



The Police, Fire and Crime Commissioner for Cumbria Council Tax Precept Information 2026/27

In January 2026 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 £14.94 for a band D property or 4.61% which was under the maximum allowed by the Government without having to hold a referendum of £15. A total of 801 individuals responded to the consultation with 61% 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	2025/26 £m	2026/27 £m
Police Pay and Allowances	115.302	119.335
Support Staff Pay and Allowances	34.920	35.870
Other Employee Costs	2.762	3.043
Premises Costs	5.880	5.997
Transport Costs	3.355	3.267
Commissioned Services	2.980	2.836
Supplies & Services	18.899	20.108
Capital Financing Charges	1.304	1.627
Direct Revenue Contribution to Capital	0.799	0.525
Contribution to Reserves	0.000	0.000
Gross Expenditure	186.201	192.609
Less: Fees & Charges Income	(6.961)	(8.369)
Less: Other Grant Income	(34.684)	(29.055)
Less: Contribution from Reverses	(2.771)	(5.141)
Net Expenditure/Budget Requirement	141.785	150.043

In 2026/27 employee expenses in relation to Police Officers, Police Community Support Officers and Police Staff amount to £158m or 82% of the gross expenditure budget.

Where does the funding come from?

	2025/26 £m	2026/27 £m
Grant Funding		
Police Specific Grant	(80.049)	(86.142)
Redistributed Council Tax (Surplus)/Deficit	(0.222)	0.569
Total Grant Funding	(80.271)	(85.574)
Council Tax Requirement for the Police, Fire and Crime Commissioner	61.514	64.470

Council Tax Requirement per Head of Population

	2025/26	2026/27
Council Tax Requirement £m	61.514	64.470
Population per ONS Estimates	505,063	510,680
Council Tax Requirement per Head of Population £ per Head	121.79	126.24

ONS = Office for National Statistics

PFCC Council Tax Precept by Unitary Authority Area

Precept by Unitary Authority Area	2026/27 £m
Cumberland Council	31.821
Westmorland and Furness Council	32.649
Total Council Tax Precept	64.470

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	2025/26	2026/27	Increase	Increase
	£	£	£	%
Band A (up to £40,000)	216.00	225.96	9.96	4.61%
Band B (£40,001 to £52,000)	252.00	263.62	11.62	4.61%
Band C (£52,001 to £68,000)	288.00	301.28	13.28	4.61%
Band D (£68,001 to £88,000)	324.00	338.94	14.94	4.61%
Band E (£88,001 to £120,000)	396.00	414.26	18.26	4.61%
Band F (£120,001 to £160,000)	468.00	489.58	21.58	4.61%
Band G (£160,001 to £320,000)	540.00	564.90	24.90	4.61%
Band H (£320,001 and over)	648.00	677.88	29.88	4.61%

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

Reasons for the change in PFCC council tax requirement

	£m
Gross Expenditure 2025/26	186.201
Increase in the cost of providing services	6.826
Reduction in capital expenditure financed from revenue contributions and reserves	(0.274)
Reduction in Commissioned Services	(0.144)
Gross Expenditure 2026/27	192.609
Council Tax Requirement 2025/26	61.514
Changes in Gross Expenditure (see above)	6.408
Reduction in income receivable and specific grants	4.220
Increase in contribution from reserves	(2.370)
Increase in General Grant Funding	(6.093)
Increase in Redistributed Council Tax Deficit	0.791
Council Tax Requirement 2026/27	64.470