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# The Police, Fire and Crime Commissioner for Cumbria Council Tax Precept Information 2024/25

In January 2024 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 £12.96 for a band D property or 4.36% which was under the maximum allowed by the Government without having to hold a referendum of £13. A total of 715 individuals responded to the consultation with 60% 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 PCC - Cumbria Police and Crime Commissioner \(cumbria-pcc.gov.uk\)](http://Your PCC - Cumbria Police and Crime Commissioner (cumbria-pcc.gov.uk))

## Where does my money go?

The PFCC for Cumbria Budget	2023/24 £m	2024/25 £m
Police Pay and Allowances	97.665	108.222
Support Staff Pay and Allowances	31.229	33.386
Other Employee Costs	3.635	2.847
Premises Costs	6.316	6.002
Transport Costs	2.911	3.157
Commissioned Services	3.245	3.274
Supplies & Services	15.728	17.396
Capital Financing Charges	1.791	1.097
Direct Revenue Contribution to Capital	3.222	2.136
Contribution to Reserves	0.046	0.046
<b>Gross Expenditure</b>	<b>165.788</b>	<b>177.563</b>
Less: Fees & Charges Income	(5.818)	(5.391)
Less: Other Grant Income	(29.227)	(33.983)
Less: Contribution from Reverses	(5.786)	(5.420)
<b>Net Expenditure/Budget Requirement</b>	<b>124.957</b>	<b>132.769</b>

In 2024/25 employee expenses in relation to Police Officers, Police Community Support Officers and Police Staff amount to £144m or 81% of the gross expenditure budget.

## Where does the funding come from?

	2023/24 £m	2024/25 £m
<b>Grant Funding</b>		
Police Specific Grant	(72.875)	(77.191)
Redistributed Council Tax (Surplus)/Deficit	0.219	0.079
<b>Total Grant Funding</b>	<b>(72.656)</b>	<b>(77.112)</b>
Council Tax Requirement for the Police, Fire and Crime Commissioner	52.301	55.657

## Council Tax Requirement per Head of Population

	2023/24	2024/25
Council Tax Requirement £m	52.301	55.657
Population per ONS Estimates	500,821	503,033
Council Tax Requirement per Head of Population £ per Head	104.43	110.64

ONS = Office for National Statistics

## PFCC Council Tax Precept by Unitary Authority Area

Precept by Unitary Authority Area	2024/25 £m
Cumberland Council	27.894
Westmorland and Furness Council	27.763
<b>Total Council Tax Precept</b>	<b>55.657</b>

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	2023/24	2024/25	Increase	Increase
	£	£	£	%
Band A (up to £40,000)	198.06	206.70	8.64	4.36%
Band B (£40,001 to £52,000)	231.07	241.15	10.08	4.36%
Band C (£52,001 to £68,000)	264.08	275.60	11.52	4.36%
<b>Band D (£68,001 to £88,000)</b>	<b>297.09</b>	<b>310.05</b>	<b>12.96</b>	<b>4.36%</b>
Band E (£88,001 to £120,000)	363.11	378.95	15.84	4.36%
Band F (£120,001 to £160,000)	429.13	447.85	18.72	4.36%
Band G (£160,001 to £320,000)	495.15	516.75	21.60	4.36%
Band H (£320,001 and over)	594.18	620.10	25.92	4.36%

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
<b>Gross Expenditure 2023/24</b>	<b>165.788</b>
Increase in the cost of providing services	12.832
Reduction in capital expenditure financed from revenue contributions and reserves	(1.086)
Increase in Commissioned Services	0.029
<b>Gross Expenditure 2024/25</b>	<b>177.563</b>
<b>Council Tax Requirement 2023/24</b>	<b>52.301</b>
Changes in Gross Expenditure (see above)	11.775
Increase in income receivable and specific grants	(4.329)
Reduction in contribution from reserves	0.366
Increase in General Grant Funding	(4.316)
Reduction in Redistributed Council Tax Deficit	(0.140)
<b>Council Tax Requirement 2024/25</b>	<b>55.657</b>