

**POLICE AND CRIME COMMISSIONER (PCC) FOR LINCOLNSHIRE  
REQUEST FOR DECISION**

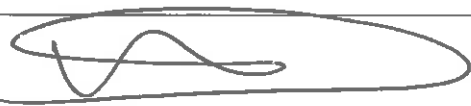
REF: 004/2019  
DATE: 25 February 2019

<b>SUBJECT</b>		<b>BUDGET REPORT</b>
<b>REPORT BY</b>	<b>Chief Finance Officer, Police and Crime Commissioner &amp; Chief Finance Officer, Chief Constable</b>	
<b>CONTACT OFFICER</b>	<b>Julie Flint, Chief Finance Officer, PCC</b> <b>Telephone 01522 947222</b> <b>Sharon Clark, Chief Finance Officer, CC</b> <b>Telephone 01522 947468</b>	
<b>EXECUTIVE SUMMARY AND PURPOSE OF REPORT</b>		
<p>To propose :</p> <ul style="list-style-type: none"> <li>• A revenue budget and council tax precept for 2019/20</li> <li>• A medium term financial plan for 2020/21 to 2022/23</li> <li>• A capital programme for 2019/20 to 2022/23</li> </ul> <p>The proposals will support delivery of the Police and Crime Plan and are consistent with the Commissioner's Financial Strategy.</p>		
<b>RECOMMENDATIONS</b>	<p><b>The Police and Crime Commissioner is asked to :</b></p> <ol style="list-style-type: none"> <li>1. note the views of the Police and Crime Panel on council tax, summarised at paragraph 2.6 of the report ;</li> <li>2. note the Chief Finance Officer's statement on robustness of estimates and adequacy of reserves in section 10 of the report;</li> <li>3. approve the council tax for 2019/20 as set out in Table A and Appendix A ;</li> <li>4. approve revenue budgets for 2019/20 and medium term financial plan for 2020/21 to 2022/23 as set out in Appendix B ; and</li> <li>5. approve the capital programme and its funding for 2019/20 to 2022/23 as set out in Table D.</li> </ol>	

**POLICE AND CRIME COMMISSIONER FOR LINCOLNSHIRE**

I hereby approve the recommendation above, having considered the content of this report.

Signature:



Date:

25/2/19

**A. NON-CONFIDENTIAL FACTS AND ADVICE TO THE PCC**

**A1. INTRODUCTION AND BACKGROUND**

**1. Police Grant Settlement**

- 1.1 The Provisional Police Grant report (England and Wales) 2019/20 and accompanying Written Ministerial Statement were laid in Parliament on 13th December 2018.
- 1.2 The police settlement covers just one year. In his written statement the Minister confirmed that police grant in Lincolnshire would be increased by £1.2m (2.1%) in 2019/20; plus an allocation of pension top-up grant of £1.2m in 2019/20.
- 1.3 The Minister announced a relaxation of the precept referendum limit to allow an increase up to an additional £24 per annum for a Band D property.
- 1.4 As in previous years, the existing funding distribution will continue in 2019/20 and beyond. The Minister's letter does not refer specifically to the Core Grant Distribution Review (funding formula review) but states that this is the last settlement before the next Spending Review "*which will set long term police budgets and look at how resources are allocated fairly across police forces*". Further communications from the spending review working groups indicate that implementation is unlikely to be before 2021/22.
- 1.5 The Minister's letter sets out the national priorities for 2019/20, such that funding will be directed towards counter-terrorism and serious and organised crime. The letter also confirms that funding will be set aside for major digital projects to enhance police digital capability including mobile working.
- 1.6 The provisional settlement was subject to consultation and the Police & Crime Commissioner wrote to the Minister of State for Policing and Fire Services expressing his views. The Final Police Grant Report 2019/20 was confirmed by the government on 24 January 2019 and debated by Parliament on 5 February 2019.
- 1.7 A Victims' Services Grant has been confirmed by the Ministry of Justice and Lincolnshire's allocation will be £0.868m in 2019/20. It has been assumed that the same level of grant will be continued for the duration of the MTFP (Medium Term Financial Plan). The budget includes commensurate ring fenced expenditure.
- 1.8 It is assumed that other Legacy Council tax grants and pension top up will continue across the MTFP.

## 2. Council Tax

- 2.1 Details of the council tax base have been received from Lincolnshire's district councils. These indicate a 1.6% increase in the tax base in 2019/20. There is also an aggregate surplus on council tax collection funds: the Police and Crime Commissioner's share of this surplus is estimated to be £0.472m.
- 2.2 The government confirmed its proposals relating to Council Tax referendum principles for 2019 on 24 January 2019. In 2019/20 all PCCs will be allowed to increase band D bills by up to £24 pa without triggering a local referendum. The budget is based upon the PCC's proposed increase in the police precept of £23.94 (11%) for a Band D property for 2019/20.
- 2.3 The MTFP is based upon annual council tax increases of £23.94 per annum per Band D property in 2019/20, it then reverts back to a 2% per annum increase from 2020/21 onwards.
- 2.4 It has been assumed that the taxbase will increase by 1% per annum across the MTFP. This is considered to be a prudent approach.
- 2.5 The details of the council tax requirement are set out in Appendix A and the impact on Lincolnshire council tax payers is summarised in Table A below.

**Table A: Council Tax**

BAND	2018/19 Council Tax £	2018/19 % of Taxbase Cumulative	Increase pence per annum £	2019/20 Council Tax £	Increase pence per week £
A	144.96	25.6%	15.96	160.92	0.31
B	169.12	45.8%	18.62	187.74	0.36
C	193.28	68.7%	21.28	214.56	0.41
D	217.44	83.6%	23.94	241.38	0.46
E	265.76	93.2%	29.26	295.02	0.56
F	314.08	97.9%	34.58	348.66	0.67
G	362.40	99.8%	39.90	402.30	0.77
H	434.88	100.0%	47.88	482.76	0.92

- 2.6 The Lincolnshire Police and Crime Panel met on 8 February 2019 to consider the PCC's proposed council tax increase. The Panel voted unanimously at the meeting to support the proposed 11% increase to the policing element of the council tax in 2019/20.

## 3. Other Income

- 3.1 Use of Reserves has decreased from £5m in 2018/19 to £0.5m in 2019/20 due to available reserves being depleted in previous years to balance the budget. Beyond 2019/20 the MTFP has a budget gap of £7m by 2022/23; future year's budgets are addressed in section 9 below.
- 3.2 Total income is projected over the next four years as shown in Table B below.

## 4. Revenue Expenditure

- 4.1 Overall revenue budgets are summarised in Table B below and set out in detail at Appendix B.

**Table B: Revenue Budget Totals**

Income	2018/19 £m	2019/20 £m	2020/21 £m	2021/22 £m	2022/23 £m
Police Grant	(57.907)	(59.123)	(59.123)	(59.123)	(59.123)
Police Top Up Grant	-	(1.175)	(1.175)	(1.175)	(1.175)
Council Tax Compensation Grant	(1.059)	(1.059)	(1.059)	(1.059)	(1.059)
Council Tax Support Grant	(5.775)	(5.775)	(5.775)	(5.775)	(5.775)
Council Tax Precept	(49.571)	(55.890)	(57.091)	(58.816)	(60.592)
Victim Services Grant	(0.864)	(0.868)	(0.868)	(0.868)	(0.868)
Special Grant Claim	-	(0.500)	-	-	-
Apprentice Levy Clawback	(0.106)	-	-	-	-
Proceeds of Crime Income	(0.120)	(0.120)	(0.120)	(0.120)	(0.120)
Collaborative Services	(2.268)	(2.268)	(2.268)	(2.268)	(2.268)
PCC Regional Admin Income	-	(0.104)	(0.104)	(0.104)	(0.104)
Contribution from Revenue Reserves	(4.261)	-	-	-	-
Contribution from Capital Reserves	(0.122)	-	-	-	-
Contribution from 2017/18 underspend	(0.685)	-	-	-	-
<b>Total Income</b>	<b>(122.738)</b>	<b>(126.881)</b>	<b>(127.582)</b>	<b>(129.307)</b>	<b>(131.083)</b>
<b>Expenditure</b>					
Police and Crime Commissioner	30.606	31.272	33.861	34.821	34.851
Joint Services	1.154	1.266	1.179	1.192	1.205
Chief Constable	88.710	92.075	96.983	98.243	99.639
Collaborative Services	2.268	2.268	2.268	2.268	2.268
Cost Reduction Programme	-	-	(6.709)	(7.217)	(6.880)
<b>Total Expenditure</b>	<b>122.738</b>	<b>126.881</b>	<b>127.582</b>	<b>129.307</b>	<b>131.083</b>

4.2 Budget changes across the period of the MTFP are summarised in Table C below.

**Table C: Summary of Expenditure Budget Changes**

Expenditure Budget Changes	2018/19 £m	2019/20 £m	2020/21 £m	2021/22 £m	2022/23 £m
Opening base budget	118.258	122.738	126.881	127.582	129.307
Cost pressures	7.997	8.541	4.943	2.100	1.184
Savings	(3.107)	(5.060)	(3.978)	(0.508)	0.337
Operational income related changes	(0.410)	0.662	(0.264)	0.133	0.255
<b>Annual Budget</b>	<b>122.738</b>	<b>126.881</b>	<b>127.582</b>	<b>129.307</b>	<b>131.083</b>

## 5. PCC direct expenditure

- 5.1 The budget proposals include provision for victim's services expenditure in line with the grant. There is also £0.18m, in addition to the grant, for service developments.
- 5.2 Provision for community safety grants and contributions has been included at £0.6m.
- 5.3 The budget for strategic partnership contract payments is set in line with the agreed annual schedule of payments and projected increases for contract price indexation. A cost pressure of £1.5m has been included across 2020/21 and 2021/22 to provide for costs associated with the Strategic Partnership

current contract ending in 2022. In addition, the strategic partnership budget has been reduced by £0.8m as a result of the Forensic Medical Examiners contract now being within the Chief Constable's budget. The budget also provides for service pressures.

5.4 The budget to address the deficit in the Local Government Pension Scheme (LGPS), as required by the scheme actuary, has been increased by £0.163m in 2019/20. In 2020/21, £0.750m has been added to this budget reflecting the likely outcome of the next triennial revaluation.

5.5 Capital financing charges usually present a cost pressure as borrowing to fund capital spending creates additional annual repayment and interest costs. The budget for capital financing budget is £3.17m in 2019/20, rising to £4.8m by the end of MTFP, this reflects the increased capital programme. The budget takes account of;

- changes in the capital programme;
- contributions from grant and partners;
- use of capital receipts from asset sales;
- active treasury management to minimise interest costs.

5.6 The contingency budget, including an amount for pay pressures arising during 2019/20 amounts to £1.7m.

## **6. Joint services**

6.1 The Finance element of this budget includes organisational costs and the base has been maintained at £0.8m through to 2022/23. There is small one off uplift in 2019/20 to cover known pressures.

6.2 The Commercial Partnership Team budget includes both staff and running costs, at £0.4m.

## **7. Chief Constable**

7.1 The Chief Constable's baseline budget is based on strength of 1,100 police officers as this is the target establishment. However, the savings target of £3.2m to deliver a balanced budget will require a reduction of 54 in 2019/20 giving an average strength across the year of 1,047. Similarly a budgeted average of 118 PCSOs is the target establishment which will be reduced to 85 in order to deliver a balanced budget. The Police Staff budget has been fully costed with a vacancy factor of some 5% and then a 10% savings target applied.

7.2 Cost pressures of some £7.2m (7.8%) result in an increase in the overall budget, however this is netted off by savings of £4.7m (5.1%); the total budget requirement is £92.1m in 2019/20.

7.3 The main cost pressures in 2019/20 are:

- Increase in the Forensic Medical Examiners contract £0.308m;
- Increase in police staff £1.217m, including reduction in vacancy factor £0.372m, new posts £0.555m, and re-grades and allowances £0.207m;
- Increased costs towards Regional Collaborative arrangements (£0.250m);
- Increase in premises costs (£0.271m).

7.4 The main savings identified, prior to the overall £3.2m cost reduction programme, in 2019/20 are:

- Additional income £0.134m
- Reduction in training and HR costs £0.148m
- Savings in seconded officers and LRSP £0.154m.

## **8. Capital Programme**

8.1 The capital programme for 2019/20 to 2022/23 and its funding is summarised in Table D below. This outlines the funding made available, however business cases will be completed before funding is released.

8.2 The 2019/20 to 2022/23 capital programme includes the continuation of the Blue Light Collaboration Programme (BLC). It is anticipated this will be completed in 2019/20.

8.3 Building maintenance and improvements has a budget of £1.0m per annum to continue with planned improvements and maintenance.

8.4 Vehicle replacement budget is £1.0m per annum. A prudent annual capital receipt of £0.06m has been included in relation to vehicle sales.

8.5 The ICT transformation budget includes £1.25m for an ICT refresh which has moved forward a year to 2019/20, plus other ICT projects;

8.6 The budget for the nationally led Emergency Services Mobile Communications Programme (ESMCP) has been delayed, so the budget has been moved into 2019/20.

8.7 Provision for a new Command and Control system is included, £5m across 2018/19 and 2019/20.

8.8 There is budget provision for equipment replacement; the budget allocation will be subject to business case approval.

**Table D: Capital Programme**

Capital Schemes	2018/19 Programme £m	2019/20 Proposed Programme £m	2020/21 Proposed Programme £m	2021/22 Proposed Programme £m	2022/23 Proposed Programme £m
Building maintenance/improvements	1.340	0.995	1.000	1.000	1.000
Vehicle replacement	0.643	1.000	1.000	1.000	1.000
Blue Light Collaboration Partner	5.132	1.278	-	-	-
Blue Light Collaboration Police	8.583	1.324	-	-	-
ICT Transformation	1.396	1.952	0.400	0.250	1.250
Command and Control	2.053	2.992	-	-	-
Telephony Replacement	0.150	-	-	-	-
ESMCP	0.300	1.700	-	-	-
ANPR	0.400	-	-	-	-
Equipment replacement	0.289	0.250	0.250	0.250	0.250
Telematics	0.500	-	-	-	-
LRSP Camera Upgrade	0.200	-	-	-	-
Gymnasium Upgrades	0.269	0.231	-	-	-
<b>Total</b>	<b>21.255</b>	<b>11.722</b>	<b>2.650</b>	<b>2.500</b>	<b>3.500</b>
<b>Funding :</b>					
Capital receipts	0.060	0.060	0.060	0.060	0.060
Capital Grants Unapplied - ESMCP	0.300	0.150	-	-	-
Capital Grants Unapplied - Home Office	0.100	-	-	-	-
Capital Grants Received in Advance	0.030	-	-	-	-
Earmarked Reserves	0.568	-	-	-	-
Borrowing - General	5.249	8.798	2.206	2.056	3.056
Borrowing - Blue Light	8.583	1.052	-	-	-
Borrowing - Salix	0.649	-	-	-	-
Grant - General	0.384	0.384	0.384	0.384	0.384
LRSP Partner Contribution	0.200	-	-	-	-
Blue Light Partner Contribution	5.132	1.278	-	-	-
<b>Total</b>	<b>21.255</b>	<b>11.722</b>	<b>2.650</b>	<b>2.500</b>	<b>3.500</b>

## 9. Medium Term Financial Plan

9.1 Forecasting beyond 2019/20 is challenging particularly as future grant allocations are uncertain. The Minister's letter does not refer specifically to the Core Grant Distribution Review (funding formula review) but states that this is the last settlement before the next Spending Review "which will set long term police budgets and look at how resources are allocated fairly across police forces". Further communications from the spending review working groups indicate that implementation is unlikely to be before 2021/22. Current overall forecasts are set out in Table E below:

**Table E: Medium Term Financial Plan**

Medium Term Financial Plan	2018/19 £m	2019/20 £m	2020/21 £m	2021/22 £m	2022/23 £m
Police Grant	(57.907)	(59.123)	(59.123)	(59.123)	(59.123)
Council tax	(49.571)	(55.890)	(57.091)	(58.816)	(60.592)
Other income	(10.192)	(11.368)	(11.368)	(11.368)	(11.368)
<b>Total income</b>	<b>(117.670)</b>	<b>(126.381)</b>	<b>(127.582)</b>	<b>(129.307)</b>	<b>(131.083)</b>
Expenditure	122.738	130.108	134.291	136.524	137.963
<b>Forecast deficit</b>	<b>5.068</b>	<b>3.727</b>	<b>6.709</b>	<b>7.217</b>	<b>6.880</b>
Use of Reserves	5.068	0.500	-	-	-
<b>Cost reduction programme</b>	<b>0</b>	<b>3.227</b>	<b>6.709</b>	<b>7.217</b>	<b>6.880</b>

9.2 Forecasting assumptions are based on the following:

- Police Grant forecasts beyond 2019/20 are to maintain broadly flat to 2022/23. Due to a lack of clarity for 2020/21 onwards there is a considerable degree of estimating error in the forecasts for 2020/21 and beyond.
- Council Tax increased by £23.94 (11%) per annum for a Band D property in 2019/20, reverting back to a 2% per annum increase for the remainder of the MTFP.
- Baseline budgets before the savings programme are based on strength of 1,100 police officers and 118 PCSOs. Whilst reductions are necessary to deliver a balanced budget these remain our target.
- Costs are forecast to increase as a result of pay awards, pension costs, and other inflationary increases e.g. fuel price increases.

9.3 The 2019/20 cost reduction programme, £3.227m, has been allocated across services areas to achieve a balanced budget as shown in Appendix B. Table F below shows where the cost reductions have been allocated.

**Table F: Cost Reduction Allocations**

Cost Reductions - Budget Line	2019/20 £m
Police Officers	(2.812)
PCSOs	(0.761)
Police Staff	(0.350)
Non Pay	(0.415)
Severance Costs	0.850
Contingency	0.261
<b>Total Reduction</b>	<b>(3.227)</b>

9.4 The reductions identified amount to more than the £3.2m target, the excess will be held as a contingency should the full savings not materialise, or the severance costs be higher than anticipated. If the contingency is not required the intention will be to invest in additional police officers.

## 10. Chief Finance Officer's report under section 25 of the Local Government Act 2003

10.1 The purpose of this section of the report is to provide the Commissioner with information on the robustness of the estimates and the adequacy of



reserves, so that authoritative advice is available when the budget decision is made.

- 10.2 The Commissioner is required to decide each year how much should be raised from council tax. This decision is based upon a budget that sets out estimates of spending plans.
- 10.3 The decision on the level of the council tax is taken before the year begins and it cannot be changed during the year, so allowance for risks and uncertainties that might increase expenditure above that planned, must be made by:
- making prudent allowance in the estimates, and in addition;
  - ensuring that there are adequate reserves to draw on if the estimates turn out to be insufficient.
- 10.4 Section 25 of the Local Government Act 2003 requires that the Chief Financial Officer reports to the Police & Crime Commissioner (PCC) as part of the consideration of the budget and council tax. The report must deal with the robustness of the estimates and the adequacy of the reserves allowed for in the budget proposals. Section 25 also requires the PCC to have regard to the report in making the decision.

#### **Robustness of Estimates**

- 10.5 This report provides details of the revenue budget proposals for 2019/20 together with provisional budgets for 2020/21 to 2022/23. The budget proposals presented herein are based upon delivering the PCC's Police & Crime Plan, including maintaining the current level of resources for police officers/PCSOs in Lincolnshire.
- 10.6 I am of the view that detailed estimates for 2019/20 have been prepared on a realistic basis and that the savings incorporated in the budget are deliverable. Detailed workforce plans to deliver the police officer and PCSO savings have been prepared. In terms of police staff, finalised plans are not yet available; however, the savings target for police staff has been reduced from £1m to £0.35m to reflect this ongoing uncertainty. It will be important to maintain strong financial control as budgets are reduced and to secure the planned savings of £3.2m in 2019/20.

#### **Medium Term Financial Plan**

- 10.7 Provisional service budgets are proposed for 2020/21 to 2022/23. The government has yet to set grant allocations for these years. Estimates have been based on prudent assumptions. There remains the risk that the grant income will be lower than assumed.
- 10.8 There is also uncertainty beyond 2019/20 on the government's future intentions in relation to the limitation of council tax increases.
- 10.9 On current assumptions substantial budget gaps are forecast from 2019/20 onwards, reaching £6.9m in 2022/23, around 5% of the total budget. This is based on maintaining the resources available for police officers/PCSOs, and maintaining the number of Police Staff. A cost reduction programme is being formulated by the Chief Constable to meet the shortfall; this would impact on the numbers of police officers, PCSOs and staff that could be funded.

- 10.10 It is clear that, without a more equitable slice of the national police grant, or substantial precept rises in future years, a degradation of service for Lincolnshire from 2019 onwards remains a significant risk.
- 10.11 This risk is mitigated by investment in ICT infrastructure and the implementation of a class-leading Command & Control system which should provide the platform to unlock significant operational benefits through the better use of resources and data, building upon the significant success and savings already achieved from the mobile data platform.
- 10.12 Improving productivity and achieving a fairer share of government funding for Lincolnshire remain key to maintaining safe levels of policing into the medium term.
- 10.13 Sound financial control will also be key to delivering financial balance beyond 2019/20. Reserves to support the revenue budget will have been depleted by 2020/21 and, unless additional funding is made available either by increased government grant or from council tax receipts, cost reductions of £6.7m will be required in 2020/21. It is essential that the cost reduction programme be developed during the early part of 2019/20 so that decision points are clear to ensure the required reductions can be delivered.

#### **Reserves**

- 10.14 CIPFA's Guidance makes clear that the adequacy of reserves should be assessed in the context of its strategic, operational and financial risks.
- 10.15 The currently approved Financial Strategy requires that "general reserves will be maintained at the minimum of a target range based on the financial risk assessment in respect of residual financial risks." The Financial Strategy has been reviewed as part of the budget process and is the subject of a separate decision paper.
- 10.16 The PCC currently holds a General Reserve of £2.5m, following a £3.1m reduction in 2018/19 to support the revenue budget, there are no plans for further use in 2019/20 to support the revenue budget. Table G below provides a summary of the risk based assessment that has been undertaken.
- 10.17 The range of required reserves is assessed as £5.5m - £12m, the minimum point of which is £5.5m. This is set against forecast risk based reserves of £5.4m: General Reserve £2.5m, Major Incident Reserve £1.9m and Insurance Reserve £1m. This continues the financial risk being carried by the PCC and is a consequence of the desire to release risk based reserves to mitigate the operational risk.
- 10.18 Nevertheless, given the context of increased financial risk, the need for sound financial control is further emphasised. The role of the Force Chief Financial Officer in supporting the Chief Constable and his team is key to delivering this.
- 10.19 In the circumstances, I am satisfied that the level of reserves is both appropriate and just adequate.

**TABLE G: Reserves & Risk**

Area	Risk addressed	Calculation basis		Proposed allocation	
		Min	Max	Min £000	Max £000
General balance	Budget overspend & general contingency	0.5% budget requirement	1% budget requirement	634	1,269
Major Disaster	First 1% of budget requirement to be met on major disasters	50% of potential impact	100% of potential impact	634	1,269
Council Tax	To provide for future non-payments, reducing yields etc.	1% of council tax (2019/20)	3% of council tax (2019/20)	554	1,663
Police Staff Pension Scheme Contributions	Actuarial variations in the level of contributions due to market volatility			500	1,000
Business Transformation Partnership	Risk of financial collapse or force majeure event before end of contract term (£1.5m of contract tender costs built into MTFP).	Based on 10% of Estimated cost of retendering (£1.5m)	Based on 50% of Estimated cost of retendering (£1.5m)	150	750
Budget Adjustment	To provide for the potential costs of staff reductions	50% of costs of potential redundancy	100% of costs of potential redundancy	1,100	2,200
Council Tax	To provide for the potential costs of a referendum	Costs of referendum	Cost of referendum & rebilling	1,000	1,500
Major Incidents	Possibility of in-year major incident costs exceeding provision in revenue budget	Maximum spend in last 5 years less revenue budget provision	2 x the maximum spend in last 5 years less revenue budget provision	400	1,400
Insurance	Covers excess on insurance position	2 x current excess	4 x current excess	500	1,000
				<b>5,473</b>	<b>12,050</b>

## **A2. LINKS TO POLICE AND CRIME PLAN AND PCC'S STRATEGIES/PRIORITIES**

The revenue budget and capital programme are the financial expression of the Police and Crime Plan and the Commissioner's strategies and is consistent with his Financial Strategy.

### **B. FINANCIAL CONSIDERATIONS**

These have been included in the main report above.

### **C. LEGAL AND HUMAN RIGHTS CONSIDERATIONS**

The Police and Crime Commissioner is required to set a balanced budget, determine the rate of council tax and issue a precept in accordance with the Local Government Finance Act 1992 and the Police Act 1996.

### **D. PERSONNEL AND EQUALITIES ISSUES**

There are no direct personnel, equal opportunities or diversity issues arising from this report.

### **E. REVIEW ARRANGEMENTS**

The revenue budget and capital programme will be monitored monthly at Resource Governance meetings.

### **F. RISK MANAGEMENT**

The risk of a shortfall in funding resulting in severe financial difficulties for the Police and Crime Commissioner and the Police Force is highlighted in both the PCC and Force risk registers. Particular areas of risk around funding levels, financial control and reserves are highlighted in the report.

### **G. PUBLIC ACCESS TO INFORMATION**

Information in this form along with any supporting material is subject to the Freedom of Information Act 2000 and other legislation. Part 1 of this form will be made available on the PCC's website within one working day of approval. However, if release by that date would compromise the implementation of the decision being approved, publication may be deferred. An explanation for any deferment must be provided below, together with a date for publication.

**Is the publication of this form to be deferred? No**

**If Yes, for what reason:**

**Until what date:**

Any facts/advice/recommendations that should not be made automatically available on request should not be included in Part 1 but instead on the separate part 2 form.

**Is there a part 2 form? No**

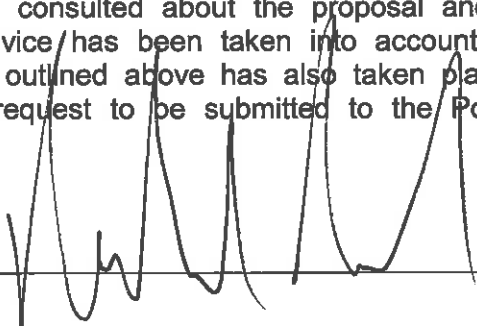
**ORIGINATING OFFICER DECLARATION**

	Initial to confirm
<b>Originating Officer:</b> PCC's Chief Finance Officer recommends this proposal for the reasons outlined above.	JBF
<b>Financial advice:</b> The PCC's Chief Finance Officer has been consulted on this proposal. The CC's Chief Finance Officer has been consulted on this proposal.	JBF SC
<b>Monitoring Officer:</b> The PCC's Monitoring Officer has been consulted on this proposal	Y
<b>Chief Constable:</b> The Chief Constable has been consulted on this proposal	CS

**OFFICER APPROVAL**

**Chief Executive**

I have been consulted about the proposal and confirm that financial, legal and equalities advice has been taken into account in the preparation of this report. Consultation outlined above has also taken place. I am satisfied that this is an appropriate request to be submitted to the Police and Crime Commissioner for Lincolnshire.

**Signature:** 

**Date:** 25/2/19

A. BUDGET & COUNCIL TAX REQUIREMENT 2019/20		£	£	
<b>TOTAL BUDGET</b>			<b>123,888,314.22</b>	
LESS:	Victim Services	867,660.00	867,660.00	
<b>BUDGET REQUIREMENT</b>			<b>123,020,654.22</b>	
	Police Specific Grant	59,122,677.00		
	Pension Top Up Grant	1,174,926.00		
	Council Tax Support Grant	5,774,887.00		
	Council Tax Freeze Grant	1,058,666.00	67,131,156.00	
<b>POLICE AND CRIME COMMISSIONER PRECEPT</b>			<b>55,889,498.22</b>	
LESS:	District Council Collection Fund Surplus		471,737.47	
<b>COUNCIL TAX REQUIREMENT</b>			<b>55,417,760.75</b>	
<b>B. PCC ELEMENT OF COUNCIL TAX BY PROPERTY BAND</b>		<b>Proportion of Band D</b>	<b>Council Tax £</b>	
	Band A	6/9	160.92	
	Band B	7/9	187.74	
	Band C	8/9	214.56	
	Band D	9/9	241.38	
	Band E	11/9	295.02	
	Band F	13/9	348.66	
	Band G	15/9	402.30	
	Band H	18/9	482.76	
<b>C. PRECEPTS ON DISTRICT COUNCILS</b>	<b>No. of Band D Equivalent Properties</b>	<b>Council Tax Requirement £</b>	<b>Collection Fund Surplus / (Deficit) £</b>	<b>PCC Precept £</b>
Lincoln City	24,299.78	5,865,480.90	33,940.00	5,899,420.90
Boston B.C.	19,133.90	4,618,540.78	26,610.00	4,645,150.78
East Lindsey D.C.	44,264.00	10,684,444.32	107,074.82	10,791,519.14
West Lindsey D.C.	29,532.83	7,128,634.51	176,000.00	7,304,634.51
North Kesteven D.C.	37,300.00	9,003,474.00	(60,260.85)	8,943,213.15
South Kesteven D.C.	47,125.70	11,375,201.47	83,535.00	11,458,736.47
South Holland D.C.	27,931.00	6,741,984.78	104,838.50	6,846,823.28
<b>TOTAL</b>	<b>229,587.21</b>	<b>55,417,760.75</b>	<b>471,737.47</b>	<b>55,889,498.22</b>