

AVON AND SOMERSET POLICE**10th December 2024****REPORT FOR POLICE AND CRIME PANEL****2025/26 FINANCIAL PLANNING - BUDGET PROCESS UPDATE****1. EXECUTIVE SUMMARY**

This report provides an update on the ongoing process that will lead to the setting of the 2025/26 revenue budget, council tax precept and capital programme in February 2025. It sets out our current planning assumptions and areas of continued uncertainty at time of writing. At this stage of the process, we are not presenting a draft budget or financial plan, only to note the current assumptions and illustrative examples of their implications.

This report is prepared on the best information currently available to us. Given the timing of this report, it has been necessary to make several assumptions and projections about future events. It will be necessary to continue to review these considering several areas, most notably:

- The detail of the police funding settlement which is expected in mid-December.
- The final projections and forecasts of our local collection authorities for both council tax base and any share of deficit or surplus resulting from collection fund performance.
- The agreed and continued development of savings initiatives.

Our planning assumption now assumes an increase of £10 p.a. for an average band D property in each of the next three years, and thereafter continuing at 2% p.a. This assumption reflects national modelling which we have been asked to do to provide for consistency across all PCCs.

	<i>Current</i>	MTFP Period				
	<i>24/25</i> <i>£p</i>	25/26 £p	26/27 £p	27/28 £p	28/29 £p	29/30 £p
Av. Band D Precept	£279.20p	£289.20p	£299.20p	£309.20p	£315.38p	£321.69p
Annual increase	+£13.00p	+£10.00p	+£10.00p	+£10.00p	+£6.18p	+£6.31p
Annual increase (%)	4.9%	+3.6%	+3.5%	+3.3%	+2.0%	+2.0%

The final decision on proposed precept will be made once the Government sets the precept cap and then following consideration of the Police and Crime Panel's feedback, on conclusion of our public consultation and in the context of the increased certainty post funding settlement.

The revenue plan headline forecasts at this stage of our planning are:

Revenue Plan	25/26 £'000	26/27 £'000	27/28 £'000	28/29 £'000	29/30 £'000
Budget requirement	428,503	443,532	456,307	467,699	478,577
Less; Identified Savings	-12,163	-16,437	-17,713	-17,722	-17,783

Less; General funding	-413,707	-420,250	-429,212	-437,507	-443,705
Deficit (before use of reserves)	2,633	6,845	9,382	12,470	17,089
Planned use of reserves	-	-	-	-	-
Deficit (after use of reserves)	2,633	6,845	9,382	12,470	17,089

There is a forecast deficit of £2.6m in the revenue plan from 2025/26, which rises to £17.1m by 2029/30. Inflation remains high which is creating significant budgetary pressure in the medium term. The deficit is compounded by pressures to support future pay inflation as well as acute inflationary and cost pressures in several different areas.

The capital plan headline forecasts at this stage of our planning are:

Capital Plan	25/26	26/27	27/28	28/29	29/30
	£'000	£'000	£'000	£'000	£'000
Capital Plan Expenditure	34,787	23,830	21,042	12,441	15,663
Less; Capital Plan Funding	-34,788	-23,830	-9,841	-9,090	-11,825
Deficit	-	-	11,200	3,351	3,838

There is an estimated deficit in our capital plans over the next five years of £18.4m. These plans reflect investment of £10m for electric vehicle charging infrastructure, and £6m to support the cost of implementation a new national replacement for the Airwave radio network, as well as supporting estates projects in Yeovil, Bath and Bristol and several IT projects and enabling the ongoing replacement and maintenance of existing assets. We will continue to refine our forecasts for both capital expenditure and funding further by the time our final MTFP is presented and approved.

2. BACKGROUND

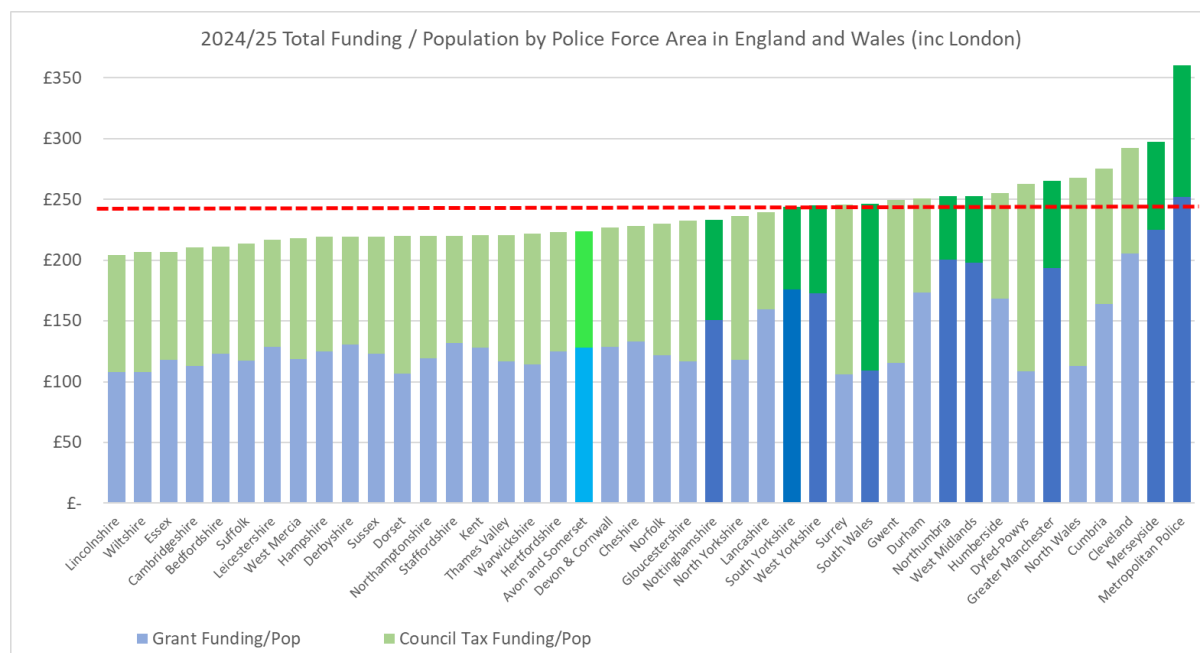
The approval of an annual budget occurs within the framework of our Medium-Term Financial Plan (MTFP). This sets out our strategic approach to the management of our finances and provides the framework within which the delivery of the Government's Plans and the PCC's priorities will be progressed.

The 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 our priorities and ensure financial sustainability and resilience can be achieved. The MTFP needs to be responsive to changing national and local conditions and risks and is therefore a living document subject to annual review, with the next period covering 2025/26 – 2029/30.

In February 2024 the then PCC approved the 2024/25 revenue budget and capital plan, confirming an average band D precept of £279.20, an increase of £13.00/4.9% on the previous year. The increase in local precept in 2024/25 allowed us to maintain the increase in police officer numbers, fund a reasonable pay award for officers and staff and manage current inflationary cost pressures.

When combined with main government grant funding, the total revenue funding received by the PCC in 2024/25 equates to £223.81 per head of population, £30.02 below the national

average for PCCs across England and Wales or £68.77 below the average funding for PCCs with one of the 10 most populous cities.



The draft budget sustains a budgeted establishment of 6,336.61 FTE with the following breakdown across staff groups:

	Core FTE	Collaborations and Grants FTE	TOTAL FTE
Police Officers	2,975.15	241.50	3,216.65
Police Staff	2,307.47	551.55	2,859.02
PCSOs	230.00	-	230.00
Office of the PCC	30.94	-	30.94
TOTAL	5,543.56	793.05	6,336.61

Since April 2019 we have recruited 1,855 new officers into the Constabulary, of which 1,143 joined us through the Police Constable Degree Apprenticeship (PCDA) entry route and 315 through the Degree Holder Entry Programme (DHEP). Because of the scale and pace of this growth we have a young in-service workforce, and therefore we recognise that continued investment into training and development of them and those who lead them will remain a priority throughout our MTFP.

The government was elected on a manifesto pledge to introduce a neighbourhood policing guarantee, and to sustain this through the recruitment of *“thousands of new police officers, police community support officers and special constables”*. At the time of writing the detail on what this will mean for policing and for Avon and Somerset is not yet known. We expect further announcements on this in the coming weeks and will assess and revise our plans accordingly once this is known.

3. REVENUE FUNDING

The main revenue funding received by the PCC comes from two sources: -

- Core grant funding – consisting of Home Office policing grants and legacy council tax grants; and
- Council tax funding – determined by the policing precept multiplied by the local council tax base and adjusted for our share of surplus or deficits on collection fund.

In addition, grant funding is also received for specific purposes, including funding payable to us on proof we have maintained police officer numbers and grant funding to support police pensions costs.

Core grant funding - The government is expected to announce in mid-December, the details of the funding settlement for policing. We are therefore forecasting based on limited information at this stage in the process. In line with assumptions being used across the country, we are assuming that there will be growth in grant funding for three things:

- Funding to support the additional pressure created when the government set the September 2024 pay award at 4.75% - we are estimating this will increase our funding by £6.2m in 2025/26;
- Funding to support the increased national insurance costs arising from the announcements made by the Chancellor in October – we are estimating this will increase our funding by £5.7m in 2025/26; and
- Funding to support the pressure of police officers becoming incrementally more expensive as the profile of our officer establishment matures – we are estimating this will increase our funding by £1.6m in 2025/26.

At this stage we do not know the extent of any gap between these costs and the level of funding to be matched to them.

	<i>Current</i>	MTFP Period				
	<i>24/25</i> <i>£'000</i>	25/26 £'000	26/27 £'000	27/28 £'000	28/29 £'000	29/30 £'000
Core Grant	209,145	222,641	222,869	223,556	225,792	228,050
Legacy Council Tax	14,709	14,709	14,709	14,709	14,709	14,709
Total Core Grant	223,854	237,350	237,578	238,265	240,501	242,759
<i>Annual Movement</i>		+13,496 +6.0%	+228 +0.1%	+687 +0.3%	+2,236 +0.9%	+2,258 +0.9%

We are not at this stage making any assumption that grant funding will grow to support wider inflationary pressures or provide funding towards the 2025 pay award. Equally we are not assuming that grant funding will grow to support the delivery of the government's plans for further increases in neighbourhood officers. We are expecting announcements on this in the coming weeks and will assess and adapt our plans for this accordingly.

Given the assumption that grant funding will not provide funding for anything other than the above, all other inflationary pressures and pay award cost increases that we are assuming for 2025/26 and beyond would need to be funded through a combination of council tax increases and savings.

Council tax funding – The current average band D council tax bill is £279.20p in 2024/25. This remains the median council tax of all forces in England and Wales, as well within the southwest:

	24/25 Precept £p	Difference £p	Difference %	Value £m
Gloucestershire PCC	£308.08p	+\$28.88p	+10.3%	+\$17.2m
Dorset PCC	£293.58p	+\$14.38p	+5.2%	+\$8.6m
Avon and Somerset PCC	£279.20p			
Devon and Cornwall PCC	£274.50p	-\$4.70p	-1.7%	-\$2.8m
Wiltshire PCC	£269.27p	-\$9.93p	-3.6%	-\$5.9m

Our working assumption at present is that the precept will be increased by £10.00 for 2025/26, 2026/27 and 2027/28 and thereafter at 2.0% over the remaining period covered by the MTFP. This level has been assumed at this stage in our planning:

	Current	MTFP Period				
	24/25 £p	25/26 £p	26/27 £p	27/28 £p	28/29 £p	29/30 £p
Av. Band D Precept	£279.20p	£289.20p	£299.20p	£309.20p	£315.38p	£321.69p
Annual increase	+\$13.00p	+\$10.00p	+\$10.00p	+\$10.00p	+\$6.18p	+\$6.31p
Annual increase (%)	+4.9%	+3.6%	+3.5%	+3.3%	+2.0%	+2.0%

The PCC has undertaken a public consultation to seek views on precept levels and the level of support for any potential increase. The consultation takes place online, by telephone and by mailshot to elicit the widest possible response. Once the results have been received, they will be shared as part of the 2025/26 budget and precept proposal.

The value of council tax funding is not determined solely by the precept level, but also by the change to the council tax base, and the distribution of any surplus or deficit on local collection funds.

- **Tax Base** - The MTFP approved in February saw the aggregate tax base increase of 1.70% p.a. across our five local collecting authorities. For the purposes of this report, we are assuming an estimated increase of 1.24% in the tax base for 2025/26 and thereafter we are forecasting +1.0% growth. We will review our assumptions here considering final confirmed tax base estimates once received.
- **Collection Fund** – Early indications from our local authorities suggests that we will receive a share of an aggregate surplus across local collection funds, estimated to be £1.7m in 2025/26. In recognition of the continued uncertainty, we have thereafter assumed a zero surplus/deficit for the remaining period of the MTFP. We will review our assumptions here considering the final confirmed collection fund deficit or surplus once received in January.

4. REVENUE EXPENDITURE

Our planning remains under development, but at the point of writing this report the following table summarises the modelling for revenue expenditure over the next 5 years: -

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Expenditure net of planned savings	Current	MTFP				
	24/25 £'000	25/26 £'000	26/27 £'000	27/28 £'000	28/29 £'000	29/30 £'000
Constabulary	386,272	411,033	421,694	433,138	444,469	455,234
<i>Movement</i>		+24,762	+35,423	+46,867	+58,198	+68,962
OPCC	4,832	5,307	5,400	5,456	5,508	5,560
<i>Movement</i>		+475	+569	+624	+676	+729
TOTAL Expenditure	391,103	416,340	427,094	438,594	449,977	460,794
<i>Movement</i>		+25,237	+35,991	+47,491	+58,874	+69,691

The key assumptions that shape the future changes to our costs are:

	25/26	26/27	27/28	28/29	29/30
Officer Pay Award	+2.5%	+2.5%	+2.0%	+2.0%	+2.0%
<i>Impact (£m)</i>	£2.9m	£7.9m	£12.3m	£16.5m	£20.7m
Staff Pay Award	+2.5%	+2.5%	+2.0%	+2.0%	+2.0%
<i>Impact (£m)</i>	+£1.9m	+£5.1m	+£8.0m	+£10.8m	+£13.5m
General Inflation	+2.0%	+2.0%	+2.0%	+2.0%	+2.0%
<i>Impact (£m)</i>	+£0.4m	+0.9m	+£1.3m	+£1.8m	+£2.3m
Electricity Inflation	+4.0%	+4.0%	+4.0%	+4.0%	+4.0%
<i>Impact (£m)</i>	+£0.1m	+£0.3m	+£0.4m	+£0.5m	+£0.7m
Gas Inflation	+5.0%	+5.0%	+5.0%	+5.0%	+5.0%
<i>Impact (£m)</i>	+£30k	+£62k	+£95k	+£0.1m	+£0.2m
Fuel Inflation	+5.0%	+5.0%	+5.0%	+5.0%	+5.0%
<i>Impact (£m)</i>	+£0.1m	+£0.2m	+£0.3m	+£0.4m	+£0.6m
IT Inflation	+5.0%	+5.0%	+5.0%	5.0%	5.0%
<i>Impact (£m)</i>	+£1.0m	+£2.1m	+£3.2m	£4.3m	£5.5m

In addition to these general assumptions there are several areas of specific increases to our costs, including: -

- **Police Officer & Staff National Insurance** – Following the Chancellor’s announcements in October, we are now recognising an increase in officer & staff employer NI contributions from 13.8% to 15.0%. This increases costs directly by **£5.6m for 2025/26** and is further compounded by estimated pay awards in future years. As above we have assumed that this cost will be offset by a corresponding increase to core grant funding. There is a risk here around how the value of this increase will be centrally quantified and then in the distribution of this funding through the formula grant, we may find that our funding is not sufficient to cover our cost increases here. We will continue to work with other police leaders to understand the impact of this over the coming weeks.
- **Overtime** – our overtime budgets have been under-pressure for some time, reflecting both the operational demand we have needed to manage, as well as sustaining our

ongoing delivery of policing while we had large numbers of officers abstracted out to undertake their initial training. Efforts are being made to bring this expenditure under more control; however, we recognise the reality of ongoing recruitment of between 200-250 officers p.a. will mean we will need to continue to sustain some additional overtime spend for the foreseeable future. Consequently, our budget now includes provision to **grow our overtime budget by £2.0m in 2025/26 and across the MTFP**. It will remain our ambition to reduce this over the medium term.

- **Kennelling costs** – Since February 2024, it has been a criminal offence to own an XL bully without an exemption certificate. The ban has led to an increase in the abandonment of this dog breed and resulted in higher demand for kennelling services as we seize banned dog breeds. Consequently, we have observed a rise in associated costs and have allocated an additional **£0.6m for kennelling costs from 2025/26**. A grant of £0.4m from DEFRA has been included in our assumptions to support these escalating costs, although the exact value of the grant is yet to be confirmed.
- **Deferred Prosecution Model** – A deferred prosecution model was introduced in 2024/25. This scheme is used where a person accused of committing an eligible crime is offered the opportunity to complete specified conditions (for example rehabilitative activity, reparation to the victim and/or unpaid work). If they do not complete the conditions successfully, they can be prosecuted. In 2024/25 this cost was funded by reserves, however, the cost is now built in as permanent growth. This is forecast to add a further **£0.4m by 2029/30**;
- **Police Constable Entry Program (PCEP)** – The new (“fourth”) entry route for policing is being trialled. We are expecting to use this entry route as part of our planned recruitment activity, particularly to provide for a route into policing for military leavers and a route for PCSOs to become neighbourhood beat managers. Currently the fees for this do not attract funding from the apprenticeship levy, and consequently the MTFP recognises growth of **£0.5m in 2025/26, rising to £0.8m from 2026/27**;
- **Regional Collaborations** – Our share of regional collaborations budgets is forecast to grow due to many of the inflationary pressures seen in our main budgets. In addition, there are elements of growth in our shared forensic costs to manage the increase in accreditation requirements and ongoing growth in digital forensic demand. The cost of this is forecast to be **£2.4m in 2025/26 rising to £4.8m by 2029/30**;
- **Capital Financing** – In line with the current plans for borrowing (see section on capital below) we are forecasting an increase of **£1.3m in capital financing costs by 2029/30**, driven by increases to interest payable and our provision for the repayment of new loans. Our forecasts for interest receivable are that this will decrease by **£0.1m by 2025/26** in line with BOE’s long-term forecast on interest rates;
- **OPCC Budgets** – At this stage, the OPCC budget reflects inflationary increases in commissioned services, the approved pay award and NI increase, and the recruitment of a full-time DPCC. The overall increase is forecast to be **£0.5m in 2025/26 rising to £0.7m by 2029/30**.

Our work to build our forward revenue budgets remains under review at this stage and therefore will be subject to further changes over the coming weeks as we refine our planning assumptions.

5. BALANCING THE REVENUE BUDGET

We continue to develop our savings plans which will assist in the delivery of a sustainable financial budget plan for 2025/26 and subsequent years. Since December 2022, a dedicated core planning team and Cost-Conscious programme has been established and have been closely working with senior leads to identify and scope savings from both pay and non-pay budgets.

To date we have identified £3.4m in savings from police staff pay and this represents a reduction of 72 budgeted FTE from the established. We have also recognised the full year effect of savings from our planned reduction in PCSO numbers across 2024/25.

Considering the government's neighbourhood policing guarantee, there remains some residual risk around our savings from PCSOs. Our hope is that any baseline for future growth will be set at the end of the 2024/25 financial year, thereby acknowledging decisions already taken relating to that year. We will continue to monitor this situation in the coming weeks as further announcements clarify the position.

We have also made savings against premises costs as we continue to review our estate. We have achieved a cost saving against fuel budgets due to lower-than-expected fuel pricing, although we recognise this remains a risk due to the volatility around fuel prices. We have achieved savings within our supplies and services budgets, and in our IT Infrastructure. We have made assumptions around further savings from both pay and non-pay budgets into the medium term.

Our plans include the following savings which have been reflected in the above numbers.

Revenue Savings	25/26 £'000	26/27 £'000	27/28 £'000	28/29 £'000	29/30 £'000
Police Officer Pay and Allowances	-65	-81	-81	-81	-81
Police Staff Pay and Allowances	-3,527	-6,064	-7,000	-7,000	-7,000
Non-Pay Costs	-3,452	-5,173	-5,513	-5,522	-5,583
TOTAL Savings	-7,044	-11,318	-12,594	-12,603	-12,664

In addition to these savings, we recognise at this stage in our planning that further savings will be required to balance our revenue budget over the medium term. The development of further savings plans is ongoing activity within the Constabulary.

6. CAPITAL PLANS

Our assets are essential to the provision of an effective policing service. In order to sustain this service, and meet the objectives and ambitions set out in the Police and Crime Plan, it is important that we set out how we intend to maintain and develop our assets, identifying investments we plan to make. These are required to both support the refresh of our existing assets and infrastructure, as well as to invest in new transformative initiatives that will help us to realise improvements in our operational efficiency and effectiveness.

At time of writing our capital plans remain in development. The emerging picture is therefore based on a number of assumptions necessary to inform this plan.

At present our forecasts are showing a deficit in capital funding of £18.4m over the next 5-years. This includes the costs for some things (e.g. electric vehicle charging infrastructure and

Emergency Services Network) for which policing will be lobbying for direct funding in its spending review submissions in the Spring.

	25/26 £'000	26/27 £'000	27/28 £'000	28/29 £'000	29/30 £'000
Asset replacement	12,681	9,680	6,758	5,903	7,656
Digital Projects	2,582	1,199	3,750	3,250	0
Estates Projects	14,898	9,742	7,384	435	4,352
Revenue Projects	3,384	2,360	2,190	1,960	2,010
Funded Projects	1,243	849	960	893	1,646
TOTAL Capital Plan	34,787	23,830	21,042	12,441	15,664

Capital Contributions	-73	-13	-13	-13	-13
Partner Contributions	-1,243	-849	-960	-893	-1,646
Direct revenue funding	-8,925	-6,750	-7,000	-7,250	-7,500
Capital reserve funding	-7,975	-457	-290	-734	-
Capital receipts	-2,190	-11,732	- 275	- 200	-200
Borrowing	-14,381	-4,030	-1,303	0	-2,466
TOTAL Capital Funding	-34,787	-23,830	-9,841	-9,090	-11,825

Deficit	-	-	11,200	3,351	3,838
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Asset replacement – the breakdown of our asset replacement plan is as follows: -

	25/26 £'000	26/27 £'000	27/28 £'000	28/29 £'000	29/30 £'000
ICT	4,241	3,540	1,715	1,585	3,272
Estates	3,272	345	988	439	544
Fleet	4,496	3,536	3,416	3,442	3,402
Equipment	671	2,259	639	438	438
TOTAL Replacement	12,681	9,680	6,758	5,903	7,656

- **ICT replacement** – our plans predict we will need to spend £14.4m on ICT replacement. This includes the replacement of personal issue equipment (e.g. laptops, body worn video, mobile phones etc...), as well as ICT infrastructure.
- **Estates replacement** – our plans predict we will need to spend £5.6m on the replacement and repair of our estate. This is informed through building condition surveying as well as planned replacement of heating, ventilation, air conditioning, mechanical and electrical systems.
- **Fleet replacement** – our plans predict we will need to spend £18.3m on the replacement of our fleet over the next 5 years. This includes the replacement of response and tactical support fleet (£8.0m); the replacement of Investigations and Ops support fleet (£2.5m); and the replacement of neighbourhood fleet (£4.2m).

- Equipment replacement – our plans predict a £4.4m spend on the replacement of equipment including the replacement of body armour (£1.5m) in 2026/27, £1.3m over the next 5 years to replace our Automatic Number Plate Recognition (ANPR) hardware and £1.2m over the next 4 years on taser replacement plan.

Digital Projects – our digital projects largely fall into three categories as follows: -

	25/26 £'000	26/27 £'000	27/28 £'000	28/29 £'000	29/30 £'000
National Projects	-	-	3,000	3,000	-
Local Projects	2,582	1,199	750	250	-
Revenue Projects	3,384	2,360	2,190	1,960	2,010
TOTAL Digital Projects	5,966	3,559	5,940	5,210	2,010

- National Projects – Our plan predicts that we will spend £6.0m on the Emergency Services Network project, in advance of the national switch-off of the Airwave radio network at the end of the decade.
- Local Projects – our plans predict that we will spend £4.8m on the implementation of local projects over the next five years. These include:
 - Data Platform – we are progressing a digital strategy over the next four years which will see predicted spend of £2.3m
 - Command and Control System - £1.0m
 - Wireless access points -£0.6m
 - Site access control systems - £0.5m
- Revenue Projects – our plan predicts we will spend £11.9m on digital projects that have a non-capitalised element, this is mainly the cloud option for new upgrades. This includes:
 - ERP Replacement – provision to conclude this project to change our key corporate systems in 2025/26
 - Citizen Portal - £3.2m

Estates Projects – our estates projects fall into the following categories:

	25/26 £'000	26/27 £'000	27/28 £'000	28/29 £'000	29/30 £'000
Somerset Projects	9,729	2,570	306	-	-
Bristol Projects	-	474	1,303	-	-
BANES Projects	4,930	1,403	-	-	-
South Glos	-	282	-	-	2,466
Other Projects	240	5,053	5,774	435	1,885
TOTAL Estates Projects	14,898	9,742	7,384	435	4,351

- Somerset Projects – our capital plan includes £12.6m over the next three years to progress estates projects in Somerset. This supports: -

- Yeovil police station - £12.1m to re-provision a refurbished police station and vehicle workshop at Horsey Lane in Yeovil.
- Works at Somerton, Crewkerne and Frome police stations.
- Bristol Projects – our capital plan includes £1.7m over the next four years to progress the re-provision of a police station at Trinity Road (Old Market) following the redevelopment of this site by a Housing Association.
- South Glos Projects - our capital plan includes £2.7m over the next four years to progress estates projects in South Gloucestershire. This supports the intention to undertake work at both Almondsbury and Chipping Sodbury police stations.
- Bath and Northeast Somerset Projects – our capital plan includes £6.3m over the next two years for the provision of a new police station for Bath (Plymouth House) and a planned refurbishment at Radstock.
- Other Projects – Our plan includes £13.4m over the five years for projects such as electric car charging infrastructure (£10.3m), Training estate (£2.0m) and discrete evidential suites (£1.1m).

7. NEXT STEPS AND TIMETABLE

We expect to further develop and finalise our plans in time to present a final recommended Budget, MTFP and precept proposal for consideration by the Police and Crime Panel at their meeting in early February. We are reliant on the following to achieve this timetable:

- Confirmation of approved 2025/26 tax base across our local authorities – expected in December/early January.
- Confirmation of the government’s main police grant funding for 2025/26 – expected in mid-December.
- Confirmation of our share of any surplus or deficit on the collection fund across our local authorities – expected mid-January.
- Confirmation of our savings plans.

In addition to the above external confirmations, we will continue internally to progress our development of the MTFP and budget and associated savings and efficiency plans, refining these where appropriate.

Members of the Police and Crime Panel are invited to discuss this report.

OFFICIAL

2025/26 - 2029/30 Medium Term Financial Plan - Revenue

	Current Yr 2024/25 £'000	2025/26 £'000	2026/27 £'000	MTFP Period 2027/28 £'000	2028/29 £'000	2029/30 £'000
Constabulary Budgets						
Police officer costs	206,900	217,690	224,034	228,783	233,632	238,335
Police community support officer costs	10,316	10,942	11,262	11,498	11,736	11,968
Police staff costs	112,313	116,707	117,576	119,197	121,811	124,362
Other current and former employee costs	10,963	10,760	10,980	11,194	11,410	11,630
Premises costs	17,468	17,965	17,761	18,457	19,903	19,925
Transport costs	5,886	5,630	5,785	5,964	6,141	6,325
Supplies and services costs	42,213	43,919	45,323	46,912	48,701	50,549
Partnership costs	28,957	31,468	32,299	32,865	33,485	34,119
<i>Plus</i>						
Contribution to/(from) reserve	888	1,695	1,459	1,412	1,172	1,120
Capital financing costs	19,646	19,500	18,008	18,901	18,231	18,931
Outstanding savings target	38	-	-	-	-	-
<i>Less</i>						
Income (inc Specific Grants)	- 47,525 -	- 45,949 -	- 43,498 -	- 42,749 -	- 42,460 -	- 42,736 -
Constabulary costs before specific grants	408,063	430,327	440,988	452,432	463,763	474,528
<i>Less</i>						
Home Office - Pensions grant	- 8,667 -	- 8,667 -	- 8,667 -	- 8,667 -	- 8,667 -	- 8,667 -
Home Office - Pensions remedy grant	- 578 -	- - -	- - -	- - -	- - -	- - -
Home Office - Uplift recurring grant	- 9,722 -	- 9,722 -	- 9,722 -	- 9,722 -	- 9,722 -	- 9,722 -
Home Office - Uplift additional grant	- 1,920 -	- - -	- - -	- - -	- - -	- - -
Ministry of Justice - Victims commissioning grant	- 906 -	- 906 -	- 906 -	- 906 -	- 906 -	- 906 -
TOTAL constabulary costs	386,272	411,033	421,694	433,138	444,469	455,234
OPCC Budgets						
PCC commissioning costs	2,395	2,603	2,603	2,603	2,603	2,603
Office of the PCC costs	2,437	2,704	2,797	2,853	2,905	2,957
TOTAL OPCC costs	4,832	5,307	5,400	5,456	5,508	5,560
Net Revenue Expenditure	391,103	416,340	427,094	438,594	449,977	460,794
<i>Funded by:</i>						
Home Office - Core police grant	- 209,145 -	- 222,641 -	- 222,869 -	- 223,556 -	- 225,791 -	- 228,049 -
Home Office - Legacy council tax grant	- 14,709 -	- 14,709 -	- 14,709 -	- 14,709 -	- 14,709 -	- 14,709 -
MHCLG - Council tax support grant	- - -	- - -	- - -	- - -	- - -	- - -
MHCLG - Council tax income guarantee grant	- - -	- - -	- - -	- - -	- - -	- - -
Council Tax - Precept	- 166,582 -	- 174,670 -	- 182,671 -	- 190,948 -	- 197,007 -	- 200,947 -
Council Tax - (Surplus)/Deficit	- 667 -	- 1,688 -	- - -	- - -	- - -	- - -
TOTAL Revenue Funding	- 391,103 -	- 413,707 -	- 420,250 -	- 429,212 -	- 437,507 -	- 443,705 -
Surplus (-) / Deficit (+) before use of reserves	0	2,633	6,845	9,382	12,470	17,089
Planned Contribution (from)/to reserves	-	-	-	-	-	-
Surplus (-) / Deficit (+) after use of reserves	0	2,633	6,845	9,382	12,470	17,089

OFFICIAL

Capital Plan	Current Yr	MTFP Period					5 Yr Plan
	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	TOTAL
	£'000	£'000	£'000	£'000	£'000	£'000	£'000

CAPITAL PLAN EXPENDITURE							
Information and Communication Technology	2,565	4,241	3,540	1,715	1,585	3,272	16,919
Estates	1,039	3,272	345	988	439	544	6,627
Fleet	5,098	4,496	3,536	3,416	3,442	3,402	23,391
Equipment	880	671	2,259	639	438	438	5,324
TOTAL Maintenance and Replacement	9,583	12,681	9,680	6,758	5,903	7,656	52,261
Revenue Projects	4,538	3,384	2,360	2,190	1,960	2,010	16,442
Digital Projects	1,516	2,582	1,199	3,750	3,250	-	12,297
Somerset Projects	2,313	9,728	2,570	306	-	-	14,917
Bristol Projects	1,996	-	434	1,303	-	-	3,733
South Glos Projects	153	-	282	-	-	2,466	2,901
BANES Projects	229	4,930	1,403	-	-	-	6,561
Other Projects	18	240	5,053	5,774	435	1,885	13,406
Estates Projects	4,708	14,898	9,742	7,384	435	4,352	41,519
Funded projects	1,849	1,243	849	960	893	1,646	7,440
TOTAL Capital Plan	22,194	34,787	23,830	21,042	12,441	15,663	129,958

	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	
Partner contributions	- 1,849	- 1,243	- 849	- 960	- 893	- 1,646	- 7,440
Capital Contributions	- 383	- 73	- 13	- 13	- 13	- 13	- 510
Specific Capital Grant Funding	- 46	-	-	290	-	-	- 336
Direct Revenue Funding	- 9,348	- 8,925	- 6,750	- 7,000	- 7,250	- 7,500	- 46,773
Capital Reserves	- 6,178	- 7,975	- 457	-	-	-	- 14,610
Capital Receipts	- 300	- 2,190	- 11,732	- 275	- 200	- 200	- 14,897
ESMCP Reserve	-	-	-	-	734	-	- 734
Borrowing	- 4,090	- 14,381	- 4,030	- 1,303	-	- 2,466	- 26,269
TOTAL Grant Funding	- 21,811	- 34,787	- 23,831	- 9,841	- 9,090	- 11,825	- 111,059
Deficit	0	0	(0)	11,200	3,351	3,838	18,389

Capital Reserve						
B/Fwd	- 12,697	- 12,697	- 11,607	- 75	- 0	- 0
Additions	- 300	- 1,100	- 200	- 200	- 200	- 200
Use of	300	2,190	11,732	275	200	200
C/Fwd	- 12,697	- 11,607	- 75	- 0	- 0	- 0

Capital Receipts Reserve						
B/Fwd	- 14,610	- 8,432	- 457	- 0	- 0	- 0
Additions	-	-	-	-	-	-
Use of	6,178	7,975	457	-	-	-
C/Fwd	- 8,432	- 457	- 0	- 0	- 0	- 0