%	0	
Service Charges	(898)	(451)	448	99%	(451)	
Secondments	(352,858)	(183,004)	169,855	93%	(183,004)	1 x National Resilience, 3 x NFCC
Community Safety General	(78,324)	(78,324)	0	100%	(78,324)	
Labour Credit	(76,637)	(90,000)	(13,363)	(15%)	(90,000)	
Section 13/16	(54,469)	(60,000)	(5,531)	(9%)	(60,000)	
Provision of Hire Vehicles & Equipment	(19,253)	0	19,253	100%	0	
Interest Received Short Term Investments	(1,204,699)	(150,000)	1,054,699	703%	(150,000)	
Events Income	(1,621)	(0)	1,621	100%	(0)	
Community Safety Youth Work	(32,620)	(115,100)	(82,480)	(72%)	(115,100)	The Budget was re-aligned in P7 as it related to DofE and Cadet generated income
Shared Services Income	(481,112)	(250,008)	231,104	92%	(250,008)	
Other Miscellaneous Income	(496,957)	(171,461)	325,497	190%	(171,461)	£53k USAR Jersey Reimbursement, £42k SERP Income, £100k insurance reimbursement
Total Operational Income	(3,471,423)	(1,602,347)	1,869,076	(117%)	(1,602,347)	

Specific Government Grants Income

Specific Government Grants	YTD Actual £	YTD Budget £	Variance YTD £	Variance YTD %	Current Full Year Budget £	Comments
Pensions Top Up Grant	(3,516,545)	(3,516,545)	-	-	(3,516,545)	Central Govt. Grant for Pensions - increase in Employers contribution £102k higher from prior year release
Business Rates Relief Support	(4,268,671)	(2,900,088)	1,368,583	(0)	(2,900,088)	Business Rate relief reclassified as part of Section 31 grant from funding, additional leisure and hospitality relief
USAR Grant	(882,290)	(856,560)	25,730	3%	(856,560)	
Firelink Grant	(366,726)	(380,453)	(13,726)	(4%)	(380,453)	Communications Network (Firelink) grant and New Risk Mosaic programme funding.
Services Grant (One off investments)	(668,107)	(640,000)	28,107	4%	(640,000)	Grant of circa £688k to fund one off investments, the funding is being released as costs are incurred.
Protection Uplift Grant	(726,470)	(49,404)	677,066	1370%	(49,404)	PU Grant (Grenfell Grant) released against ringfenced spend, Budget based only on expected staff cost.
MTA	-	-	-	-	-	MTA is part of new dimensions S31 grant and will be released against costs
Other Grant Income	(227)	-	227	-	-	Green Plant Grant
Subtotal-Govt Grants	(10,655,682)	(8,343,049)	2,312,633	28%	(8,343,049)	

Balance Sheet - 31st March 2024



	31st Mar 2024 £000's	29th Feb 2024 £000's	31st Mar 2023 £000's	Variance Month £000's	Variance YTD £000's
Property, plant & equipment					
Land and buildings	129,586	129,586	129,586	-	-
* Vehicles, plant & equipment	10,603	10,603	10,602	-	-
* Assets under construction	6,143	5,493	1,599	650	4,544
Inventories	405	441	445	(36)	(40)
Short term debtors	6,818	7,805	13,068	(987)	(6,250)
Cash and cash equivalents	17,776	23,970	18,602	(6,194)	(826)
Assets held for sale	-	-	350	-	(350)
Current assets	24,999	32,216	32,465	(7,217)	(7,466)
* Short term borrowings	-	-	(249)		249
Short term creditors	(9,014)	(10,034)	(11,447)	1,020	2,433
Grants received in advance	(655)	(4,376)	(1,303)	3,721	648
Current liabilities	(9,669)	(14,410)	(12,999)	4,741	3,330
Long term borrowing	(23,500)	(23,500)	(23,500)	-	-
Provisions	(812)	(853)	(786)	41	(26)
* Pension liability - LGPS	(4,683)	9,887	9,887	(14,570)	(14,570)
* Pension liability - FPS	(580,796)	(580,729)	(580,729)	(67)	(67)
Long term liabilities	(609,791)	(595,195)	(595,128)	(14,596)	-
NET LIABILITIES	(448,129)	(431,707)	(433,876)	(16,422)	(14,253)
Usable reserves					
General fund	1,139	3,603	3,882	(2,464)	(2,743)
Earmarked general fund reserves	6,231	5,834	7,102	396	(872)
Capital receipts reserve	16,090	16,090	15,741	-	349
Usable reserves	23,459	25,527	26,725	(2,068)	(3,266)
Unusable reserves					
Revaluation reserve	43,674	43,674	43,840	-	(166)
Capital adjustment account	70,014	69,730	66,198	283	3,816
* Holiday pay account	(1,353)	(1,353)	(1,353)	-	-
* Collection fund adjustment account	1,557	1,557	1,557	-	-
Pension reserve	(585,479)	(570,842)	(570,842)	(14,637)	(14,637)
Unusable reserves	(471,588)	(457,234)	(460,601)	(14,354)	(10,987)
TOTAL RESERVES	(448,129)	(431,707)	(433,876)	(16,422)	(14,254)

* Balances adjusted at year end only

Key Movements

Fixed Assets:

- Increase in Assets under construction of £650k in the month, for further detail, see the Capital Expenditure report.
- There is a reclassification from prepayments in April due to year end entries relating to the Control Project, increasing the YTD variance.

Current Assets:

- Decrease in short term debtors due to movements in working capital.
- £6m decrease in cash and cash equivalents, as seen in the cashflow on page 8.

Current Liabilities

- No short term borrowings, as the next loan payment is due in 2025.
- Short term creditors decreased £1m due to movements in working capital
- Grants received in advance have reduced by £3.7m as grants are released to income, and adjustments are made to precept accruals.
- Movement in Pension liability LGPS due to Audit Adjustment - the next repayment will be in 2025 for longterm liabilities.

Reserves:

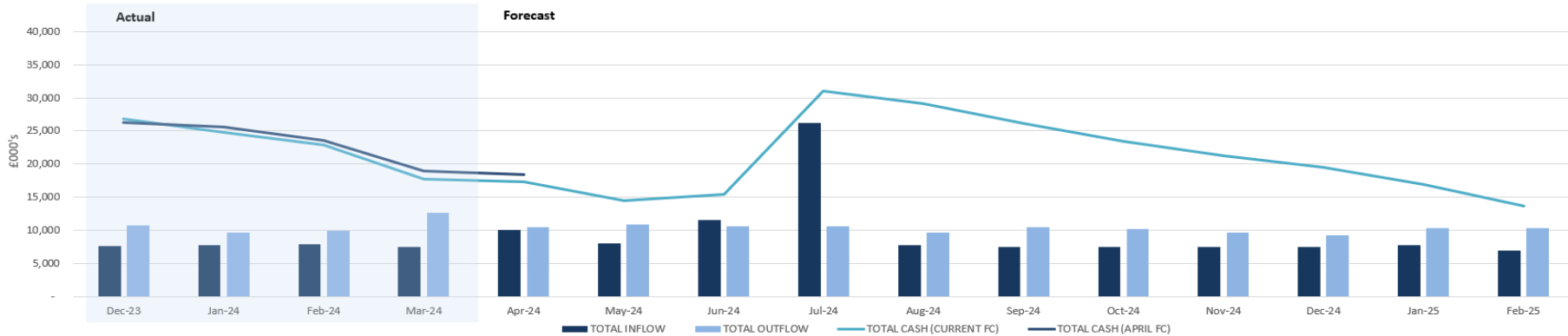
Movements in Usable Reserves:

- The movements in General and Earmarked Reserves tie back to the summary Income & Expenditure statement on page 3.

Movements in Unusable Reserves:

- The movement in the Revaluation Reserve is a result of disposal accounting entries posted for day crewed house sales.
- The movement in the Capital Adjustment Account reflect adjustments for MRP in the month offset by disposal movements.

Cashflow Forecast



COMMENTARY

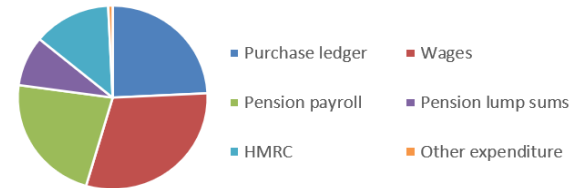
Total cash and investments at the end of March was £17.7m, down from £23.0m in February. Key inflows and outflows for the month are summarised below:

- Cash inflows include precepts of £4.2m and grants of £2.1m. This is in line with expectation.
- Cash outflows include purchase ledger payments of £3.1m, which is higher than normal, as creditors are paid down in advance of moving to a new finance system.
- There were two pension payroll payments totalling £3.9m in March, due to the timings of payments around weekends.
- The Authority holds investments of £16.0m, which is £1.5m less than last month, including £9m of fixed term investments in UK government gilts. The remaining investments are in money market funds, CCLA and a Lloyds call account to maintain liquidity.

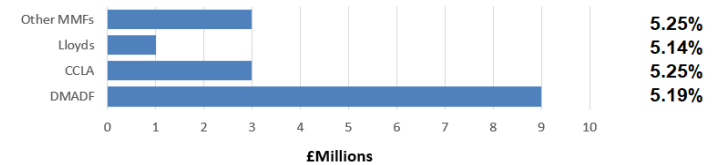
TREASURY MANAGEMENT INDICATORS

	Actual	Explanation of Indicators
Credit risk indicator	AAA	The average credit rating of investments must be A or greater.
Liquidity risk indicator	£17.7m	The target cash available within 3 months is £8.5m.
Monthly interest rate movement	AA+	Change in average interest rate received.
Price risk indicator	£nil	The limit on the amount that can be invested beyond 12 months.
Refinancing rate indicator:		
Under 12 months	0%	A large proportion of the Authority's debt expires within 5-10 years. The Finance team have reviewed the impact of early repayment, and found there would be no advantage of doing so. Public Works Loan Board (PWLB) debt requires full payment of interest up to the date of expiry.
12 months and within 24 months	0%	
24 months and within 5 years	0%	
5 years and within 10 years	0%	
10 years and within 15 years	0%	
15 years and above	0%	

EXPENDITURE ANALYSIS



INVESTMENTS



Essex County Fire & Rescue Service - Capital Expenditure as at 31st March 2024



Capital	Budget 2023/24	Forecast - Prior	Actual Spend	Committed Orders	Total Committed Spend
New Premises					
Service Workshops	500	-	-	-	-
Existing Premises					
Asset Protection	1,150	988	1,028	80	1,108
Asset Improvement Works Training Facilities Improvement	774	318	206	6	212
Wethersfield replacement	500	-	-	-	-
Asset Improvement Works - Shoeburyness	-	330	386	162	548
Total Property	2,924	1,637	1,620	248	1,868
Equipment	939	529	419	64	483
Information Technology					
Projects	1,413	2,072	1,159	909	2,069
Total Information Technology	1,413	2,072	1,159	909	2,069
Vehicles					
New Appliances	-	5	5	-	5
Other Vehicles	720	818	858	-	858
Total Vehicles	720	823	863	-	863
Total Capital Expenditure	5,996	5,060	4,061	1,221	5,282

Essex County Fire & Rescue Service - Capital Expenditure as at 31st March 2024



	Budget 2023/24	Forecast - Prior	Actual Spend	Spend Carried Forward	Committed Orders	Budget Carried Forward / Already Included in 24/25 Budget	Total Committed Spend
B113 - Vehicles							
Appliances (Pumping)	-	4,834	4,834	-	-	-	4,834
Off Road Vehicles	120,000	-	-	-	-	-	-
Officers Cars (Principal Officers)	80,000	40,000	83,167	-	-	-	83,167
Specialist Rescue Vehicle	100,000	-	-	-	-	100,000	-
Light Vans	160,000	41,000	38,102	-	-	-	38,102
Hose Layer Replacement	260,000	-	-	-	-	250,000	-
Provided Cars	-	736,836	736,836	-	-	-	736,836
Total B113 - Vehicles	720,000	822,671	862,940	-	-	350,000	862,940
B116 - Operational Equipment							
Fitness equipment	19,000	156,000	167,013	-	-	-	167,013
Hose Reel Branch/Main Line Branch	-	132,548	132,548	-	-	-	132,548
Defibrillators	120,000	-	-	-	-	-	-
Thermal Imaging Cameras - training	-	-	-	-	-	45,000	-
Thermal Imaging Cameras	650,000	-	-	-	-	650,000	-
Air mats	150,000	-	-	-	-	-	-
BA Contamination Machine	-	50,000	27,238	-	-	-	27,238
Heatwave Costs:							
Ice makers and water kegs	-	14,500	6,502	-	-	-	6,502
Hoses	-	38,760	30,368	-	58,000	-	88,368
Fog spikes	-	70,000	-	-	-	-	-
Radios and repeaters	-	67,000	55,286	-	6,045	6,000	61,332
Total B116 - Operational Equipment	939,000	528,808	418,955	-	64,045	701,000	483,001
B114 - ICT Equipment							
Digital & Data Strategy							
DEVICES	225,000	381,000	320,151	-	112,498	-	432,649
NETWORK	-	236,000	234,682	1,318	6,557	-	241,239
Switchgear replacements	-	10,000	-	-	-	10,000	-
Other Projects							
Station End Equipment	450,000	-	-	450,000	-	450,000	-
Control Project	738,450	1,445,030	604,512	133,938	790,163	840,518	1,394,675
Total B114 - ICT Equipment	1,413,450	2,072,030	1,159,346	585,255	909,217	1,300,518	2,068,563

Essex County Fire & Rescue Service - Capital Expenditure as at 31st March 2024



	Budget 2023/24	Forecast - Prior	Actual Spend	Spend Carried Forward	Committed Orders	Budget Carried Forward / Already Included in 24/25 Budget	Total Committed Spend
B112 - Land & Building							
Lexden Workshops Relocation	500,000	-	-	-	-	246,900	-
Total B112 - Land & Building	500,000	-	-	-	-	246,900	-
B117 - Asset Improvements							
Asset Improvement Works - Shoeburyness	-	330,000	385,780	(55,780)	161,750	-	547,530
Wethersfield replacement	500,000	-	-	-	-	250,000	-
Phase 1 - Chelmsford, Grays, Southend, SWF			-	-	-		
Phase 2 - Braintree, Brentwood			-	-	-		
Phase 3 (W) - Harlow	502,000	-	-	-	-	502,000	-
Phase 3 (E) - Clacton	232,000	234,000	205,606	234,000	5,873	-	211,479
Consultancy support	40,000	80,000	560	-	-	-	560
Prior year retentions and small works	-	4,438	-	-	-	-	-
Total B117 - Asset Improvement	1,274,000	648,438	591,945	178,220	167,623	752,000	759,569

Essex County Fire & Rescue Service - Capital Expenditure as at 31st March 2024



	Budget 2023/24	Forecast - Prior	Actual Spend	Spend Carried Forward	Committed Orders	Budget Carried Forward / Already Included in 24/25 Budget	Total Committed Spend
B118 - Asset Protection							
Asset Protection Works							
Basildon boilers/controls	140,000	60,000	62,587	-	820	80,000	63,407
Grays - Water Heating, Pumps and BMS Controls	80,000	-	-	-	-	80,000	-
Braintree refurb	50,000	-	-	-	-	-	-
Southend SDP boilers/heater	60,000	40,839	40,839	-	-	-	40,839
OCAAT	150,000	-	-	-	-	150,000	-
SWF windows	150,000	-	-	-	-	-	-
Stansted - Non-slip coating and Garage Works	60,000	20,000	25,960	-	-	-	25,960
EV Charging Points - KP	-	25,328	25,328	-	-	-	25,328
Control Room Refurb	-	37,891	34,651	-	-	-	34,651
Mini Refurbishment Project: Wivenhoe OC Station	-	34,500	33,921	-	33,413	-	67,334
KP Oxy-Reduct Unit	-	-	35,213	-	-	-	35,213
Harlow Command: BA Training Room for Equipment Cleaning	-	37,981	33,050	-	30,003	-	63,052
Grays FS - Welfare area, lecture room and AC works	-	-	-	-	-	-	-
Braintree Water Heater Replacement	-	25,651	25,651	-	3,000	-	28,651
Waltham Abbey car park	-	16,485	16,485	-	-	-	16,485
Harlow Water Heater Replacement	-	23,802	25,669	-	-	-	25,669
KP Space Planning Project	-	-	20,432	-	-	-	20,432
Air Conditioning Projects	-	25,000	24,768	-	-	-	24,768
14 site EV Chargers: Installation Project March 2024	-	48,500	49,952	-	-	-	49,952
Fire Alarm Installations	-	12,650	4,751	-	7,899	-	12,650
Bay Door Replacements	-	22,173	17,372	-	4,996	-	22,368
Wholtime Station Modernisation							
Orsett Station and FRA	600,000	550,000	551,437	-	-	-	551,437
Provision for limited capacity	(140,000)	-	-	-	-	-	-
Prior year retentions and small works	-	7,595	-	-	-	-	-
B118 - Asset Protection	1,150,000	988,395	1,028,065	-	80,131	310,000	1,108,196
TOTAL FORECAST 2023-24	5,996,450	5,060,342	4,061,251	763,476	1,221,017	3,660,418	5,282,268



BENEFITS AND RISK/ FINANCIAL IMPLICATIONS

The review of expenditure against the profiled budget is part of the overall financial control process of the Authority.

In exceptional circumstances it allows for budget virements to ensure that under spending against budget heads can be utilised to fund expenditure against other priorities.

If virements are not made there is a risk that the Authority will miss out on opportunities to improve performance and meet key objectives during the year.

The Authority's reserves are at the upper end of their target range and the Authority is able to fund short term fluctuations in activity from them when necessary.

The review of the management accounts is one control measure to mitigate the risk of overspending the Authority's budget for the year.

EQUALITY AND DIVERSITY IMPLICATIONS

There are no direct Equality or Diversity implications within this report

LEGAL IMPLICATIONS

There are no direct legal implications within this report.

HEALTH & SAFETY IMPLICATIONS

There are no direct Health and Safety implications within this report.

ACTIONS / NEXT STEPS

LOCAL GOVERNMENT (ACCESS TO INFORMATION) ACT 1985	
List of background documents – including appendices, hardcopy or electronic including any relevant link/s.	
Appendices: Outturn movement from Budget Movement of YTD projected position to Expected Outturn Movement from Budget Position to Outturn	
Proper Officer:	Chief Finance Officer to PFCC Fire & Rescue Authority
Contact Officer:	Neil Cross Essex County Fire & Rescue Service, Kelvedon Park, London Road, Rivenhall, Witham CM8 3HB Tel: 01376 576020 Email: neil.cross@essex-fire.gov.uk