



Meeting	Performance & Resources Board	Agenda Item	5
Meeting Date	30 April 2020	Report Number	
Report Author:	Jayesh Padania, Finance Manager		
Presented By	Neil Cross, Chief Finance Officer		
Subject	Budget Review – March 2020		
Type of Report:	Information		

SUMMARY

This paper reports on expenditure against budget as at 31st March 2020, 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 March 2020 compared to the budget, these totals may change in line with the final Year End adjustments.
2. Note the Capital Expenditure spend against budget and forecast for period to 31st March 2029, these totals may change in line with the final Year End adjustments.
3. Approve the request from the Fleet Manager to carry forward the Capital Budgets from 2019-20 to 2020-21 for:-

a. Light Vehicles	£132,607
b. Off Road Vehicles	£ 76,162
c. Light Vans	£ 12,215
d. Brake Roller Tester	£ 68,898
TOTAL	= £284,883

BACKGROUND

This table below shows actual expenditure against budget to 31st March 2020.

Description	YTD Actual £'000s	YTD Budget £'000s	Variance YTD £'000s	% Variance YTD
Wholetime Firefighters	33,443	34,481	(1,038) ✓	-3%
On Call Firefighters	6,441	6,427	14 ✓	0%
Control	1,418	1,437	(19) ✓	-1%
Support Staff	14,074	13,899	175 ✓	1%
Total Employment Costs	55,376	56,245	(869) ✓	-2%
Support Costs	2,343	2,196	147 ✓	7%
Premises & Equipment	10,290	10,716	(426) ✓	-4%
Other Costs & Services	3,322	3,443	(121) ✓	-4%
Ill health pension costs	2,209	2,250	(41) ✓	-2%
Financing Items	1,310	1,393	(83) ✓	-6%
Inflation Provision	-	-	- ✓	0%
Total Other Costs	19,475	19,999	(524) ✓	-3%
Gross Expenditure	74,851	76,244	(1,392) ✓	-2%
Operational income	(8,096)	(7,305)	(791) ✓	11%
Net Expenditure	66,756	68,939	(2,183) ✓	-3%
Funding				
Revenue Support Grant	(8,452)	(8,337)	(115) ✓	0%
National Non-Domestic Rates	(16,771) ✓	(16,392) ✓	(379)	0%
Council Tax Collection Account	(643)	(643)	- ✓	0%
Council Tax	(46,228)	(46,233)	5 ✓	0%
Cont'ns to/(from) General Bals	-	(176)	176	0%
Total Funding	(72,094)	(71,781)	(314) ✓	0%

More detailed figures are provided at appendix 1

STAFFING

Overall employment costs are £869K (1.5%) under budget for the 12 months to 31st March 2020, please be aware that there will be some late entries which will be processed as year-end adjustments.

Spend for whole time fire-fighters is £1,038K (3.0%) under budget after absorption of :-

- Total ASW spend for financial year to end of March 2020 = £608K
- 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 £14K (0.2%) 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 £19K (1.3%) under budget:-

- £21K underspend on Control Staff Pay
- £ 8K overspend on Control Staff Overtime
- £ 6K underspend on Control staff pay on-costs

Support staff pay is £175K (1.3%) over budget for the 12 months to 31st March 2020.

- £452K overspend for Agency Temp Staff
- £115K underspend on Support Staff pay and overtime
- £ 72K underspend on Secondary Contracts
- £ 90K underspend on Support Staff on-costs

Appendix 3 – Table Summary of Support Staff FTE numbers

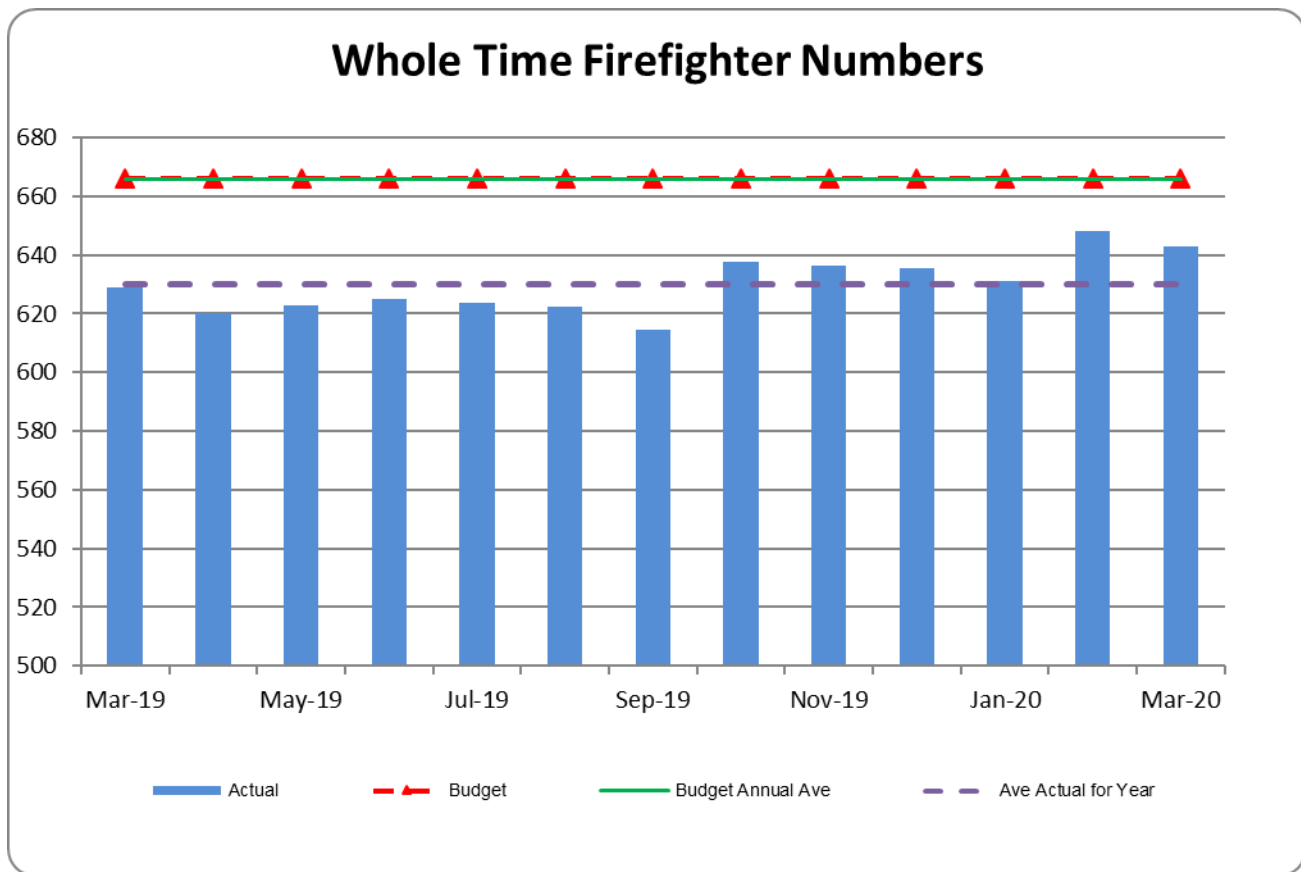
Whole-time fire-fighter numbers at 643.0 are 23.0 (3.5%) below budget for March.

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

31 Mar 2020	Actual	Phased Budget	Variance	
Wholetime Firefighters - FTE (Excl. ASW)	643.0	666.0	-23.0	-3%
On-Call Firefighters - FTE	400.75	453.75	-53.00	-12%
Control - FTE	34.2	33.5	0.7	2%
Support Staff :-	310.5	296.4	14.1	5%
Total	1,388.5	1,449.7	-61.2	-4%

As at the end of March the number of whole-time fire-fighters aged over 50 with more than 25 years' service was 86 of these 21 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 March 2020	Budgeted Rider Resource	Optimum Rider Resilience Level	Critical Minimum Rider Requirement	Actual Riders	Additional Shift Working (FTE) Based on CRT Data
Riders (Excl Day Crew + Clacton Additional Cover)	480	456	432	473.0	8.6
Clacton	2	2	2	1.0	0
Rider numbers (excl Day Crew)	482	458	434	474.0	8.6
Day Crew	32	32	32	34.0	0
Total Firefighters (Exl Career Breaks)	514	490	466	508.0	8.6

ON-CALL FIREFIGHTERS

Appendix 2 -On Call Firefighter nos. by Station

The table (top of page 4) shows that the total FTE at 31st March 2020 was 400.75, a net increase of 3.25 FTE from 1st April 2019.

NON-PAY RELATED EXPENDITURE

Non-pay expenditure is £524K underspent for the 12 months to 31st March, in addition operational income is £791K 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 £147K (6.7%), overspent for the 12 months to 31st March 2020

Support Costs sub section	Over/Under spent	£000's	%
Training	Overspent	£108	14.9%
Employee Support Costs	Overspent	£176	23.3%
Travel & Subsistence	Underspent	(£137)	(19.3%)

- £108K overspend on Training
 - £ 61K overspend for External Training – L&D Panel
 - £183K overspend on Operational Training Contacts
 - Includes £92K invoiced in March 2020 from The Fire Service College
 - £136K for the underspend of Leadership Development and In House Operational Training

- £176K overspend on Employee Support Costs related to:-
 - £218K overspend for Redundancy and Settlement Agreements
 - Including a provision of £182K in March 2020 for Settlement Agreements
 - £ 66K overspend for Occupational Health
 - £ 41K overspend on Fitness Equipment
 - £129K underspend on Clothing & Footwear and Laundry
 - underspend is related to the budget for the new uniforms which are now going to be issued next Financial Year

- £137K underspend on Travel and Subsistence
 - £116K underspend on mileage

Premises & Equipment are £426K (4.0%), underspent for the 12 months to 31st March 2020

Premises & Equipment sub section	Over/Under spent	£000's	%
Property Maintenance	Underspent	(£120)	(5.3%)
Utilities	Underspent	(£11)	(1.6%)
Rent & Rates	Underspent	(£6)	(0.4%)
Equipment & Supplies	Overspent	£36	2.3%
Communications	Underspent	(£42)	(2.8%)
Information Systems	Underspent	(£267)	(12.5%)
Transport	Underspent	(£16)	(1.7%)

- £ 120K underspend on Property Maintenance (following release of £176K virement in February 2020, for work on the heating and cooling system at Kelvendon Park due to commence soon)
 - £117K underspend on Building Maintenance
 - £ 30K underspend on Building Cleaning
 - £ 13K underspend on Furniture and Fittings
 - £ 52K overspend on Internal Decorations/Alterations and Improvements
- £ 36K overspend on Equipment and Supplies
 - £102K overspend on Managed Personal Protective Equipment, mainly for the new recruits
 - £ 65K overspend for Water Services
 - £ 88K underspend on Operational Equip – Initial Purchase
 - £ 31K underspend on Office/Admin Equipment and Cleaning Equipment
 - £ 16K underspend on Breathing Apparatus and Quality Assurance
- £ 42K underspend on Communications
 - £ 42K underspend on IT Communications
- £267K underspend on Information Systems
 - £179K underspend on IT Consumables
 - £ 88K underspend on IT Maintenance and Contracts

Other Costs & Services are £121K (3.5%), underspent for the 12 months to 31st March 2020

Other Costs & Services sub section	Over/Under spent	£000's	%
Establishment Expenses	Underspent	(£51)	(5.6%)
Risk Protection	Underspent	(£61)	(9.7%)
Professional Fees & Services	Underspent	(£59)	0.5%
Democratic Representation	Underspent	(£4)	(1.8%)
Agency Services	Overspent	£55	31.2%

- £ 51K underspend underspend on Establishment Expenses
 - £54K underspend on Media Expenses
 - £69K underspend on Community Safety
 - £34K underspend on Crime and Disorder Partnership Contributions
 - £24K underspend on Stationery
 - £94K overspend on Home Safety
 - £56K overspend on Recruitment
 - £20K underspend on various other Establishment Expenses
- £ 61K underspend on Risk Protection
 - Savings on premiums for Insurance Policies
- £ 59K underspend on Professional Fees & Services
 - £ 90K underspend on Legal Fees
 - £155K underspend on Other Local Authority Services
 - £173K overspend on Consultancy Fees
- £ 55K 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 surplus for the year of £790K and additional resources requested by Budget Holders forecast of £1,070K, which will be funded from earmarked reserves.

The main variances for this change from budget are:-

- £1,347K forecast saving for Firefighters pay and on-costs, as the actual number of Firefighters remains below the 2019-20 budget. Increase in Funding from Earmarked Reserves Forecast for additional resources for the On-Call & Training programmes
There is an increase in the Forecast for staff working on Projects funded from Earmarked reserves
- £79K overspend forecast for On Call Firefighters pay is due to activity level being higher than budget and offset in part by savings from the headcount being lower than budget
- £86K forecast underspend on Support Staff (excl. £336K forecast spend from Earmarked Reserves which has increased from the previous Forecast due to increases in resources for change projects mainly for the ICT Infrastructure project
- Support Costs current base forecast is £447K underspend, predominately from the underspend on Business As Usual Training budget, the forecast for use of Earmarked Reserves relates to the Operational Training Programme
- £105K forecast savings for Other Costs and Services, mainly from Professional Fees and Services (£99K) as Consultancy and Other Local Authority Services are predicted to be underspent this year. Please note included within the forecast are the Everyone Matters costs which have been absorbed within the existing budgetary provision within the year.
- £44K forecast savings on Premises and Equipment, predominately from Forecast savings of £179K from IT Consumables and Maintenance & Contracts. The Forecast includes the virement of £175K for the works on the heating/cooling system at Kelvedon Park
- £1,070K forecast use of earmarked reserves - £666K on the Operational Training Programme + £404K within Innovation and Change (£142K for the On-Call Programmes and £262K for the ICT Projects)
- The latest review of Capital Expenditure in early March resulted in the reduction of the Statutory Provision for Capital Financing, which is now forecast to be £298K less than budget, and is due to the lower than planned Capital Expenditure in the year

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	32,904	(1,347)	-4%	387	Forecast based on current run rate
On-Call Fire-Fighters	6,692	6,771	79	1%	-	Resourcing of Training and On-Call programmes funded from Earmarked Reserves
Control	1,438	1,428	(10)	-1%	-	Forecast based on current run rate
Support Staff	13,914	13,828	(86)	-1%	336	Forecast predominately for additional resources for anticipated projects funded from Earmarked Reserves
Total Employment Costs	56,295	54,931	(1,365)	-2%	723	Increase in Support Staff for projects has lead to additional forecast costs
Support Costs	2,196	1,749	(447)	-26%	327	Forecast for Training and On-Call Development programmes funded from Earmarked Reserves
Premises & Equipment	10,716	10,672	(44)	0%	-	Increase in Forecast due to costs of external training college
Other Costs & Services	3,443	3,338	(105)	-3%	20	Incl. estimated revenue costs of £175K for the heating fix at Kelvedon Park offset by savings of £368K for Information Systems, Transport and Communications
Firefighters Pension costs	2,250	2,243	(14)	-1%	-	
Lease & Interest Charges	1,393	1,301	(92)	-7%	-	
Statutory Provision for Capital Financing	5,100	4,802	(298)	-6%	-	
Total Other Costs	25,099	24,105	(1,002)	-4%	347	
Gross Expenditure	81,394	79,036	(2,366)	-3%	1,070	
Total Operational Income	(7,305)	(7,906)	(601)	8%	-	
Net Expenditure	74,089	71,130	(2,967)	-4%	1,070	
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)	++	-	
Total Funding	(71,409)	(71,920)	(511)	1%	-	
Contributions to/(from) General Balances	(2,564)	790	3,354	++	(1,070)	

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
- £176K Full year virement from General Reserves for property revenue costs related to the remedial works to replace and refurbish the heating and cooling system at Kelvedon Park

CAPITAL EXPENDITURE

Capital expenditure for the 12 months to 31st March 2020 is shown in the table below.

Total capital expenditure and commitments is £3.2m.

The largest item included is £1,516K for asset protection.

- £1,193K invoices received
- £ 323K commitments from various PO's raised to date

Information Technology = £620K

- £ 241K on SAN replacement
 - £ 173K actual to March 2020
 - £ 68K of commitments as at 31st March 2020
- £ 367K on Thin Client & Laptop rollout
 - £ 345K actual spend to March 2020
 - £ 22K of commitments as at 31st March 2020
- £ 81K on VDI Infrastructure

Vehicle £864K:-

- £ 342K related to Off Road Vehicles
- £ 324K for Light Vans
- £ 133K for Light Vehicles
- £ 29K on Ladders
- £ 30K on Officer Vehicles

Equipment = £120K

- £ 56K relates to Light Portable Pumps
- £ 38K relates to RPE Masks and Equipment
- £ 26K relates to BA Compressors

	Original Budget 2019/20 £'000s	Approved Changes £'000s	Revised Budget £'000s	Actual Spend To March 2020 £'000s	Commitments 2019/20 £'000s	Total Spend including Commitments to end of March 2020 £'000s	Forecast 2019/20 @ 12th March 2020 £'000s
Property							
New Premises							
Service Workshops	100	-	100	-	-	-	-
Existing Premises	-	-	-	-	-	-	-
Asset Protection	2,000	-	2,000	1,193	323	1,516	1,320
Asset Improvement Works	500	-	500	-	-	-	-
Total Property	2,600	-	2,600	1,193	323	1,516	1,320
Equipment	360	25	385	120	-	120	151
Information Technology							
Projects	1,425	-	1,425	620	90	709	650
Total Information Technology	1,425	-	1,425	620	90	709	650
Vehicles							
New Appliances	-	-	-	-	-	-	6
Other Vehicles	940	540	1,480	864	-	864	704
Total Vehicles	940	540	1,480	864	-	864	711
Total Capital Expenditure	5,325	565	5,890	2,797	412	3,210	2,832

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

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 – March 2020 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 – March 2020

Description	YTD Actual £'000s	YTD Budget £'000s	Variance		Current Full Year Budget	Current Base Forecast £'000s	Forecast Variance £'000s	Forecast Variance %	Forecast Additional Resource from Reserves
			YTD £'000s	% Variance YTD					
Wholetime Firefighters	33,443	34,481	(1,038)	-3%	34,251	32,904	(1,347)	-4%	387
On-Call Firefighters	6,441	6,427	14	0%	6,692	6,771	79	1%	-
Control	1,418	1,437	(19)	-1%	1,438	1,428	(10)	-1%	-
Support Staff	14,074	13,899	175	1%	13,914	13,828	(86)	-1%	336
Total Employment Costs	55,376	56,245	(869)	-2%	56,295	54,931	(1,365)	-2%	723
Training	838	730	108	15%	730	427	(303)	-71%	327
Employee Support Costs	932	756	176	23%	756	721	(35)	-5%	-
Travel & Subsistence	573	710	(137)	-19%	710	601	(109)	-18%	-
Support Costs	2,343	2,196	147	7%	2,196	1,749	(447)	-26%	327
Property Maintenance	2,124	2,244	(120)	-5%	2,244	2,243	(1)	0%	-
Utilities	689	700	(11)	-2%	700	689	(11)	-2%	-
Rent & Rates	1,554	1,560	(6)	0%	1,560	1,552	(8)	-1%	-
Equipment & Supplies	1,627	1,590	36	2%	1,590	1,741	150	9%	-
Communications	1,468	1,510	(42)	-3%	1,510	1,498	(12)	-1%	-
Information Systems	1,863	2,130	(267)	-13%	2,130	1,951	(179)	-9%	-
Transport	966	983	(16)	-2%	983	999	17	2%	-
Premises & Equipment	10,290	10,716	(426)	-4%	10,716	10,672	(44)	0%	-
Establishment Expenses	992	1,043	(51)	-5%	1,043	1,020	(23)	-2%	-
Risk Protection	572	633	(61)	-10%	633	579	(54)	-9%	-
Professional Fees & Services	1,313	1,373	(59)	-4%	1,373	1,273	(99)	-8%	20
Democratic Representation	216	220	(4)	-2%	220	216	(4)	-2%	-
Agency Services	230	175	55	31%	175	250	75	30%	-
Other Costs & Services	3,322	3,443	(121)	-4%	3,443	3,338	(105)	-3%	20
Ill Health Pension costs	2,209	2,250	(41)	-2%	2,250	2,243	(14)	-1%	-
Lease & Interest Charges	1,310	1,393	(83)	-6%	1,393	1,301	(92)	-7%	-
Statutory Provision for Capital Financing	-	-	-	0%	5,100	4,802	(298)	-6%	-
Financing	-	-	-	0%	-	-	-	0%	-
Inflation Provision	-	-	-	0%	-	-	-	0%	-
Financing Items	1,310	1,393	(83)	-6%	6,493	6,102	(391)	-6%	-
Gross Expenditure	74,851	76,244	(1,392)	-2%	81,394	79,036	(2,366)	-3%	1,070
Total Operational income	(8,096)	(7,305)	(791)	11%	(7,305)	(7,906)	(601)	8%	-
Net Expenditure	66,756	68,939	(2,183)	-3%	74,089	71,130	(2,967)	0%	1,070
Revenue Support Grant	(8,452)	(8,337)	(115)	0%	(8,337)	(8,337)	-	0%	-
National Non-Domestic Rates	(16,771)	(16,392)	(379)	0%	(16,196)	(16,625)	(371)	2%	-
Council Tax Collection Account	(643)	(643)	-	0%	(643)	(643)	-	0%	-
Council Tax	(46,228)	(46,233)	5	0%	(46,233)	(46,233)	-	0%	-
Contribns to/from Gen Balances	-	(176)	176	0%	(2,564)	(82)	(140) ++	-	-
Total Funding	(72,094)	(71,781)	(314)	0%	(73,973)	(71,920)	(511)	1%	-
Funding Gap/(Surplus)	(5,339)	(2,842)	(2,497)	0%	116	790	3,354	0%	(1,070)

Appendix 2

ON CALL FIREFIGHTER HEADCOUNT NUMBERS

Station	Appliances Pumps	Other / Special Vehicles	Actual FTE for End of Mar 2020	Movement (FTE) since 01 Apr 2019	Actual Headcount for End of Mar 2020	Movement (Headcount) since 01 Apr 2019	Joiners (Headcount) since 01 Apr 2019	Leavers (Headcount) since 01 Apr 2019
Billericay	1	1	10.75	0.75	15	2	2	(1)
Braintree	2	1	20.50	5.75	26	8	8	0
Brentwood	2	0	6.00	(0.75)	8	(1)	1	(2)
Brightlingsea	1	0	11.00	0.00	13	0	1	(1)
Burnham	1	0	9.50	1.00	12	1	2	0
Canvey Island	2	0	9.75	(2.50)	13	(3)	3	(6)
Clacton	2	0	11.50	(3.25)	15	(4)	0	(3)
Coggeshall	1	1	7.25	(1.25)	9	(2)	0	(2)
Corringham	1	1	10.25	0.75	13	1	2	(1)
Dovercourt	2	1	12.75	1.75	16	2	4	(2)
Dunmow	2	0	13.25	0.75	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	4.50	0.25	6	1	1	0
Halstead	2	1	11.50	(1.25)	15	(2)	2	(4)
Hawkeell	1	0	11.75	1.00	15	1	1	0
Ingatestone	1	0	7.50	1.00	10	2	3	(1)
Leaden Roding	1	0	7.75	0.50	10	2	2	0
Maldon	2	1	16.25	0.75	20	2	3	(1)
Manningtree	1	1	11.50	(0.75)	15	(1)	1	(2)
Newport	1	2	8.50	0.75	11	1	1	0
Old Harlow	1	0	9.25	0.75	12	1	3	(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	15.25	(2.50)	19	(3)	1	(2)
Shoeburyness	1	0	10.50	(0.25)	14	0	2	(2)
Sible Hedingham	1	0	8.50	(1.00)	11	(1)	0	(1)
South Woodham Ferrers	1	2	4.25	2.00	5	2	2	(1)
Stansted	1	2	12.50	1.00	16	1	1	(1)
Thaxted	1	0	8.50	0.00	11	0	0	(1)
Tillingham	1	0	9.25	1.25	11	2	3	0
Tiptree	1	0	9.25	(1.75)	12	(2)	0	(1)
Tollesbury	1	0	7.50	(0.75)	9	(1)	1	(2)
Waltham Abbey	1	1	9.00	2.25	12	3	2	0
Weeley	1	0	11.75	0.50	14	1	1	(1)
West Mersea	1	1	8.00	(1.50)	10	(2)	4	(5)
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	13.25	(0.25)	17	0	3	(3)
Wivenhoe	1	0	9.25	0.00	12	0	1	(2)
Grand Total	50	18	400.75	3.25	511	11	70	(58)

Appendix 3

Cost Centre	Code	SIT/OWNER	GREY BOOK					GREEN BOOK					Comments	
			Adjusted Budgeted FTE	Employed Headcount	Employed FTE	Adjusted Total FTE	Variance Budget v Actual	Adjusted Budgeted FTE	Employed Headcount	Employed FTE	Agency FTE ¹	Adjusted Total FTE		Variance Budget v Actual
Catering	9401	Deputy Chief Fire Officer	0.0	0.0	0.0	0.0	0.0	4.0	5	3.3	0.9	4.3	0.3	
Community Safety	9201	Director of Operations	21.0	5.0	4.0	2.5	18.5	30.2	37	34.0	1.0	35.0	4.8	Costs for some roles recharged to Station Group Admin/Operational Commands
Control	9102	Director of Operations	0.0	0.0	0.0	0.0	0.0	1.6	2	1.6	0.0	1.6	0.0	Control Admin Team only
Comp Risk & Bus Cont	9209	Director of Innovation, Risk & Future Dev't	0.0	0.0	0.0	0.0	0.0	3.0	2	2.0	0.0	2.0	1.0	
Corporate Comms	9104	Director of Corporate Services	0.0	0.0	0.0	0.0	0.0	5.0	7	7.0	0.0	6.0	1.0	1 FTE mat leave
Emergency Planning	9208	Director of Innovation, Risk & Future Dev't	3.0	3.0	3.0	3.0	0.0	1.0	1	1.0	0.0	1.0	0.0	what is 2 FTE adjustment?
External Secondments	9900	Director of Corporate Services	3.0	5.0	5.0	5.0	2.0	2.5	3	2.5	0.0	2.5	0.0	Includes FBU secondments, recreational fund admin - what's 2 FTE adjustment?
Finance & Pay	9402	Director of Corporate Services	0.0	0.0	0.0	0.0	0.0	13.0	16	15.3	1.0	16.3	3.3	Excess reflects add'l FTE in Payroll employed post Civica implementation
Health & Safety	9303	Director of Corporate Services	6.0	2.0	2.0	2.0	4.0	4.0	4	4.0	0.0	4.0	0.0	
Human Resources	9504	Director of Corporate Services	0.0	0.0	0.0	0.0	0.0	33.1	41	36.6	1.0	35.9	2.8	1.65 FTE maternity leave. Department restructure will complete w/e 01 Apr.
ICT	9505	Director of Corporate Services	0.0	0.0	0.0	0.0	0.0	21.0	21	21.0	0.0	21.0	0.0	
Innovation & Change	9900	Director of Innovation, Risk & Future Dev't	1.0	5.0	5.0	5.0	4.0	14.0	22	21.4	3.0	22.8	8.8	1.6 FTE maternity leave
Operations	9103	Director of Operations	9.0	9.0	9.0	8.0	1.0	4.0	3	3.0	0.0	3.0	1.0	
Perf Mgmt & Impr	9108	Deputy Chief Fire Officer	0.0	0.0	0.0	0.0	0.0	13.4	12	10.6	1.0	11.0	2.4	
Police Collaboration	9305	Deputy Chief Fire Officer	1.0	0.0	0.0	0.0	1.0	7.0	2	2.0	0.0	2.0	5.0	
Projects	9405	Deputy Chief Fire Officer	0.0	0.0	0.0	0.0	0.0	1.0	0	0.0	0.0	0.0	1.0	cost centre dormant?
Property Services	9404	Deputy Chief Fire Officer	0.0	0.0	0.0	0.0	0.0	16.0	15	13.0	1.0	14.0	2.0	
Purchasing & Supply	9100	Director of Corporate Services	0.0	0.0	0.0	0.0	0.0	12.0	10	10.0	0.0	10.0	2.0	
Service Leadership Team	8200	Chief Fire Officer / Chief Executive	3.0	4.0	4.0	4.0	1.0	8.0	9	9.0	0.0	9.0	1.0	
Station Group Admin	9202	Director of Operations	32.0	36.0	36.0	36.0	4.0	11.6	11	10.5	0.0	10.5	1.1	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	16.0	16.0	16.0	9.0	26.3	36	31.6	0.0	31.1	4.8	0.5 FTE maternity leave
Technical Services	9301	Deputy Chief Fire Officer	2.0	2.0	2.0	2.0	0.0	5.4	6	5.4	0.0	5.4	0.0	
Training	9304	ACEO People, Values & Culture	30.0	31.0	31.0	31.0	1.0	10.8	13	12.0	0.0	12.0	1.2	
Water Services	9204	Deputy Chief Fire Officer	0.0	0.0	0.0	0.0	0.0	10.2	9	8.6	0.0	8.6	1.7	
Workshop/Engineering	9420	Deputy Chief Fire Officer	0.0	0.0	0.0	0.0	0.0	29.4	28	27.4	0.0	25.4	4.0	
Workshops Management	9400	Deputy Chief Fire Officer	0.0	0.0	0.0	0.0	0.0	8.8	9	8.8	0.0	8.8	0.0	
TOTALS			136.0	118.0	117.0	114.5	21.5	295.4	324	301.5	8.9	303.1	6.7	

Note: 1) Agency Worker FTE reflects Active Agency Workers at 31 Mar 2020 - 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. E376K secondary contracts (E393K in Community Safety + E26K in Training)
- 2. E100K for Agency Temp Staff within Innovation and Change

Appendix 4
Operational Income - MANAGEMENT ACCOUNTS

Description	YTD Actual £	YTD Budget £	Variance YTD £
Income as at 31st March 2020			
Government Grants	(£6,369,731)	(£5,918,155)	(£451,576)
Cycle to Work Scheme	(£22,623)	(£20,004)	(£2,619)
Childcare Vouchers	(£52,699)	(£69,000)	£16,301
Sales of Vehicles	(£6,644)	-	(£6,644)
Canteen Income	(£79,665)	(£68,292)	(£11,373)
Sale of Vehicle Spares	(£47,743)	(£20,004)	(£27,739)
Aerial Sites	(£147,986)	(£140,004)	(£7,982)
Solar Panel Income	(£49,579)	(£50,004)	£425
Hydrant Tests	(£118,090)	(£90,000)	(£28,090)
Lease Cars - Employee Contributions	(£8,269)	-	(£8,269)
Service Charges	£2,586	(£696)	£3,282
Secondments	(£117,629)	(£57,504)	(£60,125)
Community Safety general	(£103,353)	-	(£103,353)
Labour Credit	(£87,410)	(£50,004)	(£37,406)
Section 13/16	(£73,881)	(£45,000)	(£28,881)
Provision of Hire Vehicles & Equipment	(£19,663)	(£2,004)	(£17,659)
Interest Received Short Term Investments	(£100,294)	(£39,996)	(£60,298)
Community Safety Youth Work	(£80,655)	(£320,004)	£239,349
Shared Services Income	(£396,297)	(£242,256)	(£154,041)
Reimbursements from EFA(T)	(£118,314)	(£108,000)	(£10,314)
Other Miscellaneous Income	(£97,621)	(£63,948)	(£33,673)
Total Income	(£8,095,560)	(£7,304,875)	(£790,685)