



Cumbria Office of the Police, Fire and Crime Commissioner

Public Accountability Conference 12 February 2026

Agenda Item: 07b

Budget 2026/27 and Financial Forecasts 2027/28 to 2030/31

Report of the Constabulary Chief Finance Officer and the OPFCC 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 2026/27 and the level of council tax to support the budget. The report also provides provisional estimates for the four years to 2030/31, 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, Fire 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 considers forecasts of the income anticipated to be available to Cumbria and expenditure that is expected to be incurred in delivering the functions of the Commissioner and the priorities of the Police, Fire 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 was provided to the Police, Fire 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 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 2026/27 government financial settlement for policing bodies.

Medium Term Budget 2026 - 2031	2025/26 £m	2026/27 £m	2027/28 £m	2028/29 £m	2029/30 £m	2030/31 £m
Total Expenditure	186.0	194.8	198.9	201.9	207.6	213.1
Income & Specific Grants	(41.5)	(39.7)	(40.2)	(38.4)	(36.3)	(36.2)
Use of Reserves	(2.8)	(5.1)	(0.7)	(0.1)	0.3	0.0
Net Budget Requirement (NBR)	141.7	150.0	158.0	163.4	171.6	176.9
External Funding						
Formula Grant	(80.0)	(86.1)	(88.3)	(89.4)	(90.3)	(91.2)
Council Tax Income	(61.7)	(63.9)	(68.0)	(71.5)	(75.2)	(78.9)
Total External Funding	(141.7)	(150.0)	(156.3)	(160.9)	(165.5)	(170.1)
Net Cumulative Deficit / Savings Requirement	0.0	0.0	1.7	2.5	6.1	6.8
Savings Requirement as % of NBR	0%	0%	1%	2%	4%	4%

Appendix A sets out the respective budgets for the Commissioner and the Chief Constable. **Appendix B** provides an analysis of the combined budget over the main expenditure and income headings.

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, Fire and Crime Plan. The budget plan provides estimated funding of **£194.8m** in 2026/27 to support an equivalent level of expenditure. In 2027/28 a budget gap arises of £1.7m and this increases to £6.8m by 2030/31. 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 2026/27 the Minister of State for Policing and Crime has again allowed PFCCs a degree of flexibility to increase council tax without the requirement to undertake a local referendum. In the funding announcement she gave PFCCs the ability to increase the band D precept by up to £15 for 2026/27 (for 2025/26 the flexibility was given to increase by £14), for Cumbria this sum would represent an annual increase of 4.61%. In combination with the additional grant funding provided by the Government, the proposed increase in the council tax precept for policing of 4.61% has provided funding for 1,359 FTE police officers, 60 FTE PCSOs and 726 FTE police staff. 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. 2026/27 Policing Bodies Grant Settlement

4.1 On the 28th January 2026 the funding allocations for policing bodies in England and Wales were confirmed (provisional settlement figures were announced on 18th December 2025). The outcome of the settlement is a formula funding amount of core police grant of £86.1m for the Cumbria police area for 2026/27, which represents an increase of £6.1m compared to the 2025/26 level of funding. The increase incorporates some previously specific ringfenced grants in relation to the Police Uplift Programme into the core budget. The grant settlement for 2026/27 represents a single year settlement there are currently no commitments to future years funding settlements. A Comprehensive Spending Review (CSR) covering the three years 2026/27 to 2028/29 was published in June 2025 but has not resulted in a multi-year settlement at this stage. The MTFE assumes modest annual increases in funding in line with the CSR.

4.2 The settlement confirmed that the current arrangements for formula funding and damping would continue for 2026/27. This means all policing bodies will continue to receive the same proportion of core Government funding as in 2025/26. 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. Whilst this did not happen in the timescale envisaged, there was a renewed impetus to review funding formula. With a change in Government in July 2024, it is now unclear if or when the formula may be reviewed. In the absence of any information, no provision has been made in the budget or medium term forecast for any potential impact on Cumbria's financial position. The potential that changes to the formula may adversely affect the financial

outlook will, however, continue to be recognised in the Constabulary strategic risk register and will be monitored on an on-going basis.

4.3 In addition to the core 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 £13.4m, Home Office legacy Council Tax Grants of £4.9m, a specific pensions grant of £3.6m to offset increased police officer pension contributions, a specific grant of £2.0m in relation to increased employer national insurance contribution and a new specific grant (Neighbourhood Policing Guarantee (NPG)) of £3.1m, which is conditional on the Constabulary maintaining its targeted increase in resources in Neighbourhood Policing Teams. The full requirements in relation to this NPG have not yet been communicated. The Commissioner will also receive income of £1.1m 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 pay award grants will continue at their 2026/27 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 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. For 2025/26 the district councils are collectively forecasting a deficit providing a combined deficit of £0.6m to be repaid by the Commissioner in 2026/27.

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 £216.00 to £225.96 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, Fire 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 2026/27. **The Commissioner’s budget is based on a precept increase of 4.61%. The financial implications for residents are that the Band D Council Tax amount would increase to £338.94 for 2026/27, 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, Fire 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 The table below sets out the tax base for each unitary authority for 2026/27 and the tax base for the prior year. The table shows that the total tax base is estimated to increase by 352.25 (0.19%) band D equivalent properties. Budgets from 2027/28 are based on an assumed annual increase in the tax base of 1%. The actual updated tax base will be incorporated into future budgets in the year it is notified by unitary councils. 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.

Council Tax Base	Tax Base 2025/26	Tax Base 2026/27	Increase (decrease)	% change
Cumberland Council	93,697.66	93,883.21	185.55	0.20%
Westmorland & Furness Council	96,159.80	96,326.50	166.70	0.17%
Total	189,857.46	190,209.71	352.25	0.19%

5.5 In addition to the recurrent grant and tax base income, the 2026/27 budget is reduced by the net impact of a forecast deficit on the 2025/26 unitary council collection funds. The table below shows

the council tax attributable to each unitary authority for 2026/27 and the position on each authority collection fund (surplus/deficit) for 2025/26.

Council Tax Income	Tax base 2026/27	Precept (Band D) £	Council Tax Income £	Declared Surplus/ (Deficit)	Total 2025/26 £
Cumberland Council	93,883.21	338.94	31,820,775.20	(235,200)	31,585,575
Westmorland and Furness Council	96,326.50	338.94	32,648,903.91	(333,620)	32,315,284
Total	190,209.71	338.94	64,469,679.11	(568,820)	63,900,859

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 2026/27 budget is supported by the use of £5.1m of earmarked revenue and capital reserves to support specific projects.

5.7 Fees and charges income is estimated to provide £7.4m in 2026/27 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 £194.8m can be supported by budgeted income in 2026/27. However, it is anticipated that beyond 2027/28 funding will fail to keep pace with expenditure pressures meaning that by 2030/31 £6.8m 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 2026/27, and 2.5% per annum thereafter. General inflation is included at 2.5% across the MTFE 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 review to provide greater efficiency and or reductions in expenditure. A number of reviews are currently underway as part of the Constabulary 'Futures Programme'.

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 Digital Data & Technology (DDaT), fleet and estates. The programme has historically been funded by a combination of capital grants, capital receipts, reserves, support from the revenue budget and borrowing. Over recent years the level of capital grant has reduced significantly because of national top-slicing from capital allocations and in 2022/23 was removed from the finance settlement altogether. Beyond 2024/25 both reserves and capital receipts will be largely exhausted and as a result revenue contributions and borrowing will be the primary source of capital funding. In 2024/25, the decision was taken to reduce the revenue contributions to the capital programme to around £0.4m per annum (previously £3.6m on average p.a.). The unfunded balance on the capital programme is now shown to be financed by a borrowing requirement over the longer 10-year timeframe. The revenue implications of this are included in the revenue budget.

8. Reserves and Balances

8.1 Over the life of the financial forecast total group reserves are planned to reduce from £24.1m at the start of 2026/27 to £18.6m by end of March 2031, largely due to provision of funding to the support the revenue budget over the next 3 years. Of the remaining £18.6m, the general reserve currently £4.8m but increasing to £5.2 by 2030/31, is held for managing financial risks and unforeseen events, budget support, stabilisation and insurance reserves/contingencies of £5.6m provide further resilience, a small number of other reserves are earmarked for specific purposes including pooled/partnership funds £2.6m, whilst the Commissioner holds reserves of £5.2m to cover the longer-term implications of commissioning commitments and development of the police estate.

8.2 The agenda includes a separate paper, **The Reserves Strategy for 2026/27** (see item 07c). 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, Fire and Crime Plan in line with regulatory requirements. Public consultation has taken place through the Police, Fire and Crime Panel and with a specific survey on the Commissioner's website during the budget setting process for 2026/27. A total of 801 individuals responded to the survey and the outcome of public consultation has been that 61% of respondents have agreed with the proposal to increase council tax by £14.94 (4.61%), 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, Fire and Crime Panel voted to support the Commissioner's proposal at its meeting on 30th January 2026.
- 9.2 The Police, Fire 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 2026/27 to 2030/31. The 2026/27 budget is balanced based on a precept increase of £14.94 for a band D property which equates to an increase of 4.61%. In future years savings will be required to offset the forecast deficit of £1.7m in 2027/28 rising to £6.8m per annum by 2030/31. 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 £338.94.

11. Recommendations

11.1 **Appendix C** 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 2026/27 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 £338.94 for 2026/27, an increase of £14.94 (4.61%).**

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, Fire and Crime Panel in providing challenge and scrutiny to the budget proposal.

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Constabulary Chief Finance Officer

OPFCC Chief Finance Officer

12 February 2026

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 2025/26 £m	Base Budget 2026/27 £m	Base Budget 2027/28 £m	Base Budget 2028/29 £m	Base Budget 2029/30 £m	Base Budget 2030/31 £m
Constabulary Funding						
Police Officer - Pay & Allowances	98.2	104.4	107.0	109.3	112.2	114.7
Police Officer - Contribution to Pension Fund A/c	15.7	13.4	13.4	13.4	13.3	13.1
Police Officer - Ill Health & Injury Pensions	1.4	1.5	1.5	1.5	1.5	1.6
Police Community Support Officers	2.1	2.1	2.2	2.3	2.4	2.4
Police Staff - Pay & Allowances	30.9	33.6	34.1	35.0	36.2	37.2
Other Employee Benefits	2.2	2.5	2.3	2.4	2.6	2.5
Premises Related Expenditure	0.0	0.0	0.0	0.0	0.0	0.0
Transport Related Expenditure	2.8	2.6	2.7	2.7	2.8	2.8
Supplies & Services	12.9	13.3	13.1	13.1	13.6	13.9
Third Party Related Expenditure	5.3	6.2	6.3	6.3	6.5	6.7
Earned Income	(5.4)	(7.1)	(7.2)	(6.7)	(7.0)	(7.1)
Total Constabulary Funding	166.1	172.5	175.4	179.3	184.1	187.8
Commissioner's Budget						
Police Staff - Office of the PFCC	1.0	1.6	1.7	1.7	1.8	1.8
Police Staff - Joint Estates Team	1.1	0.8	0.8	0.9	0.9	0.9
Commissioned Services Budget	3.0	2.8	3.3	1.7	1.7	1.7
Premises Related Costs	5.6	5.7	5.7	5.9	6.0	6.2
LGPS Past Service Costs	(0.4)	(2.3)	(2.3)	(2.4)	0.0	0.0
Council Tax Support for Care Leavers	0.0	0.0	0.0	0.0	0.0	0.0
Insurances & Management of Change	1.7	1.8	1.9	1.9	1.9	2.0
Accounting & Financing Costs	2.1	2.1	2.6	3.3	3.8	5.2
Grants & Contributions	(34.7)	(29.0)	(29.6)	(28.0)	(28.1)	(27.9)
Interest/Investment Income	(1.0)	(0.9)	(0.8)	(0.8)	(0.8)	(0.8)
Total Commissioner's Budget	(21.6)	(17.4)	(16.7)	(15.8)	(12.8)	(10.9)
Net Budget Requirement (before Use of Reserves)	144.5	155.1	158.7	163.5	171.3	176.9
Use of Reserves						
Movement To/(From) Revenue Reserves	(3.6)	(5.1)	(0.7)	(0.1)	0.0	(0.1)
Movement To/(From) General Fund/Police Fund	0.8	0.0	0.0	0.0	0.3	0.1
Total Use of Reserves	(2.8)	(5.1)	(0.7)	(0.1)	0.3	0.0
Net Budget Requirement (including Use of Reserves)	141.7	150.0	158.0	163.4	171.6	176.9
Formula Grant & Council Tax Income						
General Police Grant	(80.0)	(86.1)	(88.3)	(89.4)	(90.3)	(91.2)
Council Tax Precepts	(61.7)	(63.9)	(68.0)	(71.5)	(75.2)	(78.9)
Total Formula Grant & Council Tax Income	(141.7)	(150.0)	(156.3)	(160.9)	(165.5)	(170.1)
Net Cumulative Budget Deficit / Savings Requirement	0.0	0.0	1.7	2.5	6.1	6.8
Council Tax per Band D Property	£324.00	£338.94	£353.88	£368.82	£383.76	£398.70
Increase over previous year		£14.94	£14.94	£14.94	£14.94	£14.94
Percentage Increase		4.61%	4.41%	4.22%	4.05%	3.89%

Analysis of Expenditure and Income Budgets for PFCC and Constabulary Combined

Medium Term Budget 2026 - 2031	2025/26 £m	2026/27 £m	2027/28 £m	2028/29 £m	2029/30 £m	2030/31 £m
Expenditure						
Police Pay - Police Officer Pay & Allowances	98.2	104.4	107.0	109.3	112.3	114.8
Police Pay - Contribution to Pension Fund A/c	15.7	13.4	13.4	13.4	13.3	13.1
Police Pay - Ill Health & Injury Pensions	1.4	1.5	1.5	1.5	1.5	1.6
PCSO Pay	2.1	2.1	2.2	2.3	2.4	2.4
Staff Pay	33.0	36.0	36.7	37.6	38.9	39.9
Other Employee Costs	2.2	2.5	2.2	2.4	2.6	2.5
Premises Costs	5.6	5.7	5.7	5.9	6.0	6.2
Transport Costs	2.8	2.7	2.7	2.8	2.8	2.8
Supplies & Services	12.9	13.6	13.4	13.4	13.9	14.2
Third Party Expenditure	5.5	6.2	6.3	6.4	6.5	6.7
Insurances/Management of Change	1.7	1.8	1.9	1.9	1.9	2.0
Commissioned Services	2.8	2.8	3.3	1.7	1.7	1.7
Council Tax Support for Care Leavers	0.0	0.0	0.0	0.0	0.0	0.0
Accounting and Financing Costs	2.1	2.1	2.6	3.3	3.8	5.2
Total Expenditure	186.0	194.8	198.9	201.9	207.6	213.1
Income & Specific Grants						
Home Office Pension Top Up Grant	(15.7)	(13.5)	(13.4)	(13.4)	(13.2)	(13.1)
Other Grants & Contributions	(19.0)	(15.6)	(16.2)	(14.7)	(14.9)	(14.8)
LGPS Past Service Costs (Redistribution)	(0.4)	(2.3)	(2.3)	(2.4)	0.0	0.0
Sales, Fees, Charges & Rents	(5.4)	(7.4)	(7.5)	(7.1)	(7.4)	(7.5)
Interest/Investment Income	(1.0)	(0.9)	(0.8)	(0.8)	(0.8)	(0.8)
Total Income & Specific Grants	(41.5)	(39.7)	(40.2)	(38.4)	(36.3)	(36.2)
Use of Reserves						
Movement To/(From) Revenue Reserves	(3.6)	(5.1)	(0.7)	(0.1)	0.0	(0.1)
Movement To/(From) General Fund/Police Fund	0.8	0.0	0.0	0.0	0.3	0.1
Total Use of Reserves	(2.8)	(5.1)	(0.7)	(0.1)	0.3	0.0
Net Budget Requirement	141.7	150.0	158.0	163.4	171.6	176.9
External Funding						
Formula Grant	(80.0)	(86.1)	(88.3)	(89.4)	(90.3)	(91.2)
Council Tax Income	(61.7)	(63.9)	(68.0)	(71.5)	(75.2)	(78.9)
Total External Funding	(141.7)	(150.0)	(156.3)	(160.9)	(165.5)	(170.1)
Net Cumulative Deficit / Savings Requirement	0.0	0.0	1.7	2.5	6.1	6.8

Budget Resolution

Local Government Act 2003 Requirements: That the comments of the Chief Finance Officers 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 2026/27.

Revenue Estimates 2026/27: That the Commissioner's net **Budget Requirement** of £150.043m be approved.

Council Tax Base 2026/27: That it is noted that the Council Tax base has been calculated at the amount of 190,209.71 for 2026/27. 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 2026/27 financial year:

Ref	2026/27 Amount £s	Description
(a)	£194,873,928	being the total of gross expenditure
(b)	£44,830,745	being the total of income from specific grants, fees and charges and transfers from reserves
(c)	£150,043,183	being the Budget Requirement for the year to be met from Council Tax and External Finance
(d)	£86,142,324	being the total the Commissioner estimates will be received from external financing, being the Police Grant
(e)	(£568,820)	being the net surplus/(deficit) on unitary authority collection funds
(f)	£64,469,679	being the council tax requirement (the budget requirement less the collection fund deficit and external finance)
(g)	£338.94	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 2026/27 Amount £.pp	Proportion
Band A	225.96	6/9 ths
Band B	263.62	7/9 ths
Band C	301.28	8/9 ths
Band D	338.94	9/9 ths
Band E	414.26	11/9 ths
Band F	489.58	13/9 ths
Band G	564.90	15/9 ths
Band H	677.88	18/9 ths

Billing Authority	Tax Base 2026/27	Precept (Band D) £	Amount Payable £
Cumberland Council	93,883.21	338.94	31,820,775
Westmorland and Furness Council	96,326.50	338.94	32,648,904
Total	190,209.71	338.94	64,469,679