



CAMBRIDGESHIRE
& PETERBOROUGH
FIRE AUTHORITY

BUDGET BOOK 2023/24



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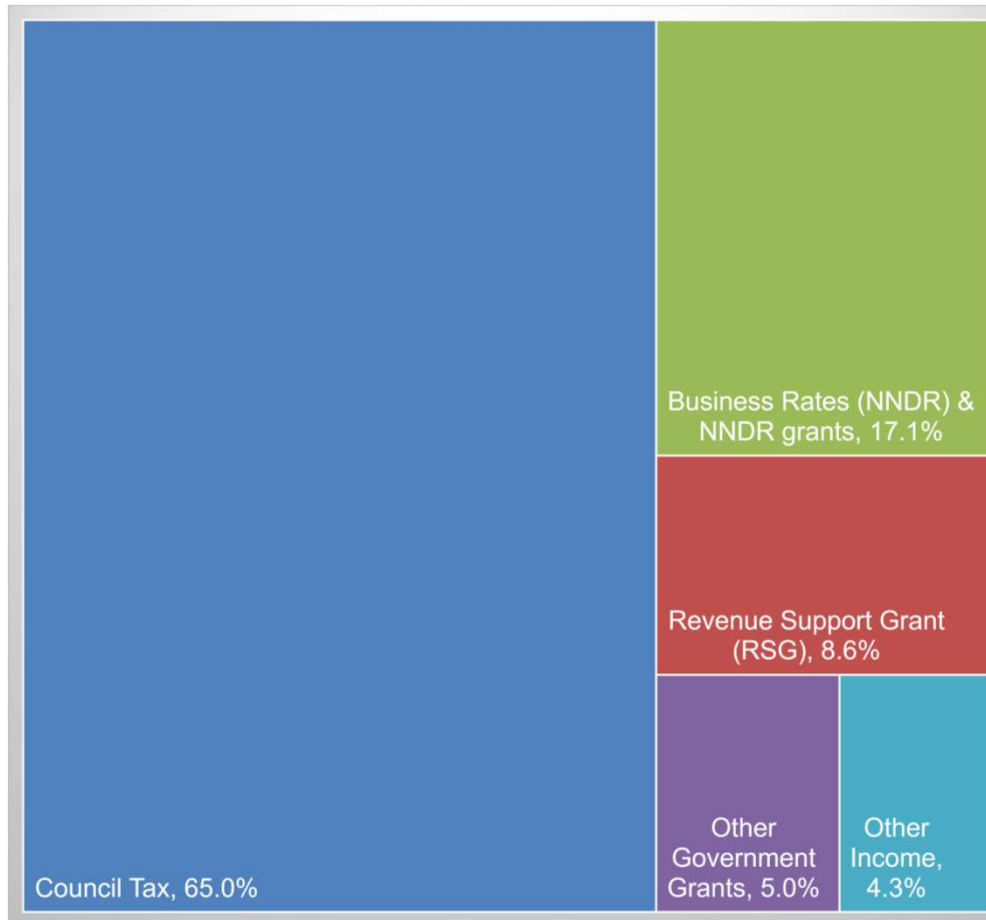
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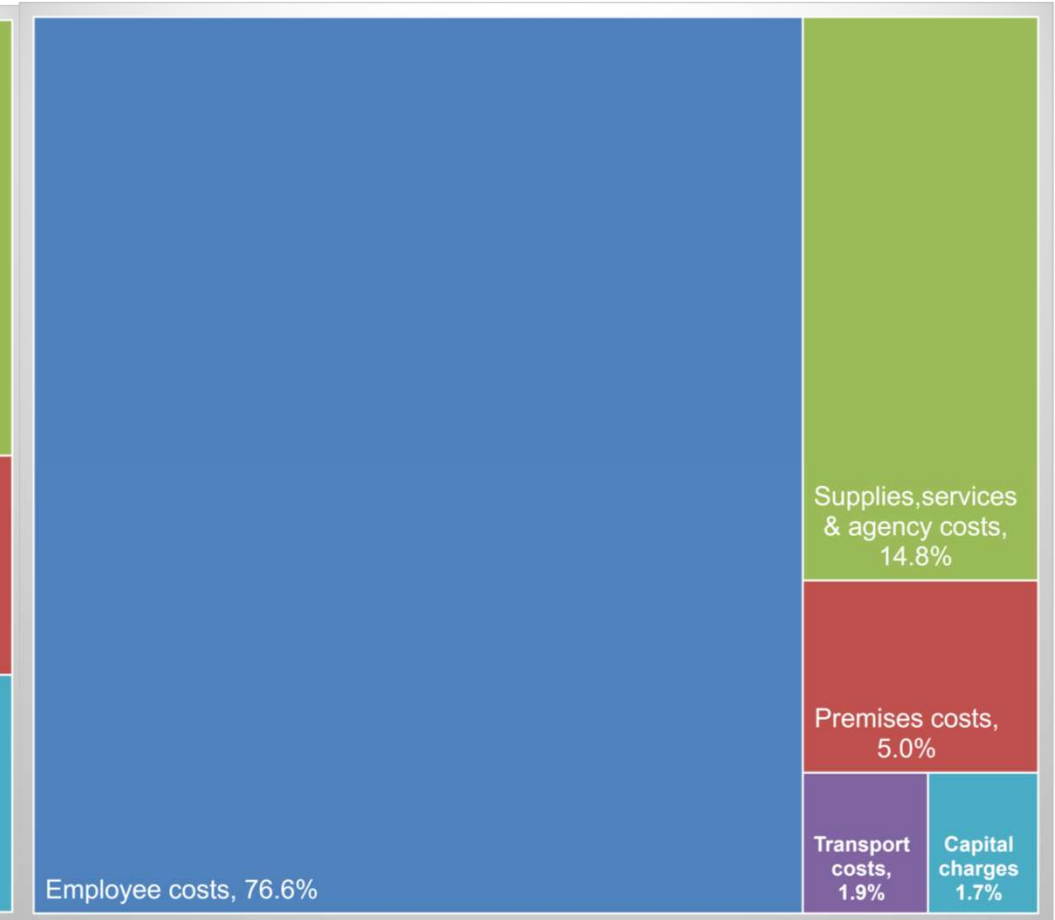


Budget Overview

Where the Fire Service's budget comes from:-



Where the Fire Service's budget is spent:-





Funding

Council Tax Precepts

The main source of funding is from Council Tax precepts making up nearly two thirds of overall funding. In recent years any annual increases have been restricted to 2%, but as a result of unprecedented inflation during 2022/23 has now been increased to 3% and includes a one year allowable increase up to £5.00 per household for 2023/24 for those services who can demonstrate their need for it.

Cambridgeshire Fire and Rescue Service have operated, especially in recent years, as a lean service, meaning that in order to cover the significant increases in costs that we are currently experiencing, we need to utilise the allowable increase of £5.00 on Council Tax precepts for 2023/24. Allowing for rounding's and balancing of the budget, this equates to a charge of £79.92 per household compared with £74.97 in 2022/23. Along with the 1.95% growth in housing the region is seeing, this will provide for an additional £1.9m of funding.

This increase in precepts will help the Service recover from the £1.2m budget deficit in 2022/23 and provide a stable platform for 2023/24 and in the medium term assuming inflation rates reduce back to 2-3%. For future years we have assumed a 1% growth in housing year on year and a 3% increase per annum on precept per household, with inflation and pay increases expected to be between 2-4%; although there is still much uncertainty whether and when inflation will reduce back down to the rates we were used to experiencing in the recent years leading up to 2022/23.

Business Rates

The baseline funding from Business Rates (Business Rates received directly from the district authorities plus the top-up from Government) has been increased by £228k, being 3.7% for 2023/24. Due to the uncertainty of future funding we have kept this static in the medium term.

The Authority continues to participate in a local pooling arrangement with a number of local Authority's within Cambridgeshire, including Peterborough. The purpose of this arrangement means that participants benefit from local increases in business rates income, whilst having baseline protection should it fall. This Authority has seen small financial benefits resulting from this initiative over recent financial years, receiving £185k for the year 2021/22 in May 2023. This is an unknown amount until after the end of each financial year and is therefore not included in any budgetary calculations.





Revenue Support Grant (RSG)

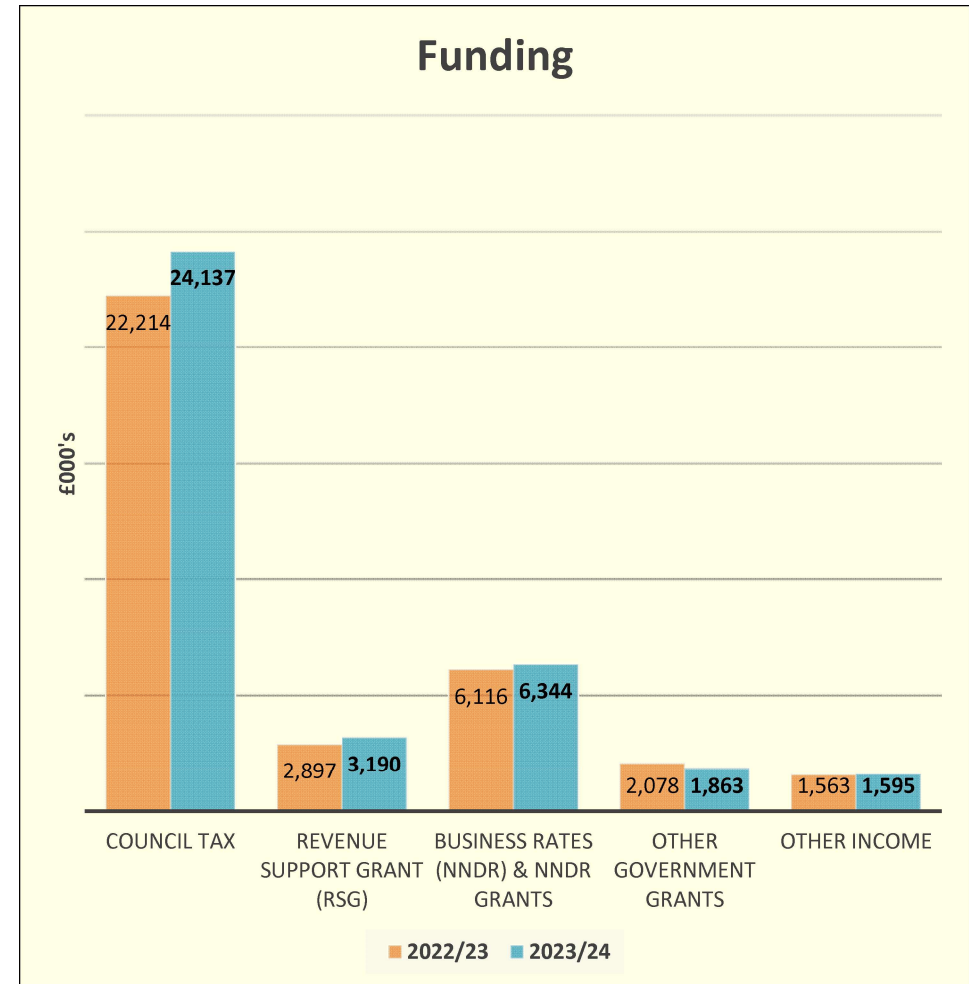
The Revenue Support Grant has been increased by inflation, being £294k (10.1%), over that received in 2022/23. An inflationary increase is also expected in 2024/25, and, as such have assumed a 3% (£95k) increase, and then assume it will stay flat thereafter in the medium term.

Other Grant Income

The Service also receives additional specific grant income. These include grants for additional pension liability, on-going Airwave costs and funding for protection activities. These grants are all temporary and are reviewed annually by Government. For 2023/24 these are expected to total £1,863k (£2,078k in 2022/23). The main grant included here is the Pensions Liability Grant at £1,335k; this was first issued in 2019/20 as a result of the significant increase in the firefighters' employer pension contributions from an average of 16.15% to 28.9% and with the on-going rate of 28.8% this expected to continue in the medium-term. During 2022/23 a new services grant was received for £421k covering the additional burden of the increased National Insurance(NI) costs and other general service costs; for 2023/24 the NI element has been removed as there is no longer an additional cost, meaning the services grant is £235k for 2023/24; it is not anticipated that this will continue in future years. Other grants are also expected to reduce slightly, reducing the overall other grant income to £1,567k by 2026/27.

Other Income

Other income is mostly income from shared services, saving costs for all parties concerned. Cambridgeshire Fire and Rescue provide the Control room function for Suffolk Fire and Rescue as well as sharing ICT support function with Bedfordshire Fire and Rescue.





Expenditure

The effects of inflation, bridging the gap and establishing the budget

The budgets for 2022/23 were set assuming inflationary and pay increases of 2%. With CPI running at 10.1% in September 2022 and pay increases likely to be 5% or more for 2022/23, the 2022/23 cost base could be £1.2m more than the original budget. In order to bridge this gap, the Service, already looking at efficiency savings as part of the comprehensive savings review (CSR) programme within the medium-term Integrated Risk Management Plan 2021-2024, went a step further and put a hold on non-essential expenditure and carried out a deep review of every budget line and where any permanent or temporary savings could be made.

Savings were found to the value of £211k in the short term, but we will need to continue to review these to see if they can be sustained without a detrimental impact to the service in the medium to longer term as this includes reductions to non-operational training and support.

The Integrated Risk Management Plan (IRMP) is the Service's overarching strategic plan that sets out the aims and objectives for the future. The financial strategy must consider and support the delivery of these aims and actions.

With the way we work having changed quite significantly in recent years a zero-based budgeting approach has been used for the 2023/24 budget, meaning a total review of the cost drivers and re-alignment of the budgets looking forward. To further support a zero-based budgeting approach, we have just embarked on a sustainability strategy to reduce our carbon footprint and aim to become carbon net-zero by 2030, meaning our cost drivers in the next 3-4 years should be slightly different to those in the last few years.

There has been a reduction in full-time equivalent staff of about nine people (two operational and seven professional support). Further savings were found in areas such as travel, printing and stationery, and telecommunications, but costs have escalated significantly in other areas, such as fuel, heating and lighting, and generally costs of most goods and services. The Heads of Groups are working closely together to focus on spending the money where it is most needed. There is a real risk of service levels reducing which is not what we want and the Service will continue to monitor and review its activities with the aim to continue to operate at a good level. This is especially paramount as the county population continues to grow; we must allow for the pressures of an increased population and the potential opportunities that are created by an increased tax base.

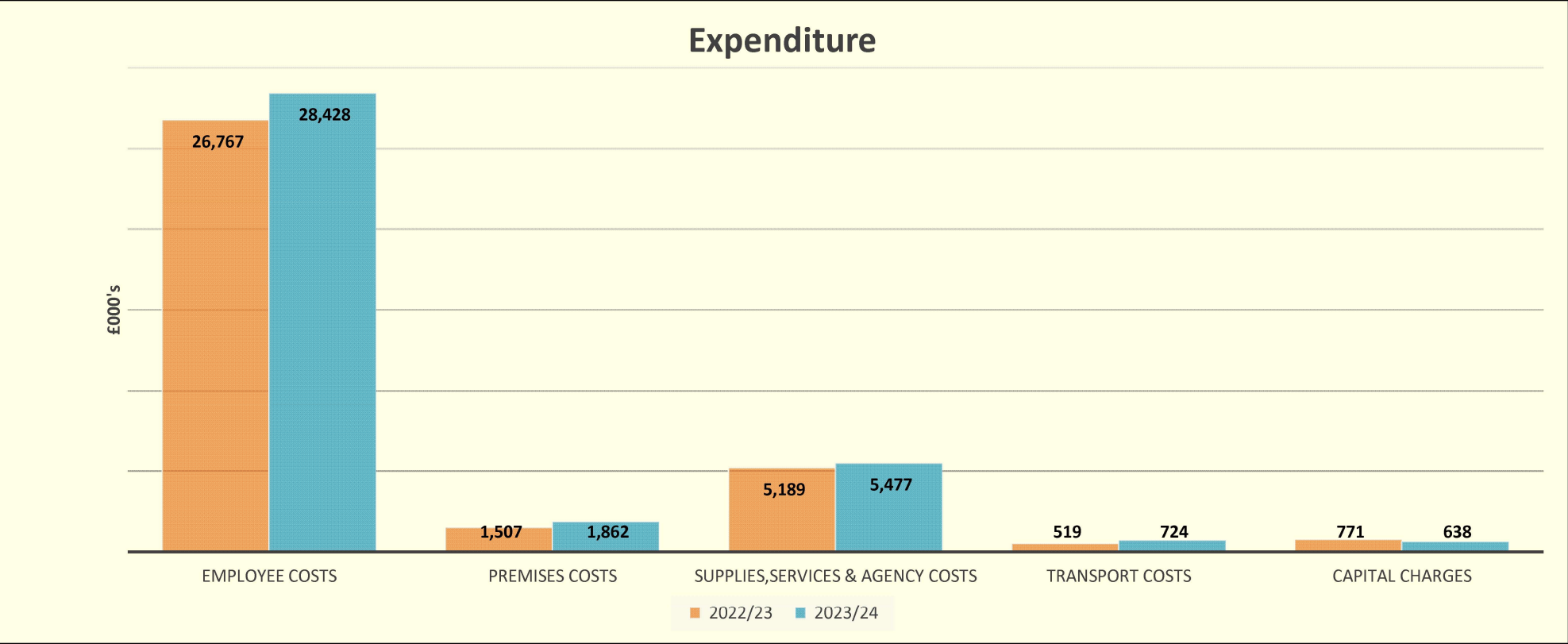




In real terms (adjusting for inflation) the Service has managed to reduce the gross budget for 2023/24 by approximately £1m. There is a fine balance in cutting costs whilst still focusing on the well-being of your staff and serving the public to the required standard. The medium term funding and the economy is still very unpredictable.

Expenditure by category

The gross budget for 2023/24 is £37.129m, compared with £34.752m for 2022/23 (uninflated), with employee costs making up 76% of the expenditure budget. A detailed breakdown is found in Appendix 1 and a summary shown in the graph below.



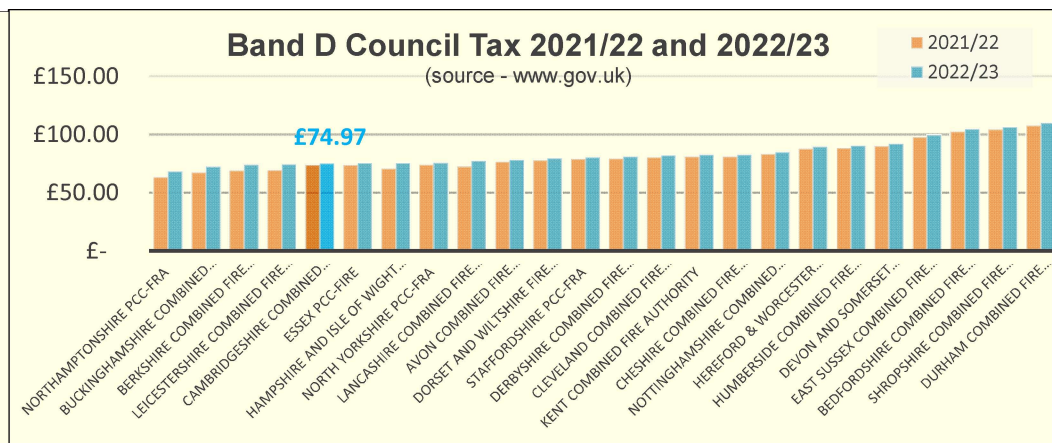
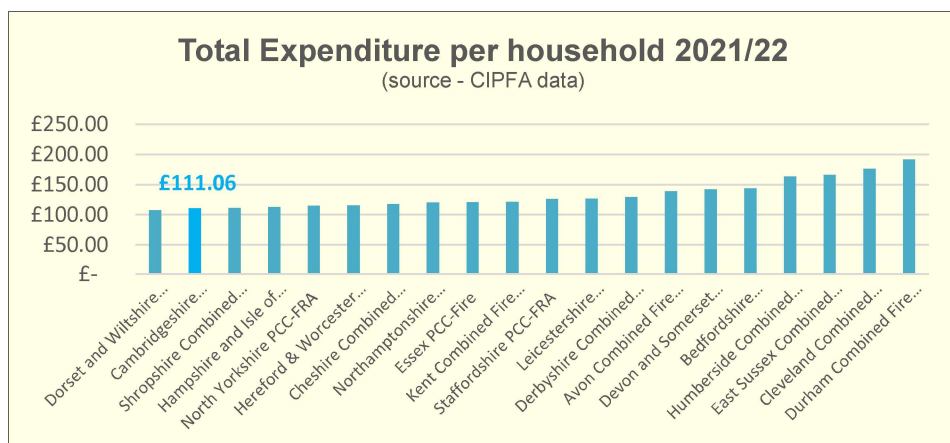


Value For Money

Despite inflation running at around 10%, the Service has managed to keep the increase in cost per person to less than 4% for 2023/24 and the latest statistics from CIPFA and the government show Cambridgeshire Fire and Rescue as being one of the lowest in England compared with other Fire Services, being in the bottom two in 2021/22 for total expenditure per household and the bottom five in 2021/22 and 2022/23 for lowest precept per household.

	2022/23	2023/24
Population (previous year Gov't census stats)	859,830	894,400
Net Expenditure £000's*	£ 31,227	£ 33,671
Net Cost per person per week	£ 0.70	£ 0.72
Net Cost per person per annum	£ 36.32	£ 37.65
Band D Council Tax per household	£ 74.97	£ 79.92

*expenditure less specific grants & other income





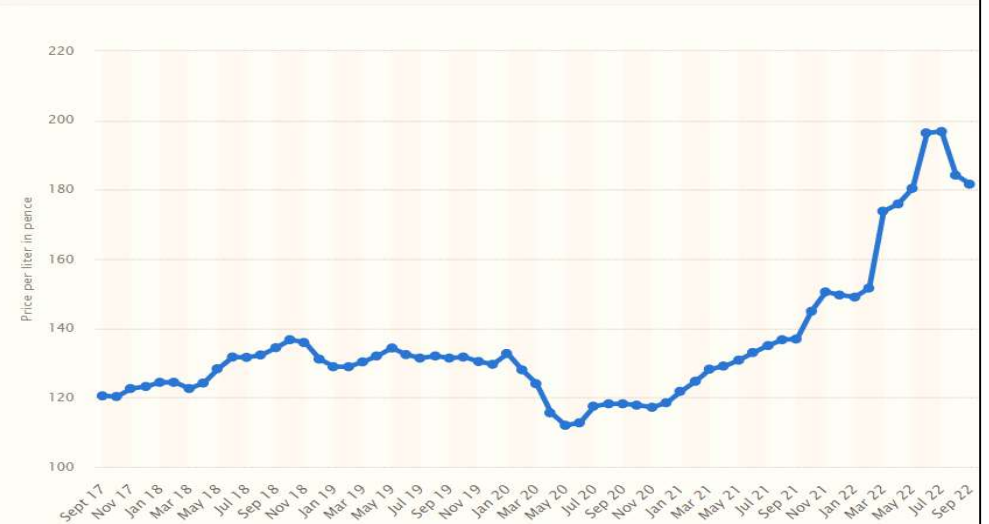
Inflation

We have seen inflation running at a rate which hasn't been seen for over 20 years and had remained under 3% in the 5 years heading into 2022. The 2022/23 budget was set assuming a general inflation rate of 2%. At the time of setting last years' budget we did not expect to see overall CPI rates of 10.1% (September 2022). This has had an impact on everyone, forcing individuals as well as businesses to review their spending. In particular we are seeing gas and electricity price increases of 70% or more and petrol and diesel prices, although are looking like they may be dropping back to rates seen in January 2022, were running at about 32% inflation in September 2022.

Average price of diesel fuel in the United Kingdom (UK) 2022

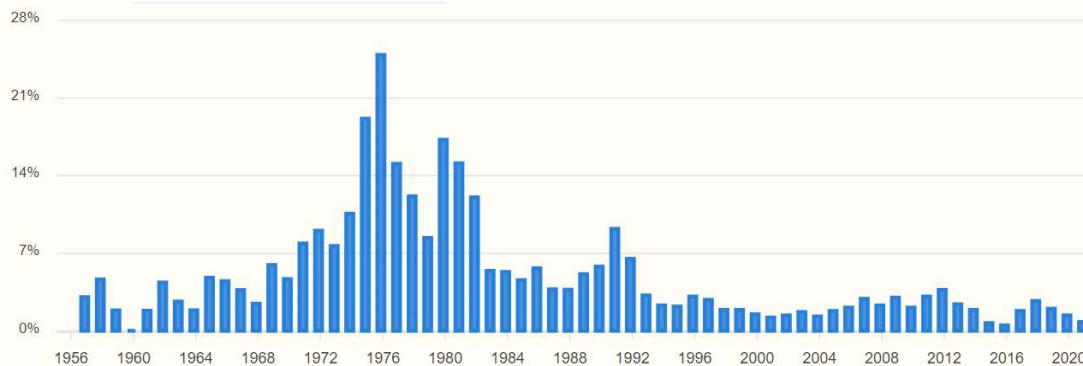
(in pence per liter)

www.statista.com/statistics/299552/average-price-of-diesel-in-the-united-kingdom/



United Kingdom Historical Inflation Rates

[/www.inflationtool.com/rates/uk/historical](https://www.inflationtool.com/rates/uk/historical)



In addition to high inflation rates, we came out of a fixed price gas and electricity contract in November 2022 which has meant we have a 184% increase in those budgeted costs for 2023/24 (approximately an additional £200k).

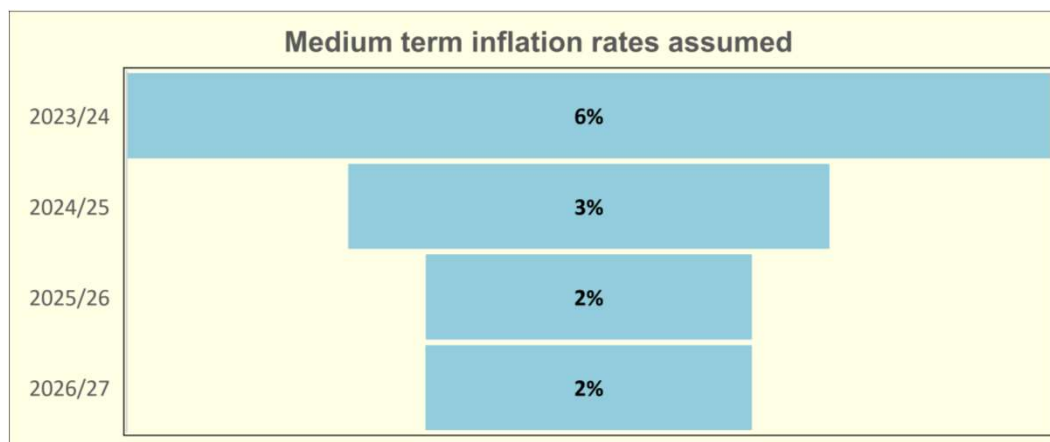




The cost of living pay increases for 2022/23 were budgeted at 2%. Pay negotiations between the Fire Brigades Union and the National Joint Council do not commence until after the budget has been set and can bring significant risk where the difference between budgeted pay awards and actual is vastly different. The reality for 2022/23 is the professional management support staff have received a 5% increase and the local government employees (LGE) support staff have received an average of 6.3% (£1925 per full-time employee). The pay award for operational staff is still yet to be determined but it has been assumed to be 5% for 2022/23 for the preparation of the 2023/24 budget. The impact of these costs will need to be funded from in-year savings and reserves.

With unprecedented inflation rates and unknown levels of future funding, a sensitivity analysis was created. This analysis looks to provide several scenarios that consider multiple assumptions on the key factors included within the financial forecast. They provide some indication on the financial impact a specific factor can have on the Authority's budget and consider options to manage those impacts.

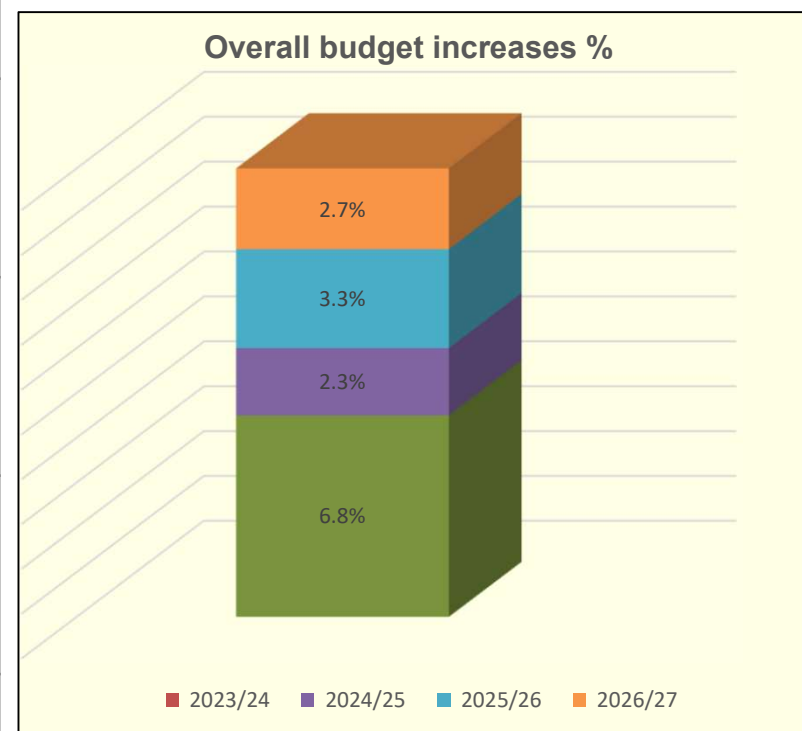
With staff costs making up 76% of the overall budget and fuel costs running so high, the baseline core costs heading into 2023/24 are significantly increased. Although inflation rates remain uncertain, especially with the Russian and Ukrainian dispute on-going, we are optimistic that rates will settle back to lower rates; we have assumed pay increases of 4% going into 2023/24, this partly reflects the fact that the 5% (£1965 for LGE) awarded is below the overall inflation rate of 10.1% (September 2022). For the medium term we have assume an overriding 3% inflation rate for 2024/25 then 2% thereafter to 2026/27.





MEDIUM TERM BUDGET OVERVIEW	Prior Year Budget £000's	Inflation £000's	Adjustments £000's	2023/24 Budget £000's
Total Staffing Costs	26,767	947 4%	714	28,428
Total Supplies, Servicing and Financing costs	7,986	764 10%	(49)	8,701
Total Income before Fire Authority Precepts	(12,539)	(454) 4%	1	(12,992)
Net costs funded by Council Precepts	22,214	1,257 6%	666	24,137
2024/25				
Total Gross Costs	37,129	1,095 3%	(249)	37,975
Net costs funded by Council Precepts	24,137	1,047	(80)	25,104
2025/26				
Total Gross Costs	37,975	759 2%	512	39,246
Net costs funded by Council Precepts	25,104	727	532	26,363
2026/27				
Total Gross Costs	39,246	785 2%	288	40,319
Net costs funded by Council Precepts	26,363	753	303	27,419

The adjustments in the table for 2023/24 are as a result of the 2022/23 increases above the percentages budgeted, these would be more than double had savings not been made. Those for future years are related to capital financing. A more detailed table including a view of the medium term budget can be found in Appendix 1.

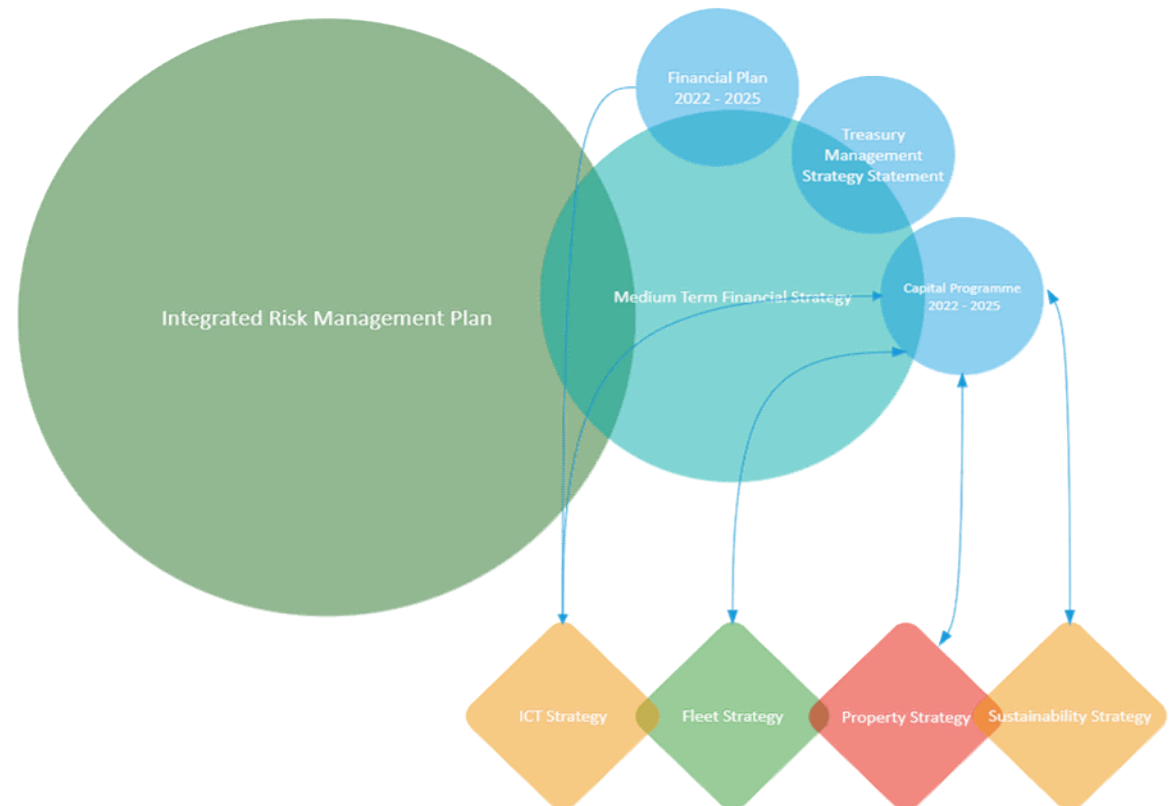




The Budget: Capital Expenditure

The Prudential Code, introduced as part of the Local Government Act 2003, requires authorities to ensure capital expenditure is both prudent and affordable. The revenue budget accounts for the financing costs of the schemes. The capital programme is reviewed annually by the Policy and Resources Committee. A summary of the Capital Programme and how it will be financed is shown in the table on the next page with a more detailed breakdown in Appendix 2.

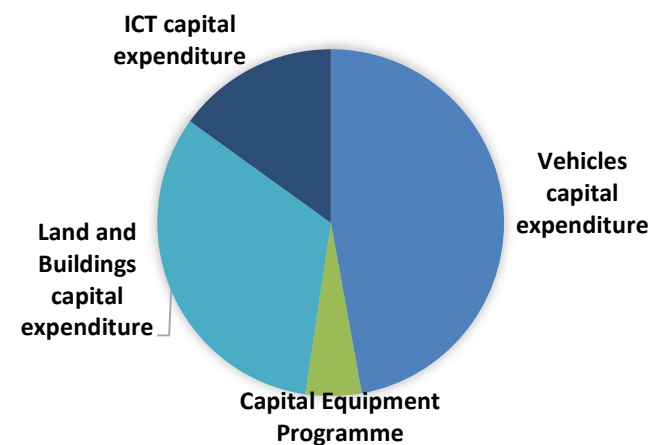
As part of our asset management plan we must now consider our sustainability strategy. During 2022/23 we consulted with Carbon Trust to assist us with understanding and managing our carbon footprint. We have purchased some hybrid vehicles and installed some electric recharging points at four of our strategic sites with three more planned for 2023/24 and a plan to purchase more hybrid vehicles to replace some of our diesel silver fleet, we plan to do this in the remaining part of 2022/23 and 2023/24 but we are experiencing lead times of over 60 weeks currently and so delivery may be in 2024/25. In addition to vehicles, expenditure relating to buildings is also focusing on reducing our carbon footprint, such as new more efficient boilers, improved insulation and installation of smart meters. We are now considering the environmental impact of what we do and work to reducing or eliminating the carbon footprint as much as is reasonably possible.



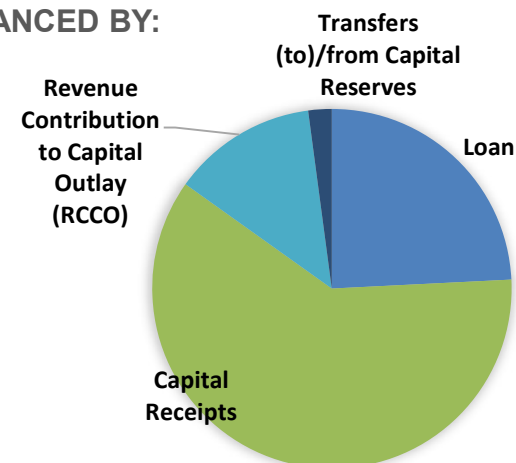


MEDIUM TERM CAPITAL PROGRAMME	2023/24 £'000	2024/25 £'000	2025/26 £'000	2026/27 £'000
Emergency Fleet	304	869	887	905
Silver Fleet	596	865	321	700
Other	-	-	14	-
Vehicle Replacement Programme	900	1,734	1,222	1,605
Equipment	53	161	164	226
Property Refurbishments and Upgrades	1,515	726	946	589
New Land and Buildings	-	-	-	-
Property, Refurbishments & Land	1,515	726	946	589
Tangible Assets	350	361	320	536
Intangible Assets	180	-	-	-
IT & Communications	530	361	320	536
TOTAL CAPITAL EXPENDITURE	2,998	2,982	2,652	2,956
FINANCED BY:				
Loan	-	1,000	-	1,930
Capital Receipts	2,959	1,954	2,205	219
Revenue Contribution to Capital Outlay	189	-	580	807
Transfer (to)/from Reserves	(150)	28	(133)	-
Capital Grants	-	-	-	-
TOTAL RESOURCES	2,998	2,982	2,652	2,956

MEDIUM TERM CAPITAL PROGRAMME



FINANCED BY:





Statutory Declarations

Chief Financial Officer's Statement

Section 25 of the Local Government Act 2003 requires that an Authority's Chief Financial Officer reports to the Authority when it is considering its budget and Council tax precepts. The report must deal with the robustness of the estimates and the adequacy of reserves allowed for in the budget proposals, so that Members will have authoritative advice available to them when they make their decisions. Section 25 also requires members to have regard to the report in making their decisions.

Robustness of Estimates

The budget process has involved members, the Chief Officer Team and all budget holders within the Service. The finance team has worked closely with all budget holders in a thorough scrutiny of current and future expected costs to establish a zero-based budget, driving the focus on where funds need to be spent in the short to medium term and not on historic budgets. Every budget line has been stripped back and current costs discussed and reviewed to establish if they have a place in the estimated costs along with identifying where new estimates are required.

The Budget Book identifies and explains all service pressures, as well as areas for savings. These pressures and savings have been incorporated into the Medium Term Financial Plan.

In coming to a decision to include funding for unavoidable service pressures and savings in the budget, specific financial risks were identified. The significant risk to the Authority's budget in the short-term is inflation and particularly pay inflation. It is anticipated that these risks can be managed in the short-term using savings and contingencies and, if necessary, reserves, the Authority will need to monitor this position closely throughout the 2023/24 financial year. This is consistent with the Authority's Medium Term Financial Strategy.

The budget has been publicised with a press release being sent to all media outlets in Cambridgeshire. The news release was also published on the Authority's website with details of how comments on the budget proposals could be made.

In my view, the robustness of the estimates has been ensured by the budget setting process, which has enabled all practical steps to be taken to identify and make provision for the Fire Authority's commitments in 2022/23.





Adequacy of Reserves

CIPFA has published a guidance note on all Authority reserves and balances; it is the responsibility of the Treasurer to advise the Authority concerning the level of reserves and the protocols for their establishment and use. Reserves are required to provide the Authority with financial flexibility when dealing with unexpected circumstances. Specific reserves should also be set aside to provide for known or predicted liabilities.

The Authority maintains a General Reserve to cushion the impact of uneven cash flows and avoid unnecessary temporary borrowing. It acts as a contingency to be used in the event of unexpected emergencies or unforeseen spending. Last year it added a Finance Business Continuity Reserve of £1m from revenue savings from 2021/22 in anticipation of new budgetary pressures and unpredictable funding in the medium term.

At 31st March 2022 the Authority's usable General Reserve balance was £2.4m, representing 7% of the revenue budget, and £3.4m (9.9%) including the Finance Business Continuity Reserve. The General Reserve will be used in accordance with the Medium Term Financial Strategy. The Authority also maintains three earmarked reserves to fund known or predicted liabilities. These reserves are a Property Development Reserve to finance the future capital programme relating to properties and avoid borrowing or poor return on investments, a Pension Reserve to fund ill-health retirements above that budgeted, and a Wholetime Recruitment Reserve to allow for fluctuations in firefighter establishment figures.

The Property Development Reserve at 31st March 2022 is £5.7m, having dropped from £8.3m. A further £4.7m of this will be used by 31st March 2023 to help fund the new Huntingdon Fire Station and Training Centre which was completed in 2022/23. The cost of borrowing is greater than the return on cash investments, it is therefore more cost effective to use funds currently held.

The Wholetime Recruitment Reserve is £400k. This reserve is expected to be used to help fund the pay increase pressures experienced in 2022/23.

The level of reserves is important, not only for the budget year but also in formulating the Medium Term Financial Strategy. The table on the next page provides a detailed estimate on how reserves will be used over the medium term. In my view, if the Fire Authority accepts the proposed budget, then the level of reserves currently held will be adequate.





Estimated General/Earmarked Reserve Breakdown 2021/22 to 2025/26

	2021/22 £'000	2022/23 £'000	2023/24 £'000	2024/25 £'000	2025/26 £'000	Narrative
Estimated Reserves at Start of Financial Year	11,571	10,119	5,275	5,425	5,397	
Property Development Reserve	8,350	5,763	1,319	1,469	1,441	The Property Development Reserve is earmarked to fund major property improvement and new capital schemes. The new Training Centre and Fire Station at St John's in Huntingdon became operational in January 2023. Most of this reserve was used to finance the build. Future capital expenditure is being partly financed through the expected sale of land at St Ives and the old Huntingdon Fire Station. Investing in sustainability is now a key consideration and this reserve will also support that in the medium-term.
Capital Property Improvements	(2,587)	(4,744)	(2,809)	(1,982)	(2,072)	
Capital Receipts		300	2,959	1,954	2,205	
General Reserve	2,098	2,433	2,433	2,433	2,433	This reserve will be used for expenditure that cannot be budgeted for such as spate conditions, maternity leave, unexpected cost increases, etc.
Capital Financing Underspends	335					
Finance Business Continuity Reserve	1,000	1,000	1,000	1,000	1,000	This is a new reserve generated by the underspend in 2021/22 as a result of consciously holding back on spend to help manage future budgetary pressures and expected cuts in grant income.
Operational Firefighter Reserve	400					This reserve will be used to cover any overspend in the short-term as a result of the unbudgeted pay increase in 2022/23.
Pension Reserve	523	523	523	523	523	This reserve is held to fund ill health retirements that are often unexpected and to fund any current funding shortfall owing to the revaluation of the Firefighter Pension Fund in addition to the uncertainty around the Matthews, McCloud and Sargent remedy cases.
Estimated Reserves at Year end	10,119	5,275	5,425	5,397	5,530	
General Reserves at Year end	2,433	2,433	2,433	2,433	2,433	
Earmarked Reserves at year end	7,686	2,842	2,992	2,964	3,097	





Proposed Recommendations

- 1 That approval is given to a Fire Authority budget (as detailed in Appendix 1) to the requirement £33,671,520.
- 2 That approval is given to a recommended Fire Authority precept for Tax from District Authorities and Peterborough City Authority of £24,136,692.
- 3 That approval be given to an Authority Tax for each band of property, based on the number of band D equivalent properties notified to the Fire Authority by the District Authorities and Peterborough City Authority (302011):

Band	2022/23 Authority Tax			2023/24	Band	2022/23 Authority Tax			2023/24
A	£	49.98	+£3.30	£53.28	E	£	91.63	+£6.05	£97.68
B	£	58.31	+£3.85	£62.16	F	£	108.29	+£7.15	£115.44
C	£	66.64	+£4.40	£71.04	G	£	124.95	+£8.25	£133.20
D	£	74.97	+£4.95	£79.92	H	£	149.94	+£9.90	£159.84

- 4 That approval is given to the Capital Programme detailed in Appendix 2.





Detailed Revenue Budget by cost type

Appendix 1

2022/23 £'000		2023/24 £'000
	EXPENDITURE	
18,974	Firefighters and Control Room Staff	20,269
7,319	Support Staff	7,731
418	Training	391
55	Other Staff Costs	38
26,766	Employee costs	28,429
379	Repairs and Maintenance	462
359	Heating and Lighting	593
46	Cleaning Contract	47
723	Rents and Rates	760
1,507	Premises costs	1,862
81	Office Equipment and Furniture and Fitting	58
1,054	IT Equipment	1,222
391	Clothing and Uniform	398
1,076	Communications	860
411	Mutual Protection	403
61	Subscriptions	63
35	Corporate Support	19
115	Community Safety	79
77	Fire Protection Exps	54
171	Health and Safety	175
105	Members Fees	100





Detailed Revenue Budget by cost type, continued

Appendix 1, continued

2022/23 £'000		2023/24 £'000
100	Audit Fees	112
53	Legal Fees	48
214	Consultant Fees	419
49	Printing and Stationery	21
18	Postage	14
71	Travel and Subsistence	46
26	Advertising	14
102	Hydrants/BA Maintenance	141
179	Operational Equipment/Infrastructure	210
90	Project Delivery Costs	99
554	Other Supplies and Services	753
5,033	Supplies and Services costs	5,308
41	Car Allowances	38
332	Petrol, Oil and Tyres	504
146	Repair and Maintenance of Vehicles	181
519	Transport costs	723
132	Fire Services Charges	144
24	Service Level Agreements	25
156	Agency charges	169
771	Capital Financing	638
771	Capital charges	638





Detailed Revenue Budget by cost type, continued

Appendix 1, continued

2022/23		2023/24
£'000		£'000
(140)	Capital Receipts > £10k	-
(1,026)	Control Room Recharge	(1,028)
(1,963)	Section 33 Grants	(1,863)
(397)	Other Income	(567)
(3,526)	Total Income	(3,458)
31,226	Net Revenue Expenditure	33,671





MEDIUM TERM FINANCIAL PLAN 2023/24 TO 2026/27

Appendix 1, continued

Description	Prior Year Budget £000's	Inflation £000's	Adjustments £000's	2023/24 Budget £000's
Wholetime Firefighters Pay	14,178	478	486	15,142
Retained Firefighters Pay	3,024	88	155	3,267
Fire Control Pay	1,773	53	34	1,860
Management & Support Staff Pay	7,319	289	122	7,730
Training & Other Staff Related Costs	473	39	(83)	429
Total Staffing Costs	26,767	947	714	28,428
		4%		
Premises Running Costs	1,507	301	54	1,862
Insurances, Supplies and Services Costs	5,033	325	(50)	5,308
Transport Costs	519	131	74	724
Service Charges	156	7	6	169
Capital Financing Costs	771	-	(133)	638
Total Supplies, Servicing and Financing costs	7,986	764	(49)	8,701
		10%		
Total Costs	34,753	1,711	665	37,129
Shared Services Income	(1,112)	(104)	107	(1,109)
S.33 Grants	(1,963)	-	100	(1,863)
Other income	(451)	(10)	(25)	(486)
RSG	(2,897)	-	(294)	(3,191)
National Non-domestic Rates	(3,362)	(340)	(1,041)	(4,743)
NNDR top-up Grant	(2,754)	-	1,154	(1,600)
Transfers to/from Reserves	-	-	-	-
Total Income before Fire Authority Precepts	(12,539)	(454)	1	(12,992)
Funded by Fire Authority Precept	22,214	1,257	666	24,137
Tax Base and growth (number of households)	296,307	1.92%	5,704	302,011
Band D Tax	£ 74.97	6.60%	£ 4.95	£ 79.92
Total Precept £000's	22,214	8.7%	1,923	24,137





MEDIUM TERM FINANCIAL PLAN, continued

Appendix 1, continued

	2023/24 Budget	Inflation	Adjustments	2024/25
	£000's	£000's	£000's	£000's
Future Years +1				
Wholetime Firefighters Pay	15,142	454	-	15,596
Retained Firefighters Pay	3,267	98	-	3,365
Fire Control Pay	1,860	56	-	1,916
Management & Support Staff Pay	7,730	232	(12)	7,950
Training & Other Staff Related Costs	429	13	65	507
Total Staffing Costs	28,428	853	53	29,334
		3%		
Premises Running Costs	1,862	56	(2)	1,916
Insurances, Supplies and Services Costs	5,308	159	(140)	5,327
Transport Costs	724	22	-	746
Service Charges	169	5	-	174
Capital Financing Costs	638	-	(160)	478
Total Supplies, Servicing and Financing costs	8,701	242	(302)	8,641
		3%		
Total Costs	37,129	1,095	(249)	37,975
Shared Services Income	(1,109)	(33)	-	(1,142)
S.33 Grants	(1,863)	-	261	(1,602)
Other income	(486)	(15)	53	(448)
RSG	(3,191)	-	(95)	(3,286)
National Non-domestic Rates	(4,743)	-	(1)	(4,744)
NNDR top-up Grant	(1,600)	-	(49)	(1,649)
Transfers to/from Reserves	-	-	-	-
Total Income before Fire Authority Precepts	(12,992)	(48)	169	(12,871)
Funded by Fire Authority Precept	24,137	1,047	(80)	25,104
Tax Base and growth	302,011	1.05%	3,170	305,181
Band D Tax £ per house	£ 79.92	2.93%	£ 2.34	£ 82.26
Total Precept £000's	24,137	4.0%	967	25,104





MEDIUM TERM FINANCIAL PLAN, continued

Appendix 1, continued

	2024/25	Inflation	Adjustments	2025/26
	Budget £'000	£'000	£'000	Budget £'000
Future Years +2				
Wholetime Firefighters Pay	15,596	312	-	15,908
Retained Firefighters Pay	3,365	67	-	3,432
Fire Control Pay	1,916	38	-	1,954
Management & Support Staff Pay	7,950	159	(8)	8,101
Training & Other Staff Related Costs	507	10	(65)	452
Total Staffing Costs	29,334	586	(73)	29,847
		2%		
Premises Running Costs	1,916	38	-	1,954
Insurances, Supplies and Services Costs	5,327	107	(18)	5,416
Transport Costs	746	15	-	761
Service Charges	174	3	-	177
Capital Financing Costs	478	10	603	1,091
Total Supplies, Servicing and Financing costs	8,641	173	585	9,399
		2%		
Total Costs	37,975	759	512	39,246
Shared Services Income	(1,142)	(23)	-	(1,165)
S.33 Grants	(1,602)	-	20	(1,582)
Other income	(448)	(9)	-	(457)
RSG	(3,286)	-	-	(3,286)
National Non-domestic Rates	(4,744)	-	-	(4,744)
NNDR top-up Grant	(1,649)	-	-	(1,649)
Transfers to/from Reserves	-	-	-	-
Total Income before Fire Authority Precepts	(12,871)	(32)	20	(12,883)
Funded by Fire Authority Precept	25,104	727	532	26,363
Tax Base and growth	305,181	2.00%	6,113	311,294
Band D Tax £ per house	£ 82.26	2.95%	£ 2.43	£ 84.69
Total Precept £000's	25,104	5.0%	1,259	26,363





MEDIUM TERM FINANCIAL PLAN, continued

Appendix 1, continued

	2025/26	Inflation	Adjustments	2026/27
	Budget £'000	£'000	£'000	Budget £'000
Future Years +3				
Wholetime Firefighters Pay	15,908	318	-	16,226
Retained Firefighters Pay	3,432	69	-	3,501
Fire Control Pay	1,954	39	-	1,993
Management & Support Staff Pay	8,101	162	(8)	8,255
Training & Other Staff Related Costs	452	9	8	469
Total Staffing Costs	29,847	597	-	30,444
		2%		
Premises Running Costs	1,954	39	30	2,023
Insurances, Supplies and Services Costs	5,416	108	(4)	5,520
Transport Costs	761	15	-	776
Service Charges	177	4	-	181
Capital Financing Costs	1,091	22	262	1,375
Total Supplies, Servicing and Financing costs	9,399	188	288	9,875
		2%		
Total Costs	39,246	785	288	40,319
Shared Services Income	(1,165)	(23)	-	(1,188)
S.33 Grants	(1,582)	-	15	(1,567)
Other income	(457)	(9)	-	(466)
RSG	(3,286)	-	-	(3,286)
National Non-domestic Rates	(4,744)	-	-	(4,744)
NNDR top-up Grant	(1,649)	-	-	(1,649)
Transfers to/from Reserves	-	-	-	-
Total Income before Fire Authority Precepts	(12,883)	(32)	15	(12,900)
Funded by Fire Authority Precept	26,363	753	303	27,419
Tax Base and growth	311,294	1.00%	3,113	314,407
Band D Tax £ per house	£ 84.69	2.98%	£ 2.52	£ 87.21
Total Precept £000's	26,363	4.0%	1,056	27,419





DETAILED MEDIUM TERM CAPITAL PROGRAMME

Appendix 2

	2023/24		2024/25		2025/26		2026/27	
	No.	£	No.	£	No.	£	No.	£
Vehicle Replacement Programme								
Water Tender/Rescue pump	-	-	3	869,680	3	887,070	3	904,820
Foam Water Carrier	1	303,520	-	-	-	-	-	-
Large Service Cars	13	435,180	13	464,440	1	53,900	4	202,110
Medium Service Cars	-	-	2	58,520	2	59,700	7	208,390
Small Service Cars	-	-	5	64,990	8	106,070	2	27,050
Small Vans	5	80,700	10	143,480	3	50,870	-	-
Medium Vans	3	80,580	5	133,340	2	50,050	-	-
Rescue vehicle	-	-	-	-	-	-	2	262,760
Vehicle workshop ramp	-	-	-	-	1	14,400	-	-
TOTAL VEHICLES	22	899,980	38	1,734,450	20	1,222,060	18	1,605,130
Capital Equipment Programme								
Holmatro Recue Equip - Battery operated	-	-	3	80,530	3	82,140	3	83,780
BA Washing Machine	1	27,720	1	28,550	1	29,120	1	29,710
Dry Suits	-	-	-	-	-	-	181	64,010
Thermal Cameras	6	25,620	8	35,180	8	35,890	8	36,610
Light Portable Pumps (link to appliance purchases)	-	-	3	16,620	3	16,960	2	11,530
TOTAL EQUIPMENT	7	53,340	15	160,880	15	164,110	195	225,640





DETAILED MEDIUM TERM CAPITAL PROGRAMME continued

Appendix 2, continued

		2023/24	2024/25	2025/26	2026/27
		£	£	£	£
Land and Buildings Capital Programme					
Remaining works from condition surveys	All sites	-	530,450	-	535,810
Training building	Peterborough	-	-	525,300	-
Appliance bay floor	Cambridge	20,000	-	-	-
Station refurbishment & upgrade	Ely	300,000	-	-	-
Station refurbishment & upgrade	Stanground	350,000	-	-	-
Station refurbishment & welfare facilities	St Neots	300,000	-	-	-
Station refurbishment & welfare facilities	Linton	60,000	-	-	-
Station refurbishment & welfare facilities	Manea	-	61,800	-	-
Station refurbishment & welfare facilities	Sutton	-	51,500	-	-
Station modernisation	Ramsey	70,000	-	-	-
Station modernisation	Thorney	-	30,900	-	-
On-call replacement roof programme		300,000	-	-	-
Community safety functional building		-	-	367,710	-
Enhancement/Contingency		50,000	51,500	52,530	53,580
New PA system		65,000	-	-	-
TOTAL LAND & PROPERTY CAPITAL PROGRAMME		1,515,000	726,150	945,540	589,390





DETAILED MEDIUM TERM CAPITAL PROGRAMME continued

Appendix 2, continued

	2023/24	2024/25	2025/26	2026/27
	£	£	£	£
IT and Communications Capital Programme				
Mobiles/Comms upgrade	40,000	-	52,530	-
Data Centre Refresh	-	-	-	455,440
Mobile data terminals	250,000	-	-	-
On-call alerters	60,000	-	-	-
New financial management system	180,000	-	-	-
Back-end server refresh	-	257,500	-	-
Asset management tablets	-	103,000	-	-
Replace station projectors/screens	-	-	31,520	-
WIFI refresh	-	-	236,390	-
Laptop refresh	-	-	-	80,370
TOTAL ICT CAPITAL PROGRAMME	530,000	360,500	320,440	535,810

