



Peter McCall

## Cumbria Office of the Police and Crime Commissioner

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### Budget 2023/24 and Financial Forecasts 2024/25 to 2027/28

#### 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 2023/24 and the level of council tax to support the budget. The report also provides provisional estimates for the four years to 2027/28, ensuring budget decisions are taken in the context of the medium term financial forecast.

#### 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 2023/24 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 2023 - 2028	2022/23 £000s	2023/24 £000s	2024/25 £000s	2025/26 £000s	2026/27 £000s	2027/28 £000s
Police Pay - Police Officer Pay & Allowances	73,982	79,194	83,153	87,271	91,531	95,314
Police Pay - Contribution to Pension Fund A/c	21,215	17,129	15,683	15,146	14,297	13,411
Police Pay - Ill Health & Injury Pensions	1,316	1,341	1,342	1,367	1,394	1,421
PCSO Pay	1,917	2,257	2,343	2,415	2,472	2,526
Staff Pay	27,357	29,335	31,436	30,624	31,433	33,048
Other Employee Costs	3,138	3,147	2,773	2,637	2,635	2,637
Premises Costs	4,920	6,054	6,057	6,088	6,211	6,210
Transport Costs	2,393	2,558	2,580	2,600	2,620	2,640
Supplies & Services	10,526	11,267	11,406	11,863	12,165	12,383
Third Party Expenditure	3,265	4,124	4,150	4,253	4,352	4,470
LGPS Past Service Costs	23	(363)	(374)	(385)	0	0
Insurances/Management of Change	1,072	1,441	1,434	1,441	1,434	1,441
Commissioned Services	2,351	3,245	3,302	2,513	2,555	2,597
Accounting and Financing Costs	6,180	5,013	6,398	5,002	6,901	6,207
Contributions to Reserves Revenue	96	46	46	46	46	46
Contributions to Reserves Capital	0	0	369	1,101	0	0
<b>Total Expenditure</b>	<b>159,751</b>	<b>165,788</b>	<b>172,098</b>	<b>173,982</b>	<b>180,046</b>	<b>184,351</b>
<b>Funded by</b>						
Home Office Pension Top Up Grant	(21,215)	(17,129)	(15,683)	(15,146)	(14,297)	(13,411)
Other Grants & Contributions	(9,928)	(12,098)	(12,117)	(11,331)	(11,000)	(10,670)
Sales, Fees, Charges & Rents	(5,118)	(5,418)	(5,116)	(5,131)	(5,164)	(5,353)
Interest/Investment Income	(10)	(400)	(150)	(63)	(20)	(20)
Revenue Reserves Drawdown	(1,181)	(3,788)	(5,175)	(73)	(28)	(28)
Capital Reserves Drawdown	(600)	(1,998)	(286)	0	(1,235)	(723)
Formula Grant	(72,604)	(72,875)	(74,123)	(75,123)	(76,123)	(77,123)
Council Tax Income	(49,095)	(52,082)	(54,449)	(56,625)	(58,829)	(61,063)
<b>Total Income/Funding</b>	<b>(159,751)</b>	<b>(165,788)</b>	<b>(167,099)</b>	<b>(163,492)</b>	<b>(166,696)</b>	<b>(168,391)</b>
<b>Net Savings Requirement</b>	<b>0</b>	<b>0</b>	<b>4,999</b>	<b>10,490</b>	<b>13,350</b>	<b>15,960</b>

- 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 £165.788m in 2023/24 to support an equivalent level of expenditure. In 2024/25 a budget gap arises of £5.0m and this increases to £16.0m by 2027/28. 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 2023/24 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 £15 for 2023/24 (for 2022/23 the flexibility was given to increase by £10, in 2021/22 £15, in 2020/21 £10, in 2019/20 £24, 2018/19 £12), for Cumbria this sum would represent an annual increase of 5.3%. In combination with the additional grant funding provided by the Government, the proposed increase in the council tax precept for policing of 5.3% has facilitated the continuation of an additional 169 police officers, which represents Cumbria's share of Operation Uplift (the programme to recruit 20,000 officers nationally). This has the effect increasing the establishment of police officers from 1,165 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. 2023/24 Policing Bodies Grant Settlement

- 4.1 On the 14<sup>th</sup> December 2022 the funding allocations for policing bodies in England and Wales were announced. The outcome of the settlement is a formula funding amount of £72.875m for the Cumbria police area for 2023/24, which represents an increase of £0.271m compared to the 2022/23 level of funding. The MTF assumes that grant funding in 2024/25 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 2023/24. This means all policing bodies will continue to receive the same proportion of core Government funding as in 2022/23. 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. The implementation has been delayed but the Government are now intending to consult on formula allocation methodologies in spring 2023 and are expected to provide exemplifications of funding levels using the new formula later in the year. 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 (£17m), 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 £2.3m, which is conditional on the Constabulary maintaining its targeted increase in police officers

(+169) as part of Operation Uplift. The Commissioner will also receive income of £1.38m 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 2023/24 cash levels for the remainder of the MTFF.

## 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 Unitary 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 Unitary Council's Collection Funds. The Council Tax Base takes account of expected collection levels and discounts. The surplus or deficit position on each Council 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 2022/23 the district councils are collectively forecasting a small deficit over and above the third share of the 2020/21 deficit, providing a combined deficit of £219k to be distributed in 2023/24.

*Council Tax 'Band A' is the band into which the highest number of properties in Cumbria fall, for this band the increase is £9.96 per annum or 19 pence per week (from £188.10 to £198.06 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 £15 increase on a band D property for 2023/24. **The Commissioner's budget is based on a precept increase of 5.3%. The financial implications for residents are that the Band D Council Tax amount would increase to £297.09 for 2023/24, an increase of £14.94.**

5.3 Council tax income is forecast using the tax base estimates provided by unitary 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 the unitary councils 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 was added to a reserve that has now been fully drawn down to negate the impact of the reduced taxbase.

The table below sets out the tax base for each unitary authority for 2023/24 and the tax base for the prior year (which is shown on the basis of the 6 district councils). The table shows that the total tax base is estimated to increase by 2,079 band D equivalent properties. Budgets from 2024/25 are based on an assumed annual increase in the tax base of 0.72%. 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 / Unitary Council	Tax Base 2022/23	Tax Base 2023/24	Increase (decrease)	% change
Allerdale Borough	31,031.82	88,328.60	1,281.19	1.47%
Carlisle City	35,164.84			
Copeland Borough	20,850.75			
<b>Total Cumberland Council</b>	<b>87,047.41</b>	<b>88,328.60</b>	<b>1,281.19</b>	<b>1.47%</b>
Barrow Borough	19,899.25	87,714.75	797.92	0.92%
Eden District	20,832.41			
South Lakeland District	46,185.17			
<b>Total Westmorland &amp; Furness Council</b>	<b>86,916.83</b>	<b>87,714.75</b>	<b>797.92</b>	<b>0.92%</b>
<b>Total</b>	<b>173,964.24</b>	<b>176,043.35</b>	<b>2,079.11</b>	<b>1.20%</b>

- 5.5 In addition to the recurrent grant and tax base income, the 2023/24 budget is reduced by the net impact of a forecast deficit on the 2022/23 district collection funds. The table below shows the council tax attributable to each unitary authority for 2023/24 and the position on each authority collection fund (surplus/deficit) for 2022/23.

Council Tax Income	Tax base 2023/24	Precept (Band D) £	Council Tax Income £	Declared Surplus/ (Deficit)	Total 2023/24 £
Cumberland Council	88,328.60	297.09	26,241,544	(156,392)	26,085,152
Westmorland and Furness Council	87,714.75	297.09	26,059,175	(62,316)	25,996,859
<b>Total</b>	<b>176,043.35</b>	<b>297.09</b>	<b>52,300,719</b>	<b>(218,708)</b>	<b>52,082,011</b>

- 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 2023/24 budget is supported by the use of £5.7m of earmarked revenue and capital reserves.
- 5.7 Fees and charges income is estimated to provide £5.3m in 2023/24 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 £165.788m can be supported by budgeted income in 2023/24. However, it is anticipated that beyond 2024/25 funding will fail to keep pace with expenditure pressures meaning that by 2027/28 £16m 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 pay inflation at 3% in 2023/24, and 2% per annum thereafter. General inflation is included at 5% in 2023/24, 3% in 2024/25 and 2% thereafter in line with Bank of England estimates. Against this backdrop, all expenditure budgets are subject to rigorous scrutiny and many are zero based each year.
- 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 and in 2022/23 was removed from the finance settlement altogether. 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. On average the revenue budget contributes £3.6m per annum to fund capital, this figure has more than tripled over recent years and is expected to continue at a high level. As a result of the current inflationary pressure on the revenue budget, the decision has been taken to reduce revenue contributions in both 2022/23 and 2023/24 by £3m p.a. and to replace this with borrowing as a means of balancing the revenue budget in the short term. In the first five years of the medium-term financial forecast the capital programme is fully funded, however a relatively small capital funding gap of £160k is forecast over the final 5 years of the programme.

## 8. Reserves and Balances

8.1 Over the life of the financial forecast total reserves are planned to reduce from £24.1m at the start of 2023/24 to £12.5m by end of March 2028, largely due to provision of funding to the support the capital programme. Of the remaining £12.5m, the general reserve of £4m is held for managing financial risks and unforeseen events, budget support, stabilisation and insurance reserves/contingencies of £6.6m 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 2023/24** (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 2023/24. A total of 411 individuals responded to the survey and the outcome of public consultation has been that 50% of respondents have agreed with the proposal to increase council tax by £14.94 (5.3%), which is under the maximum allowed amount of £15 on a band D property. The Commissioner has also sought the view of the Chief Constable. The Police and Crime Panel voted to support the Commissioner's proposal at its meeting on 26<sup>th</sup> January 2023.
- 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 2023/24 to 2027/28. The 2023/24 budget is balanced based on a precept increase of £14.94 for a band D property which equates to an increase of 5.3%. In future years savings will be required to offset the forecast deficit of £5m in 2024/25 rising to £16m per annum by 2027/28. The precept proposal will increase the annual Council Tax attributable to the Commissioner by £14.94 for a Band D property resulting in a Band D Council Tax charge of £297.09.

## 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 2023/24 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 £297.09 for 2023/24, an increase of £14.94.**



## 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 2023**

### 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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## Budget for the Commissioner and the budget for the Chief Constable

Description	Base Budget 2022/23 £	Base Budget 2023/24 £	Base Budget 2024/25 £	Base Budget 2025/26 £	Base Budget 2026/27 £	Base Budget 2027/28 £
<b>Constabulary Funding</b>						
Police Officer - Pay & Allowances	73,981,725	79,193,859	83,152,784	87,271,102	91,531,486	95,314,429
Police Officer - Contribution to Pension Fund A/c	21,215,000	17,129,073	15,683,203	15,146,287	14,296,816	13,410,938
Police Officer - Ill Health & Injury Pensions	1,316,432	1,341,498	1,341,498	1,367,316	1,393,909	1,421,300
Police Community Support Officers	1,916,574	2,257,153	2,343,439	2,414,413	2,471,817	2,525,769
Police Staff - Pay & Allowances	26,652,618	28,480,332	30,564,729	29,735,356	30,526,510	32,123,060
Other Employee Benefits	3,128,708	3,145,094	2,771,001	2,635,606	2,634,056	2,635,656
Transport Related Expenditure	2,389,429	2,554,588	2,576,715	2,596,351	2,616,386	2,636,814
Supplies & Services	10,372,454	11,090,995	11,208,843	11,662,622	11,961,437	12,176,026
Third Party Related Expenditure	3,253,415	4,112,175	4,138,354	4,241,043	4,339,722	4,458,080
Earned Income	(5,117,630)	(5,254,968)	(4,951,337)	(4,994,685)	(5,022,925)	(5,210,494)
<b>Total Constabulary Funding</b>	<b>139,108,725</b>	<b>144,049,799</b>	<b>148,829,229</b>	<b>152,075,411</b>	<b>156,749,214</b>	<b>161,491,579</b>
<b>Commissioner's Budget</b>						
Office of the Police & Crime Commissioner	894,473	896,259	933,534	981,801	999,385	1,018,494
Commissioned Services Budget	2,351,126	3,245,141	3,301,696	2,513,198	2,554,649	2,596,927
Premises Related Costs	4,918,785	6,052,748	6,055,373	6,086,982	6,209,363	6,208,389
LGPS Past Service Costs	23,300	(362,600)	(373,900)	(385,400)	0	0
Insurances & Management of Change	1,072,346	1,441,035	1,434,035	1,441,035	1,434,035	1,441,035
Accounting & Financing Costs	6,169,159	5,002,208	6,387,025	4,991,129	6,889,805	6,195,745
Contributions to Reserves Revenue	95,884	45,884	45,884	45,884	45,884	45,884
Contributions to Reserves Capital	0	0	368,926	1,100,696	0	0
Grants & Contributions	(30,560,214)	(27,847,750)	(26,420,645)	(25,896,618)	(24,716,439)	(23,500,115)
Grants - Victims & Restorative Justice	(583,172)	(1,379,794)	(1,379,794)	(580,657)	(580,657)	(580,657)
Grants - Capital	0	0	0	0	0	0
Interest/Investment Income	(10,000)	(400,000)	(150,000)	(63,000)	(20,000)	(20,000)
<b>Total Commissioner's Budget</b>	<b>(15,628,313)</b>	<b>(13,306,869)</b>	<b>(9,797,865)</b>	<b>(9,764,950)</b>	<b>(7,183,975)</b>	<b>(6,594,298)</b>
<b>Use of Reserves</b>						
Revenue Reserve Drawdown	(1,181,632)	(3,788,250)	(5,174,759)	(72,849)	(27,974)	(28,256)
Capital Reserve Drawdown	(600,000)	(1,997,669)	(286,040)	0	(1,235,263)	(722,748)
<b>Total Use of Reserves</b>	<b>(1,781,632)</b>	<b>(5,785,919)</b>	<b>(5,460,800)</b>	<b>(72,849)</b>	<b>(1,263,237)</b>	<b>(751,004)</b>
<b>Budget Requirement</b>	<b>121,698,780</b>	<b>124,957,011</b>	<b>133,570,564</b>	<b>142,237,612</b>	<b>148,302,002</b>	<b>154,146,277</b>
<b>Formula Grant &amp; Council Tax Income</b>						
General Police Grant	(72,603,656)	(72,875,000)	(74,123,000)	(75,123,000)	(76,123,000)	(77,123,000)
Council Tax Precepts	(49,095,124)	(52,082,011)	(54,448,620)	(56,624,739)	(58,829,371)	(61,062,815)
<b>Total Formula Grant &amp; Council Tax Income</b>	<b>(121,698,780)</b>	<b>(124,957,011)</b>	<b>(128,571,620)</b>	<b>(131,747,739)</b>	<b>(134,952,371)</b>	<b>(138,185,815)</b>
<b>Net Deficit/Savings Requirement</b>	<b>(0)</b>	<b>0</b>	<b>4,998,944</b>	<b>10,489,873</b>	<b>13,349,630</b>	<b>15,960,462</b>
Council Tax per Band D Property	£282.15	£297.09	£307.08	£317.07	£327.06	£337.05
Increase over previous year		£14.94	£9.99	£9.99	£9.99	£9.99
Percentage Increase		5.30%	3.36%	3.36%	3.25%	3.05%

## 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 2023/24.

**Revenue Estimates 2023/24:** That the Commissioner's net **Budget Requirement** of £124,957,011 be approved.

**Council Tax Base 2023/24:** That it is noted that the Council Tax base has been calculated at the amount of 176,043.35 for 2023/24. This is the total of the tax bases calculated by the Unitary Councils as required by regulation.

**Budget Requirement:** That the following amounts are calculated by the Commissioner for the 2023/24 financial year:

Ref	2023/24 Amount £s	Description
(a)	£165,742,358	being the total of gross expenditure
(b)	£40,785,346	being the total of income from specific grants, fees and charges and transfers from reserves
(c)	£124,957,011	being the Budget Requirement for the year to be met from Council Tax and External Finance
(d)	£72,875,000	being the total the Commissioner estimates will be received from external financing, being the Police Grant
(e)	(£218,708)	being the net surplus/(deficit) on district collection funds
(f)	£52,300,719	being the council tax requirement (the budget requirement plus the collection fund deficit and less external finance)
(g)	£297.09	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 2023/24 Amount £.pp	Proportion
Band A	198.06	6/9 ths
Band B	231.07	7/9 ths
Band C	264.08	8/9 ths
<b>Band D</b>	<b>297.09</b>	<b>9/9 ths</b>
Band E	363.11	11/9 ths
Band F	429.13	13/9 ths
Band G	495.15	15/9 ths
Band H	594.18	18/9 ths

Billing Authority	Tax Base 2023/24	Precept (Band D) £	Amount Payable £
Cumberland Council	88,328.60	297.09	26,241,544
Westmorland and Furness Council	87,714.75	297.09	26,059,175
<b>Total</b>	<b>176,043.35</b>	<b>297.09</b>	<b>52,300,719</b>