



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 resource 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

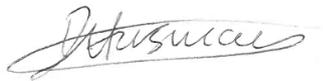
If yes, please state reasons below:

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.