



CAMBRIDGESHIRE
& PETERBOROUGH
FIRE AUTHORITY

BUDGET BOOK 2024/25



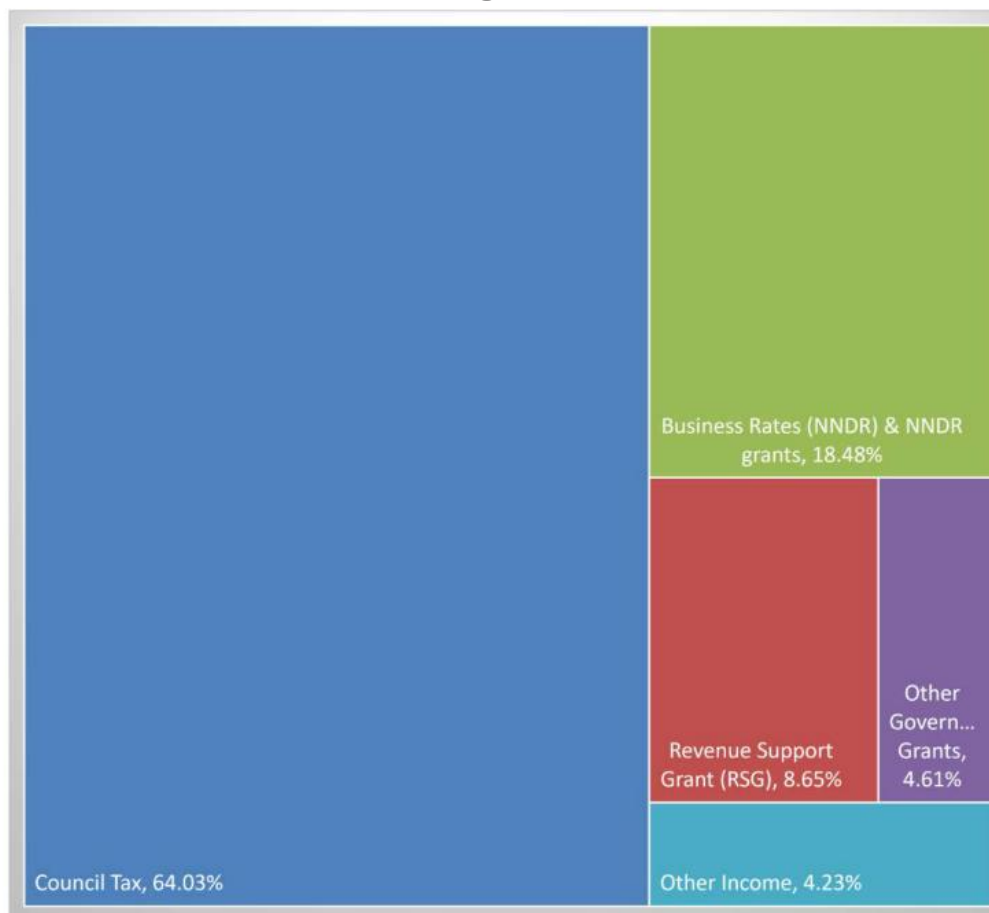
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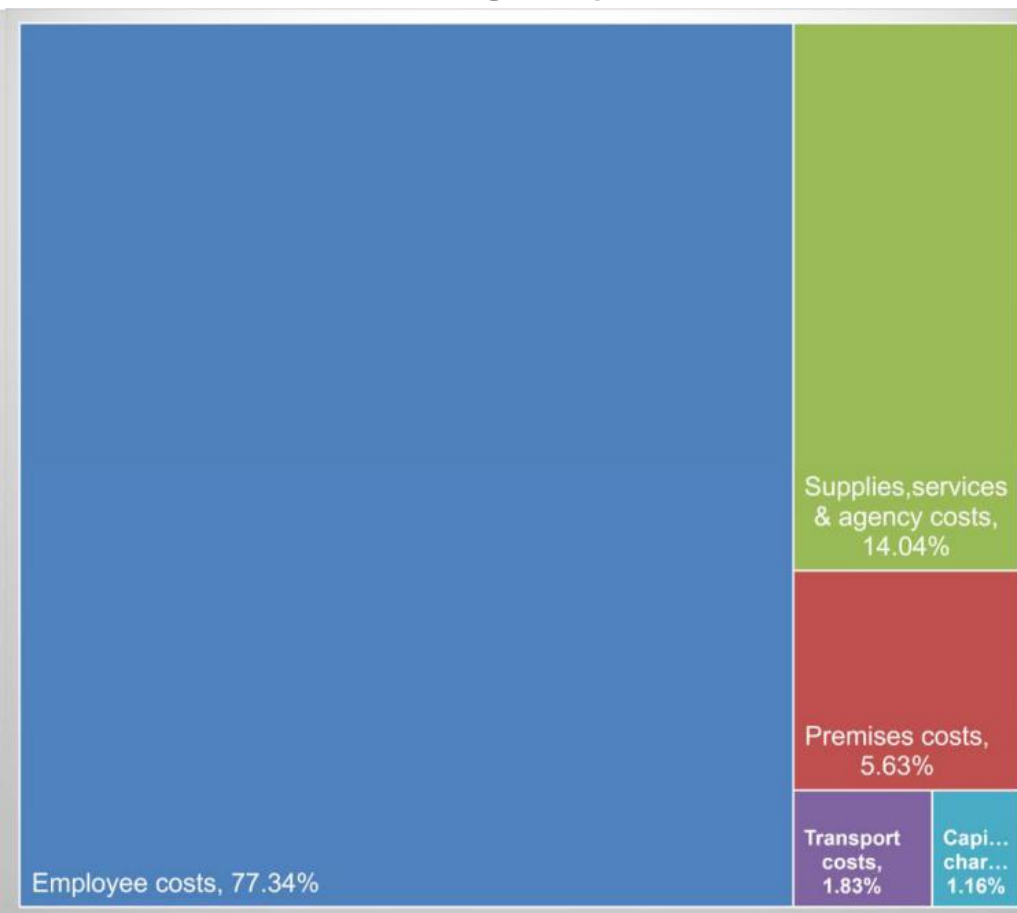


Budget Overview

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. Recent years leading up to 2022/23, any annual increases were restricted to 2%; with the unprecedented inflation we saw during 2022/23 and continued higher inflation rates during 2023/24, this increase is now restricted to below 3%. Last year there was a one year allowable increase of up to £5.00 per household.

Cambridgeshire Fire and Rescue Service continues to operate as a lean service. To cover the significant increases in costs in 2022/23 and 2023/24, we needed to utilise the allowable increase of upto £5.00 on Council Tax precepts for 2023/24 (our increase in 2023/24 was £4.95). The impact of those increased costs is expected to continue into 2024/25 and we have increased our precepts for the year by 2.93% (£2.34) to help manage those increases. The housing growth in our region has declined slightly from 1.95% to 1.39%. The overall impact of this on funding is an additional £1,052k.

For future years we have assumed a 1.2% growth in housing year on year and a 3% increase per annum on precept per household, with inflation and pay increases expected to be around 2-5%. The annual inflation rate in the UK was at it's lowest since September 2021 in November 2023 at 3.9%, dropping from 4.6% in October 2023.

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 £355k (5.1%) for 2024/25. 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 £205k for the year 2022/23 in July 2023. This is an unknown amount until after the end of each financial year and is therefore not included in any budgetary calculations.



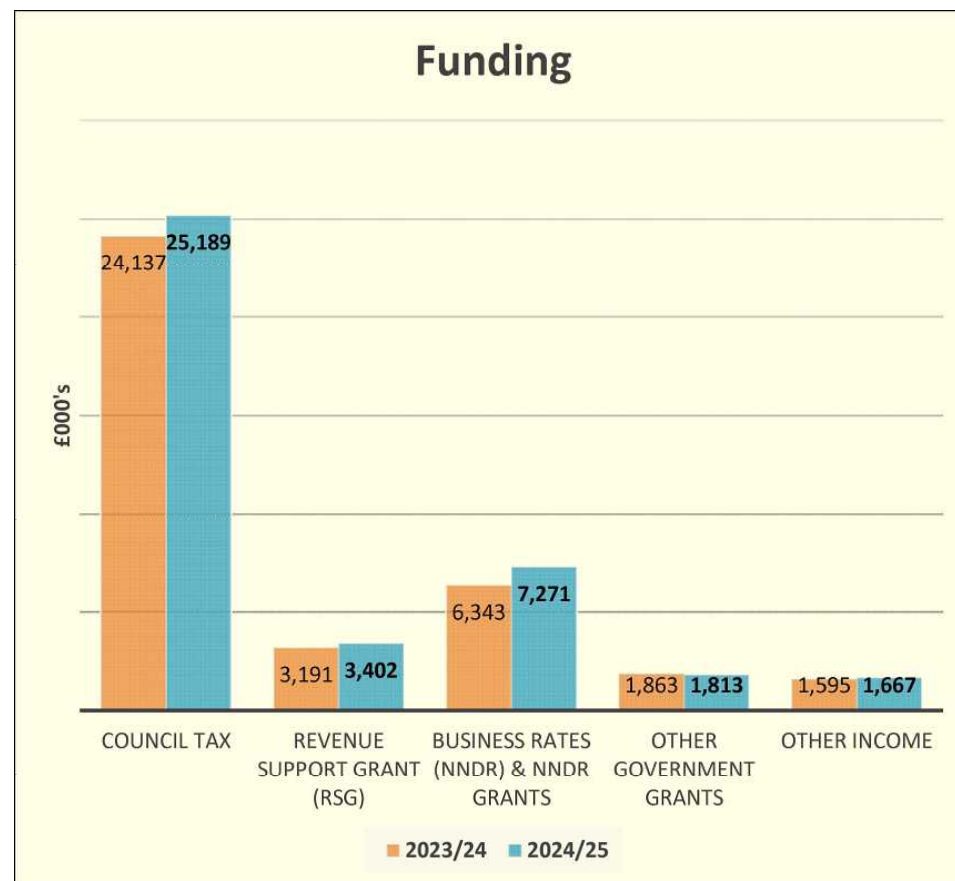


Revenue Support Grant (RSG)

The Revenue Support Grant has been increased by inflation, being £211k (6.6%), over that received in 2023/24. An inflationary increase is also expected in 2024/25, and, as such have assumed a 2% (£68k) increase, and 2% 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 2024/25 these are expected to total £1,601 (£1,863k in 2023/24). 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% (this grant has now been rolled-up into the RSG (for reporting purposes we have separated it out). For 2024/25 the employer contribution rate is expected to increase by an additional 8.5% but this increase will be offset by further grant funding. The future of this funding is unknown past 2024/25 but we have assumed a constant in the medium term. The services grant has reduced significantly from £248k to £39k but this reduction has been offset by a funding guarantee for 2024/25, and this is not expected to continue in future years. Other grants are also expected to reduce slightly, reducing the overall other grant income to £1,518k by 2027/28.





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. Suffolk Fire and Rescue have given notice on the shared Control room function which will impact the service in 2025 onwards and will mean an estimated reduction in income of about £1m.

Expenditure

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

The budgets for 2023/24 were set assuming inflationary and pay increases of 4%. With CPI still running well above this in April 2023 at 8.7%, it was expected that the 4% budgeted would not be adequate. The pay increases for 2023/24 were between 5% and 7%. The gap in the budget has been funded out of our Financial Reserves and in-year reduction in spend in other areas.

With inflation dropping and precepts set at a capped 3%, we have assumed inflation to be 3% for pay. Due to some contractual obligations, inflation for non-pay costs outturn is 5%. 2% has been applied for future years for pay and non-pay elements.

The Integrated Risk Management Plan (IRMP), renamed to Community Risk Management Plan (CRMP) 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.

As with 2023/24, we have continued with a zero-based budgeting approach for 2024/25, reviewing the individual cost drivers which make up the budget.

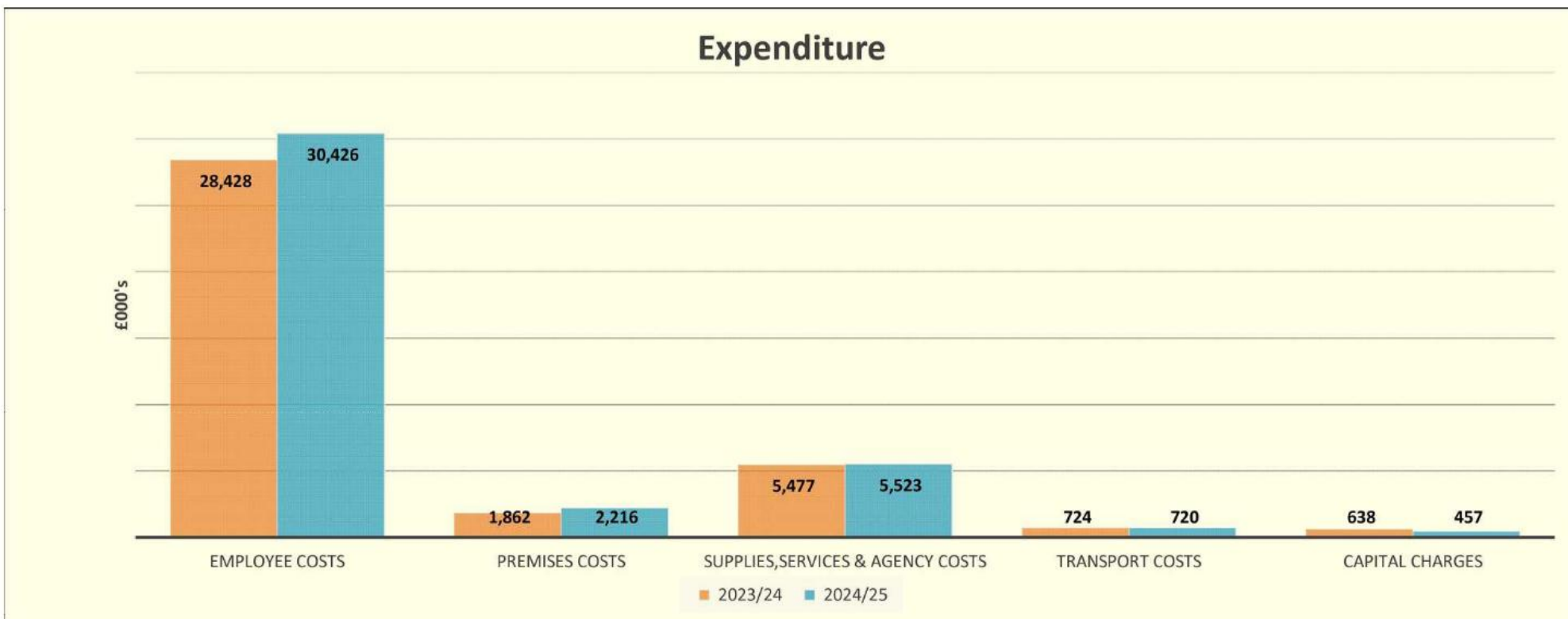
There has been an increase in professional support staff of 6 (a reduction of 7 in 2023/24), and include 3 apprentices. Total costs have increased significantly against the 2023/24 budget; this is predominately due to the additional cost of the unbudgeted pay awards, amounting to approximately £900k.





Expenditure by category

The gross budget for 2024/25 is £39.342m, compared with £37.129m for 2023/24 (uninflated), with employee costs making up 77.6% 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 at 5.25% for 2024/25 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 three for 2023/24 for total expenditure per household and continues to be in the lower quartile for precept per household.

| | 2023/24 | 2024/25 |
|---|----------|----------|
| Population (previous year Gov't census stats) | 894,400 | 906,814 |
| Net Expenditure £000's* | £ 33,671 | £ 35,862 |
| Net Cost per person per week | £ 0.72 | £ 0.76 |
| Net Cost per person per annum | £ 37.65 | £ 39.55 |
| Band D Council Tax per household | £ 79.92 | £ 82.26 |

*expenditure less specific grants & other income



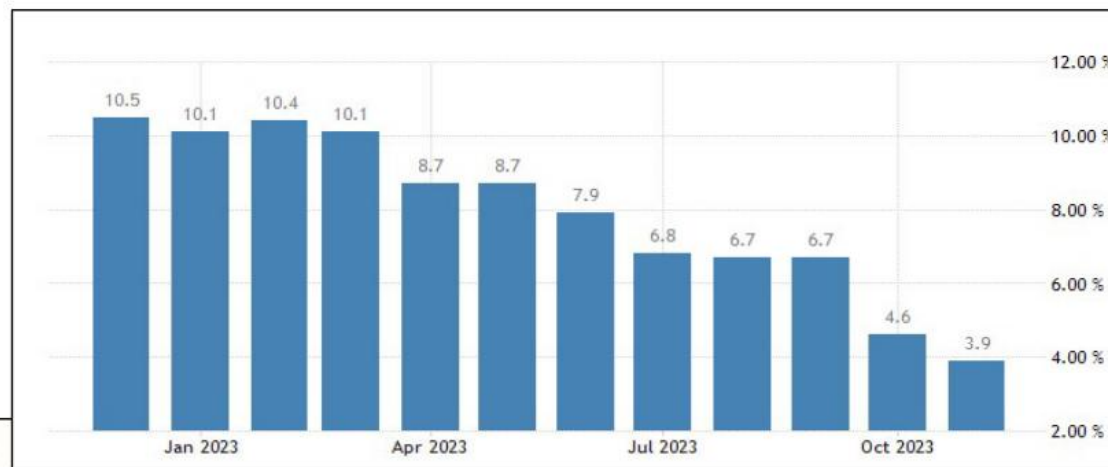


Inflation

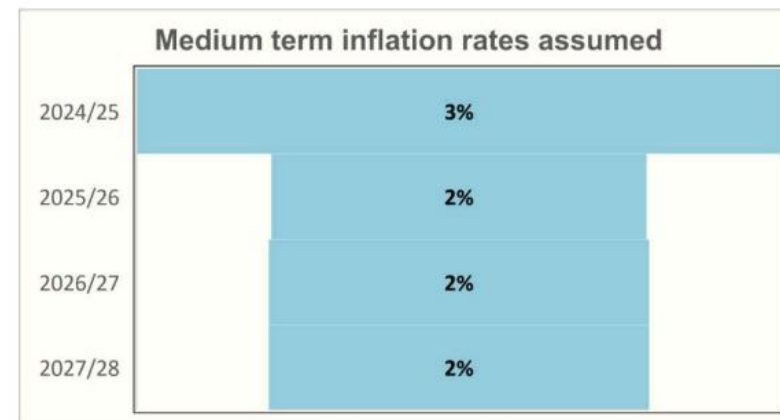
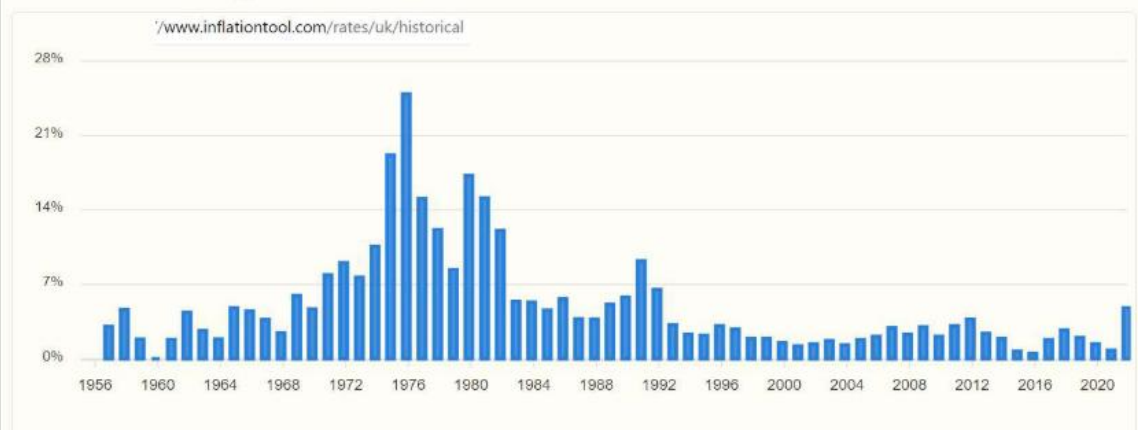
We have seen inflation running at a rate which hasn't been seen for over 20 years and had remained under 3% in the 5 years heading into 2022. The 2023/24 budget was set assuming a general inflation rate of 4%. At the time of setting last years' budget we did not expect to see overall CPI rates of 10.1% (September 2022) to continue to be as high as 8.7% in April 2023. Fortunately we are starting to see a downward trend and expect that to continue to reduce very slightly but then settle to around 3% during 2024.

United Kingdom Inflation Rate

www.gov.uk



United Kingdom Historical Inflation Rates





The cost of living pay increases for 2023/24 were budgeted at 4%. 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 2023/24 is the professional management support staff, operational staff and senior officers have received a 5% increase; the local government employees (LGE) support staff have received £1925 per full-time employee (5.5%-9.5% depending on payscale). These increases have been built into the base budget.

With inflation and funding still being slightly unpredictable, and funding information and pay awards being received very late or after the budgeting process, we use a sensitivity analysis to better understand any impact to those estimated. This analysis looks to provide several scenarios that consider multiple assumptions on the key factors included within the financial forecast. For example, a pay increase award of an additional 1% (i.e 4%) would push us into a deficit position of about £100k. With 2025/26 already showing a potential deficit of about £700k because of the loss of income from our Combined Control Centre, this additional 1% would nudge that to over £900k which is unsustainable. We continually look at and review various options of how we can reduce our costs, should we find ourselves in that position; because we have already been through a cost cutting exercise in recent years, any further cuts will have an impact on service delivery.

For 2025/26 a balanced budget can be achieved with a precept increase for 2025/26 of 6% (£4.94), assuming 2% inflation on costs and other funding remaining constant (this is against a 3% inflation rate for 2024/25, it still shows a deficit of approximately £200k if a 4% pay award is applied to 2024/25).

Alternatively, if we have underestimated our funding (unexpected grant income, dividend income, services income or non-domestic rates), then that would see us in a small surplus for the year which would help fund our capital programme but would have little or no impact on future years.

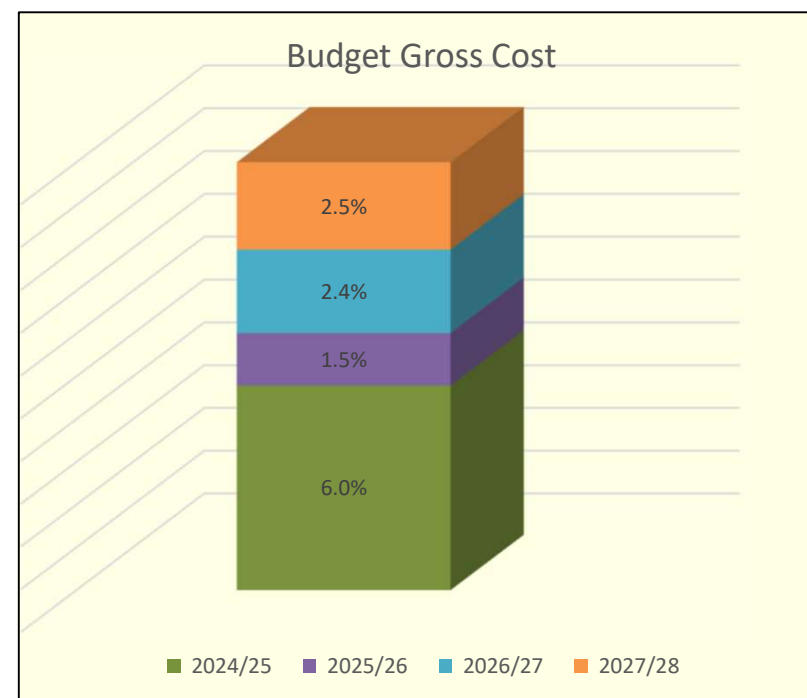
With staff costs making up 77.6% of the overall budget, the baseline core costs heading into 2024/25 are significantly increased. We are optimistic that rates will settle back to lower more stable rates; we have assumed pay increases of 3% going into 2024/25. For the medium term we have assume an overriding 2% inflation rate.





| MEDIUM TERM BUDGET OVERVIEW | Prior Year Budget £000's | Inflation £000's | Adjustments £000's | 2024/25 Budget £000's |
|---|-------------------------------------|-----------------------------|-------------------------------|----------------------------------|
| Total Staffing Costs | 28,428 | 780 3% | 1,218 | 30,426 |
| Total Supplies, Servicing and Financing costs | 8,701 | 479 6% | (264) | 8,916 |
| Total Income before Fire Authority Precepts | (12,992) | (770) 6% | (391) | (14,153) |
| Net costs funded by Council Precepts | 24,137 | 489 | 563 | 25,189 |
| 2025/26 | | | | |
| Total Gross Costs | 39,342 | 777 2.0% | (172) | 39,947 |
| Net costs funded by Council Precepts | 25,189 | 530 | 544 | 26,263 |
| 2026/27 | | | | |
| Total Gross Costs | 39,947 | 799 2% | 170 | 40,916 |
| Net costs funded by Council Precepts | 26,263 | 571 | 546 | 27,380 |
| 2027/28 | | | | |
| Total Gross Costs | 40,916 | 819 2% | 221 | 41,956 |
| Net costs funded by Council Precepts | 27,380 | 586 | 584 | 28,550 |

The adjustments in the table for 2024/25 are as a result of the 2023/24 increases above the percentages budgeted for staffing costs and a reduction in telecommunications and capital financing. Those for 2025/26 relate to savings or funding from reserves required to balance the budget, a result of the loss of our collaboration with Suffolk Fire and Rescue. A more detailed table including a view of the medium term budget can be found in Appendix 1.

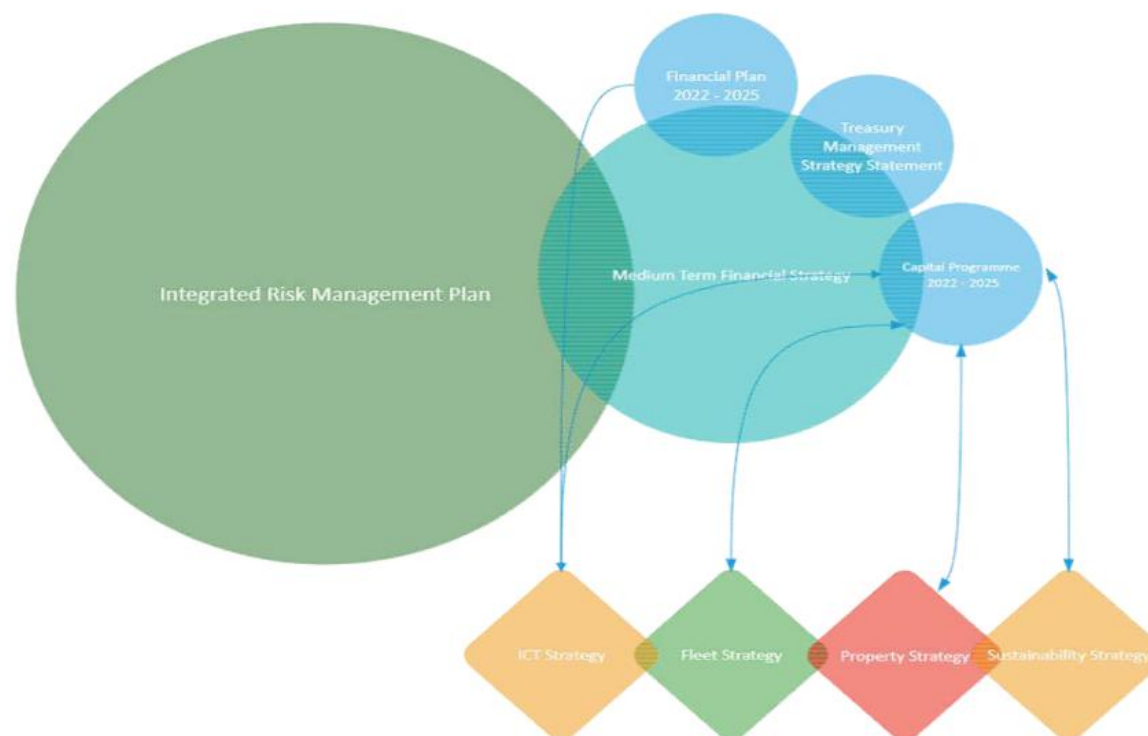




The Budget: Capital Expenditure

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.

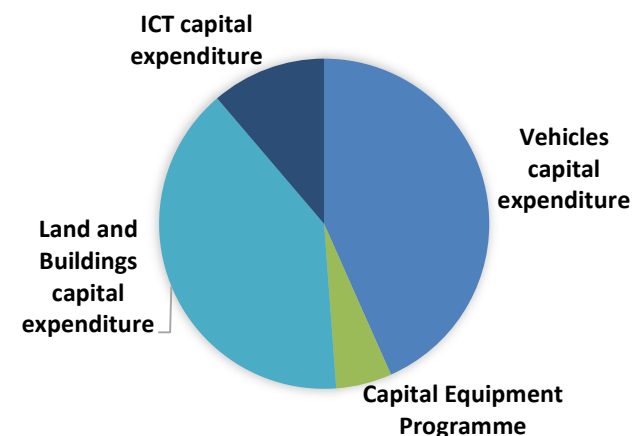
As part of our asset management plan we must now consider our sustainability strategy. During 2022/23 we consulted with The Carbon Trust to assist us with understanding and managing our carbon footprint. We continue to purchase hybrid vehicles and install electric recharging points at sites across our estate. In addition to vehicles, we are using HVO fuel which reduces our vehicle emissions by over 90%. We continue to focus on reducing our carbon footprint.



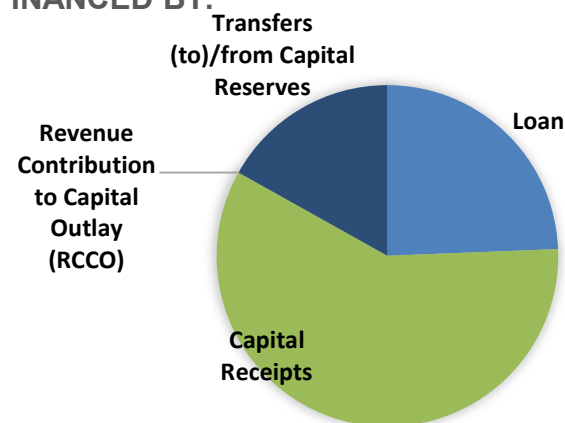


| MEDIUM TERM CAPITAL PROGRAMME | 2024/25 | 2025/26 | 2026/27 | 2027/28 |
|--|--------------|--------------|--------------|--------------|
| | £'000 | £'000 | £'000 | £'000 |
| Emergency Fleet | 964 | 881 | 899 | 917 |
| Silver Fleet | 895 | 439 | 785 | 1,171 |
| Other | - | 15 | - | - |
| Vehicle Replacement Programme | 1,859 | 1,335 | 1,684 | 2,088 |
| Equipment | 189 | 204 | 224 | 180 |
| Property Refurbishments and Upgrades | 1,969 | 1,940 | 584 | 595 |
| New Land and Buildings | - | - | - | - |
| Property, Refurbishments & Land | 1,969 | 1,940 | 584 | 595 |
| Tangible Assets | 374 | 359 | 372 | 216 |
| Intangible Assets | - | - | 159 | - |
| IT & Communications | 374 | 359 | 531 | 216 |
| TOTAL CAPITAL EXPENDITURE | 4,391 | 3,838 | 3,023 | 3,080 |
| FINANCED BY: | | | | |
| Loan | 292 | 129 | 2,321 | 2,609 |
| Capital Receipts | 2,699 | 3,709 | 202 | 471 |
| Revenue Contribution to Capital Outlay | - | - | - | - |
| Transfer (to)/from Reserves | 1,400 | - | 500 | - |
| Capital Grants | - | - | - | - |
| TOTAL RESOURCES | 4,391 | 3,838 | 3,023 | 3,080 |

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.

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 pay inflation and the expected departure of Suffolk Fire and Rescue from our joint Control Room collaboration in 2025. It is anticipated that these risks can be managed in the next financial year using savings and reserves, the Authority will need to monitor this position closely throughout the forthcoming 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 2024/25.





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. In recent years it added a Finance Business Continuity Reserve from revenue savings from 2021/22 and 2022/23 in anticipation of new budgetary pressures and unpredictable funding in the medium term. The Authority expects these reserves to be utilised in the medium term due to expected increased budgetary pressures.

At 31st March 2023 the Authority's usable General Reserve balance was £2.4m and £3.7m 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 2023 is £nil (£5.7m at 31st March 2022), having been used to fund the new Huntingdon Fire Station and Training Centre. A further £1.4m was added to the reserve during 2023/24 relating to funds received from prior year business rates not budgeted in 2023/24; with the need to upgrade St Neots Fire Station in 2024/25 this additional income has been earmarked to help fund that upgrade. The cost of borrowing continues to be 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 will be used ensure any fluctations in our establishment can be maintained.





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 2023/24 to 2026/27

| | 2022/23 £'000 | 2023/24 £'000 | 2024/25 £'000 | 2025/26 £'000 | 2026/27 £'000 | Narrative |
|--|------------------|------------------|------------------|------------------|------------------|--|
| Estimated Reserves at Start of Financial Year | 11,706 | 4,679 | 6,252 | 4,852 | 4,138 | |
| Property Development Reserve | 8,350 | 1,400 | 2,032 | 632 | 632 | 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 | (8,350) | - | (4,099) | (3,709) | (702) | |
| Capital Receipts | | 632 | 2,699 | 3,709 | 202 | |
| General Reserve | 2,433 | 2,437 | 2,437 | 2,437 | 2,437 | This reserve will be used for expenditure that cannot be budgeted for such as spate conditions, maternity leave, unexpected cost increases, etc. |
| Capital Financing Revenue Under/overspends | 4 | | | | (350) | |
| Finance Business Continuity Reserve | 1,319 | 860 | 860 | 146 | 146 | 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 | 400 | 400 | 400 | 400 | This reserve will be used ensure any fluctuations in our establishment can be maintained. |
| 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 | 4,679 | 6,252 | 4,852 | 4,138 | 3,288 | |
| General Reserves at Year end | 2,437 | 2,437 | 2,437 | 2,437 | 2,087 | |
| Earmarked Reserves at Year end | 2,242 | 3,815 | 2,415 | 1,701 | 1,201 | |





Proposed Recommendations

- 1 That approval is given to a Fire Authority budget (as detailed in Appendix 1) to the requirement of £35,861,500.
- 2 That approval is given to a recommended Fire Authority precept for Tax from District Authorities and Peterborough City Authority of £25,189,150.
- 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 (306214):

| Band | 2023/24 Authority Tax | 2024/25 | Band | 2023/24 Authority Tax | 2024/25 |
|------|-----------------------|---------------|------|-----------------------|----------------|
| A | £ 53.28 +£1.56 | £54.84 | E | £ 97.68 +£2.86 | £100.54 |
| B | £ 62.16 +£1.82 | £63.98 | F | £ 115.44 +£3.38 | £118.82 |
| C | £ 71.04 +£2.08 | £73.12 | G | £ 133.20 +£3.90 | £137.10 |
| D | £ 79.92 +£2.34 | £82.26 | H | £ 159.84 +£4.68 | £164.52 |

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





Detailed Revenue Budget by cost type

Appendix 1

| 2023/24 £'000 | | 2024/25 £'000 |
|------------------|--|------------------|
| | EXPENDITURE | |
| 20,269 | Firefighters and Control Room Staff | 21,677 |
| 7,731 | Support Staff | 8,227 |
| 391 | Training | 486 |
| 38 | Other Staff Costs | 36 |
| 28,429 | Employee costs | 30,426 |
| 462 | Repairs and Maintenance | 499 |
| 593 | Heating and Lighting | 736 |
| 47 | Cleaning Contract | 38 |
| 760 | Rents and Rates | 943 |
| 1,862 | Premises costs | 2,216 |
| 58 | Office Equipment and Furniture and Fitting | 78 |
| 1,222 | IT Equipment | 1,449 |
| 398 | Clothing and Uniform | 386 |
| 860 | Communications | 792 |
| 403 | Mutual Protection | 455 |
| 63 | Subscriptions | 79 |
| 19 | Corporate Support | 19 |
| 76 | Community Safety | 76 |
| 54 | Fire Protection Exps | 70 |
| 178 | Health and Safety | 215 |
| 100 | Members Fees | 104 |





Detailed Revenue Budget by cost type, continued

Appendix 1, continued

| 2023/24 £'000 | | 2024/25 £'000 |
|------------------|--------------------------------------|------------------|
| 112 | Audit Fees | 181 |
| 48 | Legal Fees | 56 |
| 419 | Consultant Fees | 544 |
| 21 | Printing and Stationery | 28 |
| 14 | Postage | 15 |
| 46 | Travel and Subsistence | 47 |
| 14 | Advertising | 13 |
| 141 | Hydrants/BA Maintenance | 131 |
| 210 | Operational Equipment/Infrastructure | 254 |
| 99 | Project Delivery Costs | 94 |
| 753 | Other Supplies and Services | 254 |
| 5,308 | Supplies and Services costs | 5,340 |
| 38 | Car Allowances | 43 |
| 504 | Petrol, Oil and Tyres | 475 |
| 181 | Repair and Maintenance of Vehicles | 202 |
| 723 | Transport costs | 720 |
| 144 | Fire Services Charges | 148 |
| 25 | Service Level Agreements | 35 |
| 169 | Agency charges | 183 |
| 638 | Capital Financing | 457 |
| 638 | Capital charges | 457 |





Detailed Revenue Budget by cost type, continued

Appendix 1, continued

| 2023/24 £'000 | | 2024/25 £'000 |
|--------------------------------|-------------------------------------|--------------------------------|
| - | Capital Receipts applied to Revenue | - |
| (1,028) | Control Room Recharge | (1,087) |
| (1,863) | Section 31 Grants | (1,813) |
| (567) | Other Income | (580) |
| (3,458) | Total Income | (3,480) |
| 33,671 | Net Revenue Expenditure | 35,862 |





MEDIUM TERM FINANCIAL PLAN 2024/25 TO 2027/28

Appendix 1, continued

| Description | Prior Year Budget £000's | Inflation £000's | Adjustments £000's | 2024/25 Budget £000's |
|--|-------------------------------------|-----------------------------|-------------------------------|----------------------------------|
| Wholetime Firefighters Pay | 15,142 | 385 | 787 | 16,314 |
| Retained Firefighters Pay | 3,267 | 74 | 6 | 3,347 |
| Fire Control Pay | 1,860 | 43 | 113 | 2,016 |
| Management & Support Staff Pay | 7,730 | 237 | 260 | 8,227 |
| Training & Other Staff Related Costs | 429 | 41 | 52 | 522 |
| Total Staffing Costs | 28,428 | 780 | 1,218 | 30,426 |
| | | 3% | | |
| Premises Running Costs | 1,862 | 80 | 274 | 2,216 |
| Insurances, Supplies and Services Costs | 5,308 | 400 | (368) | 5,340 |
| Transport Costs | 724 | (7) | 3 | 720 |
| Service Charges | 169 | 6 | 8 | 183 |
| Capital Financing Costs | 638 | - | (181) | 457 |
| Total Supplies, Servicing and Financing costs | 8,701 | 479 | (264) | 8,916 |
| | | 6% | | |
| Total Costs | 37,129 | 1,259 | 954 | 39,342 |
| Shared Services Income | (1,109) | (104) | 126 | (1,087) |
| s.31 Grants | (1,863) | (16) | 66 | (1,813) |
| Other income | (486) | (14) | (80) | (580) |
| RSG | (3,191) | (211) | - | (3,402) |
| National Non-domestic Rates | (4,743) | (318) | 64 | (4,997) |
| NNDR top-up Grant | (1,600) | (107) | (567) | (2,274) |
| Transfers to/from Reserves | - | - | - | - |
| Total Income before Fire Authority Precepts | (12,992) | (770) | (391) | (14,153) |
| Funded by Fire Authority Precept | 24,137 | 489 | 563 | 25,189 |
| Tax Base and growth (number of households) | 302,011 | 1.39% | 4,203 | 306,214 |
| Band D Tax | £ 79.92 | 2.93% | £ 2.34 | £ 82.26 |
| Total Precept £000's | 24,137 | 4.4% | 1,052 | 25,189 |





MEDIUM TERM FINANCIAL PLAN, continued

Appendix 1, continued

| | 2024/25 Budget | Inflation | Adjustments | 2025/26 |
|--|-----------------|--------------|--------------|-----------------|
| | £000's | £000's | £000's | £000's |
| Future Years +1 | | | | |
| Wholetime Firefighters Pay | 16,314 | 326 | - | 16,640 |
| Retained Firefighters Pay | 3,347 | 67 | - | 3,414 |
| Fire Control Pay | 2,016 | 40 | - | 2,056 |
| Management & Support Staff Pay | 8,227 | 165 | (9) | 8,383 |
| Training & Other Staff Related Costs | 522 | 10 | (64) | 468 |
| Total Staffing Costs | 30,426 | 608 | (73) | 30,961 |
| | | 2% | | |
| Premises Running Costs | 2,216 | 44 | 8 | 2,268 |
| Insurances, Supplies and Services Costs | 5,340 | 107 | (118) | 5,329 |
| Transport Costs | 720 | 14 | 1 | 735 |
| Service Charges | 183 | 4 | - | 187 |
| Capital Financing Costs | 457 | - | 10 | 467 |
| Total Supplies, Servicing and Financing costs | 8,916 | 169 | (99) | 8,986 |
| | | 2% | | |
| Total Costs | 39,342 | 777 | (172) | 39,947 |
| Shared Services Income | (1,087) | (22) | 1,109 | - |
| s.31 Grants | (1,813) | - | 269 | (1,544) |
| Other income | (580) | (12) | 52 | (540) |
| RSG | (3,402) | (68) | - | (3,470) |
| National Non-domestic Rates | (4,997) | (100) | - | (5,097) |
| NNDR top-up Grant | (2,274) | (45) | - | (2,319) |
| Transfers from Reserves | - | - | (714) | (714) |
| Total Income before Fire Authority Precepts | (14,153) | (247) | 716 | (13,684) |
| Funded by Fire Authority Precept | 25,189 | 530 | 544 | 26,263 |
| Tax Base and growth | 306,214 | 1.27% | 3,888 | 310,102 |
| Band D Tax £ per house | £ 82.26 | 2.95% | £ 2.43 | £ 84.69 |
| Total Precept £000's | 25,189 | 4.3% | 1,074 | 26,263 |





MEDIUM TERM FINANCIAL PLAN, continued

Appendix 1, continued

| | 2025/26 | Inflation | Adjustments | 2026/27 |
|--|---------------------|------------------|--------------------|---------------------|
| | Budget £'000 | £'000 | £'000 | Budget £'000 |
| Future Years +2 | | | | |
| Wholetime Firefighters Pay | 16,640 | 333 | - | 16,973 |
| Retained Firefighters Pay | 3,414 | 68 | (1) | 3,481 |
| Fire Control Pay | 2,056 | 41 | - | 2,097 |
| Management & Support Staff Pay | 8,383 | 168 | (9) | 8,542 |
| Training & Other Staff Related Costs | 468 | 9 | 66 | 543 |
| Total Staffing Costs | 30,961 | 619 | 56 | 31,636 |
| | | 2% | | |
| Premises Running Costs | 2,268 | 45 | 31 | 2,344 |
| Insurances, Supplies and Services Costs | 5,329 | 107 | 18 | 5,454 |
| Transport Costs | 735 | 15 | 1 | 751 |
| Service Charges | 187 | 4 | 1 | 192 |
| Capital Financing Costs | 467 | 9 | 63 | 539 |
| Total Supplies, Servicing and Financing costs | 8,986 | 180 | 114 | 9,280 |
| | | 2% | | |
| Total Costs | 39,947 | 799 | 170 | 40,916 |
| Shared Services Income | - | - | - | - |
| s.31 Grants | (1,544) | - | 14 | (1,530) |
| Other income | (540) | (11) | (1) | (552) |
| RSG | (3,470) | (69) | - | (3,539) |
| National Non-domestic Rates | (5,097) | (102) | - | (5,199) |
| NNDR top-up Grant | (2,319) | (46) | (1) | (2,366) |
| Transfers from Reserves | (714) | - | 364 | (350) |
| Total Income before Fire Authority Precepts | (13,684) | (228) | 376 | (13,536) |
| Funded by Fire Authority Precept | 26,263 | 571 | 546 | 27,380 |
| Tax Base and growth | 310,102 | 1.24% | 3,851 | 313,953 |
| Band D Tax £ per house | £ 84.69 | 2.98% | £ 2.52 | £ 87.21 |
| Total Precept £000's | 26,263 | 4.3% | 1,117 | 27,380 |





MEDIUM TERM FINANCIAL PLAN, continued

Appendix 1, continued

| | 2026/27 | Inflation | Adjustments | 2027/28 |
|--|-----------------|--------------|--------------|-----------------|
| | Budget £'000 | £'000 | £'000 | Budget £'000 |
| Future Years +3 | | | | |
| Wholetime Firefighters Pay | 16,973 | 339 | 2 | 17,314 |
| Retained Firefighters Pay | 3,481 | 70 | 1 | 3,552 |
| Fire Control Pay | 2,097 | 42 | - | 2,139 |
| Management & Support Staff Pay | 8,542 | 171 | (8) | 8,705 |
| Training & Other Staff Related Costs | 543 | 11 | (57) | 497 |
| Total Staffing Costs | 31,636 | 633 | (62) | 32,207 |
| | | 2% | | |
| Premises Running Costs | 2,344 | 47 | (29) | 2,362 |
| Insurances, Supplies and Services Costs | 5,454 | 109 | 18 | 5,581 |
| Transport Costs | 751 | 15 | (2) | 764 |
| Service Charges | 192 | 4 | - | 196 |
| Capital Financing Costs | 539 | 11 | 296 | 846 |
| Total Supplies, Servicing and Financing costs | 9,280 | 186 | 283 | 9,749 |
| | | 2% | | |
| Total Costs | 40,916 | 819 | 221 | 41,956 |
| Shared Services Income | - | - | - | - |
| s.31 Grants | (1,530) | - | 12 | (1,518) |
| Other income | (552) | (11) | 1 | (562) |
| RSG | (3,539) | (71) | - | (3,610) |
| National Non-domestic Rates | (5,199) | (104) | - | (5,303) |
| NNDR top-up Grant | (2,366) | (47) | - | (2,413) |
| Transfers to/from Reserves | (350) | - | 350 | - |
| Total Income before Fire Authority Precepts | (13,536) | (233) | 363 | (13,406) |
| Funded by Fire Authority Precept | 27,380 | 586 | 584 | 28,550 |
| Tax Base and growth | 313,953 | 1.24% | 3,901 | 317,854 |
| Band D Tax £ per house | £ 87.21 | 2.99% | £ 2.61 | £ 89.82 |
| Total Precept £000's | 27,380 | 4.3% | 1,170 | 28,550 |





DETAILED MEDIUM TERM CAPITAL PROGRAMME

Appendix 2

| | 2024/25 | | 2025/26 | | 2026/27 | | 2027/28 | |
|--|-----------|------------------|-----------|------------------|------------|------------------|-----------|------------------|
| | No. | £ | No. | £ | No. | £ | No. | £ |
| Vehicle Replacement Programme | | | | | | | | |
| Water Tender/Rescue pump | 3 | 864,210 | 3 | 881,490 | 3 | 899,120 | 3 | 917,100 |
| Operational support vehicle 4x4 + Nebula | 2 | 99,310 | - | - | - | - | - | - |
| Large Service Cars | 13 | 536,460 | 1 | 51,410 | 4 | 194,090 | 15 | 633,710 |
| Medium Service Cars | 2 | 55,810 | 2 | 56,930 | 10 | 279,090 | 7 | 195,830 |
| Small Service Cars | 5 | 81,860 | 8 | 133,590 | 2 | 34,060 | - | - |
| Small Vans | 5 | 87,920 | 5 | 89,680 | - | - | 5 | 93,310 |
| Medium Vans | 5 | 133,380 | 4 | 107,430 | - | - | 8 | 248,440 |
| Rescue vehicle | - | - | - | - | 2 | 277,910 | - | - |
| Vehicle workshop ramp | - | - | 1 | 14,670 | - | - | - | - |
| TOTAL VEHICLES | 35 | 1,858,950 | 24 | 1,335,200 | 21 | 1,684,270 | 38 | 2,088,390 |
| Capital Equipment Programme | | | | | | | | |
| Holmatro Rescue Equip - Battery operated | 3 | 76,810 | 3 | 78,340 | 3 | 79,910 | 3 | 81,510 |
| BA Washing Machine | 2 | 60,380 | 2 | 61,590 | 1 | 31,410 | 1 | 32,040 |
| Dry Suits | - | - | - | - | 181 | 67,230 | - | - |
| PPV Fans | 1 | 2,420 | - | - | - | - | - | - |
| Thermal Cameras | 8 | 33,540 | 8 | 34,210 | 8 | 34,890 | 8 | 35,590 |
| Drones | - | - | 1 | 13,440 | - | - | 1 | 13,990 |
| Light Portable Pumps (link to appliance purchases) | 3 | 15,850 | 3 | 16,170 | 2 | 10,990 | 3 | 16,820 |
| TOTAL EQUIPMENT | 17 | 189,000 | 17 | 203,750 | 195 | 224,430 | 16 | 179,950 |





DETAILED MEDIUM TERM CAPITAL PROGRAMME continued

Appendix 2, continued

| | | 2024/25 | 2025/26 | 2026/27 | 2027/28 |
|--|--------------|------------------|------------------|----------------|----------------|
| | | £ | £ | £ | £ |
| Land and Buildings Capital Programme | | | | | |
| Remaining works from condition surveys | All sites | 255,000 | 275,710 | 530,600 | 541,220 |
| Training building | Peterborough | - | 520,200 | - | - |
| Station refurbishment & upgrade | Ely | - | 728,280 | - | - |
| Station refurbishment & welfare facilities | St Neots | 1,530,000 | - | - | - |
| Station modernisation | Thorney | 30,600 | - | - | - |
| Community safety functional building | | - | 364,140 | - | - |
| Enhancement/Contingency | | 51,000 | 52,020 | 53,060 | 54,120 |
| Contaminants Control | | 102,000 | - | - | - |
| TOTAL LAND & PROPERTY CAPITAL PROGRAMME | | 1,968,600 | 1,940,350 | 583,660 | 595,340 |





DETAILED MEDIUM TERM CAPITAL PROGRAMME continued

Appendix 2, continued

| | 2024/25 | 2025/26 | 2026/27 | 2027/28 |
|--|----------------|----------------|----------------|----------------|
| | £ | £ | £ | £ |
| IT and Communications Capital Programme | | | | |
| Essential system enhancements | - | - | 159,180 | - |
| Data Centre Refresh | 63,240 | 182,070 | - | - |
| Mobile Device Refresh | - | 104,040 | - | - |
| End Point Replacement | 142,800 | - | - | - |
| Asset management tablets | 102,000 | - | - | - |
| Replace station projectors/screens | - | 31,210 | - | - |
| WIFI refresh | - | 41,620 | 371,420 | - |
| SAN storage | 66,300 | - | - | 216,490 |
| TOTAL ICT CAPITAL PROGRAMME | 374,340 | 358,940 | 530,600 | 216,490 |

