



Cumbria Office of the Police and Crime Commissioner

**Public Accountability Conference
22 February 2017**

Budget 2017/18 and Financial Forecasts 2018/19 to 2020/21

Report of the 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 2017/18 and the level of council tax to support the budget. The report also provides provisional estimates for the three years to 2020/21, 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 final report in a series of papers that provide financial and other information to support the budget setting process. In October and 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 Chief Finance Officer's statutory report on the robustness of the budget. 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 2017/18 government financial settlement for policing bodies. Appendix A sets out the budget for the Commissioner and the budget for the Chief Constable.

Summary Budget	2016/17	2017/18	2018/19	2019/20	2020/21
	£000s	£000s	£000s	£000s	£000s
Expenditure					
Police Officer Pay	75,326	77,868	76,258	79,796	81,814
PCSO Pay	2,814	3,071	3,265	3,374	3,398
Police Staff Pay	19,601	20,634	21,325	21,563	21,808
Other Employee Costs	677	1,642	773	787	803
Premises Costs	3,532	3,870	4,094	4,195	4,289
Transport Costs	2,141	2,227	2,289	2,353	2,419
Supplies & Services	9,804	9,419	9,539	9,659	9,855
Third Party Related Expenditure	1,630	2,199	2,243	2,299	2,368
LGPS Pension Deficit Reduction Payment	799	482	493	503	515
Insurances	767	727	748	775	779
Commissioned Services	2,583	2,234	2,234	2,234	2,234
Accounting and Financing	6,311	5,653	5,905	3,824	5,515
Contribution to Revenue Reserves	50	1,421	144	144	144
Contributions to Capital Reserves	2,977	0	0	0	0
Total Expenditure	129,012	131,447	129,310	131,507	135,943
Funded by					
Home Office Pension Grant	(18,134)	(20,695)	(21,356)	(23,565)	(25,721)
Other Grants & Contributions	(6,958)	(6,816)	(6,819)	(6,823)	(6,826)
Sales, Fees, Charges & Rents	(4,639)	(4,682)	(4,348)	(3,973)	(4,026)
Interest/Investment Income	(100)	(75)	(65)	(50)	(50)
Drawdown from Revenue Reserves	(697)	(337)	0	0	0
Drawdown from Capital Reserves	(2,809)	(2,664)	(763)	(750)	(1,050)
Formula Grant	(59,543)	(58,710)	(57,888)	(57,078)	(56,279)
Council Tax Income	(36,132)	(37,468)	(38,057)	(39,073)	(40,117)
Total Income/Funding	(129,012)	(131,447)	(129,295)	(131,310)	(134,069)
Net Savings Requirement	(0)	(0)	15	197	1,873

- 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 £131.4m in 2017/18 to support an equivalent level of expenditure. Between 2018/19 and 2020/21 the gap between income and expenditure is expected to increase to £1.9m. This is the net impact of inflationary pressures on expenditure and estimated reductions in

Police Grant offset by increases in Council Tax Income and Pensions Grant, the later funding growth in the cost of police pensions.

- 3.3 The budget proposed has in the main been produced on a continuation basis which means that current levels of service have been maintained over the life of the four year forecast. However, during 2016/17 a number of ongoing budget pressures came to light and these have also been included in the medium term financial forecast following consultation with the Commissioner. These growth items are set out in Appendix D.

4. 2017/18 Policing Bodies Grant Settlement

- 4.1 On the 15th December 2016 the provisional funding allocations for policing bodies in England and Wales were announced. The funding allocations were based on a 1.4% cash reduction that consolidated the previously announced national funding with a number of top-slicing reductions to fund national policing initiatives. The final settlement announced on 1 February confirmed that there would be no changes to the provisional settlement. The outcome of the settlement is a formula funding amount of £58.710m for the Cumbria police area for 2017/18. The equivalent figure for 2015/16 was £59.543m. There are no indicative figures for future years.
- 4.2 The settlement confirmed that the current arrangements for formula funding and damping would continue for 2017/18. This means all policing bodies received the same percentage reduction in core Government funding. The financial position is expected to become significantly more difficult after 2018/19 with a significant risk of a worsening financial outlook as a result of changes to the Home Office police funding formula.
- 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) and Home Office legacy Council Tax Grants of £4.85m. The Commissioner will also receive income of £0.59m to support responsibilities for commissioning support for victims and restorative justice.
- 4.4 In summary, the formula grant settlement has seen a reduction in funding for local policing and crime reduction in Cumbria with a loss of £0.833m (1.4%) of recurrent formula income in 2017/18. The medium term forecast currently anticipates a further reduction in Police Grant from 2018/19 of 1.4% per annum. On this basis, budgeted expenditure exceeds income by £1.9m by 2020/21. The forecast excludes the impact of any changes in formula funding.

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.

5.2 The amount of the council tax precept is a decision for the Commissioner, who will take account of the views of the Police and Crime Panel and other consultations 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 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. The limit for Policing Bodies is set at 2%. **The Commissioner's budget is based on a precept increase of 1.91%. The financial implications for residents are that the Band D Council Tax amount would increase to £220.77 for 2017/18, an increase of £4.14.**

Council Tax 'Band B' is the band into which the highest number of properties in Cumbria fall, for this band the increase is £3.22 per annum (from £168.49 to £171.71).

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 The table below sets out the tax base for each district for 2017/18 and the tax base for the prior year. The table shows that the total tax base is estimated to increase by 2316 band D equivalent properties. Budgets from 2018/19 are based on an assumed annual increase in the tax base of 0.75%. 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 2016/17	tax base 2017/18	Increase (decrease)	% change
Allerdale Borough	29,470.67	30,183.13	712.46	2.42%
Barrow Borough	18,555.44	18,697.88	142.44	0.77%
Carlisle City	32,138.68	32,927.91	789.23	2.46%
Copeland Borough	20,121.06	20,200.96	79.9	0.40%
Eden District	19,886.14	20,119.85	233.71	1.18%
South Lakeland District	44,510.88	44,869.20	358.32	0.81%
Total	164,682.87	166,998.93	2,316.06	1.41%

- 5.5 In addition to the recurrent grant and tax base income, the 2017/18 budget benefits from the net impact of a forecast surplus on the 2016/17 district collection funds. The table below shows the council tax attributable to each district for 2017/18 and the position on each district collection fund for 2016/17.

Council Tax Income 2017/18	tax base 2017/18	precept (Band D)	Council Tax Income	Declared Surplus/ (Deficit)	Total 2017/18
Allerdale Borough	30,183.13	220.77	6,663,529.61	136,333	6,799,862.61
Barrow Borough	18,697.88	220.77	4,127,930.97	81,730	4,209,660.97
Carlisle City	32,927.91	220.77	7,269,494.69	139,117	7,408,611.69
Copeland Borough	20,200.96	220.77	4,459,765.94	128,431	4,588,196.94
Eden District	20,119.85	220.77	4,441,859.28	75,585	4,517,444.28
South Lakeland District	44,869.20	220.77	9,905,773.28	38,806	9,944,579.28
Total	166,998.93	220.77	36,868,353.78	600,002	37,468,355.78

- 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 2017/18 budget is supported by the use of £3m earmarked revenue and capital reserves. The most significant element of this contribution is £2.7m from capital reserves that has been planned to support the capital programme.

- 5.7 Fees and charges income is estimated to provide £4.7m in 2017/18 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 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 £131.4m can be supported by budgeted income in 2017/18. The same level of funding is not expected to be available in 2020/21 meaning that £1.9m savings will be needed to offset rising costs from 2018/19. The key driver in the level of savings requirements is cost pressures increasing whilst the total level of external financing reduces. Inflation on pay costs has been held at 1% for the life of the medium term forecast. Inflation on supplies has been set at 1.9% for the life of the medium term forecast in line with Bank of England estimates. The annual budget star chamber process, low levels of inflation and a robust approach to keeping supplies and services costs low is helping to keep expenditure pressures low in the medium term.
- 6.2 Whilst upward pressures on expenditure are low and being well managed, budgeted income is forecast to fall, creating the requirement for future savings 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 further reductions in expenditure. No firm decisions will be made until the impact of the new police funding formula is fully understood.

7. Capital Funding & Expenditure

- 7.1 In addition to revenue grants the Commissioner also receives a small amount of annual capital funding that supports a capital programme. The programme is developed in consultation with the Constabulary who are the primary user of the capital assets under the ownership of the Commissioner. The budget benefits from £0.364m in capital grant to support capital expenditure from the 2017/18 settlement. This compares to £0.426m in 2016/17, a reduction of 15%. The reduction is as a result of national top-slicing from capital allocations. The decreasing level of capital grant provides a widening gap between the requirement for capital expenditure and capital funding. This has to be met by revenue contributions to capital and capital receipts from the disposal of property. In 2017/18 the revenue budget contributes £1.6m to fund capital, this figure increases year on year to over £3m per annum from 2020/21. Over the four years of the medium term financial forecast, major capital schemes for ICT and estates are primarily funded through one off reserves

and capital receipts. In future years beyond 2023/24 revenue contributions will be the primary source of capital funding.

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 2017/18 to £17.8m by end of March 2021. Of the remaining £17.8m, £11.2 relates specifically to the estates scheme in West Cumbria which is forecast to be fully spent by March 2023 thereby leaving approximately £6.6m. The residual £6.6m is made up of the general reserve of £3m held for managing financial risks and resilience, operational reserves/contingencies of £1.9m and a small number of other reserves earmarked for specific purposes and which include pooled/partnership funds.
- 8.2 This report does not recommend any further movement in reserves as a result of the inherent risk in the funding settlement. The policy on reserves, setting out the purposes for which they are held and planned movements over the life of the medium term budget are set out in Appendix B.

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 reports on the Commissioner's website during the budget setting process for 2017/18. The outcome of public consultation has been that a slightly higher proportion of respondents have agreed with the proposal compared to those that did not support the council tax increase. 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 23 January 2017 and made no further recommendations.
- 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 2017/18 to 2020/21. The 2017/18 budget is balanced based on a precept increase of 1.91%. In future years savings will be

required to offset a deficit of £1.9m. The estimates present a high degree of risk arising from a fundamental review of formula funding that will inform future grant allocations. The precept proposal will increase the annual Council Tax attributable to the Commissioner by £4.14 for a Band D property resulting in a Band D Council Tax charge of £220.77.

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 policy on reserves at appendix B be approved**
- c) **That the budget requirement for 2017/18 be set on the basis of the amount within the budget resolution at appendix C**
- d) **The council tax for Band D properties be approved at £220.77 for 2017/18, an increase of £4.14 or 1.91%, being the amount within the budget resolution**
- e) **The Commissioner provides formal approval for the growth items in respect of recurring budget pressures as outlined in Appendix D.**

12. Acknowledgements

12.1 The budget is recommended to the Commissioner with recognition for the hard work and support of the finance 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.

Ruth Hunter

Deputy Chief Executive/Chief Finance Officer

22 February 2017

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

The budget for the Commissioner and the budget for the Chief Constable	Budget 2016/17 £000s	Budget 2017/18 £000s	Budget 2018/19 £000s	Budget 2019/20 £000s	Budget 2020/21 £000s
Constabulary Funding					
Police Officers - Pay	56,303	55,108	52,821	54,133	53,978
Police Officers - Contribution to Police Pension	18,134	21,828	22,489	24,698	26,854
Police Officers - Ill Health & Injury Pensions	889	932	948	965	982
Police Community Support Officers	2,814	3,071	3,265	3,374	3,398
Police Staff	18,993	20,000	20,685	20,916	21,155
Other Employee Budgets	672	1,637	768	782	797
Transport Related Expenditure	2,134	2,222	2,284	2,348	2,414
Supplies & Services	9,675	9,293	9,410	9,528	9,721
Third Party Related Expenditure	1,630	2,199	2,243	2,299	2,368
Constabulary Expenditure	111,244	116,289	114,913	119,043	121,668
Earned Income	(4,639)	(4,682)	(4,348)	(3,973)	(4,026)
Total Constabulary Funding	106,605	111,607	110,565	115,071	117,642
Commissioners Budgets					
Office of the Police & Crime Commissioner	759	780	789	798	808
Commissioned Services Budget	2,583	2,234	2,234	2,234	2,234
Premises Related Costs	3,529	3,867	4,091	4,192	4,286
LGPS Pension Deficit Reduction Payment	799	482	493	503	515
Insurances	767	727	748	775	779
Technical Accounting and Capital Financing	6,304	5,646	5,898	3,817	5,508
Contributions to Revenue Reserves	50	1,421	144	144	144
Contributions to Capital Reserves	2,977	0	0	0	0
Grants & Contributions - Home Office Pension	(18,134)	(20,695)	(21,356)	(23,565)	(25,721)
Grants & Contributions - Other	(6,958)	(6,816)	(6,819)	(6,823)	(6,826)
Interest/Investment Income	(100)	(75)	(65)	(50)	(50)
Total Commissioners Budget	(7,424)	(12,428)	(13,842)	(17,973)	(18,323)
Use of Reserves					
Revenue Reserve Drawdown	(697)	(337)	0	0	0
Capital Reserve Drawdown	(2,809)	(2,664)	(763)	(750)	(1,050)
Total Use of Reserves	(3,506)	(3,001)	(763)	(750)	(1,050)
Budget Requirement	95,675	96,178	95,960	96,348	98,269
Formula Grant & Council Tax Income					
General Police Grant	(59,543)	(58,710)	(57,888)	(57,078)	(56,279)
Council Tax Precepts	(36,132)	(37,468)	(38,057)	(39,073)	(40,117)
Total Formula Grant & Council Tax Income	(95,675)	(96,178)	(95,945)	(96,150)	(96,396)
Net Deficit/Savings Requirement	0	(0)	15	197	1,873
Council Tax per Band D Property	£216.63	£220.77	£225.00	£229.32	£233.73
Increase over previous year	£4.05	£4.14	£4.23	£4.32	£4.41
Percentage Increase	1.91%	1.91%	1.92%	1.92%	1.92%

Policy on Reserves 2017/18

Our policy on reserves meets the statutory requirement to consider annually the level of reserves that should be held to meet future expenditure requirements when setting the budget. It sets out the purpose for which reserves are held and the planned movement in reserves over the life of this strategy. Our reserves are held for three main purposes. These are:

- a working balance to help cushion the impact of uneven cash flows and avoid unnecessary temporary borrowing
- a contingency to cushion the impact of unexpected events or emergencies
- a means of building up funds, often referred to as earmarked reserves, to meet known or predicted pressures or liabilities

The level of reserves should take into account the medium term financial plan and not be based solely on short term considerations. Set out below is a description of the reserves held by the Commissioner, the purpose for which they are held and a table setting out the planned movement in reserves over the life of this medium term financial strategy.

General Reserves: The general reserve is the main contingency for unexpected events, and the management of cash flow. The level of general reserve is £3m in 2017/18. The amount represents approximately 3% of the net

recurrent budget (after specific grants & fees and charges). The level of the general reserve takes account of the risks within the budget as set out in the Chief Finance Officer's report on the robustness of the budget and the level of provision for those risks within specific earmarked reserves and contingencies.

Capital Reserves: Capital reserves are a combination of general and earmarked revenue contributions that have been set aside to meet the costs of approved capital schemes to be delivered over multiple financial years. Capital schemes are only included within the capital programme on the basis of setting aside funding to meet the expenditure. The policy is that general capital reserves will be maintained at a level to ensure a balanced capital budget for the duration of the medium term financial forecast.

Earmarked Reserves: Earmarked reserves are held for a number of specific purposes. Future liability reserves provide for areas within the budget where there is a liability but the amount or timing is uncertain. Budget stabilisation reserves are established to smooth the impact of intermittent costs across financial years. Project reserves primarily fund the one off revenue implications of approved capital schemes.

Planned Movement in Reserves 2017/18 to 2020/21

Reserves Plan 2017-2021	Forecast Balance 31/03/17 £000s	Net Gain/(Use) 2017/18 £000s	Forecast Balance 31/03/18 £000s	Net Gain/(Use) 2018/19 £000s	Forecast Balance 31/03/19 £000s	Net Gain/(Use) 2019/20 £000s	Forecast Balance 31/03/20 £000s	Net Gain/(Use) 2020/21 £000s	Forecast Balance 31/03/21 £000s
General Reserve/Police Fund	3,000	0	3,000	0	3,000	0	3,000	0	3,000
Total General Reserve/Police Fund	3,000	0	3,000	0	3,000	0	3,000	0	3,000
Capital Reserves									
General Capital Reserve	1,080	(1,080)	0	0	0	0	0	0	0
Leadership & Skills Programme	79	(79)	0	0	0	0	0	0	0
Estates North Flood Management	2,268	(1,505)	763	(763)	0	0	0	0	0
Estates West Flood Management	13,000	0	13,000	0	13,000	(750)	12,250	(1,050)	11,200
Total Capital Reserves	16,427	(2,664)	13,763	(763)	13,000	(750)	12,250	(1,050)	11,200
Future Liability Reserves									
Insurance Reserve	587	46	633	46	679	46	725	46	771
PFI Lifecycle Replacements	313	0	313	0	313	0	313	0	313
Total Future Liability Reserves	900	46	946	46	992	46	1,038	46	1,084
Budget Stabilisation Reserves									
Constabulary Operational Reserves	230	20	250	0	250	0	250	0	250
PCC Operational Reserve	250	0	250	0	250	0	250	0	250
Budget Support Reserve	0	805	805	48	853	48	901	48	949
Body Armour (Future Roll Out)	91	50	141	50	191	50	241	50	291
Chief Constable's Contingency	0	500	500	0	500	0	500	0	500
Total Budget Stabilisation Reserves	571	1,375	1,946	98	2,044	98	2,142	98	2,240
Short Term Project Reserves									
Mobility & Digital	290	(290)	0	0	0	0	0	0	0
Cumbria Road Safety Initiatives	55	0	55	0	55	0	55	0	55
ICT Business Plan - Kelvin Apps	47	(47)	0	0	0	0	0	0	0
Commissioned Services	250	0	250	0	250	0	250	0	250
Total Short Term Project Reserves	642	(337)	305	0	305	0	305	0	305
Total Earmarked Revenue Reserves	2,113	1,084	3,197	144	3,341	144	3,485	144	3,629
Total All Reserves	21,540	(1,580)	19,960	(619)	19,341	(606)	18,735	(906)	17,829

Budget Resolution

Local Government Act 2003 Requirements: That the comments of the 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 2017/18.

Revenue Estimates 2017/18: That the Commissioner's net **Budget Requirement** of £96,178,411 be approved.

Council Tax Base 2017/18: That it is noted that the Council Tax base has been calculated at the amount of 166,998.93 for 2017/18. 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 2017/18 financial year:

Ref	2017/18 Amount £s	Description
(a)	£131,447,323	being the total of gross expenditure
(b)	£35,268,913	being the total of income from specific grants, fees and charges and transfers from reserves
(c)	£96,178,411	being the Budget Requirement for the year to be met from Council Tax and External Finance
(d)	£58,710,055	being the total the Commissioner estimates will be received from external financing, being the Police Grant
(e)	£600,002	being the net surplus on district collection funds
(f)	£36,868,354	being the council tax requirement (the budget requirement less the collection fund surplus and external finance)
(g)	£220.77	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	Amount £.pp	Proportion
Band A	147.18	6/9 ths
Band B	171.71	7/9 ths
Band C	196.24	8/9 ths
Band D	220.77	9/9 ths
Band E	269.83	11/9 ths
Band F	318.89	13/9 ths
Band G	367.95	15/9 ths
Band H	441.54	18/9 ths

Billing Authority	Tax Base 2017/18	Precept (Band D)	Amount Payable
Allerdale Borough	30,183.13	220.77	6,663,529.61
Barrow Borough	18,697.88	220.77	4,127,930.97
Carlisle City	32,927.91	220.77	7,269,494.69
Copeland Borough	20,200.96	220.77	4,459,765.94
Eden District	20,119.85	220.77	4,441,859.28
South Lakeland District	44,869.20	220.77	9,905,773.28
Total	166,998.93	220.77	36,868,353.78

Summary of Growth Items Included in Budget/MTFF

Growth Items/Budget Pressures included in MTFF	Budget	Budget	Budget	Budget
	2017/18	2018/19	2019/20	2020/21
	£000s	£000s	£000s	£000s
Criminal Justice Unit - Continuance of 6.5 FTE Police Staff Resources	80	162	163	165
ICT Services re-structure to meet current demand levels	857	900	909	918
Learning & Development - Driver Training, Mandatory Training and Leadership & Skills	143	118	119	120
Police Officer Overtime	147	117	87	57
Rank Structure	123	124	125	127
Investigation of historic cases (Crime Command)	480	485	490	495
Procurement - Contract Management Police Staff/Agency Resource (net of funding)	20	20	21	21
Special Constabulary Increased Recruitment	168	48	48	48
Total Growth/Budget Pressures	2,018	1,974	1,962	1,951