

# ESSEX POLICE, FIRE AND CRIME COMMISSIONER FIRE & RESCUE AUTHORITY

Essex County Fire & Rescue Service



Meeting:	<b>Fire &amp; Rescue - Performance and Resources Board</b>
Report Author:	Delusha Jeyanathan - Senior Finance Business Partner
Presented By:	Neil Cross - Chief Finance Officer
Subject:	<b>Budget Review - July 2024</b>
Type of Report:	Information

## SUMMARY

This paper reports on expenditure against budget as at July 2024 and identifies and comments on major budget variations. The report includes key indicators that act as drivers 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 July 2024.

## Executive Summary - Month

31st July 2024



The in-month position shows a deficit of £177k, an adverse variance of £294k vs budget.

### **Pay Commentary**

Wholtime Firefighters' costs are overspent by £136k. There is £175k additional unbudgeted pension costs, which is being offset by additional unbudgeted grant income.

On-Call staff costs always relate to the prior month's activity; On-Call Firefighters' costs are overspent by £108k, of which £38k are additional standby costs & are to ensure the service is in line with the response model. There are also £51k of additional unbudgeted pension costs which are being offset by additional unbudgeted grant income.

Support Staff (Green Book) is overspent by £111k. There are additional agency staff costs for project work allocated here, of which £30k is funded through Earmarked Reserves.

Ill health pension costs are in line with budget.

### **Non-Pay Commentary**

Support costs are overspent by £49k, mostly driven by Training Costs, unbudgeted Redundancy & Settlement Agreement Costs & Subsistence costs.

Other costs & services is overspent by £209k mostly driven by Consultancy Fees, of which £121k is funded from Earmarked Reserves.

Premises & equipment is overspent by £254k, of which £131k relates to Property Maintenance; we have received a large cost invoice this month, whereas the budget is flat phased. Managed PPE is overspent due to year-to-date catch up invoices received in July. IT Maintenance & Contracts is overspent by £28k.

Financing items is underspent by £15k, mostly driven by an underspend in Minimum Revenue Provision (MRP).

Operational Income for the month is £262k, which is £91k above budget. This is mostly driven by additional Shared Services Income & Interest Received Income.

### **Balance Sheet Statement and Cashflow Forecast**

Total cash and investments at the end of July was £44.4m, up from £22.5m in June. The Authority holds investments of £40.5m, which is £20.0m more than last month, including £20.5m of fixed term investments in UK government gilts. The remaining investments are in money market funds 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 forecast for 2024-25 is £9.7m against a budget of £8.1m.

## Executive Summary - YTD

31st July 2024



The YTD position shows a surplus of £882k, a beneficial variance of £230k vs budget.

### **Pay Commentary**

Wholetime Firefighters' costs are overspent by £776k due to additional unbudgeted pension costs of £685k along with £337k of Additional Shift Working (ASW) to cover vacancies across stations. The additional pension costs are being offset by additional unbudgeted grant income.

The budgeted pay award for both Grey & Green Book is 3%.

On-Call staff costs always relate to the prior month's activity; On-Call Firefighters' costs are overspent by £312k. There have been additional unbudgeted Standby Costs of £185k, which are to ensure the service is in line with the response model. There are also £194k of additional unbudgeted pension costs which are being offset by additional unbudgeted grant income.

Support Staff (Green Book) is overspent by £138k, driven by additional agency staff costs for project work, of which £35k is funded through earmarked reserves. This is also driven by additional Secondment costs.

Control staff costs are underspent by £146k.

Ill health pension costs are overspent by £149k due to additional payments occurring during the year.

### **Non-Pay Commentary**

Support Costs is overspent by £38k, mostly driven by Occupational Health, Redundancy & Early Retirement Costs & Subsistence Costs.

Other costs & services is overspent by £386k mostly driven by Consultancy Costs, of which are £420k is funded by Earmarked Reserves.

Premises & equipment is underspent by £25k due to the timing of works being under taken however this is expected to catch up later in the year.

Financing items is underspent by £37k, mostly driven by an underspend in Minimum Revenue Provision (MRP).

Operational Income year-to-date is £947k, which is £261k above budget. This is mostly driven by additional Shared Services Income & Interest Received.

# Income & Expenditure Statement

31st July 2024



Description	In-month				YTD				FY Forecast / Outturn	FY Budget	Budget vs Outturn £'000s	Variance %
	Actuals (£'000s)	Budget (£'000s)	Variance (£'000s)	Variance (%)	Actuals (£'000s)	Budget (£'000s)	Variance (£'000s)	Variance (%)				
Wholetime Firefighters*	3,422	3,286	(136)	(4%)	13,526	12,750	(776)	(6%)	41,618	39,134	(2,484)	(6%)
On-Call Firefighters*	876	768	(108)	(14%)	3,423	3,112	(312)	(10%)	10,757	9,544	(1,213)	(13%)
Support Staff	1,666	1,555	(111)	(7%)	6,361	6,223	(138)	(2%)	19,492	19,424	(68)	(0%)
Control	161	194	33	17%	607	753	146	19%	2,158	2,304	146	6%
Ill health pension costs	204	205	1	0%	1,091	943	(149)	(16%)	2,729	2,581	(149)	(6%)
<b>Total Employment Costs</b>	<b>6,330</b>	<b>6,007</b>	<b>(322)</b>	<b>(5%)</b>	<b>25,009</b>	<b>23,781</b>	<b>(1,228)</b>	<b>(5%)</b>	<b>76,754</b>	<b>72,987</b>	<b>(3,768)</b>	<b>(5%)</b>
Support Costs	226	178	(49)	(27%)	749	711	(38)	(5%)	2,240	2,134	(105)	(5%)
Other Costs & Services	533	325	(209)	(64%)	1,685	1,299	(386)	(30%)	4,241	3,896	(345)	(9%)
Premises & Equipment	1,241	987	(254)	(26%)	3,988	4,013	25	1%	12,856	12,349	(508)	(4%)
Financing Items	453	467	15	3%	1,833	1,870	37	2%	5,572	5,609	37	1%
<b>Total Other Costs</b>	<b>2,453</b>	<b>1,957</b>	<b>(496)</b>	<b>(25%)</b>	<b>8,255</b>	<b>7,892</b>	<b>(362)</b>	<b>(5%)</b>	<b>24,909</b>	<b>23,988</b>	<b>(921)</b>	<b>(4%)</b>
<b>Gross Expenditure</b>	<b>8,783</b>	<b>7,964</b>	<b>(818)</b>	<b>(10%)</b>	<b>33,263</b>	<b>31,673</b>	<b>(1,590)</b>	<b>(5%)</b>	<b>101,664</b>	<b>96,974</b>	<b>(4,689)</b>	<b>(5%)</b>
<b>Operational Income</b>	<b>(262)</b>	<b>(172)</b>	<b>91</b>	<b>53%</b>	<b>(947)</b>	<b>(686)</b>	<b>261</b>	<b>38%</b>	<b>(2,626)</b>	<b>(2,059)</b>	<b>567</b>	<b>28%</b>
Government Grants**	(833)	(515)	317	62%	(3,131)	(2,062)	1,069	52%	(9,522)	(6,185)	3,337	54%
Revenue Support Grant	(1,155)	(1,153)	2	0%	(4,621)	(4,612)	10	0%	(13,845)	(13,835)	10	0%
National Non-Domestic Rates	(1,476)	(1,493)	(17)	(1%)	(5,986)	(5,974)	12	0%	(17,798)	(17,921)	(123)	(1%)
NNDR Surplus/Deficit	(18)	0	18	100%	(70)	0	70	100%	(211)	0	211	100%
Council Tax Collection Account	(38)	(25)	13	54%	(154)	(100)	54	54%	(461)	(300)	161	54%
Council Tax Precept	(4,619)	(4,617)	3	0%	(18,476)	(18,466)	10	0%	(55,408)	(55,398)	10	0%
<b>Total Funding</b>	<b>(8,140)</b>	<b>(7,803)</b>	<b>336</b>	<b>4%</b>	<b>(32,439)</b>	<b>(31,213)</b>	<b>1,225</b>	<b>4%</b>	<b>(97,245)</b>	<b>(93,639)</b>	<b>3,606</b>	<b>4%</b>
<b>Total Income &amp; Funding</b>	<b>(8,402)</b>	<b>(7,975)</b>	<b>427</b>	<b>5%</b>	<b>(33,385)</b>	<b>(31,900)</b>	<b>1,486</b>	<b>5%</b>	<b>(99,871)</b>	<b>(95,699)</b>	<b>4,173</b>	<b>4%</b>
<b>Funding Gap/(Surplus)</b>	<b>381</b>	<b>(11)</b>	<b>(391)</b>	<b>(3717%)</b>	<b>(122)</b>	<b>(227)</b>	<b>(105)</b>	<b>(46%)</b>	<b>1,792</b>	<b>1,276</b>	<b>(516)</b>	<b>(40%)</b>
<b>Cont'ns to/(from) Earmarked Reserves</b>	<b>(203)</b>	<b>(106)</b>	<b>97</b>	<b>91%</b>	<b>(760)</b>	<b>(425)</b>	<b>335</b>	<b>79%</b>	<b>(1,611)</b>	<b>(1,276)</b>	<b>335</b>	<b>26%</b>
<b>Net Gap/(Surplus)</b>	<b>177</b>	<b>(117)</b>	<b>(294)</b>	<b>(252%)</b>	<b>(882)</b>	<b>(652)</b>	<b>230</b>	<b>35%</b>	<b>181</b>	<b>(0)</b>	<b>(181)</b>	<b>(100%)</b>

\*FPS rate increase of 8.5% from April 24 which was unbudgeted however this is being funded from additional grant income from the Home Office.

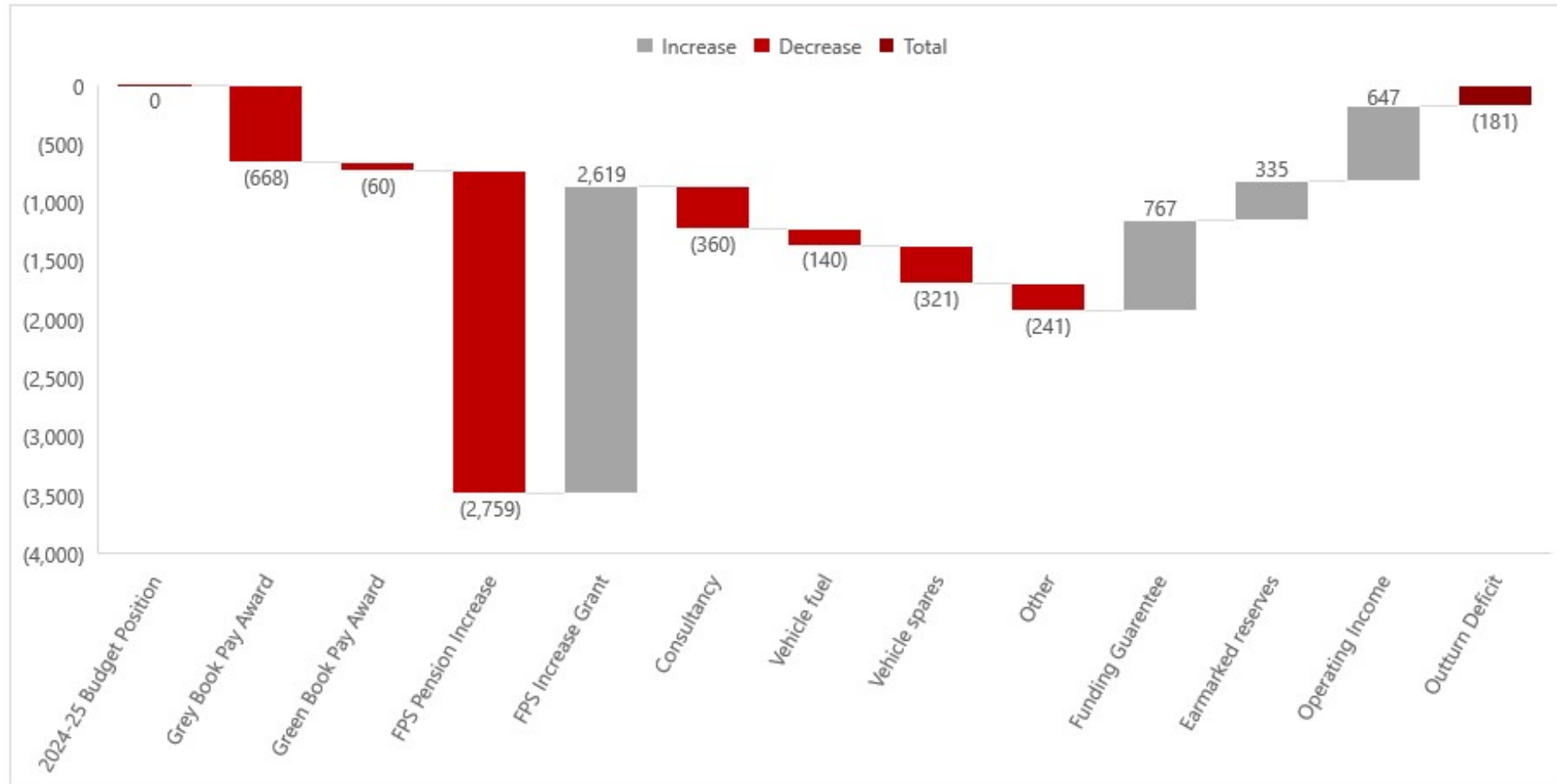
\*\*Includes additional unbudgeted grant income from the Home Office for increase in Firefighter Pension Scheme Employer.

# Movement from Budgeted Position to Outturn

31st July 2024



Essex County  
Fire & Rescue Service



## Operational Income & Government Grants

31st July 2024



Operational Income	In-month				YTD				Comments
	Actuals (£)	Budget (£)	Variance (£)	Variance (%)	Actuals (£)	Budget (£)	Variance (£)	Variance (%)	
Employees - Additional Contribution	(566)	-	566	100%	(2,048)	-	2,048	100%	
Sales General	(520)	-	520	100%	(611)	-	611	100%	
Service Charges	(1)	(38)	(37)	(4588%)	(1)	(150)	(149)	(18650%)	
Sales of Vehicle Spares	(22,198)	(7,917)	14,281	64%	(38,939)	(31,667)	7,272	19%	
Aerial Sites	(27,320)	(10,581)	16,739	61%	(60,642)	(42,325)	18,318	30%	
Solar Panel Income	(11,019)	(5,000)	6,019	55%	(22,000)	(20,000)	2,000	9%	
Hydrant Tests	(6,564)	(8,833)	(2,269)	(35%)	(19,523)	(35,333)	(15,810)	(81%)	
Secondments	(8,977)	(14,885)	(5,907)	(66%)	(60,278)	(59,540)	739	1%	Prior year adjustments
Community Safety Income	-	(2,896)	(2,896)	(100%)	-	(11,585)	(11,585)	(100%)	
Fleet Services Income	(610)	(10,000)	(9,390)	(1540%)	(37,409)	(40,000)	(2,591)	(7%)	
Section 13/16 - Income	(13,538)	(9,239)	4,299	32%	(36,188)	(36,957)	(769)	(2%)	Prior year adjustments
Transport Income	(817)	-	817	100%	(222)	0	222	100%	
Community Safety Youth Work	(1,556)	(4,167)	(2,611)	(168%)	(8,222)	(16,667)	(8,444)	(103%)	Violence Against Women & Girls (VAWG) Funding
Shared Services Income	(73,817)	(31,437)	42,380	57%	(238,269)	(125,748)	112,521	47%	£40k accrual for Community Wellbeing Officers
Other Miscellaneous Income	(15,737)	(9,542)	6,195	39%	(80,351)	(38,167)	42,184	53%	£19k of Apprenticeship Income & £10k of ISAR income
Sale of Assets	19,090	-	(19,090)	100%	-	-	-	-	
Income - Catering	(7,788)	(9,934)	(2,147)	(28%)	(30,100)	(39,737)	(9,637)	(32%)	
Other Recoverable Charges - Payroll	(1,656)	(5,463)	(3,806)	(230%)	(5,453)	(21,850)	(16,397)	(301%)	
Interest Received	(88,503)	(41,667)	46,836	53%	(306,437)	(166,667)	139,771	46%	
	<b>(262,096)</b>	<b>(171,598)</b>	<b>90,498</b>	<b>35%</b>	<b>(946,694)</b>	<b>(686,391)</b>	<b>260,303</b>	<b>27%</b>	

Government Grants	In-month				YTD				Comments
	Actuals (£)	Budget (£)	Variance (£)	Variance (%)	Actuals (£)	Budget (£)	Variance (£)	Variance (%)	
Addt. Pension Grant- Grey Book Pension Increase	(162,244)	-	162,244	100%	(863,119)	-	863,119	100%	To fund FPS Rate increase from 28.8% to 37.6%
Pensions Admin Grant	(4,791)	(4,917)	(126)	(3%)	(14,779)	(19,667)	(4,887)	(33%)	
Business Rates Relief (BRR)	(335,083)	(335,119)	(36)	(0%)	(1,340,332)	(1,340,477)	(145)	(0%)	
Urban Search and Rescue (USAR)	(59,687)	(68,729)	(9,042)	(15%)	(271,497)	(274,917)	(3,420)	(1%)	
Funding Guarantee	(243,168)	(52,771)	190,397	78%	(486,336)	(211,085)	275,251	57%	
Firelink	(20,374)	(24,448)	(4,075)	(20%)	(81,495)	(97,794)	(16,299)	(20%)	
Service Grant	11,854	(8,761)	(20,614)	174%	(38,445)	(35,042)	3,403	9%	
Detection, Identification & Monitoring (DIM)	(18,090)	(2,723)	15,367	85%	(20,813)	(10,893)	9,920	48%	
Redmond Grant	(1,277)	-	1,277	100%	(5,108)	-	5,108	100%	Redmond Review Local Audit Grant
Accreditation & RPL Grant	-	-	-	-	(4,555)	-	4,555	100%	Unbudgeted
Marauding Terrorist Attack (MTA)	-	(1,625)	(1,625)	-	(4,700)	(6,500)	(1,800)	(38%)	
Protection Uplift	-	(16,363)	(16,363)	-	-	(65,453)	(65,453)	-	
	<b>(832,860)</b>	<b>(515,457)</b>	<b>317,403</b>	<b>38%</b>	<b>(3,131,179)</b>	<b>(2,061,828)</b>	<b>1,069,351</b>	<b>34%</b>	

## Balance Sheet Report

31st July 2024



	31st Jul 2024 £000's	30th June 2024 £000's	31st Mar 2024 £000's	Variance Month £000's	Variance YTD £000's
<b>Property, plant &amp; equipment</b>					
Land and buildings	116,783	116,783	116,783	-	-
Vehicles, plant & equipment	10,315	10,315	10,315	-	-
Assets under construction	1,664	700	648	964	1,016
Intangible assets	925	925	925	-	-
<b>Long term assets</b>	<b>129,687</b>	<b>128,723</b>	<b>128,671</b>	<b>964</b>	<b>1,016</b>
<b>Inventories</b>	<b>366</b>	<b>401</b>	<b>337</b>	<b>(35)</b>	<b>29</b>
Short term debtors	9,040	13,195	10,820	(4,155)	(1,780)
Cash and cash equivalents	44,377	22,599	17,737	21,779	26,640
Assets held for sale	-	-	-	-	-
<b>Current assets</b>	<b>53,784</b>	<b>36,195</b>	<b>28,894</b>	<b>17,589</b>	<b>24,889</b>
Short term borrowings	(1,249)	(1,249)	(1,249)	-	-
Short term creditors	(29,088)	(10,014)	(9,812)	(19,075)	(19,277)
Grants received in advance	(5,033)	(5,546)	(309)	513	(4,724)
<b>Current liabilities</b>	<b>(35,370)</b>	<b>(16,808)</b>	<b>(11,370)</b>	<b>(18,562)</b>	<b>(24,000)</b>
Long term borrowing	(22,500)	(22,500)	(22,500)	-	-
Provisions	(904)	(903)	(896)	(1)	(7)
Pension liability - LGPS	(3,862)	(3,862)	(3,862)	-	-
Pension liability - FPS	(581,104)	(581,104)	(581,271)	-	167
<b>Long term liabilities</b>	<b>(608,370)</b>	<b>(608,369)</b>	<b>(608,529)</b>	<b>(1)</b>	<b>160</b>
<b>NET LIABILITIES</b>	<b>(460,270)</b>	<b>(460,259)</b>	<b>(462,335)</b>	<b>(10)</b>	<b>2,065</b>
<b>Usable reserves</b>					
General fund	5,039	5,217	4,157	(178)	882
Earmarked general funds	5,470	5,674	6,231	(203)	(760)
Capital receipts reserve	13,310	13,291	13,291	19	19
<b>Usable reserves</b>	<b>23,820</b>	<b>24,182</b>	<b>23,679</b>	<b>(362)</b>	<b>141</b>
<b>Unusable reserves</b>					
Revaluation reserve	31,989	31,989	31,989	-	-
Capital adjustment account	68,993	68,642	67,236	351	1,757
Holiday pay account	(1,408)	(1,408)	(1,408)	-	-
Collection fund adjustment account	1,303	1,303	1,303	-	-
Pension reserve	(584,967)	(584,967)	(585,133)	-	167
<b>Unusable reserves</b>	<b>(484,091)</b>	<b>(484,442)</b>	<b>(486,014)</b>	<b>351</b>	<b>1,923</b>
<b>TOTAL RESERVES</b>	<b>(460,269)</b>	<b>(460,259)</b>	<b>(462,335)</b>	<b>(10)</b>	<b>2,065</b>

\* Balances adjusted at year end only

### Fixed Assets:

- Increase in Assets under construction of £964k in the month, for further detail, see the Capital Expenditure report.

### Current Assets:

- Decrease in short term debtors due to movements in working capital
- £22.0m increase in cash and cash equivalents, as seen in the cashflow on page 8. This is primarily due to grants received in advance of the year.

### Current Liabilities:

- £1.2m of short term borrowing, with the next loan repayment due in March 2025.
- Short term creditors increased £19m due to movements in working capital mainly due to the Pension grant (please see Cashflow Report for further details).
- Grants received in advance have decreased by £0.5m as grants are received in month.

### Long Term Liabilities:

- No material changes in long term 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.

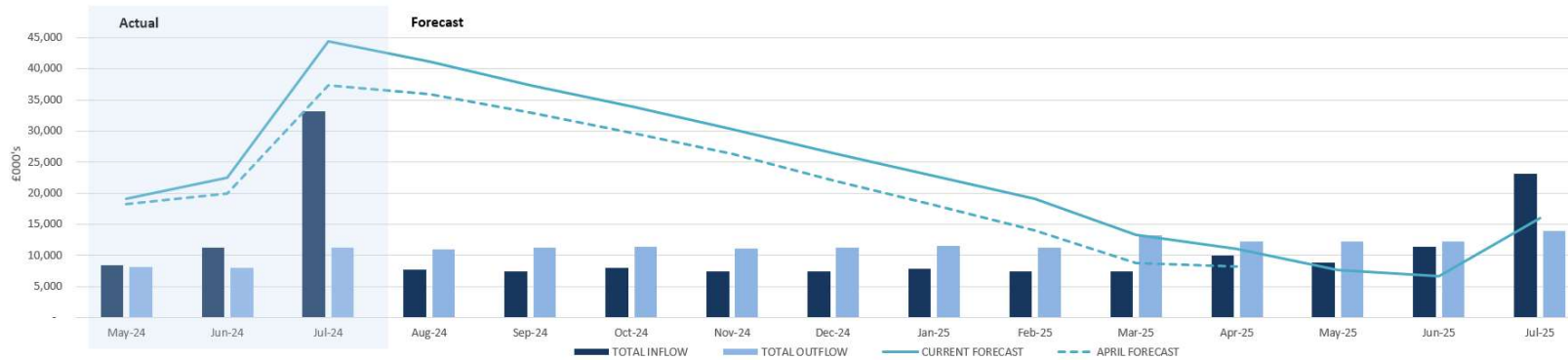
- The movement in the Capital Adjustment Account reflect adjustments for MRP in the month offset by disposal movements.

# Cashflow Forecast

31st July 2024



## FORECAST CASH INFLOWS AND OUTFLOWS



### Commentary

Total cash and investments at the end of July was £44.4m, up from £22.5m in June. Key inflows and outflows for the month are summarised below:

Cash inflows include precepts of £5.4m and grants of £27.3m - this includes the annual Home Office Pension Fund Grant, which was £10m higher than anticipated due to additional funding for remedy costs of Matthews and McCloud. If this money is unspent at the end of the year, it will be paid back to the Home Office or deducted from next year's grant in July-25.

It is not certain if the Authority will receive this grant again next year.

Cash outflows include purchase ledger payments of £3.2m, which included costs for the stage payments of appliances deliverable this year.

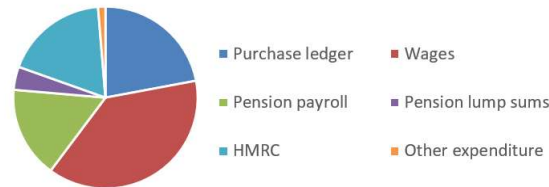
The Authority holds investments of £40.5m, which is £20.0m more than last month, including £20.5m of fixed term investments in UK government gilts. The remaining investments are in money market funds and a Lloyds call account to maintain liquidity. The Pension Fund Grant was promptly invested to maximise returns on surplus cash.

### TREASURY MANAGEMENT INDICATORS

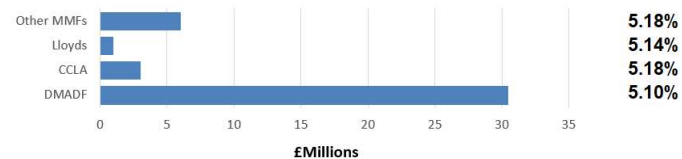
#### Explanation of Indicators

<b>Credit risk indicator</b>	AAA	The average credit rating of investments must be A or greater.
<b>Liquidity risk indicator</b>	44.4M	The target cash available within 3 months is £8.5m.
<b>Monthly interest rate movement</b>	-0.08%	Change in weighted average interest rate received.
<b>Price risk indicator</b>	£nil	The limit on the amount that can be invested beyond 12 months.
<b>Refinancing rate indicator:</b>		
<i>Under 12 months</i>	4%	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.
<i>12 months and within 24 months</i>	9%	
<i>24 months and within 5 years</i>	17%	
<i>5 years and within 10 years</i>	51%	
<i>10 years and within 15 years</i>	19%	
<i>15 years and above</i>	0%	

### EXPENDITURE ANALYSIS



### INVESTMENTS





## Capital Summary

31st July 2024



Summary	Budget 2024/25	Forecast - Prior	Adjustment to Forecast	Forecast - Current	Actual Spend	Outstanding Committed Orders	Total Committed Spend
<b>New Premises</b>							
Fleet Workshops Relocation (Consultancy fees)	247	247	-	247	-	-	-
Hot Fire Training Relocation (Consultancy fees)	250	250	-	250	-	-	-
Training works/BA Chambers	-	502	-	502	-	352	352
<b>Existing Premises</b>							
Asset Protection	170	684	-	684	30	144	174
Wholetime Station Modernisation	637	400	-	400	-	6	6
Other projects	150	150	-	150	-	-	-
<b>Total Property</b>	<b>1,454</b>	<b>2,233</b>	<b>-</b>	<b>2,233</b>	<b>30</b>	<b>502</b>	<b>532</b>
<b>Equipment</b>	<b>1,070</b>	<b>1,087</b>	<b>0</b>	<b>1,087</b>	<b>98</b>	<b>104</b>	<b>202</b>
<b>Information Technology</b>							
Projects	1,110	1,961	-	1,961	32	928	960
<b>Total Information Technology</b>	<b>1,110</b>	<b>1,961</b>	<b>-</b>	<b>1,961</b>	<b>32</b>	<b>928</b>	<b>960</b>
<b>Vehicles</b>							
New Appliances	3,674	3,674	-	3,674	851	2,823	3,674
Other Vehicles	746	746	-	746	-	-	-
<b>Total Vehicles</b>	<b>4,420</b>	<b>4,420</b>	<b>-</b>	<b>4,420</b>	<b>851</b>	<b>2,823</b>	<b>3,674</b>
<b>Total Capital Expenditure</b>	<b>8,054</b>	<b>9,700</b>	<b>0</b>	<b>9,700</b>	<b>1,011</b>	<b>4,356</b>	<b>5,367</b>

## Capital Report

31st July 2024



	Budget 2024/25	Forecast - Prior	Adjustment to Forecast	Forecast - Current	Actual Spend	Outstanding Committed Orders	Total Committed Spend
<b>B11701 - Vehicles</b>							
Appliances (Pumping)	3,673,812	3,673,812	-	3,673,812	851,130	2,822,682	3,673,812
Light vehicles and provided cars	194,000	194,000	-	194,000	-	-	-
Light vans	302,000	302,000	-	302,000	-	-	-
Hose Layer Replacement	250,000	250,000	-	250,000	-	-	-
<b>Total B11701 - Vehicles</b>	<b>4,419,812</b>	<b>4,419,812</b>	<b>-</b>	<b>4,419,812</b>	<b>851,130</b>	<b>2,822,682</b>	<b>3,673,812</b>
<b>B11703 - Operational Equipment</b>							
Thermal Imaging Cameras	-	695,000	-	695,000	-	-	-
RTC Cutting Equipment	750,000	-	-	-	-	-	-
Hoses	-	58,000	-	58,000	58,100	-	58,100
Radios and repeaters	-	6,000	45	6,045	-	6,045	6,045
Ladders	-	7,507	-	7,507	7,507	-	7,507
Light Portable Pumps	160,000	160,000	-	160,000	-	-	-
Method entry equipment	30,000	30,000	-	30,000	-	-	-
PPV Fans	130,000	130,000	-	130,000	32,250	97,750	130,000
<b>Total B11703 - Operational Equipment</b>	<b>1,070,000</b>	<b>1,086,507</b>	<b>45</b>	<b>1,086,552</b>	<b>97,857</b>	<b>103,795</b>	<b>201,652</b>
	<b>Budget 2024/25</b>	<b>Forecast - Prior</b>	<b>Adjustment to Forecast</b>	<b>Forecast - Current</b>	<b>Actual Spend</b>	<b>Outstanding Committed Orders</b>	<b>Total Committed Spend</b>
<b>B11702 - ICT Equipment</b>							
Control Project	-	840,518	-	840,518	-	790,163	790,163
Switchgear replacements	-	10,000	-	10,000	-	-	-
Laptops and devices	160,000	160,000	-	160,000	5,628	-	5,628
MDT and tablets	500,000	500,000	-	500,000	26,260	74,919	101,179
Station End Equipment	450,000	450,000	-	450,000	-	62,558	62,558
<b>Total B11702 - ICT Equipment</b>	<b>1,110,000</b>	<b>1,960,518</b>	<b>-</b>	<b>1,960,518</b>	<b>31,888</b>	<b>927,640</b>	<b>959,529</b>

## Capital Report

31st July 2024



Essex County  
Fire & Rescue Service

	Budget 2024/25	Forecast - Prior	Adjustment to Forecast	Forecast - Current	Actual Spend	Outstanding Committed Orders	Total Committed Spend
<b>B11700 - Land &amp; Building</b>							
Fleet Workshops Relocation (Consultancy fees)	246,900	246,900	-	246,900	-	-	-
Hot Fire Training Relocation (Consultancy fees)	250,000	250,000	-	250,000	-	-	-
Training works/BA Chambers	-	502,000	-	502,000	-	352,370	352,370
<b>Total B11700 - Land &amp; Building</b>	<b>496,900</b>	<b>998,900</b>	<b>-</b>	<b>998,900</b>	<b>-</b>	<b>352,370</b>	<b>352,370</b>

# Capital Report

31st July 2024



	Budget 2024/25	Forecast - Prior	Adjustment to Forecast	Forecast - Current	Actual Spend	Outstanding Committed Orders	Total Committed Spend
<b>B11705 - Asset Protection</b>							
<b>Asset Protection Works</b>							
Basildon boilers/controls	-	153,000	-	153,000	-	22,915	22,915
Grays - Water Heating, Pumps and BMS Controls	-	92,000	-	92,000	775	6,388	7,163
Bay door replacements	-	90,000	-	90,000	-	-	-
Orsett BA refurbishment and FRA	-	91,000	-	91,000	29,322	61,678	91,000
Air conditioning multiple sites	-	45,000	-	45,000	-	-	-
LED Lighting	170,000	63,087	-	63,087	-	33,308	33,308
KP Blinds replacement, relocations & works	-	150,000	-	150,000	-	19,929	19,929
Wivenhoe FS	-	-	-	-	-	-	-
Retentions and small works	-	-	-	-	-	-	-
<b>Wholetime Station Modernisation</b>							
Southend WT FS Modernisation	310,000	400,000	-	400,000	-	5,560	5,560
Leigh WT FS Modernisation & Boilers/BMS	327,000	-	-	-	-	-	-
<b>Other Projects</b>							
OCAT	150,000	150,000	-	150,000	-	-	-
<b>B11705 - Asset Protection</b>	<b>957,000</b>	<b>1,234,087</b>	<b>-</b>	<b>1,234,087</b>	<b>30,097</b>	<b>149,777</b>	<b>179,874</b>
<b>TOTAL FORECAST 2024-25</b>	<b>8,053,712</b>	<b>9,699,824</b>	<b>45</b>	<b>9,699,869</b>	<b>1,010,972</b>	<b>4,356,264</b>	<b>5,367,237</b>

#### **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 from the production of this report.

#### **LEGAL IMPLICATIONS**

There are no direct legal implications from the production of this report.

#### **HEALTH & SAFETY IMPLICATIONS**

There are no direct Health and Safety implications from the production of this report.

#### **LOCAL GOVERNMENT (ACCESS TO INFORMATION) ACT 1985**

List of background documents – including appendices, hardcopy or electronic including any relevant link/s.

Appendices:

I&E Summary FPS Increase

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](mailto:neil.cross@essex-fire.gov.uk)

## Appendices

31st July 2024



### Revised I&E Statement for Firefighter Pension Scheme

Description	In-month				YTD				FY Forecast / Outturn	FY Budget	Budget vs Outturn £'000s	Variance %
	Actuals (£'000s)	Budget (£'000s)	Variance (£'000s)	Variance (%)	Actuals (£'000s)	Budget (£'000s)	Variance (£) (£'000s)	Variance (%)				
Wholetime Firefighters*	3,422	3,320	(102)	(3%)	13,526	13,268	(258)	(2%)	41,618	41,071	(547)	(1%)
On-Call Firefighters*	876	799	(78)	(10%)	3,423	3,261	(162)	(5%)	10,757	10,018	(739)	(7%)
Support Staff	1,666	1,555	(111)	(7%)	6,361	6,223	(138)	(2%)	19,492	19,424	(68)	(0%)
Control	161	194	33	17%	607	775	168	22%	2,158	2,393	235	10%
Ill health pension costs	204	205	1	0%	1,091	943	(149)	(16%)	2,729	2,581	(149)	(6%)
<b>Total Employment Costs</b>	<b>6,330</b>	<b>6,072</b>	<b>(258)</b>	<b>(4%)</b>	<b>25,009</b>	<b>24,470</b>	<b>(539)</b>	<b>(2%)</b>	<b>76,754</b>	<b>75,487</b>	<b>(1,268)</b>	<b>(2%)</b>
Support Costs	226	178	(49)	(27%)	749	711	(38)	(5%)	2,240	2,134	(105)	(5%)
Other Costs & Services	533	325	(209)	(64%)	1,685	1,299	(386)	(30%)	4,241	3,896	(345)	(9%)
Premises & Equipment	1,241	987	(254)	(26%)	3,988	4,013	25	1%	12,856	12,349	(508)	(4%)
Financing Items	453	467	15	3%	1,833	1,870	37	2%	5,572	5,609	37	1%
<b>Total Other Costs</b>	<b>2,453</b>	<b>1,957</b>	<b>(496)</b>	<b>(25%)</b>	<b>8,254</b>	<b>7,892</b>	<b>(362)</b>	<b>(5%)</b>	<b>24,909</b>	<b>23,988</b>	<b>(921)</b>	<b>(4%)</b>
<b>Gross Expenditure</b>	<b>8,783</b>	<b>8,029</b>	<b>(754)</b>	<b>(9%)</b>	<b>33,263</b>	<b>32,362</b>	<b>(901)</b>	<b>(3%)</b>	<b>101,664</b>	<b>99,474</b>	<b>(2,189)</b>	<b>(2%)</b>
<b>Operational Income</b>	<b>(262)</b>	<b>(172)</b>	<b>91</b>	<b>53%</b>	<b>(947)</b>	<b>(686)</b>	<b>261</b>	<b>38%</b>	<b>(2,626)</b>	<b>(2,059)</b>	<b>567</b>	<b>28%</b>
Government Grants**	(833)	(724)	109	15%	(3,131)	(2,895)	236	8%	(9,522)	(8,685)	837	10%
Revenue Support Grant	(1,155)	(1,153)	2	0%	(4,621)	(4,612)	10	0%	(13,845)	(13,835)	10	0%
National Non-Domestic Rates	(1,476)	(1,493)	(17)	(1%)	(5,986)	(5,974)	12	0%	(17,798)	(17,921)	(123)	(1%)
NNDR Surplus/Deficit	(18)	0	18	100%	(70)	0	70	100%	(211)	0	211	100%
Council Tax Collection Account	(38)	(25)	13	54%	(154)	(100)	54	54%	(461)	(300)	161	54%
Council Tax Precept	(4,619)	(4,617)	3	0%	(18,476)	(18,466)	10	0%	(55,408)	(55,398)	10	0%
<b>Total Funding</b>	<b>(8,140)</b>	<b>(8,012)</b>	<b>128</b>	<b>2%</b>	<b>(32,439)</b>	<b>(32,046)</b>	<b>392</b>	<b>1%</b>	<b>(97,245)</b>	<b>(96,139)</b>	<b>1,106</b>	<b>1%</b>
<b>Total Income &amp; Funding</b>	<b>(8,402)</b>	<b>(8,183)</b>	<b>219</b>	<b>3%</b>	<b>(33,385)</b>	<b>(32,733)</b>	<b>653</b>	<b>2%</b>	<b>(99,871)</b>	<b>(98,199)</b>	<b>1,673</b>	<b>2%</b>
<b>Funding Gap/ Surplus</b>	<b>381</b>	<b>(155)</b>	<b>(535)</b>	<b>(346%)</b>	<b>(122)</b>	<b>(371)</b>	<b>(248)</b>	<b>(67%)</b>	<b>1,792</b>	<b>1,276</b>	<b>(516)</b>	<b>(40%)</b>
<b>Cont'n's to/(from) Earmarked Reserves</b>	<b>(203)</b>	<b>(106)</b>	<b>97</b>	<b>91%</b>	<b>(760)</b>	<b>(425)</b>	<b>335</b>	<b>79%</b>	<b>(1,611)</b>	<b>(1,276)</b>	<b>335</b>	<b>26%</b>
<b>Net Gap/ Surplus</b>	<b>177</b>	<b>(261)</b>	<b>(438)</b>	<b>(168%)</b>	<b>(882)</b>	<b>(796)</b>	<b>87</b>	<b>11%</b>	<b>181</b>	<b>(0)</b>	<b>(181)</b>	<b>(100%)</b>

\*FPS rate increase of 8.5% from April 24 which was unbudgeted however this is being funded from additional grant income from the Home Office.

\*\*Includes additional unbudgeted grant income from the Home Office for increase in Firefighter Pension Scheme Employer.