



## **Precept Level and Council Tax Requirement 2026/27**

**Subject:** 2026 - 2027 Precept Level and Council Tax Requirement

**Originator:** Chief Finance Officer

**Decision Number:** 8 - 2026

**Reason for Submission:** For Decision

**Submitted to:** Police and Crime Commissioner (PCC)

### **Summary**

1. This paper provides for a decision on the precept level and council tax requirement for 2026/27 following consideration of the Police and Crime Commissioner's proposal by the Police and Crime Panel on 30 January 2026.
2. In addition, this paper provides for the PCC's response to the report from the Police and Crime Panel upon the PCC's proposed precept.
3. This paper also provides for the publication of the revised Appendices A and H of the Medium-Term Financial Plan 2026-27 to 2029/30 (MTFP) following the publication of the final police funding settlement on 28 January 2026.

## **Recommendation**

It is recommended that the PCC:

1. Issues this decision report in response to the Police and Crime Panel's report on the proposed precept.
2. The PCC notes the council tax requirement and issues the 2026/27 precept summarised in Appendix 1 – Option 2
3. The PCC notes the revised Appendices A and H of the MTFP following the final police funding settlement for 2026-27.

## **Approval by PCC**

The recommendations outlined above are approved.

**Signed:** Tim Passmore



**Signature:**

**Date:** 11 February 2026

## **Detail of Submission**

### **1. Objective**

- 1.1 To set the precept level and council tax requirement for 2026/27 following consideration of the PCC's proposal by the Police and Crime Panel on 30 January 2026.
- 1.2 To respond to the report issued by the Police and Crime Panel on the proposed precept.
- 1.3 To re-publish Appendices A and H of the MTFP following receipt of the final police funding settlement for 2026-27.

### **2. Background**

- 2.1 On 19 January 2026 the Police and Crime Commissioner (PCC) considered the Medium-Term Financial Plan 2026/27 to 2029/30 and approved the recommendations contained therein (Decision 1-2026).
- 2.2 The PCC also considered and approved the recommendations contained in a paper which explained the steps that had been taken in determining his proposed precept level and council tax requirement for 2026/27 (Decision 3-2026). The two recommendations are set out below.
- 2.3 On 19 January 2026 the PCC agreed that:
  - (i) The Police and Crime Panel is notified of the PCC's proposal to increase the precept by 5.16% in 2026/27, which equates to an increase of £14.94 a year for a Band D property;
  - (ii) This proposal is submitted to the Police and Crime Panel for consideration at its meeting on 30 January 2026
- 2.4 Twelve members of the Panel were present at the meeting of the Police and Crime Panel held on 30 January 2026. In reviewing the proposed precept, following the PCC's response to several questions from the Panel, the Panel supported the PCC's proposal to increase the precept by £14.94 (5.16%) for a Band D property in 2026/27. There were 8 votes in favour, 1 against, 1 abstention and 2 members were unable to vote in accordance with the Panel's Terms of Reference as they were not in the room for the full duration that the item was considered.
- 2.5 In addition to supporting the PCC's proposal to increase the precept by 5.16%, the Panel also made the following recommendations:

- i) for future precept reports, include a written explanation of how equality considerations were taken into account as set out in the Equality Act 2010;
- ii) provide the Panel with a written explanation of how equality considerations were taken into account prior to the PCC's 2026/27 precept proposal;
- iii) for future years' precept consultations, consider ways to engage under-represented and disadvantaged groups in order to elicit a greater number of responses from those groups;
- iv) update the Panel regarding the county-wide survey currently being procured by the Suffolk Public Sector Leaders Group aimed at assessing community views on public safety;
- v) bring an update to the October 2026 meeting of the Panel regarding the planned investment in technology to be funded under the approved 2026/27 precept, and the expected impact of that on freeing up officer time;
- vi) consider how reserves might be used to fund invest to save projects, and report back to the Panel at its October 2026 meeting;
- vii) arrange a workshop for the Panel providing details of the reserves set out in the Medium-Term Financial Plan, to include when they are due to be spent, and for what purpose; and
- viii) when writing his next letter to the Minister of State for Policing and Crime regarding the unfairness of the police funding formula, liaise with other public sector leaders as to whether they would be willing to write a letter of their own supporting the PCC's concerns

2.6 The Police and Crime Panel report is attached at Appendix 2.

### 3. Areas for consideration

- 3.1 The Medium-Term Financial Plan 2026/27 to 2029/30 was drafted following receipt of the provisional police funding settlement issued on 18 December 2025 by the Minister of State for Policing and Crime. The provisional settlement presented the total provisional funding for police forces, split between government grant and precept. Unlike previous years, the settlement did not show a detailed breakdown of funding by grant.
- 3.2 On 28 January 2026 the final police funding settlement was published which did include a breakdown of funding by grant. The most significant change was the removal of the Officer Maintenance Ringfenced Grant, which was a specific grant intended to subsidise the cost of officers recruited through the Conservative Government's Police Uplift Programme (Uplift), and the redistribution of this ring-fenced grant funding into the Core Grant. This has impacted the net revenue budget for Suffolk in 2026/27 as the Core grant is included in net revenue budget whereas the Uplift grant had previously been forecast within specific grant income. It has made little difference to the overall income and resultant budget forecast for 2026/27.
- 3.3 Total funding for Suffolk increased by £0.5m between the provisional and final settlement due to increased funding and information released in relation to the Neighbourhood Policing Guarantee. The government are focused on their manifesto pledge to increase Neighbourhood Policing numbers nationally by 13,000 and Suffolk's expected share of neighbourhood policing growth in 26/27 is an additional 16 officers. The additional £0.5m of income is therefore expected to incur an additional £0.5m of cost due to the requirement to increase neighbourhood policing by 16. It has made no difference to the forecast revenue deficit after savings in 2026/27.
- 3.4 Appendices A and H of the MTFP have been revised as a result of the updates between the provisional and the final police funding settlements. There is no difference to the forecast revenue deficit after savings in 2026/27 as a result of the updates. The forecast revenue deficit after savings in years 2027/28 to 2029/30 has changed slightly (between £0.23m and £0.29m depending on year) as a result of the Uplift grant being redistributed into Core Grant income, driven by the assumed percentage change in Core Grant income in future years.
- 3.5 For transparency and to reflect an up-to-date net revenue budget, it is recommended that the PCC publishes the revised Appendices A and H of the MTFP to show the impact of the difference between the provisional and final police funding settlements. These are attached as Appendix 1 of this decision report.

#### **4. Other options considered**

- 4.1 Two precept options were presented in the MTFP and considered by the PCC. For the reasons outlined in the MTFP and at the Police and Crime Panel meeting, the PCC has approved Option 2 in Appendix 1.

#### **5. Strategic aims / objective supported**

- 5.1 This decision supports theme 1 of the Police and Crime Plan: an efficient and effective police force for Suffolk.

#### **6. Financial and other recourse implications**

- 6.1 The financial implications as a result of the decision are as set out in Appendix 1.

#### **7. Environmental Implications**

- 7.1 No specific environmental implications to include within the decision report.

#### **8. Other implications and risks**

- 8.1 There are no other implications and risks beyond those presented in this report.

## Originator Checklist (must be completed).

Please state 'yes' or 'no'

Checklist Item	Yes / No
Has legal advice been sought on this submission?	No
Has the PCC's Chief Finance Officer been consulted?	Yes
Have equality, diversity and human rights implications been considered, including equality analysis, as appropriate?	Yes
Have human resource implications been considered?	Yes
Is the recommendation consistent with Police and Crime Plan objectives?	Yes
Has consultation been undertaken with people or agencies likely to be affected by the recommendation?	Yes
Has communications advice been sought on areas of likely media interest and how they might be managed?	No
Have environmental factors been considered?	Yes
In relation to the above, have all relevant issues been highlighted in the 'other implications and risks section of the submission?	Yes
Is this report a Confidential Decision?	No

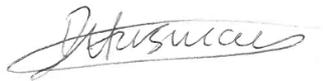
If yes, please state reasons below:

**Approval to submit to the decision-maker** (This approval is required only for submissions to the PCC)

**Chief Executive**

I am satisfied that relevant advice has been taken into account in the preparation of the report, that the recommendations have been reviewed and that this is an appropriate request to be submitted to the PCC.

**Signed:** Darren Horsman



**Signature:**

**Date:** 12 February 2026

**Chief Finance Officer (Section 151 Officer)**

I certify that:

- a) there are no financial consequences as a result of this decision,  
Or
- b) the costs identified in this report can be met from existing revenue or capital budgets,  
Or
- c) the costs identified in this report can be financed from reserves  
And
- d) the decision can be taken on the basis of my assurance that Financial Regulations have been complied with.

**Signed:** Colette Batson



**Signature:**

**Date:** 11 February 2026

**Public access to information:** Information contained within this submission is subject to the Freedom of Information Act 2000 and wherever possible will be made available on the OPCC website. Submissions should be labelled as 'Not Protectively Marked' unless any of the material is 'restricted' or 'confidential'. Where information contained within the submission is 'restricted' or 'confidential' it should be highlighted, along with the reason why.



# Suffolk Police and Crime Commissioner

## Medium-Term Financial Plan

2026/27 to 2029/30

Revised Appendices A and H

## Appendix A(i) – Medium Term Financial Plan 2026/27 to 2029/30

### Option 1: 3.45% (£9.99) council tax increase

	2026/27	2027/28	2028/29	2029/30	Note
	£000	£000	£000	£000	
<b>REVENUE FUNDING</b>					
Core Grant	(92,008)	(93,849)	(95,256)	(96,209)	
Legacy Council Tax Grants	(6,786)	(6,786)	(6,786)	(6,786)	
Precept Income	(83,601)	(87,041)	(90,748)	(94,522)	1
<b>TOTAL FUNDING</b>	<b>(182,395)</b>	<b>(187,676)</b>	<b>(192,790)</b>	<b>(197,516)</b>	
<b>BASE REVENUE BUDGET INCLUDING INFLATION</b>					
Constabulary Revenue Budget before savings	198,822	205,989	212,326	218,158	2
PCC Corporate Budget	1,229	1,258	1,285	1,309	
PCC Commissioning Budget	2,734	2,637	2,675	2,714	
Revenue Funding of Capital, Minimum Revenue Provision and Interest	3,642	3,642	3,642	3,642	
Total Revenue Income including Specific Grants	(21,846)	(18,588)	(18,741)	(18,877)	
<b>NET REVENUE BUDGET BEFORE KNOWN CHANGES AND SAVINGS</b>	<b>184,581</b>	<b>194,938</b>	<b>201,187</b>	<b>206,946</b>	
<b>REVENUE DEFICIT BEFORE KNOWN CHANGES</b>	<b>2,186</b>	<b>7,264</b>	<b>8,397</b>	<b>9,430</b>	
Known/ Expected Changes	7,331	6,305	7,836	5,498	3
Planned Use of Reserves	(5,296)	(4,018)	(5,441)	(3,333)	3
<b>REVENUE DEFICIT BEFORE SAVINGS</b>	<b>4,221</b>	<b>9,551</b>	<b>10,792</b>	<b>11,595</b>	
Change Programme Savings	(2,843)	(2,875)	(2,899)	(2,924)	4
<b>Total Cumulative Impact of Savings</b>	<b>(2,843)</b>	<b>(2,875)</b>	<b>(2,899)</b>	<b>(2,924)</b>	
<b>DEFICIT AFTER SAVINGS</b>	<b>1,378</b>	<b>6,676</b>	<b>7,893</b>	<b>8,671</b>	
<b>SAVINGS TO BE IDENTIFIED</b>	<b>(1,378)</b>	<b>(6,676)</b>	<b>(7,893)</b>	<b>(8,671)</b>	
<b>REVENUE DEFICIT/ (SURPLUS)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

#### Notes:

1. 3.45% (£9.99) precept increase in 2026/27 and £10 increase in following years; 0.98% increase in Council Tax base in 2026/27 and 1% in following years; 2. Excludes capital; 3. See appendix B (ii); 4. See appendix C.

## Appendix A(ii) – Medium Term Financial Plan 2026/27 to 2029/30

### Option 2: 5.16% (£14.94) council tax increase

	2026/27	2027/28	2028/29	2029/30	Note
	£000	£000	£000	£000	
<b>REVENUE FUNDING</b>					
Core Grant	(92,008)	(93,848)	(95,256)	(96,209)	
Legacy Council Tax Grants	(6,786)	(6,786)	(6,786)	(6,786)	
Precept Income	(84,979)	(88,433)	(92,154)	(95,942)	1
<b>TOTAL FUNDING</b>	<b>(183,773)</b>	<b>(189,067)</b>	<b>(194,196)</b>	<b>(198,936)</b>	
<b>BASE REVENUE BUDGET INCLUDING INFLATION</b>					
Constabulary Revenue Budget before savings	198,822	205,989	212,327	218,159	2
PCC Corporate Budget	1,229	1,258	1,285	1,309	
PCC Commissioning Budget	2,734	2,637	2,675	2,714	
Revenue Funding of Capital, Minimum Revenue Provision and Interest	3,642	3,642	3,642	3,642	
Total Revenue Income including Specific Grants	(21,846)	(18,588)	(18,741)	(18,877)	
<b>NET REVENUE BUDGET BEFORE KNOWN CHANGES AND SAVINGS</b>	<b>184,581</b>	<b>194,938</b>	<b>201,187</b>	<b>206,946</b>	
<b>REVENUE DEFICIT BEFORE KNOWN CHANGES</b>	<b>808</b>	<b>5,871</b>	<b>6,991</b>	<b>8,010</b>	
Known/ Expected Changes	7,331	6,305	7,836	5,498	3
Planned Use of Reserves	(5,296)	(4,018)	(5,441)	(3,333)	3
<b>REVENUE DEFICIT BEFORE SAVINGS</b>	<b>2,843</b>	<b>8,158</b>	<b>9,386</b>	<b>10,175</b>	
Change Programme Savings	(2,843)	(2,875)	(2,899)	(2,924)	4
<b>Total Cumulative Impact of Savings</b>	<b>(2,843)</b>	<b>(2,875)</b>	<b>(2,899)</b>	<b>(2,924)</b>	
<b>REVENUE DEFICIT AFTER SAVINGS</b>	<b>-</b>	<b>5,283</b>	<b>6,487</b>	<b>7,251</b>	
<b>SAVINGS TO BE IDENTIFIED</b>	<b>-</b>	<b>(5,283)</b>	<b>(6,487)</b>	<b>(7,251)</b>	
<b>REVENUE DEFICIT/ (SURPLUS)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

#### Notes:

1. 5.2% (£14.94) precept increase in 2026/27 and £10 increase in following years; 0.98% increase in Council Tax base in 2026/27 and 1% in following years; 2. Excludes capital; 3. See appendix B (ii); 4. See appendix C.

## Appendix H

### Council Tax and Budget Options 2026/27

	Option 1 £9.99	Option 2 £14.94
<b>Options for Percentage Increase in Council Tax Bills:</b>	<b>3.45042%</b>	<b>5.16009%</b>
<b>2026/27 Recommended Budget Summary:</b>	£-p	£-p
Operational Costs before Savings	195,421,445.57	195,421,445.57
Specific Grants (excluding Council Tax Freeze Grants)	(14,680,396.00)	(14,680,396.00)
New savings from 2026/27	(2,842,681.00)	(2,842,681.00)
(Savings to be Identified)/ Surplus to be Invested	(1,378,357.79)	0.07
Known Changes	1,904,267.92	1,904,267.92
Revenue Funding of Capital	9,068,420.00	9,068,420.00
<b>Appropriations to Reserves</b>	<b>(5,097,522.88)</b>	<b>(5,097,298.10)</b>
<b>Total Budget</b>	<b>182,395,175.82</b>	<b>183,773,434.46</b>
<b>Budget financed by:</b>		
Police Grant	62,907,192.00	62,907,192.00
Ex-DCLG Formula Funding	29,101,033.00	29,101,033.00
Council Tax Freeze Grant (for no precept increase in 2011/12)	1,030,300.00	1,030,300.00
Council Tax Freeze Grant (for no precept increase in 2012/13)	0.00	0.00
Council Tax Freeze Grant (for no precept increase in 2013/14)	430,720.00	430,720.00
Council Tax Freeze Grant (for no precept increase in 2014/15)	433,830.00	433,830.00
Council Tax Freeze Grant (for no precept increase in 2015/16)	0.00	0.00
Collection Fund Surplus	203,993.14	203,993.14
Council Tax Support Funding Allocation	4,890,930.00	4,890,930.00
<b>Council Tax Requirement (based on 278,436 tax base)</b>	<b>83,397,177.68</b>	<b>84,775,436.32</b>
	<b>182,395,175.82</b>	<b>183,773,434.46</b>

Council Tax Bands 2026/27	Option 1 £9.99		Option 2 £14.94	
	Rate £	Annual Increase £	Rate £	Annual Increase £
A	199.68	6.66	202.98	9.96
B	232.96	7.77	236.81	11.62
C	266.24	8.88	270.64	13.28
<b>D</b>	<b>299.52</b>	<b>9.99</b>	<b>304.47</b>	<b>14.94</b>
E	366.08	12.21	372.13	18.26
F	432.64	14.43	439.79	21.58
G	499.20	16.65	507.45	24.90
H	599.04	19.98	608.94	29.88



## Suffolk Police and Crime Panel

### Outcomes of Consideration of the Police and Crime Commissioner's Proposed Policing Precept for 2026/27

1. On 30 January 2026 the Suffolk Police and Crime Panel considered the recommendations of the Police and Crime Commissioner (PCC) for Suffolk regarding the proposed precept level and Council Tax requirement for 2026/27 for policing in Suffolk. The agenda and papers for the meeting are available on the [Suffolk County Council website](#).
2. On 18 December 2025 the Minister of State for Policing and Crime published a [statement](#) setting out the provisional total funding for police forces during 2026/27, and how much each individual PCC was likely to receive. This statement did not provide the same level of detail as previous years, and the final financial settlement for Suffolk was received on 28 January 2026.
3. The statement in December 2025 gave PCCs in England the flexibility to increase local funding by setting a maximum £15 precept increase for a typical 'Band D' property in 2026/27.
4. 12 members of the Panel were present at the meeting. The PCC was accompanied by his Chief Executive Officer, Chief Finance Officer and Head of Communications and Assistant CEO. Suffolk Constabulary's Chief Constable was also present.
5. The Panel reviewed the PCC's detailed precept report and the associated Medium Term Financial Plan (MTFP) 2026/27 to 2029/30, which included his proposal to increase the precept by **£14.94 (5.16%)** per annum for a 'Band D' property.
6. The MTFP had been prepared following notification of the provisional 2026/27 settlements from the Home Office and in conjunction with a range of assumptions summarised within the report. The PCC also provided a verbal update to the Panel on the final financial settlement which had been received after the Panel papers had been submitted. The PCC's decision papers in this regard are available on the [PCC's website](#), decision references [1-2026](#) and [3-2026](#).
7. The Panel noted that two options had been considered by the PCC in determining the precept. The detail and rationale for each option are set out in the PCC's decision papers referred to above.
8. In summary, Option 1 (an increase of 3.45% [£9.99 for a Band D property] per annum) would result in the Constabulary incurring a budget deficit of £1.4m in 2026/27, with further savings of £8.4m needing to be identified in the period 2027/28 to 2029/30 to achieve a balanced budget over the MTFP period.

9. Option 2 (an increase of 5.16% [£14.94 for a Band D property] per annum) would result in the Constabulary delivering a balanced budget in 2026/27. However, further savings of £7.0m would need to be identified in the period 2027/28 to 2029/30 to achieve a balanced budget over the MTFP period.
10. In introducing his report, the PCC outlined the rationale behind his decision to recommend an increase of 5.16% (£14.94pa for a Band D property) in the policing element of the Council Tax. The PCC was pleased to report that Suffolk had the third lowest level of recorded crime in England and Wales according to the latest Office for National Statistics figures, and it was important to maintain this position for the general wellbeing of the population and to underpin the economic development of the county. Nevertheless, Suffolk remained one of the lowest funded forces.
11. Whilst the Government had announced an additional £796m police funding for 2026/27, this was dependent on PCCs maximising the precept increase. The PCC outlined a number of increased and unknown costs which the Constabulary would have to bear in the coming year including the ongoing impact of the employer's National Insurance increase, the annual pay award, increased costs from the continued backlogs in the court system and a 4.2% cut in victims funding in 2025/26 which was still having an impact.
12. The PCC asked members to support his proposed precept, as by ensuring there was no deficit going forward further investment in technology would be possible which was expected, in time, to increase productivity, visibility of police in market towns, and to support a focus on rural crime.
13. The Panel received an update from the PCC's Head of Communications and Assistant CEO on his [survey](#) to capture the views of Suffolk residents on the proposal for the precept increase. Because of delays in receiving financial settlement information from central government, the survey had been open for responses between 9 and 29 January 2026. The survey had asked: "*As a council tax payer in Suffolk, do you agree with my proposal to increase the policing element of the council tax for 2026/27 by 5.2%? [For example this is equivalent to 22p a week for a Band B property and 29p a week for a Band D property]?"*. There had been 1,206 responses to the survey, 57% of which supported the proposal.
14. Members questioned the PCC on his proposals, with question areas including the results of the precept survey, what the additional precept funds would be spent on, the effect of another above-inflation rise on people who were already struggling with the cost of living, whether equality considerations had been taken into account when proposing the precept and the potential use of reserves to fund invest-to-save projects. Full details of the debate can be found in the [minutes](#) of the Panel's meeting.
15. The Chief Constable was also present at the meeting, and gave the operational context to the PCC's proposals.

16. In conclusion, the Panel understood that the Government's funding settlement assumed full use of the maximum allowable £15 (for a Band D property) increase in the precept. Members thanked the PCC and the Chief Constable for their attendance, and Suffolk Constabulary for the continued high level of service delivered to the residents of Suffolk. Members were also grateful for the PCC's continued positive engagement with the Panel and his taking on board of the Panel's comments and recommendations.

### **Decisions of the Panel**

Following consideration of the information provided, the Panel:

- a) supported the PCC's proposal to increase the policing precept by 5.16% (£14.95 for a Band D property) per annum in 2026/27 (8 votes in favour, 1 against and 1 abstention);
- b) agreed that the Panel Chair would make a formal report on behalf of the Panel on the PCC's precept, by the statutory deadline of 8 February 2026; and
- c) recommended that the PCC:
  - i) for future precept reports, include a written explanation of how equality considerations were taken into account as set out in the Equality Act 2010;
  - ii) provide the Panel with a written explanation of how equality considerations were taken into account prior to the PCC's 2026/27 precept proposal;
  - iii) for future years' precept consultations, consider ways to engage under-represented and disadvantaged groups in order to elicit a greater number of responses from those groups;
  - iv) update the Panel regarding the county-wide survey currently being procured by the Suffolk Public Sector Leaders Group aimed at assessing community views on public safety;
  - v) bring an update to the October 2026 meeting of the Panel regarding the planned investment in technology to be funded under the approved 2026/27 precept, and the expected impact of that on freeing up officer time;
  - vi) consider how reserves might be used to fund invest to save projects, and report back to the Panel at its October 2026 meeting;
  - vii) arrange a workshop for the Panel providing details of the reserves set out in the Medium-Term Financial Plan, to include when they are due to be spent, and for what purpose; and
  - viii) when writing his next letter to the Minister of State for Policing and Crime regarding the unfairness of the police funding formula, liaise with other public sector leaders as to whether they would be willing to write a letter of their own supporting the PCC's concerns.

A copy of this report will be uploaded onto the County Council's [website](#).

*Sarah Mansel*

**Councillor Sarah Mansel**

Chair of the Suffolk Police and Crime Panel

30 January 2026