

MEETINGS: Police & Crime Panel	DATE: 1 st February 2024	
DEPARTMENT: PCC's Office - Finance	AUTHORS: Paul Butler – PCC CFO	
NAME OF PAPER: 2024/25 Proposed Budget Requirement and Precept Proposal		

1. SUMMARY

This report builds on the Budget Update presented to Panel on 8th December 2023 which set out revenue and capital plans and discussed the development of the income and expenditure position. This report considers the future five-year financial position for the Police and Crime Commissioner (PCC) and Chief Constable for Avon and Somerset and presents the PCC's council tax precept recommendation for 2024/25 for consideration by the Police and Crime Panel. The Medium-Term Financial Plan (MTFP) provides the financial outlook, context, and resourcing principles for the annual budget setting process. It outlines, in broad terms, the specific service and funding issues over the 5-year period and how the PCC will, within these financial constraints, fund priorities and ensure financial sustainability and resilience.

The report is presented in the context of increased performance expectations of the police arising out of the delivery of 20,000 additional police officers nationally and from the government's Beating Crime Plan. The economic climate remains one of high inflation, albeit significantly reduced from 12 months ago, with severe pressure on public finances and a cost-of-living crisis affecting a large part of the population.

Avon and Somerset not only achieved our agreed uplift target of 456 additional officers, bringing the officer headcount to 3,291, but also was able to recruit and maintain an additional 40 officers to support the national target. These levels are mandated as part of the funding settlement, and this restricts the financial and structural options available to the force when planning for the future.

The PCC's proposal is for a precept of £164.792M, which equates to a **council tax Band D of £276.20**. This is an increase of £10 (3.8%) in the Band D equivalent for the police element of the council tax for the 2024/25 financial year. The council tax precept will be apportioned to each collecting authority according to the following table:

	Tax Base (No.)	Precept £'000	%
Bath and North East Somerset	69,256	19,128	11.6%
City of Bristol	134,752	37,219	22.6%
North Somerset	81,449	22,496	13.6%
South Gloucestershire	102,386	28,279	17.2%
Somerset	208,798	57,670	35.0%
TOTAL	596,641	164,792	100.0%

The council tax precept shown in the above table generates the following amounts of council tax for the various bands:

Council Tax Band	£p	% of Properties
A	£184.13	16.8%
B	£214.82	28.8%
C	£245.51	22.1%
D	£276.20	14.5%
E	£337.58	9.8%
F	£398.96	5.1%
G	£460.33	2.7%
H	£552.40	0.2%

2. BACKGROUND

This is the third budget set by this PCC since his election in May 2021. It has been developed in collaboration between the Office of the PCC and the Constabulary.

Although precepting authorities should have provided their information in respect of council tax surpluses and tax base by 12th January, at the time of writing, some of this information remains outstanding. As a consequence, the MTFP income figures may change slightly once final figures are confirmed.

National Context

On 27th October 2021 the Chancellor of the Exchequer announced a 3-year spending review and budget. These announcements included the high-level settlement for the Home Office and introduced the provision of flexibility to PCCs to increase the average band D council tax by up to £10 p.a. for the following three years. The announcement of a 3-year review, which helped to provide longer term funding clarity, was widely welcomed. In response to the exceptional inflationary position, this 3-year flexibility was amended to a maximum precept of £15 for 2023/24.

The provisional police settlement for 2024/25 was published on 14th December 2023. This confirmed the total potential funding available to police for the year, which was once again inclusive of a revised full precept, this time of £13, being taken.

In announcing this settlement, the Home Secretary confirmed the focus on delivery of uplift numbers and an expectation of reductions in crime and delivery of improvements in productivity and efficiencies.

The overall funding package provides additional funding to increase investment in the police system by up to £843m in 2024/25. This level of investment assumes that all PCCs will maximise council tax flexibility by uplifting precept by £13. The settlement headlines include the following:

- A £624m increase in grant funding to PCCs in 2024/25, incorporating increases to core funding and ring-fenced funding for specific purposes.
- Included within the above headline grant funding, the Government intends to ring-fence £425m (23/24 £275m) which is to be paid in arrears throughout 2024/25 in

line with maintenance of officer numbers, including those additional officers above long-term targets.

- Also included within the above is £430m (23/24 £143m) grant funding specifically ringfenced to support the increase in police pensions costs resulting from the change to employer contribution rates and the costs of remedying historic discrimination.
- Up to £325m (6.2%) increase in council tax funding, if all PCCs were to maximise their precept flexibility of an increase of £13 p.a. for an average Band D equivalent property.
- The settlement is expected to fund the full delivery and maintenance of uplift in officer numbers.
- The settlement is expected to enable policing to deliver productivity and efficiency improvements enabled by new technology and innovation.
- The settlement is expected to enable policing to improve visibility of police officers, providing a targeted approach to tackling crime and anti-social behaviour, making communities safer.

3. COUNCIL TAX CONSIDERATIONS AND PUBLIC CONSULTATION

The final plan reflects an **increase in council tax of £10/3.8% in 2024/25**. The decision to increase the precept by £10 is reflective of:

- The need to support the Chief Constable in **developing and embedding ASP's new strategy** based around the 5 imperatives referenced in her letter of 15th January (Inclusion, Innovation, Trauma-informed, transparency and Perpetrator-focus) and to support the vision of outstanding policing and to facilitate the investment in leadership.
- The need to **deliver improved performance** in key areas including those in the Beating Crime Plan and the PCC's Police and Crime Plan, as well as areas identified by HMICFRS.
- The need to sustainably **maintain the increase in police officers** for the medium term, recognising the incremental increase in costs of doing this as pay progression, pay inflation and pensions changes gradually move officer costs upwards.
- The **views of the public**, as expressed through a range of ongoing public engagement activity, analysis of which will be provided to the Panel in an additional paper, and the financial pressures borne by our communities.
- The need to **fund pay and inflationary increases** in the context of ongoing economic challenges; and
- The recognition of the continuing shift of the balance of funding away from government grant and towards local Council Tax payers.

Our MTFP assumes a precept increase of £10 will be taken in 2024/25, £3 less than the maximum permitted, followed by an annual increase of 2.0% p.a. thereafter. This reflects our current planning assumptions but will be subject to annual review and decision in consultation with the public and with the Police and Crime Panel. The impact on the average band D equivalent over the course of the MTFP period is as follows:

	Current	Forecast				
	23/24 £p	24/25 £p	25/26 £p	26/27 £p	27/28 £p	28/29 £p
Av. Band D Precept	£266.20p	£276.20p	£281.72p	£287.36p	£293.11p	£298.97p
Annual Increase %		+3.8%	+2.0%	+2.0%	+2.0%	+2.0%
Annual Increase £		+£10.00p	+£5.52p	+£5.64p	+£5.75p	+£5.86p

In opting for an increase of £10, the PCC was very mindful of the cost-of-living pressures felt by our communities, something that the Police and Crime Panel has also frequently emphasised. Whilst there is help for those in greatest need, we recognise the limited reach of this. Most households in our area (68%) fall within Bands A – C, and therefore are subject to a smaller annual increase than the Band D headline, however, the impact of the financial crisis is also felt across those households.

Nevertheless, there are significant and unavoidable cost pressures within the MTFP, cost pressures which are compounded by the relative underfunding of ASP on a per head basis (£53m lower compared to the average funding level), even before factors such as the pressures of a large city, extensive motorway network and a concentration of prisons and approved premises are taken into account. The gap between the effect of inflationary pressures on policing and the level of funding provided by government to meet these demands is a particular challenge when police officer numbers are mandated and represent 50% of total costs, and staff costs overall being 80%.

Current savings plans which have been formulated to address the funding shortfall include the removal of approximately 250 police staff posts from the establishment, including from PCSO and police staff investigator headcount. Each £1 increase in the precept equates to £600,000 per annum. For context, this is the equivalent of 20 police staff posts. The £1.8m difference between a £10 precept increase and £13 would therefore raise £1.8m – the equivalent of around 60 posts. The PCC has had to balance what could be achieved for policing with this additional income with the increasing financial demands on households within our communities.

With a £10 increase in the precept, we have succeeded in presenting a balanced revenue budget for the next two years through a stringent savings plan involving significant headcount reductions including in PCSO and police staff investigator posts. These will inevitably have an impact on services.

In order to support an efficient, effective and improving police force and to give the Chief Constable the potential to meet the expectations of our communities, the PCC has taken the decision that the £10 increase proposed is essential to present a responsible approach to the 2024/25 budget and a balanced approach to closing the funding gap. The PCC is in receipt of the Chief Constable's letter advocating for the maximum increase of £13, but is also mindful of the public's views as indicated by the precept survey which remains open at the time of drafting this report. He will wish to take a final decision on the precept following the results of this survey and consultation with the Police and Crime Panel.

4. REVENUE PLAN HEADLINES

Our MTFP forecasts the following position:

	Current	MTFP Forecast				
	23/24 £'000	24/25 £'000	25/26 £'000	26/27 £'000	27/28 £'000	28/29 £'000
Budget requirement	373,132	397,481	413,329	425,673	438,039	449,215
Less; Total funding	-369,473	-389,257	-395,996	-403,500	-411,198	-419,102
(Surplus)/Deficit before savings	-3,659	8,224	17,333	22,173	26,841	30,113
Less; New savings		-8,224	-17,333	-17,794	-17,875	-17,927
Contribution (from)/to reserves	-3,659	-	-	-	-	-
(Surplus)/Deficit after savings	-	-	-	4,379	8,966	12,186

The key assumptions for **revenue funding** that underpin this forecast include:

- Confirmed increases to **core revenue grant funding of +£11.8m in 2024/25** and beyond that we have assumed 1% p.a.
- Increases in **council tax funding +£8.6m in 2024/25** rising to an increase of +£30.6m by 2028/29, which is achieved through both increases to the precept (see above) and movements in tax base (+1.7% in 2024/25) in line with forecasts being made across our local authorities.

The key assumptions for **revenue expenditure** that underpin this forecast include:

- Inflationary adjustments to **officer and staff pay**, incorporating the full year effect of the 7% 2023/24 pay award, and provisioning for 3.0% p.a. in 2024/25, 2.5% in 2025/26 and 2026/27 and then annual forecasted increases of 2.0% p.a. thereafter. This is an increase in cost of **+£20.4m** in 2024/25 rising to **+£53.3m** p.a. by 2028/29.
- Increases to **pensions costs** to provide for increases to the contribution rate for the police pension scheme, as well as deficit recovery plan for the police staff pension scheme, and inflationary increases for injury pensions – in total an increase in cost of **+£6.1m** in 2024/25, increasing to **+£7.1m** p.a. by 2028/29 is recognised within this plan.
- Adjustments to **officer and staffing average costs and vacancy factors** to reflect changes in the standard unit cost of officers and staff, as well as assumptions around the rate of vacancies across the year, resulting in a reduction of **-£2.8m** to budgets in 2024/25, reducing to a reduction of **-£1.8m** by 2028/29.
- Inflationary increases to **non-pay costs** reflective of **specific and acute pressures** adding **+£2.3m** in 2023/24 rising to **+£9.0m** by the end of the plan.
- Inflationary increases to non-pay costs reflective of **general inflationary pressures**. Inflation rates have fluctuated during the year and is currently tracking at 4.0% p.a., whereas the Bank of England's inflationary target is 2.0%. Recognising the wider challenges of affordability presented here, an average general inflationary factor of 3.0% in 2024/25 has been applied, decreasing to 2.0% p.a. thereafter – an increase in cost of **+£0.9m** in 2023/24 rising to **+£3.1m** by 2028/29.

- **Temporary growth in police officer costs** of **£1.9m** in 2024/25 to reflect the cost of maintaining officer numbers at 40 above our long-term target headcount. This is offset by additional grant funding in 2024/25. Beyond 2024/25 we have assumed our officer numbers will reduce to our long-term headcount target of 3,291 and that the grant funding received in 2024/25 ceases.
- **Growth and commitments** in employee costs of **£1.8m** in 2024/25, growing to **£2.3m** by 2028/29 – reflecting growth in strategic capabilities such as our Victim Services team, Occupational Health and Vetting, as well as incorporating pay reviews in hard to fill roles. Further growth and commitments of **£2.0m** in 2024/25, rising to **£4.7m** by 2028/29 in non-employee costs are also identified. These provisions include growth in premises costs relating to new and refurbished premises in line with our estate plans. This also includes growth in IT costs reflecting the assumption that we will continue to consume more and more cloud services as we move away from on premise solutions.
- Increases in the costs of **partnerships**, recognising increases into these collaborations reflective of pay and inflation assumptions, as well as investment into SWROCU for the full year effect of their allocation of uplift officers, and investment in SW Forensics to support service improvements and increased costs of compliance with accredited standards – a total increase of **£3.1m** in 2024/25, rising to **£6.8m** in 2028/29.
- Increase to the **ring-fenced grant funding** of **£11.8m** in 2024/25, reducing to **£9.3m** by 2028/29, which reflects an increase of £3.4m to the grant funding for maintaining police officer numbers at their medium-term target, as well as £1.9m additional funding in 2024/25 to support maintaining the 40 extra officers until March 2025. In addition, we also recognise £6.4m additional grant funding in 2024/25, reducing to £5.8m by 2028/29, to support the increase in costs associated with police officer pensions (offsetting the cost recognised above).
- Increases to **income** budgets of **£2.5m** in 2024/25 and returning to **£0.7m** by 2028/29 after some increases during the middle part of the plan. These include inflationary adjustments to our income budgets where appropriate, as well as an increase of £1.5m in our investment income in 24/25 that is not predicted to continue over the term of the plan as interest rates reduce.
- Specific **contributions from reserves** are planned to be **£1.0m** in 2024/25, supporting one-off or time bound cost pressures associated with the introduction of a Deferred Prosecution Model (£0.4m) and the temporary growth of our Learning department (0.4m) to manage training for our PCDA and DHEP students.
- **Adjustments** to base budgets to recognise changes to our previous plans, reducing budgets by **£2.5m** from 2024/25. This includes previous adjustments to budgets inflated in 2024/25 (e.g. utilities) where the final costs actually incurred were not as great as previously forecast.
- Realisation of **new revenue savings** of **£8.2m** in 2024/25 rising to £17.9m by 2028/29, reflecting those savings identified and planning to be implemented.
- **Revenue contributions to fund the Capital Programme** are increased by **£4.4m** in 2024/25, reducing to an increase of **£2.3m** by 2028/29. This reflects adjustments to budgets for our PFI buildings in line with our accounting model, as well as the increase in costs associated with the borrowing planned for within our capital

programme as well as the direct funding of capital in support of our SW forensics collaboration. In addition, it has been possible in 2024/25 and 2025/26 to increase the direct revenue contributions for capital as a result of the release of planned revenue savings as above – this has helped to reduce the forecast deficit in funding against our capital plan.

- Increases in the costs of **OPCC** budgets of **+£0.2m** in 2024/25 rising to **+£0.5m** by 2028/29 reflect the inflationary pressures seen across the Constabulary budgets.

5. CAPITAL PLAN

The draft capital programme forecasts the following position:-

	Current	MTFP					Total
	23/24	24/25	25/26	26/27	27/28	28/29	
	£'000	£'000	£'000	£'000	£'000	£'000	
Capital Expenditure	20,389	29,823	31,009	23,208	15,535	14,390	134,354
Less; Capital Funding	(20,389)	(29,823)	(31,009)	(23,208)	(13,367)	(7,772)	(125,568)
Deficit	-	-	-	-	2,168	6,618	8,786

In summary we are forecasting:

- Total capital expenditure of £134.4m over this financial year, and the next 5 years.
- Total capital funding of £125.6m over the same period.
- A resultant shortfall of £8.8m across the term of the MTFP at this point in our planning process.

Some of the key areas of capital investment are:

- **ICT Asset replacement** – the plan includes £19.0m for the ongoing replacement of IT assets, which include both end user devices (e.g. laptops, mobile phones, body worn video cameras) as well as IT infrastructure (e.g. video conferencing, digital interviewing equipment).
- **Fleet replacement** – the plan includes £24.2m for the ongoing replacement of our fleet of vehicles, including the gradual increase of electric vehicles within our fleet over the course of this plan.
- **Corporate systems** – the plan includes funds to replace our Enterprise Resource Planning (ERP) system which provides for HR, financial and procurement capabilities (£7.6m), and our Digital Evidence Management system used for the storage and management of digital evidence in support of ongoing investigations (£4.5m).
- **Somerset estate** – the plan includes £11.3m investment to support the continued evolution of our estate in Somerset, including plans for Yeovil, Chard, Minehead and Frome police stations.
- **Bristol estate** – the plan includes £5.0m investment to progress projects in Bristol, including Trinity Road (Old Market) and Broadbury Road (Knowle West) police stations.

- **BANES estate** – the plan includes £7.0m investment in the purchase and refurbishment of our new police station in Bath as well as a refurbishment of our police station in Radstock.
- **Other estate** – the plan includes £5.5m investment in a number of other parts of our police estate, including emerging plans for modernising our learning facilities, and the refurbishment of our operational support base at Almondsbury.
- **Electric Vehicle Infrastructure** – the plan includes £10.3m investment over the course of the plan to progress the work to move our fleet towards electrification, including investment in the charging infrastructure we will need to implement to support and sustain the operational use of our fleet.

Our plans will remain subject to ongoing review as programmes develop and in relation to national programmes as the outlook for these becomes clearer.

Our capital funding forecasts assume:-

- **Additional contribution from revenue budgets**, £9.3m in 2024/25, £8.9m in 2025/26 and then £6.5m p.a. for the remainder of the MTFP;
- Use of our **capital reserves** of £22.8m, exhausting these reserves by 2027/28;
- Use of **Capital receipts**, after being realised through the sale of buildings and other assets. This will exhaust all current planned opportunities to generate receipts from the sale of buildings in our estate;
- **Borrowing** a further £29.7m across the medium term in support of this plan. This borrowing will be used to fund our investment in longer life assets (e.g. buildings). The revenue cost of this borrowing has been built into our revenue forecasts, but the timing of the draw down of this borrowing will remain subject to ongoing review and management.

6. RESERVES AND MANAGEMENT OF FINANCIAL RISK

Final decisions on reserves will be taken in February, but within this context the following plans are being developed:-

- **General fund** – the general fund risk assessment will be considered by the Governance and Scrutiny Board with a likely recommendation to retain the general balance at £12m reflecting the ongoing levels of risk and uncertainty. The proposed general fund balance represents 3.1% of 24/25 Net Revenue Expenditure;
- **Capital funding** – in recognition of the forecast deficit we will take the opportunity to review and where possible identify opportunities to utilise any available funds to support ongoing capital investment.

As reported in our financial statements at the end of March 2023 the PCC had total usable reserves of £63.8m.

Our MTFP forecasts a gradual reduction in the level of usable reserves reflecting the use of this in support of our capital plans. The forecast shows our usable reserves reducing to a recurring level of £23.8m in the final year of this MTFP.

Our plans recognise a number of **risks** in relation to our financial planning. These include:-

- **Pay inflation** – pay costs account for c. 80% of our overall budgets, and therefore what happens to pay inflation has a material impact on our future costs. We can

already see the impact of pay inflation from the experience of the last year and the challenge of forecasting pay inflation will remain a significant factor in the immediate term. Our current assumption is that pay will increase by +3.0% in September 2024 and of 2.5% in 2025/26 and 2026/27 and 2.0% p.a. thereafter. This is reflective of the emerging thinking nationally, and mirrors the assumptions being made in a number of other forces around the country.

- Price inflation – we have provided for both general and specific inflation but in the current economic climate the challenge of estimating inflationary pressures will remain at least for the medium term. This has the potential to create unsustainable pressure on our budgets. We will continue to monitor this, and will work to mitigate this as much as possible and to maintain flexibility within our planning;
- Grant Funding – It is clear that the funding model for policing, as with other public services, will need to be responsive to the inflationary economic environment. However, the financial challenges facing government, alongside the underlying economic uncertainties, demonstrate that the level of grant funding remains a key risk. Factors which could impact this include:-
 - The planned review of the Police funding formula could result in changes to the allocation of funding across all forces in England and Wales. It is not possible to predict the outcome of this review or the arrangements for its implementation within our plans;
 - The SR headlines ran until 2024/25. We know that there will be a general election during 2024/25 after which we might anticipate a further spending review.
- Capital Plan – is currently forecasting a deficit of £8.8m over the MTFP after using all current existing capital reserves and capital receipts, our annual revenue funding for capital and a planned uplift in borrowing (see above). At this stage in our planning we recognise that we will need to consider opportunities to close this gap through both increasing our capital funding where possible and through refinement of our capital spend plans. While a residual risk remains we believe this to be manageable across the medium term;
- Pension costs – Pressures on employers’ contributions continue to increase. Both officer and staff employer contribution rates increased at the last valuation. It is reasonable to anticipate that any future increases will need to be resolved in consultation with government.

7. EQUALITY ANALYSIS

All business cases in support of change, both with revenue and capital implications are subject to an equality impact assessment. This way we can ensure that those decisions on how we allocate our funding across budgets and plans are cognisant of equality issues.

8. SUSTAINABILITY

Sustainability is important in regard to ensuring the organisation is living within both its financial limits (financial sustainability) as well as within its environmental limits through ensuring effective and efficient use of natural resources. In fulfilling the objectives in terms of financial sustainability, this report, and our regular quarterly financial reports, ensure we are able to maintain a good overview of our financial sustainability. Wider environmental sustainability considerations are also considered within the budget and capital programme and include the gradual investment into the transition of our fleet to electric vehicles (including investment to expand the necessary charging infrastructure to support this), and investment into initiatives that will continue to reduce our carbon consumption as an organisation.

9. CONCLUSIONS AND RECOMMENDATION

Section 25 of the Local Government Act 2003 places a duty on the Chief Finance Officer (CFO) to make a report to the PCC on the robustness of the estimates and the adequacy of the reserves.

Reserves and Balances

The PCC's CFO completed a risk assessed review of the general fund reserve which was presented to and discussed at the Police and Crime Board on 2nd February 2023. The result of this was for the general fund reserves to be maintained at £12m, which was 3.4% of our net budget requirement – slightly above the 3.0% minimum which is widely regarded as prudent. The level of this reserve will be reviewed prior to the end of the financial year to ensure that it still appropriate in the light of latest financial information.

Earmarked reserves are forecast to reduce across the medium term, reflecting the forecast utilisation of both capital funding and capital receipts reserves in support of the capital plan outlined. There does remain a residual deficit in year four and five of the capital plan, however this is considered to be manageable at this stage in our planning. Opportunities to reduce this deficit through both increases to funding or reductions to cost forecasts will continue to be explored.

Reliability/accuracy of budget estimates

The estimates have been put together by experienced and qualified finance staff in the Force's Finance Department and reviewed by both the Constabulary CFO and the PCC's CFO.

There remain risks and uncertainties with many of the assumptions included within this plan, and these have been set out in section 6 above.

Some of the risks are more significant than others, however, none on their own are so significant that they could not be managed in isolation. However, collectively they represent a gradual and escalating build-up of financial pressure on the Constabulary in particular, and this will therefore need to be closely monitored during the year and through future iterations of the MTFP.

Achievability and risks

The PCC needs to be satisfied that the revenue commitments in future years are affordable, sustainable and deliverable. Furthermore, the PCC has a responsibility to local people to

ensure that the approved budget and detailed spending plans will deliver the aims, priorities and performance targets as set out in his Police and Crime Plan 2021 - 2025.

In common with most public sector organisations achieving a balanced budget and plan requires a robust savings strategy and efficient use of funding. The constabulary has a strong track record for developing and implementing savings programmes and has done so here in order to deliver the attached MTFP. This has been achieved despite not opting to build in the maximum permitted increase in precept for 2024/25.

The current forecasts that are generated by our assumptions and proposals indicate the need for further savings across the term of the MTFP. We recognise the challenge of achieving these savings whilst still delivering improvements in performance as expected by government, the PCC and our communities. However, constabulary have developed coherent savings plans that have delivered balanced forecasts for the next two financial years and have strong processes in place to address the remaining deficits indicated for the latter years of the plan. Nevertheless, on current assumptions, it is clear that the ongoing savings currently required over the next five years will have some impact on the servicing of public demand for policing services.

The PCC intends to continue to work closely with the Chief Constable and her team to ensure an approach that continues to deliver balanced budgets in future years. This includes maintaining a clear, shared understanding of those budgets over which we can effect change, and utilising the joint scrutiny processes by which these budgets will be reviewed and options for savings brought forward.

The MTFP provides for the maintenance of the increase in officer numbers at our target level of 3,291, as well as supporting investment in technology to enable the continued efficiency and productivity of officers and staff.

The MTFP provides for known inflationary pressures and acknowledges the risks in this area. It recognises uncertainties, including those associated with the economy and supply chains and the effect on revenue and capital budgets.

Inevitably there are residual risks, and the reserves held by the PCC are designed to provide a reasonable mitigation of these, enabling future uncertainties to be addressed in a managed and sustainable way.

Recommendation

It is recommended that the Police and Crime Panel accept and endorse the council tax precept proposal made by the PCC, increasing the council tax of an average band D equivalent dwelling by £10 (3.8%).