

Council is recommended to resolve as follows:

- 1) It be noted that the Council calculated:
 - a) the Council Tax base 2025-26 for the whole Council area as **93,883.21** (item T in the formula in Section 31B of the Local Government Finance Act 1992, as amended (the “Act”)) and;
 - b) the dwellings in those parts of its area to which a Parish Precept relates, as in the attached Appendix C.
- 2) The Council calculates that the Council Tax requirement for the Council’s own purposes for 2024-25 (excluding Local Precepting Authorities) is **£188,014,271.67**.
- 3) That the following amounts be calculated for the year 2025-26 in accordance with Sections 31 to 36 of the Act.
 - a) **£851,351,536** being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(2) of the Act taking into account all precepts issued to it by Local Precepting Authorities;
 - b) **£657,084,581** being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act;
 - c) **£194,266,955** being the amount by which the aggregate at (a) above exceeds the aggregate at (b) above, calculated by the Council in accordance with Section 31A(4) of the Act as its Council Tax requirement for the year. (Item R in the formula in Section 31B of the Act);
 - d) **£2.069.24** being the amount at (c) above (Item R) divided by Item T (1 a) above), calculated by the Council, in accordance with Section 31B of the Act, as the basic amount of its Council Tax for the year (including the average for Local Precepting Authorities); (as detailed in Appendix B1 Local Precept only by valuation band and Appendix B2 Local Precepting Authorities and Cumberland Council by valuation band);
 - e) **£6,252,683.32** being the aggregate amount of all special items (Local Precept) referred to in Section 34 (1) of the Act. (as detailed in Appendix B1 Local Precepting Authorities only, by valuation band, and Appendix C Local Precept);
 - f) **£2,002.64** being the amount at (d) above less the result given by dividing the amount at (e) above by Item T (1 a) above), calculated by the Council, in accordance with Section 34 (2) of the Act, as the basic amount of its Council Tax for the year for dwellings in those parts of its area to which no Local Precept relates.

APPENDIX A

- 4) To note that Cumbria Commissioner Fire and Rescue and The Police and Crime Commissioner for Cumbria have issued precepts to the Council in accordance with Section 40 of the Local Government Finance Act 1992 for each category of dwellings in the Council's area as indicated in the table below.

	Valuation Bands							
	Band A £	Band B £	Band C £	Band D £	Band E £	Band F £	Band G £	Band H £
Cumberland Council	1,335.09	1,557.61	1,780.12	2,002.64	2,447.67	2,892.70	3,337.73	4,005.28
Cumbria Commissioner Fire and Rescue	68.76	80.22	91.68	103.14	126.06	148.98	171.90	206.28
Police and Crime Commissioner for Cumbria	225.96	263.62	301.28	338.94	414.26	489.58	564.90	677.88
	1,629.81	1,901.45	2,173.08	2,444.72	2,987.99	3,531.26	4,074.53	4,889.44

- 5) The Council, in accordance with Sections 30 and 36 of the Local Government Finance Act 1992, hereby sets the aggregate amounts shown in the tables detailed in Appendix B (1,2 and 3), as the amounts of Council Tax for 2026-27 for each part of its area and for each of the categories of dwellings.