

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



Meeting	Performance and Resources Board	Agenda Item	4	
Meeting Date		Report Number		
Report Author:	Jayesh Padania, Finance Manager			
Presented By	Glenn McGuinness, S151 Finance Officer			
Subject	Budget Review SLT Summary Report – August 2019			
Type of Report:	Information			

SUMMARY

This paper reports on expenditure against budget as at 31 August 2019 and identifies and comments on major budget variations.

[This is a summarised report of the Budget Review Paper to August 2019, presented to SLT for review.](#)

[The summary report, if approved by SLT, will replace the full Budget Review Paper presented monthly, with the Full Report presented Quarterly and Summary Report between the quarterly reporting cycle.](#)

RECOMMENDATIONS

Service Leadership Team is asked to:

- 1 Note the Summary position on income and expenditure at 31 August 2019 compared to the Budget.
- 2 Note the Summary position on income and expenditure at 31 August 2019 compared to the Budget. Full year Budget and Forecast.
- 3 Note the Summary of Staff FTE for Grey Book and Green Book staff
- 4 Advise on if this Summary Report will be presented to the Performance and Resources Board
The Full Report being presented each quarter and the Summary Report for the months between the quarterly reports.

SLT - Budget Summary Report

Description	YTD Actual £'000s	YTD Budget £'000s	Variance YTD £'000s	Comments
Firefighters	13,717	14,242	(524)	Underspend predominantly due to the Ave FTE to August 2019 being 42.2 under budget
On Call Firefighters	2,405	2,495	(90)	Underspend due to the Ave FTE to August 2019 being 51.1 under budget and activity levels being below budgeted
Control	562	602	(40)	Underspend predominantly due to the actual pay rate being lower than budgeted
Support Staff	5,565	5,704	(139)	Underspend on Secondary Staff costs lower than budgeted
Total Employment Costs	22,250	23,043	(793)	
Support Costs	870	915	(45)	Underspend on Travel & Subsistence, mileage and subsistence claimed to date lower than budgeted
Premises & Equipment	4,189	4,360	(171)	Underspend on Information Systems (IT consumables) - ICT projects awaiting commencement
Other Costs & Services	1,302	1,407	(105)	Underspend on Establishment Expenses (Stationery, Media Expenses, etc.) and Professional Fees & Services (Legal fees)
Firefighters Pension Costs	1,005	1,025	(20)	
Lease & Interest Charges	541	580	(40)	
Statutory Provision for Capital Financing	-	-	-	
Inflation Provision	-	-	-	
Total Other Costs	7,906	8,288	(382)	
Gross Expenditure	30,156	31,330	(1,174)	
Total Operational Income	(3,091)	(3,027)	(64)	
Total Budget	27,065	28,304	(1,239)	
Revenue Support Grant	(4,800)	(4,800)	-	
National Non-Domestic Rates	(6,919)	(6,919)	-	
Council Tax Collection Account	(266)	(266)	-	
Council Tax Precepts	(18,429)	(18,433)	5	
NNCR (surplus)/deficit	(41)	(33)	(9)	
Contribution to/(from) Reserves	-	-	-	
Total Funding	(30,455)	(30,451)	(4)	
Funding Gap / (Surplus)	(3,390)	(2,147)	(1,242)	

SLT - Budget Summary Report

MANAGEMENT ACCOUNTS YTD, Full Year Budgets and Forecast – August 2019

Description	YTD Actual £'000s	YTD Budget £'000s	Variance YTD £'000s	Variance YTD %	2019-20 Current Full Year Budget £'000s	Current Base Forecast £'000s	Forecast Variance £'000s	Forecast Variance %	Forecast Additional Resource from Reserves
Firefighters	13,717	14,242	(524)	-3.7%	34,251	33,202	(1,050)	-3%	226
On-Call Fire-Fighters	2,405	2,495	(90)	-3.6%	6,692	6,207	(485)	-7%	-
Control	562	602	(40)	-6.6%	1,438	1,395	(43)	-3%	-
Support Staff	5,565	5,704	(139)	-2.4%	13,918	14,036	119	1%	546
Total Employment Costs	22,250	23,043	(793)	-3.4%	56,299	54,840	(1,459)	-3%	773
Training	310	304	6	1.8%	730	642	(88)	-12%	798
Employee Support Costs	310	315	(5)	-1.6%	756	780	24	3%	-
Travel & Subsistence	250	296	(46)	-15.6%	710	764	54	8%	26
Support Costs	870	915	(45)	-5.0%	2,196	2,187	(9)	0%	824
Communications	600	629	(29)	-4.6%	1,510	1,477	(33)	-2%	-
Information Systems	761	888	(126)	-14.2%	2,130	2,033	(97)	-5%	-
Transport	384	409	(26)	-6.2%	983	983	0	0%	-
Premises & Equipment	1,746	1,926	(180)	-9.4%	4,623	4,493	(130)	-1%	-
Establishment Expenses	369	435	(66)	-15.1%	1,043	1,024	(19)	-2%	-
Risk Protection	229	264	(34)	-13.1%	633	633	0	0%	-
Professional Fees & Services	518	575	(58)	-10.1%	1,404	1,240	(164)	-12%	-
Democratic Representation	90	60	30	49.0%	145	216	71	49%	-
Agency Services	96	73	23	32.2%	175	134	(41)	-24%	-
Other Costs & Services	1,302	1,407	(105)	-7.5%	3,399	3,247	(153)	-4%	-
Firefighters Pension costs	1,005	1,025	(20)	-2.0%	2,250	2,236	(14)	-1%	-
Lease & Interest Charges	541	580	(40)	-6.9%	1,393	1,386	(7)	-1%	-
Depreciation	-	-	-	0.0%	-	-	-	0%	-
Asset management revenue account	-	-	-	0.0%	-	-	-	0%	-
Statutory Provision for Capital Financing	-	-	-	0.0%	5,100	5,100	-	0%	-
Inflation Provision	-	-	-	0.0%	-	-	-	0%	-
Total Other Costs	541	580	(40)	-6.9%	6,493	6,486	(7)	0%	-
Gross Expenditure	27,713	28,896	(1,184)	-4.1%	75,260	73,488	(1,772)	-2%	1,597
Total Operational Income	(3,091)	(3,027)	(64)	2.1%		(7,192)	113	-2%	-
Net Expenditure	24,622	25,870	(1,248)	-4.8%	75,260	66,296	(1,660)	0%	1,597
Revenue Support Grant	(4,800)	(4,800)	-	0.0%	(8,337)	-	-	0%	-
National Non-Domestic Rates	(6,919)	(6,919)	-	0.0%	(16,254)	(8,337)	-	0%	-
Council Tax Collection Account	(266)	(266)	-	0.0%	(643)	(16,196)	-	0%	-
Council Tax receipts	(18,429)	(18,433)	5	0.0%	(46,233)	(643)	-	0%	-
NNCR (Surplus)/deficit	(41)	(33)	(9)	26.3%	58	(46,233)	-	-	-
Contributions (to)/from General Balances	-	-	-	0.0%	(2,388)	(740)	1,648	0%	(1,597)
Total Funding	(30,455)	(30,451)	(4)	0.0%	(73,797)	(72,149)	1,648	-2%	(1,597)
Funding Gap/(Surplus)	(5,833)	(4,581)	(1,252)		1,463	(5,854)	(12)		-

SLT - Budget Summary Report

Summary of Staff FTE	Actual for August 2019			Variance to Budgeted Establishment			Commentary
	Grey Book	Green Book	Total FTE	Grey Book Over/(Under) budget	Green Book Over/(Under) budget	Total FTE Over/(Under) budget	
Subtotal - Wholetime Stations	451.5	0.0	451.5	(30.5)	0.0	(30.5)	
Subtotal - Day Crewed Stations	35.0	0.0	35.0	3.0	0.0	3.0	
Operations - USAR	18.0	0.0	18.0	2.0	0.0	2.0	
Total Watch Based	504.5	0.0	504.5	(25.5)	0.0	(25.5)	
Non-Watch and Support Functions							
Catering	0.0	4.2	4.2	0.0	0.2	0.2	
Technical Fire Safety	16.0	25.7	41.7	(9.0)	(0.6)	(9.6)	Mainly Inspecting Officer posts (Grey Book)
Safer Comms Admin	0.0	0.0	0.0	0.0	0.0	0.0	
Police Collaboration	0.0	2.0	2.0	(1.0)	(5.0)	(6.0)	Collaboration Programme
Community Safety	6.0	32.5	38.5	(15.0)	(9.3)	(24.3)	Being reviewed following movements of staff from central Dept to station based
Station Group Admin	35.0	12.5	47.5	3.0	12.5	15.5	Being reviewed following movements of staff from Community Safety Dept to station based
Corp Risk & Bus Cont	0.0	3.0	3.0	0.0	0.0	0.0	
Corporate Comms	0.0	6.0	6.0	0.0	1.0	1.0	
Emergency Planning	2.0	1.0	3.0	(1.0)	0.0	(1.0)	
External Secondments	4.0	3.5	7.5	1.0	(0.0)	1.0	
Finance & Pay	0.0	15.7	15.7	0.0	2.7	2.7	2.0FTE Temps cover for additional workload from Civica implementation
Health & Safety	2.0	4.0	6.0	(4.0)	0.0	(4.0)	
Human Resources	0.0	40.0	40.0	0.0	8.1	8.1	Dept. Structure being reviewed
Innovation & Change	5.0	19.4	24.4	4.0	5.4	9.4	Dept structure being reviewed
ICT	0.0	18.0	18.0	0.0	(3.0)	(3.0)	
Operations	8.0	2.0	10.0	(1.0)	(2.0)	(3.0)	
Perf Mgmt & Impr	0.0	8.6	8.6	0.0	(4.8)	(4.8)	
Property Services	0.0	14.5	14.5	0.0	(1.5)	(1.5)	
Purchasing & Supply	0.0	11.0	11.0	0.0	(1.0)	(1.0)	
Service Leadership Team	4.0	8.0	12.0	1.0	0.0	1.0	
Technical Services	2.0	4.4	6.4	0.0	(1.0)	(1.0)	
Training	34.0	14.7	48.7	4.0	2.6	6.6	Additional rsources for Operational Training Programme
Water Services	0.0	8.7	8.7	0.0	(1.6)	(1.6)	
Workshop Engineering	0.0	28.4	28.4	0.0	(1.0)	(1.0)	
Workshops Management	0.0	7.8	7.8	0.0	(1.0)	(1.0)	
Subtotal for Non-Watch based and Support	118.0	295.7	413.7	(18.0)	0.8	(17.2)	
Total excl Control	622.5	295.7	918.2	(43.5)	0.8	(42.7)	
Control	33.3	1.6	34.9	(0.2)	(0.0)	(0.2)	
TOTAL STAFF FTE	655.8	297.2	953.1	(43.7)	0.8	(42.9)	
ASW Note							
ASW for month	17.5	0	17.5	17.5	0.0	17.5	
Subtotal - Wholetime Stations incl ASW	469.0	0.0	469.0	(13.0)	0.0	(13.0)	
TOTAL STAFF FTE	673.3	297.2	970.6	(26.2)	0.8	(25.4)	