

ESSEX POLICE, FIRE AND CRIME COMMISSIONER FIRE & RESCUE AUTHORITY

Essex County Fire & Rescue Service



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

SUMMARY

This paper reports on expenditure against budget as at August 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 August 2024.

Executive Summary - Month

31st August 2024



The in-month position shows a deficit of £16k, which is an adverse variance of £72k vs budget.

Pay Commentary

Wholetime Firefighters' costs are overspent by £101k. There is £177k 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 £100k, of which £60k 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 £69k, mostly driven by overtime. There are also project resource costs allocated here, of which £12k is funded through Earmarked Reserves.

Control staff costs are underspend by £29k due to under establishment.

Ill health pension costs are overspent by £17k, which is driven by FPS Injury Payments.

Non-Pay Commentary

Support costs are underspent by £50k, mostly driven by an underspend in Training.

Other costs & services is underspent by £21k, mostly driven by an underspend in Establishment Expenses, which is likely due to phasing. Consultancy Fees is overspent by £10k, but £23k of the costs is driven by project work & is funded by Earmarked Reserves.

Premises & equipment is overspent by £283k, of which £89k relates to Property Maintenance; this is due to the timing of which works are carried out vs a flat phased budget. Planned Works is overspent by £90k in-month, the majority of this is driven by Orsett Fire Station refurbishment works. The remaining costs are planned preventative maintenance costs.

IT Communications is underspent by £36k. IT Maintenance & Contracts is underspent by £18k. Both underspends are likely due to phasing.

Vehicle Fuel is overspent by £30k due to demand.

Financing items is underspent by £11k, mostly driven by an underspend in Minimum Revenue Provision (MRP).

Operational Income for the month is £372k, which is £201k 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 August was £40.7m, down from £44.4m in July. The Authority holds investments of £38.0m, which is £2.5m less than last month, including £28.0m 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 £9.5m against a budget of £8.1m.

Executive Summary - YTD

31st August 2024



The YTD position shows a surplus of £866k, a beneficial variance of £158k vs budget.

Pay Commentary

Wholtime Firefighters' costs are overspent by £877k due to additional unbudgeted pension costs of £862k, along with £414k 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 £411k. There have been additional unbudgeted Standby Costs of £246k, which are to ensure the service is in line with the response model. There are also £245k of additional unbudgeted pension costs which are being offset by additional unbudgeted grant income.

Support Staff (Green Book) is overspent by £207k, mostly driven by overtime. This also includes unbudgeted agency staff costs of £108k, of which £36k is funded by Earmarked Reserves, for the use of project work.

Control staff costs are underspent by £175k, due to under-establishment.

Ill health pension costs are overspent by £166k due to additional FPS Injury Payments occurring during the year.

Non-Pay Commentary

Support Costs is underspent by £11k. The underspend in Training costs offsets the overspend in Occupational Health & Subsistence.

Other costs & services is overspent by £365k mostly driven by Consultancy Fees, of which are £451k are for project costs & funded by Earmarked Reserves.

Premises & equipment is overspent by £258k, due to the timing of works being undertaken vs a flat phased budget. £87k of this variance is driven by Planned Works & is captured as an in-month overspend, driven by Orsett Fire Station refurbishment works & further planned preventative maintenance costs.

Vehicle Fuel is £77k overspent driven by demand. Vehicle Spares continues to trend as seen in the first quarter, with a year-to-date £108k overspend.

Financing items is underspent by £48k, mostly driven by an underspend in Minimum Revenue Provision (MRP).

Operational Income year-to-date is £1.3m, which is £461k above budget. This is mostly driven by additional Shared Services Income & Interest Received.

Income & Expenditure Statement

31st August 2024



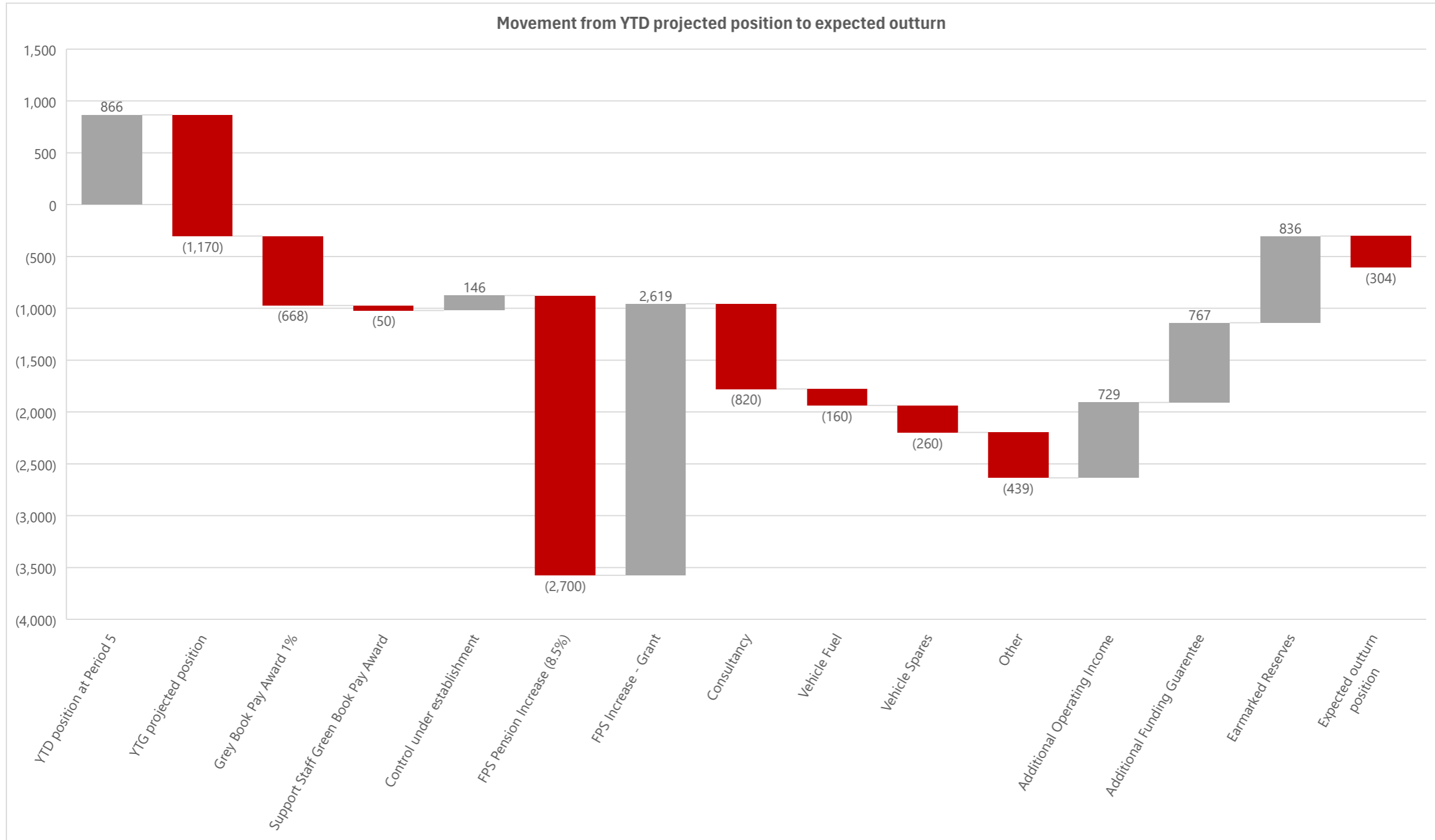
Description	In-month				YTD				FY Forecast	FY Budget	Budget vs Outturn £'000s	Variance (%)
	Actuals (£'000s)	Budget (£'000s)	Variance (£'000s)	Variance (%)	Actuals (£'000s)	Budget (£'000s)	Variance (£)	Variance (%)				
Wholetime Firefighters*	3,404	3,302	(101)	(3%)	16,930	16,052	(877)	(5%)	41,655	39,134	(2,522)	(6%)
On-Call Firefighters*	912	812	(100)	(12%)	4,335	3,924	(411)	(10%)	10,699	9,544	(1,154)	(12%)
Support Staff	1,624	1,556	(69)	(4%)	7,985	7,778	(207)	(3%)	19,683	19,424	(259)	(1%)
Control	165	194	29	15%	772	947	175	18%	2,129	2,304	175	8%
Ill health pension costs	222	205	(17)	(8%)	1,313	1,148	(166)	(14%)	2,746	2,581	(166)	(6%)
Total Employment Costs	6,326	6,068	(258)	(4%)	31,335	29,849	(1,486)	(5%)	76,913	72,987	(3,926)	(5%)
Support Costs	127	176	50	28%	876	887	11	1%	2,175	2,134	(40)	(2%)
Other Costs & Services	304	325	21	6%	1,988	1,623	(365)	(22%)	4,688	3,896	(792)	(20%)
Premises & Equipment	1,272	989	(283)	(29%)	5,260	5,002	(258)	(5%)	12,909	12,349	(560)	(5%)
Financing Items	457	467	11	2%	2,289	2,337	48	2%	5,561	5,609	48	1%
Total Other Costs	2,159	1,958	(201)	(10%)	10,413	9,850	(564)	(6%)	25,333	23,988	(1,345)	(6%)
Gross Expenditure	8,485	8,026	(459)	(6%)	41,749	39,699	(2,050)	(5%)	102,246	96,974	(5,271)	(5%)
Operational Income	(372)	(172)	201	117%	(1,319)	(858)	461	54%	(2,788)	(2,059)	729	35%
Government Grants**	(784)	(515)	269	52%	(3,915)	(2,577)	1,338	52%	(9,394)	(6,185)	3,208	52%
Revenue Support Grant	(1,155)	(1,153)	2	0%	(5,777)	(5,765)	12	0%	(13,847)	(13,835)	12	0%
National Non-Domestic Rates	(1,397)	(1,493)	(97)	(6%)	(7,383)	(7,467)	(84)	(1%)	(17,718)	(17,921)	(203)	(1%)
NNDR Surplus/Deficit	(18)	0	18	100%	(88)	0	88	100%	(211)	0	211	100%
Council Tax Collection Account	(38)	(25)	13	54%	(192)	(125)	67	54%	(461)	(300)	161	54%
Council Tax Precept	(4,619)	(4,617)	3	0%	(23,095)	(23,083)	13	0%	(55,411)	(55,398)	13	0%
Total Funding	(8,011)	(7,803)	208	3%	(40,450)	(39,016)	1,433	4%	(97,042)	(93,639)	3,402	4%
Total Income & Funding	(8,383)	(7,975)	408	5%	(41,768)	(39,874)	1,894	5%	(99,830)	(95,699)	4,131	4%
Funding Gap/ Surplus	102	51	(51)	100%	(20)	(176)	(156)	(89%)	2,416	1,276	(1,140)	(89%)
Cont'ns to/(from) Earmarked Reserves	(86)	(106)	(21)	-20%	(846)	(532)	314	59%	(2,112)	(1,276)	836	66%
Net Gap/ Surplus	16	(55)	(72)	(129%)	(866)	(707)	158	22%	304	(0)	(304)	(100%)

*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.

Current Financial Projection

31st August 2024

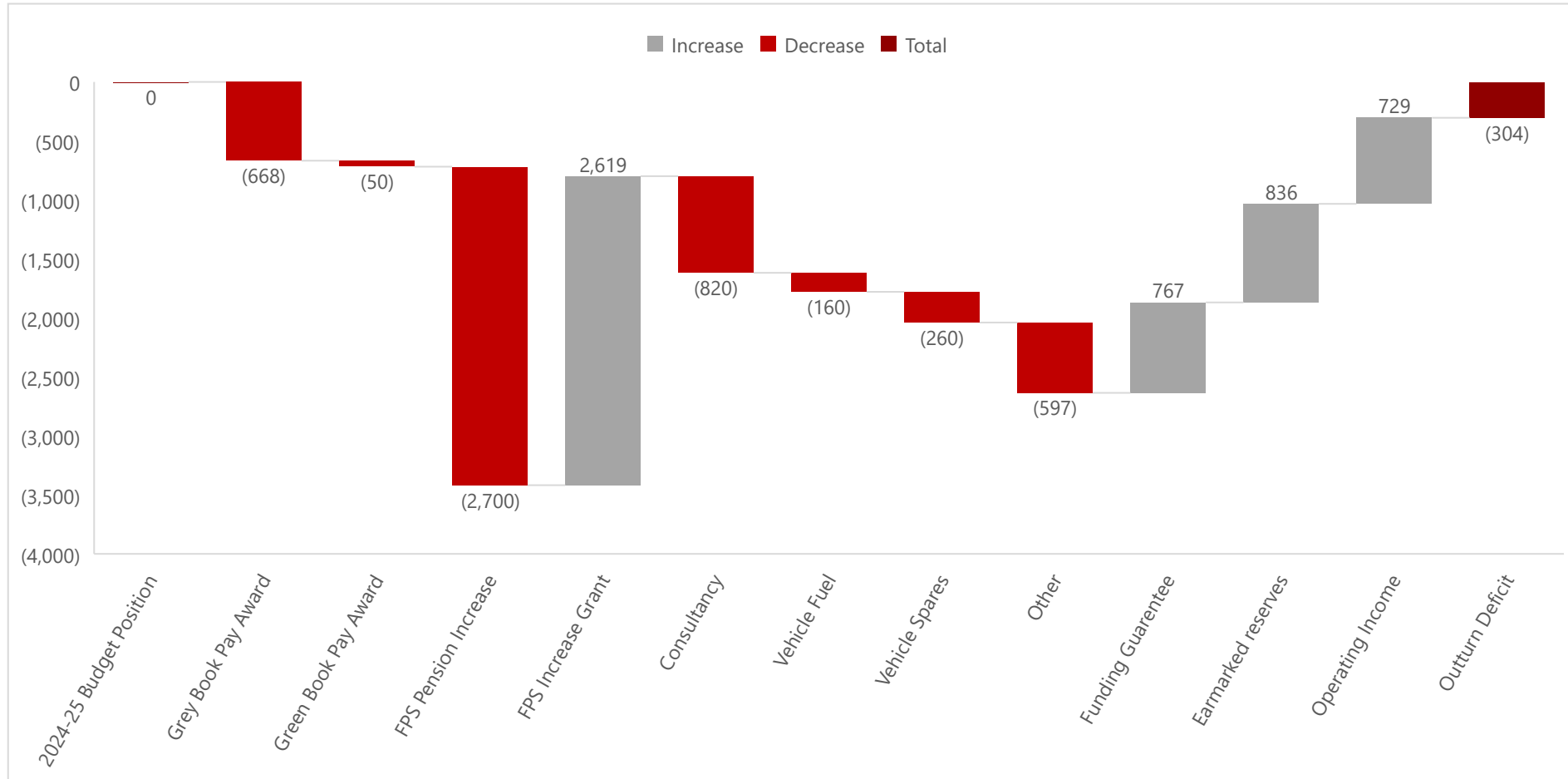


Movement from Budgeted Position to Outturn

31st August 2024



Essex County
Fire & Rescue Service



Operational Income & Government Grants

31st August 2024



Essex County
Fire & Rescue Service

Operational Income	In-month				YTD				Comments
	Actuals (£)	Budget (£)	Variance (£)	Variance (%)	Actuals (£)	Budget (£)	Variance (£)	Variance (%)	
Employees - Additional Contribution	(502)	-	502	100%	(2,549)	0	2,549	100%	
Sales General	(30)	-	30	100%	(642)	0	642	100%	
Service Charges	0	(38)	(38)	(100%)	(1)	(188)	(187)	(100%)	
Sales of Vehicle Spares	(25,119)	(7,917)	17,202	217%	(64,058)	(39,583)	24,474	62%	
Aerial Sites	(7,560)	(10,581)	(3,021)	(29%)	(68,203)	(52,906)	15,297	29%	
Solar Panel Income	(344)	(5,000)	(4,656)	(93%)	(22,344)	(25,000)	(2,656)	(11%)	
Hydrant Tests	(4,590)	(8,833)	(4,243)	(48%)	(24,113)	(44,167)	(20,053)	(45%)	
Secondments	(11,596)	(14,885)	(3,289)	(22%)	(71,874)	(74,425)	(2,551)	(3%)	Prior year adjustments
Community Safety Income	(14,000)	(2,896)	11,104	383%	(14,000)	(14,481)	(481)	(3%)	
Fleet Services Income	(25,897)	(10,000)	15,897	159%	(63,306)	(50,000)	13,306	27%	
Section 13/16 - Income	(15,074)	(9,239)	5,835	63%	(51,262)	(46,197)	5,065	11%	Prior year adjustments
Transport Income	(115)	0	115	100%	(337)	0	337	100%	
Community Safety Youth Work	(2,556)	(4,167)	(1,611)	(39%)	(10,778)	(20,833)	(10,056)	(48%)	Violence Against Women & Girls (VAWG) Funding
Shared Services Income	(88,802)	(31,437)	57,365	182%	(327,071)	(157,185)	169,886	108%	£49k accrual for Community Wellbeing Officers; £6k BSR accrual
Other Miscellaneous Income	(8,041)	(9,542)	(1,500)	(16%)	(88,392)	(47,708)	40,684	85%	£19k of Apprenticeship Income & £10k of ISAR income
Sale of Assets	(110)	0	110	0	(110)	0	110	0	
Income - Catering	(7,306)	(9,934)	(2,629)	(26%)	(37,406)	(49,671)	(12,265)	(25%)	
Other Recoverable Charges - Payroll	(1,595)	(5,463)	(3,867)	(71%)	(6,904)	(27,313)	(20,408)	(75%)	
Interest Received	(158,819)	(41,667)	117,152	281%	(465,256)	(208,333)	256,923	123%	
	(372,055)	(171,598)	200,457	54%	(1,318,605)	(857,989)	460,616	35%	

Government Grants	In-month				YTD				Comments
	Actuals (£)	Budget (£)	Variance (£)	Variance (%)	Actuals (£)	Budget (£)	Variance (£)	Variance (%)	
Addt. Pension Grant- Grey Book Pension Increase	(218,277)	-	218,277	100%	(1,081,395)	-	1,081,395	100%	To fund FPS Rate increase from 28.8% to 37.6%
Pensions Admin Grant	(4,791)	(4,917)	(126)	(3%)	(19,570)	(24,583)	(5,013)	(26%)	
Business Rates Relief (BRR)	(335,083)	(335,119)	(36)	(0%)	(1,675,415)	(1,675,597)	(182)	(0%)	
Urban Search and Rescue (USAR)	(70,411)	(68,729)	1,682	2%	(341,907)	(343,646)	(1,739)	(1%)	
Funding Guarantee	(121,584)	(52,771)	68,813	57%	(607,920)	(263,856)	344,064	57%	
Firelink	(20,374)	(24,448)	(4,075)	(20%)	(101,868)	(122,242)	(20,374)	(20%)	
Service Grant	(9,611)	(8,761)	850	9%	(48,056)	(43,803)	4,253	9%	
Detection, Identification & Monitoring (DIM)	(2,667)	(2,723)	(57)	(2%)	(23,480)	(13,617)	9,863	42%	
Redmond Grant	(1,277)	-	1,277	100%	(6,385)	-	6,385	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)	(8,125)	(3,425)	(73%)	
Protection Uplift	-	(16,363)	(16,363)	-	-	(81,816)	(81,816)	-	
	(784,074)	(515,457)	268,617	34%	(3,915,253)	(2,577,285)	1,337,968	34%	

Reserves Summary

31st August 2024



Earmarked Reserves - Opening & Closing Balances (£'000s)									
Earmarked Reserve	Comments- purpose of budgeted/ released EMR	Decision Sheet Reference	1st April 2024 - Opening Balance	Additions to Earmarked Reserves 2024/25	In-Year Actual Transfers from Earmarked Reserves 2024/25	Forecast-Committed Transfers from Earmarked Reserves 2024/25	31st March 2025 Projected Closing Balance	Description of Earmarked Reserve	Budget- Transfer from Earmarked Reserves 2024/25
Earmarked Reserves - Demand Pressures			600				600	This reserve has been established to fund any exceptional in year costs that arise due to increase in demand pressure resulting from major incidents.	
Earmarked Reserves - Taxbase & Collection account			200				200	This reserve has been established to fund any unplanned fluctuations on the Council Tax Collection Account.	
Earmarked Reserves - National Non Domestic Rates (NNDR) collection			433				433	This reserve has been established to fund any unplanned fluctuations on the National Non-Domestic Rates Collection Account.	
Earmarked Reserves - Risk Protection			284				284	The purpose of this reserve is to fund any unknown legal or insurance exposures that may arise in the future.	
Earmarked Contingency Reserves			1,517	0	0	0	1,517		
Earmarked Reserves - On Call Support			393				393	This is to support the On Call Development Programme, specifically targeting an improvement in recruitment and retention initiatives within this duty system.	
Earmarked Reserves - Invest to save	£100k budgeted for workwear roll out; delayed from FY2023/24 to 2024/25.		523				523	The purpose of this reserve is to enable managers to bid for investment funding for projects that would realise savings and efficiencies in future years.	(100)
Earmarked Reserves - Innovation & Transformation	Digital & Data Programme- resources Finance System Project Live Fire Training Project (RIBA Stage 3) & Property Consultant (Constellia) Joint Fleet Workshops Project	009-21 019-23 029-23 032-22 027-23 051-23	1,273		(507)	(766)	(0)	This reserve has been established to fund innovation and transformation projects in line with the IRMP and the Fire & Rescue Plan.	(805)
Earmarked Reserve- Productivity			2,189	0	(507)	(766)	916		(905)
Earmarked Reserves - Operational Training	£150k budgeted for organisational development		486				486	This reserve has been established to support investment in operational training.	(150)
Earmarked Reserves - L&D Reserve	Organisation development: People Services- resources Learning & Development (L&D) & training costs	016-24 013-20	1,031		(34)	(115)	883	The reserve has been established to invest in structured learning and development initiatives.	(150)
Earmarked Reserves - Sprinkler funding			420				420	The purpose of this is to support the retro fitting of sprinklers in high rise premises in Essex.	
Earmarked Reserve- Specific Purpose			1,938	0	(34)	(115)	1,789		(300)
Earmarked Reserves - Covid Grant	Finance System Project- resources Community Risk Management Programme (CRMP)-resources	019-23	121		(99)		21	This reserve reflects unspent Government funding in respect to Covid 19 support.	(71)
Earmarked Reserves - Pension Grant			4				4	This reserve reflects specific unspent Government funding relating to the pension administration grant.	
Earmarked Reserves - Protection Uplift Grant	Protection- resources Expecting additional £214k grant in-year		265	214	(206)	(210)	62		
Earmarked Reserves - Building Risk Review			46				46		
Earmarked Reserves - Grenfell Grant			151				151		
Unspent Government Grants			586	214	(306)	(210)	284		(71)
			6,230	214	(846)	(1,091)	4,507		(1,276)

Balance Sheet Report

31st August 2024



	31st Aug 2024 £000's	30th Jul 2024 £000's	31st Mar 2024 £000's	Variance Month £000's	Variance YTD £000's
Property, plant & equipment					
Land and buildings	116,783	116,783	116,783	-	-
Vehicles, plant & equipment	10,315	10,315	10,315	-	-
Assets under construction	1,691	1,664	648	27	1,043
Intangible assets	925	925	925	-	-
Long term assets	129,714	129,687	128,671	27	1,043
Inventories	329	366	337	(37)	(8)
Short term debtors	10,518	9,040	10,820	1,478	(302)
Cash and cash equivalents	40,741	44,377	17,737	(3,636)	23,004
Assets held for sale	-	-	-	-	-
Current assets	51,588	53,784	28,894	(2,195)	22,694
Short term borrowings	(1,249)	(1,249)	(1,249)	-	-
Short term creditors	(26,884)	(29,088)	(9,812)	2,205	(17,072)
Grants received in advance	(4,824)	(5,033)	(309)	209	(4,514)
Current liabilities	(32,956)	(35,370)	(11,370)	2,414	(21,586)
Long term borrowing	(22,500)	(22,500)	(22,500)	-	-
Provisions	(908)	(904)	(896)	(5)	(12)
Pension liability - LGPS	(3,862)	(3,862)	(3,862)	-	-
Pension liability - FPS	(581,104)	(581,104)	(581,271)	-	167
Long term liabilities	(608,374)	(608,370)	(608,529)	(5)	155
NET LIABILITIES	(460,028)	(460,270)	(462,335)	241	2,306
Usable reserves					
General fund	5,015	5,039	4,157	(24)	858
Earmarked general funds	5,385	5,470	6,231	(86)	(846)
Capital receipts reserve	13,310	13,310	13,291	-	19
Usable reserves	23,710	23,820	23,679	(110)	31
Unusable reserves					
Revaluation reserve	31,989	31,989	31,989	-	-
Capital adjustment account	69,344	68,993	67,236	351	2,108
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
Unusable reserves	(483,739)	(484,091)	(486,014)	351	2,275
TOTAL RESERVES	(460,028)	(460,269)	(462,335)	241	2,307

* Balances adjusted at year end only

Fixed Assets:

- Increase in Assets under construction of £27k in the month, for further detail, see the Capital Expenditure report.

Current Assets:

- Increase in short term debtors due to movements in working capital
- £4.0m decrease 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 decreased £2m due to movements in working capital mainly due to the Pension grant
- Grants received in advance have decreased by £0.2m 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.

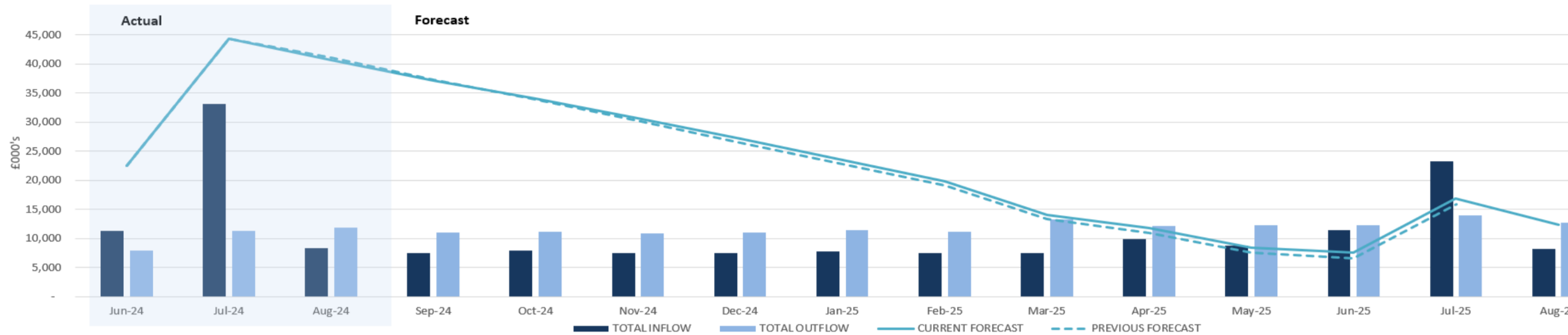
- The movement in the Capital Adjustment Account reflect adjustments for MRP in the month offset by disposal movements.

Cashflow Forecast

31st August 2024



FORECAST CASH INFLOWS AND OUTFLOWS



Commentary

Total cash and investments at the end of August was £40.7m, down from £44.4m in July. Key inflows and outflows for the month are summarised below:

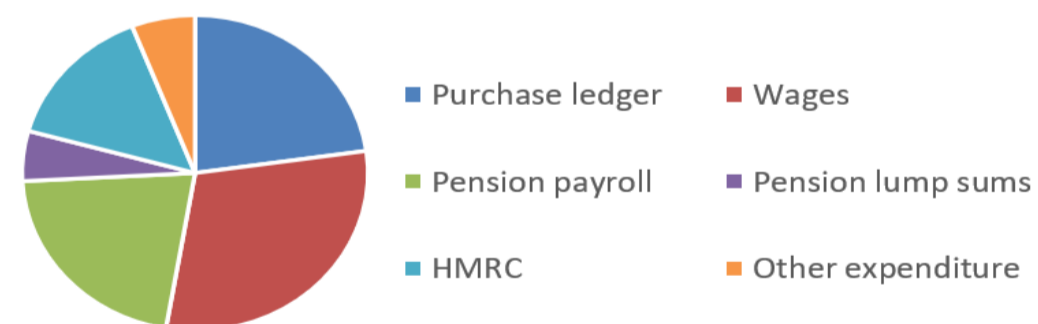
- Cash inflows include precepts of £5.4m and grants of £1.8m - this is in line with expectation.
- Cash outflows include purchase ledger payments of £1.6m, which is lower than expected - this could be due to lower activity over the summer holidays. There were 2 pension payroll payments in the month, which is driving the cash reduction in the month.
- The Authority holds investments of £38.0m, which is £2.5m less than last month, including £28.0m 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 weighted average interest received is falling in line with the Bank of England Base rate, though the Authority is still making returns in excess of 5% on its money market funds.

TREASURY MANAGEMENT INDICATORS

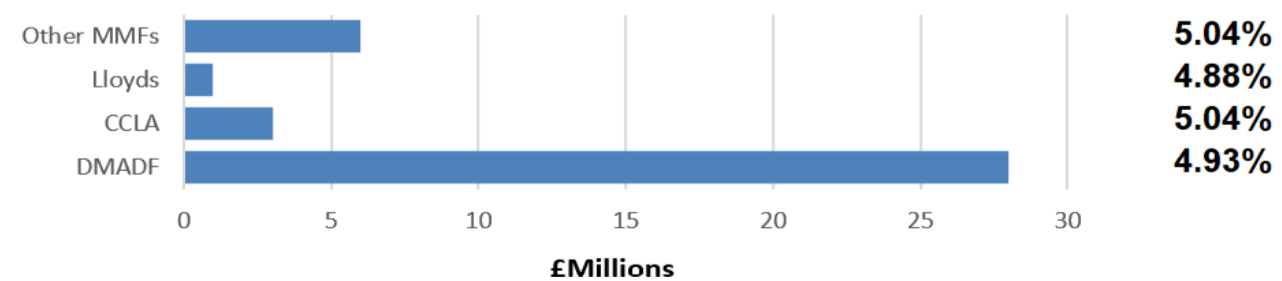
Explanation of Indicators

Credit risk indicator	AAA	The average credit rating of investments must be A or greater.
Liquidity risk indicator	40.7M	The target cash available within 3 months is £8.5m.
Monthly interest rate movement	-0.17%	Change in weighted average interest rate received.
Price risk indicator	£nil	The limit on the amount that can be invested beyond 12 months.
Refinancing rate indicator:		
<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 August 2024



Summary	Budget 2024/25	Forecast - Prior	Adjustment to Forecast	Forecast - Current	Actual Spend	Outstanding Committed Orders	Total Committed Spend
New Premises							
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
Existing Premises							
Asset Protection	170	684	735	1,419	31	190	220
Wholetime Station Modernisation	637	400	(200)	200	-	6	6
Other projects	150	150	-	150	-	-	-
Total Property	1,454	2,233	38	2,271	31	548	578
Equipment	1,070	1,087	6	1,092	51	96	148
Information Technology							
Projects	1,110	1,961	21	1,982	62	937	999
Total Information Technology	1,110	1,961	21	1,982	62	937	999
Vehicles							
New Appliances	3,674	3,674	-	3,674	851	2,823	3,674
Other Vehicles	746	746	(250)	496	-	-	-
Total Vehicles	4,420	4,420	(250)	4,170	851	2,823	3,674
Total Capital Expenditure	8,054	9,700	(185)	9,514	995	4,404	5,399

Capital Report

31st August 2024



Essex County
Fire & Rescue Service

	Budget 2024/25	Forecast - Prior	Adjustment to Forecast	Forecast - Current	Actual Spend	Outstanding Committed Orders	Total Committed Spend
B11701 - Vehicles							
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)	-	-	-	-
Total B11701 - Vehicles	4,419,812	4,419,812	(250,000)	4,169,812	851,130	2,822,682	3,673,812
B11703 - Operational Equipment							
Thermal Imaging Cameras	-	695,000	-	695,000	-	-	-
RTC Cutting Equipment	750,000	-	-	-	-	-	-
Hoses	-	58,000	-	58,000	-	-	-
Radios and repeaters	-	6,000	5,645	11,645	11,645	-	11,645
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	96,390	128,640
Total B11703 - Operational Equipment	1,070,000	1,086,507	5,645	1,092,152	51,402	96,390	147,792
B11702 - ICT Equipment							
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	15,294	9,666	24,960
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
Mobile phones	-	-	21,000	21,000	20,522	-	20,522
Total B11702 - ICT Equipment	1,110,000	1,960,518	21,000	1,981,518	62,076	937,306	999,382

Capital Report

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	Budget 2024/25	Forecast - Prior	Adjustment to Forecast	Forecast - Current	Actual Spend	Outstanding Committed Orders	Total Committed Spend
B11700 - Land & Building							
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
Total B11700 - Land & Building	496,900	998,900	- 496,900	502,000	-	352,370	352,370

Capital Report

31st August 2024



Essex County
Fire & Rescue Service

	Budget 2024/25	Forecast - Prior	Adjustment to Forecast	Forecast - Current	Actual Spend	Outstanding Committed Orders	Total Committed Spend
B11705 - Asset Protection							
Asset Protection Works							
Basildon boilers/controls	-	153,000	3,000	156,000	445	23,360	23,805
Grays - Water Heating, Pumps and BMS Controls	-	92,000	-	92,000	775	6,388	7,163
Bay door replacements	-	90,000	(70,000)	20,000	-	-	-
Orsett BA refurbishment and FRA	-	91,000	(41,000)	50,000	29,322	106,901	136,223
Air conditioning multiple sites	-	45,000	-	45,000	-	-	-
LED Lighting	170,000	63,087	106,913	170,000	-	33,308	33,308
KP Blinds replacement, relocations & works	-	150,000	-	150,000	-	19,929	19,929
Washing machine installation	-	-	400,000	400,000	-	-	-
Braintree fire alarm	-	-	20,000	20,000	-	-	-
BMS (Multiple sites)	-	-	40,000	40,000	-	-	-
Water heaters replacement programme	-	-	60,000	60,000	-	-	-
Rayleigh lighting	-	-	96,000	96,000	-	-	-
EV Charging (whole time stations by 31 March)	-	-	50,000	50,000	-	-	-
Drill tower programme	-	-	70,000	70,000	-	-	-
Wholetime Station Modernisation							
Southend WT FS Modernisation	310,000	400,000	(200,000)	200,000	-	5,560	5,560
Leigh WT FS Modernisation & Boilers/BMS	327,000	-	-	-	-	-	-
Other Projects							
OCAT	150,000	150,000	-	150,000	-	-	-
B11705 - Asset Protection	957,000	1,234,087	534,913	1,769,000	30,542	195,445	225,987
TOTAL FORECAST 2024-25	8,053,712	9,699,824	- 185,342	9,514,482	995,150	4,404,193	5,399,343

Appendices

31st August 2024



Revised I&E Statement for Firefighter Pension

Description	In-month				YTD				FY Forecast	FY Budget	Budget vs Outturn (£'000s)	Variance (%)
	Actuals (£'000s)	Budget (£'000s)	Variance (£'000s)	Variance (%)	Actuals (£'000s)	Budget (£'000s)	Variance (£'000s)	Variance (%)				
Wholetime Firefighters*	3,404	3,336	(68)	(2%)	16,930	16,604	(326)	(2%)	41,655	41,071	(584)	(1%)
On-Call Firefighters*	912	817	(95)	(12%)	4,335	4,078	(257)	(6%)	10,699	10,018	(681)	(7%)
Support Staff	1,624	1,556	(69)	(4%)	7,985	7,778	(207)	(3%)	19,683	19,424	(259)	(1%)
Control	165	194	29	15%	772	969	197	20%	2,129	2,393	264	11%
Ill health pension costs	222	205	(17)	(8%)	1,313	1,148	(166)	(14%)	2,746	2,581	(166)	(6%)
Total Employment Costs	6,326	6,107	(220)	(4%)	31,335	30,577	(758)	(2%)	76,913	75,487	(1,426)	(2%)
Support Costs	127	176	50	28%	876	887	11	1%	2,175	2,134	(40)	(2%)
Other Costs & Services	304	325	21	6%	1,988	1,623	(365)	(22%)	4,688	3,896	(792)	(20%)
Premises & Equipment	1,272	989	(283)	(29%)	5,260	5,002	(258)	(5%)	12,909	12,349	(560)	(5%)
Financing Items	457	467	11	2%	2,289	2,337	48	2%	5,561	5,609	48	1%
Total Other Costs	2,159	1,958	(201)	(10%)	10,413	9,850	(564)	(6%)	25,333	23,988	(1,345)	(6%)
Gross Expenditure	8,485	8,064	(421)	(5%)	41,749	40,426	(1,322)	(3%)	102,246	99,474	(2,771)	(3%)
Operational Income	(372)	(172)	201	117%	(1,319)	(858)	461	54%	(2,788)	(2,059)	729	35%
Government Grants**	(784)	(724)	60	8%	(3,915)	(3,619)	296	8%	(9,394)	(8,685)	708	8%
Revenue Support Grant	(1,155)	(1,153)	2	0%	(5,777)	(5,765)	12	0%	(13,847)	(13,835)	12	0%
National Non-Domestic Rates	(1,397)	(1,493)	(97)	(6%)	(7,383)	(7,467)	(84)	(1%)	(17,718)	(17,921)	(203)	(1%)
NNDR Surplus/Deficit	(18)	0	18	100%	(88)	0	88	100%	(211)	0	211	100%
Council Tax Collection Account	(38)	(25)	13	54%	(192)	(125)	67	54%	(461)	(300)	161	54%
Council Tax Precept	(4,619)	(4,617)	3	0%	(23,095)	(23,083)	13	0%	(55,411)	(55,398)	13	0%
Total Funding	(8,011)	(8,012)	(1)	(0%)	(40,450)	(40,058)	391	1%	(97,042)	(96,139)	902	1%
Total Income & Funding	(8,383)	(8,183)	200	2%	(41,768)	(40,916)	852	2%	(99,830)	(98,199)	1,631	2%
Funding Gap/ Surplus	102	(119)	(221)	(185%)	(20)	(490)	(470)	(96%)	2,416	1,276	(1,140)	(89%)
Cont'ns to/(from) Earmarked Reserves	(86)	(106)	(21)	-20%	(846)	(532)	314	59%	(2,112)	(1,276)	836	66%
Net Gap/ Surplus	16	(225)	(242)	(107%)	(866)	(1,021)	(156)	(15%)	304	(0)	(304)	(100%)

*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.

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

Wholetime Waterfall

On Call Waterfall

Support Waterfall

Proper Officer: Chief Finance Officer to PFCC Fire & Rescue Authority

Contact Officer: Neil Cross

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