



CAMBRIDGESHIRE
& PETERBOROUGH
FIRE AUTHORITY

BUDGET BOOK 2025/26



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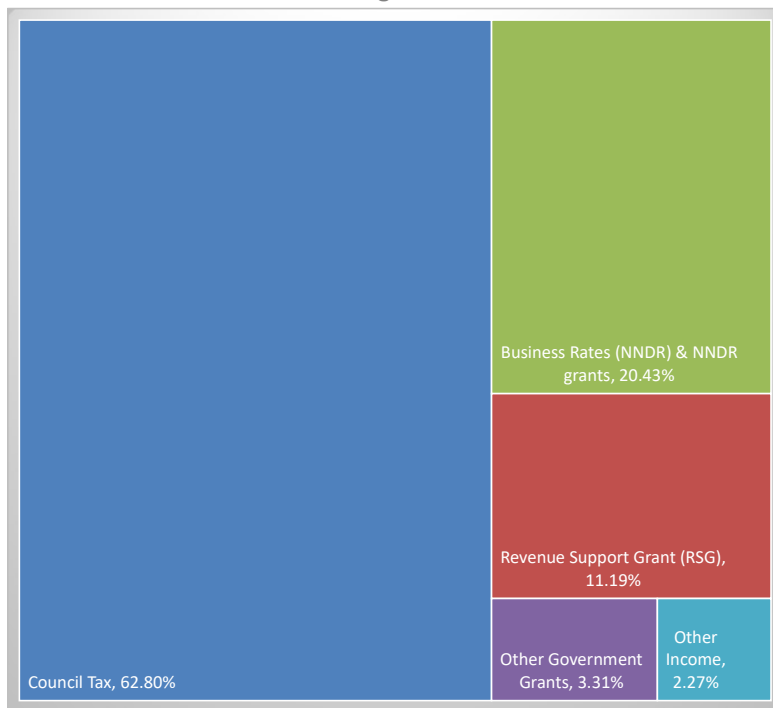
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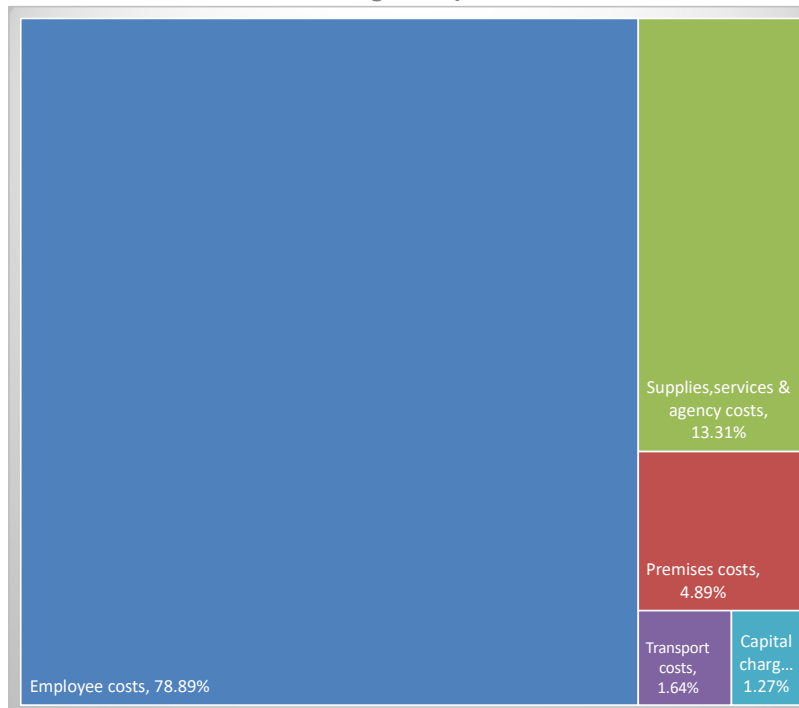


Budget Overview

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. Recent years leading up to 2022/23, any annual increases were restricted to 2%; but with unprecedented inflation during 2022/23 and 2023/24, this was increased to 3% with a one year allowable increase of up to £5.00 per household for 2023/24. The Government has recently confirmed in its Local Government Finance Policy Statement 2025 to 2026 that the core council tax principle of up to £5.00 will apply to fire and rescue authorities.

Cambridgeshire Fire and Rescue Service continues to operate as a lean service. We are situated in a growth area and have seen significant housing and population growth over the last decade and yet we have managed to maintain a good service to the public whilst significantly reducing our costs in real terms. We now need to consider the impact of this growth and how we can sustain delivering a good service in the medium-term and as such we need to invest in our people and estates. We have increased our precepts for the year by £4.95 to help manage those increases and mitigate the cost pressure caused by Suffolk Fire and Rescue cancelling the successful combined control collaboration, to make our Service fit for the future.

For future years we have assumed a 1% growth in housing year on year and a £4.95 increase per annum on precept per household, with inflation and pay increases expected to be around 2-3%.

Business Rates

The funding from Business Rates (Business Rates received directly from the district authorities plus the top-up from Government) has increased by £16k for 2025/26. During 2023/24 and 2024/25 we received S.31 National Non-Domestic Rates (NNDR) Relief Grant funding totalling £1,392k and £1,520k (offsetting the reduction in business rates as a result of the different business rate relief schemes available), this funding is continuing into 2025/26 and is £1,463k. In the medium-term, we have assumed consistency in the total level of funding but we do not yet know whether this will be the case or how it will be made up.

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 and £157k for the year 2023/24 in July 2024. 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 in line with inflation, being £87k (1.8%), over that received in 2024/25.

Other Grant Income

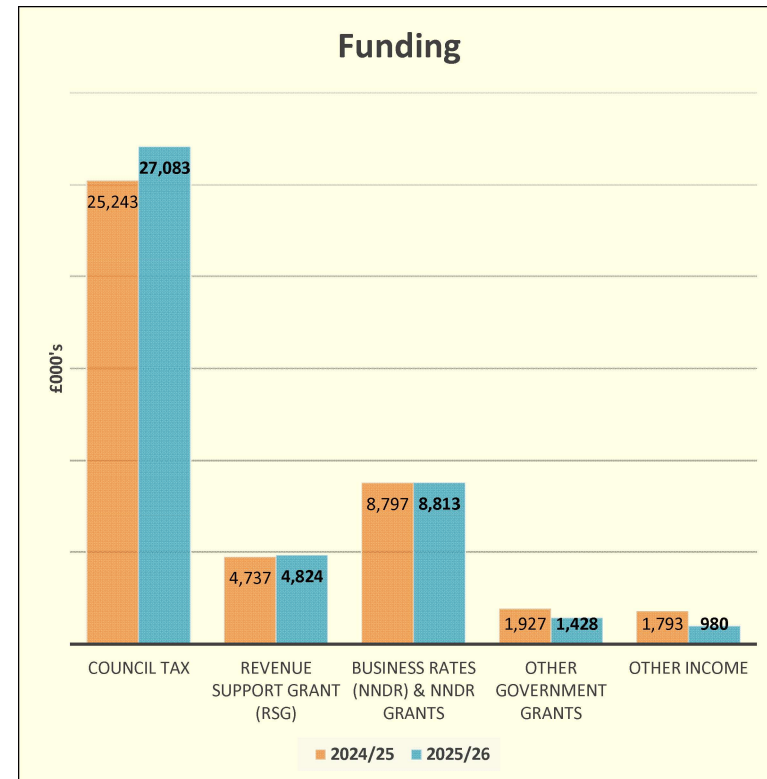
The Service also receives additional specific grant income. These include grants for additional pension liability, on-going Airwave costs and funding for protection activities. These grants are all temporary and are reviewed annually by Government. For 2025/26 these are expected to total £1,428k (£1,927k in 2024/25). The main grant included here is the Pensions Liability Grant at £1,023k; this replaced the previous pension grant which was included within the RSG in 2024/25, this additional grant is to cover the additional firefighters' employer pension contributions from 28.9% to 37.6%, we are expecting that this grant may also be rolled into the RSG in future years but we have assumed a constant in the medium term.

The services grant reduced significantly from £248k (2023/24) to £43k (2024/25) and along with the funding guarantee (£558k received in 2024/25) will be abolished in 2025/26.

The Government has announced a new 'Recovery Grant' in 2025/26 which will provide funding for areas of deprivity and services that require additional funding, it is currently unknown how much the Authority will receive of this additional funding. Funding has also been received to compensate for the additional National Insurance contributions set by the government in the Autumn Budget Statement and we expect to receive in the region of £256k.

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 an ICT support function with Bedfordshire Fire and Rescue. Suffolk Fire and Rescue have given notice on the shared Control room function, this Service will end in 2025 and will mean a reduction in income of £1.2m per annum.





Expenditure

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

The budgets for 2024/25 were set assuming inflationary pay increases of 3%. The actual pay increases were between 4% and 5%. The gap in the budget has been funded out of our Financial Reserves and in-year reduction in spend in other areas.

With inflation having settled to around 2%, we have assumed an increase of 2% for pay for 2025/26. Due to the reduction in fuel costs during 2024/25, after the unprecedented increases in 2022/23 and 2023/24, inflation for non-pay costs outturn is negative at -2%.

2% inflation has been assumed for future years for pay and non-pay elements.

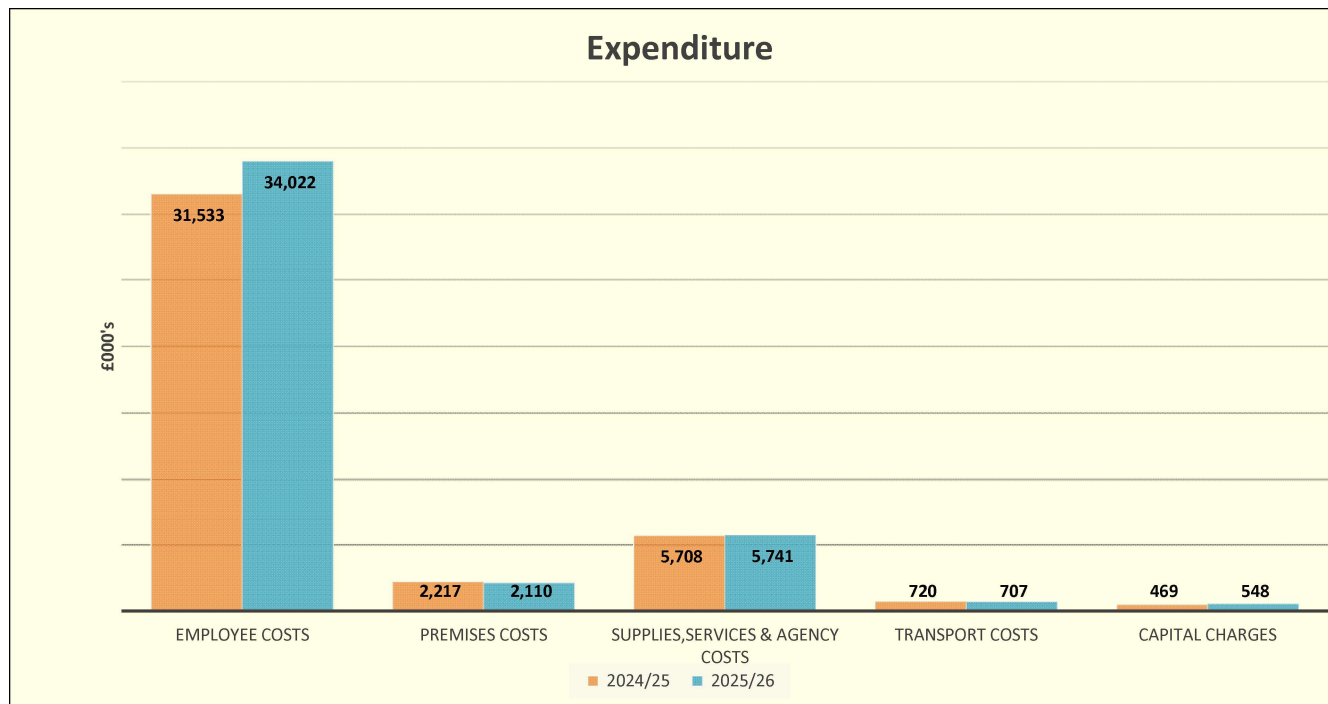
The Integrated Risk Management Plan (IRMP), renamed to Community Risk Management Plan (CRMP) is the Service's overarching strategic plan that sets out the aims and objectives for the future. The financial strategy must consider and support the delivery of these aims and actions.

We have continued with a zero-based budgeting approach, reviewing the individual cost drivers which make up the budget, taking into consideration what needs to be delivered as per our CRMP and how we can deliver those plans.

With a growing population and increased demands on both our operational and support staff to deliver core services and statutory reports, we have budgeted for a slight increase in both operational and support personnel. Support personnel were reduced in 2022/23 but this reduction in staff is not sustainable if we are to continue to meet our statutory obligations and also look after the well-being of our employees.

Expenditure by category

The gross budget for 2025/26 is £43.128m, compared with £40.647m for 2024/25 (uninflated), with employee costs making up 79% (78% 2024/25) of the expenditure budget. A detailed breakdown is found in Appendix 1 and a summary shown in the graph below.

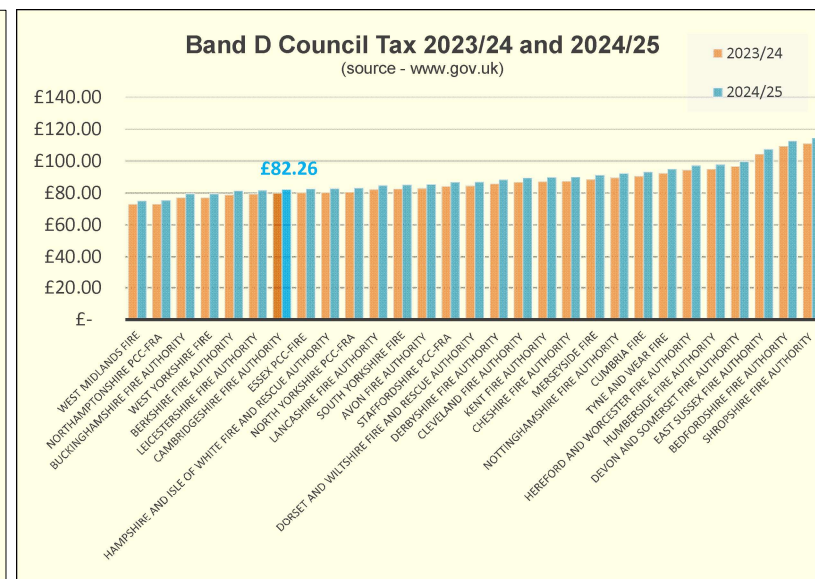
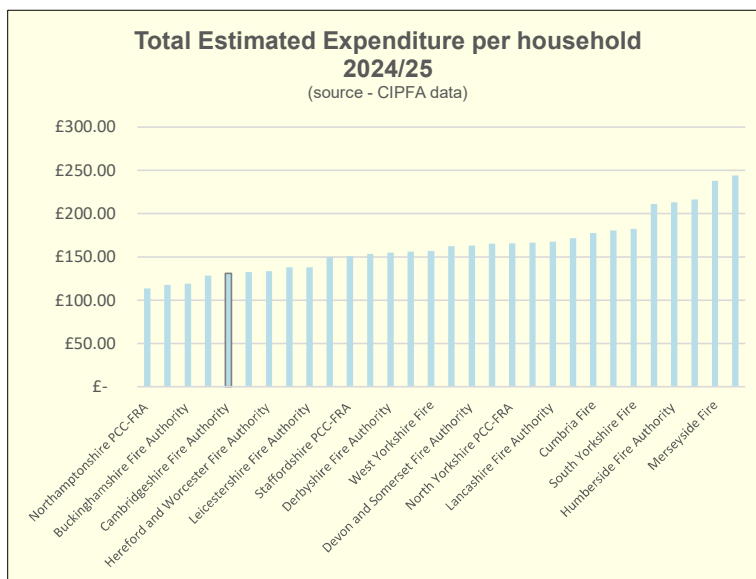


Value For Money

The increase in cost per person is coming in at approximately 9% for 2025/26. 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 five of thirty for 2024/25 for total expenditure per household.

| | 2024/25 | 2025/26 |
|---|----------|----------|
| Population (previous year Gov't census stats) | 906,814 | 919,082 |
| Net Expenditure £000's* | £ 36,927 | £ 40,720 |
| Net Cost per person per week | £ 0.78 | £ 0.85 |
| Net Cost per person per annum | £ 40.72 | £ 44.31 |
| Band D Council Tax per household | £ 82.26 | £ 87.21 |

*expenditure less specific grants & other income



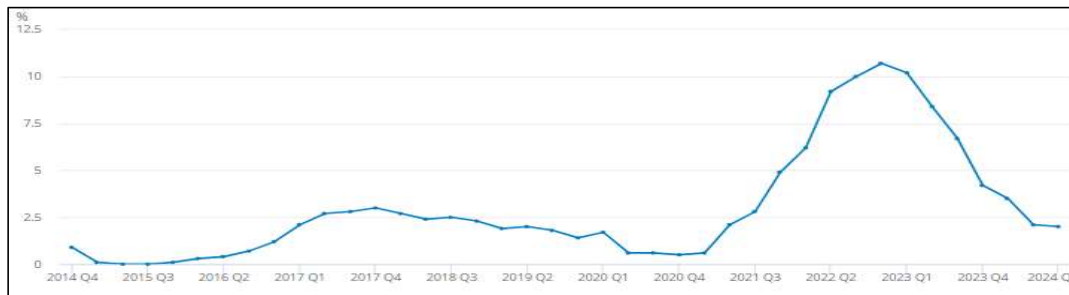
Inflation

In recent years we have seen inflation running at a rate which hasn't been seen for over 20 years, having remained under 3% in the 5 years heading into 2022. We did not expect to see overall CPI rates of 10.1% in September 2022 and to continue to be as high as 8.7% in April 2023. Fortunately we are starting to see inflation settle to more palatable levels of about 2% during 2024 and we have assumed this rate for the medium term. The overall inflation rate for 2025/26 is less than 2% due to the deflation of fuel during 2024.


| Medium term inflation rates assumed | |
|-------------------------------------|----|
| 2025/26 | 1% |
| 2026/27 | 2% |
| 2027/28 | 2% |
| 2028/29 | 2% |

United Kingdom Consumer Price Inflation Rate

www.ons.gov.uk



The cost of living pay increases for 2024/25 were budgeted at 3%. 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 2024/25 is the professional management support staff, operational staff and senior officers have received a 4% increase; the local government employees (LGE) support staff have received £1,290 per full-time employee (3.5%-5.8% 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 and 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 3%) would cost approximately an additional £269k. With grant funding for 2025/26 unconfirmed, particularly around the s.31 grants, there is a potential deficit of about £1,100k because of the additional loss of income from our Combined Fire Control Centre.

If the s.31 grant funding is not received, a balanced budget might be able to be achieved. This is with a precept increase for 2025/26 of 6% (£4.95) and assuming 2% inflation and other funding remaining constant. In the short term we would manage this deficit by not increasing our establishment numbers and by using some reserves, but because we have already been through a cost cutting exercise in recent years, we are finding it increasingly difficult to maintain our present service levels and any further cuts will have an impact on service delivery.

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 surplus for the year which would help fund our capital programme.



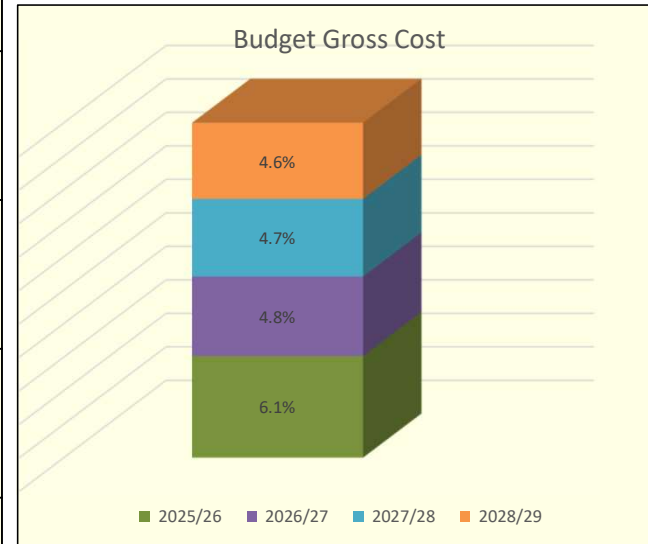
Medium Term Budget Overview

| MEDIUM TERM BUDGET OVERVIEW | Prior Year Budget | Inflation | Adjustments | 2025/26 Budget |
|---|-------------------|--------------|-------------|-----------------|
| | £000's | £000's | £000's | £000's |
| Total Staffing Costs | 31,533 | 496 2% | 1,993 | 34,022 |
| Total Supplies, Servicing and Financing costs | 9,114 | (145) -2% | 137 | 9,106 |
| Total Income before Fire Authority Precepts | (15,404) | (230) 1% | 1,439 | (14,195) |
| Net costs funded by Council Precepts | 25,243 | 121 | 3,569 | 28,933 |
| 2026/27 | | | | |
| Total Gross Costs | 43,128 | 852 2.0% | 1,208 | 45,188 |
| Net costs funded by Council Precepts | 27,083 | 560 | 1,275 | 28,918 |
| 2027/28 | | | | |
| Total Gross Costs | 45,188 | 903 2% | 1,209 | 47,300 |
| Net costs funded by Council Precepts | 28,918 | 607 | 1,271 | 30,796 |
| 2028/29 | | | | |
| Total Gross Costs | 47,300 | 945 2% | 1,220 | 49,465 |
| Net costs funded by Council Precepts | 30,796 | 644 | 1,252 | 32,692 |

The adjustments in the table for 2025/26 are as a result of the 2024/25 cost of living pay increases above those budgeted for, a small increase in staff numbers, some contracted services increases being above inflation and some services being required every 2-3 years rather than annually.

In 2025/26 there is a significant reduction in income as a result of the loss of our collaboration with Suffolk Fire and Rescue and reduced grant funding.

A more detailed table including a view of the medium term budget can be found in Appendix 1.



The Budget: Capital Expenditure

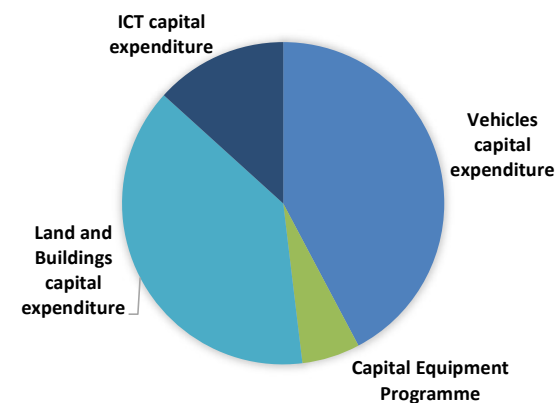
The Prudential Code, introduced as part of the Local Government Act 2003, requires authorities to ensure capital expenditure is both prudent and affordable. The revenue budget accounts for the financing costs of the schemes. The capital programme is reviewed annually by the Policy and Resources Committee. 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 are continuing to purchase hybrid vehicles and install electric recharging points at sites across our estate. The Service is using HVO fuel in some of our red fleet which reduces our vehicle emissions by over 90% and we are continuing to focus on reducing our carbon footprint in other areas such as property and ICT.

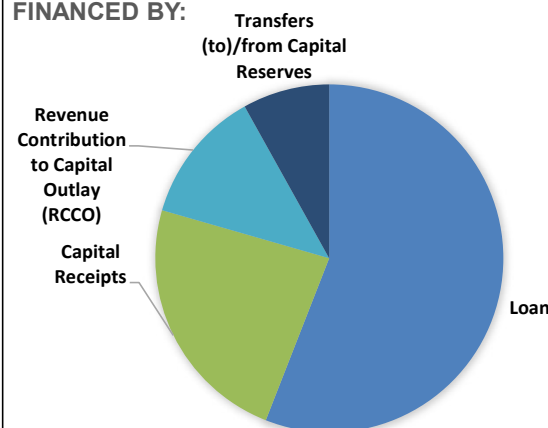


| MEDIUM TERM CAPITAL PROGRAMME | 2025/26 £'000 | 2026/27 £'000 | 2027/28 £'000 | 2028/29 £'000 |
|--|------------------|------------------|------------------|------------------|
| Emergency Fleet | 1,138 | 1,099 | 856 | 873 |
| Silver Fleet | 564 | 399 | 1,162 | 1,212 |
| Other | - | - | - | - |
| Vehicle Replacement Programme | 1,702 | 1,498 | 2,018 | 2,085 |
| Equipment | 278 | 280 | 229 | 220 |
| Property Refurbishments and Upgrades | 882 | 1,636 | 985 | 1,589 |
| New Land and Buildings | 1,066 | 520 | - | - |
| Property, Refurbishments & Land | 1,948 | 2,156 | 985 | 1,589 |
| Tangible Assets | 162 | 552 | 796 | 54 |
| Intangible Assets | 255 | 260 | - | 217 |
| IT & Communications | 417 | 812 | 796 | 271 |
| TOTAL CAPITAL EXPENDITURE | 4,345 | 4,746 | 4,028 | 4,165 |
| FINANCED BY: | | | | |
| Loan | 2,727 | 3,532 | 906 | 2,507 |
| Capital Receipts | 218 | 1,014 | 2,422 | 408 |
| Revenue Contribution to Capital Outlay | - | 200 | 700 | 1,250 |
| Transfer (to)/from Reserves | 1,400 | - | - | - |
| Capital Grants | - | - | - | - |
| TOTAL RESOURCES | 4,345 | 4,746 | 4,028 | 4,165 |

MEDIUM TERM CAPITAL PROGRAMME



FINANCED BY:





Statutory Declarations

Chief Finance Officer's Statement

Section 25 of the Local Government Act 2003 requires that an Authority's Chief Finance 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 budget holders reviewing current and future expected costs to establish a zero-based budget, continuing to drive 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 departure of Suffolk Fire and Rescue from our joint Control Room collaboration from March 2025. It is anticipated that these risks can be managed in the next financial year using savings, reserves and the increase in council tax collection, 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 2025/26.





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. In 2023/24 the Authority utilised £459k of the reserve to fund pay awards which were above that budgeted.

At 31st March 2024 the Authority's usable General Reserve balance was £2.4m and £3.3m 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 2024 was £1.4m (£nil at 31st March 2023). This funding has been allocated to the upgrade of St Neots Fire Station which commenced in 2024/25 and will continue into 2025/26. The cost of borrowing continues to be greater than the return on cash investments, it is therefore more cost effective to borrow internally, using 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 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 2024/25 to 2027/28

| | 2023/24 £'000 | 2024/25 £'000 | 2025/26 £'000 | 2026/27 £'000 | 2027/28 £'000 | Narrative |
|--|------------------|------------------|------------------|------------------|------------------|--|
| Estimated Reserves at Start of Financial Year | 4,679 | 4,190 | 6,875 | 4,175 | 4,175 | |
| Property Development Reserve | | 1,400 | 1,400 | | | The Property Development Reserve is earmarked to fund major property improvement and new capital schemes. The current reserve has been earmarked to help fund the redevelopment of St. Neots fire station which commenced late in 2024. Future capital expenditure is being partly financed through the expected sale of land at St Ives. Investing in sustainability is now a key consideration and this reserve will also support that in the medium-term. |
| Capital Property Improvements | - | (2,699) | (1,618) | (1,014) | (2,422) | |
| Capital Receipts | | 2,699 | 218 | 1,014 | 2,422 | |
| General Reserve | 2,437 | 2,392 | 3,692 | 2,392 | 2,392 | This reserve will be used for expenditure that cannot be budgeted for such as spare conditions, maternity leave, unexpected cost increases, etc. |
| Capital Financing/Short Term Revenue Projects | | 1,300 | (1,300) | - | | |
| Revenue Under/overspends | (30) | | | - | 0 | |
| Finance Business Continuity Reserve | 860 | 860 | 860 | 860 | 860 | This reserve was generated by the underspend in 2021/22 as a result of consciously holding back on spend to help manage future budgetary pressures. |
| 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 Firefighters' Pension Fund in addition to the uncertainty around the Matthews, McCloud and Sargent remedy cases. This will be reviewed once all claims are settled. |
| Estimated Reserves at Year End | 4,190 | 6,875 | 4,175 | 4,175 | 4,175 | |
| General Reserves at Year End | 2,407 | 3,692 | 2,392 | 2,392 | 2,392 | |
| Earmarked Reserves at Year end | 1,783 | 3,183 | 1,783 | 1,783 | 1,783 | |

Proposed Recommendations



- 1 - That approval is given to a Fire Authority budget (as detailed in Appendix 1) to the requirement of £40,718,845.
- 2 - That approval is given to a recommended Fire Authority precept for Tax from District Authorities and Peterborough City Authority of £27,082,610.
- 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 (310545):

| Band | 2024/25 | Authority Tax | 2025/26 | Band | 2024/25 | Authority Tax | 2025/26 |
|------|---------|---------------|---------------|------|----------|---------------|----------------|
| A | £ 54.84 | +£3.30 | £58.14 | E | £ 100.54 | +£6.05 | £106.59 |
| B | £ 63.98 | +£3.85 | £67.83 | F | £ 118.82 | +£7.15 | £125.97 |
| C | £ 73.12 | +£4.40 | £77.52 | G | £ 137.10 | +£8.25 | £145.35 |
| D | £ 82.26 | +£4.95 | £87.21 | H | £ 164.52 | +£9.90 | £174.42 |

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



Detailed Revenue Budget by cost type

Appendix 1

| 2024/25 £'000 | | 2025/26 £'000 | Forecast 2026/27 £'000 |
|------------------|--|------------------|---------------------------|
| | EXPENDITURE | | |
| 22,784 | Firefighters and Control Room Staff | 24,422 | 25,443 |
| 8,227 | Operational, Administrative & Management | 9,017 | 9,189 |
| 486 | Training | 540 | 670 |
| 36 | Other Staff Costs | 43 | 44 |
| 31,533 | Employee costs | 34,022 | 35,346 |
| 500 | Repairs and Maintenance | 572 | 603 |
| 736 | Heating and Lighting | 511 | 521 |
| 38 | Cleaning Contract | 33 | 33 |
| 943 | Rents and Rates | 994 | 1,003 |
| 2,217 | Premises costs | 2,110 | 2,160 |
| 78 | Office Equipment and Furniture and Fitting | 48 | 49 |
| 1,449 | IT Equipment | 1,509 | 1,545 |
| 386 | Clothing and Uniform | 385 | 393 |
| 1,033 | Communications | 1,267 | 1,292 |
| 455 | Mutual Protection | 452 | 461 |
| 79 | Subscriptions | 90 | 92 |
| 19 | Corporate Support | 19 | 25 |
| 76 | Community Safety | 53 | 64 |
| 70 | Fire Protection Exps | 19 | 20 |
| 215 | Health and Safety | 202 | 207 |
| 104 | Members Fees | 104 | 107 |

Detailed Revenue Budget by cost type, continued

Appendix 1, continued

| 2024/25 £'000 | | 2025/26 £'000 | Forecast 2026/27 £'000 |
|------------------|--------------------------------------|------------------|---------------------------|
| 181 | Audit Fees | 181 | 182 |
| 56 | Legal Fees | 37 | 38 |
| 544 | Consultant Fees | 512 | 538 |
| 28 | Printing and Stationery | 44 | 45 |
| 15 | Postage | 15 | 16 |
| 47 | Travel and Subsistence | 50 | 51 |
| 13 | Advertising | 13 | 13 |
| 131 | Hydrants/BA Maintenance | 118 | 121 |
| 254 | Operational Equipment/Infrastructure | 269 | 274 |
| 94 | Project Delivery Costs | 61 | 62 |
| 198 | Other Supplies and Services | 79 | 99 |
| 5,525 | Supplies and Services costs | 5,527 | 5,694 |
| 43 | Car Allowances | 45 | 46 |
| 475 | Petrol, Oil and Tyres | 393 | 401 |
| 202 | Repair and Maintenance of Vehicles | 269 | 274 |
| 720 | Transport costs | 707 | 721 |
| 148 | Fire Services Charges | 149 | 152 |
| 35 | Service Level Agreements | 65 | 66 |
| 183 | Agency charges | 214 | 218 |
| 469 | Capital Financing | 548 | 1,049 |
| 469 | Capital charges | 548 | 1,049 |
| - | Capital Receipts applied to Revenue | - | - |
| (1,343) | Shared Services | (596) | (608) |
| (1,926) | Non NNDR Grants | (1,428) | (1,428) |
| (451) | Other Income | (384) | (318) |
| (3,720) | Total Income | (2,408) | (2,354) |
| 36,927 | Net Revenue Expenditure | 40,720 | 42,834 |

MEDIUM TERM FINANCIAL PLAN 2025/26 TO 2028/29

Appendix 1, continued

| Description [budgeted establishment] | Prior Year Budget £000's | Inflation £000's | Adjustments £000's | 2025/26 Budget £000's |
|--|-----------------------------|---------------------|-----------------------|--------------------------|
| Wholetime Firefighters Pay [246] | 17,210 | 250 | 930 | 18,390 |
| Retained Firefighters Pay [250] | 3,558 | 54 | 568 | 4,180 |
| Fire Control Pay [33] | 2,016 | 30 | (194) | 1,852 |
| Operational Support Pay* [59] | 2,618 | 52 | 259 | 2,929 |
| Other Support Pay** [105] | 5,609 | 106 | 373 | 6,088 |
| Training & Other Personnel Related Costs | 522 | 4 | 57 | 583 |
| Total Staffing Costs | 31,533 | 496 | 1,993 | 34,022 |
| | | 2% | | |
| Premises Running Costs | 2,217 | (145) | 38 | 2,110 |
| Insurances, Supplies and Services Costs | 5,525 | 37 | (35) | 5,527 |
| Transport Costs | 720 | (38) | 25 | 707 |
| Service Charges | 183 | 1 | 30 | 214 |
| Capital Financing Costs | 469 | - | 79 | 548 |
| Total Supplies, Servicing and Financing costs | 9,114 | (145) | 137 | 9,106 |
| | | -2% | | |
| Total Costs | 40,647 | 351 | 2,130 | 43,128 |
| Shared Services Income | (1,343) | - | 747 | (596) |
| Other Income | (450) | - | 66 | (384) |
| Non-NNDR Grants | (1,927) | - | 499 | (1,428) |
| Revenue Support Grant (RSG) | (4,737) | (81) | (6) | (4,824) |
| National Non-domestic Rates | (5,004) | (85) | 42 | (5,047) |
| NNDR top-up Grants | (3,793) | (64) | 91 | (3,766) |
| Transfers to/(from) Reserves | 1,850 | - | - | - |
| Total Income before Fire Authority Precepts | (15,404) | (230) | 1,439 | (16,045) |
| Funded by Fire Authority Precept | 25,243 | 121 | 3,569 | 27,083 |
| Tax Base and growth (number of households) | 306,864 | 1.20% | 3,681 | 310,545 |
| Band D Tax | £ 82.26 | 6.02% | £ 4.95 | £ 87.21 |
| Total Precept £000's | 25,243 | 7.3% | 1,840 | 27,083 |

*Transport & Equipment, Hydrants, Occupational Health, Health&Safety, Property, OpsTraining, Community Safety & Operational Resilience

**Senior Management, HR & Recruitment, IT, Media&Comms, Finance, Payroll, Business development, Data management, Procurement & other support pay

MEDIUM TERM FINANCIAL PLAN, continued

Appendix 1, continued

| | 2025/26 Budget | Inflation | Adjustments | 2026/27 |
|--|-----------------|--------------|--------------|-----------------|
| | £000's | £000's | £000's | £000's |
| Future Years +1 | | | | |
| Wholetime Firefighters Pay | 18,390 | 368 | 531 | 19,289 |
| Retained Firefighters Pay | 4,180 | 84 | - | 4,264 |
| Fire Control Pay | 1,852 | 37 | 1 | 1,890 |
| Management & Support Staff Pay | 9,017 | 180 | (8) | 9,189 |
| Training & Other Staff Related Costs | 583 | 12 | 119 | 714 |
| Total Staffing Costs | 34,022 | 681 | 643 | 35,346 |
| | | 2% | | |
| Premises Running Costs | 2,110 | 42 | 8 | 2,160 |
| Insurances, Supplies and Services Costs | 5,527 | 111 | 56 | 5,694 |
| Transport Costs | 707 | 14 | - | 721 |
| Service Charges | 214 | 4 | - | 218 |
| Capital Financing Costs | 548 | - | 501 | 1,049 |
| Total Supplies, Servicing and Financing costs | 9,106 | 171 | 565 | 9,842 |
| | | 2% | | |
| Total Costs | 43,128 | 852 | 1,208 | 45,188 |
| Shared Services Income | (596) | (12) | - | (608) |
| Non-NNDR Grants | (1,428) | - | 1 | (1,427) |
| Other Income | (384) | (8) | 73 | (319) |
| RSG | (4,824) | (96) | - | (4,920) |
| National Non-domestic Rates | (5,047) | (101) | 1 | (5,147) |
| NNDR top-up Grants | (3,766) | (75) | (8) | (3,849) |
| Transfers to/from Reserves | - | - | - | - |
| Total Income before Fire Authority Precepts | (16,045) | (292) | 67 | (16,270) |
| Funded by Fire Authority Precept | 27,083 | 560 | 1,275 | 28,918 |
| Tax Base and growth | 310,545 | 1.04% | 3,235 | 313,780 |
| Band D Tax £ per house | £ 87.21 | 5.68% | £ 4.95 | £ 92.16 |
| Total Precept £000's | 27,083 | 6.8% | 1,835 | 28,918 |

MEDIUM TERM FINANCIAL PLAN, continued

Appendix 1, continued

| | 2026/27 | Inflation | Adjustments | 2027/28 |
|--|-----------------|--------------|--------------|-----------------|
| | Budget £'000 | £'000 | £'000 | Budget £'000 |
| Future Years +2 | | | | |
| Wholetime Firefighters Pay | 19,289 | 386 | 542 | 20,217 |
| Retained Firefighters Pay | 4,264 | 85 | - | 4,349 |
| Fire Control Pay | 1,890 | 38 | - | 1,928 |
| Management & Support Staff Pay | 9,189 | 184 | (8) | 9,365 |
| Training & Other Staff Related Costs | 714 | 14 | (120) | 608 |
| Total Staffing Costs | 35,346 | 707 | 414 | 36,467 |
| | | 2% | | |
| Premises Running Costs | 2,160 | 43 | (18) | 2,185 |
| Insurances, Supplies and Services Costs | 5,694 | 114 | 112 | 5,920 |
| Transport Costs | 721 | 14 | 1 | 736 |
| Service Charges | 218 | 4 | - | 222 |
| Capital Financing Costs | 1,049 | 21 | 700 | 1,770 |
| Total Supplies, Servicing and Financing costs | 9,842 | 196 | 795 | 10,833 |
| | | 2% | | |
| Total Costs | 45,188 | 903 | 1,209 | 47,300 |
| | | | | |
| Shared Services Income | (608) | (12) | - | (620) |
| Non-NNDR Grants | (1,427) | - | (1) | (1,428) |
| Other Income | (319) | (6) | 33 | (292) |
| RSG | (4,920) | (98) | - | (5,018) |
| National Non-domestic Rates | (5,147) | (103) | - | (5,250) |
| NNDR top-up Grants | (3,849) | (77) | 30 | (3,896) |
| Transfers to/from Reserves | - | - | - | - |
| Total Income before Fire Authority Precepts | (16,270) | (296) | 62 | (16,504) |
| | | | | |
| Funded by Fire Authority Precept | 28,918 | 607 | 1,271 | 30,796 |
| | | | | |
| Tax Base and growth | 313,780 | 1.07% | 3,342 | 317,122 |
| Band D Tax £ per house | £ 92.16 | 5.37% | £ 4.95 | £ 97.11 |
| Total Precept £000's | 28,918 | 6.5% | 1,878 | 30,796 |

MEDIUM TERM FINANCIAL PLAN, continued

Appendix 1, continued

| | 2027/28 | Inflation | Adjustments | 2028/29 |
|--|-----------------|--------------|--------------|-----------------|
| | Budget £'000 | £'000 | £'000 | Budget £'000 |
| Future Years +3 | | | | |
| Wholetime Firefighters Pay | 20,217 | 404 | 554 | 21,175 |
| Retained Firefighters Pay | 4,349 | 87 | - | 4,436 |
| Fire Control Pay | 1,928 | 39 | (1) | 1,966 |
| Management & Support Staff Pay | 9,365 | 187 | (8) | 9,544 |
| Training & Other Staff Related Costs | 608 | 12 | 70 | 690 |
| Total Staffing Costs | 36,467 | 729 | 615 | 37,811 |
| | | 2% | | |
| Premises Running Costs | 2,185 | 44 | 11 | 2,240 |
| Insurances, Supplies and Services Costs | 5,920 | 118 | 9 | 6,047 |
| Transport Costs | 736 | 15 | - | 751 |
| Service Charges | 222 | 4 | - | 226 |
| Capital Financing Costs | 1,770 | 35 | 585 | 2,390 |
| Total Supplies, Servicing and Financing costs | 10,833 | 216 | 605 | 11,654 |
| | | 2% | | |
| Total Costs | 47,300 | 945 | 1,220 | 49,465 |
| Shared Services Income | (620) | (12) | - | (632) |
| Non-NNDR Grants | (1,428) | - | - | (1,428) |
| Other Income | (292) | (6) | 5 | (293) |
| RSG | (5,018) | (100) | (1) | (5,119) |
| National Non-domestic Rates | (5,250) | (105) | - | (5,355) |
| NNDR top-up Grants | (3,896) | (78) | 28 | (3,946) |
| Transfers to/from Reserves | - | - | - | - |
| Total Income before Fire Authority Precepts | (16,504) | (301) | 32 | (16,773) |
| Funded by Fire Authority Precept | 30,796 | 644 | 1,252 | 32,692 |
| Tax Base and growth | 317,122 | 1.01% | 3,196 | 320,318 |
| Band D Tax £ per house | £ 97.11 | 5.10% | £ 4.95 | £ 102.06 |
| Total Precept £000's | 30,796 | 6.2% | 1,896 | 32,692 |

DETAILED MEDIUM TERM CAPITAL PROGRAMME

Appendix 2

| Vehicle Replacement Programme | 2025/26 | | 2026/27 | | 2027/28 | | 2028/29 | |
|---------------------------------|-----------|------------------|-----------|------------------|-----------|------------------|-----------|------------------|
| | No. | £ | No. | £ | No. | £ | No. | £ |
| Water Tender/Rescue Pump | 3 | 822,930 | 3 | 839,380 | 3 | 856,170 | 3 | 873,300 |
| Specialist Operational Vehicles | 1 | 314,850 | - | - | - | - | - | - |
| Large Service Cars | 3 | 141,830 | 2 | 85,490 | 16 | 628,950 | 17 | 703,100 |
| Medium Service Cars | - | - | 10 | 260,620 | 7 | 182,870 | 2 | 56,420 |
| Small Service Cars | 8 | 207,510 | 2 | 52,910 | - | - | 5 | 137,630 |
| Small Vans | 5 | 114,090 | - | - | 5 | 118,700 | 5 | 121,070 |
| Medium Vans | 4 | 100,300 | - | - | 8 | 231,940 | 7 | 193,930 |
| Rescue Vehicle | - | - | 2 | 259,430 | - | - | - | - |
| TOTAL VEHICLES | 24 | 1,701,510 | 19 | 1,497,830 | 39 | 2,018,630 | 39 | 2,085,450 |

| Capital Equipment Programme | | | | | | | | |
|--|-----------|----------------|------------|----------------|-----------|----------------|-----------|----------------|
| Holmatro Rescue Equipment (battery operated) | 3 | 73,130 | 3 | 74,600 | 3 | 76,090 | 3 | 77,612 |
| BA Washing Machine | 1 | 28,750 | 1 | 29,330 | 1 | 29,920 | 1 | 30,518 |
| Dry Suits | - | - | 200 | 56,180 | - | - | - | - |
| PPV Fans | 10 | 83,030 | 3 | 25,410 | 3 | 25,910 | 3 | 26,428 |
| Thermal Cameras | 6 | 23,990 | 6 | 24,470 | 6 | 24,960 | 6 | 25,459 |
| Light Portable Pumps | 3 | 15,090 | 3 | 15,390 | 3 | 15,700 | 3 | 16,014 |
| Defibrillators | 20 | 41,410 | 20 | 42,240 | 20 | 43,090 | 20 | 43,952 |
| Drones | 1 | 12,560 | 1 | 12,810 | 1 | 13,060 | - | - |
| TOTAL EQUIPMENT | 44 | 277,960 | 237 | 280,430 | 37 | 228,730 | 36 | 219,983 |

DETAILED MEDIUM TERM CAPITAL PROGRAMME continued

Appendix 2, continued

| | 2025/26 | 2026/27 | 2027/28 | 2028/29 |
|--|------------------|------------------|----------------|------------------|
| Land and Buildings Capital Programme | £ | £ | £ | £ |
| Works from Condition Surveys All sites | 158,100 | 158,560 | 242,340 | 1,047,790 |
| Station Refurbishment & Training Building Dogsthorpe | - | 520,200 | - | - |
| SHQ Relocation Project SHQ | 51,000 | 520,200 | - | - |
| Provision of Facilities (supporting op's review) | - | 72,830 | 212,240 | 378,850 |
| Operational Area Upgrade Cambridge | 61,200 | - | - | - |
| Station Refurbishment & Upgrade Ely | - | 728,280 | - | - |
| Station Refurbishment&Welfare Facilities St Neots | 510,000 | - | - | - |
| Community Safety Functional Building | - | - | 371,420 | - |
| Enhancement/Contingency | 51,000 | 52,020 | 53,060 | 54,120 |
| Contaminents Control Various | 51,000 | 52,020 | 53,060 | - |
| Sustainability Various | 51,000 | 52,020 | 53,060 | 54,120 |
| Hot Fire Containers Huntingdon | - | - | - | 54,120 |
| New St Ives Fire Station St Ives | 1,014,900 | - | - | - |
| TOTAL LAND & PROPERTY CAPITAL PROGRAMME | 1,948,200 | 2,156,130 | 985,180 | 1,589,000 |

| | 2025/26 | 2026/27 | 2027/28 | 2028/29 |
|--|----------------|----------------|----------------|----------------|
| IT and Communications Capital Programme | £ | £ | £ | £ |
| Mobiles/Comms Upgrade | - | - | - | 54,120 |
| Essential System Enhancements | - | 156,060 | - | 216,490 |
| Mobile Device Refresh (laptop & ipad) | 51,000 | - | 53,060 | - |
| SIM Ipads (Flexi Officers) | 40,800 | - | - | - |
| TraCs Replacement/Enhancement | 153,000 | - | - | - |
| Replace Station Projectors/Screens | - | 31,210 | - | - |
| Hardware Refresh (Control) | - | - | 530,600 | - |
| Data Centre Refresh | - | 156,060 | - | - |
| Backup Hardware | 29,070 | - | - | - |
| WIFI Refresh | 40,800 | 364,140 | - | - |
| Asset Management - Database Replacement | 102,000 | 104,040 | - | - |
| SAN Storage | - | - | 212,240 | - |
| TOTAL ICT CAPITAL PROGRAMME | 416,670 | 811,510 | 795,900 | 270,610 |