

Strategic Oversight Board

24th June 2025

Report of the Assistant Director of Resources

Budget Monitoring Outturn Report to the year ended 31st March 2025 – Fire

1. Executive Summary

1.1 Purpose of the Report

1.2 In February 2024 the former PFCC agreed the revenue Budget for the Fire Service for 2024/25 which delegated a budget to the Chief Fire Officer totalling £45,180k. In addition to the Revenue Budget, the PFCC also agreed a Capital Programme that was initially set at £8,078k for 2024/25.

1.3 This report is to provide the Deputy Mayor with the final position of the financial performance against both the Revenue and Capital budgets for the financial year 2024/25.

1.4 The financial information contained in the report could be subject to change as a result of the annual audit, if any changes are required an update will be provided to the Deputy Mayor.

2. Recommendations

The Deputy Mayor is asked to **note**:

- 2.1 The **total income** received in year was £45,368k. This was £528k higher than budget and led to an **under spend of £528k** in this area.
- 2.2 The total allocated **revenue expenditure budget**, of £45,180k was **overspent by £1,016k**.
- 2.3 **The total revenue outturn at the end of 2024/25 is that there has been an overall overspend of £489k in comparison to the original budget.**
- 2.4 This overspend was in line with the agreed £480k that was to be funded from Reserves as a result of the in-year higher than budget pay awards.
- 2.5 The original **Capital** budget of £8,078k, was decreased by £3,378k to leave a final budget of £4,703k for 2024/25. **There was an over spend of £102k against the significantly lower budget, however this was offset by a contribution to Ripon from the Police of £420k, leaving an overall underspend of £318k.**
- 2.6 Despite the approval to borrow £6,970k during 2024/25, to fund the Capital Programme, **no external borrowing was undertaken** with £4,805k of Capital expenditure funded from internal cash balances.
- 2.7 The Reserve Strategy approved in February 2024 forecast that there would be Reserves of £3,886k at the end of 2024/25. The **actual Reserves** at the end of 2024/25 was higher than this at **£4,339k**.

3. Reasons

- 3.1 At the time of setting the budget for 2024/25, the former PFCC approved a balanced MTFP, based on the plans proposed by the Service and the assumptions that underpinned these plans at that time.
- 3.2 As reported during the year a number of these assumptions proved lower than expected, while a number of pressures emerged during the year and other items of agreed growth were made.
- 3.3 The in-year pressures were approved to be funded from the Pay, Price and Pensions reserve while the longer terms pressures were considered as part of the 2025/26 budget and precept discussions.
- 3.4 The budget for 2024/25 was based on the receipt of income totalling £44,840k, this was allocated to be spent in the following areas:
- £31,262k for Direct Staff Costs
 - £10,734k for Non-direct staff costs and non-pay costs
 - £1,044k for Injury and Medical Pensions
 - £2,140k for Asset Management/Capital Charge Costs
 - This was to be supported by £414k from Earmarked Reserves, while £75k was to be added to General Reserves to maintain this reserve at 3% of Net Budgetary Expenditure.

The following sections will look at the above areas in more detail and discuss the outturn for each area.

3.2 **Income and Funding**

The former PFCC set the budget based on receiving income and funding of £44,840k during 2024/25 from the areas summarised in the table below. The actual levels of income received and variances are shown below:

	2024/25 Approved Budget £'000	2024/25 Provisional Outturn £'000	2024/25 Provisional Variance £'000
<u>Funding</u>			
Funding for Net Budget Requirement	(38,044)	(38,031)	13
Specific Grants	(5,599)	(5,611)	(12)
General Income	(1,197)	(1,726)	(529)
Total Funding	(44,840)	(45,369)	(528)

- 3.3 The total income received in 2024/25 was £528k (or 1.2%) higher than the original 2024/25 budget.

- 3.4 This is a significant amount of additional income and therefore it is important to understand where it was received from and also how it was spent.

Specific Grants

- 3.5 While the overall variance on Specific Grants was only £12k there were a number of variances within this number, which are set out below:

- a new calculation implemented in 2024/25 for determining the level of additional grant to be received to compensate authorities for a cap being placed on increases in Business Rates resulted in a £172k shortfall. The budget assumed the new methodology would not significantly impact on the calculation; however, this is not the case. This lower level of funding has been factored into the 2025/26 MTFP.
- the Authority was notified in December that for 2024-25, every authority in England will receive a share of £100m accumulated surplus from the business rates levy account. Allocations will be announced at the final settlement. The receipt is estimated at £52k.
- the Authority received £93k for grant to use for additional Pensions Administration costs during 2024/25.
- the Authority has received £51k of unbudgeted grant to fund the costs associated with the McCloud Remedy Compensation Arrangements.
- Building Safety Regulator (BSR) grant of £80k was received in year.

General Income

- 3.6 Almost all of the over recovery on income occurred within the General Income budgets, with variance occurring across a number of areas as set out below:

- £173k as income from the Combined Authority to compensate for the higher Local Government Pension Contribution Rates that became payable on the change in governance.
- £77k more income than budgeted for in relation to the shared use of Fire buildings by Police.
- £92k additional secondment income for a secondment that has continued into 2024/25 alongside £51k for a past secondment, the income only having been received in the current year.
- £171k additional interest receivable has been received in year due to significantly higher cash balances following receipt of Pension Remedy Grant, offset partially by lower interest rates.
- £40k additional income from vehicle insurance claims which covers the cost of repairs less the policy excesses.
- £16k additional income from donations to purchase smoke alarms.
- £39k additional income from NYP in respect of its share of Road Safety Partnership costs in year.

- £90k less income from the sale of old equipment and vehicles.
- £46k less income from Policing due to Public Safety Officer vacancies.

3.7 As can be determined from the descriptions above, the vast majority of the additional income would have been impossible to have forecast at the point of setting the 2024/25 and/or the income was provided with additional expenditure resulting from it.

3.8 **Pay Budgets**

Almost 70% of the overall revenue budget, or £31,262k, was allocated to be spent on Pay and associated costs such as Pensions and National Insurance. The pay budgets combined overspent by £1,149k as per the below:

	2024/25 Approved Budget £'000	2024/25 Provisional Outturn £'000	2024/25 Provisional Variance £'000
<u>Expenditure</u>			
Wholetime Firefighters	20,757	22,287	1,530
On Call Firefighters	4,487	3,906	(580)
Support Staff - Fire	2,615	2,611	(4)
Support Staff - Enable	2,458	2,663	205
Control Room Staff	946	944	(2)
Total Direct Staff Costs	31,262	32,411	1,149

3.9 There were a number of reasons from this overspend.

3.10 After the 2024/25 Budget was set, there were a number of items that impacted on the amount the Service spent on 'pay' costs during 2024/25.

3.11 In terms of **Firefighter Pay**, the National Employers agreed, amongst other proposals, to the following:

- A 4.0% increase on all basic pay rates and Continual Professional Development payments with effect from 1 July 2024.
- The annual retainer for an employee providing full cover (which is defined as cover of at least 120 hours per week) is 15% of the appropriate annual basic pay.

3.12 In terms of **Staff Pay**, the National Employers made the following full and final, one-year (1 April 2024 to 31 March 2025) offer:

- With effect from 1 April 2024, an increase of £1,290 (pro rata for part-time employees) to be paid as a consolidated, permanent addition on all NJC pay points 2 to 43 inclusive. (this results in increases of 5.77% for anyone on pay point 2 down to 2.5% for those on pay point 43 and above)

- With effect from 1 April 2024, an increase of 2.50 per cent on all pay points above the maximum of the pay spine but graded below deputy chief officer (in accordance with Green Book Part 2 Para 5.4)
 - With effect from 1 April 2024 an increase of 2.50 per cent on all allowances (as listed in the 2023 NJC pay agreement circular dated 1 November 2023)
- 3.13 The above offer has equated to around 3.6% which is 1.1% higher than our budgeted position adding around £60k of additional costs to our current position.
- 3.14 Prior to the transfer to the Combined Authority, the former PFCC FRA had been informed by the Actuary that the Employers Contribution Rate into the Local Government Pension Scheme for employees of the Fire Authority would be as follows:
- 2024/25 - 10% (agreed)
 - 2025/26 - 6.6% (agreed)
- 3.15 The budget for future years was then forecast to be based on 7.2%, although this would be subject to an actuarial review.
- 3.16 It was subsequently confirmed that on the transfer to the Combined Authority the contributions to the **Local Government Pension Scheme**, for all employees of the Combined Authority (which includes Fire Staff), would be 14.4%.
- 3.17 The overall forecast impact of the above changes in the current year was around £600k and is broken down as follows:
- Firefighter Pay Award - £370k
 - Staff Pay Award - £60k
 - Local Government Pension Contributions - £170k
- 3.18 **Wholetime Firefighters - overspend £1,530k**
- 3.19 The Service spends 46% of its overall budget on the direct employment costs of Wholetime Fire Fighters.
- 3.20 This is a complex area of budget management and forecasting during the year, with a number of areas overspent during the year. The overspend of £1,530k has been driven by the following:
- The 4% pay award, versus the budgeted 3% pay award is expected to cost the Service £150k more during 2024/25.
 - The change to the crewing at Harrogate, which was part of the RRM consultation, was not agreed and implemented in the time originally planned. This created a pressure of £220k in year.
 - The unbudgeted cost of 17 new recruits was around £20k more during the year.
 - The addition of a Watch Manager to support the Breathing Apparatus project as agreed at the July SLB - this is funded from an underspend on the Supplies and Service line for the Breathing Apparatus Contract.
 - The impact of the Bear Scotland case concerning holiday pay resulted in an additional £355k of costs, including backdated arrears, in year.

- 3.21 Finally, the Service continues to have significantly more Wholetime Firefighters than it was budgeting to have (which was 286 FTEs).
- 3.22 As at 31st March 2025, there were just under 303 FTEs on the payroll.
- 3.23 The Service therefore had 17 FTE more Wholetime Firefighters at the end of financial year than it can afford.
- 3.24 While it is recognised that staffing and crewing is fluid and that for a number of reasons people will not be available for work, the level of 'over' strength, in terms of people being paid - versus the budget available, continues to be a significant financial concern.
- 3.25 The latest forecast from People Services predicts that the figure as at 31st March 2026 could be as high as 307 FTE, depending on the number of retirements in year. The budget for 2025/26 remains at 286 FTE.
- 3.26 SLB need to continue to closely monitor this area, and take corrective action to ensure the Service operates within the financial parameters as set out in the medium-term financial plan.
- 3.27 In addition to the higher number of the Wholetime Firefighters, the Service has also paid Wholetime Firefighters £461k during the financial year to provide 'Vacancy Cover'.
- 3.28 **On-Call Firefighters - underspend £580k**
- 3.29 Despite over £251k of additional costs forecast to be incurred from the in-year pay award, this area of pay is underspent at the end of the financial year by £580k, which has been broadly the same since July.
- 3.30 The underspend is being driven by the following:
- £386k underspend resulting from the paused investment in the on-call futures work given the delayed delivery of savings from the changes at Harrogate, and the higher pay now being implemented for the on-call workforce.
 - £132k underspend on turnout and attendance claims.
 - Vacancies within the on-call establishment leading to lower 'Retainers' and drill night fees being paid.
- 3.31 **Support Staff (Enable) - overspend £205k**
- 3.32 A financial outturn report was provided to the Support Service Steering Board in June for this area. It was anticipated during the year that the Fire contribution into the Collaboration would be higher than budgeted and predominantly driven by:
- Higher Staff Pay Awards
 - Higher Staff Pension Contribution Rates
 - Higher use of enabling services than budgeted for
- 3.33 As regards Enable collaboration, the outturn position for 2024/25, was an overspend of £6k.

3.34 To ensure an accurate split of collaborative costs across NYP and FRS, an effort allocation exercise was conducted throughout the year. This indicated, based on the number of returns completed, 75.4% NYP and 24.6% FRS usage.

3.35 This resulted in a final Enable recharge to Fire by NYP of £542k and an overspend on Fire's Enable Budget.

3.36 **Non-pay Budgets**

3.37 Overall, non-pay budgets underspent by £366k in the year as per the table below:

	2024/25 Approved Budget £'000	2024/25 Provisional Outturn £'000	2024/25 Provisional Variance £'000
Indirect Staff Costs	651	827	176
Authority Staff	83	104	21
Premises	2,563	2,488	(85)
Transport	1,108	1,113	(15)
Supplies and Services	4,033	3,609	(492)
Operating Leases	2	0	(2)
External Service Agreements	362	354	93
PFI	1,883	1,871	(12)
TLB Budget	50	0	(50)
Total Indirect Staff and Non Staff Costs	10,735	10,368	(366)

3.38 The main areas of variance on the Non-Pay costs were in the following areas:

3.39 **Indirect Staff Costs – £176k overspend**

3.40 The overspend in this area was predominantly driven by the following:

3.41 At the end of March 2025, there are 8 outstanding claims as notified by our insurers - 7 Employee Liability Claims and 1 Public Liability claim - for which the Service has provided for unbudgeted costs of £129k during the year.

3.42 In addition to these claims, there are a further six, that relate to historic claims of industrial disease for which the Service has provided for unbudgeted costs of £118k during the year.

3.43 **Premises - £85k underspend**

3.44 The underspend in this area was predominantly due to:

- £50k on Energy Cost budgets due to a reduction in prices since Autumn 2023 used for setting the 2024/25 budgets
- Planned Maintenance budgets underspent by £47k

3.45 **Supplies and Services - underspend £492k**

3.46 The underspend in this area was predominantly due to:

- £248k relating to the refund expected from Airwave following the decision of the Competition and Markets Authority (CMA) regarding charge control.
- £75k on the Hydrant Installation budget. Expenditure on this budget is historically difficult to forecast because there is no confirmation of work carried out on Hydrants by Yorkshire Water prior to invoices being received. Where necessary, and not required in 24/25, this budget is managed through an earmarked reserve.
- £108k on the Breathing Apparatus budget. This budget was based upon dual running of the Dreager/MSA contracts between June 2024 and March 2025. As the new MSA contract start date has been delayed until October 2025, an underspend has occurred in year.
- £48k on the Operational Equipment budget primarily due to the budget for P3 respirators no longer being required. A cheaper solution was found towards the end of the year resulting in a recurring saving in 2025/26 onwards.
- £100k on the ICT Mobilising budget covering several areas primarily due to the Airbus crash recovery contract not running in 2024/25 saving £67k and a saving of £14k was made on Mobile and Voice Data Services.

3.47 The budgets in Supplies and Services are under review for 2025/26 to ensure that the under spends and savings that materialised in 2024/25 are fully captured in 2025/26 and beyond too. This will inform the Q1 report for 2025/26.

3.48 **Pensions - overspend £220k**

3.49 Under the financial arrangements for Firefighter Pensions, costs of Ill Health retirements (IHR) are charged to the Revenue budget and are not grant funded, unlike pension costs charged to the separate Pension Fund.

3.50 Costs associated with IHR include monthly injury allowances paid to Pensioners, injury gratuities (lump sums) paid upon retirement and the employer contributions payable towards the costs.

3.51 The contribution is payable at a rate dependent upon the salary earned in the 12 months prior to leaving and the tier of retirement awarded. The contribution is charged over three years in annual instalments starting in the year of retirement.

3.52 Employer contributions for Ill Health Retirements in year of £296k have been incurred during the year of which £162k were budgeted for resulting in unbudgeted expenditure of £134k.

3.53 Alongside the employer's contributions, unbudgeted gratuities and allowances in respect of these retirements have been incurred costing £35k.

3.54 The remainder of the overspend relates to £51k of unbudgeted costs associated with the McCloud Remedy Compensation Arrangements. These costs are funded by grant

3.55 **Capital Charges - overspend £14k**

3.56 The main reasons for the underspend in this area were:

- Interest payable was higher than budget by £25k for two reasons:
 - In line with the Treasury Management plan, 2 loans for a total of £3m were taken out during May, these loans were delayed from being taken during 2023/24 to save on interest payable and in the hope of lower interest rates in the future. The loans were needed earlier in 2024/25 than we had hoped and therefore were at a higher interest rate than we had planned for resulting in an overspend of £53k.
 - A decision was made during the year to use internal borrowing to fund the 2024/25 capital programme. The Service had year-end cash balances of £17m allowing the use of these balances to delay borrowing thus saving interest charges whilst interest rates are expected to continue to fall over the short to medium term. This decision saved £28k in interest charges in year.
- Offsetting the overspend on interest in part is an under spend of £11k on the amount that is required to be set aside to repay previous borrowing (known as Minimum Revenue Provision). This is due to lower borrowing required in 2023/24 to fund the Capital Programme for that year.

4 Overall Financial Summary for 2024/25

- 4.1 The following table summarises the finances of Fire for 2024/25 showing the original budget, spend against the revised budget and ultimately the (under) and over spends against the original budget.

	2024/25 Approved Budget £'000	2024/25 Provisional Outturn £'000	2024/25 Provisional Variance £'000
<u>Funding</u>			
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Specific Grants	(5,599)	(5,611)	(12)
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Total Funding	(44,840)	(45,369)	(528)
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Support Staff - Fire	2,615	2,611	(4)
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Indirect Staff Costs	651	827	176
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Operating Leases	2	0	(2)
External Service Agreements	362	354	93
PFI	1,883	1,871	(12)
TLB Budget	50	0	(50)
Total Indirect Staff and Non Staff Costs	10,735	10,368	(366)
Pensions	1,044	1,264	220
TOTAL EXPENDITURE BEFORE CAPITAL CHARGE	43,041	44,043	1,003
Provision For Debt Repayment	1,141	1,129	(11)
External Interest	713	738	25
Revenue Contribution to Capital	286	286	0
Total Capital Charges	2,140	2,153	14
TOTAL EXPENDITURE	45,180	46,195	1,016
(Surplus)/Deficit before Reserve Transfers	339	827	489

- 4.2 The **overall overspend before non-budgeted reserves transfers was £489k** versus the original budget. The final overspend is in line with the position that was reported during the year and factored into the financial plans approved in February 2025.

5 Capital

- 5.1 The former PFCC approved a **capital programme in February 2024 of £8,078k** for 2024/25.
- 5.2 There was an element of additional Slippage at the end of 2023/24 which resulted in £325k being added to the programme.
- 5.3 Further to this, payments totalling £1,152k were made for 2023/24 approved schemes, at the end of 2023/24, that were not initially expected when the budget for 2024/25 was approved. This therefore reduced the overall programme that needed to be delivered in year.
- 5.4 The total overall Capital budget for 2024/25 therefore started the year as £7,251k. **The outturn for the financial year was total expenditure of £4,805k** with planned expenditure of £3,601k being proposed to be slipped into 2025/26.
- 5.5 At the time of approving the 2025/26 capital programme, slippage of £1,929k was expected.
- 5.6 The details of the capital programme and the overall overspend of £102k are shown at Appendix A, this is before the contribution from the Police towards Ripon of £420k, which would result in a net Capital underspend of £318k.
- 5.7 The main reasons for the over/underspend being as follows:
- 5.8 **Fleet - underspend £226k**
- 5.9 Of the £4,402k Fleet Capital Budget for 2024/25 £2,304k has been carried forward to 2025/26.
- 5.10 Most of the carry forwards relating to the timing of the receipt of Fire Appliances with £1,676k carried forward to 2025/26
- 5.11 In addition, a £60k budget for water rescue boats and £300k for a 4x4 vehicles will slip into next year.
- 5.12 The outcome on the bid process for SYFRS Appliances is also awaited and therefore £105k is reported as slippage into 2025/26.
- 5.13 The Fleet capital programme was underspent by £226k at the year-end due to:
- The unsuccessful bid for the purchase of appliances from WYFRS £150k
 - The budget for Pool Vehicles included two Peugeot 3008's deemed not required in year £49k. Similarly, £27k of the Vans and Support Vehicles budget was not required

5.14 **Operational Equipment - Breathing Apparatus**

5.15 At the year end, it has been confirmed that £472k is required to be carried forward into 2025/26. This is due to two factors:

- £370k is due to project delays. Prior to the contract being signed, concerns regarding the proposed kit were raised by another service. Conducting the appropriate due diligence took several months, resulting in a delay in the contract being awarded. Kit and equipment to the value of £370k is still to be received.
- £102k will be carried forward in line with the agreement at the July SLB relating to the re-wiring of E-One appliances.

5.16 **Estates - overspend £394k, underspend £26k after Police Contribution to Ripon**

5.17 Of the £1,159k Estates Capital Budget for 2024/25 £246k has been carried forward to 2025/26.

5.18 These carry forwards relate to the following:

- £150k of the Planned Capital Works budget
- £96k for the costs relating to the remaining work on Ripon

5.19 The overall underspend of £26k related to work around fitness equipment and building work to accommodate this equipment.

5.20 **ICT - underspend £66k**

5.21 Of the £1,040k ICT Capital Budget for 2024/25 £479k has been carried forward to 2025/26, relating to the following:

- £280k Server Replacements which are currently progressing through Procurement.
- £60k SIP Trunking/Net replacement - awaiting supplier quotations.
- £78k Fire Cisco Hardware & Cisco Firewalls
- £60k for the CFRMIS upgrade.

5.22 Against the remaining £561k, there was an underspend of £66k due to a number of small procurement savings primarily £26k on ICT replacement for the Incident Command Training suite and £26k on Network replacement

6 Reserves

- 6.1 The original and approved 2024/25 budget was to be supported by £339k from Reserves. This was made up of the following transactions:
- £318k from the New Developments Reserve
 - £74k from the Protection Uplift Reserve
 - £22k from the Collection Fund Reserve
 - £75k contribution to the General Fund
- 6.2 In addition to this, £286k was to be used to support the Capital Programme during 2024/25.
- 6.3 When setting the 2024/25 Budget in February 2024 it was forecast that **Total Reserves as at the end of 2024/25** would be £3,886k, **the actual outturn position is £4,339k.**
- 6.4 Total Reserves at the end of 2024/25, of £4,339k, are also £550k higher than forecast when setting the budget in February 2025, of £3,789k.
- 6.5 All of this relates to slippage on the Capital Programme in relation to items within the Fleet Programme and all of the ICT programme that would have been funded from the Capital Reserve but as these costs have been slipped into 2025/26 the Reserve will now be used a year later than expected.
- 6.6 **Overall reserves have reduced by £1,465k** during 2024/25 as per the summary included below, which shows all reserves held by the Mayor for Fire purposes:

	Balance at 31 March 2024 £000	Transfers In/Out 2024/25 £000	Balance at 31 March 2025 £000
Pensions, Pay & Price	878	(414)	464
New Development and Change Reserve	489	(357)	132
Insurance	80		80
Recruitment	175		175
Hydrants	100		100
Collection Fund	22	0	22
RRM	206		206
HO Grant - ESMCP/LTR	129	(129)	0
HO Grant - Protection Uplift	421	(170)	251
Total Earmarked Reserves	2,499	(1,069)	1,430
Earmarked Capital Reserve	2,230	(471)	1,759
General Reserves	1,075	75	1,150
Total Usable Reserves	5,805	(1,465)	4,339

7 Conclusion

Revenue Budget

- 7.1 The revenue position reported since June 2024 has been for a forecast overspend of £480k due to the in-year higher than budgeted pay awards. **The actual outturn was an overspend of £489k meaning that the over spend is in line with forecasts.**
- 7.2 As with any financial year there are areas of over and underspend that will inform both 2025/26 and beyond to further improve and capture the best possible financial information and forecasts.
- 7.3 There is a piece of work required now to ascertain whether the budgets set for 2025/26 contain recurring underspends that need to be removed. A Quarter 1 monitoring report will pick up the learning from the 2024/25 outturn and report this into SLB in August, with a subsequent report to the Deputy Mayor being produced.

Capital Budget

- 7.4 As with previous years there was significant slippage on the Capital Programme.
- 7.5 As highlighted throughout the year there were challenges in delivering the overall capital programme and £3,601k has been carried forward into 2025/26, following on from £3,425k being carried forward in the previous year.
- 7.6 This carry forward was £1,672k higher than expected when setting the 2025/26 Capital Programme.
- 7.7 There are still improvements that could be made in this area to ensure that the Service is achieving the benefits of the Capital investment as soon as possible.
- 7.8 The net position on the Capital Programme was an underspend of £318k after taking into account a contribution to the Ripon project from the Police.
- 7.9 In overall terms the Fire Services finances move into 2025/26 in line with expected position that was included within the 2025/26 financial plans that were approved in February 2025 and therefore the Service is well positioned to deliver on the plans set out by the Mayor and Deputy Mayor.

Michael Porter
Assistant Director of Resources

Appendix A – Revenue

Appendix A

NORTH YORKSHIRE FIRE & RESCUE SERVICE **REVENUE BUDGET 2024/2025 - PROVISIONAL OUTTURN**

	2024/25 Approved Budget £'000	2024/25 Provisional Outturn £'000	2024/25 Provisional Variance £'000
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TLB Budget	50	0	(50)
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Revenue Contribution to Capital	286	286	0
Total Capital Charges	2,140	2,153	14
TOTAL EXPENDITURE	45,180	46,195	1,016
(Surplus)/Deficit before Reserve Transfers	339	827	489
<u>Transfers to/(from) Earmarked Reserves:</u>			
HO Protection Uplift Grant	(74)	(176)	(102)
Building Risk Review Grant	0	7	7
New Developments	(318)	(318)	0
Collection Fund	(22)	0	22
Pay, Price & Pension Reserve	0	(414)	(414)
Planned transfer to/(from) General Fund	75	75	0
Final Forecast Over/(Under) Spend	0	0	0

Appendix B – Capital Programme

Appendix B

NORTH YORKSHIRE FIRE & RESCUE SERVICE

CAPITAL PROGRAMME 2024/2025 - PROVISIONAL OUTTURN

	2024/25 Approved Budget £'000	Additional Slippage from 2023/24 £'000	2024/25 New approved items and changes to budgets £'000	2024/25 Slippage/Carry forward to future years £'000	2024/25 Revised Estimate £'000	2024/25 Provisional Outturn £'000	2024/25 Forecast Variance £'000
<u>Vehicles</u>							
Fire Appliances	2,866	(1,055)	1,153	(1,676)	1,290	1,290	0
Fire Appliances - WYFRS/SYFRS	255	0	0	(105)	150	0	(150)
Vans & Support Vehicles	101	33	0	(101)	33	6	(27)
4 x 4 Vehicles	425	24	146	(300)	295	295	0
Pool Cars	49	0	24	(12)	61	12	(49)
Response Cars	301	104	(283)	0	122	122	0
P&P Vehicles	134	0	0	(5)	128	128	0
Incident Command Unit	0	0	34	(13)	21	21	0
Trailers	2	0	0	(2)	0	0	0
Water Rescue Boats	60	0	0	(60)	0	0	0
Telematics	30	0	0	(30)	0	0	0
Sub Total Vehicles	4,222	(894)	1,074	(2,304)	2,101	1,874	(226)
<u>Operational Equipment</u>							
Breathing Appartus replacement	1,900	0	(300)	(472)	1,128	1,128	0
<u>Estates</u>							
Capital Works (Based on SCS Information)	500	0	0	(150)	350	357	7
Ripon Alterations	400	(97)	308	(96)	515	936	421
T&L Hub	100	0	(100)	0	0	0	0
Gym Equipment - Richmond	48	0	0	0	48	15	(34)
Sub Total Estates	1,048	(97)	208	(246)	913	1,308	394
<u>Information Technology:</u>							
Mobilising, Telephony & Bearers	274	0	0	(138)	136	110	(26)
Major IT Schemes	20	24	0	(60)	(16)	0	16
Ancillary Hardware & Software	614	140	(82)	(280)	391	340	(51)
Dynamic Cover tool	0	0	50	0	50	45	(5)
Sub Total Information Technology	908	164	(32)	(479)	561	495	(66)
<u>APPROVED CAPITAL EXPENDITURE</u>	8,078	(827)	950	(3,501)	4,703	4,805	102
<u>Estates replacement programme</u>							
Malton - New Station	100	0	0	(100)	0	0	0
<u>TOTAL CAPITAL EXPENDITURE</u>	8,178	(827)	950	(3,601)	4,703	4,805	102