

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



Meeting	<b>Fire &amp; Rescue - Performance and Resources Board</b>	Agenda Item		
Meeting Date		Report Number		
Report Author:	Jayesh Padania, Finance Manager			
Presented By	Glenn McGuinness, S151 Finance Officer			
Subject	<b>Budget Review P&amp;R Board Summary Report – October 2019</b>			
Type of Report:	Information			

**SUMMARY**

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

**RECOMMENDATIONS**

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

- 1 Note the Summary position on income and expenditure at 31 October 2019 compared to the Budget.
- 2 Note the Summary position on income and expenditure at 31 October 2019 compared to the Budget. Full year Budget and Forecast.
- 3 Note the Summary of Staff FTE for Grey Book and Green Book staff

## SLT - Budget Summary Report

Description	YTD Actual £'000s	YTD Budget £'000s	Variance YTD £'000s	Comments
Firefighters	19,308	20,020	(711)	Underspend predominantly due to the Ave FTE to August 2019 being 41.6 under budget
On Call Firefighters	3,644	3,619	26	Underspend from Ave FTE to October 2019 being 51.6 under budget, Overspend is due to activity levels being above budgeted
Control	810	840	(31)	Underspend predominantly due to the actual pay rate being lower than budgeted
Support Staff	7,963	7,985	(22)	
<b>Total Employment Costs</b>	<b>31,725</b>	<b>32,463</b>	<b>(738)</b>	
Support Costs	1,281	1,281	(0)	Overspend on Training £57K (Virement from earmarked Reserves to be reviewed, requested and processed)
Premises & Equipment	5,953	6,104	(151)	Underspend on IT Maintenance & Contracts £58K and IT Consumables £121K. Anticipated actual costs to increase from ICT Infrastructure programme
Other Costs & Services	1,808	1,976	(168)	Underspend on Professional Fees (Legal Fees) £104K, Establishment Exps (Media Exps + Stationery + Ops Support Costs) £63K
Firefighters Pension Costs	1,351	1,375	(24)	
Lease & Interest Charges	757	813	(55)	Underspend £38K on Leasing charges + £17K on Interest charges
<b>Total Other Costs</b>	<b>11,151</b>	<b>11,549</b>	<b>(398)</b>	
<b>Gross Expenditure</b>	<b>42,876</b>	<b>44,012</b>	<b>(1,137)</b>	
<b>Total Operational Income</b>	<b>(4,630)</b>	<b>(4,249)</b>	<b>(381)</b>	
<b>Total Budget</b>	<b>38,246</b>	<b>39,763</b>	<b>(1,518)</b>	
Revenue Support Grant	(5,810)	(5,810)	-	
National Non-Domestic Rates	(9,657)	(9,657)	-	
Council Tax Collection Account	(384)	(384)	-	
Council Tax Precepts	(26,822)	(26,827)	5	
NNCR (surplus)/deficit	(55)	(47)	(9)	
Contribution to/(from) Reserves	-	-	-	
<b>Total Funding</b>	<b>(42,730)</b>	<b>(42,726)</b>	<b>(4)</b>	
<b>Funding Gap / (Surplus)</b>	<b>(4,484)</b>	<b>(2,963)</b>	<b>(1,521)</b>	

## SLT - Budget Summary Report

MANAGEMENT ACCOUNTS YTD, Full Year Budgets and Forecast – October 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	19,308	20,020	(711)	-3.6%	34,251	33,591	(661)	-2%	314
On-Call Fire-Fighters	3,644	3,619	26	0.7%	6,692	6,592	(100)	-2%	-
Control	810	840	(31)	-3.6%	1,438	1,476	38	3%	-
Support Staff	7,963	7,985	(22)	-0.3%	13,918	13,633	(285)	-2%	548
<b>Total Employment Costs</b>	<b>31,725</b>	<b>32,463</b>	<b>(738)</b>	<b>-2.3%</b>	<b>56,299</b>	<b>55,292</b>	<b>(1,008)</b>	<b>-2%</b>	<b>862</b>
Training	483	426	57	13.4%	730	629	(101)	-16%	796
Employee Support Costs	447	441	6	1.5%	756	863	107	12%	-
Travel & Subsistence	351	414	(64)	-15.4%	710	664	(46)	-7%	26
<b>Support Costs</b>	<b>1,281</b>	<b>1,281</b>	<b>(0)</b>	<b>0.0%</b>	<b>2,196</b>	<b>2,155</b>	<b>(41)</b>	<b>-2%</b>	<b>822</b>
Property Maintenance	1,209	1,215	(6)	-0.5%	2,083	2,081	(2)	0%	-
Utilities	312	355	(43)	-12.2%	608	608	0	0%	-
Rent & Rates	925	910	15	1.7%	1,560	1,570	10	1%	-
Equipment & Supplies	971	928	43	4.7%	1,590	1,676	86	5%	-
Communications	876	881	(5)	-0.5%	1,510	1,481	(29)	-2%	-
Information Systems	1,063	1,243	(180)	-14.5%	2,130	1,996	(134)	-7%	135
Transport	597	573	24	4.2%	983	933	(50)	-5%	-
<b>Premises &amp; Equipment</b>	<b>5,953</b>	<b>6,104</b>	<b>(151)</b>	<b>-2.5%</b>	<b>10,464</b>	<b>10,345</b>	<b>(120)</b>	<b>-1%</b>	<b>135</b>
Establishment Expenses	540	608	(68)	-11.2%	1,043	1,026	(17)	-2%	-
Risk Protection	318	369	(51)	-13.9%	633	637	4	1%	-
Professional Fees & Services	674	812	(138)	-17.0%	1,404	1,121	(282)	-25%	-
Democratic Representation	126	85	41	49.0%	145	216	71	33%	-
Agency Services	149	102	47	46.4%	175	198	23	12%	-
<b>Other Costs &amp; Services</b>	<b>1,808</b>	<b>1,976</b>	<b>(168)</b>	<b>-8.5%</b>	<b>3,399</b>	<b>3,199</b>	<b>(200)</b>	<b>-6%</b>	<b>-</b>
<b>Firefighters Pension costs</b>	<b>1,351</b>	<b>1,375</b>	<b>(24)</b>	<b>-1.7%</b>	<b>2,250</b>	<b>2,228</b>	<b>(14)</b>	<b>-1%</b>	<b>-</b>
Lease & Interest Charges	757	813	(55)	-6.8%	1,393	1,297	(96)	-7%	-
Statutory Provision for Capital Financing	-	-	-	0.0%	5,100	5,100	-	0%	-
Inflation Provision	-	-	-	0.0%	-	-	-	0%	-
<b>Total Other Costs</b>	<b>757</b>	<b>813</b>	<b>(55)</b>	<b>-6.8%</b>	<b>6,493</b>	<b>6,397</b>	<b>(96)</b>	<b>-1%</b>	<b>-</b>
<b>Gross Expenditure</b>	<b>42,876</b>	<b>44,012</b>	<b>(1,137)</b>	<b>-2.6%</b>	<b>81,102</b>	<b>79,616</b>	<b>(1,478)</b>	<b>-2%</b>	<b>1,820</b>
<b>Total Operational Income</b>	<b>(4,630)</b>	<b>(4,249)</b>	<b>(381)</b>	<b>9.0%</b>	<b>(7,305)</b>	<b>(7,530)</b>	<b>(225)</b>	<b>3%</b>	<b>-</b>
<b>Net Expenditure</b>	<b>38,246</b>	<b>39,763</b>	<b>(1,518)</b>	<b>-3.8%</b>	<b>73,797</b>	<b>72,086</b>	<b>(1,703)</b>	<b>0%</b>	<b>1,820</b>
Revenue Support Grant	(5,810)	(5,810)	-	0.0%	(8,337)	(8,337)	-	0%	-
National Non-Domestic Rates	(9,657)	(9,657)	-	0.0%	(16,254)	(16,254)	-	0%	-
Council Tax Collection Account	(384)	(384)	-	0.0%	(643)	(643)	-	0%	-
Council Tax receipts	(26,822)	(26,827)	5	0.0%	(46,233)	(46,233)	-	0%	-
NNCR (Surplus)/deficit	(55)	(47)	(9)	18.5%	58	(82)	(140) ++	-	-
Contributions (to)/from General Balance	-	-	-	0.0%	(2,388)	(537)	1,852	0%	(1,820)
<b>Total Funding</b>	<b>(42,730)</b>	<b>(42,726)</b>	<b>(4)</b>	<b>0.0%</b>	<b>(73,797)</b>	<b>(72,086)</b>	<b>1,712</b>	<b>-2%</b>	<b>(1,820)</b>
<b>Funding Gap/(Surplus)</b>	<b>(4,484)</b>	<b>(2,963)</b>	<b>(1,521)</b>		<b>(2,388)</b>	<b>(537)</b>	<b>1,852</b>		<b>(1,820)</b>

## SLT - Budget Summary Report

Summary of Staff FTE	Actual for October 2019			Variance to Budgeted Establishment			Commentary
	Grey Book (Excl. On-Call)	Green Book	Total FTE	Grey Book Over/(Under) budget	Green Book Over/(Under) budget	Total FTE Over/(Under) budget	
<b>Subtotal - Wholetime Stations</b>	<b>466.6</b>	<b>0.0</b>	<b>466.6</b>	<b>(15.4)</b>	<b>0.0</b>	<b>(15.4)</b>	
<b>Subtotal - Day Crewed Stations</b>	<b>36.0</b>	<b>0.0</b>	<b>36.0</b>	<b>4.0</b>	<b>0.0</b>	<b>4.0</b>	
<b>Total Watch Based</b>	<b>519.6</b>	<b>0.0</b>	<b>519.6</b>	<b>(10.4)</b>	<b>0.0</b>	<b>(10.4)</b>	
<b>Non-Watch and Support Functions</b>							
Catering	0.0	3.3	3.3	0.0	(0.7)	(0.7)	
Technical Fire Safety	16.0	25.0	41.0	(9.0)	(1.3)	(10.3)	Vacancies mainly for Inspecting Officer posts (Grey Book) being recruited
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)	
Community Safety	6.0	32.0	38.0	(9.0)	1.7	(7.3)	
Station Group Admin	34.9	12.5	47.4	(3.1)	0.9	(2.2)	
Corp Risk & Bus Cont	0.0	3.0	3.0	0.0	0.0	0.0	
Corporate Comms	0.0	7.0	7.0	0.0	2.0	2.0	1.0 FTE on planned absence
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	16.7	16.7	0.0	3.7	3.7	2.7FTE Temps cover for additional workload from Civica implementation + 1.0FTE support for People Systems Project
Health & Safety	2.0	4.0	6.0	(4.0)	0.0	(4.0)	
Human Resources	0.0	37.8	37.8	0.0	7.8	7.8	2.6FTE on planned absence + 1.0FTE long term illness. Staff Establishment being reviewed by Dept. Head
Innovation & Change	5.0	21.4	26.4	4.0	7.4	11.4	Includes individuals funded from earmarked reserves e.g. On-Call Liasons, etc
ICT	0.0	20.0	20.0	0.0	(1.0)	(1.0)	
Operations	9.0	3.0	12.0	0.0	(1.0)	(1.0)	
Perf Mgmt & Impr	0.0	12.6	12.6	0.0	(0.8)	(0.8)	
Property Services	0.0	14.6	14.6	0.0	(1.4)	(1.4)	
Purchasing & Supply	0.0	10.0	10.0	0.0	(2.0)	(2.0)	
Service Leadership Team	4.0	8.0	12.0	1.0	0.0	1.0	
Technical Services	2.0	5.4	7.4	0.0	(0.0)	(0.0)	
Training	33.0	15.9	48.9	3.0	2.0	5.0	
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	8.8	8.8	0.0	0.0	0.0	
<b>Subtotal for Non-Watch based and Support</b>	<b>117.9</b>	<b>304.6</b>	<b>422.5</b>	<b>(18.1)</b>	<b>9.7</b>	<b>(8.4)</b>	
<b>Total excl ASW and Control</b>	<b>637.5</b>	<b>304.6</b>	<b>942.1</b>	<b>(28.5)</b>	<b>9.7</b>	<b>(18.7)</b>	
ASW for month	12.2	0.0	12.2	12.2	0.0	12.2	
<b>Total Excl Control</b>	<b>649.7</b>	<b>304.6</b>	<b>954.3</b>	<b>(16.3)</b>	<b>9.7</b>	<b>(6.5)</b>	
Control	33.8	1.6	35.3	0.3	(0.0)	0.2	
<b>TOTAL STAFF FTE</b>	<b>683.5</b>	<b>306.1</b>	<b>989.7</b>	<b>(16.0)</b>	<b>9.7</b>	<b>(6.3)</b>	