



Meeting	Performance & Resources Board	Agenda Item	4
Meeting Date	31 January 2020		
Report Author:	Jayesh Padania, Finance Manager		
Presented By	Neil Cross, Chief Finance Officer		
Subject	Budget Review – December 2019		
Type of Report:	Information		

SUMMARY

This paper reports on expenditure against budget as at 31st December 2019, 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

The Performance and Resources Board is asked to:

1. Note the position on the income and expenditure at 31st December 2019 compared to the budget.
2. Note the Capital Expenditure spend against budget for period to 31st December 2019.

BACKGROUND

This table below shows actual expenditure against budget to 31st December 2019.

Description	YTD Actual £'000s	YTD Budget £'000s	Variance YTD £'000s	Variance YTD %
Whole Time Firefighters	24,954	25,763	(809)	-3.1%
On Call Firefighters	4,819	4,742	77	1.6%
Control	1,051	1,077	(26)	-2.4%
Support Staff	10,503	10,478	25	0.2%
Total Employment Costs	41,328	42,060	(732)	-1.7%
Support Costs	1,602	1,647	(45)	-2.7%
Premises & Equipment	7,836	7,848	(12)	-0.2%
Other Costs & Services	2,355	2,549	(194)	-7.6%
Firefighters pension costs	1,697	1,725	(28)	-1.6%
Lease and Interest Charges	973	1,045	(71)	-6.8%
Total Other Costs	14,465	14,815	(350)	-2.4%
Gross Expenditure	55,793	56,875	(1,082)	-1.9%
Total Operational Income	(5,920)	(5,471)	(449)	8.2%
Net Expenditure	49,873	51,403	(1,531)	-3.0%
Revenue Support Grant	(6,821)	(6,821)	-	0.0%
National Non-Domestic Rates	(12,731)	(12,361)	(371)	3.0%
Council Tax Collection Account	(500)	(500)	-	0.0%
Council Tax Precepts	(34,899)	(34,903)	5	0.0%
NNCR (surplus)/deficit	(69)	(61)	(9)	14.3%
Cont'ns (to)/from General Bals	-	-	-	0.0%
Total Funding	(55,020)	(54,645)	(374)	0.7%
Funding Gap / (Surplus)	(5,147)	(3,242)	(1,905)	

More detailed figures are provided at appendix 1

STAFFING

Overall employment costs are £732K (1.7%) under budget for the 9 months to 31st December 2019.

Spend for whole time fire-fighters is £809K (3.1%) under budget after absorption of :-

- Total ASW spend for financial year to end of December 2019 = £422K
- Included in pay costs to date are Pay Protection payments to some of the Day Crewed Fire Fighters as part of the planned conversion of the day crewed stations to on-call of circ. £500k.

For On-Call firefighters, spend is £77K (1.6%) over budget

- Higher activity from training and cover for the Operational Training Programme leading to higher spend on on-call pay

For Control staff, spend is £26K (2.4%) under budget:-

- £24K underspend on Control Staff Pay
- £ 6K overspend on Control Staff Overtime
- £ 8K underspend on Control staff pay on-costs

Support staff pay is £25K (0.2%) over budget for the 9 months to 31st December 2019.

- £359K overspend for Agency Temp Staff
 - With the delivery of the ICT programmes from January 2020, there is expected to be a related increase in the pay costs
- £161K underspend on Support Staff pay and overtime
- £ 34K underspend on Secondary Contracts
- £139K underspend on Support Staff on-costs

Appendix 3 – Table Summary of Support Staff FTE numbers

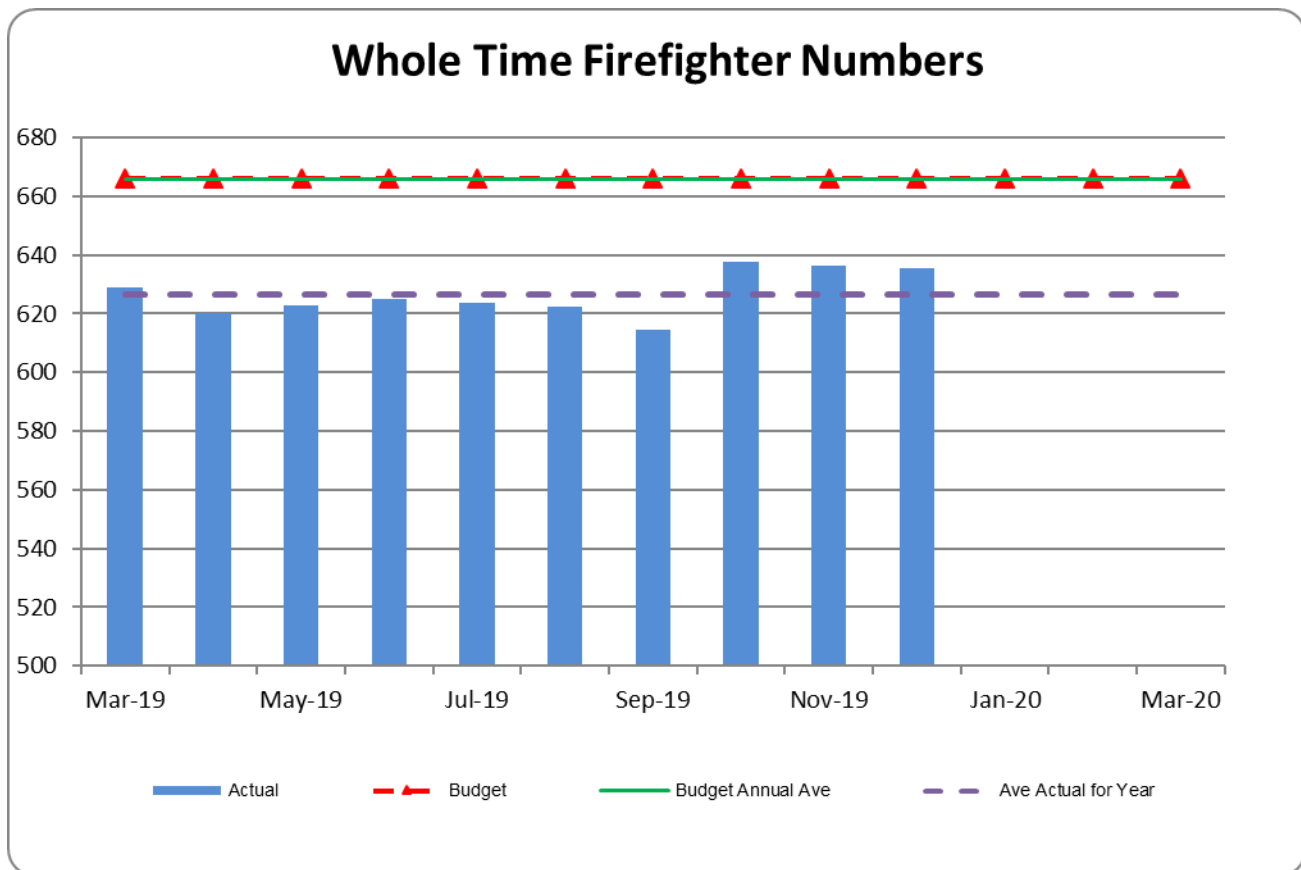
Whole-time fire-fighter numbers at 635.5 are 30.5 (4.6%) below budget for December.

The staffing position at the end of December is summarised below (% figures rounded):

31 Dec 2019	Actual	Phased Budget	Variance	
Wholetime Firefighters - FTE (Excl. ASW)	635.5	666.0	-30.5	-5%
On-Call Firefighters - FTE	402.25	453.75	-51.50	-11%
Control - FTE	33.8	33.5	0.3	1%
Support Staff :-	301.9	296.4	5.5	2%
Total	1,373.5	1,449.7	-76.2	-5%

As at the end of December the number of whole-time fire-fighters aged over 50 with more than 25 years' service was 87, of these 17 have more than 30 years' service.

The graph below shows the numbers of whole-time fire-fighters compared to the budget for the year.



WATCH BASED FIREFIGHTERS

The numbers of Watch Based Fire-fighters compared to the target levels set by the Authority are shown below.

Rider Numbers for December 2019	Budgeted Rider Resource	Optimum Rider Resilience Level	Critical Minimum Rider Requirement	Actual Riders	Additional Shift Working (FTE) Based on Payroll + CRT Data
Riders (Excl Day Crew + Clacton Additional Cover)	480	456	432	465.6	12.5
Clacton	2	2	2	0.0	0
Rider numbers (excl Day Crew)	482	458	434	465.6	12.5
Day Crew	32	32	32	34.0	0
Total Firefighters (Exl Career Breaks)	514	490	466	499.6	12.5

ON-CALL FIREFIGHTERS

Appendix 2 -On Call Firefighter nos. by Station

The table (top of page 4) shows that the total FTE at 31st December 2019 was 402.25, a net increase of 4.75 FTE from 1st April 2019.

NON-PAY RELATED EXPENDITURE

Non-pay expenditure is £350K underspent for the 9 months to 31st December, in addition operational income is £449K more than budget, and within the Funding Income there was an additional £370K received for the NNDR Polling Adjustment for 2018-19.

Support Costs are £45K (2.7%), underspent for the 9 months to 31st December 2019

Support Costs sub section	Over/Under spent	£000's	%
Training	Overspent	£65	11.9%
Employee Support Costs	Underspent	(£21)	(3.6%)
Travel & Subsistence	Underspent	(£89)	(16.8%)

- £65K overspend on Training
 - £ 80K overspend for External Training – L&D Panel
 - £ 87K for overspend Operational Training Contacts
 - £102K for the underspend of Leadership Development and In House Operational Training

- £ 21K underspend on Employee Support Costs related to:-
 - £50K overspend for Occupational Health
 - £36K overspend for Redundancy costs
 - £21K overspend on Financial Strain
 - £113K underspend on Clothing & Footwear and Laundry, spend is expected to pick up in line with the recruitment programme

- £89K underspend on Travel and Subsistence
 - £63K underspend on mileage
 - £26K underspend on Subsistence Allowances

Premises & Equipment are £12K (0.2%), underspent for the 9 months to 31st December 2019

Premises & Equipment sub section	Over/Under spent	£000's	%
Property Maintenance	Overspent	£162	10.6%
Utilities	Underspent	(£30)	(6.2%)
Rent & Rates	Underspent	(£6)	(0.5%)
Equipment & Supplies	Overspent	£61	5.1%
Communications	Underspent	(£11)	(1.0%)
Information Systems	Underspent	(£199)	(12.4%)
Transport	Overspent	£10	1.3%

- £162K overspend on Property Maintenance
 - £144K overspend on Building Maintenance
 - £ 34K overspend on Building Cleaning
 - £ 22K overspend on Ground Maintenance
 - £ 43K underspend on Planned Works
- £ 61K overspend on Equipment and Supplies
 - £145K overspend on Managed Personal Protective Equipment, mainly for the new recruits
 - £ 68K underspend on Operational Equip – Initial Purchase
- £199K underspend on Information Systems
 - £160K underspend on IT Consumables
 - £ 39K underspend on IT Maintenance and Contracts

Other Costs & Services are £194K (7.6%), underspent for the 9 months to 31st December 2019

Other Costs & Services sub section	Over/Under spent	£000's	%
Establishment Expenses	Underspent	(£36)	(4.6%)
Risk Protection	Underspent	(£70)	(14.7%)
Professional Fees & Services	Underspent	(£132)	(13.2%)
Democratic Representation	Underspent	(£3)	(1.8%)
Agency Services	Overspent	£47	35.7%

- £ 36K underspend underspend on Establishment Expenses
 - £40K underspend on Media Expenses
 - £25K underspend on Operational Support Costs
 - £64K overspend on Recruitment
- £132K underspend on Professional Fees & Services
 - £81K underspend on Legal Fees
 - £91K underspend on Other Local Authority Services
 - £40K overspend on Consultancy Fees, predominately related to the budget phasing for HR consultancy for the Everyone Matters Campaign by Real World HR
- £ 70K underspend on Risk Protection
 - Savings on premiums for Insurance Policies
- £ 47K overspend on Agency Services, Relates to Section 13/16 Cross Border charges

FORECAST

The forecast for the year has been prepared partly by finance and partly in conjunction with budget holders.

This forecast for Business As Usual shows a deficit for the year of £75K and additional resources requested by Budget Holders forecast of £800K, which will be funded from earmarked reserves.

The main variances for this change from budget are:

- £1,106K forecast saving for Firefighters pay and on-costs, as the actual number of Firefighters remains below the 2019-20 budget
- £82K overspend for On Call Firefighters pay, the overspend is due to activity level being higher than budget and offset in part by savings from the headcount being lower than budget
- £389K forecast overspend on Support Staff (excl. £328K from Earmarked Reserves)
- £332K forecast savings for Other Costs and Services, mainly from Professional Fees and Services as Consultancy and Other Local Authority Services are predicted to be underspent this year
- £204K forecast savings on Premises and Equipment, predominately from Forecast savings of £285K from IT Consumables and Maintenance & Contracts. There is also a Forecast overspend within Property Maintenance of £143K (£175K related to the works on the heating/cooling system at Kelvedon Park)
- £800K forecast use of reserves - £400K on the Operational Training Programme + £400K within Innovation and Change (£135K for the On-Call Programmes and £265K for the ICT Projects)

Please find below the summary of the current forecast against budget:-

Description	2019-20 Current Full Year Budget £'000s	Current Base Forecast £'000s	Forecast Variance £'000s	Forecast Variance %	Forecast Additional Resource from Reserves	Comments
Firefighters	34,251	33,145	(1,106)	-3%	368	Forecast based on current run rate Includes additional pension Employers Contributions + Day Crewed Pay Protection payments made to date
On-Call Fire-Fighters	6,692	6,774	82	1%	-	Resourcing of Training and On-Call programmes funded from Earmarked Reserves
Control	1,438	1,413	(25)	-2%	-	Forecast based on current run rate
Support Staff	13,914	14,302	389	3%	328	Forecast based on current run rate Forecast predominately for additional resources for anticipated projects funded from Earmarked Reserves
Total Employment Costs	56,295	55,635	(660)	-1%	696	
Support Costs	2,196	2,062	(135)	-7%	93	Forecast for Training and On-Call Development programmes funded from Earmarked Reserves
Premises & Equipment	10,464	10,260	(204)	-2%	-	Incl. estimated revenue costs of £175K for the heating fix at Kelvedon Park offset by savings of £368K for Information Systems, Transport and Communications
Other Costs & Services	3,403	3,071	(332)	-11%	12	
Firefighters Pension costs	2,250	2,243	(14)	-1%	-	
Lease & Interest Charges	1,393	1,299	(94)	-7%	-	
Statutory Provision for Capital Financing	5,100	5,100	-	0%	-	
Total Other Costs	24,807	24,035	(779)	-3%	104	
Gross Expenditure	81,102	79,670	(1,440)	-2%	800	
Total Operational Income	(7,305)	(7,675)	(370)	5%	-	
Net Expenditure	73,797	71,995	(1,810)	-3%	800	
Revenue Support Grant	(8,337)	(8,337)	-	0%	-	
National Non-Domestic Rates	(16,254)	(16,625)	(371)	2%	-	
Council Tax Collection Account	(643)	(643)	-	0%	-	
Council Tax receipts	(46,233)	(46,233)	-	0%	-	
NNCR (Surplus)/deficit	58	(82)	(140)	++	-	
Contributions to/(from) General Balances	(2,388)	(75)	2,313	++	(800)	
Total Funding	(73,797)	(71,995)	1,802	-3%	(800)	
Funding Gap/(Surplus)	(2,388)	75	2,313	800		

VIREMENTS

- £3,517K Full Year virement reflecting the Additional Pension costs for Grey Book staff, which is offset by a Government Grant.
 - The Government Grant covers 88% of the total estimated additional pension costs £3,817K
 - £300K to be funded by the service and has been included in the 2019-20 Budget
- £34K Full Year virement for Driver Trainers moving to a Fixed Term Contract from Secondary Contract Staff
- £32K Full year virement reducing the collaboration costs and resourcing for Rural Engagement
- £75K Full year virement for the Legal Support and Monitoring services provided by the Office of the Police, Fire and Crime Commissioner, which was originally budgeted within Legal Fees for the 2019-20 Budget

CAPITAL EXPENDITURE

Capital expenditure for the 9 months to 31st December 2019 is shown in the table below.

Total capital expenditure and commitments is £2.2m.

The largest item included is £1,183K for asset protection.

- £853K invoices received
- £330K commitments from various PO's raised to date for anticipated spend throughout the year

Information Technology = £458K

- £317K on SAN replacement
- £ 83K on Thin Client & Laptop rollout
- £ 56K on VDI Infrastructure

Vehicle £453K:-

- £320K related to Off Road Vehicles
- £ 67K for Light Vans

Equipment = £107K

- £56K relates to Light Portable Pumps
- £26K relates to BA Compressors
- £25K relates to Exercise Equipment

	Original Budget 2019/20 £'000s	Approved Changes £'000s	Revised Budget £'000s	Total Spend including Commitments to end of December 2019 £'000s	Forecast 2019/20 £'000s
Property					
New Premises					
Service Workshops	100	-	100	-	-
Existing Premises	-	-	-	-	-
Asset Protection	2,000	-	2,000	1,183	1,900
Asset Improvement Works	500	-	500	-	-
Total Property	2,600	-	2,600	1,183	1,900
Equipment	360	25	385	107	111
Information Technology					
Projects	1,425	-	1,425	458	1,220
Total Information Technology	1,425	-	1,425	458	1,220
Vehicles					
New Appliances	-	-	-	-	-
Other Vehicles	940	540	1,480	453	1,161
Total Vehicles	940	540	1,480	453	1,161
Total Capital Expenditure	5,325	565	5,890	2,201	4,392

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

1. Ongoing monitoring and review of the Operational Training Programme and On-Call Programmes being funded from Earmarked Reserves
2. Monitoring of the ICT projects and costs
3. Review with the Budget Holder on the repair/replacement costs for the remedial and replacement of the heating system at Kelvedon Park, once there is more detailed information and figures available for the work required to remedy this issue

LOCAL GOVERNMENT (ACCESS TO INFORMATION) ACT 1985	
List of background documents – including appendices, hardcopy or electronic including any relevant link/s.	
Appendix 1 Management Accounts – December 2019 Appendix 2 On Call Firefighter Headcount Numbers Appendix 3 Staff and Agency/Temp numbers Appendix 4 Operational Income Table	
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

Appendix 1
MANAGEMENT ACCOUNTS – December 2019

Description	YTD	YTD	Variance	Variance	2019-20	Current			Additional
	Actual	Budget	YTD	YTD	Current Full	Base	Forecast	Forecast	Resource
	£'000s	£'000s	£'000s	%	Year Budget	Forecast	Variance	Variance	from
					£'000s	£'000s	£'000s	%	Reserves
Firefighters	24,954	25,763	(809)	-3.1%	34,251	33,145	(1,106)	-3%	368
On-Call Fire-Fighters	4,819	4,742	77	1.6%	6,692	6,774	82	1%	-
Control	1,051	1,077	(26)	-2.4%	1,438	1,413	(25)	-2%	-
Support Staff	10,503	10,478	25	0.2%	13,914	14,302	389	3%	328
Total Employment Costs	41,328	42,060	(732)	-1.7%	56,295	55,635	(660)	-1%	696
Training	613	548	65	11.9%	730	763	33	4%	93
Employee Support Costs	546	567	(21)	-3.6%	756	679	(77)	-11%	-
Travel & Subsistence	443	533	(89)	-16.7%	710	620	(90)	-15%	-
Support Costs	1,602	1,647	(45)	-2.7%	2,196	2,062	(135)	-7%	93
Property Maintenance	1,701	1,539	162	10.6%	2,052	2,225	173	8%	-
Utilities	450	480	(30)	-6.2%	640	618	(22)	-4%	-
Rent & Rates	1,164	1,170	(6)	-0.5%	1,560	1,560	-	0%	-
Equipment & Supplies	1,254	1,193	61	5.1%	1,590	1,603	12	1%	-
Communications	1,122	1,132	(11)	-1.0%	1,510	1,496	(14)	-1%	-
Information Systems	1,399	1,598	(199)	-12.4%	2,130	1,845	(285)	-15%	-
Transport	747	737	10	1.3%	983	913	(69)	-8%	-
Premises & Equipment	7,836	7,848	(12)	-0.2%	10,464	10,260	(204)	-2%	-
Establishment Expenses	746	782	(36)	-4.6%	1,043	992	(51)	-5%	-
Risk Protection	405	475	(70)	-14.7%	633	547	(86)	-16%	-
Professional Fees & Services	865	996	(132)	-13.2%	1,333	1,109	(224)	-20%	12
Democratic Representation	162	165	(3)	-1.8%	220	216	(4)	-2%	-
Agency Services	178	131	47	35.7%	175	207	32	16%	-
Other Costs & Services	2,355	2,549	(194)	-7.6%	3,403	3,071	(332)	-11%	12
Firefighters Pension costs	1,697	1,725	(28)	-1.6%	2,250	2,243	(14)	-1%	-
Lease & Interest Charges	973	1,045	(71)	-6.8%	1,393	1,299	(94)	-7%	-
Statutory Provision for Capital Financing	-	-	-	0.0%	5,100	5,100	-	0%	-
Total Other Costs	973	1,045	(71)	-6.8%	6,493	6,399	(94)	-1%	-
Gross Expenditure	55,793	56,875	(1,082)	-1.9%	81,102	79,670	(1,440)	-2%	800
Total Operational Income	(5,920)	(5,471)	(449)	8.2%	(7,305)	(7,675)	(370)	5%	-
Net Expenditure	49,873	51,403	(1,531)	-3.0%	73,797	71,995	(1,810)	0%	800
Revenue Support Grant	(6,821)	(6,821)	-	0.0%	(8,337)	(8,337)	-	0%	-
National Non-Domestic Rates	(12,731)	(12,361)	(371)	3.0%	(16,254)	(16,625)	(371)	2%	-
Council Tax Collection Account	(500)	(500)	-	0.0%	(643)	(643)	-	0%	-
Council Tax receipts	(34,899)	(34,903)	5	0.0%	(46,233)	(46,233)	-	0%	-
NNCR (Surplus)/deficit	(69)	(61)	(9)	14.3%	58	(82)	(140)	++	-
Contributions to/(from) General Balances	-	-	-	0.0%	(2,388)	(75)	2,313	0%	(800)
Total Funding	(55,020)	(54,645)	(374)	0.7%	(73,797)	(71,995)	1,802	-3%	(800)
Funding Gap/(Surplus)	(5,147)	(3,242)	(1,905)		(2,388)	75	2,313		800

Appendix 2

ON CALL FIREFIGHTER HEADCOUNT NUMBERS

Station	Appliances Pumps	Other / Special Vehicles	Actual FTE for End of Dec 2019	Movement (FTE) since 01 Apr 2019	Actual Headcount for End of Dec 2019	Movement (Headcount) since 01 Apr 2019	Joiners (Headcount) since 01 Apr 2019	Leavers (Headcount) since 01 Apr 2019
Billericay	1	1	9.25	(0.75)	13	0	0	(1)
Braintree	2	1	20.50	5.75	26	8	8	0
Brentwood	2	0	7.00	0.25	9	0	2	(2)
Brightlingsea	1	0	11.00	0.00	13	0	0	0
Burnham	1	0	10.00	1.50	12	1	2	0
Canvey Island	2	0	9.00	(3.25)	12	(4)	2	(6)
Clacton	2	0	13.00	(1.75)	17	(2)	0	(2)
Coggeshall	1	1	8.75	0.25	11	0	0	0
Corringham	1	1	9.25	(0.25)	12	0	1	(1)
Dovercourt	2	1	13.00	2.00	16	2	4	(2)
Dunmow	2	0	13.50	1.00	17	1	3	(2)
Epping	1	0	10.00	(0.50)	13	0	1	(1)
Frinton	1	2	12.00	0.00	15	0	0	0
Great Baddow	1	0	3.75	(0.50)	5	0	0	0
Halstead	2	1	12.25	(0.50)	16	(1)	2	(3)
Hawkeell	1	0	12.00	1.25	15	1	1	0
Ingatstone	1	0	6.25	(0.25)	8	0	0	0
Leaden Roding	1	0	7.50	0.25	9	1	1	0
Maldon	2	1	15.50	0.00	19	1	2	(1)
Manningtree	1	1	12.25	0.00	16	0	0	0
Newport	1	2	8.50	0.75	11	1	1	0
Old Harlow	1	0	7.00	(1.50)	9	(2)	0	(1)
Ongar	1	0	6.75	(0.25)	9	0	1	(1)
Rochford	1	0	8.25	(0.25)	11	0	1	(1)
Saffron Walden	2	0	16.25	(1.50)	20	(2)	0	(1)
Shoeburyness	1	0	10.50	(0.25)	14	0	1	(1)
Sible Hedingham	1	0	8.50	(1.00)	11	(1)	0	(1)
South Woodham Ferrers	1	2	3.50	1.25	4	1	1	(1)
Stansted	1	2	11.50	0.00	15	0	1	(1)
Thaxted	1	0	9.50	1.00	12	1	0	0
Tillingham	1	0	9.25	1.25	11	2	3	(1)
Tiptree	1	0	10.00	(1.00)	13	(1)	0	(1)
Tollesbury	1	0	7.75	(0.50)	9	(1)	1	(2)
Waltham Abbey	1	1	9.75	3.00	13	4	3	0
Weeley	1	0	11.50	0.25	14	1	1	(1)
West Mersea	1	1	8.75	(0.75)	11	(1)	3	(3)
Wethersfield	1	0	8.25	(0.75)	10	(1)	2	(3)
Wickford	1	0	7.75	0.00	9	0	1	(1)
Witham	2	0	13.00	(0.50)	16	(1)	2	(3)
Wivenhoe	1	0	10.25	1.00	13	1	0	0
Grand Total	50	18	402.25	4.75	509	9	51	(44)

Appendix 3

Cost Centre	Code	SITOWNER	GREY BOOK		GREEN BOOK		FTE ADJUSTMENTS			ADJUSTED TOTAL FTE	VARIANCE BUDGET v ACTUAL	Comments
			Adjusted Budgeted FTE	Employed FTE	Adjusted Budgeted FTE	Employed FTE	Agency FTE ¹	Planned Absence	Long Term Sick			
Catering	9401	Deputy Chief Fire Officer	0.0	0.0	4.0	3.3	0.0	0.0	0.0	3.3	0.7	
Community Safety	9201	Director of Operations	21.0	5.0	30.2	32.0	0.0	0.0	0.0	32.0	1.8	Costs for some roles recharged to Station Group Admin/Operational Commands
Control	9102	Director of Operations	0.0	0.0	1.6	1.6	0.0	0.0	0.0	1.6	0.0	Control Admin Team only
Corp Risk & Bus Cont	9209	Director of Innovation, Risk & Future Dev't	0.0	0.0	3.0	3.0	0.0	0.0	0.0	3.0	0.0	
Corporate Comms	9104	Director of Corporate Services	0.0	0.0	5.0	7.0	0.0	1.0	0.0	6.0	1.0	
Emergency Planning	9208	Director of Innovation, Risk & Future Dev't	3.0	2.0	1.0	1.0	0.0	0.0	0.0	1.0	2.0	Emergency Planning moved to External Secondments
External Secondments	9900	Director of Corporate Services	3.0	5.0	2.5	3.5	0.0	0.0	0.0	3.5	3.0	Includes FBUs secondments, recreational fund admin., Emergency Planning
Finance & Pay	9402	Director of Corporate Services	0.0	0.0	13.0	15.7	2.0	0.0	0.0	17.7	4.7	Excess reflects additional FTE in Payroll employed due HOBIS implementation - one goes perm 2 Dec
Health & Safety	9303	Director of Operations	6.0	1.0	4.0	4.0	0.0	0.0	0.0	4.0	0.0	
Human Resources	9504	Director of Corporate Services	0.0	0.0	33.1	37.7	2.0	2.6	1.7	35.4	3.6	Budget transfer - 1.8 in Sep - OUT to Training - 2 x BP, 3.1 in Nov - IN from Training - 1.8D Support
ICT	9505	Director of Corporate Services	0.0	0.0	21.0	20.0	0.0	0.0	0.0	20.0	1.0	
Innovation & Change	9300	Director of Innovation, Risk & Future Dev't	1.0	5.0	14.0	19.4	2.0	0.6	1.0	19.8	5.8	
Operations	9103	Director of Operations	9.0	10.0	4.0	3.0	0.0	0.0	0.0	3.0	1.0	
Perf Mgmt & Impr	9108	Deputy Chief Fire Officer	0.0	1.0	13.4	10.6	1.0	0.0	0.0	11.6	1.8	
Police Collaboration	9305	Deputy Chief Fire Officer	1.0	0.0	7.0	2.0	0.0	0.0	0.0	2.0	5.0	
Projects		Director of Innovation, Risk & Future Dev't	0.0	0.0	1.0	0.0	0.0	0.0	0.0	0.0	1.0	
Property Services	9405	Deputy Chief Fire Officer	0.0	0.0	16.0	13.4	1.5	0.0	0.0	14.9	1.1	
Purchasing & Supply	9404	Director of Corporate Services	0.0	0.0	12.0	10.0	0.0	0.0	0.0	10.0	2.0	
Service Leadership Team	9100	Chief Fire Officer / Chief Executive	3.0	4.0	8.0	8.0	0.0	0.0	0.0	8.0	0.0	
Station Group Admin	8200	Director of Operations	32.0	35.9	11.6	12.5	0.0	0.0	0.0	12.5	0.9	No current Support budget for this cost centre - excess will reflect recharges for some Comm Safety roles
Technical Fire Safety	9202	Director of Operations	25.0	15.0	26.3	25.4	0.0	0.0	1.0	24.4	1.9	
Technical Services	9301	Deputy Chief Fire Officer	2.0	2.0	5.4	5.4	0.0	0.0	0.0	5.4	0.0	
Training	9304	ACED People, Values & Culture	30.0	32.0	10.8	11.0	0.0	0.0	0.0	11.0	0.2	Now includes 2 former HR employees, recharged effective 01 Sep. 1.8D Admin 1.3 to transfer to HR in Nov
Water Services	9204	Deputy Chief Fire Officer	0.0	0.0	10.2	6.7	0.0	0.0	0.0	6.7	3.6	
Workshop Engineering	9420	Deputy Chief Fire Officer	0.0	0.0	29.4	28.4	0.0	0.0	0.0	28.4	1.0	
Workshops Management	9409	Deputy Chief Fire Officer	0.0	0.0	8.8	8.8	0.0	0.0	0.0	8.8	0.0	
TOTALS			136.0	117.9	256.4	293.4	8.5	4.3	3.7	293.9	1.2	

Note:

1) Report provided by HR

2) Agency Worker FTE reflects Active Agency Workers as 31 Dec 2019 - this may not correspond with the actual hours worked and for which we have been charged by providers

Note:

In addition to FTE/headcount target above :

1. £376k secondary contracts (£350k in Community Safety + £26k in Training)
2. £100k for Agency Temp Staff within Innovation and Change
3. Information for Maternity and LTS provided by HR
4. Police Collaboration - Some posts funded by external parties (i.e. Essex Police, PCC, etc.)

Appendix 4
Operational Income - MANAGEMENT ACCOUNTS – December 2019

Description	YTD Actual £'000s	YTD Budget £'000s	Variance YTD £'000s
Income as at 31 December 2019			
Government Grants	(4,745)	(4,431)	(314)
Cycle to Work Scheme	(16)	(15)	(1)
Childcare Vouchers	(40)	(52)	11
Canteen Income	(64)	(51)	(13)
Sale of Vehicle Spares	(27)	(15)	(12)
Aerial Sites	(111)	(105)	(6)
Solar Panel Income	(37)	(38)	0
Hydrant Tests	(83)	(68)	(16)
Lease Cars - Employee Contributions	(6)	-	(6)
Service Charges	(3)	(1)	(2)
Secondments	(65)	(43)	(22)
Community Safety general	(46)	-	(46)
Labour Credit	(59)	(38)	(21)
Section 13/16	(67)	(34)	(34)
Provision of Hire Vehicles & Equipment	(12)	(2)	(10)
Interest Received Short Term Investments	(60)	(30)	(30)
Community Safety Youth Work	(57)	(240)	183
Shared Services Income	(255)	(182)	(73)
Reimbursements from EFA(T)	(96)	(81)	(15)
Other Miscellaneous Income	(63)	(48)	(15)
Total Operational Income	(5,920)	(5,471)	(449)