



Peter McCall

Cumbria Office of the Police and Crime Commissioner

Public Accountability Conference 16 February 2022

Budget 2022/23 and Financial Forecasts 2023/24 to 2026/27

Report of the Joint Chief Finance Officer

1. Purpose of the Report

1.1 The purpose of this report is to recommend to the Commissioner for approval the revenue and capital budget for 2022/23 and the level of council tax to support the budget. The report also provides provisional estimates for the four years to 2026/27, ensuring budget decisions are taken in the context of the medium term financial forecast. The MTFE which was previously presented over 4 years in total has now been extended to cover a 5 year timeframe in line with best practice.

2. Introduction

2.1 It is a legal requirement for the Police and Crime Commissioner to annually set a balanced budget and to allocate funds to the Chief Constable to secure the maintenance of the Police Force for Cumbria. In doing this the budget takes into account forecasts of the income anticipated to be available to the Cumbria police area and expenditure that is expected to be incurred in delivering the functions of the Commissioner and the priorities of the Police and Crime Plan. This report presents the Commissioner's revenue budget plans to meet these requirements.

2.2 This budget report is the second report in a series of papers that provide financial and other information to support the budget setting process. In January, more detailed financial and contextual information has been provided to the Police and Crime Panel. Accompanying the budget report on this agenda is a report covering the capital strategy and programme, treasury management strategy, Prudential Indicators and the policy on Minimum Revenue Provision (MRP). These reports support the due diligence in respect of the affordability of the capital programme and the revenue implications of that expenditure. The agenda includes the Joint Chief Finance Officer's statutory report on the robustness of the budget and a reserves strategy. The full suite of financial reports is available on the Commissioner's website.

3. Summary Budget and Precept

- 3.1 The table below sets out a summary of the consolidated budget setting out the plans for income and expenditure based on the 2022/23 government financial settlement for policing bodies. **Appendix A** sets out the budget for the Commissioner and the budget for the Chief Constable.

Medium Term Budget 2022 - 2027	2021/22 £000s	2022/23 £000s	2023/24 £000s	2024/25 £000s	2025/26 £000s	2026/27 £000s
Police Pay - Police Officer Pay & Allowances	69,370	73,982	77,404	80,715	83,575	86,690
Police Pay - Contribution to Pension Fund A/c	26,506	21,215	17,492	15,590	15,009	15,252
Police Pay - Ill Health & Injury Pensions	1,262	1,316	1,343	1,370	1,397	1,425
PCSO Pay	1,894	1,917	2,225	2,263	2,310	2,344
Staff Pay	25,972	27,357	28,778	29,537	30,253	30,983
Other Employee Costs	2,217	3,138	2,808	2,864	2,921	2,980
Premises Costs	4,571	4,920	5,068	5,191	5,317	5,446
Transport Costs	2,369	2,393	2,482	2,557	2,635	2,715
Supplies & Services	11,061	10,526	10,142	10,345	10,552	10,763
Third Party Expenditure	2,416	3,265	3,347	3,414	3,482	3,551
LGPS Past Service Costs	22	23	24	24	25	26
Insurances/Management of Change	909	1,072	1,169	1,264	1,379	1,500
Commissioned Services	2,216	2,351	2,351	2,351	2,351	2,351
Accounting and Financing Costs	5,311	6,180	8,948	5,801	4,940	4,968
Contributions to Reserves Revenue	96	96	46	46	46	46
Contributions to Reserves Capital	0	0	0	0	0	0
Total Expenditure	156,192	159,751	163,627	163,332	166,192	171,040
Funded by						
Home Office Pension Top Up Grant	(26,506)	(21,215)	(17,492)	(15,590)	(15,009)	(15,252)
Other Grants & Contributions	(8,604)	(9,928)	(9,939)	(9,948)	(9,957)	(9,966)
Sales, Fees, Charges & Rents	(5,261)	(5,118)	(5,107)	(5,269)	(5,434)	(5,571)
Interest/Investment Income	(10)	(10)	(10)	(10)	(10)	(10)
Revenue Reserves Drawdown	(449)	(1,181)	(1,170)	(1,000)	0	0
Capital Reserves Drawdown	(250)	(600)	(3,380)	0	0	0
Formula Grant	(68,490)	(72,604)	(73,436)	(74,684)	(75,684)	(76,684)
Council Tax Income	(46,622)	(49,095)	(50,855)	(52,981)	(54,952)	(56,937)
Total Income/Funding	(156,192)	(159,751)	(161,389)	(159,482)	(161,046)	(164,420)
Net Savings Requirement	0	0	2,238	3,850	5,146	6,620

- 3.2 The table shows estimated expenditure based on the budget proposed by and agreed with Cumbria Constabulary. It also includes expenditure for services that will be commissioned with wider partners and the Constabulary in support of the priorities within the Police and Crime Plan. The budget plan provides estimated funding of £159.751m in 2022/23 to support an equivalent level of expenditure. In 2023/24 a budget gap arises of £2.2m and this increases to £6.6m by 2026/27. This arises from the net impact of inflation and other expenditure pressures compared with the forecast growth in funding from Government Grant and increases in Council Tax Income.

3.3 For 2022/23 the Minister of State for Policing and Fire has again, allowed PCCs a degree of flexibility to increase council tax without the requirement to undertake a local referendum. In the funding announcement he gave PCCs the ability to increase the band D precept by up to £10 for the next 3 years (for 2021/22 the flexibility was given to increase by £15, in 2020/21 £10, in 2019/20 £24, 2018/19 £12), for Cumbria this sum would represent an annual increase of 3.67%. In combination with the additional grant funding provided by the Government, the proposed increase in the council tax precept for policing of 3.67% has facilitated the recruitment of an additional 68 police officers, which represents Cumbria's share of the third phase of Operation Uplift involving the recruitment of 8,000 officers nationally. This has the effect increasing the establishment of police officers from 1,264 to 1,334 FTE. The remainder of the proposed budget has been produced on a broadly continuation basis, which means that current levels of service have been maintained over the life of the five year forecast.

4. 2022/23 Policing Bodies Grant Settlement

4.1 On the 16th December 2021 the funding allocations for policing bodies in England and Wales were announced. The outcome of the settlement is a formula funding amount of £72.604m for the Cumbria police area for 2022/23, which represents an increase of £4.113m compared to the 2021/22 level of funding. The increase in grant is principally intended to enable the Constabulary to recruit additional officers, as part of the third phase of Operation Uplift (the Government's plan to recruit 20,000 additional officers by the end of 2022/23) and includes both revenue and capital elements. The MTFF assumes that grant funding in 2023/24 and beyond will increase in line with national policing resources announced in the 2021 spending review.

4.2 The settlement confirmed that the current arrangements for formula funding and damping would continue for 2022/23. This means all policing bodies will continue to receive the same proportion of core Government funding as in 2021/22. In 2021 the Home Office announced its intention to re-visit the Home Office police funding formula, which is used to allocate funding across forces, for implementation as early as 2023/24. In the absence of any firm indications on the timing and effect of any changes to the formula, for the purposes of the budget forecast, it has been assumed that this will have a neutral impact on Cumbria's core grant. The potential that changes to the formula may adversely affect the financial outlook will, however, continue to be recognised in the risk register and will be monitored on an on-going basis.

4.3 In addition to the formula grant the Commissioner receives a number of specific grants for policing and crime. The key grants against which most funding is received are the Police Pensions Top-Up

Grant (£21m), Home Office legacy Council Tax Grants of £4.85m, a specific pensions grant of £1.2m introduced in 2019/20 to offset increased police officer pension contributions and a specific grant of £1.1m, which is conditional on the Constabulary delivering its targeted increase in police officers (+68) as part of phase 3 of Operation Uplift. The Commissioner will also receive income of £0.59m to support responsibilities for commissioning support for victims and restorative justice. For the purposes of financial planning it is assumed that the legacy, pensions and victims' grants will continue at their 2022/23 cash levels for the remainder of the MTF.

5. Council Tax Income & Other Income

- 5.1 The net budget for the Cumbria Police area is funded by a combination of formula grant and Council Tax income. Income from Council Tax is dependent on a precept levied on each District Council in Cumbria. Total tax income is dependent upon the amount at which the precept is set, the number of properties charged (tax base) and the Police Area's share of any surplus or deficit on District Collection Funds. The Council Tax Base takes account of expected collection levels and discounts. The surplus or deficit position on each District Collection Fund reflects the extent to which actual collection and discounts have varied from the budget. Each precepting authority takes a share of the deficit or surplus pro-rata to their share of the precepts. In a change for 2021/22, the share of collection fund deficits that arose in 2020/21 as a result of the worldwide covid-19 pandemic, has been spread equally over the following three years with the Commissioner being required to fund a third of the actual deficit for 2020/21 in three annual instalments (in 2021/22, 2022/23 and 2023/24). The Commissioner has received a government grant of 75% to offset these deficit amounts. For 2021/22 the district councils are collectively forecasting a small surplus over and above the third share of the 2020/21 deficit, providing a net surplus of £11k to be distributed in 2022/23.

Council Tax 'Band B' is the band into which the highest number of properties in Cumbria fall, for this band the increase is £7.77 per annum or 15 pence per week (from £211.68 to £219.45 per annum).

- 5.2 The amount of the council tax precept is a decision for the Commissioner, who will take account of the views of the Chief Constable, the Police and Crime Panel and the results of a public consultation in making that decision. This is providing the proposal on the precept is within the Government's Council Tax increase limits. The limits are set by Government each year and inform the percentage increase or fixed amount increase in Council Tax income allowed before the Commissioner would need to hold a public referendum. The Government has formally announced the Council Tax increase limits as part of the formula grant settlement. As discussed above, the limit for Policing Bodies has been set at a maximum of £10 increase on a band D property for the 3 years from 2022/23. **The Commissioner's budget is based on a precept increase of 3.67%. The financial**

implications for residents are that the Band D Council Tax amount would increase to £285.15 for 2022/23, an increase of £9.99.

- 5.3 Council tax income is forecast using the tax base estimates provided by district councils. Calculations of the tax base have taken into account billing authorities' responsibilities to support low income households with their council tax liabilities. This support is delivered by way of local schemes that provide discounts. The discounts reduce the tax base and therefore also impact precepting bodies. Schemes are subject to review and the Police and Crime Commissioner is required to be consulted with regard to scheme changes. The Commissioner has supported the schemes currently proposed by all districts through the consultation process.
- 5.4 During 2021/22 the PCC received government funding of £782k by way of a council tax support scheme in recognition of the fall in taxbase figures for 2021/22. This funding has added to a reserve that will be drawn down in future years to negate the impact of the reduced taxbase.

The table below sets out the tax base for each district for 2022/23 and the tax base for the prior year. The table shows that the total tax base is estimated to increase by 1,802 band D equivalent properties. Budgets from 2023/24 are based on an assumed annual increase in the tax base of 0.40%. The actual updated tax base will be incorporated into future budgets in the year it is notified by districts. If the tax base increases above our estimates this will deliver a small budget benefit whilst a decrease from our estimates will have a negative impact on funding.

District	Tax Base 2021/22	Tax Base 2022/23	Increase (decrease)	% change
Allerdale Borough	30,889.76	31,031.82	142.06	0.46%
Barrow Borough	19,695.44	19,899.25	203.81	1.03%
Carlisle City	34,666.41	35,164.84	498.43	1.44%
Copeland Borough	20,772.12	20,850.75	78.63	0.38%
Eden District	20,741.45	20,832.41	90.96	0.44%
South Lakeland District	45,396.81	46,185.17	788.36	1.74%
Total	172,161.99	173,964.24	1,802.25	1.05%

- 5.5 In addition to the recurrent grant and tax base income, the 2022/23 budget is increased by the net impact of a forecast surplus on the 2021/22 district collection funds. The table below shows the council tax attributable to each district for 2022/23 and the position on each district collection fund (surplus/deficit) for 2021/22.

Council Tax Income 2022/23	Tax base 2022/23	Precept (Band D) £	Council Tax Income £	Declared Surplus/ (Deficit)	Total 2022/23 £
Allerdale Borough	31,031.82	282.15	8,755,628	24,094	8,779,722
Barrow Borough	19,899.25	282.15	5,614,573	(88,303)	5,526,270
Carlisle City	35,164.84	282.15	9,921,760	132,265	10,054,025
Copeland Borough	20,850.75	282.15	5,883,039	101,866	5,984,905
Eden District	20,832.41	282.15	5,877,864	(53,505)	5,824,359
South Lakeland District	46,185.17	282.15	13,031,146	(105,303)	12,925,843
Total	173,964.24	282.15	49,084,010	11,114	49,095,124

- 5.6 In addition to formula funding and Council Tax income, the budget includes an amount of one off income to support one off expenditure achieved through a contribution from reserves. The funding available to support the budget is determined annually and takes account of the funding settlement, the need to provide for budget risks and any estimated under spend from prior years. In total the 2022/23 budget is supported by the use of £1.7m of earmarked revenue and capital reserves.
- 5.7 Fees and charges income is estimated to provide £5.1m in 2022/23 in support of expenditure. This income is primarily derived from reimbursements for services and officers provided to support national and regional policing requirements in addition to some income from driver awareness training and licensing. This income is generated on behalf of the Commissioner by the Constabulary and is netted off the overall funding provided to the Chief Constable.

6. Expenditure Budget & Savings

- 6.1 Gross expenditure of £159.751m can be supported by budgeted income in 2022/23. However, it is anticipated that beyond 2023/24 funding will fail to keep pace with expenditure pressures meaning that by 2026/27 £6.6m savings will be needed to offset rising costs. The key driver in the level of savings requirements is inflationary pressure. The budget and medium-term forecast is based on assumed increase for general inflation and pay inflation at 3.5% in 2022/23, 2.5% in 2023/24 and 2% thereafter in line with Bank of England estimates. Against this backdrop, all expenditure budgets are subject to rigorous scrutiny.

- 6.2 Recognising the need to make further budget savings in the medium term in order to deliver a balanced budget, the Commissioner and Chief Constable have engaged in a number of discussions to consider areas of the budget that will be targeted for reductions in expenditure. Whilst no firm decisions have been made, initiatives, which will continue to be explored as part of the Constabulary's Vision 2025 Strategy, include adjusting the workforce mix, consolidating functions to provide greater resilience, collaboration with other forces and public sector bodies and realising benefits from investment in new technology.

7. Capital Funding & Expenditure

- 7.1 The capital programme is developed in consultation with the Constabulary who are the primary user of the capital assets under the ownership of the Commissioner and primarily includes investment in ICT, fleet and estates. The programme has historically been funded by a combination of capital grants, capital receipts, reserves, support from the revenue budgeted and borrowing. Over recent years the level of capital grant has reduced significantly as a result of national top-slicing from capital allocations. This grant, which was £97k in 2021/22, was removed from the finance settlement altogether for 2022/23. Beyond 2023/24 both reserves and capital receipts will be largely exhausted and as a result revenue contributions will be the primary source of capital funding. For 2022/23 the revenue budget contributes £4.3m to fund capital, this figure has more than tripled over recent years and is expected to continue at a high level. In the first four years of the medium-term financial forecast the capital programme is fully funded, however a capital funding gap of £3m is forecast in 2026/27, as a result of the planned implementation of the Emergency Services Network (ESN). Work will be undertaken to address the capital deficit.

8. Reserves and Balances

- 8.1 Over the life of the financial forecast total reserves are planned to reduce from £22m at the start of 2022/23 to £14.9m by end of March 2027, largely due to provision of funding to the support the capital programme. Of the remaining £14.9m, the general reserve of £3.6m is held for managing financial risks and unforeseen events, budget support, stabilisation and insurance reserves/contingencies of £6.5m provide further resilience, whilst a small number of other reserves are earmarked for specific purposes including pooled/partnership funds.
- 8.2 The agenda includes a separate paper, **The Reserves Strategy for 2022/23** (see item 09c). The Reserves Strategy, sets out the purposes for which the individual reserves are held and the planned movements over the life of the medium term budget.

9. Consultation & Value for Money

- 9.1 The Commissioner has undertaken consultation on the budget and the Police and Crime Plan in line with regulatory requirements. Public consultation has taken place through the Police and Crime Panel and with a specific survey on the Commissioner's website during the budget setting process for 2022/23. A total of 1369 individuals responded to the survey and the outcome of public consultation has been that the majority of respondents (60%) have agreed with the proposal to increase council tax by £9.99 (3.67%), which is under the maximum allowed amount of £10 on a band D property. The Commissioner has also sought the view of the Chief Constable. The Police and Crime Panel voted unanimously to support the Commissioner's proposal at its meeting on 25th January 2022.
- 9.2 The Police and Crime Plan is underpinned by a performance framework that supports the Commissioner in holding the Chief Constable to account for delivering priorities and securing value for money. In developing the framework consideration is given to past performance, benchmarking against most similar forces, the level of officer and staffing resources that can be supported by the budget and the impact of the continuing implementation of the savings programme.

10. Summary

- 10.1 This report presents and explains the budget plans for the period from 2022/23 to 2026/27. The 2022/23 budget is balanced based on a precept increase of £9.99 for a band D property which equates to an increase of 3.67%. In future years savings will be required to offset the forecast deficit of £2.2m in 2023/24 rising to £6.6m per annum by 2026/27. The precept proposal will increase the annual Council Tax attributable to the Commissioner by £9.99 for a Band D property resulting in a Band D Council Tax charge of £282.15.

11. Recommendations

- 11.1 Appendix B sets out the budget resolution for decision by the Commissioner in order to formally approve the level of council tax precept. In the context of the budget resolution, it is recommended that:
- a) **The revenue budgets outlined in this report and appendices be approved, having regard to the Local Government Act 2003 report**
 - b) **That the budget requirement for 2022/23 be set on the basis of the amount within the budget resolution at appendix C**
 - c) **The council tax for Band D properties be approved at £282.15 for 2022/23, an increase of £9.99.**

12. Acknowledgements

- 12.1 The budget is recommended to the Commissioner with recognition for the hard work and support of the financial services team who provide detailed income and expenditure forecasts and for the work of the Police and Crime Panel in providing challenge and scrutiny to the budget proposal.

Roger Marshall

Joint Chief Finance Officer

16 February 2022

Human Rights Implications

None identified

Race Equality / Diversity Implications

The budget is subject to an Equality Impact Assessment.

Risk Management Implications

There is a legal requirement to set a balanced budget. The Commissioner's strategic risk register recognises the importance of sound financial planning.

Financial Implications

The main financial impacts are described in the paper

Personnel Implications

As identified in the report

Contact points for additional information

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Appendix A

Budget for the Commissioner and the budget for the Chief Constable

Description	Base Budget 2021/22 £	Base Budget 2022/23 £	Base Budget 2023/24 £	Base Budget 2024/25 £	Base Budget 2025/26 £	Base Budget 2026/27 £
Constabulary Funding						
Police Officer - Pay & Allowances	69,370,540	73,981,725	77,404,470	80,714,849	83,575,494	86,690,352
Police Officer - Contribution to Pension Fund A/c	26,506,000	21,215,000	17,492,000	15,590,000	15,009,000	15,252,000
Police Officer - Ill Health & Injury Pensions	1,262,613	1,316,432	1,342,761	1,369,617	1,397,010	1,424,951
Police Community Support Officers	1,893,869	1,916,574	2,225,315	2,263,391	2,309,659	2,343,853
Police Staff - Pay & Allowances	25,287,149	26,652,618	28,052,765	28,796,424	29,497,353	30,212,301
Other Employee Benefits	2,211,809	3,128,708	2,798,517	2,854,488	2,911,578	2,969,810
Transport Related Expenditure	2,365,626	2,389,429	2,478,994	2,553,630	2,631,022	2,711,008
Supplies & Services	10,931,144	10,372,454	9,984,578	10,184,270	10,387,956	10,595,716
Third Party Related Expenditure	2,404,892	3,253,415	3,334,751	3,401,447	3,469,476	3,538,866
Earned Income	(5,260,984)	(5,117,630)	(5,106,921)	(5,267,946)	(5,433,418)	(5,571,473)
Total Constabulary Funding	136,972,658	139,108,725	140,007,229	142,460,169	145,755,129	150,167,384
Commissioner's Budget						
Office of the Police & Crime Commissioner	846,580	894,473	919,440	939,102	957,668	976,605
Commissioned Services Budget	2,215,782	2,351,126	2,351,126	2,351,126	2,351,126	2,351,126
Premises Related Costs	4,569,451	4,918,785	5,066,825	5,189,221	5,315,119	5,444,640
LGPS Past Service Costs	22,300	23,300	23,900	24,500	25,100	25,700
Insurances & Management of Change	908,717	1,072,346	1,168,790	1,263,590	1,378,990	1,500,190
Accounting & Financing Costs	5,299,921	6,169,159	8,937,227	5,789,697	4,928,551	4,957,256
Contributions to Reserves Revenue	95,884	95,884	45,884	45,884	45,884	45,884
Grants & Contributions	(34,429,538)	(30,560,214)	(26,847,864)	(24,954,597)	(24,382,505)	(24,634,591)
Grants - Victims & Restorative Justice	(583,172)	(583,172)	(583,172)	(583,172)	(583,172)	(583,172)
Grants - Capital	(97,482)	0	0	0	0	0
Interest/Investment Income	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
Total Commissioner's Budget	(21,161,557)	(15,628,313)	(8,927,844)	(9,944,649)	(9,973,239)	(9,926,362)
Use of Reserves						
Revenue Reserve Drawdown	(449,080)	(1,181,632)	(1,170,381)	(1,000,250)	(260)	0
Capital Reserve Drawdown	(250,000)	(600,000)	(3,380,000)	0	0	0
Total Use of Reserves	(699,080)	(1,781,632)	(4,550,381)	(1,000,250)	(260)	0
Budget Requirement	115,112,021	121,698,780	126,529,004	131,515,270	135,781,630	140,241,022
Formula Grant & Council Tax Income						
General Police Grant	(68,490,485)	(72,603,656)	(73,435,656)	(74,683,656)	(75,683,656)	(76,683,656)
Council Tax Precepts	(46,621,536)	(49,095,124)	(50,855,070)	(52,981,135)	(54,951,901)	(56,937,585)
Total Formula Grant & Council Tax Income	(115,112,021)	(121,698,781)	(124,290,726)	(127,664,792)	(130,635,557)	(133,621,241)
Net Deficit/Savings Requirement	0	(0)	2,238,278	3,850,479	5,146,073	6,619,781
Council Tax per Band D Property	£272.16	£282.15	£292.14	£302.13	£312.12	£322.11
Increase over previous year		£9.99	£9.99	£9.99	£9.99	£9.99
Percentage Increase		3.67%	3.54%	3.42%	3.31%	3.20%

Budget Resolution

Local Government Act 2003 Requirements: That the comments of the Joint Chief Finance Officer on the robustness of the estimates and adequacy of balances and reserves be noted and reflected in the decisions made by the Commissioner in making the following budget determination for 2022/23.

Revenue Estimates 2022/23: That the Commissioner's net **Budget Requirement** of £121,698,781 be approved.

Council Tax Base 2022/23: That it is noted that the Council Tax base has been calculated at the amount of 173,964.24 for 2022/23. This is the total of the tax bases calculated by the District Councils as required by regulation.

Budget Requirement: That the following amounts are calculated by the Commissioner for the 2022/23 financial year:

Ref	2022/23 Amount £s	Description
(a)	£159,655,544	being the total of gross expenditure
(b)	£37,956,764	being the total of income from specific grants, fees and charges and transfers from reserves
(c)	£121,698,780	being the Budget Requirement for the year to be met from Council Tax and External Finance
(d)	£72,603,656	being the total the Commissioner estimates will be received from external financing, being the Police Grant
(e)	£11,114	being the net surplus/(deficit) on district collection funds
(f)	£49,084,010	being the council tax requirement (the budget requirement less the collection fund surplus and external finance)
(g)	£282.15	being the basic amount of Council Tax for the year (the council tax requirement divided by the tax base)

Valuation Bands and Calculation of the amount of Precept payable by each billing authority:

Valuation Band	Precept 2022/23 Amount £.pp	Proportion
Band A	188.10	6/9 ths
Band B	219.45	7/9 ths
Band C	250.80	8/9 ths
Band D	282.15	9/9 ths
Band E	344.85	11/9 ths
Band F	407.55	13/9 ths
Band G	470.25	15/9 ths
Band H	564.30	18/9 ths

Billing Authority	Tax Base 2022/23	Precept (Band D) £	Amount Payable £
Allerdale Borough	31,031.82	282.15	8,755,628
Barrow Borough	19,899.25	282.15	5,614,573
Carlisle City	35,164.84	282.15	9,921,760
Copeland Borough	20,850.75	282.15	5,883,039
Eden District	20,832.41	282.15	5,877,864
South Lakeland District	46,185.17	282.15	13,031,146
Total	173,964.24	282.15	49,084,010