



The Police, Fire and Crime Commissioner for Cumbria Council Tax Precept Information 2025/26

In January 2025 the Police, Fire and Crime Commissioner (PFCC) consulted the public of Cumbria regarding his proposal to increase the Commissioner's share of the council tax by an increase of £13.95 for a band D property or 4.5% which was under the maximum allowed by the Government without having to hold a referendum of £14. A total of 1127 individuals responded to the consultation with 63% saying that they supported the proposed increase in council tax.

This publication provides a summary of the key information in relation to the Commissioner's share of the council tax bills in Cumbria. To find out how the policing element of your council tax is spent visit [Your PFCC - Cumbria Police, Fire and Crime Commissioner \(cumbria-pfcc.gov.uk\)](http://cumbria-pfcc.gov.uk)

Where does my money go?

The PFCC for Cumbria Budget	2024/25 £m	2025/26 £m
Police Pay and Allowances	108.222	115.302
Support Staff Pay and Allowances	33.386	34.920
Other Employee Costs	2.847	2.762
Premises Costs	6.002	5.880
Transport Costs	3.157	3.355
Commissioned Services	3.274	2.980
Supplies & Services	17.396	18.899
Capital Financing Charges	1.097	1.304
Direct Revenue Contribution to Capital	2.136	0.799
Contribution to Reserves	0.000	0.000
Gross Expenditure	177.517	186.201
Less: Fees & Charges Income	(5.391)	(6.961)
Less: Other Grant Income	(33.983)	(34.684)
Less: Contribution from Reserves	(5.374)	(2.771)
Net Expenditure/Budget Requirement	132.769	141.785

In 2025/26 employee expenses in relation to Police Officers, Police Community Support Officers and Police Staff amount to £153m or 82% of the gross expenditure budget.

Where does the funding come from?

	2024/25 £m	2025/26 £m
Grant Funding		
Police Specific Grant	(77.191)	(80.049)
Redistributed Council Tax (Surplus)/Deficit	0.079	(0.222)
Total Grant Funding	(77.112)	(80.271)
Council Tax Requirement for the Police, Fire and Crime Commissioner	55.657	61.514

Council Tax Requirement per Head of Population

	2024/25	2025/26
Council Tax Requirement £m	55.657	61.514
Population per ONS Estimates	503,033	505,063
Council Tax Requirement per Head of Population £ per Head	110.64	121.79

ONS = Office for National Statistics

PFCC Council Tax Precept by Unitary Authority Area

Precept by Unitary Authority Area	2025/26 £m
Cumberland Council	30.358
Westmorland and Furness Council	31.156
Total Council Tax Precept	61.514

The allocation of the council tax requirement over the 2 unitary authorities is based on the number of properties (known as the council tax base) in each area.

PFCC Share of Council Tax by Band

PFCC Share of Council Tax by Band	2024/25	2025/26	Increase	Increase
	£	£	£	%
Band A (up to £40,000)	206.70	216.00	9.30	4.50%
Band B (£40,001 to £52,000)	241.15	252.00	10.85	4.50%
Band C (£52,001 to £68,000)	275.60	288.00	12.40	4.50%
Band D (£68,001 to £88,000)	310.05	324.00	13.95	4.50%
Band E (£88,001 to £120,000)	378.95	396.00	17.05	4.50%
Band F (£120,001 to £160,000)	447.85	468.00	20.15	4.50%
Band G (£160,001 to £320,000)	516.75	540.00	23.25	4.50%
Band H (£320,001 and over)	620.10	648.00	27.90	4.50%

Council Tax precepts are referenced to the Band D amount. In Cumbria however **Band A** represents the largest proportion of properties.

Reasons for the change in PFCC council tax requirement

	£m
Gross Expenditure 2024/25	177.517
Increase in the cost of providing services	10.315
Reduction in capital expenditure financed from revenue contributions and reserves	(1.337)
Increase in Commissioned Services	(0.294)
Gross Expenditure 2025/26	186.201
Council Tax Requirement 2024/25	55.657
Changes in Gross Expenditure (see above)	8.684
Increase in income receivable and specific grants	(2.271)
Reduction in contribution from reserves	2.603
Increase in General Grant Funding	(2.858)
Reduction in Redistributed Council Tax Deficit	(0.301)
Council Tax Requirement 2025/26	61.514