



## Exeter City Council

An **EXTRAORDINARY MEETING OF THE COUNCIL** will be held at the **GUILDHALL, HIGH STREET, EXETER** on **TUESDAY 20 FEBRUARY 2024**, at 6.00 pm, at which you are hereby summoned to attend.

If you have an enquiry regarding any items on this agenda, please contact Mark Devin, Democratic Services Manager on 01392 265477.

The following business is proposed to be transacted:-

|  | Pages    |
|--|----------|
| 1 Public Questions<br>Details of questions should be notified to the Democratic Services Manager at least three working days prior to the meeting - by 10am on Thursday 15 February 2024. Further information and a copy of the procedure are available from Democratic Services (Committees) with details about speaking at Council to be found here: <a href="#">Public Speaking at Meetings</a> |          |
| 2 To receive Minutes 4,5, 6 and 7 of the Combined Strategic Scrutiny and Customer Focus Scrutiny Committee - 7 February 2024   | 5 - 10   |
| 3 To receive Minute 11 of the Executive of 9 January 2024  | 11 - 12  |
| 4 Budget 2024/25<br>To pass the following resolution:-   | 13 - 198 |

### **RESOLVED:-**

- (1) That the following, as submitted in the Estimates Book, be approved:-
  - (a) the Revenue estimates for 2024-2025;
  - (b) the Capital programme for 2024-2025;
  - (c) the Fees & Charges for 2024-2025;
  - (d) the Treasury Management Strategy for 2024-2025;
  - (e) the Prudential indicators for 2024-2025 (incorporating the Minimum Revenue Provision Statement); and
  - (f) the Capital Strategy for 2024-2025.

- (2) that it be noted that, at the meeting of the Executive on the 9 January 2024, the Council calculated the figure of 39,045, as its council tax base for the year 2024-2025 in accordance with the Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012 made under Section 33(5) of the Local Government Finance Act 1992;
- (3) that the following amounts be now calculated by the Council for the year 2024-2025 in accordance with Sections 31A of the Local Government and Finance Act 1992:-
- (a) £120,007,420 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(2)(a) to (f) of the Act;
  - (b) £112,964,874 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3)(a) to (d) of the Act;
  - (c) £7,042,546 being the amount by which the aggregate at (3)(a) above exceeds the aggregate at (3)(b) above, calculated by the Council, in accordance with Section 31A(4) of the Act, as its council tax requirement for the year;
  - (d) £180.37 being the amount at (3)(c) above divided by the amount at 2 above, calculated by the Council, in accordance with Section 31B(1) of the Act, as the basic amount of its council tax for the year;

(e) Valuation Bands

|         |         |         |         |
|---------|---------|---------|---------|
| A       | B       | C       | D       |
| £120.25 | £140.29 | £160.33 | £180.37 |
| E       | F       | G       | H       |
| £220.45 | £260.53 | £300.62 | £360.74 |

Being the amount given by multiplying the amount at (3)(d) above by the number which, in the proportion set out in Section 5(1) of the Act, is applicable to dwellings listed in a particular valuation band divided by the number which in that proportion is applicable to dwellings listed in valuation band D, calculated by the Council, in accordance with Section 36(1) of the Act, as the amounts to be taken into account for the year in respect of categories of dwellings listed in different valuation bands.

- (4) That it will be noted that, for the year 2024-2025, Devon County Council, the Office of the Police and Crime Commissioner for Devon and Cornwall and the Devon and Somerset Fire and Rescue Authority have stated the following amounts on precepts issued to the Council, in accordance with Section 83 of the Local Government Act 2003, for each of the categories of the dwellings shown below:-

Devon County Council

|           |           |           |           |
|-----------|-----------|-----------|-----------|
| A         | B         | C         | D         |
| £xxx.xx   | £xxx.xx   | £x,xxx.xx | £x,xxx.xx |
| E         | F         | G         | H         |
| £x,xxx.xx | £x,xxx.xx | £x,xxx.xx | £x,xxx.xx |

Devon County Council - Adult Social Care

|           |           |           |           |
|-----------|-----------|-----------|-----------|
| A         | B         | C         | D         |
| £xxx.xx   | £xxx.xx   | £x,xxx.xx | £x,xxx.xx |
| E         | F         | G         | H         |
| £x,xxx.xx | £x,xxx.xx | £x,xxx.xx | £x,xxx.xx |

Office of the Police and Crime Commissioner for Devon and Cornwall

|         |         |         |         |
|---------|---------|---------|---------|
| A       | B       | C       | D       |
| £183.00 | £213.50 | £244.00 | £274.50 |
| E       | F       | G       | H       |
| £335.50 | £396.50 | £457.50 | £549.00 |

Devon and Somerset Fire and Rescue Authority

|        |         |         |         |
|--------|---------|---------|---------|
| A      | B       | C       | D       |
| £xx.xx | £xx.xx  | £xx.xx  | £xx.xx  |
| E      | F       | G       | H       |
| £xx.xx | £xxx.xx | £xxx.xx | £xxx.xx |

- (5) That, having calculated the aggregate in each case of the amounts at (3)(e) and (4) above, the Council, in accordance with Section 30(2) of the Local Government Finance Act 1992, hereby set the following amounts as the amounts of council tax for the year 2024-2025 for each of the categories of dwellings shown below:-

Valuation Bands

|           |           |           |           |
|-----------|-----------|-----------|-----------|
| A         | B         | C         | D         |
| £x,xxx.xx | £x,xxx.xx | £x,xxx.xx | £x,xxx.xx |
| E         | F         | G         | H         |
| £x,xxx.xx | £x,xxx.xx | £x,xxx.xx | £x,xxx.xx |

**Standing Order 30**

Members are asked to note that a recorded vote is required to approve the budget and to set the Council Tax in accordance with the Local Authorities (Standing Orders) (England) (Amendment) Regulations 2014. Standing Order 30 refers.

Date: 12 February 2024

Bindu Arjoon  
Chief Executive

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## COMBINED STRATEGIC SCRUTINY AND CUSTOMER FOCUS SCRUTINY COMMITTEES

7 February 2024

### Present:

Councillors Allcock, Asvachin, Begley, Branston, Fullam, Harvey, Holland, Ketchin, Knott, Miller, Mitchell, M, Moore, D, Patrick, Snow, Sparling, Rees, Vizard, Wardle and Williams, M

### Apologies:

Councillors Atkinson, Read and Warwick

### Also present:

Director Finance, Democratic Services Officers (PMD and SLS)

### In attendance:

Councillor Philip Bialyk - Leader

#### 4 **General Fund/HRA Estimates and Capital Programme 2024/25**

The Director Finance presented the report considered at Executive on 6 February 2024. His responses – as well as the Leader’s where applicable – to Members’ queries set out in italics.

The Director Finance thanked Members and officers for proposing a balanced budget given the number - and difficult timing of - financial pressures. He also advised that the budget-setting process would change next year and that a new meeting of this Committee would take place in June 2024 where he would set out:-

- MTFP requirements;
- timetable; and
- process.

This had been agreed at the previous Scrutiny Programme Board meeting.

#### Local Government Finance Settlement 2023/24

The Director Finance clarified that:-

- *it was not his role to determine how any additional money received by Exeter City Council (ECC) would be spent;*
- *it was true that the rise in costs incurred was higher than the rise in income generated, which made the budget-setting process more difficult;*
- *the condition survey underpinned the Capital Programmed;*
- *ECC could not presently borrow at an interest rate lower than 5%;*
- *not all operational properties generated an income;*
- *in terms of investment required, the situation with car parks was not dissimilar to the one with the Material Recycling Facility (MRF);*
- *car park income appeared close to its peak, which was lower than the budget set;*
- *ECC had a choice of investing to maintain the car park or risk losing income;*

- *it was extremely difficult for ECC to find new income streams; and*
- *the option of losing the multistorey car park required the assumption that other car parks could absorb the overflow.*

The Leader responded to Members' questions as follows:-

- *Not all services were being treated as cost-neutral at the moment; and*
- *He was leaning on advice from officers regarding the commercial strategy.*

#### New Homes Bonus

The Director Finance advised that:-

- *there was little left (£59,000) of the £3,028,000 in the "Unused / Projects" column at paragraph 8.7.2; the money had been used entirely;*
- *all of the "Unused / Projects" money would be used by the end of the year; and*
- *he would enquire with the Director of City Development if there had been any update on the Community Infrastructure (CIL) review announced by the Prime Minister.*

#### Medium-Term Financial Plan

The Director Finance responded to Members' questions as follows:-

- *On the issue of the Corporate Plan, the Finance Team's role was to deliver options for funding to the leadership;*
- *Building homes was an HRA matter;*
- *There was a number of ways budgeting could be done so long as the Council's statutory obligations were met; and*
- *Some of the proposals of One Exeter could offer solutions to the approach to financial planning.*

The Leader responded to Members' questions as follows:-

- *The Corporate Strategy was being looked at again; and*
- *In terms of Risk, the Equality Act 2010 and Carbon Footprint implications were always considered.*

#### Business Rates

The Director Finance explained that:-

- *business rates had become an increasingly complex area;*
- *the current scheme enabled ECC to be part of a pool with other local authorities across Devon;*
- *the Devon business rates pool was one of the most successful in the country;*
- *the Government wanted to link a reset to reforming the funding formula;*
- *every loss of business rates through government policy would be fully funded by the Government;*

#### Spending Pressures

- *there had been a reduction of £1.4m in income;*

- *there had been a loss of housing benefit admin grant as a result of the transition to universal credit, increased pensions contributions, external audit fees and an increase in software licences, among others;*
- *debt recovery had increased;*
- *a new telephony system would be needed next year;*
- *the reduction in car park income had been caused largely by a change in commuter patterns;*
- *housing benefit overpayments had reduced significantly;*
- *while there was a team in place in charge of marketing ECC's trade waste services, it was hard for the Council to compete with national companies; and*
- *trade waste still made more money than it cost to run.*

### Council Tax Budget Requirements

The Director Finance clarified that:-

- *Exeter probably had the lowest council tax compared to cities of the same size, although no comparison would be like-for-like;*
- *Exeter received £51 per head of population, which was the lowest in the country of similar Cities and prominent towns;*
- *the Government had introduced a referendum limit for council tax; and*
- *it was possible to hold a local referendum about paying more council tax, but this would be a gamble and carried a risk associated with the cost of running the referendum and rebilling.*

### Housing Revenue Account

The Director Finance explained that:-

- *despite the impact of the HRA financial challenges, tenants would continue to get repairs;*
- *additional staff had been required to cover new regulatory responsibilities for the Council as a landlord;*
- *maintenance was a challenging area;*
- *£16m would be made available for improvements to ECC's housing stock;*
- *the retrofitting of properties did have an impact on the budget;*
- *budget was going up for housing rents.*

### General Fund Capital

The Director Finance clarified that:-

- *Strata was wholly owned by three local authorities (Exeter, Teignbridge and East Devon);*
- *Strata was a limited company which didn't pay dividends;*
- *IT hardware used by ECC was owned by the Council, while software was owned by Strata;*
- *Strata was not a company in the normal sense;*
- *it was cheaper for ECC to use Strata than to run its own IT.*

Responding to a Member, the Leader explained that he did not want to contract out for IT solutions and felt that the Strata system was working.

## Robustness of Reserves and Estimates

The Director Finance explained that:-

- *commercial property income and car park income were regarded as “risky income;*
- *consequently, ECC was deemed to be a high-risk local authority as it relied on such income to deliver its statutory functions;*
- *the impact that the cuts from Devon County Council had on housing needs could be significantly be offset next year but would have a major effect in future years; and*
- *the cuts from Devon County Council caused unavoidable pressures (around £200,000; potentially £700,000 next year).*

The Chair and Committee Members thanked the Director Finance for his report and answers. The report was noted.

### 5 **Capital Strategy 2024-25**

The Director Finance presented the report which explained the detail of the long term policy objectives and resulting capital strategy requirements, governance procedures and risks for the Capital Programme. The Strategy being a statutory requirement.

There was one change to the previous year’s Strategy with the implementation of a new International Financial Reporting Standard (IFRS 16 Leases), which has changed the way the Council treats a number of operating leases in accounting terms and they now form part of the Capital Programme.

A Member referred to the Capital Strategy and enquired why the Strategy did not include an assessment of whether a scheme reduces the environmental impact resulting from construction. She suggested that would address a fundamental issue relating to the corporate objective of climate change as a consideration of how capital projects were devised and funded. In responding to the Member’s comment, the Director Finance advised that the Strategy was very prescriptive, but he noted the suggestion for future years.

Councillor Moore proposed a recommendation, which was seconded by Councillor Sparling that the Executive review the position that the Capital Strategy includes an improvement to the environment as a specific objective of any capital projects over the year. Following a vote, the proposal was carried.

The Combined Strategic Scrutiny and Customer Focus Scrutiny Committees noted the report.

### 6 **The Prudential Code for Capital Finance in Local Authorities (Incorporating the Annual Statement of Minimum Revenue Provision)**

The Director Finance presented the proposed 2024/25 prudential indicators for Capital Finance for adoption by the Council and to set the Annual Statement of Minimum Revenue Provision (MRP). He referred to a range of indicators, which demonstrated the affordability and prudence of the Capital Programme, set out in appendices A to C attached to the report. He also highlighted the following key indicators that the Council had to consider -



- the Capital Financing Requirement which demonstrates the amount that the Council has an underlying need to borrow, regardless of whether that amount has actually been borrowed;
- the Operational Boundary which sets out the amount that the Council intends to keep within over the period covered by the indicators, and
- the Authorised Limit, the maximum that the Section 151 Officer is allowed to borrow to cover the Operational Boundary and day to day cash flow needs. The Council is not allowed to exceed this amount of borrowing without first authorising an increase to the limit.

Responding to Members, the Director Finance advised:-

- the Council sets its own cap on borrowing, in line with what was required.
- all Councils had any open credit allowance, but the Government could step in where there were concerns over the level of borrowing by a local authority. He was aware that approach may be reviewed in the light of a number of Section 114 notices facing some local authorities
- every Council was required to have a Treasury Management Advisor, who provided specialist advice including the provision of an estimate and forecast in relation to interest rates.
- the Council had a number of fixed term loans with the Public Works Loan Board and the interest payable would not change over the lifetime of the loan.
- the borrowing approach in relation to requirements of the Housing Revenue Account (HRA) as opposed to the General Fund is slightly different.

The Combined Strategic Scrutiny and Customer Focus Scrutiny Committees noted the report.

## 7 Treasury Management Strategy Report 2024/25

The Director Finance presented the report, which sought the adoption of the Treasury Management Strategy report and the Incorporated Annual Investment Strategy 2024/25, as required under Section 15(1) (a) of the Local Government Act 2003. There had been no significant change in the Strategy which set out the approach for investing and borrowing money by the Council, the details of which were set out in section 4.3 of Appendix A.

Responding to Members, the Director Finance advised:-

- the Council was unable to enquire as to the degree of environmental and social responsibility of bodies with whom the Council invested, but they were legally required to prioritise the following of security, liquidity and yield. He would, however, make that request of brokers.
- the services of an intermediary was used and the Council enjoyed a good relationship with the brokerage firms used
- the Council could choose the arrangement that most suits their need and Commission is paid to the broker by the borrower.
- he understood the Member's concerns, but the institution may state their business ethos was green in nature and the proviso of security, liquidity and yield were paramount.
- That borrowing was made at the point that it was most affordable. The Council had borrowing on three commercial properties over a 30, 35 and 50 year period on a fixed term basis so the debt repayment was known for that period. Unlike Exeter, some local authorities have made losses on properties

purchased due to the high interest as their short term loans require refinancing.

The Combined Strategic Scrutiny and Customer Focus Scrutiny Committees noted the report.

The Chair thanked the Director Finance for his presentation.

The meeting commenced at 5.30 pm and closed at 8.15 pm

Chair

DRAFT

## EXECUTIVE

Tuesday 9 January 2024

Present:

Councillor Bialyk (Chair)

Councillors Wright, Denning, Foale, Morse, Pearce, Williams, R and Wood

Councillor Jobson (as an opposition group Leader);

Councillor Moore (as an opposition group Leader); and

Councillor M. Mitchell (as an opposition group Leader)

Apologies:

Councillor Parkhouse

Also present:

Chief Executive, Director Corporate Services, Director Net Zero Exeter & City Management, Director of City Development, Director Finance, Assistant Director of Housing (LB), Service Lead Net Zero & Business, Service Lead for Commercial and Procurement, Policy Officer – Community Safety, Safeguarding and Equality & Diversity and Democratic Services Manager

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### COUNCIL TAXBASE AND NNDR 1 2024/25

The Executive received the report which set out the 2024/25 Council Tax base in accordance with the Local Authorities (Calculation of Tax Base) (England) Regulations 2012. The report also sought approval to delegate the estimate of Business Rate Income (NNDR1) for the next financial year to the Director Finance to ensure the Council met its statutory deadline for notifying Precepting Authorities and the Government by 31 January 2024.

Particular reference was to the gross tax base being over 40,000 for the first time in Exeter's history with a recommendation to increase the collection rate to 97.5%, which would generate a tax base of 39,045 for 2024-25.

**RESOLVED** that:-

(1) in accordance with the Local Authorities (Calculation of Tax Base) (England) Regulations 2012, the amount calculated by Exeter City Council as its tax base for the year 2024/25 shall be 39,045;

(2) the Collection Fund Surplus of £1,572,067 and the 97.5% increase in the Collection Rate be approved; and

(3) the responsibility to approve the Council's NNDR1 return by 31 January 2024 be delegated to the Section 151 Officer.

(The meeting commenced at 5.30 pm and closed at 7.41 pm)

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# REVENUE AND CAPITAL ESTIMATES

2024-2025



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**REPORT TO EXECUTIVE**

Date of Meeting: 6 February 2024

**REPORT TO COUNCIL**

Date of Meeting: 20 February 2024

Report of: Director Finance

Title: General Fund / HRA Estimates and Capital Programme 2024/25

**Is this a Key Decision?**

No

**Is this an Executive or Council Function?**

Council

**1. What is the report about?**

1.1 To propose the General Fund revenue estimates for 2024/25 and to recommend the Band D level of Council Tax for 2024/25. This report also includes the proposed Capital Programme for 2024/25 and future years, and the proposals in respect of the Housing Revenue Account for 2024/25.

**2. Recommendations:**

2.1 It is recommended that:

2.1.1 The Council's overall spending proposals in respect of its General Fund and HRA revenue are recommended to Council for approval.

2.1.2 Subject to the identification of sufficient capital receipts to finance the new General Fund Capital bids in respect of IT, recommend to Council the approval the General Fund and HRA Capital Programmes and delegate the final decision to the Director Finance, in consultation with the Leader and Chief Executive.

2.1.3 Members consider the budget assessment by the Section 151 Officer in 8.17 in agreeing the recommendations.

2.1.4 The General Fund minimum Balance be set at £3.020 million for 2024/25 and the HRA minimum Balance be set at £3.525 million for 2024/25.

2.1.5 The Council Tax for each Band be recommended to the Council as set out in section 8.19.3 subject to Devon County Council, OPCC Devon and Cornwall and the Devon and Somerset Fire Authority confirming their Band D levels respectively; and

2.1.6 When the actual Council Tax amounts for Devon County Council, Devon and Cornwall Police and Crime Commissioner and the Devon and Somerset Fire Authority are set then the revised council tax levels be submitted to Council on 20 February 2024 for approval.

### **3. Reasons for the recommendation:**

3.1 To ensure that the Council is in a position to set a balanced budget and determine the Council Tax for the City of Exeter in line with the statutory timeframe.

### **4. What are the resource implications including non financial resources?**

4.1 Section 8 of the report sets out the resource implications of the proposed budgets.

### **5. Section 151 Officer comments:**

5.1 The proposed budget will achieve the requirement to maintain a minimum balance in excess of £3 million. Compared to last year, the level of reductions has been more manageable, but this has required the use of significant General Fund Balances

5.2 The proposed capital programme aligns with the Medium Term Financial Plan and the revenue implications have been built into both the General Fund and HRA budgets. The General Fund proposals reflect the challenging nature of the Council's finances. Only essential bids are being proposed and even these will be subject to the identification of resources to finance them.



5.4 The report also sets out the proposed HRA income and expenditure for 2024/25. There is a budgeted deficit of £0.208 million, which is in line with the HRA's medium Term Financial Plan. It is recommended to reduce the minimum level of reserves within the HRA, but even with this, the MTFP shows very little room for manoeuvre. The figures for the HRA contained in this report continue to show the minimum reserve level at £4 million. This will be amended in future reports if Members agree to the recommendation.

5.5 It is important to remember that Council is legally responsible for setting a balanced budget each year and for taking action when there are adverse movements in the projected financial position during the year. Therefore, if a decision is taken to amend the budget in any way, then Council must identify how that will be funded.

5.6 In order to maintain financial discipline and prepare for the reductions required, Council can no longer merely approve additional expenditure without identifying what will be cut to fund it. This is essential as Officers and Members prepare to identify ways to address the further gaps in funding over the life of the Medium Term Financial Plan. Next year in particular requires £3.8 million of reductions to deliver a balanced budget.

## **6. What are the legal aspects?**

6.1 As part of the budget and the Council Tax fixing process, the Council is required by the Local Government Finance Act 1992 to make various specific calculations and decisions:-

- (a) it must calculate its budget requirement in accordance with Section 32 of the Act;
- (b) it must calculate the City Council element of the Council Tax - first for Band D and then for all bands - in accordance with Sections 33 to 36;
- (c) it must set the overall Council Tax for each band in accordance with Section 30.

## **7. Monitoring Officer's comments:**

7.1 Legislation does not prescribe how much the minimum level of reserves should be. The Section 151 officer is tasked with recommending the minimum level of reserves required as part of the budget setting process having regard to elements of risk in the Council's finances. Section 25 of the Local Government Act 2003 requires the S.151 officer to report on the adequacy of the Council's financial resource.

7.2 The Monitoring Officers' comments are intended to assist all members of the Council in consideration of the complex legal background to their budgetary and Council Tax decisions and to set out the legal factors and requirements which Members of the City Council need to consider in reaching decisions on the budget and Council Tax.

7.3 In coming to a decision in relation to the revenue budget and the council tax, the City Council and Councillors have the following legal duties:

- a) To act in accordance with their statutory duties and responsibilities;
- b) To act reasonably; and
- c) To have careful regard to their fiduciary duty to its rate payers and Council taxpayers.

7.4 The City Council has a clear legal duty to set a balanced budget. A resolution not to set a Council tax would be unlawful so would be a resolution to set a Council tax which deliberately did not balance the budget.

7.5 When deciding, councillors are reminded of the obligation to act reasonably and in accordance with the principals set down in the Wednesbury case. This means that councillors are required to consider all relevant considerations and ignore any irrelevant considerations. Put simply, it would be unlawful for the Council to come to a view which is unreasonable in the sense that it is so irrational that no reasonable authority could have reached it.

7.6 The meaning of fiduciary duty is more difficult to define but can be summarised as a duty to conduct administration in a business-like manner with reasonable care, skill and caution and with due regards to the council's rate payers. When discharging their fiduciary duties councillors will need to consider the following:

- a) Prudent use of the council's resources, including the raising of income and the control of expenditure;
- b) Financial prudence both long and short term;
- c) Striking a fair balance between the interest of the council tax payers on the one hand and the community interest and adequate and efficient services on the other hand; and
- d) Acting in good faith with a view to complying with statutory duties and exercising its statutory powers for the benefit of the community.

7.7 The S.151 officer has given very clear advice in paragraphs 5 above. Members are obliged to have regard advice to this advice when making decisions about the Council's finances

7.8 Restriction on voting:

Members' attention is drawn to the provisions of S.106 of the Local Government Finance Act 1992 which applies to members where:

- (a) They are present at a meeting of full Council, the Executive or Committee and at the time of the meeting an amount of Council tax and has remained unpaid for at least 2 months; and
- (b) Any budget or Council tax calculation or recommendation or decision which might affect the making of any such calculation, is the subject of consideration at the meeting.

7.9 In these circumstances, any such members shall at the meeting and as soon as practical after its commencement disclose the fact that S.106 applies to them and shall not vote on any question concerning budget setting.

7.10 Failure to comply with these requirements is a criminal offence unless such member can prove that they did not know S.106 applied to them at the time of the meeting or that the matter in question was the subject of consideration at that meeting.

## **8. Report details:**

### 8.1 Local Government Finance Settlement 2024/25

#### 8.1.1 *1 year Settlement*

In terms of the settlement, the figures announced were for one year only. The underlying principle is that each Council will receive at least the minimum increase and again Exeter has received a Funding Guarantee Grant totalling £1.173 million to ensure we reach the minimum increase allowed. In addition, the Services Grant has also been included and Exeter has been awarded £0.026 million along with £0.600 million of RSG (an increase for inflation).

The provisional settlement for 2024/25 was announced in late December (Appendix 1) and the figures in the Medium Term Financial Plan have been updated. However, in an unusual move, the Government announced on 24 January 2024, that additional funding would be added to the final settlement. The majority (£500 million) will be paid to upper tier authorities as Social Care Grant, but the Government have also increased the Rural Service Delivery Grant by £15 million, provided funding for Councils experiencing significant difficulties due to internal drainage board levies and an increase in the minimum funding guarantee threshold from 3% to 4%. Only the final announcement will benefit Exeter. At the time of writing the final settlement has not been announced, but it is estimated that Exeter will receive approximately £0.140 million

Exeter's Core Spending Power has increased by 3.1% as compared to a 6.5% rise on average for Local Government as a whole. Much of the increase in funding nationally relates to specific Grants related to Social Care (Appendix 2).

## 8.2 Business Rates

8.2.1 The Government have confirmed that the implementation of the Business Rates retention reform and the review of the formula that underpins it will not take place in this Parliament and it has therefore been removed from the medium term financial plan. This is positive news for Exeter as we benefit from being significantly above our baseline needs. The review is now not expected to be implemented until 2026/27 at the earliest, although given the complexity involved there is a strong chance that this will be moved further back.

## 8.3 Council Tax

8.3.1 The referendum threshold has remained this year at the higher of a less than 3% or £5 increase for District Councils. This is in line with the medium term financial plan. As a result, Exeter's budget strategy for next year assumes that council tax will increase by 2.99%, which, along with the estimated surplus on the collection fund of £127,014 and increase in the taxbase will raise an extra £384,393.

## 8.4 Key Assumptions

8.4.1 An overall allowance of £0.735m has been set aside for inflation. The inflationary increases allowed in the budget are:

|                              |               |
|------------------------------|---------------|
| Pay Award                    | 4.0%          |
| Pay – Increments             | 0.5%          |
| Electricity                  | 0.0%          |
| Gas                          | (50.0%)       |
| Water                        | 0.0%          |
| Insurance                    | 10.0% - 20.0% |
| Rates                        | 2.5%          |
| Motor Fuel                   | 3.0%          |
| General Inflation            | 0.0%          |
| Income (excluding Car Parks) | 5.0%          |

8.4.2 General inflation has again been held at zero; however where there are contracts in place, inflation at around RPI has been added. Pay has been increased to 4% although there is a risk that this again may be lower than the actual amount agreed.

8.4.3 Interest is based on the existing loans that have been taken out and the amounts available for investment. Future borrowing requirements are based on rates of around 3.5% and the Council will seek to internally finance borrowing until rates stabilise from the present highs of around 5.4%.

## 8.5 Further Issues to be Considered

8.5.1 Before the Council can finalise its revenue budget for next year there are a number of issues that require further consideration as follows: -

- Equality Impact Assessment
- New Homes Bonus
- Future spending pressures and review of the medium term financial planning process
- The level of reserves and balances

## 8.6 Equality Impact Assessment

8.6.1 Equality Impact Assessments (EQIA) form part of the Council's decision making process and are a tool to help the Council identify what effect or possible effects its work may have on different groups of people. All local authorities have a legal responsibility to assess their policies and functions, and to set out how they will monitor any possible negative impact on equality target groups. The Council needs to consider the impact on equalities of all new and reviewed Council strategies, policies, projects, services or functions, budget decisions and restructures. By anticipating the consequences of its actions on equality groups the Council can make sure that, as far as possible, any negative consequences are eliminated, minimised or counterbalanced by other measures, and opportunities for promoting equality are maximised.

## 8.7 New Homes Bonus

8.7.1 The Government have indicated that whilst New Homes Bonus will be payable again this year, like last year, the 2024/25 element of the allocation will be for one year only and there will be no payment in respect of the previous years. This gives an award of approximately £0.485 million for 2024/25. A new proposal to replace New Homes Bonus is again expected to be announced in the New Year.

8.7.2 To date the Council has received New Homes Bonus of £30.112 million over the period 2011/12 to 2024/25. It is proposed to use this year's allocation to support the revenue budget in its entirety:-

| Year         | Top Slice<br>(revenue)<br>£000's | Community<br>Projects<br>£000's | Major<br>Projects<br>/Debt<br>Reduction<br>£000's | Unused<br>/<br>Projects<br>£000's | Revenue<br>£000's | Total<br>£000's |
|--------------|----------------------------------|---------------------------------|---|-----------------------------------|-------------------|-----------------|
| 2011/12      | -                                | -                               | -   | 389                               | -                 | 389             |
| 2012/13      | 120                              | 361                             | 601   | 241                               | -                 | 1,323           |
| 2013/14      | 120                              | 286                             | 1,757   | 42                                | -                 | 2,205           |
| 2014/15      | 120                              | 286                             | 2,372   | -                                 | -                 | 2,778           |
| 2015/16      | 120                              | 286                             | 3,123   | -                                 | -                 | 3,529           |
| 2016/17      | 159                              | 150                             | 2,000   | 923                               | 1,000             | 4,232           |
| 2017/18      | 164                              | 150                             | 1,500   | 783                               | 1,000             | 3,597           |
| 2018/19      | 164                              | 150                             | 1,150   | 127                               | 1,000             | 2,591           |
| 2019/20      | 25                               | 150                             | 1,000   | 149                               | 1,194             | 2,518           |
| 2020/21      | 25                               | 189                             | 802   | 374                               | 1,100             | 2,490           |
| 2021/22      | -                                | -                               | -   | -                                 | 1,941             | 1,941           |
| 2022/23      | -                                | -                               | -   | -                                 | 1,362             | 1,362           |
| 2023/24      |                                  |                                 |   |                                   | 672               | 672             |
| 2024/25      |                                  |                                 |   |                                   | 485               | 485             |
| <b>Total</b> | <b>1,017</b>                     | <b>2,008</b>                    | <b>14,305</b>                                     | <b>3,028</b>                      | <b>9,754</b>      | <b>30,112</b>   |

## 8.8 Revised Medium Term Revenue Plan (Appendix 3)

8.8.1 An updated Medium Term Financial Plan (MTFP) is set out in Appendix 3. The figures have not been updated to reflect the addition minimum funding guarantee grant, but it is not clear whether this is a one-off and therefore will not necessarily have an impact on future years. The MTFP indicates that further reductions are required from 2025/26 to 2027/28 to fully address the additional spending pressures. The proposed budget for 2024/25 makes use of a large amount of the General Fund Working Balance, which will need to be addressed in future years. The reductions required total £5.630 million, of which proposals covering £1.480 million have been identified. The reset of business rates and impact of the formula funding review have been removed pending further clarity on the timing of their implementation. If the additional funding is built into Council's base funding, this will reduce the required savings by around £150,000.

8.8.2 There are further uncertainties and factors that could affect the future financial position. These include: potential costs arising from the review of service plans, the cost of any new statutory functions, the annual pay award and additional borrowing and revenue costs in respect of any new capital programme commitments.

8.8.3 The level of reductions required however, are such that members must focus on delivery. It would not be appropriate to add further budgets without a clear understanding of how additional expenditure will be funded. Therefore any further requests for funding must have clearly identified reductions to offset the costs.

## 8.9 Balances and Reserves

8.9.1 The Council's current policy is that the minimum level of the General Fund Balance will remain above £3 million. As the Council faces great uncertainty in the medium term over funding and is reliant on less secure forms of income such as car park income it is prudent to hold reserve levels at this level to offset sudden losses of income or unexpected expenditure. Section 8.17 below provides an assessment of the risk factors used to underpin the minimum level of reserves.

8.9.2 The latest estimated position of the General Fund Balance is that it will be £3.739 million as at 31 March 2025, equivalent to 19.7% of Exeter's net revenue budget. The Council's revised medium-term financial plan (Appendix 3) indicates that the General Fund Balance will reduce to £3.438 million by the end of 2027/28, if the proposed reductions are delivered. This is in line with the minimum level required.

8.9.3 The Council also has other reserves that have been earmarked for specific purposes. The Council's proposed revenue budget for 2024/25 includes a net transfer to earmarked reserves of £337,000 (although this includes a large transfer in respect of the ring-fenced Guildhall Shopping Centre income. This is broken down as shown overleaf:-

Transfer to/(from) reserves:

|   | <b>2024/25</b> |
|---|----------------|
|   | <b>£'000</b>   |
| <b>Transfers to Reserves</b>                                |                |
| Devon Home Choice   | 25             |
| Surplus Income from Guildhall Shopping Centre (ring-fenced) | 862            |
| Exeter Business against Crime                               | <u>20</u>      |
|   | <b>907</b>     |
| <b>Transfers from Reserves</b>                              |                |
| Vehicle Licensing   | (15)           |
| Revs & Bens New Burdens                                     | (79)           |
| Net Zero Exeter   | (181)          |
| Homelessness New Burdens                                    | (75)           |
| Corporate   | (20)           |
| AIM Reserve   | <u>(200)</u>   |
|   | <b>(570)</b>   |

8.9.4 Additionally, there is an earmarked reserve to control the impact of additional reliefs granted, and funded, by Government in respect of Business Rates. In order to provide consistency in the figures reported, these movements are shown in Business Rates income to allow Councillors to compare the impact on the Council's Business Rates funding to previous years.

#### 8.10 Revenue Estimates 2024/25

8.10.1 Service Committee Expenditure for 2024/25 is £16,750,780, which is £2,424,360 higher than the current year.

8.10.2 Appendix 4 sets out the proposed reductions and additional income identified in order to form a balanced budget.

8.10.3 In addition, there are other items to consider, referred to as 'below the line' as they do not form part of the individual service controllable budgets. These include an estimate of £1,406,000 for net interest payments in respect of the overall cash balances, £1,831,020 towards repaying



debt in respect of the Council's capital programme and transfers in respect of balances and reserves. The Council's total General Fund Expenditure budget requirement for 2024/25 is proposed at £19,011,370, an increase of £1,632,920 compared to 2023/24 as shown in Appendix 5.

8.10.3 Attached at Appendix 6 is a breakdown of the movements for each management unit taking out the amounts that have been removed or added, but that don't actually impact on the Council Tax. This is either because they have been transferred to / from another part of the budget or because there is a statutory override, which means that the costs are removed elsewhere in the budget.

#### 8.11 Council Tax Budget Requirement 2024/25 (Appendix 7)

8.11.1 As stated above, the Government is setting the referendum trigger for District Councils at above £5 or 3%, whichever is higher. The budget has been set based on a 2.99% increase, although this is ultimately a Member decision. A 2.99% increase generates around £9,370 more for the Council than an increase of £5.

8.11.2 When all the Government Grant and Business Rates funding is taken into account the resultant net expenditure to be financed from council tax is £7,169,560 (indicated in Appendix 7), an increase of £384,380 compared to 2023/24.

8.11.3 Each year the Council must estimate the likely surplus or deficit position on its Collection Fund and any such amounts must be taken into account when determining the band D Council Tax amount. For next year, it is estimated that the collection fund will have a surplus of £127,014 (Exeter's share), which will be used to fund part of the expenditure to be financed from Council Tax.

8.11.4 After taking into account the surplus and the taxbase of 39,045, the proposed band D council tax for 2024/25 is £180.37, which means that the council tax would increase annually by £5.24 or 2.99%.

#### 8.12 Housing Revenue Account (HRA) (Appendix 8 & 9)

8.12.1 Since April 2012, the Council's HRA is expected to be self-financing. Thus all income collected locally from rents, service charges and other sources are kept at a local level to deliver housing services to tenants and to maintain the housing stock.

8.12.2 Since April 2012 each local authority had a limit on the amount of borrowing it could have for the purposes of the HRA, called the 'debt cap'. For Exeter City Council, the debt cap was £57,882,413.

The HRA debt cap was formally removed on 29 October 2018, as a result local authorities are now able to borrow for housebuilding in accordance with the Prudential Code.

8.12.3 In October 2017, the government announced its intention to set a long term rent policy in respect of annual rent increases on both social rent and affordable rent properties of up to CPI plus 1% from 2020, for a period of 5 years.

The policy on rents for social housing came into effect from 1 April 2020. The Council is permitted to apply the policy of increasing rents by CPI plus 1%, the September 2023 CPI figure was 6.7% so the increase for 2024/25 is 7.7%.

For 2024/25 this will result in an average increase of £6.65 per week, over 52 weeks, per property.

8.12.4 The proposed budgets for 2024/25 indicate that a total of £208,050 will need to be taken out of the HRA Working Balance in order to meet the budgeted deficit. The impact on the HRA Working Balance is set out below.

| <b>Movement on HRA Working Balance</b>                 | <b>£</b>        |
|--|-----------------|
| Estimated HRA Working Balance, as at 1/4/24            | £4,841,314      |
| Budgeted Deficit for 2024-25                           | (208,050)       |
| Balance resolved to be retained (HRA contingency)      | (4,000,000)     |
| <b>Total Forecast Balance Available, as at 31/3/25</b> | <b>£633,264</b> |

### 8.13 Capital Programme Resources (Appendix 10)

8.13.1 Historically, the annual capital programme was financed from Government allocated grants together with money from the Council's own capital receipts and capital reserves. However the funding from these sources has now reduced and as a result the Council has to use borrowing instead to fund a significant part of its proposed capital programme. This also has an ongoing impact on the Council's revenue budget. The Council must ensure that any borrowing decisions remain affordable and to this end, has to adopt a number of prudential indicators, which are set out in the Prudential Code for Capital Finance in Local Authorities developed by CIPFA. A separate report to this meeting of the Executive sets out the Council's Prudential Indicators for approval by Members. Section 8.14.2 below sets out the current position, that without a robust, positive financial business case, the Council cannot afford to borrow any further than is already planned in the MTFP at this time.

8.13.2 The following capital resources are available for General Fund (£10.667m) and Housing (£24.844m) in 2024/25. The Capital Programme totals £15.313 million in respect of the General Fund and £17.962 million for the HRA. The borrowing requirement for the General Fund is £5.726 million and is £3.900 million for the HRA. Appendix 10 sets out the forecast use of the resources available for the General Fund and the Housing Revenue Account and the likely amounts of borrowing that will be necessary to fund the capital programme in the future.

### 8.14 General Fund Capital Programme (Appendix 11)

8.14.1 The proposed capital programme is set out in Appendix 11. The programme for 2024/25 totals £15.313 million. Other than for some £0.368 million new bids for IT equipment, there are no new schemes being requested at this stage. The schemes highlighted in yellow have been transferred from revenue with no additional financial implications. The rest of the programme consists of schemes approved in 2023/24, that have already been deferred to 2024/25 at the earliest. It is anticipated that the programme will increase substantially at year end when further schemes from the 2023-24 capital programme are deferred into the new year.

8.14.2 As Members are aware, the costs of borrowing are prohibitive and the additional costs will simply require greater reductions in service provision, potentially in-year. The Council therefore needs to generate capital receipts and although there are some in the pipeline, the Council does not have sufficient at the moment to pay for these new schemes. With that in mind an additional recommendation has been added to approve the new schemes, but delegate the final decision for implementation to the Section 151 Officer once sufficient resources have been identified.

#### 8.15 Housing Revenue Account Capital Programme (Appendix 12)

8.15.1 For 2024/25, the HRA medium term financial plan provides for a capital programme of £17.962 million. This comprises capital investment of £12.501 million for improvements to the Council's existing housing stock and £5.461 million towards the provision of new council homes.

In terms of investment in existing stock, the proposed budgets for 2024/25 include the following:

- 282 bathroom replacements
- 150 whole property retrofit completions
- 450 heating upgrades – either boiler replacements or new heating installations
- 195 kitchen renewals
- 150 roof replacements
- 210 property window replacements

8.15.2 The HRA Capital Programme will be funded by:

| <b>HRA Capital Finance</b>                 | <b>£</b>          |
|--|-------------------|
| Major Repairs Reserve                      | 5,744,752         |
| Revenue Contribution to Capital            | 2,500,000         |
| Capital Receipts                           | 4,984,258         |
| Borrowing                                  | 3,900,000         |
| Grants                                     | 833,102           |
| <b>Total HRA Capital Financing 2024/25</b> | <b>17,962,112</b> |

#### 8.16 Risk Assessment

8.16.1 It has already been mentioned above in this report that our financial forecasts are based on a number of assumptions including the level of inflation, interest rates, income levels, support from the government and general prevailing economic conditions. The main risks to the Council's financial position are as follows:

- Economic volatility, higher interest rates and inflation have added substantial costs to running services. The Council's funding has not kept pace with the scale of increases seen. The UK economy is relatively weak and this could impact on future funding agreements. Conversely, there is a chance that prices will continue to settle and reduce. This would have a positive impact of the reductions required;
- The Governments review of the future funding formula for Local Government, including a business rates rest, coupled with the potential loss of New Homes Bonus, would add a further significant gap in funding over the Medium Term Financial Plan. The overall impact of both streams of funding stopping in the next four years would require further reductions of around £3 - 4 million;
- The Council collects, for itself, one of the lowest amounts of Council Tax in the Country. Indeed it collects, per head of population far less than other district Cities and prominent towns. Council Tax is considered a more secure form of income as it is backed by statute and has high collection rates. In order to deliver the services the Council operates, it is overly reliant on less secure forms of income such as car park income to balance its budget. Indeed the cost of providing our statutory functions with associated support services and legal liabilities is well over £20 million, far in excess of the Government's Core Spending Power assessment of £14.6 million that they believe Exeter requires to deliver services (see below for explanation);
- The Council has a range of statutory obligations, which do not form part of a standard district council and for which it therefore receives no funding from Government. These include responsibility for the River Exe and Canal, the Roman Wall a host of historic listed buildings and a number of bridges. These add significant pressure to the budget and require significant maintenance, which will add further pressure;
- The Council has experienced significant volatility in a number of its income budgets in the last 12 months. Whilst these have been addressed in the production of this budget, it does demonstrate the risk of reliance on less secure income streams.

8.16.2 Although the Council faces risks from the assumptions and uncertainties outlined above these have been mitigated by the following:

- Adopting a prudent approach to financial forecasting which involves obtaining information from external professional sources;
- Continuous monitoring and review of the key factors together with regular reports to Members on any key issues;
- Regular budget monitoring meetings with budget managers to ensure that budget pressures are identified at the earliest opportunity;
- The adoption of robust financial management arrangements including option appraisal, risk assessment and financial monitoring;
- Retaining a prudent level of reserves and balances.

8.16.3 As part of the general budget-setting process the Council needs to also consider the risks inherent in the budgets set and the adequacy of the measures put in place to manage the potential risks.

8.17 Section 25 Statement Of The Robustness Of Estimates And Adequacy Of Reserves

8.17.1 There is a requirement under Section 25 of the Local Government Act 2003 that requires the chief finance officer of a local authority to formally report to its members on the robustness of the estimates and the adequacy of its reserves when it is considering its budget and council tax.

### 8.17.2 Robustness of Estimates

I have already outlined above in this report the key assumptions that have been made in the budget proposals for next year including an assessment of the risks and mitigating factors. To assess the robustness of the estimates, the following have been considered:

- The strength of the medium term financial planning process in operation including the identification of significant service pressures, both unavoidable and through policy decisions;
- The strength of the budget monitoring process in identifying weaknesses and pressures in the existing budgets;
- The use of an annual process of engagement with senior managers and members to test out the robustness of proposals;
- Finance staff providing advice throughout the process on robustness, including vacancy factors, increments, current demand, and income levels.

As the Section 151 Officer for this Council I therefore consider that the budget estimates for 2024/25 that have been prepared are both robust and achievable.

### 8.17.3 Adequacy of Reserves and Balances

The Council's current policy is that the minimum level of the General Fund Balance will be £3 million. This equates to 15.8% of the net revenue budget, which is at the top end of what would normally be expected.

#### General Fund

The Council provides more Services than you would normally expect a District Council to provide. It also has some significant funding streams from fees and charges and historic commercial property leases that are fundamental to producing a balanced budget. These are reliant on a vibrant economy delivering the income required. An analysis of the Councils budget demonstrates that the cost of providing its statutory services, support services and payments to cover its legal liabilities (pension backfunding and debt and interest payments) exceeds the amount provided for by Grant, Business Rates and Council Tax by around £6 million. Included in the above is the amount that the Council receives above the business rate baseline, which is another insecure form of funding. The Council is also reliant on fees and charges to meet its statutory obligations.

There are a range of risk factors that must be taken into account and the Section 151 Officer has taken a risk based approach to assessing the level of reserves required. The framework for assessing the risks surrounding the budget needs to consider the following:

- Inflationary pressures;
- Planned savings measures;
- Reliance on income from fees & charges;
- Business Rates volatility;
- Insurance excesses;
- Risk of litigation (including Planning appeals);
- Volume variations on demand led services (e.g. Homelessness);
- Interest Rate variations.

| Area of Risk               | Explanation  | Amount    |
|----------------------------|--|-----------|
| Inflationary pressures     | As set out above, the budget is based on a set of assumptions. In particular, the impact of the pay award is not known when budgets are set. As Local Government tries to stay ahead of the National Living Wage, pay awards have outstripped estimates over recent years. A 1% increase would add £300,000 to costs. Similarly a 1% variation in inflation on premises, supplies, services & transport £320,000 to costs. | 620,000   |
| Planned savings            | There is a risk that for a number of reasons some proposed savings will not be achieved or will be achieved later than planned. This is particularly true in respect of additional income targets. The Council has a good track record of delivering over 90% of planned savings. A 7.5% reduction would add £100,000 to costs   | 100,000   |
| Income from fees & charges | The Council is reliant on significant income from fees & charges to balance the budget. In 2023/24 the Council has missed those targets by a cumulative £2 million. Whilst this is reflected in the budgets, a further 5% reduction would add £1.5 million to the budget   | 1,500,000 |



|                           |   |                  |
|---------------------------|---|------------------|
| Business Rates volatility | The Council generates Business Rate income in excess of the Baseline to a value of around £3 million. A 5% reduction would cost the Council £150,000.                     | 150,000          |
| Insurance excesses        | The Council does not budget for insurance excesses. The property insurance excess is £100,000 each claim and therefore 2 claims in a year would potentially cost £200,000 | 200,000          |
| Risk of litigation        | Planning appeals are expensive. It can cost the Council around £100,000 to defend an appeal.  | 100,000          |
| Volume variations         | Volume variations can impact on the Council's budget in services which are demand led. A cushion is therefore held to protect the financial position.                     | 150,000          |
| Interest Rate variations  | A 0.5% variation in interest rates would cost the Council £200,000  | 200,000          |
|                           |   | <b>3,020,000</b> |

It is therefore proposed to maintain minimum reserves at this level. The latest estimated position of the General Fund Balance is that it will be £3.739 million as at 31 March 2025, equivalent to 19.7% of Exeter's net revenue budget. The Council's revised medium-term financial plan (Appendix 3) indicates that the General Fund Balance will reduce to £3.438 million by the end of 2027/28, if the proposed reductions are delivered, although further savings of £5.630 million are required to deliver this.

## HRA

The HRA manages 4,800 Council Homes on behalf of tenants. It currently has a policy of maintaining a minimum level of reserves at £4 million. Like the General Fund, there are a range of risk factors that must be taken into account and the Section 151 Officer has taken a risk-based approach to assessing the level of reserves required. The framework for assessing the risks surrounding the budget needs to consider the following:

- Inflationary pressures;
- Income volatility;

- Insurance excesses;
- Increased repairs & maintenance costs (particularly from voids);
- Interest Rate variations.

| Area of Risk             | Explanation   | Amount            |
|--------------------------|---|-------------------|
| Inflationary pressures   | The impact of the pay award is not known when budgets are set. As Local Government tries to stay ahead of the National Living Wage, pay awards have outstripped estimates over recent years. A 1% increase would add £40,000 to costs. Similarly a 1% variation in inflation on premises, supplies, services & transport would add £140,000 to costs. | 180,000           |
| Income volatility        | The HRA is reliant on Rental income to deliver its Services. These are in line with Government policy and the Council has very little room to address unexpected pressures. The Council makes provision for voids at 2.1%. An allowance of 1.5% is therefore held to protect against bad debt movements in year.                                      | 345,000           |
| Insurance excess         | The Council does not budget for insurance excesses. The property insurance excess is £100,000 each claim and therefore 5 claims in a year would potentially cost £500,000   | 500,000           |
| Repairs & Maintenance    | The Council holds a standard £500 per property in respect of unexpected repairs & maintenance   | 2,400,000         |
| Interest Rate variations | A 0.5% variation in interest rates would cost the HRA £100,000 on the interest paid by the General Fund   | 100,000           |
|                          |   | <b>£3,525,000</b> |

On the basis of the above risk assessment, Members may wish to consider reducing the minimum level of reserves held in respect of the HRA down to £3.525 million. This would free up a one-off £475,000 to support improvements to the Council stock.

8.17.7 The Council's estimated General Fund revenue reserves are as follows: -

| <b><u>Earmarked</u></b>     | <b>31/03/2023</b> | <b>31/03/2024</b> | <b>31/03/2025</b> |
|-----------------------------|-------------------|-------------------|-------------------|
|                             | <b>£'000</b>      | <b>£'000</b>      | <b>£'000</b>      |
| Total Earmarked Reserves*   | 13,102            | 9,094             | 9,431             |
| <b><u>Non-Earmarked</u></b> |                   |                   |                   |
| General Fund Balance        | 6,151             | 5,052             | 3,739             |

\* Excludes Business Rates earmarked reserve to cover the deficit on the Collection Fund.

#### 8.18 Precepts

8.18.1 Devon County Council, the Office of the Police and Crime Commissioner Devon and Cornwall (OPCC Devon and Cornwall) and the Devon and Somerset Fire Authority will all precept separately upon the council taxpayers in Exeter. The County Council, Devon and Cornwall OPCC and Devon & Somerset Fire Authority will meet on the 15<sup>th</sup> February, 2<sup>nd</sup> February and 16<sup>th</sup> February respectively. The precepts will be tabled at the Council meeting for approval.

|                                   | 2023/24  | 2024/25  | Change     |
|-----------------------------------|----------|----------|------------|
|                                   | £        | £        | £ %        |
| Devon County Council              | 1,419.21 | x,xxx.xx | xx.xx x.xx |
| DCC Adult Social Care             | 214.92   | xxx.xx   | xx.xx x.xx |
| OPCC Devon and Cornwall           | 261.56   | xxx.xx   | xx.xx x.xx |
| Devon and Somerset Fire Authority | 96.79    | xx.xx    | x.xx x.xx  |
| Total Precept                     | 1,992.48 | x,xxx.xx | xx.xx x.xx |

#### 8.19 Final Position

8.19.1 Based upon the recommendations above the aggregate requirements of Exeter City Council, Devon County Council, OPCC Devon and Cornwall and the Devon and Somerset Fire Authority will result in a council tax for the City of Exeter for 2024/25 of £x,xxx.xx per Band D property.

8.19.2 This is an overall increase of £xxx.xx (x.xx%) on the amount of £2,167.61 levied for 2023/24.

8.19.3 The detailed figures are: -

| Band | Exeter<br>£ | DCC<br>£ | Police<br>£ | Fire<br>£ | Total<br>£ |
|------|-------------|----------|-------------|-----------|------------|
| A    | 120.25      | xxx.xx   | xxx.xx      | xx.xx     | x,xxx.xx   |
| B    | 140.29      | xxx.xx   | xxx.xx      | xx.xx     | x,xxx.xx   |
| C    | 160.33      | x,xxx.xx | xxx.xx      | xx.xx     | x,xxx.xx   |
| D    | 180.37      | x,xxx.xx | xxx.xx      | xx.xx     | x,xxx.xx   |
| E    | 220.45      | x,xxx.xx | xxx.xx      | xx.xx     | x,xxx.xx   |
| F    | 260.53      | x,xxx.xx | xxx.xx      | xxx.xx    | x,xxx.xx   |
| G    | 300.62      | x,xxx.xx | xxx.xx      | xxx.xx    | x,xxx.xx   |
| H    | 360.74      | x,xxx.xx | xxx.xx      | xxx.xx    | x,xxx.xx   |

## 9. How does the decision contribute to the Council's Corporate Plan?

9.1 The budget underpins the Corporate Plan by determining the amount of funds available to the Council to deliver its priorities.

## 10. What risks are there and how can they be reduced?

10.1 The key risks are set out in section 8.16 above.

## 11. Equality Act 2010 (The Act)

11.1 Under the Act's Public Sector Equalities Duty, decision makers are required to consider the need to:

- eliminate discrimination, harassment, victimisation and any other prohibited conduct;

- advance equality by encouraging participation, removing disadvantage, taking account of disabilities and meeting people's needs; and
- foster good relations between people by tackling prejudice and promoting understanding.

11.2 In order to comply with the general duty authorities must assess the impact on equality of decisions, policies and practices. These duties do not prevent the authority from reducing services where necessary, but they offer a way of developing proposals that consider the impacts on all members of the community.

11.3 In making decisions the authority must take into account the potential impact of that decision in relation to age, disability, race/ethnicity (includes Gypsies and Travellers), sex and gender, gender identity, religion and belief, sexual orientation, pregnant women and new and breastfeeding mothers, marriage and civil partnership status in coming to a decision.

11.4 In recommending this proposal there are no proposed reductions to service levels reducing service provision to the public.

## **12. Carbon Footprint (Environmental) Implications:**

12.1 The accompanying One Exeter Cost reduction report provides an assessment of the carbon footprint implications.

## **13. Are there any other options?**

13.1 Not applicable.

**Director Finance, Dave Hodgson**

Author: Director Finance, Dave Hodgson

## **Local Government (Access to Information) Act 1972 (as amended)**

Background papers used in compiling this report:-

None

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**FORMULA GRANT DECREASES - DEVON AUTHORITIES**  
 (Provisional Settlement - does not include further announced funding)

| Authority     | Grant         | Grant         | Yearly<br>Decrease<br>% | Grant         | Yearly<br>Decrease<br>% | Grant Decrease<br>2022/23 - 2024/25 |              |
|---------------|---------------|---------------|-------------------------|---------------|-------------------------|-------------------------------------|--------------|
|               | 2022/23<br>£m | 2023/24<br>£m |                         | 2024/25<br>£m |                         | £m                                  | %            |
| Devon         | 103.217       | 107.161       | 3.8%                    | 111.059       | 3.6%                    | 7.842                               | 7.6%         |
| Plymouth      | 68.380        | 72.080        | 5.4%                    | 75.578        | 4.9%                    | 7.198                               | 10.5%        |
| Torbay        | 39.306        | 41.467        | 5.5%                    | 43.187        | 4.1%                    | 3.881                               | 9.9%         |
| East Devon    | 2.668         | 3.027         | 13.5%                   | 3.137         | 3.6%                    | 0.469                               | 17.6%        |
| <b>Exeter</b> | <b>4.515</b>  | <b>4.847</b>  | <b>7.4%</b>             | <b>5.092</b>  | <b>5.1%</b>             | <b>0.577</b>                        | <b>12.8%</b> |
| Mid Devon     | 2.213         | 2.394         | 8.2%                    | 2.472         | 3.3%                    | 0.259                               | 11.7%        |
| North Devon   | 3.008         | 3.336         | 10.9%                   | 3.455         | 3.6%                    | 0.447                               | 14.9%        |
| South Hams    | 1.929         | 2.138         | 10.8%                   | 2.210         | 3.4%                    | 0.281                               | 14.6%        |
| Teignbridge   | 3.394         | 3.766         | 11.0%                   | 3.896         | 3.5%                    | 0.502                               | 14.8%        |
| Torrige       | 2.518         | 2.780         | 10.4%                   | 2.868         | 3.2%                    | 0.350                               | 13.9%        |
| West Devon    | 1.648         | 1.798         | 9.1%                    | 1.853         | 3.1%                    | 0.205                               | 12.4%        |

**REVENUE SPENDING POWER CHANGES - DEVON AUTHORITIES**  
 (Provisional Settlement - does not include further announced funding)

| Authority     | Core Spending Power | Core Spending Power | Core Spending Power | Core Spending Power | Core Spending Power | Core Spending Power Change |              |
|---------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------------|--------------|
|               | 2020/21<br>£m       | 2021/22<br>£m       | 2022/23<br>£m       | 2023/24<br>£m       | 2024/25<br>£m       | £m                         | %            |
| Devon         | 590.9               | 621.0               | 649.7               | 723.0               | 779.9               | 189.1                      | 32.0%        |
| Plymouth      | 211.7               | 221.0               | 232.1               | 254.4               | 274.2               | 62.5                       | 29.5%        |
| Torbay        | 127.3               | 133.5               | 140.2               | 157.3               | 169.5               | 42.2                       | 33.2%        |
| East Devon    | 15.5                | 15.5                | 15.3                | 16.4                | 17.2                | 1.7                        | 11.0%        |
| <b>Exeter</b> | <b>13.2</b>         | <b>13.2</b>         | <b>13.1</b>         | <b>13.9</b>         | <b>14.6</b>         | 1.4                        | <b>10.9%</b> |
| Mid Devon     | 10.2                | 10.2                | 10.2                | 11.0                | 11.5                | 1.3                        | 12.7%        |
| North Devon   | 11.8                | 11.8                | 12.3                | 13.1                | 13.7                | 1.9                        | 16.1%        |
| South Hams    | 10.2                | 10.4                | 10.7                | 11.5                | 12.2                | 2.0                        | 19.6%        |
| Teignbridge   | 14.5                | 14.5                | 14.4                | 15.6                | 16.4                | 1.9                        | 13.1%        |
| Torrige       | 8.1                 | 8.1                 | 8.1                 | 8.7                 | 9.1                 | 1.0                        | 12.3%        |
| West Devon    | 7.3                 | 7.5                 | 7.8                 | 8.4                 | 8.9                 | 1.6                        | 21.3%        |



MEDIUM TERM REVENUE PLAN (2022/23 - 2027/28)

|   | 2022/23<br>£'000 | 2023/24<br>£'000 | 2024/25<br>£'000 | 2025/26<br>£'000 | 2026/27<br>£'000 | 2027/28<br>£'000 |                |
|---|------------------|------------------|------------------|------------------|------------------|------------------|----------------|
| <b>Resources</b>                              |                  |                  |                  |                  |                  |                  |                |
| Revenue Support Grant                         | 855              | 1,572            | 1,799            | 1,969            | 1,827            | 1,864            |                |
| Business Rates Income (assumed by Government) | 4,130            | 4,285            | 4,492            | 4,700            | 4,785            | 4,872            |                |
| Business Rates growth                         | 2,611            | 3,598            | 3,783            | 3,209            | 3,200            | 3,200            |                |
| Business Rates pooling                        | 0                | 500              | 500              | 0                | 0                | 0                |                |
| NNDR Deficit to Cover                         | (10,804)         | (17)             | (277)            | 0                | 0                | 0                |                |
| Excess income (to) / from earmarked Reserve   | 10,804           | 17               | 277              | 0                | 0                | 0                |                |
| CIL income                                    | 1,077            | 850              | 781              | 793              | 793              | 793              |                |
| New Homes Bonus                               | 1,362            | 672              | 486              | 87               | 87               | 87               |                |
| Council Tax                                   | 6,416            | 6,785            | 7,170            | 7,326            | 7,620            | 7,926            |                |
| <b>Likely resources</b>                       | <b>16,451</b>    | <b>18,262</b>    | <b>19,011</b>    | <b>18,084</b>    | <b>18,312</b>    | <b>18,741</b>    |                |
| <b>Expenditure</b>                            |                  |                  |                  |                  |                  |                  |                |
| <b>Service expenditure</b>                    |                  |                  |                  |                  |                  |                  |                |
| Committee expenditure base budget             | 16,046           | 15,455           | 14,326           | 16,750           | 13,924           | 13,601           |                |
| Inflation                                     | 624              | 3,818            | 1,572            | 796              | 853              | 740              |                |
| Potential increase in service costs           | 1,699            | 561              | 2,254            | 171              | 210              | 85               |                |
| Budgeted reductions                           | (2,914)          | (5,508)          |                  |                  |                  |                  |                |
|   | 15,455           | 14,326           | 18,152           | 17,717           | 14,988           | 14,426           |                |
| Supplementary Budgets                         | 5,416            | 6,597            |                  |                  |                  |                  |                |
| Net Interest                                  | 660              | 749              | 1,406            | 1,503            | 1,583            | 1,613            |                |
| Forecast Committee movements                  | (4,666)          | 207              |                  |                  |                  |                  |                |
| RCCO  | 71               | 0                | 0                | 0                | 0                | 0                |                |
| Repayment of debt                             | 1,909            | 2,466            | 2,531            | 2,631            | 2,735            | 2,554            |                |
| Additional repayment of debt                  | (1,480)          | (800)            | (700)            | 0                | 0                | 0                |                |
|   | 17,365           | 23,545           | 21,389           | 21,851           | 19,306           | 18,593           |                |
| <b>Other funding</b>                          |                  |                  |                  |                  |                  |                  |                |
| Contribution to/ (from) earmarked reserves    | (1,543)          | (4,184)          | 337              | 369              | 384              | 565              |                |
| Contribution to/ (from) balances - Other      | 629              | (1,099)          | (1,313)          | (343)            | 9                | 33               |                |
|   | (914)            | (5,283)          | (976)            | 26               | 393              | 598              |                |
| <b>Further reductions required</b>            |                  |                  |                  | <b>(2,700)</b>   | <b>(1,000)</b>   | <b>(450)</b>     | <b>(4,150)</b> |
| <b>Potential reductions identified</b>        |                  |                  | <b>(1,402)</b>   | <b>(1,093)</b>   | <b>(387)</b>     | <b>0</b>         |                |
| <b>Total Net Budget</b>                       | <b>16,451</b>    | <b>18,262</b>    | <b>19,011</b>    | <b>18,084</b>    | <b>18,312</b>    | <b>18,741</b>    |                |

(4,150)

|                                   |       |       |       |       |       |       |
|-----------------------------------|-------|-------|-------|-------|-------|-------|
| Opening General Fund Balance      | 5,522 | 6,151 | 5,052 | 3,739 | 3,396 | 3,405 |
| Closing General Fund Balance      | 6,151 | 5,052 | 3,739 | 3,396 | 3,405 | 3,438 |
| Balance as a percentage of budget | 37.4% | 27.7% | 19.7% | 18.8% | 18.6% | 18.3% |

**Proposed Reductions - 2024/25**

| Service  | Proposal  | Value             |
|--|---|-------------------|
| <b>2024/25</b>                                 |   |                   |
| Public and Green Spaces                        | Allotment fee increase  | £20,450           |
| Public and Green Spaces                        | Street cleansing agile service delivery, saving profiled 50% in 2023/24 and 50% 2024/25   | £101,855          |
| Procurement                                    | Shared service with Teignbridge, South Hams and West Devon District Councils  | £27,000           |
| Markets & Halls and Visitor Facilities         | Additional income at Matford Centre   | £8,500            |
| Revenues, Benefits and Customer Access         | Move HRA Rent Collection back to Housing Tenancy Services. Reduce team to level required for HRA/or in-line with recharge level; Delete 1 x Income Collection Team Leader 5 x Senior Collecton Officers, 1 x Support (effectively removing officer costs met from the GF) | £172,920          |
| Revenues, Benefits and Customer Access         | EDDC Hosted Council Tax Administration. Saving for 2023/24; delete vacant Local Taxation Lead (post 3982) and 3 hours from Post 5089  | £55,679           |
| Corporate Property                             | Estates functional review; remove Assistant Estates Surveyor post   | £20,230           |
| Housing Needs and Homelessness                 | Reduction of spot purchase B&B accommodation; relating to unrecoverable HB in Welfare & Benefits  | £80,167           |
| <b>Sub Total - Service Reviews</b>             |   | <b>£486,801</b>   |
| Service  | Proposal  | Achieved          |
| Marketing                                      | Additional Income   | £25,000           |
| Leisure  | VAT ruling Leisure is non-business for VAT  | £600,000          |
| Corporate                                      | Reduction in Pension Added Years budget in line with reduced spending   | £60,000           |
| RAMM   | Restructure per Council approval  | £73,000           |
| Planning                                       | Additional income resulting from Central Government fee increase  | £157,000          |
| <b>Total - Potential Reductions Identified</b> |   | <b>£1,401,801</b> |

|   | 2023/24<br>Budget | 2024/25<br>Budget | Change           |
|---|-------------------|-------------------|------------------|
|   | £                 | £                 | £                |
| Chief Executive & Growth Director               | 1,111,510         | 1,156,000         | 44,490           |
| Transformation                                  | 2,099,510         | 2,350,590         | 251,080          |
| City Development                                | 2,688,050         | 2,812,790         | 124,740          |
| Communications, Culture & Leisure Facilities    | 6,521,180         | 5,849,580         | (671,600)        |
| Net Zero Exeter and City Management             | 3,731,390         | 5,451,200         | 1,719,810        |
| Finance   | 111,470           | 1,271,680         | 1,160,210        |
| Corporate Services                              | 2,843,220         | 2,999,140         | 155,920          |
| less Notional capital charges                   | (4,779,910)       | (5,140,200)       | (360,290)        |
| <b><u>Service Committee Net Expenditure</u></b> | <b>14,326,420</b> | <b>16,750,780</b> | <b>2,424,360</b> |
| Net Interest                                    | 1,320,000         | 1,406,000         | 86,000           |
| Revenue Contribution to Capital                 | 0                 | 0                 | 0                |
| Minimum Revenue Provision                       | 1,694,670         | 1,831,020         | 136,350          |
| <b><u>General Fund Expenditure</u></b>          | <b>17,341,090</b> | <b>19,987,800</b> | <b>2,646,710</b> |
| Transfer To/(From) Working Balance              | (386,640)         | (1,313,430)       | (926,790)        |
| Transfer To/(From) Earmarked Reserves           | 424,000           | 337,000           | (87,000)         |
| <b><u>General Fund Net Expenditure</u></b>      | <b>17,378,450</b> | <b>19,011,370</b> | <b>1,632,920</b> |
| Formula Grant                                   | (5,856,570)       | (6,291,000)       | (434,430)        |
| CIL income                                      | (793,040)         | (781,000)         | 12,040           |
| Business Rates Growth                           | (3,272,000)       | (4,283,880)       | (1,011,880)      |
| New Homes Bonus                                 | (671,850)         | (485,920)         | 185,930          |
| Council Tax                                     | (6,784,990)       | (7,169,570)       | (384,580)        |
|   | <b>0</b>          | <b>0</b>          | <b>0</b>         |
| <b>Working Balance</b>                          | <b>March 2023</b> | <b>March 2024</b> |                  |
|   | 5,052,000         | 3,738,570         |                  |

|   | BASE ESTIMATE 2023/2024 | INFLATION        | NEW PROPOSALS RECURRING | NEW PROPOSALS NON-RECURRING | DEPRECIATION ADJUSTMENTS | OTHER ADJUSTMENTS | BUDGET TRANSFERS | NEW ESTIMATE 2024/25 | EXPLANATION  |
|---|-------------------------|------------------|-------------------------|-----------------------------|--------------------------|-------------------|------------------|----------------------|--|
| <b>Chief Executive</b>                                |                         |                  |                         |                             |                          |                   |                  |                      |  |
| 81C3 AFFORDABLE HOUSING DEVELOPMENT                   | 0                       | 25,140           | 0                       | 0                           | 0                        | (20,200)          | 0                | 4,940                | No significant changes   |
| 86A6 CENTRAL SUPPORT                                  | 342,390                 | 15,600           | 0                       | 0                           | 0                        | (2,320)           | 0                | 355,670              | No significant changes   |
| 86B7 STRATEGIC MANAGEMENT                             | 769,120                 | 41,100           | 0                       | 0                           | 0                        | (14,830)          | 0                | 795,390              | No significant changes   |
| <b>Net Cost</b>                                       | <b>1,111,510</b>        | <b>81,840</b>    | <b>0</b>                | <b>0</b>                    | <b>0</b>                 | <b>(37,350)</b>   | <b>0</b>         | <b>1,156,000</b>     |  |
| <b>Transformation</b>                                 |                         |                  |                         |                             |                          |                   |                  |                      |  |
| 86B6 IT SERVICES                                      | 2,056,490               | 119,070          | 260,000                 | 0                           | (10)                     | (127,960)         | 0                | 2,307,590            | Increase of payment to Strata for annual service contract. Offset by a £99.5k increase in support service recharges and the removal of accommodation costs for the Exton Road data storage unit.                           |
| T414 ORGANISATIONAL CHANGE PROGRAMME                  | 43,020                  | 0                | 0                       | 0                           | (20)                     | 0                 | 0                | 43,000               | No significant changes   |
| <b>Net Cost</b>                                       | <b>2,099,510</b>        | <b>119,070</b>   | <b>260,000</b>          | <b>0</b>                    | <b>(30)</b>              | <b>(127,960)</b>  | <b>0</b>         | <b>2,350,590</b>     |  |
| <b>Communications, Culture and Leisure Facilities</b> |                         |                  |                         |                             |                          |                   |                  |                      |  |
| 83A5 CULTURE  | 270,210                 | 2,950            | 0                       | 0                           | 0                        | 780               | 0                | 273,940              | No significant changes   |
| 83A6 TOURISM  | 19,480                  | 1,470            | 0                       | 0                           | 0                        | (20,950)          | 0                | 0                    | No significant changes   |
| 83B9 MARKETS & HALLS                                  | (378,180)               | (105,720)        | (27,480)                | 0                           | (2,220)                  | 50,010            | 0                | (463,590)            | An increase in Event promotion costs partially offset by an increase in income.  |
| 83C2 MUSEUM SERVICE                                   | 2,764,840               | (47,830)         | (70,660)                | 0                           | (178,110)                | (31,610)          | 0                | 2,436,630            | Restructure of staffing resulting in a saving of £70.7k.   |
| 83C3 LEISURE & SPORT                                  | 3,012,100               | (305,750)        | (534,490)               | 0                           | 647,280                  | 63,540            | (82,250)         | 2,800,430            | Increase in income to realistic estimate for 24/25 (£600,000 of this on the Medium Term Financial Plan). Used partly to increase staffing and other cost budgets, to more accurately reflect spend patterns.               |
| 83C7 ACTIVE & HEALTHY PEOPLE                          | 505,570                 | 56,090           | 0                       | 0                           | 0                        | (205,470)         | 0                | 356,190              | Reduction in budgeted contract costs funded from Neighbourhood CIL.  |
| 83C9 VISITOR FACILITIES                               | 77,250                  | (1,540)          | (1,530)                 | 0                           | 250                      | 11,570            | 0                | 86,000               | No significant changes   |
| 86A8 COMMUNICATIONS                                   | 234,910                 | 18,860           | (24,780)                | 0                           | 0                        | 26,990            | (29,000)         | 226,980              | No significant changes   |
| 86B9 EXETER COMMUNITY GRANTS PROGRAMME                | 15,000                  | 6,880            | 0                       | (15,000)                    | 0                        | 126,120           | 0                | 133,000              | Removal of grant funded from general fund working balances. Increase in Exeter Grants Programme, all funded from Neighbourhood CIL.  |
| <b>Net Cost</b>                                       | <b>6,521,180</b>        | <b>(374,590)</b> | <b>(658,940)</b>        | <b>(15,000)</b>             | <b>467,200</b>           | <b>20,980</b>     | <b>(111,250)</b> | <b>5,849,580</b>     |  |
| <b>Net Zero Exeter and City Management</b>            |                         |                  |                         |                             |                          |                   |                  |                      |  |
| 81A1 ENVIRONMENTAL PROTECTION                         | 546,850                 | 33,140           | 0                       | 0                           | 2,760                    | (18,520)          | 280              | 564,510              | No significant changes   |
| 81A3 LICENCING, FOOD, HEALTH & SAFETY                 | 721,510                 | 37,560           | (550)                   | (10,000)                    | 17,270                   | 55,000            | (170)            | 820,620              | Correction of error in 23/24 estimated pay   |
| 81A6 PARKS & GREEN SPACES                             | 1,945,850               | 65,800           | (25,240)                | 0                           | (84,950)                 | 1,720             | 0                | 1,903,180            | No significant changes   |
| 81B2 BEREAVEMENT SERVICES                             | 109,980                 | (900)            | (1,700)                 | 0                           | 2,640                    | 8,600             | 0                | 118,620              | No significant changes   |
| 81C4 PRIVATE SECTOR HOUSING                           | 0                       | 0                | 0                       | 0                           | 0                        | 110               | (110)            | 0                    | No significant changes   |
| 81D2 DOMESTIC REFUSE COLLECTION                       | 3,302,360               | 136,480          | 0                       | 0                           | (134,560)                | 53,880            | 0                | 3,358,160            | Additional pay costs of 23/24 pay award for workforce across Waste Services (81D2 & 81D6) where uplift was 9% rather than the 3.5% within budget estimate  |
| 81D4 STREET CLEANING                                  | 1,736,230               | 71,650           | (101,850)               | 0                           | (40,080)                 | 34,670            | 0                | 1,700,620            | Second half of service reorganisation Other Street Sweeping £101,850 saving. Additional pay costs of 23/24 pay award for workforce where uplift was 9% rather than the 3.5% within budget estimate                         |
| 81D5 PUBLIC CONVENIENCES                              | 232,420                 | 6,610            | (7,360)                 | 0                           | (790)                    | (4,340)           | 0                | 226,540              | No significant changes   |
| 81D6 WASTE CHARGEABLE SERVICES                        | (800,160)               | (60,550)         | 400,000                 | 0                           | (29,640)                 | 59,940            | 0                | (430,410)            | Rectification of Trade Waste Income £400k. Additional pay costs of 23/24 pay award for workforce across Waste Services (81D2 & 81D6) where uplift was 9% rather than the 3.5% within budget estimate                       |
| 81D7 WASTE & FLEET OVERHEADS                          | 168,240                 | 350              | 430                     | 0                           | (3,790)                  | 29,940            | 0                | 195,170              | No significant changes   |
| 81D8 RECYCLING  | 934,730                 | 46,330           | 13,310                  | 0                           | 29,290                   | 58,760            | 0                | 1,082,420            | Additional pay costs of 23/24 pay award for workforce of 20 where uplift was 9.5% rather than the 3.5% within budget estimate. Increase in Property Insurance Premium Materials Reclamation Facility of £65,000            |
| 83A3 PARKING SERVICES                                 | (6,813,700)             | 34,920           | 617,530                 | 0                           | (53,370)                 | 69,970            | 0                | (6,144,650)          | Rectification of Car Par Income £700k. Adjustment to Rates charge re Car Parks £-82.5k. Costs of 23/24 pay award, both direct, at double funded percentage, and from increased recharge from 81D4 Street Sweeping up £17k. |
| 83A4 NET ZERO AND BUSINESS                            | 591,900                 | 16,390           | 25,370                  | 0                           | 293,410                  | (39,300)          | 0                | 887,770              | Creation of budget for income generating Water Lane Solar Farm £44,540 net income excluding depreciation charge of £293,400  |
| 83B4 ENGINEERING SERVICES                             | 686,990                 | 15,400           | 0                       | 0                           | 33,550                   | 29,130            | 0                | 765,070              | No significant changes   |
| 83C1 WATERWAYS  | 368,190                 | 7,100            | (2,300)                 | 0                           | 3,510                    | 34,030            | (6,950)          | 403,580              | Delegated Powers decision in respect of additional hours to make moorings business more sustainable  |

|                                     | BASE ESTIMATE 2023/2024 | INFLATION      | NEW PROPOSALS RECURRING | NEW PROPOSALS NON-RECURRING | DEPRECIATION ADJUSTMENTS | OTHER ADJUSTMENTS | BUDGET TRANSFERS | NEW ESTIMATE 2024/25 | EXPLANATION  |
|-------------------------------------|-------------------------|----------------|-------------------------|-----------------------------|--------------------------|-------------------|------------------|----------------------|--|
| <b>Net Cost</b>                     | <b>3,731,390</b>        | <b>410,280</b> | <b>917,640</b>          | <b>(10,000)</b>             | <b>35,250</b>            | <b>373,590</b>    | <b>(6,950)</b>   | <b>5,451,200</b>     |  |
| <b>Finance</b>                      |                         |                |                         |                             |                          |                   |                  |                      |  |
| 83A1 CORPORATE PROPERTY - ESTATES   | (5,861,620)             | 34,600         | 139,790                 | 0                           | (281,520)                | 763,050           | (24,440)         | (5,230,140)          | Support service recharges have increased by £174.7k, to reflect the time the Assets team works on the Council's investment properties. The Guildhall is expected to have a reduction in income of £586.8k in the 24/25 financial year, although £325k of this is recognised elsewhere in the Estates budgets   |
| 83C5 CORPORATE PROPERTY - ASSETS    | 998,620                 | 26,070         | 71,460                  | 0                           | (1,160)                  | (141,710)         | 139,640          | 1,092,920            | Support Service recharge income has increased by £85.9k to reflect the Assets team's time working on the Council's investment properties. Staff cost recharges to capital projects have also increased by £57.5k.  |
| 86A1 REVENUES, BENEFITS&CUST ACCESS | 2,653,370               | 168,040        | (12,020)                | 0                           | 0                        | 149,490           | 22,780           | 2,981,660            | £173k savings due to transfer of payments and collections staff to the HRA, £80k savings in HB subsidised costs attributable to temporary accommodation, £56k staff savings, £60k decrease in grant income, £200k decrease in the recovery of overpayments, £37k cost for creation of income recovery team. £79k to be funded from earmarked reserve, impact of 23/24 pay award. |
| 86A3 CORPORATE                      | 201,120                 | (2,290)        | 17,500                  | 0                           | 0                        | 1,070             | 0                | 217,400              | No significant changes   |
| 86A7 UNAPPORTIONABLE OVERHEADS      | 1,308,410               | 13,890         | (24,000)                | 0                           | 0                        | (19,800)          | 0                | 1,278,500            | No significant changes   |
| 86B1 FINANCIAL SERVICES             | 568,280                 | 33,260         | 40,000                  | 0                           | 0                        | (35,230)          | 76,360           | 682,670              | £49k loss of income from Exeter City Living. Increases in staff costs due to pay awards and a loss of Leasehold Flat income has been offset with a £45k increase in internal recharges, including a £23.9k recharge to the Guildhall.  |
| 86B2 INTERNAL AUDIT                 | 107,120                 | 5,980          | 8,000                   | 0                           | 0                        | (3,320)           | 0                | 117,780              | No significant changes   |
| 86B8 PROCUREMENT                    | 136,170                 | 10,840         | (22,000)                | 0                           | 0                        | 5,880             | 0                | 130,890              | No significant changes   |
| <b>Net Cost</b>                     | <b>111,470</b>          | <b>290,390</b> | <b>218,730</b>          | <b>0</b>                    | <b>(282,680)</b>         | <b>719,430</b>    | <b>214,340</b>   | <b>1,271,680</b>     |  |
| <b>Corporate Services</b>           |                         |                |                         |                             |                          |                   |                  |                      |  |
| 86A2 ELECTIONS & ELECTORAL REG      | 376,300                 | 13,000         | 0                       | 0                           | (50)                     | 880               | 0                | 390,130              | No significant changes   |
| 86A4 CIVIC CEREMONIALS              | 342,220                 | (2,850)        | 750                     | 0                           | (790)                    | 6,420             | 11,000           | 356,750              | No significant changes   |
| 86A5 DEMOCRATIC REPRESENTATION      | 648,500                 | 25,490         | 0                       | 0                           | (10)                     | (2,290)           | 0                | 671,690              | No significant changes   |
| 86B3 HUMAN RESOURCES                | 677,730                 | 24,280         | 0                       | 0                           | 0                        | (22,820)          | 3,000            | 682,190              | No significant changes   |
| 86B4 LEGAL SERVICES                 | 227,380                 | 24,070         | 110,250                 | 0                           | 0                        | (54,730)          | 0                | 306,970              | £59k increase in salaries due to new post added to establishment (Debt Collection Paralegal) plus estimated pay award; £18k net reduction in third party income due to the wind-down of Exeter City Living; £18.75k increase in support services recharges.  |
| 86B5 CORPORATE SUPPORT              | 571,090                 | (29,170)       | 21,370                  | 0                           | 73,110                   | 31,370            | (76,360)         | 591,410              | £43.7k decrease in support service recharges due to the movement of the CSU team across to Finance services. Offset by a £12k reduction in insurance costs.  |
| <b>Net Cost</b>                     | <b>2,843,220</b>        | <b>54,820</b>  | <b>132,370</b>          | <b>0</b>                    | <b>72,260</b>            | <b>(41,170)</b>   | <b>(62,360)</b>  | <b>2,999,140</b>     |  |
| <b>City Development</b>             |                         |                |                         |                             |                          |                   |                  |                      |  |
| 81C2 HOUSING NEEDS & HOMELESSNESS   | 1,448,010               | 116,640        | 1,010                   | 0                           | 45,090                   | 66,090            | (33,780)         | 1,643,060            | £75k staff costs to be funded from earmarked reserve. Increase in Devon Home Choice costs that will be funded from an earmarked reserve. Impact of 23/24 pay award.  |
| 81C5 SUNDRY LANDS MAINTENANCE       | 95,460                  | 0              | 0                       | 0                           | 0                        | 16,840            | 0                | 112,300              | No significant changes.  |
| 81E1 GF HOUSING - PROPERTY          | 173,440                 | 620            | 0                       | 0                           | 0                        | 25,740            | 0                | 199,800              | Rents payable increasing in line with CPI while the income is static.  |
| 83A9 BUILDING CONTROL               | 56,060                  | (2,700)        | 0                       | 0                           | 0                        | 12,310            | 0                | 65,670               | No significant changes.  |
| 83B5 PLANNING SERVICES              | 915,080                 | 38,420         | 0                       | (85,000)                    | 23,200                   | (99,740)          | 0                | 791,960              | Removal of Local Plan budget. Impact of 23/24 pay award offset by increase in planning fee income.   |
| <b>Net Cost</b>                     | <b>2,688,050</b>        | <b>152,980</b> | <b>1,010</b>            | <b>(85,000)</b>             | <b>68,290</b>            | <b>21,240</b>     | <b>(33,780)</b>  | <b>2,812,790</b>     |  |
| <b>TOTAL</b>                        | <b>19,106,330</b>       | <b>734,790</b> | <b>870,810</b>          | <b>(110,000)</b>            | <b>360,290</b>           | <b>928,760</b>    | <b>0</b>         | <b>21,890,980</b>    |  |

**EXETER CITY COUNCIL  
2024/25 COUNCIL TAX - SUMMARY**

|                                       | 2023/24                   |                            | 2024/25                   |                            |
|---------------------------------------|---------------------------|----------------------------|---------------------------|----------------------------|
| Council Tax Base                      | 38,247                    |                            | 39,045                    |                            |
|                                       | Total<br>Expenditure<br>£ | Band D<br>Council Tax<br>£ | Total<br>Expenditure<br>£ | Band D<br>Council Tax<br>£ |
| General Fund Budget                   | 6,784,990                 | 177.40                     | 7,169,560                 | 183.62                     |
| Collection Fund (Council Tax) Surplus | (86,793)                  | (2.27)                     | (127,014)                 | (3.25)                     |
| <b>TOTAL</b>                          | <b>6,698,197</b>          | <b>175.13</b>              | <b>7,042,546</b>          | <b>180.37</b>              |

2024/25 HRA ESTIMATES

|  | 2023/24<br>BUDGET<br>£ | 2024/25<br>BUDGET<br>£ | CHANGE<br>£        |
|--|------------------------|------------------------|--------------------|
| Management                               | 7,364,195              | 8,218,470              | 854,275            |
| Sundry Land Maintenance                  | 762,980                | 664,060                | (98,920)           |
| Repair & Maintenance Programme           | 7,530,770              | 7,587,680              | 56,910             |
| <b>HRA SERVICE PROVISION EXPENDITURE</b> | <b>15,657,945</b>      | <b>16,470,210</b>      | <b>812,265</b>     |
| Revenue Contribution to Capital          | 4,000,000              | 2,500,000              | (1,500,000)        |
| Capital Charges                          | 4,073,090              | 3,745,650              | (327,440)          |
| Net Interest                             | 1,874,260              | 1,446,580              | (427,680)          |
| <b>HRA EXPENDITURE</b>                   | <b>25,605,295</b>      | <b>24,162,440</b>      | <b>(1,442,855)</b> |
| Dwelling Rents                           | (20,563,000)           | (21,680,400)           | (1,117,400)        |
| Service Charges                          | (1,482,245)            | (1,572,940)            | (90,695)           |
| Other                                    | (1,018,320)            | (700,740)              | 317,580            |
| <b>HRA NET EXPENDITURE</b>               | <b>2,541,730</b>       | <b>208,360</b>         | <b>(2,333,370)</b> |
| Transfer to / (from) HRA Working Balance | (2,541,730)            | (208,360)              | 2,333,370          |
| <b>TOTAL NET HRA BUDGET</b>              | <b>0</b>               | <b>0</b>               | <b>0</b>           |

MEDIUM TERM REVENUE PLAN - HOUSING REVENUE ACCOUNT (2023/24 - 2027/28)

|  | 2023/24<br>£'000 | 2024/25<br>£'000 | 2025/26<br>£'000 | 2026/27<br>£'000 | 2027/28<br>£'000 |
|--|------------------|------------------|------------------|------------------|------------------|
| <b>Resources</b>                             |                  |                  |                  |                  |                  |
| Rents  | 20,563           | 20,563           | 21,229           | 21,866           | 22,522           |
| Service Charges                              | 1,482            | 1,482            | 1,573            | 1,594            | 1,615            |
| Other  | 1,324            | 1,324            | 1,055            | 1,131            | 1,148            |
| Inflation on income                          | -                | 487              | 734              | 694              | 714              |
| <b>Likely resources</b>                      | <b>23,370</b>    | <b>23,857</b>    | <b>24,591</b>    | <b>25,285</b>    | <b>25,999</b>    |
| <b>Expenditure</b>                           |                  |                  |                  |                  |                  |
| HRA expenditure base budget                  | 15,801           | 16,132           | 16,424           | 16,573           | 16,944           |
| Inflation on expenditure                     | -                | 179              | 142              | 141              | 144              |
| Repairs & Maintenance Programme              | -                | 37               | 130              | 205              | 171              |
| Service Review savings                       | -                | -                | (150)            | -                | -                |
| Depreciation                                 | 4,073            | 3,746            | 3,746            | 3,746            | 3,746            |
| Revenue Contribution to Capital Outlay       | 4,000            | 2,500            | 3,325            | 2,925            | 3,200            |
| Net interest                                 | 1,898            | 1,471            | 1,598            | 1,693            | 1,741            |
|  | 25,772           | 24,065           | 25,215           | 25,283           | 25,946           |
| <b>Other Funding</b>                         |                  |                  |                  |                  |                  |
| Contribution to / (from) HRA Working Balance | (2,402)          | (208)            | (624)            | 2                | 53               |
| <b>Total Net budget</b>                      | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>         |
| Opening HRA Working Balance                  | 7,243            | 4,841            | 4,633            | 4,008            | 4,010            |
| Closing HRA Working Balance                  | 4,841            | 4,633            | 4,008            | 4,010            | 4,063            |



## GENERAL FUND AVAILABLE RESOURCES

| GENERAL FUND                                  | 2023/24<br>£      | 2024/25<br>£      | 2025/26<br>£     | 2026/27<br>£     | Future years<br>£ | TOTAL<br>£        |
|---|-------------------|-------------------|------------------|------------------|-------------------|-------------------|
| <b>CAPITAL RESOURCES AVAILABLE</b>            |                   |                   |                  |                  |                   |                   |
| Capital Receipts Brought Forward              | 2,978,571         |                   |                  |                  |                   | 2,978,571         |
| GF Capital Receipts                           | 25,280            | 1,140,000         | 0                | 0                |                   | 1,165,280         |
| Revenue Contributions to Capital Outlay       | 258,080           | 468,750           | 0                | 0                |                   | 726,830           |
| Disabled Facility Grant                       | 800,000           | 800,000           | 800,000          | 800,000          | 800,000           | 3,200,000         |
| Community Infrastructure Levy                 | 1,748,969         | 713,350           | 200,000          | 0                |                   | 2,662,319         |
| Other - Grants/External Funding/Reserves/S106 | 10,112,841        | 6,713,650         | 425,000          | 0                |                   | 17,251,491        |
| <b>Total Resources Available</b>              | <b>15,923,741</b> | <b>9,835,750</b>  | <b>1,425,000</b> | <b>800,000</b>   | <b>800,000</b>    | <b>27,984,491</b> |
| <b>GENERAL FUND CAPITAL PROGRAMME</b>         |                   |                   |                  |                  |                   |                   |
| Capital Programme                             | 41,636,230        | 15,313,010        | 5,422,310        | 1,263,910        | 1,263,910         | 63,635,460        |
| Overspends/(Savings)                          |                   |                   |                  |                  |                   | 0                 |
| Slippage                                      |                   |                   |                  |                  |                   | 0                 |
| <b>Total General Fund</b>                     | <b>41,636,230</b> | <b>15,313,010</b> | <b>5,422,310</b> | <b>1,263,910</b> | <b>1,263,910</b>  | <b>63,635,460</b> |
| <b>BORROWING REQUIREMENT:</b>                 |                   |                   |                  |                  |                   |                   |
| Spend in Year                                 | 41,636,230        | 15,313,010        | 5,422,310        | 1,263,910        | 1,263,910         | 63,635,460        |
| Less Other Resources applied in Year          | (12,919,890)      | (8,695,750)       | (1,425,000)      | (800,000)        | (800,000)         | (23,840,640)      |
| Less Capital Receipts applied                 | (2,172,530)       | (890,920)         | (313,910)        | (313,910)        | (313,910)         | (4,005,180)       |
| <b>Borrowing Requirement</b>                  | <b>26,543,810</b> | <b>5,726,340</b>  | <b>3,683,400</b> | <b>150,000</b>   | <b>150,000</b>    | <b>36,103,550</b> |
| <b>UNCOMMITTED CAPITAL RESOURCES:</b>         |                   |                   |                  |                  |                   |                   |
| Capital Receipts Brought Forward              | 2,978,571         |                   |                  |                  |                   | 4,143,851         |
| Capital Receipts Received in Year             | 25,280            | 1,140,000         | 0                | 0                | 0                 |                   |
| Less Capital Receipts applied in year         | (2,172,530)       | (890,920)         | (313,910)        | (313,910)        | (313,910)         | (4,005,180)       |
| <b>Capital Receipts available</b>             | <b>831,321</b>    | <b>1,080,401</b>  | <b>766,491</b>   | <b>452,581</b>   | <b>138,671</b>    | <b>138,671</b>    |

## HRA AVAILABLE RESOURCES

| HOUSING REVENUE ACCOUNT   | 2023-24<br>£      | 2024-25<br>£      | 2025-26<br>£      | 2026-27<br>£      | 2027-28<br>£      | TOTAL<br>£        |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>CAPITAL RESOURCES AVAILABLE</b>  |                   |                   |                   |                   |                   |                   |
| Usable Receipts Brought Forward   |                   |                   |                   |                   |                   | 9,782,583         |
| Major Repairs Reserve Brought Forward   |                   |                   |                   |                   |                   | 18,063,137        |
| Other HRA Sales   | 2,035,414         | 210,000           | 500,000           | 500,000           | 250,000           | 3,495,414         |
| RTB sales   | 902,810           | 875,000           | 875,000           | 875,000           | 875,000           | 4,402,810         |
| Surrender back to DLUHC - pending investment in replacement affordable housing          | 424,444           |                   |                   |                   | -1,814,350        | (1,389,906)       |
| Major Repairs Reserve   | 3,745,650         | 3,745,650         | 3,745,650         | 3,745,650         | 3,745,650         | 18,728,250        |
| Revenue Contributions to Capital  | 4,000,000         | 2,500,000         | 3,325,000         | 2,925,000         | 3,200,000         | 15,950,000        |
| External contributions  | 5,028,824         | 833,102           |                   |                   |                   | 5,861,926         |
| Commuted sums   |                   |                   |                   |                   |                   | 0                 |
| Borrowing   |                   | 3,900,000         | 2,748,380         |                   |                   | 6,648,380         |
| <b>Total Resources available</b>  | <b>16,137,142</b> | <b>12,063,752</b> | <b>11,194,030</b> | <b>8,045,650</b>  | <b>6,256,300</b>  | <b>81,542,594</b> |
| <b>CAPITAL PROGRAMME</b>  |                   |                   |                   |                   |                   |                   |
| HRA Capital Programme   | 32,044,391        | 17,962,112        | 10,680,711        | 10,767,358        | 10,087,896        | 81,542,468        |
| <b>Total Housing Revenue Account</b>  | <b>32,044,391</b> | <b>17,962,112</b> | <b>10,680,711</b> | <b>10,767,358</b> | <b>10,087,896</b> | <b>81,542,468</b> |
| <b>UNCOMMITTED CAPITAL RESOURCES:</b>   |                   |                   |                   |                   |                   |                   |
| Usable Receipts Brought Forward   | 9,782,583         | 6,675,333         | 2,776,075         | 2,151,075         | 2,651,075         | 9,782,583         |
| Major Repairs Reserve Brought Forward   | 18,063,137        | 5,263,138         | 3,264,036         | 4,402,355         | 1,180,647         | 18,063,137        |
| Resources in Year   | 16,137,142        | 12,063,752        | 11,194,030        | 8,045,650         | 6,256,300         | 53,696,874        |
| Less Estimated Spend  | (32,044,391)      | (17,962,112)      | (10,680,711)      | (10,767,358)      | (10,087,896)      | (81,542,468)      |
| <b>Uncommitted Capital Resources</b>  | <b>11,938,471</b> | <b>6,040,111</b>  | <b>6,553,430</b>  | <b>3,831,722</b>  | <b>126</b>        | <b>126</b>        |
| <b>WORKING BALANCE RESOURCES:</b>   |                   |                   |                   |                   |                   |                   |
| Balance Brought Forward   | 7,243,104         | 4,841,314         | 4,633,264         | 4,008,168         | 4,009,624         | 7,243,104         |
| HRA Balance Transfer - to/(from) Working Balance  | (2,841,730)       | (208,050)         | (625,096)         | 1,456             | 53,030            | (3,620,390)       |
| Cumulative forecast under/(over)spend 2023-24   | 439,940           |                   |                   |                   |                   | 439,940           |
| Balance Carried Forward   | 4,841,314         | 4,633,264         | 4,008,168         | 4,009,624         | 4,062,654         | 4,062,654         |
| Balance Resolved to be Retained   | (4,000,000)       | (4,000,000)       | (4,000,000)       | (4,000,000)       | (4,000,000)       | (4,000,000)       |
| <b>Uncommitted HRA Working Balance (after balance resolved to be retained of £4m)</b>   | <b>841,314</b>    | <b>633,264</b>    | <b>8,168</b>      | <b>9,624</b>      | <b>62,654</b>     | <b>62,654</b>     |
| <b>TOTAL AVAILABLE CAPITAL RESOURCES (after balance resolved to be retained of £4m)</b> | <b>12,779,785</b> | <b>6,673,375</b>  | <b>6,561,598</b>  | <b>3,841,346</b>  | <b>62,780</b>     | <b>62,780</b>     |

| GENERAL FUND - CAPITAL PROGRAMME 2024/25 AND FUTURE YEARS |         |                |                |                |                |                      |   |
|---|---------|----------------|----------------|----------------|----------------|----------------------|---|
| SCHEMES   | NEW BID | 2024/25        | 2025/26        | 2026/27        | Future Years   | Financed by          | What the scheme is trying to achieve  |
|   |         | £              | £              | £              | £              |                      |   |
| <b>Transformation</b>                                     |         |                |                |                |                |                      |   |
| Annual Contribution to Strata                             |         | 53,910         | 53,910         | 53,910         | 53,910         | All Capital Receipts |   |
| Financial Management                                      |         | 258,920        |                |                |                |                      |   |
| ECC Civic Centre HFX Door Access Replacement              |         | 100,000        |                |                |                |                      |   |
| Contact Centre Telephony                                  |         | 17,970         |                |                |                |                      |   |
| Core telephony  |         | 17,970         |                |                |                |                      |   |
| EUC model staff   |         | 14,370         |                |                |                |                      |   |
| EUC model equipment (replacement laptops)                 |         | 242,310        | 150,000        | 150,000        | 150,000        |                      |   |
| Booking   |         | 17,970         |                |                |                |                      |   |
| Sharepoint resource                                       |         | 21,560         |                |                |                |                      |   |
| Chatbot   |         | 17,970         |                |                |                |                      |   |
| PSTN  |         | 10,780         |                |                |                |                      |   |
| Print & post review                                       |         | 7,190          |                |                |                |                      |   |
| IT Replacement Programme                                  |         | 10,000         | 10,000         | 10,000         | 10,000         |                      |   |
| <b>TOTAL</b>  |         | <b>790,920</b> | <b>213,910</b> | <b>213,910</b> | <b>213,910</b> |                      |   |
| <b>Net Zero Exeter and City Management</b>                |         |                |                |                |                |                      |   |
| Parks Infrastructure                                      |         | 105,210        |                |                |                | Borrowing            | To ensure public safety in parks and open spaces. Works include resurfacing parking areas and repairs to steps, railings and gates.   |
| Cemeteries & Churchyards infrastructure improvements      |         | 134,790        |                |                |                | Borrowing            |   |
| Parks Anti-Intrusion Measures                             |         | 4,900          |                |                |                | Borrowing            |   |
| Ash Die Back Tree Replacement                             |         | 201,700        |                |                |                | Borrowing            | Tree Removal & Replacement  |
| Northbrook Wild Arboretum                                 |         | 78,350         |                |                |                | CIL                  |   |
| Play Areas  |         | 225,000        | 200,000        |                |                | CIL / S106           | Supply & Installation of new play equipment at multiple play areas across the city to replace old, end of life equipment. Cost includes 2 potential full redesigns where all equipment is old and the site could provide better play value and more accessible play in areas of multiple indices of deprivation (Lakeside Avenue & Chestnut Avenue) |
| Outdoor Leisure Facilities - Newcourt                     |         | 121,270        |                |                |                | CIL / S106           | To provide facilities at Newcourt   |
| Heavitree Paddling Pools                                  |         | 410,000        |                |                |                | CIL                  |   |

| GENERAL FUND - CAPITAL PROGRAMME 2024/25 AND FUTURE YEARS  |         |         |           |         |              |                                 |   |
|--|---------|---------|-----------|---------|--------------|---------------------------------|---|
| SCHEMES  | NEW BID | 2024/25 | 2025/26   | 2026/27 | Future Years | Financed by                     | What the scheme is trying to achieve  |
|  |         | £       | £         | £       | £            |                                 |   |
| Pinhoe Playing Field Upgrades  |         | 14,550  |           |         |              | CIL / S106                      |   |
| Bowling Green Marshes Coastal Defence Scheme   |         | 420,000 |           |         |              | Grant                           | To repair the coastal defences to retain the level of protection to the freshwater marshes. The scheme is entirely funded by the Environment Agency.  |
| Cricklepit Bridge  |         | 113,750 |           |         |              | Grant                           | Full Repair (specification dependent upon PI Report findings) & redecoration. Last full paint coat was 15 years ago and is due for renewal  |
| Trews Weir refurb  |         | 500,000 | 2,975,000 |         |              | Grant £925k / borrowing £2,550k | Stabilise and refurbish damaged weir  |
| District Street Lighting   |         | 746,140 |           |         |              | Borrowing £277k / RCCO £469k    | Complete stock replacement of aging lighting columns to drop-down type and to LED lamps over 5 year programme.  |
| Piazza Terracina   |         | 157,500 |           |         |              | Borrowing                       | Repaving and landscaping Terracina, with new service points to improve suitability for events. Could include spaces for street food and pop-up stalls similar to Guildhall. Potential income from stalls and events which would help to offset some of the costs                    |
| Exeter Quay Cellars cliff face   |         | 385,000 |           |         |              | Borrowing                       | Undertake full geotechnical investigations to determine the continuity of materials along cliff & determine the seasonal variation of the water table, plus monitoring further movement. Likely that each archway may need to be provided with rock anchors and water proof lining. |
| ECC Bridge repair programme  |         | 600,000 |           |         |              | Borrowing                       | Due to number of required repairs identified in Principal Inspections, create new project for all bridge repairs  |
| Farm Hill Retaining Walls (23 no.)   |         | 796,040 |           |         |              | Borrowing                       | Stabilising works and other remedial actions (specification dependent upon PI Report findings)  |
| Riverside Walls at Quay  |         |         | 50,000    |         |              | Borrowing                       | Underpinning or sheet piling existing Quay walls. Potential opportunity to deliver alongside Trews Weir   |
| Bonhay Rd/Andlaw House Footpath  |         | 130,000 |           |         |              | Borrowing                       | Remedial works to replace existing gabion baskets or shore up existing gabion baskets - plus resurfacing of path with tarmac  |
| St James' Weir & Ducks Marsh Meadow banks  |         | 75,000  |           |         |              | Borrowing                       | Following the collapse of St James Weir, works are required to protect Council owned public open space from erosion and further loss. This cost is a likely maximum as other contributions will be sought.  |
| Landfill Gas Extraction Systems @ Clifton Hill & Mincinglake Valley Park (Public Realm & Environmental Health) |         | 230,000 |           |         |              | Borrowing                       | Significant upgrade or replacement of all three extraction systems.   |
| Mincinglake Valley Park Reed Beds & Pipe Inlet   |         | 150,000 |           |         |              | Borrowing                       | Re-lining of the lagoon to minimise leaks, coupled with design and construction of new debris screens to minimise blockage risks.   |
| Bromhams Farm Playing Fields   |         | 223,530 |           |         |              | Grant                           |   |
| Countess Wear retaining wall rebuild   |         | 100,000 |           |         |              | Borrowing                       |   |
| Canal basin bridge refurbishment   |         | 50,000  |           |         |              | Borrowing                       |   |
| Enhance the MRF  |         |         |           |         |              | Borrowing                       |   |

| GENERAL FUND - CAPITAL PROGRAMME 2024/25 AND FUTURE YEARS   |         |                   |                  |                  |                  |                                 |   |
|---|---------|-------------------|------------------|------------------|------------------|---------------------------------|---|
| SCHEMES   | NEW BID | 2024/25           | 2025/26          | 2026/27          | Future Years     | Financed by                     | What the scheme is trying to achieve  |
|   |         | £                 | £                | £                | £                |                                 |   |
| Fleet Replacement Programme   |         |                   |                  |                  |                  | Capital Receipts                | To be determined  |
| Disabled Facility Grants  |         | 800,000           | 800,000          | 800,000          | 800,000          | Grant                           | To meet the legal duty to pay grants to enable disabled people to remain in their homes.  |
| Riverside & RAMM Decarbonisation Projects   |         | 6,041,820         |                  |                  |                  | Grant £5,142k / borrowing £900k |   |
| Shared Prosperity Fund  |         | 178,550           |                  |                  |                  | Grant                           |   |
| Rent for Exmouth Buoy Store / St Thomas Arches  |         | 129,010           |                  |                  |                  | Borrowing                       |   |
| Capitalised Staff Costs - Engineering / Property  |         | 150,000           | 150,000          | 150,000          | 150,000          | Borrowing                       | To provide for the cost of certain Council employees, which will be directly involved in the construction or acquisition of assets and qualify as capital expenditure, including engineers and surveyors. |
| <b>TOTAL</b>  |         | <b>13,272,110</b> | <b>4,175,000</b> | <b>950,000</b>   | <b>950,000</b>   |                                 |   |
| <b>Communications, Culture and Leisure Facilities</b>   |         |                   |                  |                  |                  |                                 |   |
| Rent - Haven Road Storage   |         | 36,040            |                  |                  |                  | Borrowing                       |   |
| Leisure Equipment replacement Programme   |         | 100,000           | 100,000          | 100,000          | 100,000          | Capital Receipts                | To ensure there is a pot available to replace equipment that is damaged or at the end of its useful life  |
| <b>TOTAL</b>  |         | <b>136,040</b>    | <b>100,000</b>   | <b>100,000</b>   | <b>100,000</b>   |                                 |   |
| <b>Finance</b>  |         |                   |                  |                  |                  |                                 |   |
| Guildhall MSCP  |         |                   | 883,400          |                  |                  | Borrowing                       | Condition survey highest priorities   |
| John Lewis MSCP   |         | 424,400           |                  |                  |                  | Borrowing                       |   |
| Princesshay 2 MSCP  |         | 424,400           |                  |                  |                  | Borrowing                       |   |
| Backlog Maintenance   |         | 64,790            |                  |                  |                  | Borrowing                       |   |
| Commercial Properties - capital improvements to enable ongoing income (compliance with EPC legislation) |         | 40,000            | 50,000           |                  |                  | Borrowing                       |   |
| <b>TOTAL</b>  |         | <b>953,590</b>    | <b>933,400</b>   | <b>0</b>         | <b>0</b>         |                                 |   |
| <b>City Development</b>   |         |                   |                  |                  |                  |                                 |   |
| Rent - GF Housing   |         | 160,350           |                  |                  |                  | Borrowing                       |   |
| <b>TOTAL</b>  |         | <b>160,350</b>    | <b>0</b>         | <b>0</b>         | <b>0</b>         |                                 |   |
| <b>GENERAL FUND SERVICES TOTAL</b>  |         | <b>15,313,010</b> | <b>5,422,310</b> | <b>1,263,910</b> | <b>1,263,910</b> |                                 |   |

APPENDIX 12

| DESCRIPTION  | 2024-25           | 2025-26           | 2026-27           | 2027-28           | Total             |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|
|  | £                 | £                 | £                 | £                 | £                 |
| <b>INVESTMENT IN EXISTING STOCK</b>                                    |                   |                   |                   |                   |                   |
| Adaptations  | 660,000           | 560,000           | 560,000           | 560,000           | 2,340,000         |
| Balcony Walkway Improvements   | 356,232           | 108,000           | 108,000           | 108,000           | 680,232           |
| Bathroom Replacements (inc. Communal)                                  | 1,000,000         | 850,000           | 850,000           | 850,000           | 3,550,000         |
| Boiler Replacement Programme & Central Heating                         | 1,016,723         | 639,400           | 564,900           | 564,900           | 2,785,923         |
| Common Area Footpath & Wall Improvements                               | 192,000           | 190,000           | 770,000           | 200,000           | 1,352,000         |
| Communal Area Improvements - New Flooring                              | 50,000            | 50,000            | 50,000            | 50,000            | 200,000           |
| Communal Door and Screen Replacements                                  | 100,000           | 100,000           | 100,000           | 100,000           | 400,000           |
| Door Replacements (inc. Outbuildings)                                  | 416,000           | 416,000           | 416,000           | 416,000           | 1,664,000         |
| Electrical Central Heating   | 10,000            | 10,000            | 10,000            | 10,000            | 40,000            |
| Electrical Rewires - Communal  | 143,100           | 78,000            | 0                 | 0                 | 221,100           |
| Electrical Rewires - Domestic  | 476,864           | 809,031           | 798,518           | 798,518           | 2,882,931         |
| Energy retrofit  | 2,479,580         | 1,496,478         | 1,471,478         | 1,471,478         | 6,919,014         |
| Fire Risk Assessment Works - Compliance                                | 802,706           | 827,000           | 852,000           | 852,000           | 3,333,706         |
| Fire Risk Assessment Works - Planned                                   | 333,340           | 333,340           | 0                 | 0                 | 666,680           |
| Fire Safety Storage Facilities   | 109,462           | 109,462           | 109,462           | 0                 | 328,386           |
| Kitchen Replacements (inc. Communal)                                   | 1,097,000         | 947,000           | 947,000           | 947,000           | 3,938,000         |
| Lift Upgrades  | 80,000            | 88,000            | 91,000            | 91,000            | 350,000           |
| Reroofing - Flats  | 122,000           | 321,000           | 321,000           | 321,000           | 1,085,000         |
| Reroofing - Houses (outbuildings, chimney, gutters, downpipes, fascia) | 1,064,535         | 930,000           | 930,000           | 930,000           | 3,854,535         |
| Porch Canopies   | 64,000            | 64,000            | 64,000            | 64,000            | 256,000           |
| Rennes House Structural Works  | 250,000           | 250,000           | 250,000           | 250,000           | 1,000,000         |
| Soil Vent Pipe Replacement   | 24,000            | 24,000            | 24,000            | 24,000            | 96,000            |
| Structural Repairs   | 578,925           | 405,000           | 405,000           | 405,000           | 1,793,925         |
| Window Replacements  | 1,000,000         | 1,000,000         | 1,000,000         | 1,000,000         | 4,000,000         |
| Plastering   | 75,000            | 75,000            | 75,000            | 75,000            | 300,000           |
| <b>Sub total - Investment in Existing Stock</b>                        | <b>12,501,467</b> | <b>10,680,711</b> | <b>10,767,358</b> | <b>10,087,896</b> | <b>44,037,432</b> |
| <b>PROVISION OF NEW COUNCIL HOMES</b>                                  |                   |                   |                   |                   |                   |
| Council House Building Programme - Vaughan Road                        | 5,460,645         | 0                 | 0                 | 0                 | 5,460,645         |
| <b>Sub total - Investment in the Provision of New Homes</b>            | <b>5,460,645</b>  | <b>0</b>          | <b>0</b>          | <b>0</b>          | <b>5,460,645</b>  |
| <b>Total HRA Capital Programme</b>                                     | <b>17,962,112</b> | <b>10,680,711</b> | <b>10,767,358</b> | <b>10,087,896</b> | <b>49,498,077</b> |

**REPORT TO EXECUTIVE**

Date of Meeting: 6 February 2024

**REPORT TO COUNCIL**

Date of Meeting: 20 February 2024

Report of: Director Finance

Title: Treasury Management Strategy Report 2024/25

**Is this a Key Decision?**

No

**Is this an Executive or Council Function?**

Council

**1. What is the report about?**

To seek adoption by the Council of the Treasury Management Strategy Report, incorporating the Annual Investment Strategy 2024/25, as required under section 15(1)(a) of the Local Government Act 2003.

**2. Recommendations:**

That Executive recommend to Council the adoption of the Treasury Management Strategy and delegations contained therein.

**3. Reasons for the recommendation:**

The Council has adopted the CIPFA Treasury Management in the Public Services: Code of Practice and Cross Sectoral Guidance Notes which require the Council to approve a Treasury Management Strategy before the start of each financial year. The Code of Practice was adopted in February 2012. The Code was updated in December 2021.

In addition, the Department for Levelling Up, Housing and Communities (DLUHC) Guidance on Local Authority Investments requires the Council to approve an investment strategy before the start of each financial year.

DLUHC and CIPFA have extended the meaning of 'investments' to include both financial and non-financial investments. This report deals solely with financial investments. Non-financial investments are covered in the Capital Strategy which is presented in a separate report to this Committee.

The Council has borrowed and invested substantial sums of money and is therefore exposed to financial risks including the loss of invested funds and the revenue effect of changing interest rates. The successful identification, monitoring and control of risk are therefore central to the Authority's Treasury Management Strategy.

#### **4. What are the resource implications including non financial resources**

Treasury Management is carried out by the Finance team of the Council, with advice procured from a specialist advisor. Prudent Treasury Management supports the Council's financial position by generating interest on investments / deposits and seeking to minimise the amount of interest paid on borrowing.

#### **5. Section 151 Officer comments:**

The Treasury Management Strategy sets the Council's strategy for both borrowing and lending money. It is critical therefore that members are familiar and comfortable with the range of institutions included within the Strategy.

#### **6. What are the legal aspects?**

In February 2012 the Council adopted the updated *CIPFA Treasury Management in the Public Services: Code of Practice*, which requires the Council to approve a Treasury Management Strategy before the start of each financial year. Adoption of the Code is required by regulations laid under the Local Government Act 2003.

#### **7. Monitoring Officer's comments:**

This report raises no issues for the Monitoring Officer.



## 8. Report details:

This is a statutory Strategy recommended for adoption by full Council. The key issues to be considered are:

- Investments in the CCLA – LAMIT fund have been made and details of the dividend yield are included in paragraph 3.1 of Appendix A attached to this report.
- Section 4.3 sets the limits on the value of investments to be held by any one institution and the type of institution that can be used.
- The maximum limit to be lent to any one organisation in respect of Property Funds was approved in December 2017, the maximum to be lent to any one organisation for this type of investment is £10m.
- All other limits on the value of investments to be held by one institution remains at £5m (other than the UK Government and money market funds).
- Section 3 of Appendix A attached to this report, sets out the current levels of borrowing and investments, along with the estimated changes and the financial impact for the year on both the General Fund and HRA.
- Sections 5 and 6 set out the planned strategy for the year, which Council must be satisfied meets their objectives and is in line with the level of risk they are comfortable to take.

## 9. How does the decision contribute to the Council's Corporate Plan?

Treasury Management supports the Council in generating additional funds for investing in Services, whilst minimising the amount of interest paid on borrowings. It does not in itself contribute to the Council's Corporate Plan.

## 10. What risks are there and how can they be reduced?

The investment limits are designed to reduce risk as far as possible, however with any investments there is a risk of default. The Council minimises this risk by imposing limits on where cash can be invested based on credit ratings from the two main rating agencies and setting monetary and time limits on investments. Investments tend to be in immediate access accounts, or short term (less than three months).

## 11. Equality Act 2010 (The Act)

11.1 Under the Act's Public Sector Equalities Duty, decision makers are required to consider the need to:

- eliminate discrimination, harassment, victimisation and any other prohibited conduct;
- advance equality by encouraging participation, removing disadvantage, taking account of disabilities and meeting people's needs; and

- foster good relations between people by tackling prejudice and promoting understanding.

11.2 In order to comply with the general duty authorities must assess the impact on equality of decisions, policies and practices. These duties do not prevent the authority from reducing services where necessary, but they offer a way of developing proposals that consider the impacts on all members of the community.

11.3 In making decisions the authority must take into account the potential impact of that decision in relation to age, disability, race/ethnicity (includes Gypsies and Travellers), sex and gender, gender identity, religion and belief, sexual orientation, pregnant women and new and breastfeeding mothers, marriage and civil partnership status in coming to a decision.

11.4 In recommending this proposal no potential impact has been identified on people with protected characteristics as determined by the Act because the report is for information only.

## **12. Carbon Footprint (Environmental) Implications:**

No direct carbon/environmental impacts arising from the recommendations.

## **13. Are there any other options?**

No

**Director Finance, David Hodgson**

Author: Claire Hodgson, Finance Manager – Corporate

## **Local Government (Access to Information) Act 1972 (as amended)**

Background papers used in compiling this report:-

None

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EXETER CITY COUNCIL

TREASURY MANAGEMENT STRATEGY 2024/25

1. Introduction

- 1.1. The Council's Treasury Management Strategy (TMS) is based on the requirements of the DLUHC's Guidance on Local Government Investments ("the Guidance"), and CIPFA's Treasury Management Code and Prudential Codes as updated in December 2021. This Authority must have regard to these Codes of Practice when preparing the Treasury Management Strategy Statement including the Annual Investment Strategy, and also related reports during the financial year.

The revised Treasury Management Code requires all investments and investment income to be attributed to one of the following three purposes: -

**Treasury management**

Arising from the organisation's cash flows or treasury risk management activity, this type of investment represents balances which are only held until the cash is required for use. Treasury investments may also arise from other treasury risk management activity which seeks to prudently manage the risks, costs or income relating to existing or forecast debt or treasury investments.

**Service delivery**

Investments held primarily and directly for the delivery of public services including housing, regeneration and local infrastructure. Returns on this category of investment which are funded by borrowing are permitted only in cases where the income is "either related to the financial viability of the project in question or otherwise incidental to the primary purpose".

**Commercial return**

Investments held primarily for financial return with no treasury management or direct service provision purpose. Risks on such investments should be proportionate to an authority's financial capacity – i.e., that 'plausible losses' could be absorbed in budgets or reserves without unmanageable detriment to local services. An authority must not borrow to invest primarily for financial return.

## 2. Economic Context

The first half of 2023/24 saw:

- Interest rates rise by a further 100bps, taking Bank Rate from 4.25% to 5.25% and, possibly, the peak in the tightening cycle.
- Short, medium and long-dated gilts remain elevated as inflation continually surprised to the upside.
- CPI inflation falling from 8.7% in April to 6.7% in September, its lowest rate since February 2022, but still the highest in the G7.
- Core CPI inflation declining to 6.1% in September from 7.1% in April and May, a then 31 year high.
- A cooling in labour market conditions, but no evidence yet that it has led to an easing in wage growth (as the 3myy growth of average earnings rose by 7.8% for the period June to August, excluding bonuses).

CPI inflation rose by 3.9% in the 12 months to November 2023, down from 4.6% in October. In its latest monetary policy meeting in December, the Bank of England left interest rates unchanged at 5.25%. The vote to keep rates on hold was a split vote, 6-3. It is clear that some members of the MPC are still concerned about the stickiness of inflation.

### Interest rate forecasts

The Council has appointed Link Group as its treasury advisor and part of their service is to assist the Council to formulate a view on interest rates. The following table gives Link Group forecast to December 2026.

| Link Group Interest Rate View | 07.11.23 |        |        |        |        |        |        |        |        |        |        |        |        |
|-------------------------------|----------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
|                               | Dec-23   | Mar-24 | Jun-24 | Sep-24 | Dec-24 | Mar-25 | Jun-25 | Sep-25 | Dec-25 | Mar-26 | Jun-26 | Sep-26 | Dec-26 |
| BANK RATE                     | 5.25     | 5.25   | 5.25   | 5.00   | 4.50   | 4.00   | 3.50   | 3.25   | 3.00   | 3.00   | 3.00   | 3.00   | 3.00   |
| 3 month ave earnings          | 5.30     | 5.30   | 5.30   | 5.00   | 4.50   | 4.00   | 3.50   | 3.30   | 3.00   | 3.00   | 3.00   | 3.00   | 3.00   |
| 6 month ave earnings          | 5.60     | 5.50   | 5.40   | 5.10   | 4.60   | 4.10   | 3.60   | 3.40   | 3.10   | 3.10   | 3.10   | 3.10   | 3.10   |
| 12 month ave earnings         | 5.80     | 5.70   | 5.50   | 5.20   | 4.70   | 4.20   | 3.70   | 3.50   | 3.30   | 3.30   | 3.30   | 3.30   | 3.30   |
| 5 yr PWLB                     | 5.00     | 4.90   | 4.80   | 4.70   | 4.40   | 4.20   | 4.00   | 3.80   | 3.70   | 3.60   | 3.50   | 3.50   | 3.50   |
| 10 yr PWLB                    | 5.10     | 5.00   | 4.80   | 4.70   | 4.40   | 4.20   | 4.00   | 3.80   | 3.70   | 3.70   | 3.60   | 3.60   | 3.50   |
| 25 yr PWLB                    | 5.50     | 5.30   | 5.10   | 4.90   | 4.70   | 4.50   | 4.30   | 4.20   | 4.10   | 4.10   | 4.00   | 4.00   | 4.00   |
| 50 yr PWLB                    | 5.30     | 5.10   | 4.90   | 4.70   | 4.50   | 4.30   | 4.10   | 4.00   | 3.90   | 3.90   | 3.80   | 3.80   | 3.80   |

## 3. Current and Expected Treasury Portfolios

### 3.1. Investments

The Council's fixed term deposits held at 31 December 2023 were:

### Fixed Term Deposits - Current

| Amount             | Investment                               | Interest rate | Date Invested | Maturity Date | No. of Days |
|--------------------|--|---------------|---------------|---------------|-------------|
| £5,000,000         | London Borough of Barking & Dagenham     | 5.45%         | 26/09/23      | 03/01/24      | 99          |
| £4,000,000         | Cheltenham Borough Council               | 5.35%         | 14/22/23      | 15/01/24      | 62          |
| £3,000,000         | Standard Chartered – Sustainable deposit | 5.70%         | 15/09/23      | 15/03/24      | 182         |
| £5,000,000         | Suffolk County Council                   | 5.70%         | 30/11/23      | 30/01/24      | 61          |
| £2,000,000         | Barclays Green notice account            | 5.25%         | 19/07/22      | 65 day notice | Min: 65     |
| £1,000,000         | Barclays Standard notice account         | 5.25%         | 19/07/22      | 65 day notice | Min: 65     |
| <b>£20,000,000</b> |  |               |               |               |             |

### Property Funds

| Amount     | Investment                 | Dividend Yield as at Q2 |
|------------|----------------------------|-------------------------|
| £5,000,000 | CCLA – LAMIT Property Fund | 5.18%                   |

### Money Market Funds

| Amount             | Investment                            | Interest rate* |
|--------------------|---------------------------------------|----------------|
| £10,000,000        | Federated Investors                   | 4.94%          |
| £0                 | CCLA - The Public Sector Deposit Fund | 4.83%          |
| £10,000,000        | Black Rock Asset Management           | 4.87%          |
| £3,000,000         | Aberdeen Standard Investments         | 4.91%          |
| <b>£23,000,000</b> |                                       |                |

\* Interest rate is variable (therefore rates quoted are an average to 31<sup>st</sup> December 2023)

### 3.2. Borrowings

The Council's long term borrowing is currently £165.490m (£93.246m General Fund and £72.244m HRA) and there is no short-term borrowing. Details of loans are set out below:

| Principal Amount outstanding as at 31 December 2023 | Lender               | Interest rate | Loan type | Date of repayment |
|---|----------------------|---------------|-----------|-------------------|
| £56,884,000   | PWLB maturity (HRA)  | 3.48%         | Maturity  | 28/03/2062        |
| £1,892,228  | PWLB 25 year annuity | 2.34%         | Annuity   | 11/01/2044        |
| £1,840,313  | PWLB 25 year annuity | 2.08%         | Annuity   | 04/04/2044        |
| £4,151,400  | PWLB 30 year annuity | 1.61%         | Annuity   | 26/09/2049        |
| £8,038,745  | PWLB 35 year annuity | 1.71%         | Annuity   | 26/09/2054        |
| £34,154,725   | PWLB 50 year annuity | 1.80%         | Annuity   | 26/09/2069        |
| £15,360,000   | PWLB maturity (HRA)  | 1.31%         | Maturity  | 14/04/2070        |
| £43,168,547   | PWLB 50 year annuity | 1.78%         | Annuity   | 24/12/2071        |

### 3.3. Expected changes

The current capital programme indicates a further borrowing requirement of £6.195 million for the General Fund and £3.9 million for the HRA. The decision of whether to take external long-term borrowing will be made in light of current and forecast interest rates and the decision is delegated to the Section 151 Officer and Leader of the Council.

### 3.4. Budget implications

The tables below show the expected interest payments on existing PWLB debt and fleet and other lease arrangements, and budgeted interest on balances for both General Fund and HRA for 2024/25.

If actual levels of investments and borrowing, and actual interest rates differ from those forecast, performance against budget will differ correspondingly.

| <b>General fund interest</b>        | <b>2024/25 Estimate</b> |
|-------------------------------------|-------------------------|
| Interest payable                    | £1,841,500              |
| Total Interest receivable           | (£1,204,000)            |
| Less interest to HRA and other      | £1,006,000              |
| <b>Net interest payable</b>         | <b>£1,643,500</b>       |
| CCLA LAPF dividend                  | (£225,000)              |
| <b>Net interest after dividends</b> | <b>£1,418,500</b>       |

| <b>HRA interest (including COB)</b> | <b>2024/25 Estimate</b> |
|-------------------------------------|-------------------------|
| Interest payable                    | £2,439,070              |
| Interest receivable                 | (£1,000,000)            |
| <b>Net interest payable</b>         | <b>£1,439,070</b>       |

The expected Minimum Revenue Provision for repayment of debt for 2024/25 is £1.905 million, which includes £74k in respect of leases under IFRS16.

#### **4. Investment Strategy**

- 4.1. The Council holds surplus funds, which represent income received in advance of expenditure plus balances and reserves held. Both the CIPFA Code and the DLUHC Guidance require the Council to invest its funds prudently, and to have regard to the **security** and **liquidity** of its investments before seeking the highest rate of return, or **yield**.

#### 4.2. Specified Investments

Specified investments are those expected to offer relatively high security and liquidity, and can be entered into with the minimum of formalities. The DLUHC Guidance defines specified investments as those:

- denominated in pounds sterling,
- due to be repaid within 12 months of arrangement,
- not defined as capital expenditure by legislation, and
- invested with one of:
  - the UK Government,
  - a UK local authority, parish council or community council, or
  - a body or investment scheme of “high credit quality”.

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4.3. The Council defines the following as being of “high credit quality” for making specified investments, subject to the monetary and time limits shown.

| <b>In-house investment</b>  | <b>Monetary limit<sup>1</sup></b> | <b>Time limit</b> |
|---|-----------------------------------|-------------------|
| UK owned banks and building societies holding short-term credit ratings no lower than F1+ and P-1             | £4m each                          | 12 months         |
| Foreign owned banks that deal in sterling holding short-term credit ratings no lower than F1+ and P-1         | £3m each                          | 9 months          |
| UK owned banks and building societies holding short-term credit ratings no lower than F1 and P-1              | £3m each                          | 6 months          |
| Money market funds <sup>2</sup> and similar pooled vehicles holding the highest possible credit ratings (AAA) | £10m each                         | 3 months          |
| Property Funds  | £10m each                         | 3 months          |
| UK Central Government   | no limit                          | 12 months         |
| UK Local Authorities <sup>3</sup>   |                                   |                   |
| Upper Tier  | £5m each                          | 12 months         |
| Lower Tier  | £5m each                          | 12 months         |

<sup>1</sup> banks within the same group ownership are treated as one bank for limit purposes

<sup>2</sup> as defined in the Local Authorities (Capital Finance and Accounting) Regulations 2003

<sup>3</sup> as defined in the Local Government Act 2003



4.4. The maximum that will be lent to any one organisation (other than the UK Government) will be £5 million, with the exception of Property Funds and Money Market Funds where the limit is £10m. For an individual bank, the limit is £4 million. A group of banks under the same ownership will be treated as a single organisation for limit purposes.

4.5. Non specified Investments

No non specified investments will be made by the Council.

4.6. Foreign countries

Investments in foreign countries will be limited to those that hold a AAA or AA+ sovereign credit rating from all three major credit rating agencies, and to a maximum of £3 million per country. Only banks that are domiciled in the UK but are owned in another country will be used and need to meet the rating criteria of and will count against the limit for both countries. There is no limit on investments in the UK.

Liquidity management

The Council uses purpose-built cash flow forecasting to determine the maximum period for which funds may prudently be committed. The forecast is compiled on a pessimistic basis, with receipts under-estimated and payments over-estimated to minimise the risk of the Council being forced to borrow on unfavourable terms to meet its financial commitments.

Limits on long-term investments are set by reference to the Council's medium term financial plan and cash flow forecast.

4.7. Credit ratings

The Council uses credit ratings from two main rating agencies Fitch Ratings Ltd and Moody's Investors Service to assess the risk of loss of investments. The lowest available credit rating will be used to determine credit quality.

Credit ratings are obtained and monitored by the Council's treasury advisers, who will notify changes in ratings as they occur. Where an institution has its credit rating downgraded so that it fails to meet the above criteria then:

- no new investments will be made,
- any existing investments that can be recalled at no cost will be recalled, and
- full consideration will be given to the recall of any other existing investments

Where a credit rating agency announces that it is actively reviewing an organisation's credit ratings with a view to downgrading it so that it is likely to fall below the above criteria, then no further investments will be made until the outcome of the review is announced.

Sole reliance will not be placed on the use of this external service. In addition, this Council will also use market data and market information, as well as information on any external support for banks to help support its decision-making process.

#### 4.8. Other information on the security of investments

Full regard will be given to other available information on the credit quality of banks and building societies, including credit default swap prices, financial statements and rating agency reports. No investments will be made with an organisation if there are substantive doubts about its credit quality, even though it may meet the above criteria.

#### 4.9. Other information on the security of investments

Full regard will be given to other available information on the credit quality of banks and building societies, including credit default swap prices, financial statements and rating agency reports. No investments will be made with an organisation if there are substantive doubts about its credit quality, even though it may meet the above criteria.

#### 4.10. Investment instruments

Investments may be made using any of the following instruments:

- interest paying bank accounts
- fixed term deposits
- call or notice deposits (where the Council can demand repayment)
- certificates of deposit
- treasury bills and gilts issued by the UK Government
- bonds issued by multilateral development banks
- shares in money market funds

### 5. **Planned investment strategy for 2024/25 – In-House**

5.1. The cash flow forecast will be used to divide surplus funds into three categories:

- Short-term – cash required to meet known cash outflows in the next month, plus a contingency to cover unexpected cash flows over the same period.
- Medium-term – cash required to manage the annual seasonal cash flow cycle, including amounts to cover forecast shortages, planned uses of reserves, and a longer-term contingency.
- Long-term – cash not required to meet cash flows, and used primarily to generate investment income.

5.2. The Council's in-house managed funds are based on the likely cash flow position. Investments will be made to ensure that cash flow is protected and borrowing is minimised. In the current economic climate, it is considered appropriate to keep investments short term to cover cash flow needs. However, where appropriate (from an internal as well as external perspective), the Council will also consider investments for a longer period up to 12 months. These are funds which are not required for day-to-day cash management purposes.

5.3. The Council will seek to utilise money market funds (Aberdeen, Blackrock, Federated, and CCLA) and use short-dated deposits to ensure liquidity of assets for day-to-day cash flow. Although these are essentially cash, a monetary limit in line with the banks credit rating is retained on the accounts. The Council can also make use of the Government's Debt Management Office to ensure the highest possible security for cash. Additionally, the Council will hold a balance on its general account to cover any payments due. On occasion, to facilitate cash flow requirements, there may be in excess of £3 million in this account.

### **Borrowing Strategy**

- 6.1. The Council's capital financing requirement (CFR, or underlying need to borrow) as at 31 March 2024 is expected to be £235.12 million, and is forecast to rise to £241.64 million by March 2025 as capital expenditure is incurred.
- 6.2. The maximum expected long-term borrowing requirement for 2024/25 is:

|                                | <b>£m</b>     |
|--------------------------------|---------------|
| Borrowed in prior years        | 93.25         |
| Long term borrowing (HRA)      | 72.24         |
| Not borrowed in previous years | 69.63         |
| Forecast increase in CFR       | 6.52          |
| <b>TOTAL</b>                   | <b>241.64</b> |

6.3. The Council is expected to be in an under-borrowed position as at 31 March 2024. This means that the capital borrowing need (the Capital Financing Requirement), has not been fully funded with loan debt as cash supporting the Council's reserves, balances and cash flow has been used as a temporary measure. This strategy is prudent as borrowing costs remain elevated and to mitigate exposure to counterparty risk.

Against this background and the risks within the economic forecast, caution will be adopted with the 2024/25 treasury operations. The Section 151 Officer will monitor interest rates in financial markets and adopt a pragmatic approach to any change in circumstances.

6.4. To reduce risk and minimise cost on the General Fund, it has been decided to defer borrowing where possible, however some targeted long term borrowing may be undertaken in 2024/25, where the costs will be offset against future income streams.

6.5. In addition, the Council may borrow for short periods of time (normally up to two years) to cover cash flow shortages.

6.6. If borrowing is required advice will be sought from the treasury management advisors in order that the most cost effective form of borrowing can be secured.

6.7. Sources of borrowing

The approved sources of long-term and short-term borrowing will be:

- Public Works Loan Board
- any institution approved for investments above
- any other bank or building society on the Financial Services Authority list.

6.8. Debt instruments

Loans will be arranged by one of the following debt instruments:

- fixed term loans at fixed or variable rates of interest
- lender's option borrower's option (LOBO) loans.

As an alternative to borrowing loans, the Council may also finance capital expenditure and incur long-term liabilities by means of:

- leases
- Private Finance Initiative.

## 6.9. Borrowing strategy to be followed

With high levels of uncertainty and short-term interest rates currently lower than long-term rates, it continues to be more cost effective in the short-term to not borrow and reduce the level of investments held instead, or to borrow short-term loans. However, with long-term rates not forecast to reduce in the near future, any such short-term savings will need to be balanced against potential longer-term costs.

If required, the council may arrange forward starting loans during 2024/25, where the interest rate is fixed in advance, but the cash is received in a later period.

## 7. **Policy on Use of Financial Derivatives**

7.1. Local authorities have previously made use of financial derivatives embedded into loans and investments both to reduce interest rate risk (e.g. interest rate collars and forward deals) and to reduce costs or increase income at the expense of greater risk (e.g. LOBO loans).

7.2. The Localism Bill 2011 includes a general power competence that removes the uncertain legal position over local authorities' use of standalone financial derivatives (i.e. those that are not embedded into a loan or investment). The latest CIPFA Code requires authorities to clearly detail their policy on the use of derivatives in the annual strategy.

7.3. The Council will only use standalone financial derivatives (such as swaps, forwards, futures and options) where they can be clearly demonstrated to reduce the overall level of the financial risks that the Council is exposed to. Additional risks presented, such as credit exposure to derivative counterparties, will be taken into account when determining the overall level of risk. Embedded derivatives will not be subject to this policy, although the risks they present will be managed in line with the overall treasury risk management strategy.

7.4. Derivative counterparties

Financial derivative transactions may be arranged with any organisation that meets the approved investment criteria. The current value of any amount due from a derivative counterparty will count against the counterparty credit limit and the relevant foreign country limit.

7.5. In reality, whilst the Council is required to include the above policy, the only type of transaction that might be used is the forward deal, which means the Council agrees to borrow funds at a set price for a set period, in advance of the date the loan is actually taken. This is done to ensure the availability of funds at the time that they are needed.

## 8. Treasury Management Prudential Indicators

- 8.1. The Council sets each year, in February, prudential indicators for Treasury Management, to ensure that proper control of borrowing and investing is maintained. These indicators have been updated to reflect the requirements in the 2021 Code and can be found in the Council's budget book.
- 8.2. To support the risk management of the capital financing requirement a graphical indication of the Council's borrowing liability and actual loans as a whole and for the General Fund and HRA is shown in Appendix 1 to this report.

## 9. Other Matters

The revised DLUHC Investment Guidance also requires the Council to approve the following matters each year as part of the investment strategy:

### 9.1. Investment consultants

The Council uses Link Group, Link Treasury Services Limited as its external treasury management advisors.

The Council recognises that responsibility for treasury management decisions remains with the organisation at all times and will ensure that undue reliance is not placed upon the services of our external service providers. All decisions will be undertaken with regards to all available information, including, but not solely, our treasury advisers. The services received include:

- advice and guidance on relevant policies, strategies and reports,
- advice on investment decisions,
- notification of credit ratings and changes,
- other information on credit quality,
- advice on debt management decisions,
- accounting advice,
- reports on treasury performance,
- forecasts of interest rates, and
- training courses.

The quality of the advisory service is monitored by the Director Finance.

## 9.2. Training

The CIPFA Treasury Management Code requires the responsible officer to ensure that members with responsibility for treasury management receive adequate training in treasury management. This especially applies to members responsible for scrutiny. A knowledge and skills register for officers and members involved in the treasury management function should be maintained.

Furthermore, the Code states that they expect “all organisations to have a formal and comprehensive knowledge and skills or training policy for the effective acquisition and retention of treasury management knowledge and skills for those responsible for management, delivery, governance and decision making.

The scale and nature of this will depend on the size and complexity of the organisation’s treasury management needs. Organisations should consider how to assess whether treasury management staff and board/ council members have the required knowledge and skills to undertake their roles and whether they have been able to maintain those skills and keep them up to date.

As a minimum, authorities should carry out the following to monitor and review knowledge and skills:

- Record attendance at training and ensure action is taken where poor attendance is identified.
- Prepare tailored learning plans for treasury management officers and board/council members.
- Require treasury management officers and board/council members to undertake self-assessment against the required competencies (as set out in the schedule that may be adopted by the organisation).
- Have regular communication with officers and board/council members, encouraging them to highlight training needs on an ongoing basis.”

In further support of the revised training requirements, CIPFA’s Better Governance Forum and Treasury Management Network have produced a ‘self-assessment by members responsible for the scrutiny of treasury management’, which is available from the CIPFA website to download.

The Director Finance covers treasury management as part of the induction process. The needs of the Council’s members and treasury management staff for training in investment management are assessed annually as part of the appraisal process, and additionally when the responsibilities of individual members of staff change. Staff regularly attend training courses, seminars and conferences provided by Link Group and CIPFA.

A formal record of the training received by officers central to the Treasury function will be maintained by the Section 151 Office. Similarly, a formal record of the treasury management/capital finance training received by members will also be maintained by the Section 151 Office.

### 9.3. Investment of money borrowed in advance of need

The Council may, from time to time, borrow in advance of spending need, where this is expected to provide the best long term value for money. Since amounts borrowed will be invested until spent, the Council is aware that it will be exposed to the risk of loss of the borrowed sums, and the risk that investment and borrowing interest rates may change in the intervening period. These risks will be managed as part of the Council's overall management of its treasury risks.

The total amount borrowed will not exceed the authorised borrowing limit. The maximum periods between borrowing and expenditure is expected to be two years, although the Council does not link particular loans with particular items of expenditure.

### 9.4. The Treasury Management Role of the Section 151 Office

- recommending clauses, treasury management policy/practices for approval, reviewing the same regularly, and monitoring compliance;
- submitting regular treasury management policy reports;
- submitting budgets and budget variations;
- receiving and reviewing management information reports;
- reviewing the performance of the treasury management function;
- ensuring the adequacy of treasury management resources and knowledge and skills, and the effective division of responsibilities within the treasury management function;
- ensuring the adequacy of internal audit, and liaising with external audit;
- recommending the appointment of external service providers.
- preparation of a capital strategy to include capital expenditure, capital financing, non-financial investments and treasury management, with a long term timeframe (say 20+ years)
- ensuring that the capital strategy is prudent, sustainable, affordable and prudent in the long term and provides value for money
- ensuring that due diligence has been carried out on all treasury and non-financial investments and is in accordance with the risk appetite of the authority
- ensure that the authority has appropriate legal powers to undertake expenditure on non-financial assets and their financing



- ensuring the proportionality of all investments so that the authority does not undertake a level of investing which exposes the authority to an excessive level of risk compared to its financial resources
- ensuring that an adequate governance process is in place for the approval, monitoring and ongoing risk management of all non-financial investments and long term liabilities
- provision to members of a schedule of all non-treasury investments including material investments in subsidiaries, joint ventures, loans and financial guarantees
- ensuring that members are adequately informed and understand the risk exposures taken on by an authority
- ensuring that the authority has adequate expertise, either in house or externally provided, to carry out the above
- creation of Treasury Management Practices which specifically deal with how non treasury investments will be carried out and managed, to include the following
  - Risk management (TMP1 and schedules), including investment and risk management criteria for any material non-treasury investment portfolios;
  - Performance measurement and management (TMP2 and schedules), including methodology and criteria for assessing the performance and success of non-treasury investments;
  - Decision making, governance and organisation (TMP5 and schedules), including a statement of the governance requirements for decision making in relation to non-treasury investments; and arrangements to ensure that appropriate professional due diligence is carried out to support decision making;
  - Reporting and management information (TMP6 and schedules), including where and how often monitoring reports are taken;
  - Training and qualifications (TMP10 and schedules), including how the relevant knowledge and skills in relation to non-treasury investments will be arranged.

## 10. Investment Reports

10.1. The Council is currently required to receive and approve, as a minimum, three main treasury reports each year, which incorporate a variety of policies, estimates and actuals.

**a. Prudential and treasury indicators and treasury strategy** (in budget book) - The first, and most important report is forward looking and covers:

- the capital plans, (including prudential indicators);

- a Minimum Revenue Provision (MRP) policy, (how residual capital expenditure is charged to revenue over time);
  - the Treasury Management Strategy, (how the investments and borrowings are to be organised), including treasury indicators; and
  - an Annual Investment Strategy, (the parameters on how investments are to be managed).
- b. A mid-year treasury management report** – This is primarily a progress report and will update members on the capital position, amending prudential indicators as necessary, and whether any policies require revision.
- c. An annual treasury report** – This is a backward-looking review document and provides details of a selection of actual prudential and treasury indicators and actual treasury operations compared to the estimates within the strategy.
- d. Quarterly Treasury Management updates** – reports on progress and performance are not required to be reported to full Council and are included in the Scrutiny Bulletin.

### Scrutiny

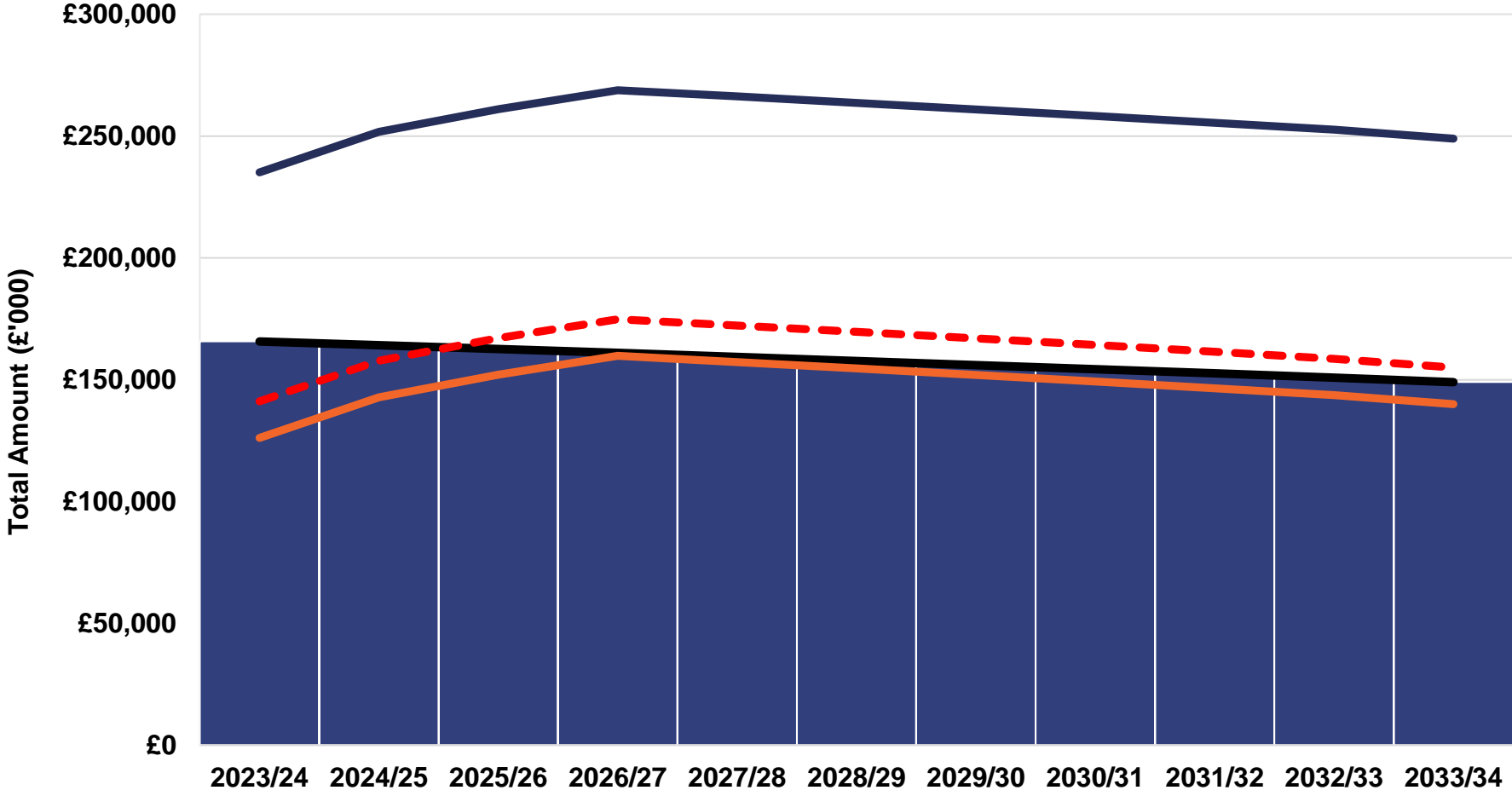
The above reports a) to c) are required to be adequately scrutinised before being recommended to the Council. This role is undertaken by the Executive Committee.

### Quarterly reports

In addition to the three major reports detailed above quarterly reports are not required to be reported to Full Council so are circulated by Scrutiny Bulletin.

# Appendix B - Liability Benchmark

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- PWLB Loans
- Existing Loan Debt Outstanding
- Net Loans Requirement (forecast net loan debt)
- Loans CFR
- - - Liability Benchmark (Gross Loans Requirement)

## **REPORT TO EXECUTIVE**

Date of Meeting: 6 February 2024

## **REPORT TO COUNCIL**

Date of Meeting: 20 February 2024

Report of: Director Finance

Title: The Prudential Code for Capital Finance in Local Authorities (Incorporating the Annual Statement of Minimum Revenue Provision)

### **Is this a Key Decision?**

No

### **Is this an Executive or Council Function?**

Council

#### **1. What is the report about?**

To set out the proposed 2024/25 Prudential Indicators for capital finance for adoption by the Council and set the annual statement of Minimum Revenue Provision (MRP).

#### **2. Recommendations:**

That Executive recommends that Council approves the adoption of:

- i. The Prudential Indicators set out in Appendices A-C
- ii. The Annual Statement of Minimum Revenue Provision for the Council

### **3. Reasons for the recommendation:**

With effect from 1 April 2004, the Government abolished the capital finance legislation in Part 4 of the Local Government and Housing Act 1989 and the Local Authorities (Capital Finance) Regulations 1997 (Statutory Instrument 1997/319) and replaced it with a new prudential system based on self-regulation. This means that Councils are free to borrow for capital investment where the borrowing is affordable.

The Local Authorities (Capital Finance and Accounting) (England) Regulations 2003 as amended require Full Council to approve an Annual Statement of Minimum Revenue Provision which is the amount set aside from revenue for the repayment of debt principal relating to the General Fund only. The Housing Revenue Account remains exempt from making MRP although it can make voluntary set asides if it wishes.

The Prudential Indicators / MRP report will be incorporated within the Budget Book for approval at the full Council meeting as per the statutory requirement.

### **4. What are the resource implications including non financial resources?**

The financial resources required are set out in the body of this report.

### **5. Section 151 Officer comments:**

As with the Capital Strategy, the prudential indicators have been updated to reflect the current impact of the new Leasing Standard. These indicators reflect the impact on the revenue accounts of capital expenditure in both the General Fund and Housing as well as the impact across the Council as a whole. Members should pay particular attention to the Capital Financing Requirement (our underlying need to borrow), the Operational Boundary and the Authorised Limit (the maximum we can legally borrow).

### **6. What are the legal aspects?**

With effect from 1 April 2004, the Government abolished the capital finance legislation in Part 4 of the Local Government and Housing Act 1989 and the Local Authorities (Capital Finance) Regulations 1997 (Statutory Instrument 1997/319) and replaced it with a new prudential system based on self-regulation. More detailed information is set out in paragraph 3 above.

## 7. Monitoring Officer's comments:

This report raises no issues for the Monitoring Officer.

## 8. Report details:

The Prudential Code requires authorities to look at capital expenditure and investment plans in the light of overall organisational strategy and resources and ensure that decisions are being made with sufficient regard to the long term financing implications and potential risks to the authority. Effective financial planning, option appraisal, risk management and governance processes are essential in achieving a prudential approach to capital expenditure, investment and debt.

The Authority's capital expenditure plans are the key driver of treasury management activity. The output of the capital expenditure plans is reflected in the prudential indicators, which are designed to assist members' overview and confirm capital expenditure plans.

This Authority has to have regard to the CIPFA Prudential and Treasury Management Codes of Practice as updated in 2021 when preparing this report and the Treasury Management Strategy Statement which includes the Annual Investment Strategy.

### 8.1 Key issues to consider

Appendix C summarises the Prudential Code indicators for the Council and of particular importance are:

- The Capital Financing Requirement - demonstrates the amount that the Council has an underlying need to borrow, regardless of whether that amount has actually been borrowed.
- The Operational Boundary - this sets the amount of borrowing that the Council intends to keep within over the period covered by the indicators.
- The Authorised Limit - the maximum that the Section 151 Officer is allowed to borrow to cover the Operational Boundary and day to day cash flow needs. The Council is not allowed to exceed this amount of borrowing without first authorising an increase to the limit.

## 8.2 **Lifting of the HRA Borrowing Cap**

Since April 2012 each local authority had a limit on the amount of borrowing it could have for the purposes of the HRA, called the 'debt cap'. For Exeter City Council, the debt cap was £57,882,413.

The HRA debt cap was formally removed on 29 October 2018, as a result local authorities are now able to borrow for housebuilding in accordance with the Prudential Code.

The HRA have borrowed an additional £15.3m for the development of new sites since the debt cap was lifted. Further sites are being identified for the development of new council housing in order to make use of this new flexibility and to contribute to local housing delivery and further investigations by officers for further new sites are ongoing. However given the current borrowing costs and pressures on the HRA budget there is no provision in the current MTFP for new housing other than Vaughan Road Phase A.

## 8.3 **Capital Financing Requirement**

Within the range of prudential indicators there are a number of key indicators to ensure that the Council operates its activities within well-defined limits. One of these is that the Council needs to ensure that its gross debt does not, except in the short term, exceed the total of the CFR in the preceding year plus the estimates of any additional CFR for 2024/25 and the following two financial years. This allows some flexibility for limited early borrowing for future years but ensures that borrowing is not undertaken for revenue or speculative purposes.

The implementation of International Financial Reporting Standard 16 has resulted in more leases constituting capital expenditure. These assets will be accounted for in the same way as if they had been acquired and will increase the Capital Financing Requirement. It is important that the Council does not enter into any unauthorised leases or this may result in breaching the authorised limit.

The Director Finance reports that the Council complied with this Prudential Indicator in the current year and does not envisage difficulties for the future. This view takes into account current commitments, existing plans, and the proposals in this budget report.

## 8.4 **ANNUAL STATEMENT OF MINIMUM REVENUE PROVISION**

The Regulations require that "a local authority shall determine for the current financial year an amount of minimum revenue provision which it considers to be prudent".

Minimum Revenue Provision (MRP) is an amount set aside from revenue to meet the repayment of debt principal. It is in effect a replacement for depreciation that you would normally expect to see within a Company's Accounts. Under the old Regulations this was 4% of principal outstanding for the General Fund and no requirement to set aside MRP in the Housing Revenue Account. In local government accounting depreciation is charged and then reversed out so it does not affect the level of Council Tax, however MRP is charged to the General Fund and therefore does affect levels of Council Tax.

The Secretary of State for Communities and Local Government has issued guidance under section 21(1A) of the Local Government Act 2003. This states that "the broad aim of prudent provision is to ensure that debt is repaid over a period that is either reasonably commensurate with that over which the capital expenditure provides benefits, or, in the case of borrowing supported by Government Revenue Support Grant, reasonably commensurate with the period implicit in the determination of the grant."

The guidance notes detail five options which the Secretary of State considers prudent. These are described in section 10 below:

- (a) Regulatory Method;
- (b) Capital Financing Requirement Method;
- (c) Asset Life (Equal Instalment) Method;
- (d) Asset Life (Annuity) Method; and
- (e) Depreciation Method

## 8.5 Key issue to consider

Section 8.7 sets out the proposed policy for MRP, which matches the amount set aside against the useful life of the assets. The only exception to this is the writing off of historic debt which is being undertaken over 50 years.

## 8.6 MRP OPTIONS

### Regulatory Method

MRP is equal to the amount determined in accordance with the former regulations 28 and 29 of the 2003 Regulations as if they had not been revoked. In effect this is 4% of the debt principal outstanding.



### **Capital Financing Requirement Method**

MRP is equal to 4% of the non-housing Capital Financing Requirement, which is a Prudential Indicator.

### **Asset Life (Equal Instalment) Method**

Where capital expenditure on an asset is financed wholly or partly by borrowing then MRP is determined by reference to the life of the asset and an equal amount charged in each year.

### **Asset Life (Annuity) Method**

MRP is the principal element for the year of the annuity required to repay over the asset life the amount of capital expenditure financed by borrowing.

### **Depreciation Method**

MRP is equal to the provision required in accordance with depreciation accounting in respect of the asset, including any amount of impairment chargeable to the Income and Expenditure Account. As standard depreciation rules are used where an asset is part financed by loan, e.g. 50% loan, 50% Capital Receipt, then the full 100% depreciation charge on the asset is required to be charged as MRP. MRP is required to be charged annually until the cumulative amount of the provision is equal to the original expenditure financed by borrowing. Should the asset be disposed of then the charge needs to continue as if the asset had not been disposed of unless the debt is repaid.

## **8.7 MINIMUM REVENUE PROVISION POLICY 2024/25**

The Council's MRP policy is to match borrowing against specific capital investment and adopt either the Asset Life (Equal Instalment) or the Asset Life (Annuity) method for MRP. In this way the funding for the asset will be paid off over the useful life of that asset. This will ensure that loans are repaid over the asset life thus freeing financial resources for investment in other schemes or in asset renewal. They are also simple to operate and gives certainty in each year as to the level of charge for principal.

The other advantage is that it makes business cases and scheme appraisals easier to compile. As a general rule the Council will seek to borrow over the same period of the asset life up to a maximum of 50 years in line with the Regulations. The total capital financing requirement at the end of 2023/24 is likely to be approximately £235.120 million. The MRP for 2024/25 will be calculated based on the capital financing requirement at the end of 2023/24 using the varying periods of repayment. The MRP charge for 2024/25 will be approximately £1.905 million (including £74k in respect of leases under IFRS 16). For the avoidance of doubt, it is proposed to use both options from 2016/17 onwards,

depending on the asset being financed. However, unless there is a good reason, for not doing so, all borrowing will adopt the Asset Life (Annuity) method.

## 8.8 **MRP Overpayments**

A change introduced by the revised DLUHC MRP Guidance was the allowance that any charges made over the statutory minimum revenue provision (MRP), voluntary revenue provision (VRP) or overpayments, can, if needed, be reclaimed in future years if deemed necessary or prudent. In order for these sums to be reclaimed for use in the budget, this policy must disclose the cumulative overpayment made each year. Up until the 31 March 2024 the total VRP overpayments will be £0.7 million.

## 8.9 **Capital Financing Requirement**

Within the range of prudential indicators there are a number of key indicators to ensure that the Council operates its activities within well-defined limits. One of these is that the Council needs to ensure that its gross debt does not, except in the short term, exceed the total of the CFR in the preceding year plus the estimates of any additional CFR for 2024/25 and the following two financial years. This allows some flexibility for limited early borrowing for future years but ensures that borrowing is not undertaken for revenue or speculative purposes.

Where the authority has acquired assets under leases, an MRP charge will be made for the amount by which the liabilities recognised for rents due over the remaining terms of the leases have been reduced by payments of rent in the financial year. The overall impact of this policy is that the annual charge against the General Fund balance for leases will be the rents payable for each financial year.

The Director Finance reports that the Council complied with this prudential indicator in the current year and does not envisage difficulties for the future. This view takes into account current commitments, existing plans, and the proposals in this budget report.

## 9. **How does the decision contribute to the Council's Corporate Plan?**

The Capital Programme contributes to all of the key purposes, as set out in the Corporate Plan.

## 10. **What risks are there and how can they be reduced?**

Areas of budgetary risk are highlighted to committee as part of the quarterly budget monitoring updates.

## 11. Equality Act 2010 (The Act)

11.1 Under the Act's Public Sector Equalities Duty, decision makers are required to consider the need to:

- eliminate discrimination, harassment, victimisation and any other prohibited conduct;
- advance equality by encouraging participation, removing disadvantage, taking account of disabilities and meeting people's needs; and
- foster good relations between people by tackling prejudice and promoting understanding.

11.2 In order to comply with the general duty authorities must assess the impact on equality of decisions, policies and practices. These duties do not prevent the authority from reducing services where necessary, but they offer a way of developing proposals that consider the impacts on all members of the community.

11.3 In making decisions the authority must take into account the potential impact of that decision in relation to age, disability, race/ethnicity (includes Gypsies and Travellers), sex and gender, gender identity, religion and belief, sexual orientation, pregnant women and new and breastfeeding mothers, marriage and civil partnership status in coming to a decision.

11.4 In recommending this proposal no potential impact has been identified on people with protected characteristics as determined by the Act because: because

11.4.1 The report is for information only

## 12. Carbon Footprint (Environmental) Implications:

12.1 No direct carbon/environmental impacts arising from the recommendations.

## 13. Are there any other options?

No

Director: David Hodgson, Director Finance

Author: Claire Hodgson – Finance Manager – Corporate

## **Local Government (Access to Information) Act 1972 (as amended)**

Background papers used in compiling this report:-

None

Contact for enquires:

Democratic Services (Committees)

Room 4.36

01392 265275

**General Fund Prudential Indicator Calculations**

The purpose of the prudential indicators is to demonstrate that the Council's financial plans meet the statutory requirement to be affordable, prudent and sustainable.

**General Fund Capital Expenditure**

The prudential indicator for capital expenditure should be based upon a capital programme that takes into account the Council's asset management and capital investment strategies.

| Director                                       | 2022/23<br>Actual<br>£'000 | 2023/24<br>Estimate<br>£'000 | 2024/25<br>Estimate<br>£'000 | 2025/26<br>Estimate<br>£'000 | 2026/27<br>Estimate<br>£'000 |
|--|----------------------------|------------------------------|------------------------------|------------------------------|------------------------------|
| Transformation                                 | 415                        | 640                          | 791                          | 214                          | 214                          |
| Net Zero Exeter and City Management            | 5,881                      | 11,263                       | 13,272                       | 4,175                        | 950                          |
| City Development, Housing & Supporting People  | 2,143                      | 518                          | 160                          | 0                            | 0                            |
| Communications, Culture and Leisure Facilities | 4,584                      | 5,747                        | 136                          | 100                          | 100                          |
| Finance  | 46,425                     | 23,468                       | 954                          | 933                          | 0                            |
| <b>Total General Fund Capital Expenditure</b>  | <b>59,448</b>              | <b>41,636</b>                | <b>15,313</b>                | <b>5,422</b>                 | <b>1,264</b>                 |

**General Fund Financing costs**

The figures for the actual financing costs will be taken from the Council's financial statements using the definition of financing costs specified in the Prudential Code. Estimates for the current and future years should be calculated in a manner consistent with this definition.

| Description   | 2022/23<br>Actual<br>£'000 | 2023/24<br>Estimate<br>£'000 | 2024/25<br>Estimate<br>£'000 | 2025/26<br>Estimate<br>£'000 | 2026/27<br>Estimate<br>£'000 |
|---|----------------------------|------------------------------|------------------------------|------------------------------|------------------------------|
| Interest payable with respect to short term borrowing                     | 828                        | 600                          | 1,006                        | 900                          | 800                          |
| Interest payable under 'irredeemable' long term liabilities               | 1,879                      | 2,021                        | 2,329                        | 2,332                        | 2,312                        |
| Interest and investment income  | (2,047)                    | (1,872)                      | (1,929)                      | (1,729)                      | (1,529)                      |
| Replacement for Minimum Revenue Provision (England and Wales)             | 1,909                      | 2,466                        | 2,531                        | 2,631                        | 2,735                        |
| Voluntary contribution to financing costs in respect of short-life assets | (1,480)                    | (800)                        | (700)                        | 0                            | 0                            |
| <b>Total General Fund Financing Costs</b>                                 | <b>1,089</b>               | <b>2,415</b>                 | <b>3,237</b>                 | <b>4,134</b>                 | <b>4,318</b>                 |

**General Fund Estimates of the ratio of financing costs to net revenue stream**

The net revenue stream is the estimate of the amounts to be met from government grants and local taxpayers. An important theme of the Code is transparency. For this reason the authority's calculation of the net revenue stream should be consistent with the figure that can be identified in the Income and Expenditure Account for 'Net Operating Expenditure'.

| Description   | 2022/23<br>Actual<br>£'000 | 2023/24<br>Estimate<br>£'000 | 2024/25<br>Estimate<br>£'000 | 2025/26<br>Estimate<br>£'000 | 2026/27<br>Estimate<br>£'000 |
|---|----------------------------|------------------------------|------------------------------|------------------------------|------------------------------|
| Financing costs   | 1,089                      | 2,415                        | 3,237                        | 4,134                        | 4,318                        |
| Net revenue stream                                      | 14,012                     | 16,837                       | 17,760                       | 16,996                       | 17,368                       |
| <b>Ratio of financing costs to net revenue stream %</b> | <b>7.8%</b>                | <b>14.3%</b>                 | <b>18.2%</b>                 | <b>24.3%</b>                 | <b>24.9%</b>                 |

**General Fund Capital Financing Requirement**

The Capital Financing Requirement will reflect the Council's underlying need to finance capital expenditure.

*Actual General Fund Capital Financing Requirement at 31 March 2023*

|   | £'000          |
|---|----------------|
| Property, Plant and Equipment                                   | 172,215        |
| Investment Properties   | 98,561         |
| Heritage Assets   | 22,743         |
| Intangible Assets / Other Long term Assets                      | 15,125         |
| Revaluation Reserve   | (72,586)       |
| Capital Adjustment Account                                      | (82,870)       |
| <b>General Fund Capital Financing Requirement 31 March 2023</b> | <b>153,188</b> |

Estimated General Fund Capital Financing Requirement at 31 March 2024

|   |                |
|---|----------------|
| Estimate of General Fund Capital Financing Requirement 31 March 2023        | 153,188        |
| Estimate of change in Property, Plant and Equipment                         | 41,636         |
| Estimate of change in Investment Properties                                 | 0              |
| Estimate of change in Intangible Assets / Other Long term Assets            | 0              |
| Estimate of change in Revaluation Reserve                                   | 0              |
| Estimate of change in Capital Adjustment Account                            | (37,797)       |
| <b>Estimate of General Fund Capital Financing Requirement 31 March 2024</b> | <b>157,027</b> |

Estimated General Fund Capital Financing Requirement at 31 March 2025

|   |                |
|---|----------------|
| Estimate of General Fund Capital Financing Requirement 31 March 2024        | 157,027        |
| Estimate of change in Property, Plant and Equipment                         | 15,313         |
| Estimate of change in Investment Properties                                 | 0              |
| Estimate of change in Intangible Assets / Other Long term Assets            | 0              |
| Estimate of change in Revaluation Reserve                                   | 0              |
| Estimate of change in Capital Adjustment Account                            | (9,541)        |
| <b>Estimate of General Fund Capital Financing Requirement 31 March 2025</b> | <b>162,799</b> |

Estimated General Fund Capital Financing Requirement at 31 March 2026

|   |                |
|---|----------------|
| Estimate of General Fund Capital Financing Requirement 31 March 2025        | 162,799        |
| Estimate of change in Property, Plant and Equipment                         | 5,422          |
| Estimate of change in Investment Properties                                 | 0              |
| Estimate of change in Intangible Assets / Other Long term Assets            | 0              |
| Estimate of change in Revaluation Reserve                                   | 0              |
| Estimate of change in Capital Adjustment Account                            | 250            |
| <b>Estimate of General Fund Capital Financing Requirement 31 March 2026</b> | <b>168,471</b> |

Estimated General Fund Capital Financing Requirement at 31 March 2027

|   |                |
|---|----------------|
| Estimate of General Fund Capital Financing Requirement 31 March 2026        | 168,471        |
| Estimate of change in Property, Plant and Equipment                         | 1,264          |
| Estimate of change in Investment Properties                                 | 0              |
| Estimate of change in Intangible Assets / Other Long term Assets            | 0              |
| Estimate of change in Revaluation Reserve                                   | 0              |
| Estimate of change in Capital Adjustment Account                            | 6,304          |
| <b>Estimate of General Fund Capital Financing Requirement 31 March 2027</b> | <b>176,039</b> |



### HRA Prudential Indicator Calculations

Local authorities that have a Housing Revenue Account (HRA) are required to prepare separate calculations for their HRA and non-HRA elements.

#### HRA Capital Expenditure

The prudential indicator for capital expenditure should be based upon a capital programme that takes into account the Council's asset management and capital investment strategies.

| Description                          | 2022/23<br>Actual<br>£'000 | 2023/24<br>Estimate<br>£'000 | 2024/25<br>Estimate<br>£'000 | 2025/26<br>Estimate<br>£'000 | 2026/27<br>Estimate<br>£'000 |
|--------------------------------------|----------------------------|------------------------------|------------------------------|------------------------------|------------------------------|
| INVESTING IN EXISTING STOCK          | 10,287                     | 14,388                       | 12,501                       | 10,681                       | 10,767                       |
| PROVISION OF NEW COUNCIL HOMES       | 3,311                      | 17,656                       | 5,461                        | 0                            | 0                            |
| <b>Total HRA Capital Expenditure</b> | <b>13,598</b>              | <b>32,044</b>                | <b>17,962</b>                | <b>10,681</b>                | <b>10,767</b>                |

#### HRA Financing costs

| Description   | 2022/23<br>Actual<br>£'000 | 2023/24<br>Estimate<br>£'000 | 2024/25<br>Estimate<br>£'000 | 2025/26<br>Estimate<br>£'000 | 2026/27<br>Estimate<br>£'000 |
|---|----------------------------|------------------------------|------------------------------|------------------------------|------------------------------|
| Interest payable with respect to short term borrowing                     | 0                          | 0                            | 0                            | 0                            | 0                            |
| Interest payable under 'irredeemable' long term liabilities               | 2,181                      | 2,181                        | 2,430                        | 2,430                        | 2,430                        |
| Interest and investment income  | (705)                      | (1,089)                      | (983)                        | (855)                        | (460)                        |
| Voluntary Revenue Provision (England and Wales)                           | 0                          | 0                            | 0                            | 0                            | 0                            |
| Voluntary contribution to financing costs in respect of short-life assets | 0                          | 0                            | 0                            | 0                            | 0                            |
| <b>Total HRA Financing Costs</b>  | <b>1,476</b>               | <b>1,092</b>                 | <b>1,447</b>                 | <b>1,575</b>                 | <b>1,970</b>                 |

**HRA Estimates of the ratio of financing costs to net revenue stream**

For the Housing Revenue Account the net revenue stream, for the purposes of the Code, is the amount to be met from rent income.

| Description   | 2022/23<br>Actual<br>£'000 | 2023/24<br>Estimate<br>£'000 | 2024/25<br>Estimate<br>£'000 | 2025/26<br>Estimate<br>£'000 | 2026/27<br>Estimate<br>£'000 |
|---|----------------------------|------------------------------|------------------------------|------------------------------|------------------------------|
| Financing costs   | 1,476                      | 1,092                        | 1,447                        | 1,575                        | 1,970                        |
| Net revenue stream                                      | 19,710                     | 20,583                       | 21,239                       | 21,876                       | 22,533                       |
| <b>Ratio of financing costs to net revenue stream %</b> | <b>7.5</b>                 | <b>5.3</b>                   | <b>6.8</b>                   | <b>7.2</b>                   | <b>8.7</b>                   |
| Negative for a debt free authority                      | %                          | %                            | %                            | %                            | %                            |

**HRA Capital Financing Requirement**

The Capital Financing Requirement will reflect the Council's underlying need to finance capital expenditure.

**Actual HRA Capital Financing Requirement at 31 March 2023**

| Description   | £'000         |
|---|---------------|
| Property, Plant and Equipment                                 | 322,245       |
| Investment Properties   | 0             |
| Intangible Assets / Other Long term Assets                    | 0             |
| Revaluation Reserve   | (98,109)      |
| Capital Adjustment Account                                    | (150,894)     |
| <b>Actual HRA Capital Financing Requirement 31 March 2023</b> | <b>73,242</b> |

**Estimated HRA Capital Financing Requirement at 31 March 2024**

|  |               |
|--|---------------|
| Estimate of HRA Capital Financing Requirement 31 March 2023        | 73,242        |
| Estimate of change in Property, Plant and Equipment                | 32,044        |
| Estimate of change in Investment Properties                        | 0             |
| Estimate of change in Intangible Assets / Other Long term Assets   | 0             |
| Estimate of change in Revaluation Reserve                          | 0             |
| Estimate of change in Capital Adjustment Account                   | (27,194)      |
| <b>Estimate of HRA Capital Financing Requirement 31 March 2024</b> | <b>78,092</b> |

Estimated HRA Capital Financing Requirement at 31 March 2025

|  |               |
|--|---------------|
| Estimate of HRA Capital Financing Requirement 31 March 2024        | 78,092        |
| Estimate of change in Property, Plant and Equipment                | 17,962        |
| Estimate of change in Investment Properties                        | 0             |
| Estimate of change in Intangible Assets / Other Long term Assets   | 0             |
| Estimate of change in Revaluation Reserve                          | 0             |
| Estimate of change in Capital Adjustment Account                   | (17,212)      |
| <b>Estimate of HRA Capital Financing Requirement 31 March 2025</b> | <b>78,842</b> |

Estimated HRA Capital Financing Requirement at 31 March 2026

|  |               |
|--|---------------|
| Estimate of HRA Capital Financing Requirement 31 March 2025        | 78,842        |
| Estimate of change in Property, Plant and Equipment                | 10,681        |
| Estimate of change in Investment Properties                        | 0             |
| Estimate of change in Intangible Assets / Other Long term Assets   | 0             |
| Estimate of change in Revaluation Reserve                          | 0             |
| Estimate of change in Capital Adjustment Account                   | (10,681)      |
| <b>Estimate of HRA Capital Financing Requirement 31 March 2026</b> | <b>78,842</b> |

Estimated HRA Capital Financing Requirement at 31 March 2027

|  |               |
|--|---------------|
| Estimate of HRA Capital Financing Requirement 31 March 2026        | 78,842        |
| Estimate of change in Property, Plant and Equipment                | 10,767        |
| Estimate of change in Investment Properties                        | 0             |
| Estimate of change in Intangible Assets / Other Long term Assets   | 0             |
| Estimate of change in Revaluation Reserve                          | 0             |
| Estimate of change in Capital Adjustment Account                   | (10,767)      |
| <b>Estimate of HRA Capital Financing Requirement 31 March 2027</b> | <b>78,842</b> |

**Limit on indebtedness**

The HRA borrowing cap was limited to £57,882k, but the cap was formally removed on 29 October 2018 so Local Authorities can now borrow for housebuilding.

Prudential Indicator Calculations

PRUDENTIAL INDICATORS OF AFFORDABILITY

Total Actual / Estimates of Capital Expenditure

The prudential indicator for capital expenditure should be based upon a capital programme that takes into account the Council's asset management and capital investment strategies.

| Description  | 2022/23<br>Actual<br>£'000 | 2023/24<br>Estimate<br>£'000 | 2024/25<br>Estimate<br>£'000 | 2025/26<br>Estimate<br>£'000 | 2026/27<br>Estimate<br>£'000 |
|--|----------------------------|------------------------------|------------------------------|------------------------------|------------------------------|
| Total General Fund Capital Expenditure                 | 59,448                     | 41,636                       | 15,313                       | 5,422                        | 1,264                        |
| Total HRA Capital Expenditure                          | 13,598                     | 32,044                       | 17,962                       | 10,681                       | 10,767                       |
| <b>Total Actual / Estimates of Capital Expenditure</b> | <b>73,046</b>              | <b>73,680</b>                | <b>33,275</b>                | <b>16,103</b>                | <b>12,031</b>                |

Total Actual / Estimates of Financing Costs

| Description  | 2022/23<br>Actual<br>£'000 | 2023/24<br>Estimate<br>£'000 | 2024/25<br>Estimate<br>£'000 | 2025/26<br>Estimate<br>£'000 | 2026/27<br>Estimate<br>£'000 |
|--|----------------------------|------------------------------|------------------------------|------------------------------|------------------------------|
| Total General Fund Financing Costs                 | 1,089                      | 2,415                        | 3,237                        | 4,134                        | 4,318                        |
| Total HRA Financing Costs                          | 1,476                      | 1,092                        | 1,447                        | 1,575                        | 1,970                        |
| <b>Total Actual / Estimates of Financing Costs</b> | <b>2,565</b>               | <b>3,507</b>                 | <b>4,684</b>                 | <b>5,709</b>                 | <b>6,288</b>                 |

Actual / Estimates of Ratio of Financing Costs to Net Revenue Stream

The net revenue stream is the estimate of the amounts to be met from government grants and local taxpayers, and for the Housing Revenue Account, is the estimate of the amounts to be met from rent income.

| Description   | 2022/23<br>Actual<br>£'000 | 2023/24<br>Estimate<br>£'000 | 2024/25<br>Estimate<br>£'000 | 2025/26<br>Estimate<br>£'000 | 2026/27<br>Estimate<br>£'000 |
|---|----------------------------|------------------------------|------------------------------|------------------------------|------------------------------|
| General Fund Ratio of Financing Costs to Net Revenue Stream | 0.1                        | 0.1                          | 0.2                          | 0.2                          | 0.2                          |
| HRA Ratio of Financing Costs to Net Revenue Stream          | 7.5                        | 5.3                          | 6.8                          | 7.2                          | 8.7                          |

**Prudential Indicator Calculations**

The estimates of financing costs include current commitments and the proposals in this budget report.

**Actual / Estimates of Capital Financing Requirement**

The Capital Financing Requirement will reflect the Council's underlying need to finance capital expenditure.

| Description  | 2022/23<br>Actual<br>£'000 | 2023/24<br>Estimate<br>£'000 | 2024/25<br>Estimate<br>£'000 | 2025/26<br>Estimate<br>£'000 | 2026/27<br>Estimate<br>£'000 |
|--|----------------------------|------------------------------|------------------------------|------------------------------|------------------------------|
| General Fund Capital Financing Requirement                       | 153,188                    | 157,027                      | 162,799                      | 168,471                      | 176,039                      |
| HRA Capital Financing Requirement                                | 73,242                     | 78,092                       | 78,842                       | 78,842                       | 78,842                       |
| <b>Total Actual / Estimates of Capital Financing Requirement</b> | <b>226,430</b>             | <b>235,119</b>               | <b>241,641</b>               | <b>247,313</b>               | <b>254,881</b>               |

**Authorised Limit**

In England and Wales the prudential indicator for the Authorised Limit for external debt for the current year is the statutory limit determined under Section 3 (1) of the Local Government Act 2003: 'A local authority shall determine and keep under review how much money it can afford to borrow'

The Authorised Limit should not be set so high that it would never in any possible circumstances be breached. It should reflect a level of borrowing which, while not desired, could be afforded but may not be sustainable. The Authorised Limit must therefore be set to establish the outer boundary of the Council's borrowing, based on a realistic assessment of the risks.

| Description                 | 2024/25<br>Estimate<br>£'000 | 2025/26<br>Estimate<br>£'000 | 2026/27<br>Estimate<br>£'000 |
|-----------------------------|------------------------------|------------------------------|------------------------------|
| Borrowing                   | 305,000                      | 305,000                      | 305,000                      |
| Other long term liabilities | 7,000                        | 7,000                        | 7,000                        |
| <b>Authorised Limit</b>     | <b>312,000</b>               | <b>312,000</b>               | <b>312,000</b>               |

**Prudential Indicator Calculations****Operational Boundary**

The Operational Boundary is the focus of day-to-day treasury management activity within the authority. It is a means by which the authority manages its external debt to ensure that it remains within the self-imposed Authorised Limit. The Operational Boundary may be breached temporarily on occasions due to variations in cashflow. However, a sustained or regular trend above the Operational Boundary would be significant and should lead to further investigation.

| Description                 | 2024/25<br>Estimate<br>£'000 | 2025/26<br>Estimate<br>£'000 | 2026/27<br>Estimate<br>£'000 |
|-----------------------------|------------------------------|------------------------------|------------------------------|
| Borrowing                   | 285,000                      | 285,000                      | 285,000                      |
| Other long term liabilities | 5,000                        | 5,000                        | 5,000                        |
| <b>Operational Boundary</b> | <b>290,000</b>               | <b>290,000</b>               | <b>290,000</b>               |

The Authorised Limit and the Operational Boundary have been increased to include capacity to enable the establishment of a HRA development programme following removal of the debt cap.

**Actual External Debt**

The prudential indicator for actual external debt will not be directly comparable to the authorised limit and operational boundary, since the actual external debt will reflect the actual position at one point in time.

| Description                                      | 2022/23<br>Actual<br>£'000 | To be repaid        |                    |
|--|----------------------------|---------------------|--------------------|
|  |                            | within 12<br>months | after 12<br>months |
| Actual borrowing as at 31 March 2023             | 166,697                    | 1,537               | 165,160            |
| Actual long term liabilities as at 31 March 2023 | 4,078                      | 867                 | 3,211              |
| <b>Actual External Debt as at 31 March 2023</b>  | <b>170,775</b>             | <b>2,404</b>        | <b>168,371</b>     |

**Prudential Indicator Calculations**  
**PRUDENTIAL INDICATORS OF PRUDENCE**

**Gross Debt and Capital Financing Requirement**

The Code makes it necessary, if a financial strategy is to be prudent, that it is one in which in the medium term gross debt is only used for capital purposes. In the Code this requirement is to be demonstrated through a comparison of gross debt with the Capital Financing Requirement.

| Description  | £'000          |
|--|----------------|
| Total Capital Financing Requirement at 31 March 2023 | <b>226,430</b> |

| 2023/24 Estimated Change in Capital Financing Requirement              |              |
|--|--------------|
| Capital expenditure  | 73,680       |
| Application of useable capital receipts                                | (6,842)      |
| Application of capital grants/contributions                            | (56,483)     |
| The replacement for MRP  | (2,466)      |
| Additional voluntary contributions                                     | 800          |
| <b>Total Estimated Change in Capital Financing Requirement 2023/24</b> | <b>8,689</b> |

| 2024/25 Estimated Change in Capital Financing Requirement              |              |
|--|--------------|
| Capital expenditure  | 33,275       |
| Application of useable capital receipts                                | (5,875)      |
| Application of capital grants/contributions                            | (19,047)     |
| The replacement for MRP  | (2,531)      |
| Additional voluntary contributions                                     | 700          |
| <b>Total Estimated Change in Capital Financing Requirement 2024/25</b> | <b>6,522</b> |

**Prudential Indicator Calculations**

| <b>2025/26 Estimated Change in Capital Financing Requirement</b>       |              |
|--|--------------|
| Capital expenditure  | 16,103       |
| Application of useable capital receipts                                | (1,868)      |
| Application of capital grants/contributions                            | (5,932)      |
| The replacement for MRP  | (2,631)      |
| Additional voluntary contributions                                     | 0            |
| <b>Total Estimated Change in Capital Financing Requirement 2025/26</b> | <b>5,672</b> |

| <b>Capital Financing Requirement:</b>       |         |
|---|---------|
| Opening Balance 2022/23                     | 226,430 |
| Estimated Closing Balance 2025/26           | 247,313 |
| This is an increase over the three years of | 20,883  |

**Operational Boundaries to Exposure to Interest Rate Risks**

Interest rate risk management is a top priority for local authority management. The setting of upper limits has the effect of setting ranges within which the Council will limit its exposure to both fixed and variable interest rate movements.

| Description  | 2023/24<br>£'000 | 2024/25<br>£'000 | 2025/26<br>£'000 |
|--|------------------|------------------|------------------|
| Total projected interest payable on borrowing      | 5,765            | 5,662            | 5,542            |
| Total projected interest receivable on investments | (2,912)          | (2,584)          | (1,989)          |
| <b>Net Interest</b>                                | <b>2,853</b>     | <b>3,078</b>     | <b>3,553</b>     |

| Description                               | Upper<br>Limit |
|---|----------------|
| <b>Upper limit - fixed rates = 100%</b>   | 100%           |
| <b>Upper limit - variable rates = 20%</b> | 20%            |

This means that the Chief Finance Officer will manage fixed interest rate exposure within the range 0% to 100% and variable interest rate exposure within the range 0% to 20%



Prudential Indicator CalculationsOperational Boundary to the Exposure Inherent in the Maturity Structure of Borrowings

This indicator is designed to be a control over the Council having a large concentration of fixed rate debt needing to be replaced at times of uncertainty over interest rates. The indicator is, in effect, a limit on longer term interest rate exposure and is set for the forthcoming year.

The analysis of borrowing by maturity used in the Code uses the same periods as that required in the local authority SORP.

Amount of projected borrowing that is fixed rate maturing in each period as a percentage of total projected borrowing that is fixed rate.

| Period                         | Upper Limit | Lower Limit | Estimated debt maturity % |         |         |
|--------------------------------|-------------|-------------|---------------------------|---------|---------|
|                                |             |             | 2023/24                   | 2024/25 | 2025/26 |
| Under 12 months                | 100%        | 0%          |                           | 5%      | 5%      |
| 12 months and within 24 months | 20%         | 0%          |                           |         |         |
| 24 months and within 5 years   | 20%         | 0%          |                           |         |         |
| 5 years and within 10 years    | 20%         | 0%          |                           |         |         |
| 10 years and above             | 100%        | 0%          | 100%                      | 95%     | 95%     |

Investments

| Description               | At 31/3/2023<br>£'000 | 2023/24<br>£'000 | 2024/25<br>£'000 | 2025/26<br>£'000 |
|---------------------------|-----------------------|------------------|------------------|------------------|
| Long-term investments     | 5,633                 | 5,000            | 5,000            | 5,000            |
| Short-term investments    | 15,202                | 11,000           | 10,000           | 10,000           |
| Cash and cash equivalents | 27,754                | 33,000           | 25,000           | 25,000           |
| <b>Total Investments</b>  | <b>48,589</b>         | <b>49,000</b>    | <b>40,000</b>    | <b>40,000</b>    |

## **REPORT TO EXECUTIVE**

Date of Meeting: 6 February 2024

## **REPORT TO COUNCIL**

Date of Meeting: 20 February 2024

Report of: Director Finance

Title: Capital Strategy 2024-25

### **Is this a Key Decision?**

No

### **Is this an Executive or Council Function?**

Council

### **1. What is the report about?**

To approve the Capital Strategy.

### **2. Recommendations:**

It is recommended that Council approve the Capital Strategy as set out in Appendix 1.

### **3. Reasons for the recommendation:**

The aim of the capital strategy is to ensure all elected members fully understand the long-term policy objectives and resulting capital strategy requirements, governance procedures and risk appetite.

#### **4. What are the resource implications including non financial resources.**

The financial resources required are set out in the body of this report.

#### **5. Section 151 Officer comments:**

The only significant change is to reflect the adoption of IFRS 16 in respect of Leases. This has brought a number of properties that the Council leases in on to our balance sheet and the expenditure is now treated as capital expenditure rather than revenue. If the Council had sufficient capital receipts, it could use them to pay off the capital value of the assets and generate a saving in the revenue account (similar to the treatment of leased vehicles). Unfortunately we do not have those receipts. From a taxpayer point of view however, there is no additional financial impact, rather than paying the lease cost out of service revenue it is now split and charged to interest paid and repayment of debt (MRP). It does have the effect of increasing the Council's Capital Finance Requirement and it is essential that Services consult with Finance prior to entering into any binding leases to ensure that we do not breach our borrowing limits.

#### **6. What are the legal aspects?**

The capital expenditure system is framed by the Local Government and Housing Act 1989 and the Local Government Act 2003. The CIPFA Prudential Code for Capital Finance in Local Authorities (Prudential Code) and the Treasury management in the Public Services Code of Practice and Cross-Sectoral Guidance notes (the Treasury Management Code) were updated in December 2021. The Codes set out the obligation on all local authorities to prepare a Capital Strategy report and the requirements of the report. The proposed Capital Strategy for Exeter City Council for 2024-2025 is set out at Appendix A.

#### **7. Monitoring Officer's comments:**

This report raises no issues for the Monitoring Officer.

#### **8. Report details:**

The Capital Strategy is reported separately from the Treasury Management Strategy Statement; non-treasury investments will be reported through the former. This ensures the separation of the core treasury function under security, liquidity and yield principles, and the policy and commercialism investments usually driven by expenditure on an asset.

The proposed Capital Strategy is attached at Appendix 1. The only significant change to the strategy is the inclusion of eligible leases in accordance with International Financial Reporting Standard 16.

## **9. How does the decision contribute to the Council's Corporate Plan?**

The Capital Strategy contributes to all of the key purposes, as set out in the Corporate Plan.

## **10. What risks are there and how can they be reduced?**

Areas of budgetary risk are highlighted to committee as part of the quarterly budget monitoring updates.

## **11. Equality Act 2010 (The Act)**

11.1 Under the Act's Public Sector Equalities Duty, decision makers are required to consider the need to:

- eliminate discrimination, harassment, victimisation and any other prohibited conduct;
- advance equality by encouraging participation, removing disadvantage, taking account of disabilities and meeting people's needs; and
- foster good relations between people by tackling prejudice and promoting understanding.

11.2 In order to comply with the general duty authorities must assess the impact on equality of decisions, policies and practices. These duties do not prevent the authority from reducing services where necessary, but they offer a way of developing proposals that consider the impacts on all members of the community.

11.3 In making decisions the authority must take into account the potential impact of that decision in relation to age, disability, race/ethnicity (includes Gypsies and Travellers), sex and gender, gender identity, religion and belief, sexual orientation, pregnant women and new and breastfeeding mothers, marriage and civil partnership status in coming to a decision.

11.4 In recommending this proposal no potential impact has been identified on people with protected characteristics as determined by the Act because the report is for information only

**12. Carbon Footprint (Environmental) Implications:**

No direct carbon/environmental impacts arising from the recommendations.

**13. Are there any other options?**

No

**Director Finance, David Hodgson**

Author: Claire Hodgson, Finance Manager – Corporate

**Local Government (Access to Information) Act 1972 (as amended)**

Background papers used in compiling this report:-

None

Contact for enquires:

Democratic Services (Committees)

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**EXETER CITY COUNCIL  
CAPITAL STRATEGY 2024/25**

**1. Introduction**

- 1.1. This Capital Strategy sets out how, when the City Council considers often competing demands for investments, it takes account of stewardship, value for money, prudence, sustainability and affordability in a long term context, and gives due consideration to both risk and reward and impact on the achievement of the Council's priority outcomes. It is part of the Council's integrated operational, revenue, capital and balance sheet planning.
- 1.2. As local authorities become increasingly complex and diverse, it is vital that Councillors and Senior Officers are fully informed about the long term context in which investment decisions are made and about all the financial and operational risks to which the authority is exposed. With local authorities having increasingly wide powers around commercialisation and being part of group arrangements or combined authorities, it is increasingly important for Councils to take into account the residual risks and liabilities all around them.
- 1.3. This Capital Strategy covers both the General Fund and the Housing Revenue Account, supporting service provision and linking with the Council's Corporate Plan and Medium Term Financial Strategy. It provides a framework for the development of the three year capital programme.

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**2. Purpose and Aims**

The Prudential Code for Capital Finance in Local Authorities (the Prudential Code) and the Treasury management in the Public Services Code of Practice and Cross-Sectoral Guidance notes (the Treasury Management Code) were updated by CIPFA in December 2021. The 2021 Prudential and Treasury Management Codes require all local authorities to prepare a Capital Strategy report which will provide the following:

- A high-level long-term overview of how capital expenditure, capital financing and treasury management activity contribute to the provision of services
- An overview of how the associated risk is managed
- The implications for future financial sustainability

The aim of the strategy is to ensure that all the Authority's elected members fully understand the overall long-term policy objectives and resulting Capital Strategy requirements, governance procedures and risk appetite.

2.1. The purpose of this Capital Strategy is to help achieve the Council's five strategic priorities set out in the Corporate Plan 2022-2026:

- a. Prosperous local economy
- b. Healthy and active city
- c. Housing and building great neighbourhoods and communities
- d. Net zero carbon city
- e. Thriving culture and heritage

These priorities contribute to the Exeter Vision 2040:

*"By the time they are an adult, a child born in Exeter today will live in a city that is inclusive, healthy and sustainable – a city where the opportunities and benefits of prosperity are shared and all citizens are able to participate fully in the city's economic, social, cultural and civic life."*

### 3. What is Capital Expenditure?

3.1 An understanding of what constitutes capital expenditure is fundamental to realising the benefits that an authority can obtain under the Prudential framework. Unless expenditure qualifies as capital it will normally fall outside the scope of the framework and be charged to revenue in the period that the expenditure is incurred. If expenditure meets the definition of capital, there may be opportunities to finance the outlay from capital receipts or by spreading the cost over future years' revenues.

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There are three ways in which expenditure can qualify as capital under the framework:-

- The expenditure results in the acquisition, construction or enhancement of fixed assets (tangible and intangible) in accordance with 'proper practices'.
- The expenditure meets one of the definitions specified in regulations made under the 2003 Local Government Act.
- The Secretary of State makes a direction that the expenditure can be treated as capital expenditure.

### 4. Approach to Capital Investment

4.1. The Council's approach to capital investment is fundamental to the Council's financial planning processes. It aims to ensure that:

- Capital expenditure contributes to the achievement of the Council's strategic plan.

- An affordable and sustainable capital programme is delivered.
- Use of resources and value for money is maximised.
- A clear framework for making capital expenditure decisions is provided.
- A corporate approach to generating capital resources is established.
- Access to sufficient long term assets to provide services are acquired and retained.
- Invest to save initiatives to make efficiencies within the Council's revenue budget are encouraged.
- An appraisal and prioritisation process for new schemes is robust.

## 5. Governance Arrangements

### 5.1. Capital Programme Approvals

The Authority's constitution and financial regulations govern the capital programme as set out below:

- All capital expenditure must be carried out in accordance with the financial regulations and the Council's Constitution.
- The expenditure must comply with the statutory definition of capital purposes as defined within this document and wider financial standards.
- The Capital Programme approved by Full Council as part of the Council's annual budget report sets the capital funding availability for the Council, the prioritisation of funding and the schemes receiving entry into the Capital Programme.
- Officers are not authorised to commit expenditure without prior formal approval as set out in the financial regulations.
- Each scheme must be under the control of a responsible person / project manager.
- Any agreements (such as section 106) which contractually commit to procure capital schemes will need to follow the same approval process as other capital expenditure before it can be formally incorporated into the capital programme.

#### Full Council:

- Approves the capital programme as part of the Annual Budget Report within the strategic boundaries set by the Council.
- Approves capital schemes into the approved capital programme to enable commencement of delivery and schemes to start to incur expenditure.



## 6. Funding Streams

Exeter City Council's Capital Programme is funded from a mix of sources including:

- **Prudential Borrowing** – The introduction of the Prudential Code in 2004 allowed the Council to undertake unsupported borrowing. This borrowing is subject to the requirements of the Prudential Code for Capital Expenditure for Local Authorities. The Council must ensure that unsupported borrowing is affordable, prudent and cost effective. This funding can also be used as an option to front fund development to stimulate growth. This has provided the Council with the flexibility to raise capital funding as demand and business need have dictated. This type of borrowing has revenue implications for the Council in the form of financing costs. An authority must not borrow to invest primarily for financial return.
- **External Grants** – such as disabled facilities grant funding.
- **Section 106, Community Infrastructure Levy (CIL) and External Contributions** – Elements of the capital programme are funded by contributions from private sector developers and partners.
- **Revenue Funding** – The Council can use revenue resources to fund capital projects on a direct basis and this funding avenue has been used in the past. However, pressures on the Council's revenue budget has reduced options in this area and therefore the preference is for Invest to Save options to be adopted where feasible.
- **Capital Receipts** – The Council is able to generate capital receipts through the sale of surplus assets such as land and buildings. The Council seeks to maximise the level of these resources which will be available to support the Council's plans.

### International Financial Reporting Standard (IFRS) 16 – Leases

From 1 April 2024, IFRS 16 will replace the current lease accounting standard as the method to account for leases in the Council's annual accounts.

The main impact is to remove the traditional distinction between finance leases and operating leases. Under the new accounting standard, all leased-in agreements will result in a new 'Right of Use' asset on the Balance Sheet and a corresponding debt (lease liability) in the Council's accounts. Leases for items of low value and leases that expire on or before 31 March 2025 are exempt from the new arrangements.

Future leases in (unless exempt) will constitute capital expenditure, and assets will be accounted for in the same way as if they had been acquired.

The de minimis limit for IFRS 16 has been set at £10,000, in line with the Council's capital expenditure de minimis. It is anticipated that the application of the Code's adaptation of IFRS16 will result in the following additions to the balance sheet:

- £325,404 Property, plant and equipment – land and buildings (right-of-use assets)
- £251,692 Non-Current creditors (lease liabilities)
- £73,712 Current creditors (lease liabilities)

These figures will change by a trivial amount, as calculations will be updated for interest rates as at 1 April 2024.

### **Capital Programme and Minimum Revenue Provision**

The size of the Capital Programme will be influenced by funding sources and financing costs. The main limiting factor on the Council's ability to undertake capital investment is whether the revenue resource is available to support in full the implications of capital expenditure, both borrowing costs and running costs, after allowing for any support provided by central government, now mainly through capital grants.

The Council is required to set aside a Minimum Revenue Provision (MRP) in respect of capital expenditure previously financed by borrowing. The Annual Statement of Minimum Revenue Provision is set out in the Prudential Code for Capital Finance report. To reduce risk and minimise costs in light of elevated interest rates, it has been decided to defer borrowing where possible, or where necessary borrow for shorter periods with the intention of re-financing when rates are more favourable. However some targeted long term borrowing will be undertaken in 2024-25, where the costs will be offset against future income streams.

### **Revenue Implications**

The revenue implications of capital investment must always be considered in investment decisions and prioritisation of projects. These include costs and savings implications.

Costs to consider include:

- Cost of borrowing (including Minimum Revenue Provision)
- Loss of investment income if reserves or useable capital receipts are used
- Running costs associated with the asset.

Savings, including benefits, to identify in the proposal include:

- Any positive impact of investment and economic growth on the Council's council tax base and business rates income
- Capital projects that generate income, revenue savings or efficiencies.

## 7. Stewardship of Assets

The Council's Asset Management Plan sets out the condition of its assets and the arrangements for managing these effectively. The Council's Corporate Property Strategy enhances these arrangements, including increasing the awareness that efficient use of property is an important element of maximising the value obtained from the Council's overall resources.

An extensive stock condition survey has been carried out on the majority of the Council's assets. This underpins the capital programme and has been updated to include the impact of our leisure portfolio of assets. As noted above however, the impact of rising costs and interest rates have caused the full capital programme to become unaffordable in the short-term and therefore the programme has been reduced to prioritise those assets which are considered highest risk. The other works have been removed from the approved capital programme pending a review of the portfolio.

## 8. Service Objectives

The option appraisal of proposed capital schemes overseen considers, amongst other factors, the following:

- How the proposal help achieve the objectives and priorities set out in the Council's Corporate Plan 2022-2026.
- How the proposal will help achieve objectives set out in Service Plans.
- The service improvements and other anticipated benefits expected to be delivered from the investment.

## 9. Monitoring

- Capital budget holders are responsible for providing quarterly forecasts to the Finance Team. Any slippage, acceleration, underspends or overspends on schemes is identified as soon as possible.
- All forecasts are collated by the Finance Team and reported to the Executive and Council on a quarterly basis.

**GENERAL FUND**

**GENERAL FUND SUMMARY**

| Subjective Analysis                            | BASE ESTIMATE<br>2023/2024 | INFLATION          | NEW<br>PROPOSALS<br>RECURRING | NEW PROPOSALS NON-<br>RECURRING | BUDGET<br>TRANSFERS | OTHER<br>ADJUSTMENTS | NEW ESTIMATE<br>2024/25 |
|--|----------------------------|--------------------|-------------------------------|---------------------------------|---------------------|----------------------|-------------------------|
| PAY  | 33,703,780                 | 1,478,150          | (281,270)                     | (10,000)                        | (14,000)            | 82,550               | 34,959,210              |
| PREMISES                                       | 10,875,050                 | (427,760)          | 70,650                        | 0                               | 4,950               | 601,100              | 11,123,990              |
| SUPPLIES & SERVICES                            | 9,806,543                  | 193,980            | 374,550                       | (100,000)                       | (3,920)             | 1,151,407            | 11,422,560              |
| TRANSPORT                                      | 1,865,620                  | 68,060             | 0                             | 0                               | (1,270)             | 43,280               | 1,975,690               |
| SUPPORT SERVICES                               | 1,335,790                  | 2,540              | 0                             | 0                               | 0                   | 388,570              | 1,726,900               |
| CAPITAL CHARGES                                | 4,779,910                  |                    | 0                             | 0                               | 0                   | 360,290              | 5,140,200               |
| BENEFITS PAYMENTS                              | 33,411,170                 | 835,780            | (80,170)                      | 0                               | (5,786,780)         | 0                    | 28,380,000              |
| <b>Total Expenditure</b>                       | <b>90,675,910</b>          | <b>2,150,750</b>   | <b>83,760</b>                 | <b>(110,000)</b>                | <b>(5,801,020)</b>  | <b>2,627,197</b>     | <b>94,728,550</b>       |
| INCOME   | (76,671,533)               | (1,415,960)        | 787,050                       | 0                               | 5,801,020           | (1,338,147)          | (72,837,570)            |
| <b>Total Income</b>                            | <b>(70,317,320)</b>        | <b>(1,415,960)</b> | <b>787,050</b>                | <b>0</b>                        | <b>5,801,020</b>    | <b>(1,338,147)</b>   | <b>(72,837,570)</b>     |
| <b>Net Expenditure</b>                         | <b>20,358,590</b>          | <b>734,790</b>     | <b>870,810</b>                | <b>(110,000)</b>                | <b>0</b>            | <b>1,289,050</b>     | <b>21,890,980</b>       |
| <b>Represented By</b>                          |                            |                    |                               |                                 |                     |                      |                         |
| Chief Executive                                | 1,111,510                  | 81,840             | 0                             | 0                               | 0                   | (37,350)             | 1,156,000               |
| IT & Transformation                            | 2,099,510                  | 119,070            | 260,000                       | 0                               | 0                   | (127,990)            | 2,350,590               |
| Communications, Culture and Leisure Facilities | 6,521,180                  | (374,590)          | (658,940)                     | (15,000)                        | (111,250)           | 488,180              | 5,849,580               |
| Net Zero Exeter and City Management            | 3,731,390                  | 410,280            | 917,640                       | (10,000)                        | (6,950)             | 408,840              | 5,451,200               |
| Finance  | 111,470                    | 290,390            | 218,730                       | 0                               | 214,340             | 436,750              | 1,271,680               |
| Corporate Services                             | 2,843,220                  | 54,820             | 132,370                       | 0                               | (62,360)            | 31,090               | 2,999,140               |
| City Development                               | 2,688,050                  | 152,980            | 1,010                         | (85,000)                        | (33,780)            | 89,530               | 2,812,790               |
| <b>Net Cost</b>                                | <b>19,106,330</b>          | <b>734,790</b>     | <b>870,810</b>                | <b>(110,000)</b>                | <b>0</b>            | <b>1,289,050</b>     | <b>21,890,980</b>       |

**GENERAL FUND REVENUE**

**REV1 - Chief Executive**

| Subjective Analysis                 | BASE ESTIMATE<br>2023/2024 | INFLATION     | NEW<br>PROPOSALS<br>RECURRING | NEW PROPOSALS NON-<br>RECURRING | BUDGET TRANSFERS | OTHER<br>ADJUSTMENTS | NEW ESTIMATE<br>2024/2025 |
|-------------------------------------|----------------------------|---------------|-------------------------------|---------------------------------|------------------|----------------------|---------------------------|
| PAY                                 | 1,790,250                  | 81,730        | 0                             | 0                               | 0                | (593,360)            | 1,278,620                 |
| SUPPLIES & SERVICES                 | 30,620                     | 10            | 0                             | 0                               | 0                | (3,300)              | 27,330                    |
| TRANSPORT                           | 4,020                      | 100           | 0                             | 0                               | 0                | 1,380                | 5,500                     |
| <b>Total Expenditure</b>            | <b>1,824,890</b>           | <b>81,840</b> | <b>0</b>                      | <b>0</b>                        | <b>0</b>         | <b>(595,280)</b>     | <b>1,311,450</b>          |
| INCOME                              | (713,380)                  | 0             | 0                             | 0                               | 0                | 557,930              | (155,450)                 |
| <b>Total Income</b>                 | <b>(713,380)</b>           | <b>0</b>      | <b>0</b>                      | <b>0</b>                        | <b>0</b>         | <b>557,930</b>       | <b>(155,450)</b>          |
| <b>Net Expenditure</b>              | <b>1,111,510</b>           | <b>81,840</b> | <b>0</b>                      | <b>0</b>                        | <b>0</b>         | <b>(37,350)</b>      | <b>1,156,000</b>          |
| <b>Represented By</b>               |                            |               |                               |                                 |                  |                      |                           |
| 81C3 AFFORDABLE HOUSING DEVELOPMENT | 0                          | 25,140        | 0                             | 0                               | 0                | (20,200)             | 4,940                     |
| 86A6 CENTRAL SUPPORT                | 342,390                    | 15,600        | 0                             | 0                               | 0                | (2,320)              | 355,670                   |
| 86B7 STRATEGIC MANAGEMENT           | 769,120                    | 41,100        | 0                             | 0                               | 0                | (14,830)             | 795,390                   |
| <b>Net Cost</b>                     | <b>1,111,510</b>           | <b>81,840</b> | <b>0</b>                      | <b>0</b>                        | <b>0</b>         | <b>(37,350)</b>      | <b>1,156,000</b>          |

Chief Executive

81C3 - AFFORDABLE HOUSING DEVELOPMENT

| Subjective Analysis         | BASE ESTIMATE<br>2023/2024 | INFLATION     | NEW<br>PROPOSALS<br>RECURRING | NEW PROPOSALS NON-<br>RECURRING | BUDGET TRANSFERS | OTHER<br>ADJUSTMENTS | NEW ESTIMATE<br>2024/2025 |
|-----------------------------|----------------------------|---------------|-------------------------------|---------------------------------|------------------|----------------------|---------------------------|
| PAY                         | 556,390                    | 25,140        | 0                             | 0                               | 0                | (576,590)            | 4,940                     |
| SUPPLIES & SERVICES         | 3,300                      | 0             | 0                             | 0                               | 0                | (3,300)              | 0                         |
| <b>Total Expenditure</b>    | <b>559,690</b>             | <b>25,140</b> | <b>0</b>                      | <b>0</b>                        | <b>0</b>         | <b>(579,890)</b>     | <b>4,940</b>              |
| INCOME                      | (559,690)                  | 0             | 0                             | 0                               | 0                | 559,690              | 0                         |
| <b>Total Income</b>         | <b>(559,690)</b>           | <b>0</b>      | <b>0</b>                      | <b>0</b>                        | <b>0</b>         | <b>559,690</b>       | <b>0</b>                  |
| <b>Net Expenditure</b>      | <b>0</b>                   | <b>25,140</b> | <b>0</b>                      | <b>0</b>                        | <b>0</b>         | <b>(20,200)</b>      | <b>4,940</b>              |
| <b>Represented By</b>       |                            |               |                               |                                 |                  |                      |                           |
| Q050 EXETER CITY LIVING LTD | 0                          | 25,140        | 0                             | 0                               | 0                | (20,200)             | 4,940                     |
| <b>Net Cost</b>             | <b>0</b>                   | <b>25,140</b> | <b>0</b>                      | <b>0</b>                        | <b>0</b>         | <b>(20,200)</b>      | <b>4,940</b>              |

Chief Executive

86A6 - CENTRAL SUPPORT

| Subjective Analysis      | BASE ESTIMATE<br>2023/2024 | INFLATION     | NEW<br>PROPOSALS<br>RECURRING | NEW PROPOSALS NON-<br>RECURRING | BUDGET TRANSFERS | OTHER<br>ADJUSTMENTS | NEW ESTIMATE<br>2024/2025 |
|--------------------------|----------------------------|---------------|-------------------------------|---------------------------------|------------------|----------------------|---------------------------|
| PAY                      | 340,700                    | 15,590        | 0                             | 0                               | 0                | (2,320)              | 353,970                   |
| SUPPLIES & SERVICES      | 1,420                      | 0             | 0                             | 0                               | 0                | 0                    | 1,420                     |
| TRANSPORT                | 270                        | 10            | 0                             | 0                               | 0                | 0                    | 280                       |
| <b>Total Expenditure</b> | <b>342,390</b>             | <b>15,600</b> | <b>0</b>                      | <b>0</b>                        | <b>0</b>         | <b>(2,320)</b>       | <b>355,670</b>            |

|                        |                |               |          |          |          |                |                |
|------------------------|----------------|---------------|----------|----------|----------|----------------|----------------|
| <b>Net Expenditure</b> | <b>342,390</b> | <b>15,600</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>(2,320)</b> | <b>355,670</b> |
|------------------------|----------------|---------------|----------|----------|----------|----------------|----------------|

| Represented By              |                |               |          |          |          |                |                |
|-----------------------------|----------------|---------------|----------|----------|----------|----------------|----------------|
| T061 DIGITAL SERVICES       | 163,880        | 7,480         | 0        | 0        | 0        | 980            | 172,340        |
| T082 EXECUTIVE SUPPORT UNIT | 178,510        | 8,120         | 0        | 0        | 0        | (3,300)        | 183,330        |
| <b>Net Cost</b>             | <b>342,390</b> | <b>15,600</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>(2,320)</b> | <b>355,670</b> |

Chief Executive

86B7 - STRATEGIC MANAGEMENT

| Subjective Analysis      | BASE ESTIMATE<br>2023/2024 | INFLATION     | NEW<br>PROPOSALS<br>RECURRING | NEW PROPOSALS NON-<br>RECURRING | BUDGET TRANSFERS | OTHER<br>ADJUSTMENTS | NEW ESTIMATE<br>2024/2025 |
|--------------------------|----------------------------|---------------|-------------------------------|---------------------------------|------------------|----------------------|---------------------------|
| PAY                      | 893,160                    | 41,000        | 0                             | 0                               | 0                | (14,450)             | 919,710                   |
| SUPPLIES & SERVICES      | 25,900                     | 10            | 0                             | 0                               | 0                | 0                    | 25,910                    |
| TRANSPORT                | 3,750                      | 90            | 0                             | 0                               | 0                | 1,380                | 5,220                     |
| <b>Total Expenditure</b> | <b>922,810</b>             | <b>41,100</b> | <b>0</b>                      | <b>0</b>                        | <b>0</b>         | <b>(13,070)</b>      | <b>950,840</b>            |

|                     |                  |          |          |          |          |                |                  |
|---------------------|------------------|----------|----------|----------|----------|----------------|------------------|
| INCOME              | (153,690)        | 0        | 0        | 0        | 0        | (1,760)        | (155,450)        |
| <b>Total Income</b> | <b>(153,690)</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>(1,760)</b> | <b>(155,450)</b> |

|                        |                |               |          |          |          |                 |                |
|------------------------|----------------|---------------|----------|----------|----------|-----------------|----------------|
| <b>Net Expenditure</b> | <b>769,120</b> | <b>41,100</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>(14,830)</b> | <b>795,390</b> |
|------------------------|----------------|---------------|----------|----------|----------|-----------------|----------------|

| Represented By                      |                |               |          |          |          |                 |                |
|-------------------------------------|----------------|---------------|----------|----------|----------|-----------------|----------------|
| T102 CHIEF EXECUTIVE                | 179,770        | 8,050         | 0        | 0        | 0        | (3,160)         | 184,660        |
| T404 STRATEGIC DIRECTORS            | 687,840        | 30,530        | 0        | 0        | 0        | (11,530)        | 706,840        |
| T406 UNION REPRESENTATION           | 55,200         | 2,520         | 0        | 0        | 0        | 1,620           | 59,340         |
| U401 SMB INT RECHARGES              | (144,330)      | 0             | 0        | 0        | 0        | 0               | (144,330)      |
| U406 UNION REPRESENTATION RECHARGES | (9,360)        | 0             | 0        | 0        | 0        | (1,760)         | (11,120)       |
| <b>Net Cost</b>                     | <b>769,120</b> | <b>41,100</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>(14,830)</b> | <b>795,390</b> |



**GENERAL FUND REVENUE**

**REV2 - Transformation**

| Subjective Analysis      | BASE ESTIMATE<br>2023/2024 | INFLATION      | NEW<br>PROPOSALS<br>RECURRING | NEW PROPOSALS NON-<br>RECURRING | BUDGET TRANSFERS | OTHER<br>ADJUSTMENTS | NEW ESTIMATE<br>2024/2025 |
|--------------------------|----------------------------|----------------|-------------------------------|---------------------------------|------------------|----------------------|---------------------------|
| SUPPLIES & SERVICES      | 2,443,330                  | 120,250        | 260,000                       | 0                               | 0                | 0                    | 2,823,580                 |
| SUPPORT SERVICES         | 27,620                     | 830            | 0                             | 0                               | 0                | (28,450)             | 0                         |
| CAPITAL CHARGES          | 45,830                     | 0              | 0                             | 0                               | 0                | (30)                 | 45,800                    |
| <b>Total Expenditure</b> | <b>2,516,780</b>           | <b>121,080</b> | <b>260,000</b>                | <b>0</b>                        | <b>0</b>         | <b>(28,480)</b>      | <b>2,869,380</b>          |

|                     |                  |                |          |          |          |                 |                  |
|---------------------|------------------|----------------|----------|----------|----------|-----------------|------------------|
| INCOME              | (417,270)        | (2,010)        | 0        | 0        | 0        | (99,510)        | (518,790)        |
| <b>Total Income</b> | <b>(417,270)</b> | <b>(2,010)</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>(99,510)</b> | <b>(518,790)</b> |

|                        |                  |                |                |          |          |                  |                  |
|------------------------|------------------|----------------|----------------|----------|----------|------------------|------------------|
| <b>Net Expenditure</b> | <b>2,099,510</b> | <b>119,070</b> | <b>260,000</b> | <b>0</b> | <b>0</b> | <b>(127,990)</b> | <b>2,350,590</b> |
|------------------------|------------------|----------------|----------------|----------|----------|------------------|------------------|

| Represented By                       |                  |                |                |          |          |                  |                  |
|--------------------------------------|------------------|----------------|----------------|----------|----------|------------------|------------------|
| 86B6 IT SERVICES                     | 2,056,490        | 119,070        | 260,000        | 0        | 0        | (127,970)        | 2,307,590        |
| T414 ORGANISATIONAL CHANGE PROGRAMME | 43,020           | 0              | 0              | 0        | 0        | (20)             | 43,000           |
| <b>Net Cost</b>                      | <b>2,099,510</b> | <b>119,070</b> | <b>260,000</b> | <b>0</b> | <b>0</b> | <b>(127,990)</b> | <b>2,350,590</b> |

IT & Transformation

86B6 - IT SERVICES

| Subjective Analysis                  | BASE ESTIMATE<br>2023/2024 | INFLATION      | NEW<br>PROPOSALS<br>RECURRING | NEW PROPOSALS NON-<br>RECURRING | BUDGET TRANSFERS | OTHER<br>ADJUSTMENTS | NEW ESTIMATE<br>2024/2025 |
|--------------------------------------|----------------------------|----------------|-------------------------------|---------------------------------|------------------|----------------------|---------------------------|
| SUPPLIES & SERVICES                  | 2,443,330                  | 120,250        | 260,000                       | 0                               | 0                | 0                    | 2,823,580                 |
| SUPPORT SERVICES                     | 27,620                     | 830            | 0                             | 0                               | 0                | (28,450)             | 0                         |
| CAPITAL CHARGES                      | 2,810                      | 0              | 0                             | 0                               | 0                | (10)                 | 2,800                     |
| <b>Total Expenditure</b>             | <b>2,473,760</b>           | <b>121,080</b> | <b>260,000</b>                | <b>0</b>                        | <b>0</b>         | <b>(28,460)</b>      | <b>2,826,380</b>          |
| INCOME                               | (417,270)                  | (2,010)        | 0                             | 0                               | 0                | (99,510)             | (518,790)                 |
| <b>Total Income</b>                  | <b>(417,270)</b>           | <b>(2,010)</b> | <b>0</b>                      | <b>0</b>                        | <b>0</b>         | <b>(99,510)</b>      | <b>(518,790)</b>          |
| <b>Net Expenditure</b>               | <b>2,056,490</b>           | <b>119,070</b> | <b>260,000</b>                | <b>0</b>                        | <b>0</b>         | <b>(127,970)</b>     | <b>2,307,590</b>          |
| <b>Represented By</b>                |                            |                |                               |                                 |                  |                      |                           |
| T050 HELPDESK & OPERATIONS           | 0                          | 0              | 0                             | 0                               | 0                | 0                    | 0                         |
| T052 MOBILE DEVICE CHGS FOR RECHARGE | 0                          | 0              | 0                             | 0                               | 0                | 0                    | 0                         |
| T060 STRATA CONTRACT PAYMENT         | 2,473,760                  | 121,080        | 260,000                       | 0                               | 0                | (28,460)             | 2,826,380                 |
| U085 IT SERVICES INTERNAL RECHARGES  | (417,270)                  | (2,010)        | 0                             | 0                               | 0                | (99,510)             | (518,790)                 |
| <b>Net Cost</b>                      | <b>2,056,490</b>           | <b>119,070</b> | <b>260,000</b>                | <b>0</b>                        | <b>0</b>         | <b>(127,970)</b>     | <b>2,307,590</b>          |

IT & Transformation

T414 - ORGANISATIONAL CHANGE PROGRAMME

| Subjective Analysis                  | BASE ESTIMATE<br>2023/2024 | INFLATION | NEW<br>PROPOSALS<br>RECURRING | NEW PROPOSALS NON-<br>RECURRING | BUDGET TRANSFERS | OTHER<br>ADJUSTMENTS | NEW ESTIMATE<br>2024/2025 |
|--------------------------------------|----------------------------|-----------|-------------------------------|---------------------------------|------------------|----------------------|---------------------------|
| CAPITAL CHARGES                      | 43,020                     | 0         | 0                             | 0                               | 0                | (20)                 | 43,000                    |
| <b>Total Expenditure</b>             | <b>43,020</b>              | <b>0</b>  | <b>0</b>                      | <b>0</b>                        | <b>0</b>         | <b>(20)</b>          | <b>43,000</b>             |
| INCOME                               | 0                          | 0         | 0                             | 0                               | 0                | 0                    | 0                         |
| <b>Total Income</b>                  | <b>0</b>                   | <b>0</b>  | <b>0</b>                      | <b>0</b>                        | <b>0</b>         | <b>0</b>             | <b>0</b>                  |
| <b>Net Expenditure</b>               | <b>43,020</b>              | <b>0</b>  | <b>0</b>                      | <b>0</b>                        | <b>0</b>         | <b>(20)</b>          | <b>43,000</b>             |
| <b>Represented By</b>                |                            |           |                               |                                 |                  |                      |                           |
| T414 ORGANISATIONAL CHANGE PROGRAMME | 43,020                     | 0         | 0                             | 0                               | 0                | (20)                 | 43,000                    |
| <b>Net Cost</b>                      | <b>43,020</b>              | <b>0</b>  | <b>0</b>                      | <b>0</b>                        | <b>0</b>         | <b>(20)</b>          | <b>43,000</b>             |

**GENERAL FUND REVENUE**

**REV4 - Communication, Culture and Leisure Facilities**

| Subjective Analysis                    | BASE ESTIMATE<br>2023/2024 | INFLATION        | NEW<br>PROPOSALS<br>RECURRING | NEW PROPOSALS NON-<br>RECURRING | BUDGET TRANSFERS | OTHER<br>ADJUSTMENTS | NEW ESTIMATE<br>2024/2025 |
|--|----------------------------|------------------|-------------------------------|---------------------------------|------------------|----------------------|---------------------------|
| PAY                                    | 7,386,610                  | 337,900          | (73,000)                      | 0                               | (113,250)        | 124,220              | 7,662,480                 |
| PREMISES                               | 3,517,000                  | (458,720)        | 47,560                        | 0                               | 0                | 298,820              | 3,404,660                 |
| SUPPLIES & SERVICES                    | 3,567,553                  | 37,740           | 0                             | (15,000)                        | 0                | (133,263)            | 3,457,030                 |
| TRANSPORT                              | 27,070                     | 950              | 0                             | 0                               | 2,000            | 3,760                | 33,780                    |
| SUPPORT SERVICES                       | 360                        | 0                | 0                             | 0                               | 0                | 90                   | 450                       |
| CAPITAL CHARGES                        | 1,444,900                  | 0                | 0                             | 0                               | 0                | 467,200              | 1,912,100                 |
| <b>Total Expenditure</b>               | <b>15,943,493</b>          | <b>(82,130)</b>  | <b>(25,440)</b>               | <b>(15,000)</b>                 | <b>(111,250)</b> | <b>760,833</b>       | <b>16,470,500</b>         |
| INCOME                                 | (9,422,313)                | (292,460)        | (633,500)                     | 0                               | 0                | (272,647)            | (10,620,920)              |
| <b>Total Income</b>                    | <b>(9,422,313)</b>         | <b>(292,460)</b> | <b>(633,500)</b>              | <b>0</b>                        | <b>0</b>         | <b>(272,647)</b>     | <b>(10,620,923)</b>       |
| <b>Net Expenditure</b>                 | <b>6,521,180</b>           | <b>(374,590)</b> | <b>(658,940)</b>              | <b>(15,000)</b>                 | <b>(111,250)</b> | <b>488,180</b>       | <b>5,849,580</b>          |
| <b>Represented By</b>                  |                            |                  |                               |                                 |                  |                      |                           |
| 83A5 CULTURE                           | 270,210                    | 2,950            | 0                             | 0                               | 0                | 780                  | 273,940                   |
| 83A6 TOURISM                           | 19,480                     | 1,470            | 0                             | 0                               | 0                | (20,950)             | 0                         |
| 83B9 MARKETS & HALLS                   | (378,180)                  | (105,720)        | (27,480)                      | 0                               | 0                | 47,790               | (463,590)                 |
| 83C2 MUSEUM SERVICE                    | 2,764,840                  | (47,830)         | (70,660)                      | 0                               | 0                | (209,720)            | 2,436,630                 |
| 83C3 LEISURE & SPORT                   | 3,012,100                  | (305,750)        | (534,490)                     | 0                               | (82,250)         | 710,820              | 2,800,430                 |
| 83C7 ACTIVE & HEALTHY PEOPLE           | 505,570                    | 56,090           | 0                             | 0                               | 0                | (205,470)            | 356,190                   |
| 83C9 VISITOR FACILITIES                | 77,250                     | (1,540)          | (1,530)                       | 0                               | 0                | 11,820               | 86,000                    |
| 86A8 COMMUNICATIONS                    | 234,910                    | 18,860           | (24,780)                      | 0                               | (29,000)         | 26,990               | 226,980                   |
| 86B9 EXETER COMMUNITY GRANTS PROGRAMME | 15,000                     | 6,880            | 0                             | (15,000)                        | 0                | 126,120              | 133,000                   |
| <b>Net Cost</b>                        | <b>6,521,180</b>           | <b>(374,590)</b> | <b>(658,940)</b>              | <b>(15,000)</b>                 | <b>(111,250)</b> | <b>488,180</b>       | <b>5,849,580</b>          |

**Communication, Culture and Leisure Facilities**

**83A5 - CULTURE**

| Subjective Analysis      | BASE ESTIMATE<br>2023/2024 | INFLATION    | NEW<br>PROPOSALS<br>RECURRING | NEW PROPOSALS NON-<br>RECURRING | BUDGET TRANSFERS | OTHER<br>ADJUSTMENTS | NEW ESTIMATE<br>2024/2025 |
|--------------------------|----------------------------|--------------|-------------------------------|---------------------------------|------------------|----------------------|---------------------------|
| PAY                      | 64,310                     | 2,950        | 0                             | 0                               | 0                | 780                  | 68,040                    |
| SUPPLIES & SERVICES      | 205,900                    | 0            | 0                             | 0                               | 0                | 0                    | 205,900                   |
| <b>Total Expenditure</b> | <b>270,210</b>             | <b>2,950</b> | <b>0</b>                      | <b>0</b>                        | <b>0</b>         | <b>780</b>           | <b>273,940</b>            |
| <b>Net Expenditure</b>   | <b>270,210</b>             | <b>2,950</b> | <b>0</b>                      | <b>0</b>                        | <b>0</b>         | <b>780</b>           | <b>273,940</b>            |
| <b>Represented By</b>    |                            |              |                               |                                 |                  |                      |                           |
| M402 ARTS & EVENTS       | 270,210                    | 2,950        | 0                             | 0                               | 0                | 780                  | 273,940                   |
| <b>Net Cost</b>          | <b>270,210</b>             | <b>2,950</b> | <b>0</b>                      | <b>0</b>                        | <b>0</b>         | <b>780</b>           | <b>273,940</b>            |

Communication, Culture and Leisure Facilities

83A6 - TOURISM

| Subjective Analysis      | BASE ESTIMATE<br>2023/2024 | INFLATION    | NEW<br>PROPOSALS<br>RECURRING | NEW PROPOSALS NON-<br>RECURRING | BUDGET TRANSFERS | OTHER<br>ADJUSTMENTS | NEW ESTIMATE<br>2024/2025 |
|--------------------------|----------------------------|--------------|-------------------------------|---------------------------------|------------------|----------------------|---------------------------|
| PAY                      | 32,480                     | 1,470        | 0                             | 0                               | 0                | 470                  | 34,420                    |
| SUPPLIES & SERVICES      | 38,000                     | 0            | 0                             | 0                               | 0                | 0                    | 38,000                    |
| <b>Total Expenditure</b> | <b>70,480</b>              | <b>1,470</b> | <b>0</b>                      | <b>0</b>                        | <b>0</b>         | <b>470</b>           | <b>72,420</b>             |
| INCOME                   | (51,000)                   | 0            | 0                             | 0                               | 0                | (21,420)             | (72,420)                  |
| <b>Total Income</b>      | <b>(51,000)</b>            | <b>0</b>     | <b>0</b>                      | <b>0</b>                        | <b>0</b>         | <b>(21,420)</b>      | <b>(72,420)</b>           |
| <b>Net Expenditure</b>   | <b>19,480</b>              | <b>1,470</b> | <b>0</b>                      | <b>0</b>                        | <b>0</b>         | <b>(20,950)</b>      | <b>0</b>                  |
| <b>Represented By</b>    |                            |              |                               |                                 |                  |                      |                           |
| M510 VISIT EXETER        | 19,480                     | 1,470        | 0                             | 0                               | 0                | (20,950)             | 0                         |
| <b>Net Cost</b>          | <b>19,480</b>              | <b>1,470</b> | <b>0</b>                      | <b>0</b>                        | <b>0</b>         | <b>(20,950)</b>      | <b>0</b>                  |

Communication, Culture and Leisure Facilities

83B9 - MARKETS & HALLS

| Subjective Analysis           | BASE ESTIMATE<br>2023/2024 | INFLATION        | NEW<br>PROPOSALS<br>RECURRING | NEW PROPOSALS NON-<br>RECURRING | BUDGET TRANSFERS | OTHER<br>ADJUSTMENTS | NEW ESTIMATE<br>2024/2025 |
|-------------------------------|----------------------------|------------------|-------------------------------|---------------------------------|------------------|----------------------|---------------------------|
| PAY                           | 424,460                    | 19,370           | 0                             | 0                               | 0                | (8,450)              | 435,380                   |
| PREMISES                      | 402,000                    | (52,340)         | (18,980)                      | 0                               | 0                | 9,000                | 339,680                   |
| SUPPLIES & SERVICES           | 646,240                    | 290              | 0                             | 0                               | 0                | 85,610               | 732,140                   |
| TRANSPORT                     | 3,680                      | 210              | 0                             | 0                               | 0                | 560                  | 4,450                     |
| SUPPORT SERVICES              | 360                        | 0                | 0                             | 0                               | 0                | 90                   | 450                       |
| CAPITAL CHARGES               | 178,020                    | 0                | 0                             | 0                               | 0                | (2,220)              | 175,800                   |
| <b>Total Expenditure</b>      | <b>1,654,760</b>           | <b>(32,470)</b>  | <b>(18,980)</b>               | <b>0</b>                        | <b>0</b>         | <b>84,590</b>        | <b>1,687,900</b>          |
| INCOME                        | (2,032,940)                | (73,250)         | (8,500)                       | 0                               | 0                | (36,800)             | (2,151,490)               |
| <b>Total Income</b>           | <b>(2,032,940)</b>         | <b>(73,250)</b>  | <b>(8,500)</b>                | <b>0</b>                        | <b>0</b>         | <b>(36,800)</b>      | <b>(2,151,490)</b>        |
| <b>Net Expenditure</b>        | <b>(378,180)</b>           | <b>(105,720)</b> | <b>(27,480)</b>               | <b>0</b>                        | <b>0</b>         | <b>47,790</b>        | <b>(463,590)</b>          |
| <b>Represented By</b>         |                            |                  |                               |                                 |                  |                      |                           |
| C101 LIVESTOCK/MATFORD CENTRE | (541,040)                  | (23,230)         | (24,730)                      | 0                               | 0                | (12,890)             | (601,890)                 |
| C102 MARKETS                  | 22,580                     | 1,030            | (1,830)                       | 0                               | 0                | 760                  | 22,540                    |
| C103 EXETER CORN EXCHANGE     | 140,280                    | (83,520)         | (920)                         | 0                               | 0                | 59,920               | 115,760                   |
| <b>Net Cost</b>               | <b>(378,180)</b>           | <b>(105,720)</b> | <b>(27,480)</b>               | <b>0</b>                        | <b>0</b>         | <b>47,790</b>        | <b>(463,590)</b>          |

Communication, Culture and Leisure Facilities

83C2 - MUSEUM SERVICE

| Subjective Analysis                 | BASE ESTIMATE<br>2023/2024 | INFLATION       | NEW<br>PROPOSALS<br>RECURRING | NEW PROPOSALS NON-<br>RECURRING | BUDGET TRANSFERS | OTHER<br>ADJUSTMENTS | NEW ESTIMATE<br>2024/2025 |
|-------------------------------------|----------------------------|-----------------|-------------------------------|---------------------------------|------------------|----------------------|---------------------------|
| PAY                                 | 1,954,630                  | 89,550          | (73,000)                      | 0                               | 0                | 18,720               | 1,989,900                 |
| PREMISES                            | 932,660                    | (126,110)       | 2,340                         | 0                               | 0                | (24,900)             | 783,990                   |
| SUPPLIES & SERVICES                 | 437,663                    | 4,140           | 0                             | 0                               | 0                | (22,363)             | 419,440                   |
| TRANSPORT                           | 12,260                     | 470             | 0                             | 0                               | 0                | 910                  | 13,640                    |
| CAPITAL CHARGES                     | 477,910                    | 0               | 0                             | 0                               | 0                | (178,110)            | 299,800                   |
| <b>Total Expenditure</b>            | <b>3,815,123</b>           | <b>(31,950)</b> | <b>(70,660)</b>               | <b>0</b>                        | <b>0</b>         | <b>(205,743)</b>     | <b>3,506,770</b>          |
| INCOME                              | (1,050,283)                | (15,880)        | 0                             | 0                               | 0                | (3,977)              | (1,070,140)               |
| <b>Total Income</b>                 | <b>(1,050,283)</b>         | <b>(15,880)</b> | <b>0</b>                      | <b>0</b>                        | <b>0</b>         | <b>(3,977)</b>       | <b>(1,070,140)</b>        |
| <b>Net Expenditure</b>              | <b>2,764,840</b>           | <b>(47,830)</b> | <b>(70,660)</b>               | <b>0</b>                        | <b>0</b>         | <b>(209,720)</b>     | <b>2,436,630</b>          |
| <b>Represented By</b>               |                            |                 |                               |                                 |                  |                      |                           |
| F044 RAMM                           | 2,642,350                  | (49,320)        | (72,480)                      | 0                               | 0                | (200,450)            | 2,320,100                 |
| F048 CONSERVATION LABORATORY        | 43,740                     | 1,450           | 0                             | 0                               | 0                | (13,740)             | 31,450                    |
| F050 MUSEUM PROJECTS                | 33,070                     | 5,290           | 0                             | 0                               | 0                | 0                    | 38,360                    |
| F080 THE ARK MUSEUM STORE, EXTON RD | 68,280                     | 110             | 1,820                         | 0                               | 0                | 1,780                | 71,990                    |
| F082 MUSEUM SHOP                    | (22,600)                   | (5,360)         | 0                             | 0                               | 0                | 2,690                | (25,270)                  |
| F088 MUSEUM NPO                     | 0                          | 0               | 0                             | 0                               | 0                | 0                    | 0                         |
| <b>Net Cost</b>                     | <b>2,764,840</b>           | <b>(47,830)</b> | <b>(70,660)</b>               | <b>0</b>                        | <b>0</b>         | <b>(209,720)</b>     | <b>2,436,630</b>          |



Communication, Culture and Leisure Facilities

83C3 - LEISURE & SPORT

| Subjective Analysis              | BASE ESTIMATE<br>2023/2024 | INFLATION        | NEW<br>PROPOSALS<br>RECURRING | NEW PROPOSALS NON-<br>RECURRING | BUDGET TRANSFERS | OTHER<br>ADJUSTMENTS | NEW ESTIMATE<br>2024/2025 |
|----------------------------------|----------------------------|------------------|-------------------------------|---------------------------------|------------------|----------------------|---------------------------|
| PAY                              | 3,597,060                  | 164,620          | 0                             | 0                               | (82,250)         | 221,070              | 3,900,500                 |
| PREMISES                         | 2,113,940                  | (275,740)        | 65,510                        | 0                               | 0                | 313,480              | 2,217,190                 |
| SUPPLIES & SERVICES              | 485,690                    | 4,070            | 0                             | 0                               | 0                | 313,950              | 803,710                   |
| TRANSPORT                        | 5,030                      | 130              | 0                             | 0                               | 0                | 2,290                | 7,450                     |
| CAPITAL CHARGES                  | 787,620                    | 0                | 0                             | 0                               | 0                | 647,280              | 1,434,900                 |
| <b>Total Expenditure</b>         | <b>6,989,340</b>           | <b>(106,920)</b> | <b>65,510</b>                 | <b>0</b>                        | <b>(82,250)</b>  | <b>1,498,070</b>     | <b>8,363,750</b>          |
| INCOME                           | (3,977,240)                | (198,830)        | (600,000)                     | 0                               | 0                | (787,250)            | (5,563,320)               |
| <b>Total Income</b>              | <b>(3,977,240)</b>         | <b>(198,830)</b> | <b>(600,000)</b>              | <b>0</b>                        | <b>0</b>         | <b>(787,250)</b>     | <b>(5,563,320)</b>        |
| <b>Net Expenditure</b>           | <b>3,012,100</b>           | <b>(305,750)</b> | <b>(534,490)</b>              | <b>0</b>                        | <b>(82,250)</b>  | <b>710,820</b>       | <b>2,800,430</b>          |
| <b>Represented By</b>            |                            |                  |                               |                                 |                  |                      |                           |
| F051 NORTHBROOK POOL             | 294,650                    | (41,170)         | (1,370)                       | 0                               | 0                | 62,040               | 314,150                   |
| F054 WONFORD SPORTS CENTRE       | 376,090                    | (3,500)          | 4,320                         | 0                               | 0                | 770                  | 377,680                   |
| F055 EXETER ARENA                | 426,450                    | (1,150)          | 14,890                        | 0                               | 0                | (19,130)             | 421,060                   |
| F058 LEISURE FACILITIES CONTRACT | (1,368,160)                | (79,490)         | (600,000)                     | 0                               | (79,250)         | (573,740)            | (2,700,640)               |
| F062 ISCA CENTRE                 | 406,670                    | (10,420)         | (2,470)                       | 0                               | 0                | 75,840               | 469,620                   |
| F065 RIVERSIDE LEISURE CENTRE    | 1,487,010                  | (188,870)        | 14,810                        | 0                               | 0                | 131,780              | 1,444,730                 |
| F101 ST SIDWELL'S POINT OPS      | 1,389,390                  | 18,850           | 35,330                        | 0                               | (3,000)          | 1,033,260            | 2,473,830                 |
| <b>Net Cost</b>                  | <b>3,012,100</b>           | <b>(305,750)</b> | <b>(534,490)</b>              | <b>0</b>                        | <b>(82,250)</b>  | <b>710,820</b>       | <b>2,800,430</b>          |

Communication, Culture and Leisure Facilities

83C7 - ACTIVE & HEALTHY PEOPLE

| Subjective Analysis      | BASE ESTIMATE<br>2023/2024 | INFLATION     | NEW<br>PROPOSALS<br>RECURRING | NEW PROPOSALS NON-<br>RECURRING | BUDGET TRANSFERS | OTHER<br>ADJUSTMENTS | NEW ESTIMATE<br>2024/2025 |
|--------------------------|----------------------------|---------------|-------------------------------|---------------------------------|------------------|----------------------|---------------------------|
| PAY                      | 602,000                    | 27,360        | 0                             | 0                               | (2,000)          | (128,470)            | 498,890                   |
| SUPPLIES & SERVICES      | 1,626,000                  | 28,720        | 0                             | 0                               | 0                | (665,950)            | 988,770                   |
| TRANSPORT                | 560                        | 10            | 0                             | 0                               | 2,000            | 0                    | 2,570                     |
| <b>Total Expenditure</b> | <b>2,228,560</b>           | <b>56,090</b> | <b>0</b>                      | <b>0</b>                        | <b>0</b>         | <b>(794,420)</b>     | <b>1,490,230</b>          |

|                     |                    |          |          |          |          |                |                    |
|---------------------|--------------------|----------|----------|----------|----------|----------------|--------------------|
| INCOME              | (1,722,990)        | 0        | 0        | 0        | 0        | 588,950        | (1,134,040)        |
| <b>Total Income</b> | <b>(1,722,990)</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>588,950</b> | <b>(1,134,040)</b> |

|                        |                |               |          |          |          |                  |                |
|------------------------|----------------|---------------|----------|----------|----------|------------------|----------------|
| <b>Net Expenditure</b> | <b>505,570</b> | <b>56,090</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>(205,470)</b> | <b>356,190</b> |
|------------------------|----------------|---------------|----------|----------|----------|------------------|----------------|

| Represented By                      |                |               |          |          |          |                  |                |
|-------------------------------------|----------------|---------------|----------|----------|----------|------------------|----------------|
| F067 ACTIVE & HEALTHY STAFF COSTS   | 75,410         | 4,090         | 0        | 0        | 0        | 1,130            | 80,630         |
| F089 SPORT ENGLAND - CORE           | 0              | 27,170        | 0        | 0        | 0        | (27,170)         | 0              |
| F090 WELLBEING EXETER               | 270,160        | 13,510        | 0        | 0        | 0        | (8,110)          | 275,560        |
| F092 IA&A CONTRACT (CAB)            | 100,000        | 2,500         | 0        | 0        | 0        | (102,500)        | 0              |
| F095 SPORT ENGLAND ACCELERATOR      | 0              | 7,230         | 0        | 0        | 0        | (7,230)          | 0              |
| F096 SPORT ENGLAND PATHFINDER       | 0              | 90            | 0        | 0        | 0        | (90)             | 0              |
| F097 VCSE SUPPORT SERVICE (ECI/LOC) | 60,000         | 1,500         | 0        | 0        | 0        | (61,500)         | 0              |
| <b>Net Cost</b>                     | <b>505,570</b> | <b>56,090</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>(205,470)</b> | <b>356,190</b> |

Communication, Culture and Leisure Facilities

83C9 - VISITOR FACILITIES

| Subjective Analysis              | BASE ESTIMATE<br>2023/2024 | INFLATION      | NEW<br>PROPOSALS<br>RECURRING | NEW PROPOSALS NON-<br>RECURRING | BUDGET TRANSFERS | OTHER<br>ADJUSTMENTS | NEW ESTIMATE<br>2024/2025 |
|----------------------------------|----------------------------|----------------|-------------------------------|---------------------------------|------------------|----------------------|---------------------------|
| PAY                              | 160,020                    | 7,360          | 0                             | 0                               | 0                | 16,080               | 183,460                   |
| PREMISES                         | 68,400                     | (4,530)        | (1,530)                       | 0                               | 0                | 860                  | 63,200                    |
| SUPPLIES & SERVICES              | 25,370                     | 0              | 0                             | 0                               | 0                | 1,490                | 26,860                    |
| TRANSPORT                        | 5,390                      | 130            | 0                             | 0                               | 0                | 0                    | 5,520                     |
| CAPITAL CHARGES                  | 1,350                      | 0              | 0                             | 0                               | 0                | 250                  | 1,600                     |
| <b>Total Expenditure</b>         | <b>260,530</b>             | <b>2,960</b>   | <b>(1,530)</b>                | <b>0</b>                        | <b>0</b>         | <b>18,680</b>        | <b>280,640</b>            |
| INCOME                           | (183,280)                  | (4,500)        | 0                             | 0                               | 0                | (6,860)              | (194,640)                 |
| <b>Total Income</b>              | <b>(183,280)</b>           | <b>(4,500)</b> | <b>0</b>                      | <b>0</b>                        | <b>0</b>         | <b>(6,860)</b>       | <b>(194,640)</b>          |
| <b>Net Expenditure</b>           | <b>77,250</b>              | <b>(1,540)</b> | <b>(1,530)</b>                | <b>0</b>                        | <b>0</b>         | <b>11,820</b>        | <b>86,000</b>             |
| <b>Represented By</b>            |                            |                |                               |                                 |                  |                      |                           |
| M504 UNDERGROUND PASSAGES        | 54,580                     | 750            | (1,110)                       | 0                               | 0                | 2,910                | 57,130                    |
| M505 CUSTOM HOUSE VISITOR CENTRE | 0                          | (2,840)        | (420)                         | 0                               | 0                | 3,260                | 0                         |
| M506 TOUR GUIDES                 | 22,670                     | 550            | 0                             | 0                               | 0                | 5,650                | 28,870                    |
| <b>Net Cost</b>                  | <b>77,250</b>              | <b>(1,540)</b> | <b>(1,530)</b>                | <b>0</b>                        | <b>0</b>         | <b>11,820</b>        | <b>86,000</b>             |

Communication, Culture and Leisure Facilities

86A8 - COMMUNICATIONS

| Subjective Analysis                 | BASE ESTIMATE<br>2023/2024 | INFLATION     | NEW<br>PROPOSALS<br>RECURRING | NEW PROPOSALS NON-<br>RECURRING | BUDGET TRANSFERS | OTHER<br>ADJUSTMENTS | NEW ESTIMATE<br>2024/2025 |
|-------------------------------------|----------------------------|---------------|-------------------------------|---------------------------------|------------------|----------------------|---------------------------|
| PAY                                 | 398,730                    | 18,340        | 0                             | 0                               | (29,000)         | (1,260)              | 386,810                   |
| PREMISES                            | 0                          | 0             | 220                           | 0                               | 0                | 380                  | 600                       |
| SUPPLIES & SERVICES                 | 87,690                     | 520           | 0                             | 0                               | 0                | 0                    | 88,210                    |
| TRANSPORT                           | 150                        | 0             | 0                             | 0                               | 0                | 0                    | 150                       |
| <b>Total Expenditure</b>            | <b>486,570</b>             | <b>18,860</b> | <b>220</b>                    | <b>0</b>                        | <b>(29,000)</b>  | <b>(880)</b>         | <b>475,770</b>            |
| INCOME                              | (251,660)                  | 0             | (25,000)                      | 0                               | 0                | 27,870               | (248,790)                 |
| <b>Total Income</b>                 | <b>(251,660)</b>           | <b>0</b>      | <b>(25,000)</b>               | <b>0</b>                        | <b>0</b>         | <b>27,870</b>        | <b>(248,790)</b>          |
| <b>Net Expenditure</b>              | <b>234,910</b>             | <b>18,860</b> | <b>(24,780)</b>               | <b>0</b>                        | <b>(29,000)</b>  | <b>26,990</b>        | <b>226,980</b>            |
| <b>Represented By</b>               |                            |               |                               |                                 |                  |                      |                           |
| T084 COMMUNICATIONS & MARKETING     | 302,570                    | 18,860        | (24,780)                      | 0                               | (29,000)         | 37,330               | 304,980                   |
| T087 POLICY COMMS & MKTING RECHARGE | (67,660)                   | 0             | 0                             | 0                               | 0                | (10,340)             | (78,000)                  |
| <b>Net Cost</b>                     | <b>234,910</b>             | <b>18,860</b> | <b>(24,780)</b>               | <b>0</b>                        | <b>(29,000)</b>  | <b>26,990</b>        | <b>226,980</b>            |

Communication, Culture and Leisure Facilities

86B9 - EXETER COMMUNITY GRANTS PROGRAMME

| Subjective Analysis                      | BASE ESTIMATE<br>2023/2024 | INFLATION    | NEW<br>PROPOSALS<br>RECURRING | NEW PROPOSALS NON-<br>RECURRING | BUDGET TRANSFERS | OTHER<br>ADJUSTMENTS | NEW ESTIMATE<br>2024/2025 |
|--|----------------------------|--------------|-------------------------------|---------------------------------|------------------|----------------------|---------------------------|
| PAY                                      | 152,920                    | 6,880        | 0                             | 0                               | 0                | 5,280                | 165,080                   |
| SUPPLIES & SERVICES                      | 15,000                     | 0            | 0                             | (15,000)                        | 0                | 154,000              | 154,000                   |
| <b>Total Expenditure</b>                 | <b>167,920</b>             | <b>6,880</b> | <b>0</b>                      | <b>(15,000)</b>                 | <b>0</b>         | <b>159,280</b>       | <b>319,080</b>            |
| INCOME                                   | (152,920)                  | 0            | 0                             | 0                               | 0                | (33,160)             | (186,080)                 |
| <b>Total Income</b>                      | <b>(152,920)</b>           | <b>0</b>     | <b>0</b>                      | <b>0</b>                        | <b>0</b>         | <b>(33,160)</b>      | <b>(186,080)</b>          |
| <b>Net Expenditure</b>                   | <b>15,000</b>              | <b>6,880</b> | <b>0</b>                      | <b>-15000</b>                   | <b>0</b>         | <b>126,120</b>       | <b>133,000</b>            |
| <b>Represented By</b>                    |                            |              |                               |                                 |                  |                      |                           |
| F401 WARD GRANTS                         | 0                          | 0            | 0                             | 0                               | 0                | 39,000               | 39,000                    |
| F402 COMMUNITY BUILDINGS                 | 0                          | 0            | 0                             | 0                               | 0                | 20,000               | 20,000                    |
| F405 LARGE GRANTS FUND                   | 15,000                     | 0            | 0                             | (15,000)                        | 0                | 0                    | 0                         |
| F412 HOMES FOR UKRAINE SCHEME            | 0                          | 6,880        | 0                             | 0                               | 0                | (6,880)              | 0                         |
| F416 EXETER COMMUNITY LOTTERY            | 0                          | 0            | 0                             | 0                               | 0                | (16,000)             | (16,000)                  |
| F418 CITY GRANT FUND                     | 0                          | 0            | 0                             | 0                               | 0                | 50,000               | 50,000                    |
| F419 INDEPENDENT EVALUATION OF PROGRAMME | 0                          | 0            | 0                             | 0                               | 0                | 20,000               | 20,000                    |
| F420 DIGITAL GRANT FUND                  | 0                          | 0            | 0                             | 0                               | 0                | 20,000               | 20,000                    |
| <b>Net Cost</b>                          | <b>15,000</b>              | <b>6,880</b> | <b>0</b>                      | <b>(15,000)</b>                 | <b>0</b>         | <b>126,120</b>       | <b>133,000</b>            |

GENERAL FUND REVENUE

REV5 - Net Zero Exeter and City Management

| Subjective Analysis                   | BASE ESTIMATE<br>2023/2024 | INFLATION        | NEW<br>PROPOSALS<br>RECURRING | NEW PROPOSALS<br>NON-RECURRING | BUDGET TRANSFERS | OTHER<br>ADJUSTMENTS | NEW ESTIMATE<br>2024/2025 |
|---------------------------------------|----------------------------|------------------|-------------------------------|--------------------------------|------------------|----------------------|---------------------------|
| PAY                                   | 11,641,400                 | 531,720          | (98,900)                      | (10,000)                       | 0                | 537,440              | 12,601,660                |
| PREMISES                              | 3,076,430                  | 34,210           | (60,060)                      | 0                              | 0                | 49,730               | 3,100,310                 |
| SUPPLIES & SERVICES                   | 1,375,780                  | 12,540           | (2,950)                       | 0                              | 0                | 54,950               | 1,440,320                 |
| TRANSPORT                             | 1,787,900                  | 66,120           | 0                             | 0                              | 0                | 40,760               | 1,894,780                 |
| SUPPORT SERVICES                      | 357,550                    | 1,120            | 0                             | 0                              | 0                | 141,590              | 500,260                   |
| CAPITAL CHARGES                       | 2,343,550                  | 0                | 0                             | 0                              | 0                | 35,250               | 2,378,800                 |
| <b>Total Expenditure</b>              | <b>20,582,610</b>          | <b>645,710</b>   | <b>(161,910)</b>              | <b>(10,000)</b>                | <b>0</b>         | <b>859,720</b>       | <b>21,916,130</b>         |
| INCOME                                | (16,851,220)               | (235,430)        | 1,079,550                     | 0                              | (6,950)          | (450,880)            | (16,464,930)              |
| <b>Total Income</b>                   | <b>(16,851,220)</b>        | <b>(235,430)</b> | <b>1,079,550</b>              | <b>0</b>                       | <b>(6,950)</b>   | <b>(450,880)</b>     | <b>(16,464,930)</b>       |
| <b>Net Expenditure</b>                | <b>3,731,390</b>           | <b>410,280</b>   | <b>917,640</b>                | <b>(10,000)</b>                | <b>(6,950)</b>   | <b>408,840</b>       | <b>5,451,200</b>          |
| <b>Represented By</b>                 |                            |                  |                               |                                |                  |                      |                           |
| 81A1 ENVIRONMENTAL PROTECTION         | 546,850                    | 33,140           | 0                             | 0                              | 280              | (15,760)             | 564,510                   |
| 81A3 LICENCING, FOOD, HEALTH & SAFETY | 721,510                    | 37,560           | (550)                         | (10,000)                       | (170)            | 72,270               | 820,620                   |
| 81A6 PARKS & GREEN SPACES             | 1,945,850                  | 65,800           | (25,240)                      | 0                              | 0                | (83,230)             | 1,903,180                 |
| 81B2 BEREAVEMENT SERVICES             | 109,980                    | (900)            | (1,700)                       | 0                              | 0                | 11,240               | 118,620                   |
| 81C4 PRIVATE SECTOR HOUSING           | 0                          | 0                | 0                             | 0                              | (110)            | 110                  | 0                         |
| 81D2 DOMESTIC REFUSE COLLECTION       | 3,302,360                  | 136,480          | 0                             | 0                              | 0                | (80,680)             | 3,358,160                 |
| 81D4 STREET CLEANING                  | 1,736,230                  | 71,650           | (101,850)                     | 0                              | 0                | (5,410)              | 1,700,620                 |
| 81D5 PUBLIC CONVENIENCES              | 232,420                    | 6,610            | (7,360)                       | 0                              | 0                | (5,130)              | 226,540                   |
| 81D6 WASTE CHARGEABLE SERVICES        | (800,160)                  | (60,550)         | 400,000                       | 0                              | 0                | 30,300               | (430,410)                 |
| 81D7 WASTE & FLEET OVERHEADS          | 168,240                    | 350              | 430                           | 0                              | 0                | 26,150               | 195,170                   |
| 81D8 RECYCLING                        | 934,730                    | 46,330           | 13,310                        | 0                              | 0                | 88,050               | 1,082,420                 |
| 83A3 PARKING SERVICES                 | (6,813,700)                | 34,920           | 617,530                       | 0                              | 0                | 16,600               | (6,144,650)               |
| 83A4 NET ZERO AND BUSINESS            | 591,900                    | 16,390           | 25,370                        | 0                              | 0                | 254,110              | 887,770                   |
| 83B4 ENGINEERING SERVICES             | 686,990                    | 15,400           | 0                             | 0                              | 0                | 62,680               | 765,070                   |
| 83C1 WATERWAYS                        | 368,190                    | 7,100            | (2,300)                       | 0                              | (6,950)          | 37,540               | 403,580                   |
| <b>Net Cost</b>                       | <b>3,731,390</b>           | <b>410,280</b>   | <b>917,640</b>                | <b>(10,000)</b>                | <b>(6,950)</b>   | <b>408,840</b>       | <b>5,451,200</b>          |

Net Zero Exeter and City Management

81A1 - ENVIRONMENTAL PROTECTION

| Subjective Analysis                        | BASE ESTIMATE<br>2023/2024 | INFLATION      | NEW<br>PROPOSALS<br>RECURRING | NEW PROPOSALS<br>NON-RECURRING | BUDGET TRANSFERS | OTHER<br>ADJUSTMENTS | NEW ESTIMATE<br>2024/2025 |
|--|----------------------------|----------------|-------------------------------|--------------------------------|------------------|----------------------|---------------------------|
| PAY  | 860,050                    | 39,240         | 0                             | 0                              | 170              | (20,540)             | 878,920                   |
| PREMISES                                   | 50                         | 10             | 0                             | 0                              | 110              | 240                  | 410                       |
| SUPPLIES & SERVICES                        | 61,130                     | 320            | 0                             | 0                              | 0                | 0                    | 61,450                    |
| TRANSPORT                                  | 22,990                     | 450            | 0                             | 0                              | 0                | (3,070)              | 20,370                    |
| SUPPORT SERVICES                           | 71,650                     | 470            | 0                             | 0                              | 0                | 6,960                | 79,080                    |
| CAPITAL CHARGES                            | 16,540                     | 0              | 0                             | 0                              | 0                | 2,760                | 19,300                    |
| <b>Total Expenditure</b>                   | <b>1,032,410</b>           | <b>40,490</b>  | <b>0</b>                      | <b>0</b>                       | <b>280</b>       | <b>(13,650)</b>      | <b>1,059,530</b>          |
| INCOME                                     | (485,560)                  | (7,350)        | 0                             | 0                              | 0                | (2,110)              | (495,020)                 |
| <b>Total Income</b>                        | <b>(485,560)</b>           | <b>(7,350)</b> | <b>0</b>                      | <b>0</b>                       | <b>0</b>         | <b>(2,110)</b>       | <b>(495,020)</b>          |
| <b>Net Expenditure</b>                     | <b>546,850</b>             | <b>33,140</b>  | <b>0</b>                      | <b>0</b>                       | <b>280</b>       | <b>(15,760)</b>      | <b>564,510</b>            |
| <b>Represented By</b>                      |                            |                |                               |                                |                  |                      |                           |
| F001 ENVIRONMENTAL QUALITY TEAM            | 136,650                    | 5,230          | 0                             | 0                              | 110              | (4,280)              | 137,710                   |
| M309 BUSINESS CRIME REDUCTION UNIT         | (18,760)                   | (1,470)        | 0                             | 0                              | 0                | 700                  | (19,530)                  |
| Q023 MONITORING PRIVATE HOUSING            | 147,370                    | 13,750         | 0                             | 0                              | 0                | (17,120)             | 144,000                   |
| Q024 NEIGHBOURHOOD TEAM                    | 219,970                    | 13,090         | 0                             | 0                              | 170              | 4,670                | 237,900                   |
| S078 COMMUNITY SAFETY PROJECT CO-ORDINATOR | 61,620                     | 2,540          | 0                             | 0                              | 0                | 270                  | 64,430                    |
| <b>Net Cost</b>                            | <b>546,850</b>             | <b>33,140</b>  | <b>0</b>                      | <b>0</b>                       | <b>280</b>       | <b>(15,760)</b>      | <b>564,510</b>            |

Net Zero Exeter and City Management

81A3 - LICENCING,FOOD,HEALTH & SAFETY

| Subjective Analysis            | BASE ESTIMATE<br>2023/2024 | INFLATION       | NEW<br>PROPOSALS<br>RECURRING | NEW PROPOSALS<br>NON-RECURRING | BUDGET TRANSFERS | OTHER<br>ADJUSTMENTS | NEW ESTIMATE<br>2024/2025 |
|--------------------------------|----------------------------|-----------------|-------------------------------|--------------------------------|------------------|----------------------|---------------------------|
| PAY                            | 1,236,550                  | 56,260          | 0                             | (10,000)                       | (170)            | 89,150               | 1,371,790                 |
| PREMISES                       | 75,560                     | 700             | (550)                         | 0                              | 0                | 1,640                | 77,350                    |
| SUPPLIES & SERVICES            | 105,520                    | 320             | 0                             | 0                              | 0                | 0                    | 105,840                   |
| TRANSPORT                      | 5,220                      | 30              | 0                             | 0                              | 0                | 0                    | 5,250                     |
| SUPPORT SERVICES               | 45,990                     | 170             | 0                             | 0                              | 0                | 4,280                | 50,440                    |
| CAPITAL CHARGES                | 124,530                    | 0               | 0                             | 0                              | 0                | 17,270               | 141,800                   |
| <b>Total Expenditure</b>       | <b>1,593,370</b>           | <b>57,480</b>   | <b>(550)</b>                  | <b>(10,000)</b>                | <b>(170)</b>     | <b>112,340</b>       | <b>1,752,470</b>          |
| INCOME                         | (871,860)                  | (19,920)        | 0                             | 0                              | 0                | (40,070)             | (931,850)                 |
| <b>Total Income</b>            | <b>(871,860)</b>           | <b>(19,920)</b> | <b>0</b>                      | <b>0</b>                       | <b>0</b>         | <b>(40,070)</b>      | <b>(931,850)</b>          |
| <b>Net Expenditure</b>         | <b>721,510</b>             | <b>37,560</b>   | <b>(550)</b>                  | <b>-10000</b>                  | <b>(170)</b>     | <b>72,270</b>        | <b>820,620</b>            |
| <b>Represented By</b>          |                            |                 |                               |                                |                  |                      |                           |
| F005 CCTV CONTROL ROOM         | 330,270                    | 11,830          | (550)                         | 0                              | (50,000)         | 127,920              | 419,470                   |
| F006 HOME CALL ALARM SERVICE   | (16,560)                   | (6,550)         | 0                             | 0                              | 50,000           | (60,210)             | (33,320)                  |
| F018 TRAINING                  | (5,500)                    | (1,070)         | 0                             | 0                              | 0                | 180                  | (6,390)                   |
| F019 CORPORATE HEALTH & SAFETY | 100,330                    | 4,670           | 0                             | 0                              | 0                | 840                  | 105,840                   |
| F020 BUSINESS REGULATION TEAM  | 284,030                    | 12,570          | 0                             | 0                              | 0                | 51,570               | 348,170                   |
| F021 VEHICLES LICENSING        | 27,790                     | 7,160           | 0                             | 0                              | 0                | (19,950)             | 15,000                    |
| F022 PREMISES LICENSING        | (17,390)                   | 7,890           | 0                             | 0                              | 0                | (25,860)             | (35,360)                  |
| S083 ANTI-SOCIAL BEHAVIOUR     | 11,130                     | 1,040           | 0                             | (10,000)                       | (170)            | (2,000)              | 0                         |
| T085 EMERGENCY PLANNING        | 7,410                      | 20              | 0                             | 0                              | 0                | (220)                | 7,210                     |
| <b>Net Cost</b>                | <b>721,510</b>             | <b>37,560</b>   | <b>(550)</b>                  | <b>(10,000)</b>                | <b>(170)</b>     | <b>72,270</b>        | <b>820,620</b>            |



Net Zero Exeter and City Management

81A6 - PARKS & GREEN SPACES

| Subjective Analysis               | BASE ESTIMATE<br>2023/2024 | INFLATION       | NEW<br>PROPOSALS<br>RECURRING | NEW PROPOSALS<br>NON-RECURRING | BUDGET TRANSFERS | OTHER<br>ADJUSTMENTS | NEW ESTIMATE<br>2024/2025 |
|-----------------------------------|----------------------------|-----------------|-------------------------------|--------------------------------|------------------|----------------------|---------------------------|
| PAY                               | 1,402,000                  | 64,350          | 0                             | 0                              | 0                | 173,830              | 1,640,180                 |
| PREMISES                          | 326,190                    | 2,140           | (4,790)                       | 0                              | 0                | (5,300)              | 318,240                   |
| SUPPLIES & SERVICES               | 152,930                    | 50              | 0                             | 0                              | 0                | 22,250               | 175,230                   |
| TRANSPORT                         | 209,850                    | 10,260          | 0                             | 0                              | 0                | 33,740               | 253,850                   |
| SUPPORT SERVICES                  | 1,250                      | 0               | 0                             | 0                              | 0                | 13,170               | 14,420                    |
| CAPITAL CHARGES                   | 414,150                    | 0               | 0                             | 0                              | 0                | (84,950)             | 329,200                   |
| <b>Total Expenditure</b>          | <b>2,506,370</b>           | <b>76,800</b>   | <b>(4,790)</b>                | <b>0</b>                       | <b>0</b>         | <b>152,740</b>       | <b>2,731,120</b>          |
| INCOME                            | (560,520)                  | (11,000)        | (20,450)                      | 0                              | 0                | (235,970)            | (827,940)                 |
| <b>Total Income</b>               | <b>(560,520)</b>           | <b>(11,000)</b> | <b>(20,450)</b>               | <b>0</b>                       | <b>0</b>         | <b>(235,970)</b>     | <b>(827,940)</b>          |
| <b>Net Expenditure</b>            | <b>1,945,850</b>           | <b>65,800</b>   | <b>(25,240)</b>               | <b>0</b>                       | <b>0</b>         | <b>(83,230)</b>      | <b>1,903,180</b>          |
| <b>Represented By</b>             |                            |                 |                               |                                |                  |                      |                           |
| A077 RECHARGEABLE WORKS           | (9,530)                    | 630             | 0                             | 0                              | 0                | 0                    | (8,900)                   |
| F032 PARKS AND PLAYING FIELDS     | 1,067,830                  | 44,200          | 0                             | 0                              | 0                | (85,950)             | 1,026,080                 |
| F033 ARBORICULTURAL               | 197,510                    | 4,160           | 0                             | 0                              | 0                | 19,470               | 221,140                   |
| F034 ALLOTMENTS                   | 27,030                     | 2,550           | (20,450)                      | 0                              | 0                | 2,320                | 11,450                    |
| F035 PARKS AND OPEN SPACES M'MENT | 78,810                     | 6,910           | 0                             | 0                              | 0                | (13,040)             | 72,680                    |
| F036 FACILITIES MANAGEMENT        | 16,520                     | (1,310)         | (4,700)                       | 0                              | 0                | 30                   | 10,540                    |
| F038 COUNTRYSIDE RECREATION       | 4,370                      | 0               | 0                             | 0                              | 0                | (20)                 | 4,350                     |
| F039 CHILDRENS PLAY AREAS         | 376,410                    | 5,750           | 0                             | 0                              | 0                | (37,360)             | 344,800                   |
| F040 UNADOPTED LAND               | 2,640                      | 0               | 0                             | 0                              | 0                | (240)                | 2,400                     |
| F041 HIGHWAYS                     | 20,230                     | 910             | 0                             | 0                              | 0                | 5,870                | 27,010                    |
| F142 BELLE ISLE DEPOT COSTS       | 65,660                     | 470             | (90)                          | 0                              | 0                | (40)                 | 66,000                    |
| F144 TECHNICAL SUPPORT            | 3,230                      | 320             | 0                             | 0                              | 0                | 38,810               | 42,360                    |
| F145 PARKS OPERATIONAL OVERHEADS  | 95,140                     | 1,210           | 0                             | 0                              | 0                | (17,280)             | 79,070                    |
| F146 MINOR WORKS TEAM             | 0                          | 0               | 0                             | 0                              | 0                | 4,200                | 4,200                     |
| <b>Net Cost</b>                   | <b>1,945,850</b>           | <b>65,800</b>   | <b>(25,240)</b>               | <b>0</b>                       | <b>0</b>         | <b>(83,230)</b>      | <b>1,903,180</b>          |

Net Zero Exeter and City Management

81B2 - BEREAVEMENT SERVICES

| Subjective Analysis           | BASE ESTIMATE<br>2023/2024 | INFLATION       | NEW<br>PROPOSALS<br>RECURRING | NEW PROPOSALS<br>NON-RECURRING | BUDGET TRANSFERS | OTHER<br>ADJUSTMENTS | NEW ESTIMATE<br>2024/2025 |
|-------------------------------|----------------------------|-----------------|-------------------------------|--------------------------------|------------------|----------------------|---------------------------|
| PAY                           | 234,410                    | 10,720          | 0                             | 0                              | 0                | 13,110               | 258,240                   |
| PREMISES                      | 72,320                     | 1,110           | (1,700)                       | 0                              | 0                | (1,450)              | 70,280                    |
| SUPPLIES & SERVICES           | 38,220                     | 0               | 0                             | 0                              | 0                | 0                    | 38,220                    |
| TRANSPORT                     | 56,710                     | 2,150           | 0                             | 0                              | 0                | (4,060)              | 54,800                    |
| SUPPORT SERVICES              | 0                          | 0               | 0                             | 0                              | 0                | 1,000                | 1,000                     |
| CAPITAL CHARGES               | 21,960                     | 0               | 0                             | 0                              | 0                | 2,640                | 24,600                    |
| <b>Total Expenditure</b>      | <b>423,620</b>             | <b>13,980</b>   | <b>(1,700)</b>                | <b>0</b>                       | <b>0</b>         | <b>11,240</b>        | <b>447,140</b>            |
| INCOME                        | (313,640)                  | (14,880)        | 0                             | 0                              | 0                | 0                    | (328,520)                 |
| <b>Total Income</b>           | <b>(313,640)</b>           | <b>(14,880)</b> | <b>0</b>                      | <b>0</b>                       | <b>0</b>         | <b>0</b>             | <b>(328,520)</b>          |
| <b>Net Expenditure</b>        | <b>109,980</b>             | <b>(900)</b>    | <b>(1,700)</b>                | <b>0</b>                       | <b>0</b>         | <b>11,240</b>        | <b>118,620</b>            |
| <b>Represented By</b>         |                            |                 |                               |                                |                  |                      |                           |
| C029 CEMETERIES - OPERATIONAL | 390,390                    | 13,980          | (1,700)                       | 0                              | 0                | 11,240               | 413,910                   |
| F086 CEMETERIES               | (264,500)                  | (14,880)        | 0                             | 0                              | 0                | 0                    | (279,380)                 |
| F087 EXETER CREMATORIUM       | (15,910)                   | 0               | 0                             | 0                              | 0                | 0                    | (15,910)                  |
| <b>Net Cost</b>               | <b>109,980</b>             | <b>(900)</b>    | <b>(1,700)</b>                | <b>0</b>                       | <b>0</b>         | <b>11,240</b>        | <b>118,620</b>            |

Net Zero Exeter and City Management

81C4 - PRIVATE SECTOR HOUSING

| Subjective Analysis      | BASE ESTIMATE<br>2023/2024 | INFLATION | NEW<br>PROPOSALS<br>RECURRING | NEW PROPOSALS<br>NON-RECURRING | BUDGET TRANSFERS | OTHER<br>ADJUSTMENTS | NEW ESTIMATE<br>2024/2025 |
|--------------------------|----------------------------|-----------|-------------------------------|--------------------------------|------------------|----------------------|---------------------------|
| PREMISES                 | 0                          | 0         | 0                             | 0                              | (110)            | 110                  | 0                         |
| <b>Total Expenditure</b> | <b>0</b>                   | <b>0</b>  | <b>0</b>                      | <b>0</b>                       | <b>(110)</b>     | <b>110</b>           | <b>0</b>                  |
| <b>Net Expenditure</b>   | <b>0</b>                   | <b>0</b>  | <b>0</b>                      | <b>0</b>                       | <b>(110)</b>     | <b>110</b>           | <b>0</b>                  |
| <b>Represented By</b>    |                            |           |                               |                                |                  |                      |                           |
| Q025 RIEP - NIL NET COST | 0                          | 0         | 0                             | 0                              | (110)            | 110                  | 0                         |
| <b>Net Cost</b>          | <b>0</b>                   | <b>0</b>  | <b>0</b>                      | <b>0</b>                       | <b>(110)</b>     | <b>110</b>           | <b>0</b>                  |

Net Zero Exeter and City Management

81D2 - DOMESTIC REFUSE COLLECTION

| Subjective Analysis      | BASE ESTIMATE<br>2023/2024 | INFLATION      | NEW<br>PROPOSALS<br>RECURRING | NEW PROPOSALS<br>NON-RECURRING | BUDGET TRANSFERS | OTHER<br>ADJUSTMENTS | NEW ESTIMATE<br>2024/2025 |
|--------------------------|----------------------------|----------------|-------------------------------|--------------------------------|------------------|----------------------|---------------------------|
| PAY                      | 2,598,950                  | 118,280        | 0                             | 0                              | 0                | 16,160               | 2,733,390                 |
| PREMISES                 | 5,650                      | 0              | 0                             | 0                              | 0                | 0                    | 5,650                     |
| SUPPLIES & SERVICES      | 10,840                     | 0              | 0                             | 0                              | 0                | 0                    | 10,840                    |
| TRANSPORT                | 732,180                    | 18,840         | 0                             | 0                              | 0                | 37,720               | 788,740                   |
| CAPITAL CHARGES          | 654,560                    | 0              | 0                             | 0                              | 0                | (134,560)            | 520,000                   |
| <b>Total Expenditure</b> | <b>4,002,180</b>           | <b>137,120</b> | <b>0</b>                      | <b>0</b>                       | <b>0</b>         | <b>(80,680)</b>      | <b>4,058,620</b>          |
| INCOME                   | (699,820)                  | (640)          | 0                             | 0                              | 0                | 0                    | (700,460)                 |
| <b>Total Income</b>      | <b>(699,820)</b>           | <b>(640)</b>   | <b>0</b>                      | <b>0</b>                       | <b>0</b>         | <b>0</b>             | <b>(700,460)</b>          |
| <b>Net Expenditure</b>   | <b>3,302,360</b>           | <b>136,480</b> | <b>0</b>                      | <b>0</b>                       | <b>0</b>         | <b>(80,680)</b>      | <b>3,358,160</b>          |
| <b>Represented By</b>    |                            |                |                               |                                |                  |                      |                           |
| C050 REFUSE COLLECTION   | 3,215,460                  | 132,380        | 0                             | 0                              | 0                | (79,020)             | 3,268,820                 |
| C070 REACTIVE TEAM       | 86,900                     | 4,100          | 0                             | 0                              | 0                | (1,660)              | 89,340                    |
| <b>Net Cost</b>          | <b>3,302,360</b>           | <b>136,480</b> | <b>0</b>                      | <b>0</b>                       | <b>0</b>         | <b>(80,680)</b>      | <b>3,358,160</b>          |

Net Zero Exeter and City Management

81D4 - STREET CLEANING

| Subjective Analysis        | BASE ESTIMATE<br>2023/2024 | INFLATION      | NEW<br>PROPOSALS<br>RECURRING | NEW PROPOSALS<br>NON-RECURRING | BUDGET TRANSFERS | OTHER<br>ADJUSTMENTS | NEW ESTIMATE<br>2024/2025 |
|----------------------------|----------------------------|----------------|-------------------------------|--------------------------------|------------------|----------------------|---------------------------|
| PAY                        | 1,542,700                  | 70,670         | (98,900)                      | 0                              | 0                | 23,630               | 1,538,100                 |
| PREMISES                   | 10,750                     | 0              | 0                             | 0                              | 0                | 0                    | 10,750                    |
| SUPPLIES & SERVICES        | 78,200                     | 100            | (2,950)                       | 0                              | 0                | 0                    | 75,350                    |
| TRANSPORT                  | 224,170                    | 7,680          | 0                             | 0                              | 0                | 12,640               | 244,490                   |
| SUPPORT SERVICES           | 23,950                     | 100            | 0                             | 0                              | 0                | 15,700               | 39,750                    |
| CAPITAL CHARGES            | 140,080                    | 0              | 0                             | 0                              | 0                | (40,080)             | 100,000                   |
| <b>Total Expenditure</b>   | <b>2,019,850</b>           | <b>78,550</b>  | <b>(101,850)</b>              | <b>0</b>                       | <b>0</b>         | <b>11,890</b>        | <b>2,008,440</b>          |
| INCOME                     | (283,620)                  | (6,900)        | 0                             | 0                              | 0                | (17,300)             | (307,820)                 |
| <b>Total Income</b>        | <b>(283,620)</b>           | <b>(6,900)</b> | <b>0</b>                      | <b>0</b>                       | <b>0</b>         | <b>(17,300)</b>      | <b>(307,820)</b>          |
| <b>Net Expenditure</b>     | <b>1,736,230</b>           | <b>71,650</b>  | <b>(101,850)</b>              | <b>0</b>                       | <b>0</b>         | <b>(5,410)</b>       | <b>1,700,620</b>          |
| <b>Represented By</b>      |                            |                |                               |                                |                  |                      |                           |
| C053 CAR PARK SWEEPING     | 10,020                     | 2,080          | 0                             | 0                              | 0                | (12,100)             | 0                         |
| C059 OTHER STREET SWEEPING | 1,499,430                  | 60,600         | (93,890)                      | 0                              | 0                | 25,180               | 1,491,320                 |
| C071 LITTER BINS           | 109,580                    | 3,840          | (7,960)                       | 0                              | 0                | (19,470)             | 85,990                    |
| C074 GRAFFITI CLEANING     | 113,740                    | 3,710          | 0                             | 0                              | 0                | (800)                | 116,650                   |
| C078 BID CLEANSING PROJECT | 3,460                      | 1,420          | 0                             | 0                              | 0                | 1,780                | 6,660                     |
| <b>Net Cost</b>            | <b>1,736,230</b>           | <b>71,650</b>  | <b>(101,850)</b>              | <b>0</b>                       | <b>0</b>         | <b>(5,410)</b>       | <b>1,700,620</b>          |

Net Zero Exeter and City Management

81D5 - PUBLIC CONVENIENCES

| Subjective Analysis      | BASE ESTIMATE<br>2023/2024 | INFLATION    | NEW<br>PROPOSALS<br>RECURRING | NEW PROPOSALS<br>NON-RECURRING | BUDGET TRANSFERS | OTHER<br>ADJUSTMENTS | NEW ESTIMATE<br>2024/2025 |
|--------------------------|----------------------------|--------------|-------------------------------|--------------------------------|------------------|----------------------|---------------------------|
| PAY                      | 119,620                    | 5,480        | 0                             | 0                              | 0                | (3,320)              | 121,780                   |
| PREMISES                 | 62,550                     | 890          | (7,360)                       | 0                              | 0                | (1,350)              | 54,730                    |
| SUPPLIES & SERVICES      | 11,500                     | 0            | 0                             | 0                              | 0                | 0                    | 11,500                    |
| TRANSPORT                | 7,520                      | 280          | 0                             | 0                              | 0                | 330                  | 8,130                     |
| CAPITAL CHARGES          | 32,090                     | 0            | 0                             | 0                              | 0                | (790)                | 31,300                    |
| <b>Total Expenditure</b> | <b>233,280</b>             | <b>6,650</b> | <b>(7,360)</b>                | <b>0</b>                       | <b>0</b>         | <b>(5,130)</b>       | <b>227,440</b>            |
| INCOME                   | (860)                      | (40)         | 0                             | 0                              | 0                | 0                    | (900)                     |
| <b>Total Income</b>      | <b>(860)</b>               | <b>(40)</b>  | <b>0</b>                      | <b>0</b>                       | <b>0</b>         | <b>0</b>             | <b>(900)</b>              |
| <b>Net Expenditure</b>   | <b>232,420</b>             | <b>6,610</b> | <b>(7,360)</b>                | <b>0</b>                       | <b>0</b>         | <b>(5,130)</b>       | <b>226,540</b>            |
| <b>Represented By</b>    |                            |              |                               |                                |                  |                      |                           |
| C046 PUBLIC CONVENIENCES | 232,420                    | 6,610        | (7,360)                       | 0                              | 0                | (5,130)              | 226,540                   |
| <b>Net Cost</b>          | <b>232,420</b>             | <b>6,610</b> | <b>(7,360)</b>                | <b>0</b>                       | <b>0</b>         | <b>(5,130)</b>       | <b>226,540</b>            |

Net Zero Exeter and City Management

81D6 - WASTE CHARGEABLE SERVICES

| Subjective Analysis                 | BASE ESTIMATE<br>2023/2024 | INFLATION        | NEW<br>PROPOSALS<br>RECURRING | NEW PROPOSALS<br>NON-RECURRING | BUDGET TRANSFERS | OTHER<br>ADJUSTMENTS | NEW ESTIMATE<br>2024/2025 |
|-------------------------------------|----------------------------|------------------|-------------------------------|--------------------------------|------------------|----------------------|---------------------------|
| PAY                                 | 710,000                    | 32,530           | 0                             | 0                              | 0                | 62,350               | 804,880                   |
| SUPPLIES & SERVICES                 | 357,390                    | 7,630            | 0                             | 0                              | 0                | 0                    | 365,020                   |
| TRANSPORT                           | 256,420                    | 10,590           | 0                             | 0                              | 0                | (12,260)             | 254,750                   |
| SUPPORT SERVICES                    | 44,550                     | 380              | 0                             | 0                              | 0                | 16,540               | 61,470                    |
| CAPITAL CHARGES                     | 100,240                    | 0                | 0                             | 0                              | 0                | (29,640)             | 70,600                    |
| <b>Total Expenditure</b>            | <b>1,468,600</b>           | <b>51,130</b>    | <b>0</b>                      | <b>0</b>                       | <b>0</b>         | <b>36,990</b>        | <b>1,556,720</b>          |
| INCOME                              | (2,268,760)                | (111,680)        | 400,000                       | 0                              | 0                | (6,690)              | (1,987,130)               |
| <b>Total Income</b>                 | <b>(2,268,760)</b>         | <b>(111,680)</b> | <b>400,000</b>                | <b>0</b>                       | <b>0</b>         | <b>(6,690)</b>       | <b>(1,987,130)</b>        |
| <b>Net Expenditure</b>              | <b>(800,160)</b>           | <b>(60,550)</b>  | <b>400,000</b>                | <b>0</b>                       | <b>0</b>         | <b>30,300</b>        | <b>(430,410)</b>          |
| <b>Represented By</b>               |                            |                  |                               |                                |                  |                      |                           |
| C052 SPECIAL COLLECTIONS            | (16,330)                   | (1,020)          | 0                             | 0                              | 0                | (3,610)              | (20,960)                  |
| C054 TRADE REFUSE & RECYCLING       | (683,540)                  | (51,010)         | 400,000                       | 0                              | 0                | 54,470               | (280,080)                 |
| C072 GREEN WASTE COLLECTION SERVICE | (100,290)                  | (9,810)          | 0                             | 0                              | 0                | (19,270)             | (129,370)                 |
| C073 HOUSING CLEANSING ROUND        | 0                          | 1,290            | 0                             | 0                              | 0                | (1,290)              | 0                         |
| <b>Net Cost</b>                     | <b>(800,160)</b>           | <b>(60,550)</b>  | <b>400,000</b>                | <b>0</b>                       | <b>0</b>         | <b>30,300</b>        | <b>(430,410)</b>          |

Net Zero Exeter and City Management

81D7 - WASTE & FLEET OVERHEADS

| Subjective Analysis       | BASE ESTIMATE<br>2023/2024 | INFLATION      | NEW<br>PROPOSALS<br>RECURRING | NEW PROPOSALS<br>NON-RECURRING | BUDGET TRANSFERS | OTHER<br>ADJUSTMENTS | NEW ESTIMATE<br>2024/2025 |
|---------------------------|----------------------------|----------------|-------------------------------|--------------------------------|------------------|----------------------|---------------------------|
| PAY                       | 121,020                    | 5,140          | 0                             | 0                              | 0                | 3,810                | 129,970                   |
| PREMISES                  | 82,200                     | (3,720)        | 430                           | 0                              | 0                | 22,400               | 101,310                   |
| SUPPLIES & SERVICES       | 26,270                     | 30             | 0                             | 0                              | 0                | 0                    | 26,300                    |
| TRANSPORT                 | 21,120                     | 470            | 0                             | 0                              | 0                | (430)                | 21,160                    |
| CAPITAL CHARGES           | 14,490                     | 0              | 0                             | 0                              | 0                | (3,790)              | 10,700                    |
| <b>Total Expenditure</b>  | <b>265,100</b>             | <b>1,920</b>   | <b>430</b>                    | <b>0</b>                       | <b>0</b>         | <b>21,990</b>        | <b>289,440</b>            |
| INCOME                    | (96,860)                   | (1,570)        | 0                             | 0                              | 0                | 4,160                | (94,270)                  |
| <b>Total Income</b>       | <b>(96,860)</b>            | <b>(1,570)</b> | <b>0</b>                      | <b>0</b>                       | <b>0</b>         | <b>4,160</b>         | <b>(94,270)</b>           |
| <b>Net Expenditure</b>    | <b>168,240</b>             | <b>350</b>     | <b>430</b>                    | <b>0</b>                       | <b>0</b>         | <b>26,150</b>        | <b>195,170</b>            |
| <b>Represented By</b>     |                            |                |                               |                                |                  |                      |                           |
| C015 TRANSPORT MANAGEMENT | 123,090                    | 5,160          | 0                             | 0                              | 0                | 4,740                | 132,990                   |
| C045 WASTE OVERHEADS      | 29,230                     | 60             | 0                             | 0                              | 0                | (16,180)             | 13,110                    |
| C082 OAKWOOD HOUSE        | 15,920                     | (4,870)        | 430                           | 0                              | 0                | 37,590               | 49,070                    |
| <b>Net Cost</b>           | <b>168,240</b>             | <b>350</b>     | <b>430</b>                    | <b>0</b>                       | <b>0</b>         | <b>26,150</b>        | <b>195,170</b>            |



Net Zero Exeter and City Management

81D8 - RECYCLING

| Subjective Analysis                 | BASE ESTIMATE<br>2023/2024 | INFLATION      | NEW<br>PROPOSALS<br>RECURRING | NEW PROPOSALS<br>NON-RECURRING | BUDGET TRANSFERS | OTHER<br>ADJUSTMENTS | NEW ESTIMATE<br>2024/2025 |
|-------------------------------------|----------------------------|----------------|-------------------------------|--------------------------------|------------------|----------------------|---------------------------|
| PAY                                 | 970,000                    | 44,440         | 0                             | 0                              | 0                | 16,460               | 1,030,900                 |
| PREMISES                            | 180,530                    | (6,390)        | 13,310                        | 0                              | 0                | 64,580               | 252,030                   |
| SUPPLIES & SERVICES                 | 82,670                     | 1,110          | 0                             | 0                              | 0                | 0                    | 83,780                    |
| TRANSPORT                           | 182,260                    | 8,820          | 0                             | 0                              | 0                | (9,770)              | 181,310                   |
| CAPITAL CHARGES                     | 67,910                     | 0              | 0                             | 0                              | 0                | 29,290               | 97,200                    |
| <b>Total Expenditure</b>            | <b>1,483,370</b>           | <b>47,980</b>  | <b>13,310</b>                 | <b>0</b>                       | <b>0</b>         | <b>100,560</b>       | <b>1,645,220</b>          |
| INCOME                              | (548,640)                  | (1,650)        | 0                             | 0                              | 0                | (12,510)             | (562,800)                 |
| <b>Total Income</b>                 | <b>(548,640)</b>           | <b>(1,650)</b> | <b>0</b>                      | <b>0</b>                       | <b>0</b>         | <b>(12,510)</b>      | <b>(562,800)</b>          |
| <b>Net Expenditure</b>              | <b>934,730</b>             | <b>46,330</b>  | <b>13,310</b>                 | <b>0</b>                       | <b>0</b>         | <b>88,050</b>        | <b>1,082,420</b>          |
| <b>Represented By</b>               |                            |                |                               |                                |                  |                      |                           |
| C014 RECYCLING MANAGEMENT /STRATEGY | 141,820                    | 6,170          | 0                             | 0                              | 0                | 1,790                | 149,780                   |
| C024 MATERIALS & GOODS FOR RESALE   | (391,650)                  | 5,100          | 0                             | 0                              | 0                | (2,900)              | (389,450)                 |
| C025 MATERIALS RECLAMATION FACILITY | 1,167,940                  | 34,370         | 13,310                        | 0                              | 0                | 88,970               | 1,304,590                 |
| C026 RECYCLING ROUND                | 16,620                     | 690            | 0                             | 0                              | 0                | 190                  | 17,500                    |
| <b>Net Cost</b>                     | <b>934,730</b>             | <b>46,330</b>  | <b>13,310</b>                 | <b>0</b>                       | <b>0</b>         | <b>88,050</b>        | <b>1,082,420</b>          |

Net Zero Exeter and City Management

83A3 - PARKING SERVICES

| Subjective Analysis      | BASE ESTIMATE<br>2023/2024 | INFLATION       | NEW<br>PROPOSALS<br>RECURRING | NEW PROPOSALS<br>NON-RECURRING | BUDGET TRANSFERS | OTHER<br>ADJUSTMENTS | NEW ESTIMATE<br>2024/2025 |
|--------------------------|----------------------------|-----------------|-------------------------------|--------------------------------|------------------|----------------------|---------------------------|
| PAY                      | 687,280                    | 31,470          | 0                             | 0                              | 0                | 53,880               | 772,630                   |
| PREMISES                 | 1,809,180                  | 38,320          | (82,470)                      | 0                              | 0                | 3,080                | 1,768,110                 |
| SUPPLIES & SERVICES      | 286,500                    | 2,870           | 0                             | 0                              | 0                | 0                    | 289,370                   |
| TRANSPORT                | 21,300                     | 1,090           | 0                             | 0                              | 0                | (8,030)              | 14,360                    |
| SUPPORT SERVICES         | 170,160                    | 0               | 0                             | 0                              | 0                | 21,040               | 191,200                   |
| CAPITAL CHARGES          | 379,970                    | 0               | 0                             | 0                              | 0                | (53,370)             | 326,600                   |
| <b>Total Expenditure</b> | <b>3,354,390</b>           | <b>73,750</b>   | <b>(82,470)</b>               | <b>0</b>                       | <b>0</b>         | <b>16,600</b>        | <b>3,362,270</b>          |
| INCOME                   | (10,168,090)               | (38,830)        | 700,000                       | 0                              | 0                | 0                    | (9,506,920)               |
| <b>Total Income</b>      | <b>(10,168,090)</b>        | <b>(38,830)</b> | <b>700,000</b>                | <b>0</b>                       | <b>0</b>         | <b>0</b>             | <b>(9,506,920)</b>        |
| <b>Net Expenditure</b>   | <b>(6,813,700)</b>         | <b>34,920</b>   | <b>617,530</b>                | <b>0</b>                       | <b>0</b>         | <b>16,600</b>        | <b>(6,144,650)</b>        |
| <b>Represented By</b>    |                            |                 |                               |                                |                  |                      |                           |
| F003 ENFORCEMENT TEAM    | 118,410                    | 5,320           | 0                             | 0                              | 0                | (11,540)             | 112,190                   |
| M201 CAR PARKS           | (7,020,790)                | 25,920          | 617,530                       | 0                              | 0                | 28,960               | (6,348,380)               |
| T107 CASH COLLECTION     | 88,680                     | 3,680           | 0                             | 0                              | 0                | (820)                | 91,540                    |
| <b>Net Cost</b>          | <b>(6,813,700)</b>         | <b>34,920</b>   | <b>617,530</b>                | <b>0</b>                       | <b>0</b>         | <b>16,600</b>        | <b>(6,144,650)</b>        |

Net Zero Exeter and City Management

83A4 - NET ZERO AND BUSINESS

| Subjective Analysis                   | BASE ESTIMATE<br>2023/2024 | INFLATION     | NEW<br>PROPOSALS<br>RECURRING | NEW PROPOSALS<br>NON-RECURRING | BUDGET TRANSFERS | OTHER<br>ADJUSTMENTS | NEW ESTIMATE<br>2024/2025 |
|---------------------------------------|----------------------------|---------------|-------------------------------|--------------------------------|------------------|----------------------|---------------------------|
| PAY                                   | 357,690                    | 16,390        | 0                             | 0                              | 0                | 5,410                | 379,490                   |
| PREMISES                              | 20,790                     | 0             | 25,370                        | 0                              | 0                | 43,460               | 89,620                    |
| SUPPLIES & SERVICES                   | 115,140                    | 0             | 0                             | 0                              | 0                | 32,700               | 147,840                   |
| TRANSPORT                             | 80                         | 0             | 0                             | 0                              | 0                | 0                    | 80                        |
| SUPPORT SERVICES                      | 0                          | 0             | 0                             | 0                              | 0                | 1,000                | 1,000                     |
| CAPITAL CHARGES                       | 134,190                    | 0             | 0                             | 0                              | 0                | 293,410              | 427,600                   |
| <b>Total Expenditure</b>              | <b>627,890</b>             | <b>16,390</b> | <b>25,370</b>                 | <b>0</b>                       | <b>0</b>         | <b>375,980</b>       | <b>1,045,630</b>          |
| INCOME                                | (35,990)                   | 0             | 0                             | 0                              | 0                | (121,870)            | (157,860)                 |
| <b>Total Income</b>                   | <b>(35,990)</b>            | <b>0</b>      | <b>0</b>                      | <b>0</b>                       | <b>0</b>         | <b>(121,870)</b>     | <b>(157,860)</b>          |
| <b>Net Expenditure</b>                | <b>591,900</b>             | <b>16,390</b> | <b>25,370</b>                 | <b>0</b>                       | <b>0</b>         | <b>254,110</b>       | <b>887,770</b>            |
| <b>Represented By</b>                 |                            |               |                               |                                |                  |                      |                           |
| M020 GREEN ACCORD                     | (5,490)                    | 140           | 0                             | 0                              | 0                | 1,040                | (4,310)                   |
| M301 NET ZERO & BUSINESS ADMIN        | 221,700                    | 4,110         | 0                             | 0                              | 1,900            | (900)                | 226,810                   |
| M303 BUSINESS PROJECTS                | 30,480                     | 2,640         | 0                             | 0                              | (420)            | 0                    | 32,700                    |
| M320 EXETER WORKS                     | 1,900                      | 0             | 0                             | 0                              | (1,900)          | 0                    | 0                         |
| M321 NET ZERO PROJECTS                | 341,500                    | 9,320         | 0                             | 0                              | 420              | 7,100                | 358,340                   |
| M325 SHARED PROSPERITY FUND - REVENUE | 0                          | 0             | 12,710                        | 0                              | 0                | 0                    | 12,710                    |
| M326 WATER LANE SOLAR FARM            | 0                          | 0             | 12,660                        | 0                              | 0                | 248,860              | 261,520                   |
| T279 CORPORATE ENERGY TEAM            | 1,810                      | 180           | 0                             | 0                              | 0                | (1,990)              | 0                         |
| <b>Net Cost</b>                       | <b>591,900</b>             | <b>16,390</b> | <b>25,370</b>                 | <b>0</b>                       | <b>0</b>         | <b>254,110</b>       | <b>887,770</b>            |

Net Zero Exeter and City Management

83B4 - ENGINEERING SERVICES

| Subjective Analysis                       | BASE ESTIMATE<br>2023/2024 | INFLATION      | NEW<br>PROPOSALS<br>RECURRING | NEW PROPOSALS<br>NON-RECURRING | BUDGET TRANSFERS | OTHER<br>ADJUSTMENTS | NEW ESTIMATE<br>2024/2025 |
|---|----------------------------|----------------|-------------------------------|--------------------------------|------------------|----------------------|---------------------------|
| PAY                                       | 422,590                    | 19,390         | 0                             | 0                              | 0                | 48,310               | 490,290                   |
| PREMISES                                  | 255,540                    | 380            | 0                             | 0                              | 0                | (56,890)             | 199,030                   |
| SUPPLIES & SERVICES                       | 540                        | 0              | 0                             | 0                              | 0                | 0                    | 540                       |
| TRANSPORT                                 | 2,530                      | 120            | 0                             | 0                              | 0                | 230                  | 2,880                     |
| SUPPORT SERVICES                          | 0                          | 0              | 0                             | 0                              | 0                | 56,000               | 56,000                    |
| CAPITAL CHARGES                           | 147,450                    | 0              | 0                             | 0                              | 0                | 33,550               | 181,000                   |
| <b>Total Expenditure</b>                  | <b>828,650</b>             | <b>19,890</b>  | <b>0</b>                      | <b>0</b>                       | <b>0</b>         | <b>81,200</b>        | <b>929,740</b>            |
| INCOME                                    | (141,660)                  | (4,490)        | 0                             | 0                              | 0                | (18,520)             | (164,670)                 |
| <b>Total Income</b>                       | <b>(141,660)</b>           | <b>(4,490)</b> | <b>0</b>                      | <b>0</b>                       | <b>0</b>         | <b>(18,520)</b>      | <b>(164,670)</b>          |
| <b>Net Expenditure</b>                    | <b>686,990</b>             | <b>15,400</b>  | <b>0</b>                      | <b>0</b>                       | <b>0</b>         | <b>62,680</b>        | <b>765,070</b>            |
| <b>Represented By</b>                     |                            |                |                               |                                |                  |                      |                           |
| M621 FOOTPATHS MAINT - ASSETS             | 58,980                     | 0              | 0                             | 0                              | 0                | (3,820)              | 55,160                    |
| M622 SIGNS & SUNDRIES - ASSETS            | 141,700                    | 380            | 0                             | 0                              | 0                | 41,010               | 183,090                   |
| M623 STREET NAMING - ASSETS               | (5,850)                    | (600)          | 0                             | 0                              | 0                | 0                    | (6,450)                   |
| M624 STREET LIGHTING - ASSETS             | 119,580                    | 0              | 0                             | 0                              | 0                | (3,860)              | 115,720                   |
| M631 LAND DRAINAGE WATER COURSES - ASSETS | 74,310                     | 0              | 0                             | 0                              | 0                | 0                    | 74,310                    |
| T106 ENGINEERING & CONSTRUCTION           | 298,270                    | 15,620         | 0                             | 0                              | 0                | 29,350               | 343,240                   |
| <b>Net Cost</b>                           | <b>686,990</b>             | <b>15,400</b>  | <b>0</b>                      | <b>0</b>                       | <b>0</b>         | <b>62,680</b>        | <b>765,070</b>            |

Net Zero Exeter and City Management

83C1 - WATERWAYS

| Subjective Analysis      | BASE ESTIMATE<br>2023/2024 | INFLATION       | NEW<br>PROPOSALS<br>RECURRING | NEW PROPOSALS<br>NON-RECURRING | BUDGET TRANSFERS | OTHER<br>ADJUSTMENTS | NEW ESTIMATE<br>2024/2025 |
|--------------------------|----------------------------|-----------------|-------------------------------|--------------------------------|------------------|----------------------|---------------------------|
| PAY                      | 378,540                    | 17,360          | 0                             | 0                              | 0                | 55,200               | 451,100                   |
| PREMISES                 | 175,120                    | 770             | (2,300)                       | 0                              | 0                | (20,790)             | 152,800                   |
| SUPPLIES & SERVICES      | 48,930                     | 110             | 0                             | 0                              | 0                | 0                    | 49,040                    |
| TRANSPORT                | 45,550                     | 5,340           | 0                             | 0                              | 0                | (6,280)              | 44,610                    |
| SUPPORT SERVICES         | 0                          | 0               | 0                             | 0                              | 0                | 5,900                | 5,900                     |
| CAPITAL CHARGES          | 95,390                     | 0               | 0                             | 0                              | 0                | 3,510                | 98,900                    |
| <b>Total Expenditure</b> | <b>743,530</b>             | <b>23,580</b>   | <b>(2,300)</b>                | <b>0</b>                       | <b>0</b>         | <b>37,540</b>        | <b>802,350</b>            |
| INCOME                   | (375,340)                  | (16,480)        | 0                             | 0                              | (6,950)          | 0                    | (398,770)                 |
| <b>Total Income</b>      | <b>(375,340)</b>           | <b>(16,480)</b> | <b>0</b>                      | <b>0</b>                       | <b>(6,950)</b>   | <b>0</b>             | <b>(398,770)</b>          |
| <b>Net Expenditure</b>   | <b>368,190</b>             | <b>7,100</b>    | <b>(2,300)</b>                | <b>0</b>                       | <b>(6,950)</b>   | <b>37,540</b>        | <b>403,580</b>            |
| <b>Represented By</b>    |                            |                 |                               |                                |                  |                      |                           |
| F029 RIVER EXE           | 300,280                    | 9,210           | (40)                          | 0                              | (137,820)        | 30,380               | 202,010                   |
| F030 CANAL               | 91,150                     | (1,200)         | (2,260)                       | 0                              | 21,610           | 55,790               | 165,090                   |
| F231 MOORING REPAIRS     | (23,240)                   | (910)           | 0                             | 0                              | 109,260          | (48,630)             | 36,480                    |
| <b>Net Cost</b>          | <b>368,190</b>             | <b>7,100</b>    | <b>(2,300)</b>                | <b>0</b>                       | <b>(6,950)</b>   | <b>37,540</b>        | <b>403,580</b>            |

**GENERAL FUND REVENUE**

**REV6 - Finance**

| Subjective Analysis                 | BASE ESTIMATE<br>2023/2024 | INFLATION        | NEW<br>PROPOSALS<br>RECURRING | NEW PROPOSALS NON-<br>RECURRING | BUDGET TRANSFERS   | OTHER<br>ADJUSTMENTS | NEW ESTIMATE<br>2024/2025 |
|-------------------------------------|----------------------------|------------------|-------------------------------|---------------------------------|--------------------|----------------------|---------------------------|
| PAY                                 | 6,547,260                  | 248,190          | (152,620)                     | 0                               | 207,390            | (88,570)             | 6,761,650                 |
| PREMISES                            | 1,779,220                  | 13,230           | 60,020                        | 0                               | 0                  | 111,790              | 1,964,260                 |
| SUPPLIES & SERVICES                 | 854,490                    | 2,780            | 117,500                       | 0                               | 0                  | 550                  | 975,320                   |
| TRANSPORT                           | 15,010                     | 330              | 0                             | 0                               | 0                  | 240                  | 15,580                    |
| SUPPORT SERVICES                    | 707,600                    | 100              | 0                             | 0                               | 0                  | 177,830              | 885,530                   |
| CAPITAL CHARGES                     | 461,080                    | 0                | 0                             | 0                               | 0                  | (282,680)            | 178,400                   |
| TRANSFER PAYMENTS                   | 33,411,170                 | 835,780          | (80,170)                      | 0                               | (5,786,780)        | 0                    | 28,380,000                |
| <b>Total Expenditure</b>            | <b>43,775,830</b>          | <b>1,100,410</b> | <b>(55,270)</b>               | <b>0</b>                        | <b>(5,579,390)</b> | <b>(80,840)</b>      | <b>39,160,740</b>         |
| INCOME                              | (43,664,360)               | (810,020)        | 274,000                       | 0                               | 5,793,730          | 517,590              | (37,889,060)              |
| <b>Total Income</b>                 | <b>(43,664,360)</b>        | <b>(810,020)</b> | <b>274,000</b>                | <b>0</b>                        | <b>5,793,730</b>   | <b>517,590</b>       | <b>(37,889,060)</b>       |
| <b>Net Expenditure</b>              | <b>111,470</b>             | <b>290,390</b>   | <b>218,730</b>                | <b>0</b>                        | <b>214,340</b>     | <b>436,750</b>       | <b>1,271,680</b>          |
| <b>Represented By</b>               |                            |                  |                               |                                 |                    |                      |                           |
| 83A1 CORPORATE PROPERTY - ESTATES   | (5,861,620)                | 34,600           | 139,790                       | 0                               | (24,440)           | 481,530              | (5,230,140)               |
| 83C5 CORPORATE PROPERTY - ASSETS    | 998,620                    | 26,070           | 71,460                        | 0                               | 139,640            | (142,870)            | 1,092,920                 |
| 86A1 REVENUES, BENEFITS&CUST ACCESS | 2,653,370                  | 168,040          | (12,020)                      | 0                               | 22,780             | 149,490              | 2,981,660                 |
| 86A3 CORPORATE                      | 201,120                    | (2,290)          | 17,500                        | 0                               | 0                  | 1,070                | 217,400                   |
| 86A7 UNAPPORTIONABLE OVERHEADS      | 1,308,410                  | 13,890           | (24,000)                      | 0                               | 0                  | (19,800)             | 1,278,500                 |
| 86B1 FINANCIAL SERVICES             | 568,280                    | 33,260           | 40,000                        | 0                               | 76,360             | (35,230)             | 682,670                   |
| 86B2 INTERNAL AUDIT                 | 107,120                    | 5,980            | 8,000                         | 0                               | 0                  | (3,320)              | 117,780                   |
| 86B8 PROCUREMENT                    | 136,170                    | 10,840           | (22,000)                      | 0                               | 0                  | 5,880                | 130,890                   |
| <b>Net Cost</b>                     | <b>111,470</b>             | <b>290,390</b>   | <b>218,730</b>                | <b>0</b>                        | <b>214,340</b>     | <b>436,750</b>       | <b>1,271,680</b>          |

Finance

83A1 - CORPORATE PROPERTY - ESTATES

| Subjective Analysis                 | BASE ESTIMATE<br>2023/2024 | INFLATION      | NEW<br>PROPOSALS<br>RECURRING | NEW PROPOSALS NON-<br>RECURRING | BUDGET TRANSFERS | OTHER<br>ADJUSTMENTS | NEW ESTIMATE<br>2024/2025 |
|-------------------------------------|----------------------------|----------------|-------------------------------|---------------------------------|------------------|----------------------|---------------------------|
| PAY                                 | 570,680                    | 26,030         | (20,230)                      | 0                               | (31,390)         | 5,030                | 550,120                   |
| PREMISES                            | 868,060                    | 13,190         | 60,020                        | 0                               | 0                | 109,100              | 1,050,370                 |
| SUPPLIES & SERVICES                 | 283,770                    | 50             | 100,000                       | 0                               | 0                | 0                    | 383,820                   |
| TRANSPORT                           | 850                        | 10             | 0                             | 0                               | 0                | 0                    | 860                       |
| SUPPORT SERVICES                    | 704,100                    | 0              | 0                             | 0                               | 0                | 174,660              | 878,760                   |
| CAPITAL CHARGES                     | 457,520                    | 0              | 0                             | 0                               | 0                | (281,520)            | 176,000                   |
| <b>Total Expenditure</b>            | <b>2,884,980</b>           | <b>39,280</b>  | <b>139,790</b>                | <b>0</b>                        | <b>(31,390)</b>  | <b>7,270</b>         | <b>3,039,930</b>          |
| INCOME                              | (8,746,600)                | (4,680)        | 0                             | 0                               | 6,950            | 474,260              | (8,270,070)               |
| <b>Total Income</b>                 | <b>(8,746,600)</b>         | <b>(4,680)</b> | <b>0</b>                      | <b>0</b>                        | <b>6,950</b>     | <b>474,260</b>       | <b>(8,270,070)</b>        |
| <b>Net Expenditure</b>              | <b>(5,861,620)</b>         | <b>34,600</b>  | <b>139,790</b>                | <b>0</b>                        | <b>(24,440)</b>  | <b>481,530</b>       | <b>(5,230,140)</b>        |
| <b>Represented By</b>               |                            |                |                               |                                 |                  |                      |                           |
| F068 MISCELLANEOUS PROPERTIES       | (33,770)                   | 140            | 0                             | 0                               | 0                | 27,740               | (5,890)                   |
| M001 COMMERCIAL PROPERTIES          | (1,823,960)                | 3,580          | 47,240                        | 0                               | (325,000)        | 41,250               | (2,056,890)               |
| M002 MISCELLANEOUS PROPERTIES       | (683,640)                  | (430)          | 13,350                        | 0                               | 6,950            | 27,470               | (636,300)                 |
| M003 MARSH BARTON/PINHOE ESTATES    | 185,940                    | (660)          | 0                             | 0                               | 0                | (357,910)            | (172,630)                 |
| M004 BRADNINCH PLACE                | (42,010)                   | 2,330          | 0                             | 0                               | 0                | (8,610)              | (48,290)                  |
| M005 SOWTON INDUSTRIAL ESTATE       | (328,980)                  | 0              | 0                             | 0                               | 0                | 400                  | (328,580)                 |
| M006 ST GEORGES RETAIL UNITS        | (263,440)                  | 80             | (570)                         | 0                               | 0                | 27,400               | (236,530)                 |
| M009 ESTATES OPERATIONAL PROPS      | (21,160)                   | 20             | 0                             | 0                               | 0                | (6,090)              | (27,230)                  |
| M010 ASSET IMP & MAINTENANCE FUND   | 26,000                     | 0              | 0                             | 0                               | 0                | 0                    | 26,000                    |
| M012 GUILDHALL SHOPPING CENTRE      | (3,409,310)                | 4,840          | 100,000                       | 0                               | 325,000          | 639,750              | (2,339,720)               |
| M016 LEASEHOLD PROPERTY MAINTENANCE | 58,090                     | 0              | 0                             | 0                               | 0                | 82,000               | 140,090                   |
| T104 ESTATE SERVICES                | 816,720                    | 24,700         | (20,230)                      | 0                               | (31,390)         | 5,030                | 794,830                   |
| U104 CORP PROP - ESTATES RECHARGE   | (342,100)                  | 0              | 0                             | 0                               | 0                | 3,100                | (339,000)                 |
| <b>Net Cost</b>                     | <b>(5,861,620)</b>         | <b>34,600</b>  | <b>139,790</b>                | <b>0</b>                        | <b>(24,440)</b>  | <b>481,530</b>       | <b>(5,230,140)</b>        |

Finance

83C5 - CORPORATE PROPERTY - ASSETS

| Subjective Analysis              | BASE ESTIMATE<br>2023/2024 | INFLATION     | NEW<br>PROPOSALS<br>RECURRING | NEW PROPOSALS NON-<br>RECURRING | BUDGET TRANSFERS | OTHER<br>ADJUSTMENTS | NEW ESTIMATE<br>2024/2025 |
|----------------------------------|----------------------------|---------------|-------------------------------|---------------------------------|------------------|----------------------|---------------------------|
| PAY                              | 561,650                    | 25,670        | 71,460                        | 0                               | 139,640          | (3,950)              | 794,470                   |
| PREMISES                         | 901,160                    | 40            | 0                             | 0                               | 0                | 2,170                | 903,370                   |
| SUPPLIES & SERVICES              | 16,470                     | 0             | 0                             | 0                               | 0                | 0                    | 16,470                    |
| TRANSPORT                        | 7,460                      | 260           | 0                             | 0                               | 0                | 240                  | 7,960                     |
| SUPPORT SERVICES                 | 3,500                      | 100           | 0                             | 0                               | 0                | 3,170                | 6,770                     |
| CAPITAL CHARGES                  | 3,560                      | 0             | 0                             | 0                               | 0                | (1,160)              | 2,400                     |
| <b>Total Expenditure</b>         | <b>1,493,800</b>           | <b>26,070</b> | <b>71,460</b>                 | <b>0</b>                        | <b>139,640</b>   | <b>470</b>           | <b>1,731,440</b>          |
| INCOME                           | (495,180)                  | 0             | 0                             | 0                               | 0                | (143,340)            | (638,520)                 |
| <b>Total Income</b>              | <b>(495,180)</b>           | <b>0</b>      | <b>0</b>                      | <b>0</b>                        | <b>0</b>         | <b>(143,340)</b>     | <b>(638,520)</b>          |
| <b>Net Expenditure</b>           | <b>998,620</b>             | <b>26,070</b> | <b>71,460</b>                 | <b>0</b>                        | <b>139,640</b>   | <b>(142,870)</b>     | <b>1,092,920</b>          |
| <b>Represented By</b>            |                            |               |                               |                                 |                  |                      |                           |
| M015 PROPERTY MAINTENANCE        | 899,710                    | 0             | 0                             | 0                               | 0                | 0                    | 899,710                   |
| T270 CORPORATE PROPERTY ASSETS   | 440,860                    | 26,040        | 71,460                        | 0                               | 139,640          | (56,830)             | 621,170                   |
| T278 PROPERTY ASSETS - BUILDERS  | 150                        | 30            | 0                             | 0                               | 0                | (180)                | 0                         |
| U110 CORP PROP - ASSETS RECHARGE | (342,100)                  | 0             | 0                             | 0                               | 0                | (85,860)             | (427,960)                 |
| <b>Net Cost</b>                  | <b>998,620</b>             | <b>26,070</b> | <b>71,460</b>                 | <b>0</b>                        | <b>139,640</b>   | <b>(142,870)</b>     | <b>1,092,920</b>          |



**Finance**

**86A1 - REVENUES, BENEFITS & CUSTOMER ACCESS**

| Subjective Analysis                 | BASE ESTIMATE<br>2023/2024 | INFLATION        | NEW<br>PROPOSALS<br>RECURRING | NEW PROPOSALS NON-<br>RECURRING | BUDGET TRANSFERS   | OTHER<br>ADJUSTMENTS | NEW ESTIMATE<br>2024/2025 |
|-------------------------------------|----------------------------|------------------|-------------------------------|---------------------------------|--------------------|----------------------|---------------------------|
| PAY                                 | 2,830,170                  | 129,720          | (191,850)                     | 0                               | 22,780             | (106,110)            | 2,684,710                 |
| PREMISES                            | 10,000                     | 0                | 0                             | 0                               | 0                  | 0                    | 10,000                    |
| SUPPLIES & SERVICES                 | 250,140                    | 2,680            | 0                             | 0                               | 0                  | 0                    | 252,820                   |
| TRANSPORT                           | 5,930                      | 50               | 0                             | 0                               | 0                  | 0                    | 5,980                     |
| TRANSFER PAYMENTS                   | 33,411,170                 | 835,780          | (80,170)                      | 0                               | (5,786,780)        | 0                    | 28,380,000                |
| <b>Total Expenditure</b>            | <b>36,507,410</b>          | <b>968,230</b>   | <b>(272,020)</b>              | <b>0</b>                        | <b>(5,764,000)</b> | <b>(106,110)</b>     | <b>31,333,510</b>         |
| INCOME                              | (33,854,040)               | (800,190)        | 260,000                       | 0                               | 5,786,780          | 255,600              | (28,351,850)              |
| <b>Total Income</b>                 | <b>(33,854,040)</b>        | <b>(800,190)</b> | <b>260,000</b>                | <b>0</b>                        | <b>5,786,780</b>   | <b>255,600</b>       | <b>(28,351,850)</b>       |
| <b>Net Expenditure</b>              | <b>2,653,370</b>           | <b>168,040</b>   | <b>(12,020)</b>               | <b>0</b>                        | <b>22,780</b>      | <b>149,490</b>       | <b>2,981,660</b>          |
| <b>Represented By</b>               |                            |                  |                               |                                 |                    |                      |                           |
| S002 RENT ALLOWANCES                | 291,850                    | 35,060           | 260,000                       | 0                               | (381,210)          | 0                    | 205,700                   |
| S003 STATUTORY CONTRIBUTION         | 13,130                     | 0                | 0                             | 0                               | (6,130)            | 0                    | 7,000                     |
| S005 RENT REBATES                   | 24,920                     | 1,120            | 0                             | 0                               | 27,960             | 0                    | 54,000                    |
| S007 NON HRA RENT REBATES           | 212,840                    | 5,320            | (80,170)                      | 0                               | 359,380            | 0                    | 497,370                   |
| T003 COUNCIL TAX COLLECTION         | 190,800                    | 5,190            | (55,680)                      | 0                               | 0                  | 13,220               | 153,530                   |
| T004 NNDR COLLECTION                | (50,560)                   | 7,490            | 0                             | 0                               | 0                  | (8,840)              | (51,910)                  |
| T006 LOCAL WELFARE SUPPORT          | 0                          | 0                | 0                             | 0                               | 0                  | 78,510               | 78,510                    |
| T007 REVENUES RECOVERY              | 879,410                    | 36,470           | (172,920)                     | 0                               | (42,000)           | (251,590)            | 449,370                   |
| T009 BENEFITS ADMINISTRATION        | 537,630                    | 38,760           | 0                             | 0                               | 0                  | 13,090               | 589,480                   |
| T014 EXETER WELL-BEING SUPPORT FUND | 0                          | 0                | 0                             | 0                               | 0                  | 550                  | 550                       |
| T055 CUSTOMER SERVICE CENTRE        | 860,410                    | 38,630           | 0                             | 0                               | 0                  | 43,620               | 942,660                   |
| T063 INCOME RECOVERY TEAM           | 0                          | 0                | 36,750                        | 0                               | 64,780             | 9,190                | 110,720                   |
| U086 REVS & BENS RECHARGES          | (307,060)                  | 0                | 0                             | 0                               | 0                  | 251,740              | (55,320)                  |
| <b>Net Cost</b>                     | <b>2,653,370</b>           | <b>168,040</b>   | <b>(12,020)</b>               | <b>0</b>                        | <b>22,780</b>      | <b>149,490</b>       | <b>2,981,660</b>          |

**Finance**

**86A3 - CORPORATE**

| Subjective Analysis      | BASE ESTIMATE<br>2023/2024 | INFLATION      | NEW<br>PROPOSALS<br>RECURRING | NEW PROPOSALS NON-<br>RECURRING | BUDGET TRANSFERS | OTHER<br>ADJUSTMENTS | NEW ESTIMATE<br>2024/2025 |
|--------------------------|----------------------------|----------------|-------------------------------|---------------------------------|------------------|----------------------|---------------------------|
| PAY                      | 1,830                      | 80             | 0                             | 0                               | 0                | 0                    | 1,910                     |
| PREMISES                 | 0                          | 0              | 0                             | 0                               | 0                | 520                  | 520                       |
| SUPPLIES & SERVICES      | 278,600                    | 0              | 17,500                        | 0                               | 0                | 550                  | 296,650                   |
| <b>Total Expenditure</b> | <b>280,430</b>             | <b>80</b>      | <b>17,500</b>                 | <b>0</b>                        | <b>0</b>         | <b>1,070</b>         | <b>299,080</b>            |
| INCOME                   | (79,310)                   | (2,370)        | 0                             | 0                               | 0                | 0                    | (81,680)                  |
| <b>Total Income</b>      | <b>(79,310)</b>            | <b>(2,370)</b> | <b>0</b>                      | <b>0</b>                        | <b>0</b>         | <b>0</b>             | <b>(81,680)</b>           |
| <b>Net Expenditure</b>   | <b>201,120</b>             | <b>(2,290)</b> | <b>17,500</b>                 | <b>0</b>                        | <b>0</b>         | <b>1,070</b>         | <b>217,400</b>            |
| <b>Represented By</b>    |                            |                |                               |                                 |                  |                      |                           |
| S015 CORPORATE COSTS     | 183,430                    | (1,580)        | 17,500                        | 0                               | 0                | 520                  | 199,870                   |
| S066 TREASURY MANAGEMENT | 17,690                     | (710)          | 0                             | 0                               | 0                | 550                  | 17,530                    |
| <b>Net Cost</b>          | <b>201,120</b>             | <b>(2,290)</b> | <b>17,500</b>                 | <b>0</b>                        | <b>0</b>         | <b>1,070</b>         | <b>217,400</b>            |

**Finance**

**86A7 - UNAPPORTIONABLE OVERHEADS**

| Subjective Analysis                | BASE ESTIMATE<br>2023/2024 | INFLATION     | NEW<br>PROPOSALS<br>RECURRING | NEW PROPOSALS NON-<br>RECURRING | BUDGET TRANSFERS | OTHER<br>ADJUSTMENTS | NEW ESTIMATE<br>2024/2025 |
|------------------------------------|----------------------------|---------------|-------------------------------|---------------------------------|------------------|----------------------|---------------------------|
| PAY                                | 1,428,680                  | 13,890        | (20,000)                      | 0                               | 0                | 0                    | 1,422,570                 |
| <b>Total Expenditure</b>           | <b>1,428,680</b>           | <b>13,890</b> | <b>(20,000)</b>               | <b>0</b>                        | <b>0</b>         | <b>0</b>             | <b>1,422,570</b>          |
| INCOME                             | (120,270)                  | 0             | (4,000)                       | 0                               | 0                | (19,800)             | (144,070)                 |
| <b>Total Income</b>                | <b>(120,270)</b>           | <b>0</b>      | <b>(4,000)</b>                | <b>0</b>                        | <b>0</b>         | <b>(19,800)</b>      | <b>(144,070)</b>          |
| <b>Net Expenditure</b>             | <b>1,308,410</b>           | <b>13,890</b> | <b>(24,000)</b>               | <b>0</b>                        | <b>0</b>         | <b>(19,800)</b>      | <b>1,278,500</b>          |
| <b>Represented By</b>              |                            |               |                               |                                 |                  |                      |                           |
| S056 PENSION SCH - PAST SERV COSTS | 1,308,410                  | 13,890        | (24,000)                      | 0                               | 0                | (19,800)             | 1,278,500                 |
| <b>Net Cost</b>                    | <b>1,308,410</b>           | <b>13,890</b> | <b>(24,000)</b>               | <b>0</b>                        | <b>0</b>         | <b>(19,800)</b>      | <b>1,278,500</b>          |

Finance

86B1 - FINANCIAL SERVICES

| Subjective Analysis              | BASE ESTIMATE<br>2023/2024 | INFLATION      | NEW<br>PROPOSALS<br>RECURRING | NEW PROPOSALS NON-<br>RECURRING | BUDGET TRANSFERS | OTHER<br>ADJUSTMENTS | NEW ESTIMATE<br>2024/2025 |
|----------------------------------|----------------------------|----------------|-------------------------------|---------------------------------|------------------|----------------------|---------------------------|
| PAY                              | 786,110                    | 35,970         | 0                             | 0                               | 76,360           | 14,240               | 912,680                   |
| SUPPLIES & SERVICES              | 20,450                     | 50             | 0                             | 0                               | 0                | 0                    | 20,500                    |
| TRANSPORT                        | 350                        | 10             | 0                             | 0                               | 0                | 0                    | 360                       |
| <b>Total Expenditure</b>         | <b>806,910</b>             | <b>36,030</b>  | <b>0</b>                      | <b>0</b>                        | <b>76,360</b>    | <b>14,240</b>        | <b>933,540</b>            |
| INCOME                           | (238,630)                  | (2,770)        | 40,000                        | 0                               | 0                | (49,470)             | (250,870)                 |
| <b>Total Income</b>              | <b>(238,630)</b>           | <b>(2,770)</b> | <b>40,000</b>                 | <b>0</b>                        | <b>0</b>         | <b>(49,470)</b>      | <b>(250,870)</b>          |
| <b>Net Expenditure</b>           | <b>568,280</b>             | <b>33,260</b>  | <b>40,000</b>                 | <b>0</b>                        | <b>76,360</b>    | <b>(35,230)</b>      | <b>682,670</b>            |
| <b>Represented By</b>            |                            |                |                               |                                 |                  |                      |                           |
| T001 ACCOUNTANCY SERVICES        | 678,380                    | 33,260         | 40,000                        | 0                               | 99,560           | 9,230                | 860,430                   |
| U080 TREASURY INTERNAL RECHARGES | (110,100)                  | 0              | 0                             | 0                               | (23,200)         | (44,460)             | (177,760)                 |
| <b>Net Cost</b>                  | <b>568,280</b>             | <b>33,260</b>  | <b>40,000</b>                 | <b>0</b>                        | <b>76,360</b>    | <b>(35,230)</b>      | <b>682,670</b>            |

Finance

86B2 - INTERNAL AUDIT

| Subjective Analysis           | BASE ESTIMATE<br>2023/2024 | INFLATION    | NEW<br>PROPOSALS<br>RECURRING | NEW PROPOSALS NON-<br>RECURRING | BUDGET TRANSFERS | OTHER<br>ADJUSTMENTS | NEW ESTIMATE<br>2024/2025 |
|-------------------------------|----------------------------|--------------|-------------------------------|---------------------------------|------------------|----------------------|---------------------------|
| PAY                           | 130,640                    | 5,990        | 8,000                         | 0                               | 0                | 410                  | 145,040                   |
| SUPPLIES & SERVICES           | 470                        | 0            | 0                             | 0                               | 0                | 0                    | 470                       |
| TRANSPORT                     | 320                        | 0            | 0                             | 0                               | 0                | 0                    | 320                       |
| <b>Total Expenditure</b>      | <b>131,430</b>             | <b>5,990</b> | <b>8,000</b>                  | <b>0</b>                        | <b>0</b>         | <b>410</b>           | <b>145,830</b>            |
| INCOME                        | (24,310)                   | (10)         | 0                             | 0                               | 0                | (3,730)              | (28,050)                  |
| <b>Total Income</b>           | <b>(24,310)</b>            | <b>(10)</b>  | <b>0</b>                      | <b>0</b>                        | <b>0</b>         | <b>(3,730)</b>       | <b>(28,050)</b>           |
| <b>Net Expenditure</b>        | <b>107,120</b>             | <b>5,980</b> | <b>8,000</b>                  | <b>0</b>                        | <b>0</b>         | <b>(3,320)</b>       | <b>117,780</b>            |
| <b>Represented By</b>         |                            |              |                               |                                 |                  |                      |                           |
| T018 INTERNAL AUDIT           | 131,270                    | 5,980        | 8,000                         | 0                               | 0                | 410                  | 145,660                   |
| U081 INTERNAL AUDIT RECHARGES | (24,150)                   | 0            | 0                             | 0                               | 0                | (3,730)              | (27,880)                  |
| <b>Net Cost</b>               | <b>107,120</b>             | <b>5,980</b> | <b>8,000</b>                  | <b>0</b>                        | <b>0</b>         | <b>(3,320)</b>       | <b>117,780</b>            |

**Finance**

**86B8 - PROCUREMENT**

| Subjective Analysis            | BASE ESTIMATE<br>2023/2024 | INFLATION     | NEW<br>PROPOSALS<br>RECURRING | NEW PROPOSALS NON-<br>RECURRING | BUDGET TRANSFERS | OTHER<br>ADJUSTMENTS | NEW ESTIMATE<br>2024/2025 |
|--------------------------------|----------------------------|---------------|-------------------------------|---------------------------------|------------------|----------------------|---------------------------|
| PAY                            | 237,500                    | 10,840        | 0                             | 0                               | 0                | 1,810                | 250,150                   |
| SUPPLIES & SERVICES            | 4,590                      | 0             | 0                             | 0                               | 0                | 0                    | 4,590                     |
| TRANSPORT                      | 100                        | 0             | 0                             | 0                               | 0                | 0                    | 100                       |
| <b>Total Expenditure</b>       | <b>242,190</b>             | <b>10,840</b> | <b>0</b>                      | <b>0</b>                        | <b>0</b>         | <b>1,810</b>         | <b>254,840</b>            |
| INCOME                         | (106,020)                  | 0             | (22,000)                      | 0                               | 0                | 4,070                | (123,950)                 |
| <b>Total Income</b>            | <b>(106,020)</b>           | <b>0</b>      | <b>(22,000)</b>               | <b>0</b>                        | <b>0</b>         | <b>4,070</b>         | <b>(123,950)</b>          |
| <b>Net Expenditure</b>         | <b>136,170</b>             | <b>10,840</b> | <b>(22,000)</b>               | <b>0</b>                        | <b>0</b>         | <b>5,880</b>         | <b>130,890</b>            |
| <b>Represented By</b>          |                            |               |                               |                                 |                  |                      |                           |
| T016 PROCUREMENT               | 237,030                    | 10,840        | (22,000)                      | 0                               | 0                | 1,970                | 227,840                   |
| U016 PROCUREMENT INT RECHARGES | (100,860)                  | 0             | 0                             | 0                               | 0                | 3,910                | (96,950)                  |
| <b>Net Cost</b>                | <b>136,170</b>             | <b>10,840</b> | <b>(22,000)</b>               | <b>0</b>                        | <b>0</b>         | <b>5,880</b>         | <b>130,890</b>            |

**GENERAL FUND REVENUE**

**REV7 - Corporate Services**

| Subjective Analysis                     | BASE ESTIMATE<br>2023/2024 | INFLATION      | NEW<br>PROPOSALS<br>RECURRING | NEW PROPOSALS<br>NON-RECURRING | BUDGET TRANSFERS | OTHER<br>ADJUSTMENTS | NEW ESTIMATE<br>2024/2025 |
|---|----------------------------|----------------|-------------------------------|--------------------------------|------------------|----------------------|---------------------------|
| PAY                                     | 2,298,160                  | 93,660         | 43,250                        | 0                              | (73,360)         | (52,160)             | 2,309,550                 |
| PREMISES                                | 759,600                    | (50,230)       | 22,120                        | 0                              | 4,950            | (3,040)              | 733,400                   |
| SUPPLIES & SERVICES                     | 733,340                    | 20,540         | 0                             | 0                              | 6,080            | 3,950                | 763,910                   |
| TRANSPORT                               | 6,580                      | 240            | 0                             | 0                              | (30)             | (2,570)              | 4,220                     |
| CAPITAL CHARGES                         | 448,340                    | 0              | 0                             | 0                              | 0                | 72,260               | 520,600                   |
| <b>Total Expenditure</b>                | <b>4,246,020</b>           | <b>64,210</b>  | <b>65,370</b>                 | <b>0</b>                       | <b>(62,360)</b>  | <b>18,440</b>        | <b>4,331,680</b>          |
| INCOME                                  | (1,402,800)                | (9,390)        | 67,000                        | 0                              | 0                | 12,650               | (1,332,540)               |
| <b>Total Income</b>                     | <b>(1,402,800)</b>         | <b>(9,390)</b> | <b>67,000</b>                 | <b>0</b>                       | <b>0</b>         | <b>12,650</b>        | <b>(1,332,540)</b>        |
| <b>Net Expenditure</b>                  | <b>2,843,220</b>           | <b>54,820</b>  | <b>132,370</b>                | <b>0</b>                       | <b>(62,360)</b>  | <b>31,090</b>        | <b>2,999,140</b>          |
| <b>Represented By</b>                   |                            |                |                               |                                |                  |                      |                           |
| 86A2 ELECTIONS & ELECTORAL REGISTRATION | 376,300                    | 13,000         | 0                             | 0                              | 0                | 830                  | 390,130                   |
| 86A4 CIVIC CEREMONIALS                  | 342,220                    | (2,850)        | 750                           | 0                              | 11,000           | 5,630                | 356,750                   |
| 86A5 DEMOCRATIC REPRESENTATION          | 648,500                    | 25,490         | 0                             | 0                              | 0                | (2,300)              | 671,690                   |
| 86B3 HUMAN RESOURCES                    | 677,730                    | 24,280         | 0                             | 0                              | 3,000            | (22,820)             | 682,190                   |
| 86B4 LEGAL SERVICES                     | 227,380                    | 24,070         | 110,250                       | 0                              | 0                | (54,730)             | 306,970                   |
| 86B5 CORPORATE SUPPORT                  | 571,090                    | (29,170)       | 21,370                        | 0                              | (76,360)         | 104,480              | 591,410                   |
| <b>Net Cost</b>                         | <b>2,843,220</b>           | <b>54,820</b>  | <b>132,370</b>                | <b>0</b>                       | <b>(62,360)</b>  | <b>31,090</b>        | <b>2,999,140</b>          |

Corporate Services

86A2 - ELECTIONS & ELECTORAL REGISTRATION

| Subjective Analysis             | BASE ESTIMATE<br>2023/2024 | INFLATION     | NEW<br>PROPOSALS<br>RECURRING | NEW PROPOSALS<br>NON-RECURRING | BUDGET TRANSFERS | OTHER<br>ADJUSTMENTS | NEW ESTIMATE<br>2024/2025 |
|---------------------------------|----------------------------|---------------|-------------------------------|--------------------------------|------------------|----------------------|---------------------------|
| PAY                             | 258,610                    | 11,670        | 0                             | 0                              | 0                | 880                  | 271,160                   |
| PREMISES                        | 21,160                     | 140           | 0                             | 0                              | 0                | 0                    | 21,300                    |
| SUPPLIES & SERVICES             | 108,390                    | 1,360         | 0                             | 0                              | 0                | 0                    | 109,750                   |
| CAPITAL CHARGES                 | 1,550                      | 0             | 0                             | 0                              | 0                | (50)                 | 1,500                     |
| <b>Total Expenditure</b>        | <b>389,710</b>             | <b>13,170</b> | <b>0</b>                      | <b>0</b>                       | <b>0</b>         | <b>830</b>           | <b>403,710</b>            |
| INCOME                          | (13,410)                   | (170)         | 0                             | 0                              | 0                | 0                    | (13,580)                  |
| <b>Total Income</b>             | <b>(13,410)</b>            | <b>(170)</b>  | <b>0</b>                      | <b>0</b>                       | <b>0</b>         | <b>0</b>             | <b>(13,580)</b>           |
| <b>Net Expenditure</b>          | <b>376,300</b>             | <b>13,000</b> | <b>0</b>                      | <b>0</b>                       | <b>0</b>         | <b>830</b>           | <b>390,130</b>            |
| <b>Represented By</b>           |                            |               |                               |                                |                  |                      |                           |
| S010 ELECTORAL REGISTRATION     | 203,940                    | 8,120         | 0                             | 0                              | 0                | (310)                | 211,750                   |
| S011 DISTRICT COUNCIL ELECTIONS | 172,360                    | 4,880         | 0                             | 0                              | 0                | 1,140                | 178,380                   |
| <b>Net Cost</b>                 | <b>376,300</b>             | <b>13,000</b> | <b>0</b>                      | <b>0</b>                       | <b>0</b>         | <b>830</b>           | <b>390,130</b>            |



Corporate Services

86A4 - CIVIC CEREMONIALS

| Subjective Analysis      | BASE ESTIMATE<br>2023/2024 | INFLATION      | NEW<br>PROPOSALS<br>RECURRING | NEW PROPOSALS<br>NON-RECURRING | BUDGET TRANSFERS | OTHER<br>ADJUSTMENTS | NEW ESTIMATE<br>2024/2025 |
|--------------------------|----------------------------|----------------|-------------------------------|--------------------------------|------------------|----------------------|---------------------------|
| PAY                      | 184,180                    | 8,470          | 0                             | 0                              | 0                | 1,330                | 193,980                   |
| PREMISES                 | 64,440                     | (11,820)       | 750                           | 0                              | 0                | 2,930                | 56,300                    |
| SUPPLIES & SERVICES      | 28,190                     | 350            | 0                             | 0                              | 11,000           | 4,730                | 44,270                    |
| TRANSPORT                | 2,420                      | 150            | 0                             | 0                              | 0                | (2,570)              | 0                         |
| CAPITAL CHARGES          | 82,990                     | 0              | 0                             | 0                              | 0                | (790)                | 82,200                    |
| <b>Total Expenditure</b> | <b>362,220</b>             | <b>(2,850)</b> | <b>750</b>                    | <b>0</b>                       | <b>11,000</b>    | <b>5,630</b>         | <b>376,750</b>            |
| INCOME                   | (20,000)                   | 0              | 0                             | 0                              | 0                | 0                    | (20,000)                  |
| <b>Total Income</b>      | <b>(20,000)</b>            | <b>0</b>       | <b>0</b>                      | <b>0</b>                       | <b>0</b>         | <b>0</b>             | <b>(20,000)</b>           |

|                        |                |                |            |          |               |              |                |
|------------------------|----------------|----------------|------------|----------|---------------|--------------|----------------|
| <b>Net Expenditure</b> | <b>342,220</b> | <b>(2,850)</b> | <b>750</b> | <b>0</b> | <b>11,000</b> | <b>5,630</b> | <b>356,750</b> |
|------------------------|----------------|----------------|------------|----------|---------------|--------------|----------------|

| Represented By           |                |                |            |          |               |              |                |
|--------------------------|----------------|----------------|------------|----------|---------------|--------------|----------------|
| S036 GUILDHALL CHAMBERS  | 205,970        | (8,410)        | 750        | 0        | 0             | 6,000        | 204,310        |
| S037 MAYORALTY           | 125,840        | 5,550          | 0          | 0        | 11,000        | (1,780)      | 140,610        |
| S042 PUBLIC CELEBRATIONS | 10,410         | 10             | 0          | 0        | 0             | 1,410        | 11,830         |
| <b>Net Cost</b>          | <b>342,220</b> | <b>(2,850)</b> | <b>750</b> | <b>0</b> | <b>11,000</b> | <b>5,630</b> | <b>356,750</b> |

Corporate Services

86A5 - DEMOCRATIC REPRESENTATION

| Subjective Analysis      | BASE ESTIMATE<br>2023/2024 | INFLATION     | NEW<br>PROPOSALS<br>RECURRING | NEW PROPOSALS<br>NON-RECURRING | BUDGET TRANSFERS | OTHER<br>ADJUSTMENTS | NEW ESTIMATE<br>2024/2025 |
|--------------------------|----------------------------|---------------|-------------------------------|--------------------------------|------------------|----------------------|---------------------------|
| PAY                      | 192,140                    | 8,840         | 0                             | 0                              | 0                | (5,950)              | 195,030                   |
| SUPPLIES & SERVICES      | 457,490                    | 16,770        | 0                             | 0                              | 0                | 0                    | 474,260                   |
| TRANSPORT                | 2,200                      | 50            | 0                             | 0                              | 0                | 0                    | 2,250                     |
| CAPITAL CHARGES          | 3,910                      | 0             | 0                             | 0                              | 0                | (10)                 | 3,900                     |
| <b>Total Expenditure</b> | <b>655,740</b>             | <b>25,660</b> | <b>0</b>                      | <b>0</b>                       | <b>0</b>         | <b>(5,960)</b>       | <b>675,440</b>            |
| INCOME                   | (7,240)                    | (170)         | 0                             | 0                              | 0                | 3,660                | (3,750)                   |
| <b>Total Income</b>      | <b>(7,240)</b>             | <b>(170)</b>  | <b>0</b>                      | <b>0</b>                       | <b>0</b>         | <b>3,660</b>         | <b>(3,750)</b>            |
| <b>Net Expenditure</b>   | <b>648,500</b>             | <b>25,490</b> | <b>0</b>                      | <b>0</b>                       | <b>0</b>         | <b>(2,300)</b>       | <b>671,690</b>            |
| <b>Represented By</b>    |                            |               |                               |                                |                  |                      |                           |
| S016 DEMOCRATIC COSTS    | 19,220                     | 0             | 0                             | 0                              | 0                | 680                  | 19,900                    |
| S046 MEMBERS EXPENSES    | 447,830                    | 17,290        | 0                             | 0                              | 0                | (120)                | 465,000                   |
| T083 MEMBER SERVICES     | 181,450                    | 8,200         | 0                             | 0                              | 0                | (2,860)              | 186,790                   |
| <b>Net Cost</b>          | <b>648,500</b>             | <b>25,490</b> | <b>0</b>                      | <b>0</b>                       | <b>0</b>         | <b>(2,300)</b>       | <b>671,690</b>            |

Corporate Services

86B3 - HUMAN RESOURCES

| Subjective Analysis            | BASE ESTIMATE<br>2023/2024 | INFLATION     | NEW<br>PROPOSALS<br>RECURRING | NEW PROPOSALS<br>NON-RECURRING | BUDGET TRANSFERS | OTHER<br>ADJUSTMENTS | NEW ESTIMATE<br>2024/2025 |
|--------------------------------|----------------------------|---------------|-------------------------------|--------------------------------|------------------|----------------------|---------------------------|
| PAY                            | 778,380                    | 24,230        | 0                             | 0                              | 3,000            | (6,870)              | 798,740                   |
| SUPPLIES & SERVICES            | 10,340                     | 40            | 0                             | 0                              | 0                | 0                    | 10,380                    |
| TRANSPORT                      | 700                        | 10            | 0                             | 0                              | 0                | 0                    | 710                       |
| <b>Total Expenditure</b>       | <b>789,420</b>             | <b>24,280</b> | <b>0</b>                      | <b>0</b>                       | <b>3,000</b>     | <b>(6,870)</b>       | <b>809,830</b>            |
| INCOME                         | (111,690)                  | 0             | 0                             | 0                              | 0                | (15,950)             | (127,640)                 |
| <b>Total Income</b>            | <b>(111,690)</b>           | <b>0</b>      | <b>0</b>                      | <b>0</b>                       | <b>0</b>         | <b>(15,950)</b>      | <b>(127,640)</b>          |
| <b>Net Expenditure</b>         | <b>677,730</b>             | <b>24,280</b> | <b>0</b>                      | <b>0</b>                       | <b>3,000</b>     | <b>(22,820)</b>      | <b>682,190</b>            |
| <b>Represented By</b>          |                            |               |                               |                                |                  |                      |                           |
| T024 LEARNING & DEVELOPMENT    | 147,170                    | 520           | 0                             | 0                              | 0                | (1,230)              | 146,460                   |
| T025 HUMAN RESOURCES           | 462,880                    | 19,170        | 0                             | 0                              | 3,000            | (7,060)              | 477,990                   |
| T026 PAYROLL                   | 179,370                    | 4,590         | 0                             | 0                              | 0                | 1,420                | 185,380                   |
| U082 HUMAN RESOURCES RECHARGES | (111,690)                  | 0             | 0                             | 0                              | 0                | (15,950)             | (127,640)                 |
| <b>Net Cost</b>                | <b>677,730</b>             | <b>24,280</b> | <b>0</b>                      | <b>0</b>                       | <b>3,000</b>     | <b>(22,820)</b>      | <b>682,190</b>            |

Corporate Services

86B4 - LEGAL SERVICES

| Subjective Analysis                | BASE ESTIMATE<br>2023/2024 | INFLATION      | NEW<br>PROPOSALS<br>RECURRING | NEW PROPOSALS<br>NON-RECURRING | BUDGET TRANSFERS | OTHER<br>ADJUSTMENTS | NEW ESTIMATE<br>2024/2025 |
|------------------------------------|----------------------------|----------------|-------------------------------|--------------------------------|------------------|----------------------|---------------------------|
| PAY                                | 714,810                    | 32,620         | 43,250                        | 0                              | 0                | (35,980)             | 754,700                   |
| SUPPLIES & SERVICES                | 33,500                     | 470            | 0                             | 0                              | 0                | 0                    | 33,970                    |
| TRANSPORT                          | 1,230                      | 30             | 0                             | 0                              | 0                | 0                    | 1,260                     |
| <b>Total Expenditure</b>           | <b>749,540</b>             | <b>33,120</b>  | <b>43,250</b>                 | <b>0</b>                       | <b>0</b>         | <b>(35,980)</b>      | <b>789,930</b>            |
| INCOME                             | (522,160)                  | (9,050)        | 67,000                        | 0                              | 0                | (18,750)             | (482,960)                 |
| <b>Total Income</b>                | <b>(522,160)</b>           | <b>(9,050)</b> | <b>67,000</b>                 | <b>0</b>                       | <b>0</b>         | <b>(18,750)</b>      | <b>(482,960)</b>          |
| <b>Net Expenditure</b>             | <b>227,380</b>             | <b>24,070</b>  | <b>110,250</b>                | <b>0</b>                       | <b>0</b>         | <b>(54,730)</b>      | <b>306,970</b>            |
| <b>Represented By</b>              |                            |                |                               |                                |                  |                      |                           |
| T038 LEGAL SERVICES                | 591,820                    | 25,550         | 43,250                        | 0                              | 0                | 13,000               | 673,620                   |
| T039 LEGAL SERVICES 3RD PARTY WORK | (23,290)                   | (1,480)        | 67,000                        | 0                              | 0                | (48,980)             | (6,750)                   |
| U083 LEGAL INTERNAL RECHARGES      | (341,150)                  | 0              | 0                             | 0                              | 0                | (18,750)             | (359,900)                 |
| <b>Net Cost</b>                    | <b>227,380</b>             | <b>24,070</b>  | <b>110,250</b>                | <b>0</b>                       | <b>0</b>         | <b>(54,730)</b>      | <b>306,970</b>            |

Corporate Services

86B5 - CORPORATE SUPPORT

| Subjective Analysis      | BASE ESTIMATE<br>2023/2024 | INFLATION       | NEW<br>PROPOSALS<br>RECURRING | NEW PROPOSALS<br>NON-RECURRING | BUDGET TRANSFERS | OTHER<br>ADJUSTMENTS | NEW ESTIMATE<br>2024/2025 |
|--------------------------|----------------------------|-----------------|-------------------------------|--------------------------------|------------------|----------------------|---------------------------|
| PAY                      | 170,040                    | 7,830           | 0                             | 0                              | (76,360)         | (5,570)              | 95,940                    |
| PREMISES                 | 674,000                    | (38,550)        | 21,370                        | 0                              | 4,950            | (5,970)              | 655,800                   |
| SUPPLIES & SERVICES      | 95,430                     | 1,550           | 0                             | 0                              | (4,920)          | (780)                | 91,280                    |
| TRANSPORT                | 30                         | 0               | 0                             | 0                              | (30)             | 0                    | 0                         |
| CAPITAL CHARGES          | 359,890                    | 0               | 0                             | 0                              | 0                | 73,110               | 433,000                   |
| <b>Total Expenditure</b> | <b>1,299,390</b>           | <b>(29,170)</b> | <b>21,370</b>                 | <b>0</b>                       | <b>(76,360)</b>  | <b>60,790</b>        | <b>1,276,020</b>          |

|                     |                  |          |          |          |          |               |                  |
|---------------------|------------------|----------|----------|----------|----------|---------------|------------------|
| INCOME              | (728,300)        | 0        | 0        | 0        | 0        | 43,690        | (684,610)        |
| <b>Total Income</b> | <b>(728,300)</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>43,690</b> | <b>(684,610)</b> |

|                        |                |                 |               |          |                 |                |                |
|------------------------|----------------|-----------------|---------------|----------|-----------------|----------------|----------------|
| <b>Net Expenditure</b> | <b>571,090</b> | <b>(29,170)</b> | <b>21,370</b> | <b>0</b> | <b>(76,360)</b> | <b>104,480</b> | <b>591,410</b> |
|------------------------|----------------|-----------------|---------------|----------|-----------------|----------------|----------------|

| Represented By                   |                |                 |               |          |                 |                |                |
|----------------------------------|----------------|-----------------|---------------|----------|-----------------|----------------|----------------|
| T048 CORPORATE SUPPORT UNIT      | 119,000        | 4,920           | 0             | 0        | (117,930)       | (5,990)        | 0              |
| T051 MAIL                        | 76,050         | 2,830           | 0             | 0        | 0               | 1,330          | 80,210         |
| T054 CIVIC CENTRE                | 560,920        | (36,920)        | 21,370        | 0        | 41,570          | 65,450         | 652,390        |
| U084 CORP CUSTOMER INT RECHARGES | (184,880)      | 0               | 0             | 0        | 0               | 43,690         | (141,190)      |
| <b>Net Cost</b>                  | <b>571,090</b> | <b>(29,170)</b> | <b>21,370</b> | <b>0</b> | <b>(76,360)</b> | <b>104,480</b> | <b>591,410</b> |

**GENERAL FUND REVENUE**

**REV8 - City Development**

| Subjective Analysis               | BASE ESTIMATE<br>2023/2024 | INFLATION       | NEW<br>PROPOSALS<br>RECURRING | NEW PROPOSALS<br>NON-RECURRING | BUDGET TRANSFERS | OTHER<br>ADJUSTMENTS | NEW ESTIMATE<br>2024/2025 |
|-----------------------------------|----------------------------|-----------------|-------------------------------|--------------------------------|------------------|----------------------|---------------------------|
| PAY                               | 4,040,100                  | 184,950         | 0                             | 0                              | (34,780)         | 154,980              | 4,345,250                 |
| PREMISES                          | 1,742,800                  | 33,750          | 1,010                         | 0                              | 0                | 143,800              | 1,921,360                 |
| SUPPLIES & SERVICES               | 801,430                    | 120             | 0                             | (85,000)                       | (10,000)         | 1,228,520            | 1,935,070                 |
| TRANSPORT                         | 25,040                     | 320             | 0                             | 0                              | (3,240)          | (290)                | 21,830                    |
| SUPPORT SERVICES                  | 242,660                    | 490             | 0                             | 0                              | 0                | 97,510               | 340,660                   |
| CAPITAL CHARGES                   | 36,210                     | 0               | 0                             | 0                              | 0                | 68,290               | 104,500                   |
| <b>Total Expenditure</b>          | <b>6,888,240</b>           | <b>219,630</b>  | <b>1,010</b>                  | <b>(85,000)</b>                | <b>(48,020)</b>  | <b>1,692,810</b>     | <b>8,668,670</b>          |
| INCOME                            | (4,200,190)                | (66,650)        | 0                             | 0                              | 14,240           | (1,603,280)          | (5,855,880)               |
| <b>Total Income</b>               | <b>(4,200,190)</b>         | <b>(66,650)</b> | <b>0</b>                      | <b>0</b>                       | <b>14,240</b>    | <b>(1,603,280)</b>   | <b>(5,855,880)</b>        |
| <b>Net Expenditure</b>            | <b>2,688,050</b>           | <b>152,980</b>  | <b>1,010</b>                  | <b>(85,000)</b>                | <b>(33,780)</b>  | <b>89,530</b>        | <b>2,812,790</b>          |
| <b>Represented By</b>             |                            |                 |                               |                                |                  |                      |                           |
| 81C2 HOUSING NEEDS & HOMELESSNESS | 1,448,010                  | 116,640         | 1,010                         | 0                              | (33,780)         | 111,180              | 1,643,060                 |
| 81C5 SUNDRY LANDS MAINTENANCE     | 95,460                     | 0               | 0                             | 0                              | 0                | 16,840               | 112,300                   |
| 81E1 GF HOUSING - PROPERTY        | 173,440                    | 620             | 0                             | 0                              | 0                | 25,740               | 199,800                   |
| 83A9 BUILDING CONTROL             | 56,060                     | (2,700)         | 0                             | 0                              | 0                | 12,310               | 65,670                    |
| 83B5 PLANNING SERVICES            | 915,080                    | 38,420          | 0                             | (85,000)                       | 0                | (76,540)             | 791,960                   |
| <b>Net Cost</b>                   | <b>2,688,050</b>           | <b>152,980</b>  | <b>1,010</b>                  | <b>(85,000)</b>                | <b>(33,780)</b>  | <b>89,530</b>        | <b>2,812,790</b>          |

City Development

81C2 - HOUSING NEEDS & HOMELESSNESS

| Subjective Analysis                | BASE ESTIMATE<br>2023/2024 | INFLATION      | NEW<br>PROPOSALS<br>RECURRING | NEW PROPOSALS<br>NON-RECURRING | BUDGET TRANSFERS | OTHER<br>ADJUSTMENTS | NEW ESTIMATE<br>2024/2025 |
|------------------------------------|----------------------------|----------------|-------------------------------|--------------------------------|------------------|----------------------|---------------------------|
| PAY                                | 2,018,950                  | 91,970         | 0                             | 0                              | (34,780)         | 172,330              | 2,248,470                 |
| PREMISES                           | 1,345,690                  | 33,890         | 1,010                         | 0                              | 0                | 179,360              | 1,559,950                 |
| SUPPLIES & SERVICES                | 519,300                    | 100            | 0                             | 0                              | (10,000)         | 1,218,500            | 1,727,900                 |
| TRANSPORT                          | 14,990                     | 240            | 0                             | 0                              | (3,240)          | 0                    | 11,990                    |
| SUPPORT SERVICES                   | 38,600                     | 0              | 0                             | 0                              | 0                | 62,920               | 101,520                   |
| CAPITAL CHARGES                    | 31,910                     | 0              | 0                             | 0                              | 0                | 45,090               | 77,000                    |
| <b>Total Expenditure</b>           | <b>3,969,440</b>           | <b>126,200</b> | <b>1,010</b>                  | <b>0</b>                       | <b>(48,020)</b>  | <b>1,678,200</b>     | <b>5,726,830</b>          |
| INCOME                             | (2,521,430)                | (9,560)        | 0                             | 0                              | 14,240           | (1,567,020)          | (4,083,770)               |
| <b>Total Income</b>                | <b>(2,521,430)</b>         | <b>(9,560)</b> | <b>0</b>                      | <b>0</b>                       | <b>14,240</b>    | <b>(1,567,020)</b>   | <b>(4,083,770)</b>        |
| <b>Net Expenditure</b>             | <b>1,448,010</b>           | <b>116,640</b> | <b>1,010</b>                  | <b>0</b>                       | <b>(33,780)</b>  | <b>111,180</b>       | <b>1,643,060</b>          |
| <b>Represented By</b>              |                            |                |                               |                                |                  |                      |                           |
| Q004 GLENCOE                       | 2,430                      | (6,780)        | 0                             | 0                              | 0                | 540                  | (3,810)                   |
| Q005 CHOICE BASED LETTINGS         | 84,760                     | 3,650          | 0                             | 0                              | 0                | 1,750                | 90,160                    |
| Q006 HOUSING ADVICE                | 1,008,880                  | 48,750         | 0                             | 0                              | (48,020)         | 65,330               | 1,074,940                 |
| Q007 BED AND BREAKFAST             | 31,650                     | 14,890         | 0                             | 0                              | 0                | 230                  | 46,770                    |
| Q009 DEVON HOME CHOICE             | (8,250)                    | (2,520)        | 0                             | 0                              | 0                | (14,380)             | (25,150)                  |
| Q010 RESETTLEMENT STRATEGY         | 232,740                    | 0              | 0                             | 0                              | 0                | 0                    | 232,740                   |
| Q012 SERVICED ACCOMMODATION        | 454,260                    | 43,080         | 0                             | 0                              | 0                | 240                  | 497,580                   |
| Q034 THE HAVEN                     | (9,650)                    | (6,870)        | 0                             | 0                              | 0                | (310)                | (16,830)                  |
| Q037 SYRIAN RESETTLEMENT SCHEME    | 0                          | 880            | 0                             | 0                              | 0                | (880)                | 0                         |
| Q038 QUEENS ROAD                   | (24,450)                   | (5,060)        | 0                             | 0                              | 0                | 90                   | (29,420)                  |
| Q039 HOUSING ACCESS                | 173,640                    | 6,600          | 0                             | 0                              | 0                | 420                  | 180,660                   |
| Q042 HOMELESSNESS PREVENTION GRANT | (526,000)                  | 0              | 0                             | 0                              | 14,240           | 88,690               | (423,070)                 |
| Q044 ROUGH SLEEPING INITIATIVE     | 0                          | 0              | 0                             | 0                              | 0                | (1,620,200)          | (1,620,200)               |
| Q045 THE JUNCTION                  | 28,000                     | 0              | 1,010                         | 0                              | 0                | 286,520              | 315,530                   |
| Q047 NAVIGATORS                    | 0                          | 5,920          | 0                             | 0                              | 0                | 217,970              | 223,890                   |
| Q061 WOMEN & PRISON RESETTLEMENT   | 0                          | 0              | 0                             | 0                              | 0                | 53,000               | 53,000                    |
| Q063 MENTAL HEALTH                 | 0                          | 0              | 0                             | 0                              | 0                | 47,000               | 47,000                    |
| Q065 ROUGH SLEEPER CO-ORDINATOR    | 0                          | 1,820          | 0                             | 0                              | 0                | 44,310               | 46,130                    |
| Q066 HOWELL ROAD                   | 0                          | 0              | 0                             | 0                              | 0                | 56,360               | 56,360                    |

|  |                  |                |              |          |                 |                |                  |
|--|------------------|----------------|--------------|----------|-----------------|----------------|------------------|
| Q067 GP OUTREACH                           | 0                | 0              | 0            | 0        | 0               | 36,150         | 36,150           |
| Q068 INDIVIDUAL BUDGETS                    | 0                | 0              | 0            | 0        | 0               | 45,000         | 45,000           |
| Q071 RSAP REVENUE GRANT                    | 0                | 3,530          | 0            | 0        | 0               | (3,530)        | 0                |
| Q073 RSAP HMO                              | 0                | 0              | 0            | 0        | 0               | 4,500          | 4,500            |
| Q074 RSAP ONE BEDS                         | 0                | 2,100          | 0            | 0        | 0               | 51,900         | 54,000           |
| Q078 SPECIALIST WOMENS ACC PROJECT         | 0                | 0              | 0            | 0        | 0               | 60,800         | 60,800           |
| Q083 PROGRAMME MANAGER                     | 0                | 2,450          | 0            | 0        | 0               | 55,510         | 57,960           |
| Q086 ACCOMMODATION FOR EX-OFFENDERS        | 0                | 2,100          | 0            | 0        | 0               | (15,430)       | (13,330)         |
| Q088 AFGHAN RESETTLEMENT SCHEME            | 0                | 0              | 0            | 0        | 0               | (26,100)       | (26,100)         |
| Q090 EMERGENCY PODS                        | 0                | 0              | 0            | 0        | 0               | 30,000         | 30,000           |
| Q091 SUPPORTED ACCOMM EMERGENCY FUND       | 0                | 0              | 0            | 0        | 0               | 9,000          | 9,000            |
| Q094 EXPERTS BY EXPERIENCE                 | 0                | 0              | 0            | 0        | 0               | 84,910         | 84,910           |
| Q095 CREATIVE SOLUTIONS FOR ROUGH SLEEPERS | 0                | 0              | 0            | 0        | 0               | 30,000         | 30,000           |
| Q096 ENABLING & DEVELOPMENT                | 0                | 2,100          | 0            | 0        | 0               | (2,100)        | 0                |
| Q097 INTERIM TA                            | 0                | 0              | 0            | 0        | 0               | 410            | 410              |
| Q098 ROUGH SLEEPING PREVENTION TEAM        | 0                | 0              | 0            | 0        | 0               | 469,890        | 469,890          |
| Q101 13 HEAVITREE ROAD                     | 0                | 0              | 0            | 0        | 0               | 53,590         | 53,590           |
| <b>Net Cost</b>                            | <b>1,448,010</b> | <b>116,640</b> | <b>1,010</b> | <b>0</b> | <b>(33,780)</b> | <b>111,180</b> | <b>1,643,060</b> |



City Development

81C5 - SUNDRY LANDS MAINTENANCE

| Subjective Analysis      | BASE ESTIMATE<br>2023/2024 | INFLATION | NEW<br>PROPOSALS<br>RECURRING | NEW PROPOSALS<br>NON-RECURRING | BUDGET TRANSFERS | OTHER<br>ADJUSTMENTS | NEW ESTIMATE<br>2024/2025 |
|--------------------------|----------------------------|-----------|-------------------------------|--------------------------------|------------------|----------------------|---------------------------|
| SUPPORT SERVICES         | 95,460                     | 0         | 0                             | 0                              | 0                | 16,840               | 112,300                   |
| <b>Total Expenditure</b> | <b>95,460</b>              | <b>0</b>  | <b>0</b>                      | <b>0</b>                       | <b>0</b>         | <b>16,840</b>        | <b>112,300</b>            |
| <b>Net Expenditure</b>   | <b>95,460</b>              | <b>0</b>  | <b>0</b>                      | <b>0</b>                       | <b>0</b>         | <b>16,840</b>        | <b>112,300</b>            |
| <b>Represented By</b>    |                            |           |                               |                                |                  |                      |                           |
| Q030 GROUNDS MAINTENANCE | 95,460                     | 0         | 0                             | 0                              | 0                | 16,840               | 112,300                   |
| <b>Net Cost</b>          | <b>95,460</b>              | <b>0</b>  | <b>0</b>                      | <b>0</b>                       | <b>0</b>         | <b>16,840</b>        | <b>112,300</b>            |

City Development

81E1 - GF HOUSING - PROPERTY

| Subjective Analysis             | BASE ESTIMATE<br>2023/2024 | INFLATION    | NEW<br>PROPOSALS<br>RECURRING | NEW PROPOSALS<br>NON-RECURRING | BUDGET TRANSFERS | OTHER<br>ADJUSTMENTS | NEW ESTIMATE<br>2024/2025 |
|---------------------------------|----------------------------|--------------|-------------------------------|--------------------------------|------------------|----------------------|---------------------------|
| SUPPORT SERVICES                | 0                          | 0            | 0                             | 0                              | 0                | 6,870                | 6,870                     |
| TRANSPORT                       | 780                        | 0            | 0                             | 0                              | 0                | 0                    | 780                       |
| PREMISES                        | 397,110                    | (140)        | 0                             | 0                              | 0                | (35,560)             | 361,410                   |
| PAY                             | 31,660                     | 1,480        | 0                             | 0                              | 0                | 2,130                | 35,270                    |
| SUPPLIES & SERVICES             | 7,150                      | 0            | 0                             | 0                              | 0                | 0                    | 7,150                     |
| <b>Total Expenditure</b>        | <b>436,700</b>             | <b>1,340</b> | <b>0</b>                      | <b>0</b>                       | <b>0</b>         | <b>(26,560)</b>      | <b>411,480</b>            |
| INCOME                          | (263,260)                  | (720)        | 0                             | 0                              | 0                | 52,300               | (211,680)                 |
| <b>Total Income</b>             | <b>(263,260)</b>           | <b>(720)</b> | <b>0</b>                      | <b>0</b>                       | <b>0</b>         | <b>52,300</b>        | <b>(211,680)</b>          |
| <b>Net Expenditure</b>          | <b>173,440</b>             | <b>620</b>   | <b>0</b>                      | <b>0</b>                       | <b>0</b>         | <b>25,740</b>        | <b>199,800</b>            |
| <b>Represented By</b>           |                            |              |                               |                                |                  |                      |                           |
| Q002 PSL PROPERTIES             | 103,980                    | 760          | 0                             | 0                              | 0                | 15,100               | 119,840                   |
| Q011 EXTRALET                   | 34,870                     | (1,620)      | 0                             | 0                              | 0                | 1,510                | 34,760                    |
| Q035 GF HSG PROPERTY MANAGEMENT | 34,590                     | 1,480        | 0                             | 0                              | 0                | 9,130                | 45,200                    |
| <b>Net Cost</b>                 | <b>173,440</b>             | <b>620</b>   | <b>0</b>                      | <b>0</b>                       | <b>0</b>         | <b>25,740</b>        | <b>199,800</b>            |

City Development

83A9 - BUILDING CONTROL

| Subjective Analysis               | BASE ESTIMATE<br>2023/2024 | INFLATION       | NEW<br>PROPOSALS<br>RECURRING | NEW PROPOSALS<br>NON-RECURRING | BUDGET TRANSFERS | OTHER<br>ADJUSTMENTS | NEW ESTIMATE<br>2024/2025 |
|-----------------------------------|----------------------------|-----------------|-------------------------------|--------------------------------|------------------|----------------------|---------------------------|
| SUPPORT SERVICES                  | 82,730                     | 490             | 0                             | 0                              | 0                | 8,110                | 91,330                    |
| TRANSPORT                         | 8,480                      | 30              | 0                             | 0                              | 0                | 0                    | 8,510                     |
| PAY                               | 472,450                    | 22,020          | 0                             | 0                              | 0                | 4,600                | 499,070                   |
| SUPPLIES & SERVICES               | 39,680                     | 10              | 0                             | 0                              | 0                | 0                    | 39,690                    |
| <b>Total Expenditure</b>          | <b>603,340</b>             | <b>22,550</b>   | <b>0</b>                      | <b>0</b>                       | <b>0</b>         | <b>12,710</b>        | <b>638,600</b>            |
| INCOME                            | (547,280)                  | (25,250)        | 0                             | 0                              | 0                | (400)                | (572,930)                 |
| <b>Total Income</b>               | <b>(547,280)</b>           | <b>(25,250)</b> | <b>0</b>                      | <b>0</b>                       | <b>0</b>         | <b>(400)</b>         | <b>(572,930)</b>          |
| <b>Net Expenditure</b>            | <b>56,060</b>              | <b>(2,700)</b>  | <b>0</b>                      | <b>0</b>                       | <b>0</b>         | <b>12,310</b>        | <b>65,670</b>             |
| <b>Represented By</b>             |                            |                 |                               |                                |                  |                      |                           |
| M011 LAND CHARGES                 | 0                          | (1,250)         | 0                             | 0                              | 0                | 1,250                | 0                         |
| M701 BUILDING CONTROL FEE EARNING | 0                          | (3,920)         | 0                             | 0                              | 0                | 3,920                | 0                         |
| M702 BUILDING CONTROL ADVICE      | 56,060                     | 2,470           | 0                             | 0                              | 0                | 7,140                | 65,670                    |
| <b>Net Cost</b>                   | <b>56,060</b>              | <b>(2,700)</b>  | <b>0</b>                      | <b>0</b>                       | <b>0</b>         | <b>12,310</b>        | <b>65,670</b>             |

City Development

83B5 - PLANNING SERVICES

| Subjective Analysis                | BASE ESTIMATE<br>2023/2024 | INFLATION       | NEW<br>PROPOSALS<br>RECURRING | NEW PROPOSALS<br>NON-RECURRING | BUDGET TRANSFERS | OTHER<br>ADJUSTMENTS | NEW ESTIMATE<br>2024/2025 |
|------------------------------------|----------------------------|-----------------|-------------------------------|--------------------------------|------------------|----------------------|---------------------------|
| SUPPORT SERVICES                   | 25,870                     | 0               | 0                             | 0                              | 0                | 2,770                | 28,640                    |
| TRANSPORT                          | 790                        | 50              | 0                             | 0                              | 0                | (290)                | 550                       |
| PREMISES                           | 0                          | 0               | 0                             | 0                              | 0                | 0                    | 0                         |
| PAY                                | 1,517,040                  | 69,480          | 0                             | 0                              | 0                | (24,080)             | 1,562,440                 |
| SUPPLIES & SERVICES                | 235,300                    | 10              | 0                             | (85,000)                       | 0                | 10,020               | 160,330                   |
| CAPITAL CHARGES                    | 4,300                      | 0               | 0                             | 0                              | 0                | 23,200               | 27,500                    |
| <b>Total Expenditure</b>           | <b>1,783,300</b>           | <b>69,540</b>   | <b>0</b>                      | <b>(85,000)</b>                | <b>0</b>         | <b>11,620</b>        | <b>1,779,460</b>          |
| INCOME                             | (868,220)                  | (31,120)        | 0                             | 0                              | 0                | (88,160)             | (987,500)                 |
| <b>Total Income</b>                | <b>(868,220)</b>           | <b>(31,120)</b> | <b>0</b>                      | <b>0</b>                       | <b>0</b>         | <b>(88,160)</b>      | <b>(987,500)</b>          |
| <b>Net Expenditure</b>             | <b>915,080</b>             | <b>38,420</b>   | <b>0</b>                      | <b>-85000</b>                  | <b>0</b>         | <b>(76,540)</b>      | <b>791,960</b>            |
| <b>Represented By</b>              |                            |                 |                               |                                |                  |                      |                           |
| C128 AFU ARCHIVE & RESIDUAL COSTS  | 1,680                      | 170             | 0                             | 0                              | 0                | 1,210                | 3,060                     |
| M315 BUILDING GREATER EXETER       | 3,710                      | 2,170           | 0                             | 0                              | 0                | (5,880)              | 0                         |
| M801 PLANNING                      | 336,350                    | 16,140          | 0                             | 0                              | 0                | (100,410)            | 252,080                   |
| M806 LOCAL PLAN EVIDENCE           | 395,310                    | 12,480          | 0                             | (85,000)                       | 0                | 4,640                | 327,430                   |
| M808 COMMUNITY INFRASTRUCTURE LEVY | 173,730                    | 7,460           | 0                             | 0                              | 0                | 700                  | 181,890                   |
| M811 CONSERVATION/BUILDING GRANTS  | 4,300                      | 0               | 0                             | 0                              | 0                | 23,200               | 27,500                    |
| <b>Net Cost</b>                    | <b>915,080</b>             | <b>38,420</b>   | <b>0</b>                      | <b>(85,000)</b>                | <b>0</b>         | <b>(76,540)</b>      | <b>791,960</b>            |

## HOUSING REVENUE ACCOUNT

### 5HRAR - Housing Revenue Account

| Subjective Analysis                 | BASE ESTIMATE<br>2023/2024 | INFLATION       | NEW<br>PROPOSALS<br>RECURRING | NEW PROPOSALS<br>NON-RECURRING | BUDGET TRANSFERS | OTHER<br>ADJUSTMENTS | NEW ESTIMATE<br>2024/2025 |
|-------------------------------------|----------------------------|-----------------|-------------------------------|--------------------------------|------------------|----------------------|---------------------------|
| PAY                                 | 3,763,220                  | 166,250         | 739,460                       | 0                              | 0                | (13,130)             | 4,655,800                 |
| PREMISES                            | 13,027,890                 | 85,070          | 0                             | 0                              | 0                | (1,776,110)          | 11,336,850                |
| SUPPLIES & SERVICES                 | 635,345                    | 740             | 0                             | 0                              | 0                | 253,825              | 889,910                   |
| TRANSPORT                           | 69,060                     | 470             | 0                             | 0                              | 0                | (440)                | 69,090                    |
| SUPPORT SERVICES                    | 2,108,030                  | 5,190           | 0                             | 0                              | 0                | (102,920)            | 2,010,300                 |
| CAPITAL CHARGES                     | 6,521,980                  | 0               | 0                             | 0                              | 0                | (346,750)            | 6,175,230                 |
| <b>Total Expenditure</b>            | <b>26,125,525</b>          | <b>257,720</b>  | <b>739,460</b>                | <b>0</b>                       | <b>0</b>         | <b>(1,985,525)</b>   | <b>25,137,180</b>         |
| INCOME                              | (26,125,525)               | (78,510)        | 0                             | 0                              | 0                | 1,066,855            | (25,137,180)              |
| <b>Total Income</b>                 | <b>(26,125,525)</b>        | <b>(78,510)</b> | <b>0</b>                      | <b>0</b>                       | <b>0</b>         | <b>1,066,855</b>     | <b>(25,137,180)</b>       |
| <b>Net Expenditure</b>              | <b>0</b>                   | <b>179,210</b>  | <b>739,460</b>                | <b>0</b>                       | <b>0</b>         | <b>(918,670)</b>     | <b>0</b>                  |
| <b>Represented By</b>               |                            |                 |                               |                                |                  |                      |                           |
| 85A11 EDWARDS COURT EXTRACARE       | (110,210)                  | (1,390)         | 0                             | 0                              | 0                | (19,810)             | (131,410)                 |
| 85A1 MANAGEMENT                     | 1,718,700                  | 26,440          | 95,670                        | 0                              | 0                | 273,960              | 2,114,770                 |
| 85A2 TENANCY SERVICES               | 1,764,880                  | 13,150          | 439,100                       | 0                              | 0                | (354,020)            | 1,863,110                 |
| 85A3 SUNDRY LANDS MAINTENANCE       | 631,920                    | 7,060           | 0                             | 0                              | 0                | (131,550)            | 507,430                   |
| 85A4 REPAIR & MAINTENANCE PROGRAMME | 7,025,370                  | 49,630          | 0                             | 0                              | 0                | (13,000)             | 7,062,000                 |
| 85A5 REVENUE CONTRIB TO CAPITAL     | 4,000,000                  | 0               | 0                             | 0                              | 0                | (1,500,000)          | 2,500,000                 |
| 85A6 CAPITAL CHARGES                | 4,073,090                  | 0               | 0                             | 0                              | 0                | (327,440)            | 3,745,650                 |
| 85A7 HOUSING ASSETS                 | 2,551,980                  | 84,320          | 204,690                       | 0                              | 0                | (131,860)            | 2,709,130                 |
| 85A8 RENTS                          | (21,012,110)               | 0               | 0                             | 0                              | 0                | (621,310)            | (21,633,420)              |
| 85B2 INTEREST                       | 1,898,110                  | 0               | 0                             | 0                              | 0                | (427,010)            | 1,471,100                 |
| 85B4 MOVEMENT IN WORKING BALANCE    | (2,541,730)                | 0               | 0                             | 0                              | 0                | 2,333,370            | (208,360)                 |
| <b>Net Cost</b>                     | <b>0</b>                   | <b>179,210</b>  | <b>739,460</b>                | <b>0</b>                       | <b>0</b>         | <b>(918,670)</b>     | <b>0</b>                  |

**HOUSING REVENUE ACCOUNT**

**85A11 - EDWARDS COURT EXTRACARE**

| Subjective Analysis      | BASE ESTIMATE<br>2023/2024 | INFLATION       | NEW<br>PROPOSALS<br>RECURRING | NEW PROPOSALS<br>NON-RECURRING | BUDGET TRANSFERS | OTHER<br>ADJUSTMENTS | NEW ESTIMATE<br>2024/2025 |
|--------------------------|----------------------------|-----------------|-------------------------------|--------------------------------|------------------|----------------------|---------------------------|
| PAY                      | 127,860                    | 5,760           | 0                             | 0                              | 0                | 21,000               | 154,620                   |
| PREMISES                 | 145,270                    | 4,450           | 0                             | 0                              | 0                | 46,900               | 196,620                   |
| SUPPLIES & SERVICES      | 158,495                    | 0               | 0                             | 0                              | 0                | 79,555               | 238,050                   |
| TRANSPORT                | 0                          | 0               | 0                             | 0                              | 0                | 200                  | 200                       |
| CAPITAL CHARGES          | 54,590                     | 0               | 0                             | 0                              | 0                | (54,590)             | 0                         |
| <b>Total Expenditure</b> | <b>486,215</b>             | <b>10,210</b>   | <b>0</b>                      | <b>0</b>                       | <b>0</b>         | <b>93,065</b>        | <b>589,490</b>            |
| INCOME                   | (596,425)                  | (11,600)        | 0                             | 0                              | 0                | (112,875)            | (720,900)                 |
| <b>Total Income</b>      | <b>(596,425)</b>           | <b>(11,600)</b> | <b>0</b>                      | <b>0</b>                       | <b>0</b>         | <b>(112,875)</b>     | <b>(720,900)</b>          |
| <b>Net Expenditure</b>   | <b>(110,210)</b>           | <b>(1,390)</b>  | <b>0</b>                      | <b>0</b>                       | <b>0</b>         | <b>(19,810)</b>      | <b>(131,410)</b>          |
| <b>Represented By</b>    |                            |                 |                               |                                |                  |                      |                           |
| H075 EDWARDS COURT       | (110,210)                  | (1,390)         | 0                             | 0                              | 0                | (19,810)             | (131,410)                 |
| <b>Net Cost</b>          | <b>(110,210)</b>           | <b>(1,390)</b>  | <b>0</b>                      | <b>0</b>                       | <b>0</b>         | <b>(19,810)</b>      | <b>(131,410)</b>          |

**HOUSING REVENUE ACCOUNT**

**85A1 - MANAGEMENT**

| Subjective Analysis              | BASE ESTIMATE<br>2023/2024 | INFLATION       | NEW<br>PROPOSALS<br>RECURRING | NEW PROPOSALS<br>NON-RECURRING | BUDGET TRANSFERS | OTHER<br>ADJUSTMENTS | NEW ESTIMATE<br>2024/2025 |
|----------------------------------|----------------------------|-----------------|-------------------------------|--------------------------------|------------------|----------------------|---------------------------|
| PAY                              | 835,820                    | 32,190          | 95,670                        | 0                              | 0                | (27,800)             | 935,880                   |
| PREMISES                         | 271,140                    | 2,850           | 0                             | 0                              | 0                | 3,240                | 277,230                   |
| SUPPLIES & SERVICES              | 207,280                    | 650             | 0                             | 0                              | 0                | 269,270              | 477,200                   |
| TRANSPORT                        | 8,320                      | 90              | 0                             | 0                              | 0                | 0                    | 8,410                     |
| SUPPORT SERVICES                 | 632,760                    | 1,170           | 0                             | 0                              | 0                | 24,670               | 658,600                   |
| <b>Total Expenditure</b>         | <b>1,955,320</b>           | <b>36,950</b>   | <b>95,670</b>                 | <b>0</b>                       | <b>0</b>         | <b>269,380</b>       | <b>2,357,320</b>          |
| INCOME                           | (236,620)                  | (10,510)        | 0                             | 0                              | 0                | 4,580                | (242,550)                 |
| <b>Total Income</b>              | <b>(236,620)</b>           | <b>(10,510)</b> | <b>0</b>                      | <b>0</b>                       | <b>0</b>         | <b>4,580</b>         | <b>(242,550)</b>          |
| <b>Net Expenditure</b>           | <b>1,718,700</b>           | <b>26,440</b>   | <b>95,670</b>                 | <b>0</b>                       | <b>0</b>         | <b>273,960</b>       | <b>2,114,770</b>          |
| <b>Represented By</b>            |                            |                 |                               |                                |                  |                      |                           |
| H004 GENERAL MANAGEMENT          | 1,152,940                  | 32,780          | 4,000                         | 0                              | 0                | 286,260              | 1,475,980                 |
| H030 HRA CORPORATE RECHARGE      | 199,830                    | 0               | 0                             | 0                              | 0                | 1,660                | 201,490                   |
| H031 OLDER PERSONS ACCOMMODATION | 130,300                    | (12,390)        | 0                             | 0                              | 0                | 3,410                | 121,320                   |
| H047 RESIDENT INVOLVEMENT        | 235,630                    | 6,050           | 91,670                        | 0                              | 0                | (17,370)             | 315,980                   |
| <b>Net Cost</b>                  | <b>1,718,700</b>           | <b>26,440</b>   | <b>95,670</b>                 | <b>0</b>                       | <b>0</b>         | <b>273,960</b>       | <b>2,114,770</b>          |

HOUSING REVENUE ACCOUNT

85A2 - TENANCY SERVICES

| Subjective Analysis                    | BASE ESTIMATE<br>2023/2024 | INFLATION       | NEW<br>PROPOSALS<br>RECURRING | NEW PROPOSALS<br>NON-RECURRING | BUDGET TRANSFERS | OTHER<br>ADJUSTMENTS | NEW ESTIMATE<br>2024/2025 |
|--|----------------------------|-----------------|-------------------------------|--------------------------------|------------------|----------------------|---------------------------|
| PAY                                    | 849,210                    | 38,890          | 439,100                       | 0                              | 0                | 13,830               | 1,341,030                 |
| PREMISES                               | 559,140                    | (1,120)         | 0                             | 0                              | 0                | (129,180)            | 428,840                   |
| SUPPLIES & SERVICES                    | 97,460                     | 90              | 0                             | 0                              | 0                | 0                    | 97,550                    |
| TRANSPORT                              | 26,160                     | 120             | 0                             | 0                              | 0                | 0                    | 26,280                    |
| SUPPORT SERVICES                       | 814,950                    | 1,670           | 0                             | 0                              | 0                | (180,610)            | 636,010                   |
| <b>Total Expenditure</b>               | <b>2,346,920</b>           | <b>39,650</b>   | <b>439,100</b>                | <b>0</b>                       | <b>0</b>         | <b>(295,960)</b>     | <b>2,529,710</b>          |
| INCOME                                 | (582,040)                  | (26,500)        | 0                             | 0                              | 0                | (58,060)             | (666,600)                 |
| <b>Total Income</b>                    | <b>(582,040)</b>           | <b>(26,500)</b> | <b>0</b>                      | <b>0</b>                       | <b>0</b>         | <b>(58,060)</b>      | <b>(666,600)</b>          |
| <b>Net Expenditure</b>                 | <b>1,764,880</b>           | <b>13,150</b>   | <b>439,100</b>                | <b>0</b>                       | <b>0</b>         | <b>(354,020)</b>     | <b>1,863,110</b>          |
| <b>Represented By</b>                  |                            |                 |                               |                                |                  |                      |                           |
| H032 RIGHT-TO-BUY SALES ADMINISTRATION | 81,430                     | 1,520           | 0                             | 0                              | 0                | 14,630               | 97,580                    |
| H041 LETTINGS & HOME OWNERSHIP         | 413,370                    | 14,150          | 0                             | 0                              | 0                | (21,430)             | 406,090                   |
| H045 TENANCY SERVICES                  | 987,500                    | (2,680)         | 0                             | 0                              | 0                | (128,400)            | 856,420                   |
| H046 INCOME RECOVERY                   | 282,580                    | 160             | 439,100                       | 0                              | 0                | (218,820)            | 503,020                   |
| <b>Net Cost</b>                        | <b>1,764,880</b>           | <b>13,150</b>   | <b>439,100</b>                | <b>0</b>                       | <b>0</b>         | <b>(354,020)</b>     | <b>1,863,110</b>          |



**HOUSING REVENUE ACCOUNT**

**85A3 - SUNDRY LANDS MAINTENANCE**

| Subjective Analysis        | BASE ESTIMATE<br>2023/2024 | INFLATION      | NEW<br>PROPOSALS<br>RECURRING | NEW PROPOSALS<br>NON-RECURRING | BUDGET TRANSFERS | OTHER<br>ADJUSTMENTS | NEW ESTIMATE<br>2024/2025 |
|----------------------------|----------------------------|----------------|-------------------------------|--------------------------------|------------------|----------------------|---------------------------|
| PREMISES                   | 482,050                    | 11,700         | 0                             | 0                              | 0                | (159,970)            | 333,780                   |
| SUPPORT SERVICES           | 280,930                    | 0              | 0                             | 0                              | 0                | 49,350               | 330,280                   |
| <b>Total Expenditure</b>   | <b>762,980</b>             | <b>11,700</b>  | <b>0</b>                      | <b>0</b>                       | <b>0</b>         | <b>(110,620)</b>     | <b>664,060</b>            |
| INCOME                     | (131,060)                  | (4,640)        | 0                             | 0                              | 0                | (20,930)             | (156,630)                 |
| <b>Total Income</b>        | <b>(131,060)</b>           | <b>(4,640)</b> | <b>0</b>                      | <b>0</b>                       | <b>0</b>         | <b>(20,930)</b>      | <b>(156,630)</b>          |
| <b>Net Expenditure</b>     | <b>631,920</b>             | <b>7,060</b>   | <b>0</b>                      | <b>0</b>                       | <b>0</b>         | <b>(131,550)</b>     | <b>507,430</b>            |
| <b>Represented By</b>      |                            |                |                               |                                |                  |                      |                           |
| H060 ESTATE MAINTENANCE    | 541,370                    | 5,360          | 0                             | 0                              | 0                | (118,080)            | 428,650                   |
| H061 GARDEN ASSISTANCE     | 186,010                    | 4,560          | 0                             | 0                              | 0                | 510                  | 191,080                   |
| H062 SUNDRY LANDS TRANSFER | (95,460)                   | (2,860)        | 0                             | 0                              | 0                | (13,980)             | (112,300)                 |
| <b>Net Cost</b>            | <b>631,920</b>             | <b>7,060</b>   | <b>0</b>                      | <b>0</b>                       | <b>0</b>         | <b>(131,550)</b>     | <b>507,430</b>            |

**HOUSING REVENUE ACCOUNT**

**85A4 - REPAIR & MAINTENANCE PROGRAMME**

| Subjective Analysis             | BASE ESTIMATE<br>2023/2024 | INFLATION       | NEW<br>PROPOSALS<br>RECURRING | NEW PROPOSALS<br>NON-RECURRING | BUDGET TRANSFERS | OTHER<br>ADJUSTMENTS | NEW ESTIMATE<br>2024/2025 |
|---------------------------------|----------------------------|-----------------|-------------------------------|--------------------------------|------------------|----------------------|---------------------------|
| PREMISES                        | 7,530,770                  | 74,890          | 0                             | 0                              | 0                | (17,980)             | 7,587,680                 |
| <b>Total Expenditure</b>        | <b>7,530,770</b>           | <b>74,890</b>   | <b>0</b>                      | <b>0</b>                       | <b>0</b>         | <b>(17,980)</b>      | <b>7,587,680</b>          |
| INCOME                          | (505,400)                  | (25,260)        | 0                             | 0                              | 0                | 4,980                | (525,680)                 |
| <b>Total Income</b>             | <b>(505,400)</b>           | <b>(25,260)</b> | <b>0</b>                      | <b>0</b>                       | <b>0</b>         | <b>4,980</b>         | <b>(525,680)</b>          |
| <b>Net Expenditure</b>          | <b>7,025,370</b>           | <b>49,630</b>   | <b>0</b>                      | <b>0</b>                       | <b>0</b>         | <b>(13,000)</b>      | <b>7,062,000</b>          |
| <b>Represented By</b>           |                            |                 |                               |                                |                  |                      |                           |
| H049 RE-POINTING                | 337,500                    | 10,130          | 0                             | 0                              | 0                | (10,130)             | 337,500                   |
| H050 ASBESTOS                   | 644,330                    | 10,540          | 0                             | 0                              | 0                | (53,640)             | 601,230                   |
| H051 GENERAL MAINTENANCE        | 2,348,480                  | (21,600)        | 0                             | 0                              | 0                | 218,440              | 2,545,320                 |
| H052 REPAIRS TO VOID PROPERTIES | 1,346,000                  | 0               | 0                             | 0                              | 0                | 0                    | 1,346,000                 |
| H053 ELEC TESTING/REACTIVE      | 74,630                     | 2,230           | 0                             | 0                              | 0                | (2,390)              | 74,470                    |
| H056 SERVICE CONTRACTS          | 1,245,390                  | 19,410          | 0                             | 0                              | 0                | 13,640               | 1,278,440                 |
| H057 LOW MAINT & PAINTING FLATS | 964,040                    | 28,920          | 0                             | 0                              | 0                | (178,920)            | 814,040                   |
| H058 INTERNAL DECORATION PROG   | 65,000                     | 0               | 0                             | 0                              | 0                | 0                    | 65,000                    |
| <b>Net Cost</b>                 | <b>7,025,370</b>           | <b>49,630</b>   | <b>0</b>                      | <b>0</b>                       | <b>0</b>         | <b>(13,000)</b>      | <b>7,062,000</b>          |

**HOUSING REVENUE ACCOUNT**

**85A5 - REVENUE CONTRIB TO CAPITAL**

| Subjective Analysis             | BASE ESTIMATE<br>2023/2024 | INFLATION | NEW<br>PROPOSALS<br>RECURRING | NEW PROPOSALS<br>NON-RECURRING | BUDGET TRANSFERS | OTHER<br>ADJUSTMENTS | NEW ESTIMATE<br>2024/2025 |
|---------------------------------|----------------------------|-----------|-------------------------------|--------------------------------|------------------|----------------------|---------------------------|
| PREMISES                        | 4,000,000                  | 0         | 0                             | 0                              | 0                | (1,500,000)          | 2,500,000                 |
| <b>Total Expenditure</b>        | <b>4,000,000</b>           | <b>0</b>  | <b>0</b>                      | <b>0</b>                       | <b>0</b>         | <b>(1,500,000)</b>   | <b>2,500,000</b>          |
| <b>Net Expenditure</b>          | <b>4,000,000</b>           | <b>0</b>  | <b>0</b>                      | <b>0</b>                       | <b>0</b>         | <b>(1,500,000)</b>   | <b>2,500,000</b>          |
| <b>Represented By</b>           |                            |           |                               |                                |                  |                      |                           |
| H065 REVENUE CONTRIB TO CAPITAL | 4,000,000                  | 0         | 0                             | 0                              | 0                | (1,500,000)          | 2,500,000                 |
| <b>Net Cost</b>                 | <b>4,000,000</b>           | <b>0</b>  | <b>0</b>                      | <b>0</b>                       | <b>0</b>         | <b>(1,500,000)</b>   | <b>2,500,000</b>          |

**HOUSING REVENUE ACCOUNT**

**85A6 - CAPITAL CHARGES**

| Subjective Analysis          | BASE ESTIMATE<br>2023/2024 | INFLATION | NEW<br>PROPOSALS<br>RECURRING | NEW PROPOSALS<br>NON-RECURRING | BUDGET TRANSFERS | OTHER<br>ADJUSTMENTS | NEW ESTIMATE<br>2024/2025 |
|------------------------------|----------------------------|-----------|-------------------------------|--------------------------------|------------------|----------------------|---------------------------|
| CAPITAL CHARGES              | 4,073,090                  | 0         | 0                             | 0                              | 0                | (327,440)            | 3,745,650                 |
| <b>Total Expenditure</b>     | <b>4,073,090</b>           | <b>0</b>  | <b>0</b>                      | <b>0</b>                       | <b>0</b>         | <b>(327,440)</b>     | <b>3,745,650</b>          |
| <b>Net Expenditure</b>       | <b>4,073,090</b>           | <b>0</b>  | <b>0</b>                      | <b>0</b>                       | <b>0</b>         | <b>(327,440)</b>     | <b>3,745,650</b>          |
| <b>Represented By</b>        |                            |           |                               |                                |                  |                      |                           |
| H067 CAPITAL FINANCING COSTS | 4,073,090                  | 0         | 0                             | 0                              | 0                | (327,440)            | 3,745,650                 |
| <b>Net Cost</b>              | <b>4,073,090</b>           | <b>0</b>  | <b>0</b>                      | <b>0</b>                       | <b>0</b>         | <b>(327,440)</b>     | <b>3,745,650</b>          |

**HOUSING REVENUE ACCOUNT**

**85A7 - HOUSING ASSETS**

| Subjective Analysis             | BASE ESTIMATE<br>2023/2024 | INFLATION     | NEW<br>PROPOSALS<br>RECURRING | NEW PROPOSALS<br>NON-RECURRING | BUDGET TRANSFERS | OTHER<br>ADJUSTMENTS | NEW ESTIMATE<br>2024/2025 |
|---------------------------------|----------------------------|---------------|-------------------------------|--------------------------------|------------------|----------------------|---------------------------|
| PAY                             | 1,950,330                  | 89,410        | 204,690                       | 0                              | 0                | (20,160)             | 2,224,270                 |
| PREMISES                        | 39,520                     | (7,700)       | 0                             | 0                              | 0                | (19,120)             | 12,700                    |
| SUPPLIES & SERVICES             | 172,110                    | 0             | 0                             | 0                              | 0                | (95,000)             | 77,110                    |
| TRANSPORT                       | 34,580                     | 260           | 0                             | 0                              | 0                | (640)                | 34,200                    |
| SUPPORT SERVICES                | 355,540                    | 2,350         | 0                             | 0                              | 0                | 2,960                | 360,850                   |
| <b>Total Expenditure</b>        | <b>2,552,080</b>           | <b>84,320</b> | <b>204,690</b>                | <b>0</b>                       | <b>0</b>         | <b>(131,960)</b>     | <b>2,709,130</b>          |
| INCOME                          | (100)                      | 0             | 0                             | 0                              | 0                | 100                  | 0                         |
| <b>Total Income</b>             | <b>(100)</b>               | <b>0</b>      | <b>0</b>                      | <b>0</b>                       | <b>0</b>         | <b>100</b>           | <b>0</b>                  |
| <b>Net Expenditure</b>          | <b>2,551,980</b>           | <b>84,320</b> | <b>204,690</b>                | <b>0</b>                       | <b>0</b>         | <b>(131,860)</b>     | <b>2,709,130</b>          |
| <b>Represented By</b>           |                            |               |                               |                                |                  |                      |                           |
| H039 SOCIAL HOUSING DELIVERY    | 486,680                    | 13,500        | 0                             | 0                              | 0                | (103,130)            | 397,050                   |
| H042 PLANNED WORKS              | 530,500                    | 20,430        | 23,460                        | 0                              | 0                | 2,470                | 576,860                   |
| H044 REACTIVE REPAIRS           | 710,030                    | 17,620        | 73,250                        | 0                              | 0                | (25,070)             | 775,830                   |
| H048 HEALTH & SAFETY COMPLIANCE | 824,770                    | 32,770        | 107,980                       | 0                              | 0                | (6,130)              | 959,390                   |
| <b>Net Cost</b>                 | <b>2,551,980</b>           | <b>84,320</b> | <b>204,690</b>                | <b>0</b>                       | <b>0</b>         | <b>(131,860)</b>     | <b>2,709,130</b>          |

**HOUSING REVENUE ACCOUNT**

**85A8 - RENTS**

| Subjective Analysis             | BASE ESTIMATE<br>2023/2024 | INFLATION | NEW<br>PROPOSALS<br>RECURRING | NEW PROPOSALS<br>NON-RECURRING | BUDGET TRANSFERS | OTHER<br>ADJUSTMENTS | NEW ESTIMATE<br>2024/2025 |
|---------------------------------|----------------------------|-----------|-------------------------------|--------------------------------|------------------|----------------------|---------------------------|
| INCOME                          | (21,012,150)               | 0         | 0                             | 0                              | 0                | (621,310)            | (21,633,460)              |
| <b>Total Income</b>             | <b>(21,012,150)</b>        | <b>0</b>  | <b>0</b>                      | <b>0</b>                       | <b>0</b>         | <b>(621,310)</b>     | <b>(21,633,460)</b>       |
| <b>Net Expenditure</b>          | <b>(21,012,110)</b>        | <b>0</b>  | <b>0</b>                      | <b>0</b>                       | <b>0</b>         | <b>(621,310)</b>     | <b>(21,633,420)</b>       |
| <b>Represented By</b>           |                            |           |                               |                                |                  |                      |                           |
| H080 DWELLINGS                  | (20,572,890)               | 0         | 0                             | 0                              | 0                | (666,300)            | (21,239,190)              |
| H081 GARAGES AND OTHER PROPERTY | (439,220)                  | 0         | 0                             | 0                              | 0                | 44,990               | (394,230)                 |
| <b>Net Cost</b>                 | <b>(21,012,110)</b>        | <b>0</b>  | <b>0</b>                      | <b>0</b>                       | <b>0</b>         | <b>(621,310)</b>     | <b>(21,633,420)</b>       |

HOUSING REVENUE ACCOUNT

85B2 - INTEREST

| Subjective Analysis       | BASE ESTIMATE<br>2023/2024 | INFLATION | NEW<br>PROPOSALS<br>RECURRING | NEW PROPOSALS<br>NON-RECURRING | BUDGET TRANSFERS | OTHER<br>ADJUSTMENTS | NEW ESTIMATE<br>2024/2025 |
|---------------------------|----------------------------|-----------|-------------------------------|--------------------------------|------------------|----------------------|---------------------------|
| SUPPORT SERVICES          | 23,810                     | 0         | 0                             | 0                              | 0                | 710                  | 24,520                    |
| CAPITAL CHARGES           | 2,394,300                  | 0         | 0                             | 0                              | 0                | 35,280               | 2,429,580                 |
| <b>Total Expenditure</b>  | <b>2,418,110</b>           | <b>0</b>  | <b>0</b>                      | <b>0</b>                       | <b>0</b>         | <b>35,990</b>        | <b>2,454,100</b>          |
|                           |                            |           |                               |                                |                  |                      |                           |
| INCOME                    | (520,000)                  | 0         | 0                             | 0                              | 0                | (463,000)            | (983,000)                 |
| <b>Total Income</b>       | <b>(520,000)</b>           | <b>0</b>  | <b>0</b>                      | <b>0</b>                       | <b>0</b>         | <b>(463,000)</b>     | <b>(983,000)</b>          |
|                           |                            |           |                               |                                |                  |                      |                           |
| <b>Net Expenditure</b>    | <b>1,898,110</b>           | <b>0</b>  | <b>0</b>                      | <b>0</b>                       | <b>0</b>         | <b>(427,010)</b>     | <b>1,471,100</b>          |
|                           |                            |           |                               |                                |                  |                      |                           |
| <b>Represented By</b>     |                            |           |                               |                                |                  |                      |                           |
| H087 INTEREST ON BALANCES | (496,190)                  | 0         | 0                             | 0                              | 0                | (462,290)            | (958,480)                 |
| H089 INTEREST ON DEBT     | 2,394,300                  | 0         | 0                             | 0                              | 0                | 35,280               | 2,429,580                 |
| <b>Net Cost</b>           | <b>1,898,110</b>           | <b>0</b>  | <b>0</b>                      | <b>0</b>                       | <b>0</b>         | <b>(427,010)</b>     | <b>1,471,100</b>          |

**HOUSING REVENUE ACCOUNT**

**85B4 - MOVEMENT IN WORKING BALANCE**

| Subjective Analysis              | BASE ESTIMATE<br>2023/2024 | INFLATION | NEW<br>PROPOSALS<br>RECURRING | NEW PROPOSALS<br>NON-RECURRING | BUDGET TRANSFERS | OTHER<br>ADJUSTMENTS | NEW ESTIMATE<br>2024/2025 |
|----------------------------------|----------------------------|-----------|-------------------------------|--------------------------------|------------------|----------------------|---------------------------|
| INCOME                           | (2,541,730)                | 0         | 0                             | 0                              | 0                | 2,333,370            | (208,360)                 |
| <b>Total Income</b>              | <b>(2,541,730)</b>         | <b>0</b>  | <b>0</b>                      | <b>0</b>                       | <b>0</b>         | <b>2,333,370</b>     | <b>(208,360)</b>          |
| <b>Net Expenditure</b>           | <b>(2,541,730)</b>         | <b>0</b>  | <b>0</b>                      | <b>0</b>                       | <b>0</b>         | <b>2,333,370</b>     | <b>(208,360)</b>          |
| <b>Represented By</b>            |                            |           |                               |                                |                  |                      |                           |
| H092 MOVEMENT IN WORKING BALANCE | (2,541,730)                | 0         | 0                             | 0                              | 0                | 2,333,370            | (208,360)                 |
| <b>Net Cost</b>                  | <b>(2,541,730)</b>         | <b>0</b>  | <b>0</b>                      | <b>0</b>                       | <b>0</b>         | <b>2,333,370</b>     | <b>(208,360)</b>          |



COUNCIL OWN BUILD

85B5 - COUNCIL OWN BUILD

| Subjective Analysis      | BASE ESTIMATE<br>2023/2024 | INFLATION    | NEW<br>PROPOSALS<br>RECURRING | NEW PROPOSALS NON-<br>RECURRING | BUDGET<br>TRANSFERS | OTHER<br>ADJUSTMENTS | NEW ESTIMATE<br>2024/2025 |
|--------------------------|----------------------------|--------------|-------------------------------|---------------------------------|---------------------|----------------------|---------------------------|
| PAY                      | 73,980                     | 3,400        | 0                             | 0                               | 0                   | 3,980                | 81,360                    |
| PREMISES                 | 15,420                     | 90           | 0                             | 0                               | 0                   | 0                    | 15,510                    |
| TRANSPORT                | 1,050                      | 0            | 0                             | 0                               | 0                   | 0                    | 1,050                     |
| SUPPORT SERVICES         | 17,170                     | 110          | 0                             | 0                               | 0                   | (1,610)              | 15,670                    |
| CAPITAL CHARGES          | 28,240                     | 0            | 0                             | 0                               | 0                   | (1,290)              | 26,950                    |
| <b>Total Expenditure</b> | <b>135,860</b>             | <b>3,600</b> | <b>0</b>                      | <b>0</b>                        | <b>0</b>            | <b>1,080</b>         | <b>140,540</b>            |

|                     |                  |              |          |          |          |                |                  |
|---------------------|------------------|--------------|----------|----------|----------|----------------|------------------|
| INCOME              | (135,860)        | (300)        | 0        | 0        | 0        | (4,380)        | (140,540)        |
| <b>Total Income</b> | <b>(135,860)</b> | <b>(300)</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>(4,380)</b> | <b>(140,540)</b> |

|                        |          |              |          |          |          |                |          |
|------------------------|----------|--------------|----------|----------|----------|----------------|----------|
| <b>Net Expenditure</b> | <b>0</b> | <b>3,300</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>(3,300)</b> | <b>0</b> |
|------------------------|----------|--------------|----------|----------|----------|----------------|----------|

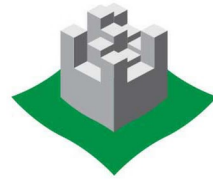
| Represented By                   |          |              |          |          |          |                |          |
|----------------------------------|----------|--------------|----------|----------|----------|----------------|----------|
| H005 COB MANAGEMENT              | 92,200   | 3,510        | 0        | 0        | 0        | 2,370          | 98,080   |
| H006 ROWAN HOUSE                 | (12,140) | 0            | 0        | 0        | 0        | (1,060)        | (13,200) |
| H007 KNIGHTS PLACE               | (72,230) | (210)        | 0        | 0        | 0        | (6,260)        | (78,700) |
| H008 INTEREST                    | 5,490    | 0            | 0        | 0        | 0        | (13,000)       | (7,510)  |
| H009 CAPITAL CHARGES             | 18,750   | 0            | 0        | 0        | 0        | (1,290)        | 17,460   |
| H010 COB MOVEMENT IN WORKING BAL | (32,070) | 0            | 0        | 0        | 0        | 15,940         | (16,130) |
| <b>Net Cost</b>                  | <b>0</b> | <b>3,300</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>(3,300)</b> | <b>0</b> |



**Exeter**  
City Council



**Exeter City Council  
Civic Centre  
Exeter EX1 1JN  
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Exeter  
City Council

# FEES AND CHARGES

# 2024 - 2025



**Fees and Charges for 2024-25**

**A PLANNING SERVICES**

| Fee | VAT @ 20% | Total | VAT CODE |
|-----|-----------|-------|----------|
| £ p | £ p       | £ p   |          |

**1 - SCALE OF CHARGES AND FEES FOR PLANNING AND ADVERTISEMENT APPLICATIONS**

The fees collectable are statutory and determined by Central Government.

**2 - PUBLICATIONS**

Conservation Area Character Appraisals\*

- Central (only available as a paper copy)
- Southernhay (only available as a paper copy)
- Heavitree (FREE to download from the website)
- Cowick Street (FREE to download from the website)
- Alphington (FREE to download from the website)
- Exwick (FREE to download from the website)
- Longbrook (FREE to download from the website)
- Midway Terrace and Ide Lane (FREE to download from the website)
- Riverside (FREE to download from the website)
- St David's (FREE to download from the website)
- Princes Square (FREE to download from the website)

\*Available on CD for £2 each

Development Plan Documents

- Core Strategy (adopted February 2012)
- Exeter Local Plan First Review (with Proposals Map and City Centre Insert)

Planning publications are available for download for free from the Exeter City Council website. If a printed copy is required an agreed charge (max £25 inc VAT) will apply

**Supplementary Planning Documents**

- Public Open Space
- Audit of Outdoor Recreational Facilities
- Neighbourhood Maps
- Neighbourhood Maps (Colour)
- Neighbourhood Maps (Black & White)
- Implementing Open Space Standards
- Houses in Multiple Occupation
- Student Accommodation Supplementary Planning Guidance
- Residential Extensions (Black & White)
- Residential Extensions (Colour)
- Trees in Relation to Development
- Planning Obligations
- Affordable Housing
- Draft Affordable Housing (2012)
- Residential Design Guide
- Streatham Campus Masterplan (Black & White)
- Streatham Campus Masterplan (Colour)
- Supplementary Planning Guidance
- Archaeology and Development

Planning publications are available for download for free from the Exeter City Council website. If a printed copy is required an agreed charge (max £25 inc VAT) will apply

**Exeter Local Plan First Review**

\* half price for residents and students

Local Plan Maps

- Proposals
- City Centre Inset

Exeter Employment Study (2007)

- Black & White
- Colour

Exeter Fringe Landscape Sensitivity & Capacity Study (2007)

- Black & White
- Colour (A3)

Monkerton & Hill Barton Masterplan (2010)

- Black & White
- Colour (A3)

Newcourt Masterplan (2010)

- Black & White
- Colour (A3)

South West Masterplan (2012)

- Black & White
- Colour (A3)

Planning publications are available for download for free from the Exeter City Council website. If a printed copy is required an agreed charge (max £25 inc VAT) will apply

**3 - SECTION 106 (S106) AGREEMENT MONITORING FEES**

Each agreement will incur the following:

- Registration of agreement
- PLUS - per clause in the agreement (S106, UU, VAR etc) and multiplied by the number of years monitoring required per clause:
- Physical Clause
- Financial/occupancy clause

|        |   |        |   |
|--------|---|--------|---|
| 645.00 | - | 645.00 | 9 |
| 120.00 | - | 120.00 | 9 |
| 35.00  | - | 35.00  | 9 |

## Fees and Charges for 2024-25

### 4 - ADMINISTRATION FEES

Service Charge for planning applications submitted directly to Exeter City Council, excluding applications which do not attract a planning fee and those with a fee below £75

Returned invalid applications

Confirmation that no planning enforcement action will be taken or enforcement notice withdrawn

| Fee                                  | VAT @ 20% | Total  | VAT CODE |
|--------------------------------------|-----------|--------|----------|
| 62.50                                | 12.50     | 75.00  | 3        |
| 25 per cent of planning fee retained |           |        |          |
| 100.00                               | 20.00     | 120.00 | 3        |

### B BUILDING CONTROL

Copy of Building Regulation Notices

No charge as information available under EIR

#### 1 - Schedule 1 - Standard charges for one or more Dwellings [Houses up to 300m<sup>2</sup> and flats up to three storeys]

(a) Full Plans

|              |          |        |          |   |
|--------------|----------|--------|----------|---|
| 1 Dwelling   | 1,000.00 | 200.00 | 1,200.00 | 3 |
| 2 Dwellings  | 1,308.33 | 261.67 | 1,570.00 | 3 |
| 3 Dwellings  | 1,625.00 | 325.00 | 1,950.00 | 3 |
| 4 Dwellings  | 1,933.33 | 386.67 | 2,320.00 | 3 |
| 5 Dwellings  | 2,200.00 | 440.00 | 2,640.00 | 3 |
| 6 Dwellings  | 2,483.33 | 496.67 | 2,980.00 | 3 |
| 7 Dwellings  | 2,733.33 | 546.67 | 3,280.00 | 3 |
| 8 Dwellings  | 3,008.33 | 601.67 | 3,610.00 | 3 |
| 9 Dwellings  | 3,291.67 | 658.33 | 3,950.00 | 3 |
| 10 Dwellings | 3,550.00 | 710.00 | 4,260.00 | 3 |

(b) Building Notice

|              |          |        |          |   |
|--------------|----------|--------|----------|---|
| 1 Dwelling   | 1,200.00 | 240.00 | 1,440.00 | 3 |
| 2 Dwellings  | 1,583.33 | 316.67 | 1,900.00 | 3 |
| 3 Dwellings  | 1,950.00 | 390.00 | 2,340.00 | 3 |
| 4 Dwellings  | 2,308.33 | 461.67 | 2,770.00 | 3 |
| 5 Dwellings  | 2,633.33 | 526.67 | 3,160.00 | 3 |
| 6 Dwellings  | 2,958.33 | 591.67 | 3,550.00 | 3 |
| 7 Dwellings  | 3,291.67 | 658.33 | 3,950.00 | 3 |
| 8 Dwellings  | 3,608.33 | 721.67 | 4,330.00 | 3 |
| 9 Dwellings  | 3,933.33 | 786.67 | 4,720.00 | 3 |
| 10 Dwellings | 4,250.00 | 850.00 | 5,100.00 | 3 |

(c) RG Charge

|              |          |   |          |   |
|--------------|----------|---|----------|---|
| 1 Dwelling   | 1,440.00 | - | 1,440.00 | 9 |
| 2 Dwellings  | 1,900.00 | - | 1,900.00 | 9 |
| 3 Dwellings  | 2,380.00 | - | 2,380.00 | 9 |
| 4 Dwellings  | 2,770.00 | - | 2,770.00 | 9 |
| 5 Dwellings  | 3,160.00 | - | 3,160.00 | 9 |
| 6 Dwellings  | 3,550.00 | - | 3,550.00 | 9 |
| 7 Dwellings  | 3,950.00 | - | 3,950.00 | 9 |
| 8 Dwellings  | 4,330.00 | - | 4,330.00 | 9 |
| 9 Dwellings  | 4,720.00 | - | 4,720.00 | 9 |
| 10 Dwellings | 5,120.00 | - | 5,120.00 | 9 |

#### 2 - Schedule 2 - Standard charges for work in connection with dwellings

(a) Full Plans

##### Type of Work

|  |        |        |          |   |
|--|--------|--------|----------|---|
| Replacement Glazing in dwellings - Single Unit                         | 83.33  | 16.67  | 100.00   | 3 |
| Replacement Glazing in dwellings - Multiple Units                      | 108.33 | 21.67  | 130.00   | 3 |
| Domestic Electrical Installations [CP serves BS 7671 certificate]      | 83.33  | 16.67  | 100.00   | 3 |
| Extensions or Loft Conversions - Not exceeding 10m <sup>2</sup>        | 150.00 | 30.00  | 180.00   | 3 |
| Extensions or Loft Conversions - 10m <sup>2</sup> to 40m <sup>2</sup>  | 666.67 | 133.33 | 800.00   | 3 |
| Extensions or Loft Conversions - 40m <sup>2</sup> to 60m <sup>2</sup>  | 891.67 | 178.33 | 1,070.00 | 3 |
| Conversion of attached garage to domestic habitable room               | 475.00 | 95.00  | 570.00   | 3 |
| Garages, carports or similar - [not exempt] less than 40m <sup>2</sup> | 200.00 | 40.00  | 240.00   | 3 |
| Re-roofing of existing dwellings                                       | 200.00 | 40.00  | 240.00   | 3 |

(b) Building Notice

##### Type of Work

|  |          |        |          |   |
|--|----------|--------|----------|---|
| Replacement Glazing in dwellings - Single Unit                         | 83.33    | 16.67  | 100.00   | 3 |
| Replacement Glazing in dwellings - Multiple Units                      | 108.33   | 21.67  | 130.00   | 3 |
| Domestic Electrical Installations [CP serves BS 7671 certificate]      | 83.33    | 16.67  | 100.00   | 3 |
| Extensions or Loft Conversions - Not exceeding 10m <sup>2</sup>        | 558.33   | 111.67 | 670.00   | 3 |
| Extensions or Loft Conversions - 10m <sup>2</sup> to 40m <sup>2</sup>  | 800.00   | 160.00 | 960.00   | 3 |
| Extensions or Loft Conversions - 40m <sup>2</sup> to 60m <sup>2</sup>  | 1,083.33 | 216.67 | 1,300.00 | 3 |
| Conversion of attached garage to domestic habitable room               | 575.00   | 115.00 | 690.00   | 3 |
| Garages, carports or similar - [not exempt] less than 40m <sup>2</sup> | 241.67   | 48.33  | 290.00   | 3 |
| Re-roofing of existing dwellings                                       | 200.00   | 40.00  | 240.00   | 3 |

(c) RG Charge

##### Type of Work

|  |          |   |          |   |
|--|----------|---|----------|---|
| Replacement Glazing in dwellings - Single Unit                         | 100.00   | - | 100.00   | 9 |
| Replacement Glazing in dwellings - Multiple Units                      | 130.00   | - | 130.00   | 9 |
| Domestic Electrical Installations [CP serves BS 7671 certificate]      | 100.00   | - | 100.00   | 9 |
| Extensions or Loft Conversions - Not exceeding 10m <sup>2</sup>        | 690.00   | - | 690.00   | 9 |
| Extensions or Loft Conversions - 10m <sup>2</sup> to 40m <sup>2</sup>  | 960.00   | - | 960.00   | 9 |
| Extensions or Loft Conversions - 40m <sup>2</sup> to 60m <sup>2</sup>  | 1,300.00 | - | 1,300.00 | 9 |
| Conversion of attached garage to domestic habitable room               | 690.00   | - | 690.00   | 9 |
| Garages, carports or similar - [not exempt] less than 40m <sup>2</sup> | 290.00   | - | 290.00   | 9 |
| Re-roofing of existing dwellings                                       | 240.00   | - | 240.00   | 9 |

## Fees and Charges for 2024-25

|  | Fee      | VAT @ 20% | Total     | VAT CODE |
|--|----------|-----------|-----------|----------|
| <b>3 - Schedule 3 - Standard charges for work to which Schedules 1 and 2 do not apply.</b>                                 |          |           |           |          |
| (a) Full Plans   |          |           |           |          |
| <b>Estimate of cost</b>  |          |           |           |          |
| Under £2,000   | 175.00   | 35.00     | 210.00    | 3        |
| £2,000 - £5,000  | 275.00   | 55.00     | 330.00    | 3        |
| £5,001- £10,000  | 325.00   | 65.00     | 390.00    | 3        |
| £10,001 - £25,000  | 525.00   | 105.00    | 630.00    | 3        |
| £25,001 - £50,000  | 858.33   | 171.67    | 1,030.00  | 3        |
| £50,001- £75,000   | 1,191.67 | 238.33    | 1,430.00  | 3        |
| £75,000 - £100,000   | 1,516.67 | 303.33    | 1,820.00  | 3        |
| For dwellings above 10, or work in excess of £100,000 please contact Building Control on 01392 265218                      |          |           |           |          |
| (b) Building Notice  |          |           |           |          |
| <b>Estimate of cost</b>  |          |           |           |          |
| Under £2,000   | 200.00   | 40.00     | 240.00    | 3        |
| £2,000 - £5,000  | 308.33   | 61.67     | 370.00    | 3        |
| £5,001- £10,000  | 400.00   | 80.00     | 480.00    | 3        |
| £10,001 - £25,000  | 625.00   | 125.00    | 750.00    | 3        |
| £25,001 - £50,000  | 1,225.00 | 245.00    | 1,470.00  | 3        |
| £50,001- £75,000   | 1,708.33 | 341.67    | 2,050.00  | 3        |
| £75,000 - £100,000   | 1,816.67 | 363.33    | 2,180.00  | 3        |
| For dwellings above 10, or work in excess of £100,000 please contact Building Control on 01392 265218                      |          |           |           |          |
| Note - The BUILDING NOTICE option is not available for buildings subject to The Regulatory Reform [Fire Safety] Order 2005 |          |           |           |          |
| (c) RG Charge  |          |           |           |          |
| <b>Estimate of cost</b>  |          |           |           |          |
| Under £2,000   | 240.00   | -         | 240.00    | 9        |
| £2,000 - £5,000  | 370.00   | -         | 370.00    | 9        |
| £5,001- £10,000  | 480.00   | -         | 480.00    | 9        |
| £10,001 - £25,000  | 750.00   | -         | 750.00    | 9        |
| £25,001 - £50,000  | 1,230.00 | -         | 1,230.00  | 9        |
| £50,001- £75,000   | 1,710.00 | -         | 1,710.00  | 9        |
| £75,000 - £100,000   | 2,160.00 | -         | 2,160.00  | 9        |
| For dwellings above 10, or work in excess of £100,000 please contact Building Control on 01392 265218                      |          |           |           |          |
| <b>C LOCAL LAND CHARGES</b>  |          |           |           |          |
| - LLC1 Enquires  | 25.15    | -         | 25.15     | 9        |
| - Con29 Enquiries  | 71.92    | 14.38     | 86.30     | 3        |
| - Extra Question (Optional Enquiries Part Two)   | 4.62     | 0.93      | 5.55      | 3        |
| - Extra Question (Optional Enquiries Q22) (set by Devon CC)  | 7.58     | 1.52      | 9.10      | 3        |
| - Extra Parcel LLC1 only   | 4.40     | -         | 4.40      | 9        |
| - Extra Parcel Con29   | 4.62     | 0.93      | 5.55      | 3        |
| - Each Additional Enquiry (Solicitors own)   | 11.33    | 2.27      | 13.60     | 3        |
| - Personal Searches  |          |           | No Charge |          |
| <b>D UNDERGROUND PASSAGES</b>  |          |           |           |          |
| Adult  | 7.50     | -         | 7.50      | 8        |
| Child (5-16)   | 5.00     | -         | 5.00      | 8        |
| Senior/Student   | 6.00     | -         | 6.00      | 8        |
| Family (2 adults and up to 3 children)   | 22.00    | -         | 22.00     | 8        |
| Adult group  | 6.00     | -         | 6.00      | 8        |
| Child group  | 4.00     | -         | 4.00      | 8        |
| Concession group   | 5.50     | -         | 5.50      | 8        |
| * Admission fees may be subject to discounting during quiet periods to encourage visitors to, and residents of, Exeter.    |          |           |           |          |
| <b>E RED COAT GUIDED GROUP TOURS</b>   |          |           |           |          |
| Adult  | 6.00     | -         | 6.00      | 8        |
| Child (5-16)   | 3.00     | -         | 3.00      | 8        |
| <b>F CAR PARKS</b>   |          |           |           |          |
| <b>Charges apply 7 days a week 8am-10pm including Bank Holidays (Topsham car parks 9am-6pm) unless otherwise stated</b>    |          |           |           |          |
| NB: Car Parks Fees & Charges are not normally reviewed at this time. Prices will come in later in year.                    |          |           |           |          |
| <b>Central Car Parks</b>   |          |           |           |          |
| These charges apply at the following car parks:  |          |           |           |          |
| Bampfylde Street   |          |           |           |          |
| Guildhall  |          |           |           |          |
| John Lewis   |          |           |           |          |
| King William St / Leighton Terrace   |          |           |           |          |
| Magdalen Road (Fairpark)   |          |           |           |          |
| Magdalen Street  |          |           |           |          |
| Mary Arches Street - all areas   |          |           |           |          |
| Princesshay 2 (Civic Centre)   |          |           |           |          |
| Princesshay 3 (Broadwalk House)  |          |           |           |          |
| Smythen Street   |          |           |           |          |
| Up to 2 Hours  | 3.75     | 0.75      | 4.50      | 3        |
| 2 to 3 Hours   | 4.67     | 0.93      | 5.60      | 3        |
| 3 to 4 Hours   | 5.58     | 1.12      | 6.70      | 3        |
| 4 to 5 Hours   | 6.50     | 1.30      | 7.80      | 3        |
| 5 to 6 Hours   | 7.42     | 1.48      | 8.90      | 3        |
| 6 to 7 Hours   | 8.33     | 1.67      | 10.00     | 3        |
| All Day  | 15.00    | 3.00      | 18.00     | 3        |
| <b>Zone 1 Car Parks</b>  |          |           |           |          |

## Fees and Charges for 2024-25

|  | Fee      | VAT @ 20% | Total    | VAT CODE |
|--|----------|-----------|----------|----------|
| These charges apply at the following car parks:  |          |           |          |          |
| Bartholomew Terrace  |          |           |          |          |
| Harlequins   |          |           |          |          |
| Howell Road  |          |           |          |          |
| Mathews Hall Topsham   |          |           |          |          |
| Triangle   |          |           |          |          |
| Up to 2 Hours  | 2.83     | 0.57      | 3.40     | 3        |
| 2 to 3 Hours   | 3.75     | 0.75      | 4.50     | 3        |
| 3 to 4 Hours   | 4.67     | 0.93      | 5.60     | 3        |
| 4 to 5 Hours   | 5.58     | 1.12      | 6.70     | 3        |
| 5 to 6 Hours   | 6.50     | 1.30      | 7.80     | 3        |
| 6 to 7 Hours   | 7.42     | 1.48      | 8.90     | 3        |
| All Day  | 10.83    | 2.17      | 13.00    | 3        |
| <b>Zone 2 Car Parks</b>  |          |           |          |          |
| These charges apply at the following car parks:  |          |           |          |          |
| Belmont Road   |          |           |          |          |
| Bystock Terrace  |          |           |          |          |
| Cathedral & Quay   |          |           |          |          |
| Haven Banks 1  |          |           |          |          |
| Parr Street  |          |           |          |          |
| Richmond Road  |          |           |          |          |
| Topsham Quay   |          |           |          |          |
| Up to 2 Hours  | 2.83     | 0.57      | 3.40     | 3        |
| 2 to 3 Hours   | 3.75     | 0.75      | 4.50     | 3        |
| 3 to 4 Hours   | 4.67     | 0.93      | 5.60     | 3        |
| 4 to 5 Hours   | 5.58     | 1.12      | 6.70     | 3        |
| All Day  | 9.17     | 1.83      | 11.00    | 3        |
| <b>Zone 3 Car Parks - some with maximum stay</b>   |          |           |          |          |
| These charges apply at the following car parks:  |          |           |          |          |
| Bromhams Farm - (2hr free period - one per day per vehicle; up to 4hrs - including free period £2; up to 6hrs - including free period £4 - Maximum stay 6 hours. No return within 3 hours) |          |           |          |          |
| Flowerpot Lane   |          |           |          |          |
| Gordons Place (maximum stay 3 hours)   |          |           |          |          |
| Haven Banks 2  |          |           |          |          |
| Haven Banks 3  |          |           |          |          |
| Holman Way, Topsham  |          |           |          |          |
| Okehampton Street  |          |           |          |          |
| Station Road, Exwick (maximum stay 3 hours)  |          |           |          |          |
| Tappers Close, Topsham   |          |           |          |          |
| Turf Approach  |          |           |          |          |
| Up to 2 Hours  | 1.67     | 0.33      | 2.00     | 3        |
| 2 to 3 Hours   | 2.50     | 0.50      | 3.00     | 3        |
| 3 to 4 Hours   | 3.33     | 0.67      | 4.00     | 3        |
| All Day  | 4.17     | 0.83      | 5.00     | 3        |
| Coach Parking at Haven Road 3 - any period up to 24 hours  | 8.33     | 1.67      | 10.00    | 3        |
| <b>Season Tickets</b>  |          |           |          |          |
| One month season ticket  | 168.33   | 33.67     | 202.00   | 3        |
| Two month season ticket  | 335.83   | 67.17     | 403.00   | 3        |
| Three Month Season Ticket  | 505.00   | 101.00    | 606.00   | 3        |
| Six Month Season Ticket  | 1,008.33 | 201.67    | 1,210.00 | 3        |
| Annual season ticket   | 2,015.83 | 403.17    | 2,419.00 | 3        |
| Residents Annual Season Ticket   | 166.67   | 33.33     | 200.00   | 3        |
| Cathedral & Quay Business Bays - Dedicated Business Bay (within catchment zone and subject to availability)  | 708.33   | 141.67    | 850.00   | 3        |
| Bartholomew Terrace Business Bays - Business Bay (within catchment zone and subject to availability)   | 291.67   | 58.33     | 350.00   | 3        |
| <b>Penalty Charge Notices</b>  |          |           |          |          |
| Charge for higher rate contravention ( <i>reduced by 50% if paid within 14 days</i> )  | 70.00    | -         | 70.00    | 9        |
| Charge for lower rate contravention ( <i>reduced by 50% if paid within 14 days</i> )   | 50.00    | -         | 50.00    | 9        |
| <i>These rates are laid down by guidance accompanying the Traffic Management Act, and therefore may be subject to change.</i>  |          |           |          |          |
| Debt Collection (Bailiff Fees) over and above PCN  | 90.00    | -         | 90.00    | 9        |
| <b>G CANAL AND PORT OF EXETER</b>  |          |           |          |          |
| <b>* With effect from 1st April 2024</b>   |          |           |          |          |
| Calculated lengths include Bumpkins, Bowsprits, Spars and other extensions fixed or rigged fore and/or aft of the vessel at the mooring  |          |           |          |          |
| Cost may be amended for operational reasons by the Port Manager  |          |           |          |          |
| <b>1 Mooring on Bight</b>  |          |           |          |          |
| i Commercial/ Qualifying Vessel (per day or part day)  | 85.00    | -         | 85.00    | 7        |
| ii Recreational vessels under 40 ft (per day or part day)  | 17.50    | 3.50      | 21.00    | 3        |
| iii Recreational vessels over 40 ft (per day or part day)  | 21.67    | 4.33      | 26.00    | 3        |

## Fees and Charges for 2024-25

|   | Fee  | VAT @ 20%        | Total    | VAT CODE      |
|---|--|------------------|----------|---------------|
| <b>2 Mooring Licence or Storage Ashore (per metre per month or part month)</b>                            |  |                  |          |               |
| i Basin or Canal (including Turf)   | 14.17  | 2.83             | 17.00    | 3             |
| ii Topsham Quay hardstand, including trailers (booking deposit required - minimum period of stay applies) | 17.50  | 3.50             | 21.00    | 3             |
| iii Topsham Quay alongside (by arrangement)   | Price on application                                     |                  |          | 3             |
| iv Multihull Vessels  | Plus 25%   |                  |          | as applicable |
| v Vessels Stored Ashore   | After 12 months an additional 25% per quarter cumulative |                  |          | as applicable |
| vi Boat restoration projects (storage on hardstanding)  | By negotiation   |                  |          | as applicable |
| vii Commercial vessel   | By negotiation   |                  |          | as applicable |
| viii Vessels exceeding maximum overnight permitted stay   | By negotiation   |                  |          | as applicable |
| <b>3 Locking In or Out at Turf (including Mast/Demasting)</b>   |  |                  |          |               |
| Mon to Fri (exc Public holidays) 08:00:15:00  |  |                  |          |               |
| For access and passage outside these times contact the Operations Manager                                 |  |                  |          |               |
| No fee for recreational vessels available on designated Convoy dates                                      |  |                  |          |               |
| i Recreational Vessel additional single lock in or out (during season)                                    | 35.00  | 7.00             | 42.00    | 3             |
| ii Recreational Vessel out of hours (by arrangement)  | 96.25  | 19.25            | 115.50   | 3             |
| iii Commercial Vessel Weekday   | 175.00   | -                | 175.00   | 7             |
| iv Cancellation of booking (less than 1 day prior to event)   | 37.50  | 7.50             | 45.00    | 3             |
| <b>4 One Way Passage Along Canal (Single Hull Vessels)</b>  |  |                  |          |               |
| Mon to Fri (exc Public holidays) 08:00:15:00  |  |                  |          |               |
| For access and passage outside these times contact the Operations Manager                                 |  |                  |          |               |
| No fee for recreational vessels available on designated Convoy dates                                      |  |                  |          |               |
| i Recreational Vessel Weekday   | 58.33  | 11.67            | 70.00    | 3             |
| ii Commercial Vessel Weekday  | 180.00   | -                | 180.00   | 7             |
| iii Cancellation of booking (less than 3 days prior to event)   | 37.50  | 7.50             | 45.00    | 3             |
| <b>5 Winter Season Storage Offer as Part of Designated Convoy</b>   |  |                  |          |               |
| Five months paid in advance includes Locking & Transit with convoy rate - per                             |  |                  |          |               |
| i metre   | 70.83  | 14.17            | 85.00    | 3             |
| Five months paid in advance includes Locking & Transit, convoy, hire of                                   |  |                  |          |               |
| ii cradle (excluding cranage fees) - 8m LOA vessel  | 770.83   | 154.17           | 925.00   | 3             |
| Five months paid in advance includes Locking & Transit, convoy, hire of                                   |  |                  |          |               |
| iii cradle (excluding cranage fees) - 10m LOA vessel  | 908.33   | 181.67           | 1,090.00 | 3             |
| Five months paid in advance includes Locking & Transit, convoy, hire of                                   |  |                  |          |               |
| iv cradle (excluding cranage fees)- 12m LOA vessel  | 1,050.00   | 210.00           | 1,260.00 | 3             |
| <b>6 Visiting Vessels' Mooring and Berths per day or part</b>   |  |                  |          |               |
| Mooring alongside per day (max. 4 weeks in any year)  |  |                  |          |               |
| i Turf weekdays (min period 2 days) per day inclusive of Locking  | 29.17  | 5.83             | 35.00    | 3             |
| ii Turf 'weekend' (in Friday/out Monday) inclusive of Locking   | 75.00  | 15.00            | 90.00    | 3             |
| iii Topsham Quay per day  | 20.83  | 4.17             | 25.00    | 3             |
| <b>7 Passenger Vessels and/or boats for hire within the Port, Canal or Basin</b>                          |  |                  |          |               |
| Landing passengers (per passenger/ occupant per one way passage)  | 0.70   | -                | 0.70     | 7             |
| Pontoons per metre per month  | 17.00  | -                | 17.00    | 7             |
| Contracted Use of the Waterway  |  | By negotiation   |          |               |
| <b>8 Dues on Qualifying Vessels (HMRC Notice 744c) whilst withdrawn from commercial use</b>               |  |                  |          |               |
| i Canal or Canal Basin - mooring afloat (per metre per month/part month)                                  | 14.25  | -                | 14.25    | 7             |
| ii Topsham Quay - mooring afloat (per metre per month/part month)   | Price on application                                     |                  |          | 7             |
| <b>9 Services</b>   |  |                  |          |               |
| Electricity, Water & Waste Disposal   |  | At cost plus 20% |          |               |
| <b>10 Cranage</b>   |  |                  |          |               |
| Lifting in or out   |  |                  |          |               |
| i Cranage assistance fee (not including contractor cranage costs)   | 45.83  | 9.17             | 55.00    | 3             |
| ii Lifting over Topsham Quay per metre plus cranage fee   | 4.17   | 0.83             | 5.00     | 3             |
| Hire of cradles per boat per month or part (cradle or legs on keel boats)                                 |  |                  |          |               |
| iii compulsory)   | 41.67  | 8.33             | 50.00    | 3             |
| iv Provision of Appointed Person  |  | At cost          |          | 3             |
| <b>11 Storage and Labour</b>  |  |                  |          |               |
| i Storage of masts ashore (per period up to 6 months)   | 43.75  | 8.75             | 52.50    | 3             |
| ii Assistance / Supervision (where not included in other charges)   |  | At cost          |          | 3             |
| iii Labour per half hour  | 41.67  | 8.33             | 50.00    | 3             |
| iv Labour per half hour with use of boat (2 staff)  | 158.33   | 31.67            | 190.00   | 3             |
| <b>12 Administration Charges</b>  |  |                  |          |               |
| Change of ownership of a boat within the Canal  | 20.83  | 4.17             | 25.00    | 3             |
| <b>13 Hire of Unifloat per day (or part thereof)</b>  |  |                  |          |               |
| i Hire of concrete Walcon pontoon per day (or part thereof) plus delivery                                 | 10.83  | 2.17             | 13.00    | 3             |
| ii Hire of Uniflote pontoon per day (or part thereof)   | 112.50   | 22.50            | 135.00   | 3             |
| iii Storage of equipment, containers and cradles per metre per month                                      | 14.17  | 2.83             | 17.00    | 3             |
| <b>14 Licensing of Commercial Craft and Boat Operators per annum</b>                                      |  |                  |          |               |
| i Commercial Craft  | 33.33  | 6.67             | 40.00    | 3             |
| ii Operators (initial)  | 91.67  | 18.33            | 110.00   | 3             |
| iii Operators (Renewal)   | 33.33  | 6.67             | 40.00    | 3             |
| <b>15 Topsham Ferry per crossing</b>  |  |                  |          |               |
| i Per person (under 5 yrs old free)   | 2.00   | -                | 2.00     | 7             |
| ii Bicycles   | 1.50   | -                | 1.50     | 7             |
| iii Water taxi to other vessels (at Ferry Operative's discretion)   | 7.00   | -                | 7.00     | 7             |



## Fees and Charges for 2024-25

|   | Fee   | VAT @ 20% | Total    | VAT CODE |
|---|---|-----------|----------|----------|
| <b>16 Exeter Port Authority Marine Services</b>   |   |           |          |          |
| i Deep water mooring service - includes lifting and inspection of mooring block Service mooring to connection with ground chain (does not include inspection of ground chain)   | 135.00  | 27.00     | 162.00   | 3        |
| ii Drying mooring service   | 45.00   | 9.00      | 54.00    | 3        |
| iii Winterise mooring (including storage)   | 30.67   | 6.13      | 36.80    | 3        |
| iv General Labour per staff member per half hour  | 41.67   | 8.33      | 50.00    | 3        |
| v Hire of commercial boat with helm and crew per half day (4 hours maximum)   | 875.00  | 175.00    | 1,050.00 | 3        |
| vi Hire of commercial boat and crew per day (8 hours maximum)   | 1,750.00  | 350.00    | 2,100.00 | 3        |
| viii Telehandler with driver per hour   | 158.33  | 31.67     | 190.00   | 3        |
| ix Telehandler with driver per day  | 658.33  | 131.67    | 790.00   | 3        |
| x All other commercial work   | By Negotiation  |           |          | 3        |
| <b>17 Exeter Port Authority Training Courses</b>  |   |           |          |          |
| i Powerboat Level 2 courses   | 360.00  | -         | 360.00   | 8        |
| ii RYA Level 2 - Powerboat Handling Direct Assessment Course  | 220.00  | -         | 220.00   | 8        |
| iii Advanced Powerboat course   | 400.00  | -         | 400.00   | 8        |
| <b>H MUSEUM</b>   |   |           |          |          |
| <b>(1) RAMM</b>   |   |           |          |          |
| - Admission to Museum   | Voluntary donation - suggested £5   |           |          |          |
| - Free activities, talks, tours, special events, workshops, special exhibitions etc   | Pay what you think  |           |          |          |
| - Charged for activities, talks, tours, special events, workshops, special exhibitions etc  | Prices vary - all are published on RAMM's website: <a href="http://www.rammuseum.org.uk">www.rammuseum.org.uk</a>   |           |          |          |
| - School visits   | A programme of various learning activities is available throughout the year for schools and other groups - see the RAMM website for details: <a href="http://www.rammuseum.org.uk/schools">www.rammuseum.org.uk/schools</a> |           |          |          |
| (i) Self led  | Voluntary donation - booking essential via website: <a href="http://www.rammuseum.org.uk/schools">http://www.rammuseum.org.uk/schools</a>   |           |          |          |
| (ii) Volunteer led  | From £3 per child for a 10.00 am to 2.00 pm visit comprising 5 x 30 minutes of led activities / handling / tour. Minimum charge £72   |           |          |          |
| <b>(2) Hire Charges</b>   |   |           |          |          |
| <b>(a) Spaces available for hire:</b>   |   |           |          |          |
| (i) Corporate and private hire available, including wedding receptions  | Contact Jacqui Channon on 01392 265384 / <a href="mailto:jacqui.channon@exeter.gov.uk">jacqui.channon@exeter.gov.uk</a> for further information and a quote.  |           |          |          |
| (ii) When available Meeting Room A / B can be booked for schools to leave their bags and have lunch (rooms have a minimum 3 hour booking and a maximum capacity of 65 children)   | Contact Simon Tootell on 01392 265984 / <a href="mailto:simon.tootell@exeter.gov.uk">simon.tootell@exeter.gov.uk</a> for further information and a quote  |           |          |          |
| <b>(b) Commission on sales in galleries when RAMM is acting as an intermediary</b>  | 40% of gross sales + VAT  |           |          | 3        |
| <b>(c) Booked lectures and tours</b>  |   |           |          |          |
| - Lecture by Museum Specialist, minimum per hour (additional research and travel beyond 30 minutes will incur extra charges)  | 108.30  | -         | 108.30   | 8        |
| - RAMM gallery tour by Museum Specialist for up to 12 people, minimum per hour (additional research will incur extra charges)   | 101.45  | -         | 101.45   | 8        |
| - Collections Study Centre tour by Museum Specialist for up to 8 people, minimum per hour (additional research will incur extra charges)  | 121.70  | -         | 121.70   | 8        |
| - Other behind the scenes access led by Museum Specialist for up to 12 people, minimum per hour (additional research will incur extra charges)  | 202.80  | -         | 202.80   | 8        |
| - Specialist collections research/advice, charge applies to enquiries beyond 30 minutes (charged at minimum per half hour, any travel will incur extra charges)   | 33.85   | -         | 33.85    | 8 or 3   |
| <b>(d) Conservation</b>   |   |           |          |          |
| - Conservation laboratory space hire per hour   | 5.79  | 1.16      | 6.95     | 3        |
| - Conservation workshop space hire per hour   | 4.33  | 0.87      | 5.20     | 3        |
| - Conservation work, per hour   | 56.33   | 11.27     | 67.60    | 3        |
| - Conservation work, (35 hours plus) per day  | 342.91  | 68.58     | 411.50   | 3        |
| - Conservation mountmaking, per hour  | 45.50   | 9.10      | 54.60    | 3        |
| - Minimum x-ray charge  | 207.00  | 41.40     | 248.40   | 3        |
| <b>(e) Archaeological archives - Per box</b>  | On application. Contact <a href="mailto:thomas.cadbury@exeter.gov.uk">thomas.cadbury@exeter.gov.uk</a> for further information and a quote.   |           |          |          |
| <b>(f) Object Loan</b>  | On application. Contact holly.carter-chappell@exeter.gov.uk for further information and a quote.  |           |          |          |
| <b>(3) Photographic Charges</b>   |   |           |          |          |
| <b>NOTE:</b> By visiting ' <a href="https://prints.rammuseum.org.uk">prints.rammuseum.org.uk</a> ' you can buy framed or unframed decorative prints and canvas prints, from a selection of RAMM images. To use RAMM images in publications and as prints see the selection available on <a href="https://www.bridgemanimages.com">https://www.bridgemanimages.com</a> |   |           |          |          |
| 25% discount for existing images available to students, and Devon registered publishers/press and registered charities.   |   |           |          |          |
| Location photography is available on application and will be charged on an individual basis.  |   |           |          |          |
| <b>(a) Digital Images</b>   |   |           |          |          |
| (i) New high quality digital image  | 252.08  | 50.42     | 302.50   | 3        |
| - Postage & packaging costs may also apply  | As necessary  |           |          | 3        |

## Fees and Charges for 2024-25

| (4) <b>Reproduction Charges</b>  | Fee  | VAT @ 20% | Total  | VAT CODE |
|--|--|-----------|--------|----------|
| <b>Medium Resolution</b>   |  |           |        |          |
| Selected works of art that are no longer in copyright will be periodically available for free download at 300 dpi when printed at A5 ('Medium resolution'). The Creative Commons CC0 tool will be applied to these images and RAMM has waived all of its rights to the work worldwide under copyright law, including all related and neighbouring rights. For more information please see RAMM's Open Access Strategy. |  |           |        |          |
| <b>High Resolution</b>   |  |           |        |          |
| For images that are larger than 300dpi when printed at A5 ('High resolution') the following fees and charges are applicable. Contact holly.carter-chappell@exeter.gov.uk for further information and a quote.  |  |           |        |          |
| <b>(a) Magazine and Journal Use</b>  |  |           |        |          |
| Print and/or digital. Use inside a single magazine or journal. Single language only. Print run of 1,500. 5 years.  | 59.50  | 11.90     | 71.40  | 3        |
| <b>(b) Book Use</b>  |  |           |        |          |
| Print and/or digital / eBook, including for use in on-line academic databases. Single use inside book. Any size. Academic, trade or self-published book. Single language only. Single territory for trade; global for academic. Print run of 1,500. 5 years  | 59.50  | 11.90     | 71.40  | 3        |
| <b>(c) Television/Film</b>   |  |           |        |          |
| (i) Facilities fee, minimum per half day   | Contact Nicki McCaskie on<br>nicki.mccaskie@exeter.gov.uk for a quote. |           |        | 3        |
| (ii) Still photographs reproduced/broadcast within a single TV programme, film etc.  |  |           |        |          |
| - Transmission (includes +1, 30 days on demand, internet streaming):   |  |           |        |          |
| UK   | 50.71  | 10.14     | 60.85  | 3        |
| UK & Europe  | 62.04  | 12.41     | 74.45  | 3        |
| World  | 90.13  | 18.02     | 108.15 | 3        |
| - 1 year, up to 3 transmissions, (includes +1, on demand, internet streaming):   |  |           |        |          |
| UK   | 73.25  | 14.65     | 87.90  | 3        |
| UK & Europe  | 95.83  | 19.17     | 115.00 | 3        |
| World  | 124.00   | 24.80     | 148.80 | 3        |
| - 3 years, up to 8 transmissions, (includes +1, on demand, internet streaming):  |  |           |        |          |
| UK   | 112.75   | 22.55     | 135.30 | 3        |
| UK & Europe  | 169.00   | 33.80     | 202.80 | 3        |
| World  | 225.33   | 45.07     | 270.40 | 3        |
| - 5 years unlimited transmissions, (includes catchup, on demand, internet streaming):  |  |           |        |          |
| UK   | 197.17   | 39.43     | 236.60 | 3        |
| UK & Europe  | 253.62   | 50.73     | 304.35 | 3        |
| World  | 366.33   | 73.27     | 439.60 | 3        |
| - 10 years unlimited transmissions, (includes catchup, on demand, internet streaming):   |  |           |        |          |
| UK   | 253.63   | 50.72     | 304.35 | 3        |
| UK & Europe  | 310.00   | 62.00     | 372.00 | 3        |
| World  | 422.67   | 84.53     | 507.20 | 3        |
| (iii) Filming  | Price on application - email<br>museum.reception@exeter.gov.uk         |           |        | 3        |
| <b>(g) Exhibition/Display usage</b>  |  |           |        |          |
| <b>NOTE: For each additional venue add 25% of cost.</b>  |  |           |        |          |
| <b>(i) Exhibition/Display - Single Venue</b>   |  |           |        |          |
| - Printed, up to A4, up to 6 months  | 68.83  | 13.77     | 82.60  | 3        |
| - Printed, over A4, up to 6 months   | 86.00  | 17.20     | 103.20 | 3        |
| - Digital, up to 6 months  | 68.83  | 13.77     | 82.60  | 3        |
| - Marketing, up to 6 months usage  | 66.38  | 13.27     | 79.65  | 3        |
| <b>(ii) Exhibition/Display - Single Venue</b>  |  |           |        |          |
| - Printed, up to A4, up to 1 year  | 158.13   | 31.62     | 189.75 | 3        |
| - Printed, over A4, up to 1 year   | 197.46   | 39.49     | 236.95 | 3        |
| - Digital, up to 1 year  | 158.13   | 31.62     | 189.75 | 3        |
| - Marketing, up to 1 years usage   | 110.13   | 22.02     | 132.15 | 3        |
| (iii) Display - Permanent, up to 10 years  | 439.50   | 87.90     | 527.40 | 3        |
| Reproduction projects not mentioned can be requested and will be considered on an individual basis.  |  |           |        |          |

## Fees and Charges for 2024-25

|  | Fee    | VAT @ 20% | Total  | VAT CODE |
|--|--------|-----------|--------|----------|
| <b>(h) Large print runs and all other uses</b> |        |           |        |          |
| <b>(i) One Country, One Language</b>           |        |           |        |          |
| - Inside up to 1/2 page - Black and White      | 72.50  | 14.50     | 87.00  | 3        |
| - Colour                                       | 129.67 | 25.93     | 155.60 | 3        |
| - Inside full page - Black and White           | 97.75  | 19.55     | 117.30 | 3        |
| - Colour                                       | 194.50 | 38.90     | 233.40 | 3        |
| - Cover - Black and White                      | 130.25 | 26.05     | 156.30 | 3        |
| - Colour                                       | 259.42 | 51.88     | 311.30 | 3        |
| <b>(ii) Single Continent, One Language</b>     |        |           |        |          |
| - Inside up to 1/2 page - Black and White      | 68.38  | 13.67     | 82.05  | 3        |
| - Colour                                       | 136.13 | 27.22     | 163.35 | 3        |
| - Inside full page - Black and White           | 102.59 | 20.51     | 123.10 | 3        |
| - Colour                                       | 207.33 | 41.47     | 248.80 | 3        |
| - Cover - Black and White                      | 204.17 | 40.83     | 245.00 | 3        |
| - Colour                                       | 272.33 | 54.47     | 326.80 | 3        |
| <b>(iii) Single Continent, Multi Language</b>  |        |           |        |          |
| - Inside up to 1/2 page - Black and White      | 71.79  | 14.36     | 86.15  | 3        |
| - Colour                                       | 143.00 | 28.60     | 171.60 | 3        |
| - Inside full page - Black and White           | 107.33 | 21.47     | 128.80 | 3        |
| - Colour                                       | 214.38 | 42.87     | 257.25 | 3        |
| - Cover - Black and White                      | 143.67 | 28.73     | 172.40 | 3        |
| - Colour                                       | 285.92 | 57.18     | 343.10 | 3        |
| <b>(iv) World, One Language</b>                |        |           |        |          |
| - Inside up to 1/2 page - Black and White      | 73.92  | 14.78     | 88.70  | 3        |
| - Colour                                       | 162.58 | 32.52     | 195.10 | 3        |
| - Inside full page - Black and White           | 110.67 | 22.13     | 132.80 | 3        |
| - Colour                                       | 243.92 | 48.78     | 292.70 | 3        |
| - Cover - Black and White                      | 147.67 | 29.53     | 177.20 | 3        |
| - Colour                                       | 325.21 | 65.04     | 390.25 | 3        |
| <b>(v) World, Multi Language</b>               |        |           |        |          |
| - Inside up to 1/2 page - Black and White      | 83.09  | 16.61     | 99.70  | 3        |
| - Colour                                       | 196.21 | 39.24     | 235.45 | 3        |
| - Inside full page - Black and White           | 124.67 | 24.93     | 149.60 | 3        |
| - Colour                                       | 294.21 | 58.84     | 353.05 | 3        |
| - Cover - Black and White                      | 166.17 | 33.23     | 199.40 | 3        |
| - Colour                                       | 392.29 | 78.46     | 470.75 | 3        |

All other uses - price on application.

On application. Contact holly.carter-chappell@exeter.gov.uk for further information and a quote. 3

### I SPORTS AND LEISURE CENTRES

We operate a discount structure for club bookings based on the number of bookings over an 8 week period as follows:

| Tier | Hours per Week |
|------|----------------|
| 1    | 2.5            |
| 2    | 6              |
| 3    | 9              |

#### 1 **ADMISSION CHARGE**

|              |      |      |      |   |
|--------------|------|------|------|---|
| - Adult      | 1.33 | 0.27 | 1.60 | 3 |
| - Under 18's | 0.88 | 0.17 | 1.05 | 3 |

#### 2 **ISCA CENTRE for bowls and bridge (Casual public use)**

##### **Bowls Per Person**

|            |       |   |       |   |
|------------|-------|---|-------|---|
| - 1 hour   | 5.80  | - | 5.80  | 9 |
| - 1½ hours | 7.20  | - | 7.20  | 9 |
| - 2 hours  | 8.65  | - | 8.65  | 9 |
| - 2½ hours | 10.10 | - | 10.10 | 9 |
| - 3 hours  | 11.55 | - | 11.55 | 9 |

#### 3 **EXETER ARENA**

##### **(1) Arena Hire (Hourly)**

|                                 |       |   |       |   |
|---------------------------------|-------|---|-------|---|
| - Schools Weekdays (before 6pm) | 55.15 | - | 55.15 | 9 |
| - General Hire                  | 90.85 | - | 90.85 | 9 |

##### **(2) Stadium Hire**

|                                    |          |   |          |   |
|------------------------------------|----------|---|----------|---|
| Half Day                           | 358.05   | - | 358.05   | 9 |
| Whole Day - Weekends/Bank Holidays | 1,004.85 | - | 1,004.85 | 9 |

##### **(3) Casual Use (including changing/shower use)**

|                |      |   |      |   |
|----------------|------|---|------|---|
| (a) Adult      | 4.75 | - | 4.75 | 9 |
| (b) Under 18's | 2.60 | - | 2.60 | 9 |

##### **(4) Soccer Pitch Hire (per match)**

|              |       |   |       |   |
|--------------|-------|---|-------|---|
| - Adult      | 75.60 | - | 75.60 | 9 |
| - Under 18's | 43.60 | - | 43.60 | 9 |

##### **Floodlights - charged per hour**

|                    |       |      |       |   |
|--------------------|-------|------|-------|---|
| Competition - 100% | 19.25 | 3.85 | 23.10 | 3 |
| Training - 40%     | 14.00 | 2.80 | 16.80 | 3 |

##### **Equipment Hire**

|                 |       |      |       |   |
|-----------------|-------|------|-------|---|
| Small Equipment | 5.86  | 1.17 | 7.05  | 3 |
| Large Equipment | 19.25 | 3.85 | 23.10 | 3 |

##### **(5) Photo-Finish Cabin**

|  |       |      |       |   |
|--|-------|------|-------|---|
|  | 23.17 | 4.63 | 27.80 | 3 |
|--|-------|------|-------|---|

##### **(6) Physio room hire per month**

|  |        |       |        |   |
|--|--------|-------|--------|---|
|  | 312.83 | 62.57 | 375.40 | 3 |
|--|--------|-------|--------|---|

## Fees and Charges for 2024-25

|  | Fee  | VAT @ 20%           | Total    | VAT CODE |
|--|--|---------------------|----------|----------|
| <b>4</b>   | <b><u>NORTHBROOK SWIMMING POOL</u></b>     |                     |          |          |
| (1) Main Pool Hire (per hour)                                      |  |                     |          |          |
| Swimming Pool Hire per hour  | 52.00                                      | -                   | 52.00    | 9        |
| (2) Casual Swims   |  |                     |          |          |
| - Adult Swim per Session   | 5.20                                       | -                   | 5.20     | 9        |
| - Under 18's per Session   | 3.70                                       | -                   | 3.70     | 9        |
| <b>5</b>   | <b><u>RIVERSIDE LEISURE CENTRE</u></b>     |                     |          |          |
| (1) Swimming Pools   |  |                     |          |          |
| (a) Adult Swim per session   | 5.20                                       | -                   | 5.20     | 9        |
| (b) Under 18's per session   | 3.70                                       | -                   | 3.70     | 9        |
| (d) Hire of Pool (per hour)  |  |                     |          |          |
| - Occasional club/Voluntary Group                                  | 107.65                                     | -                   | 107.65   | 9        |
| - Regular club/Voluntary Group                                     | 107.65                                     | -                   | 107.65   | 9        |
| - Early morning club training per lane                             | 21.00                                      | -                   | 21.00    | 9        |
| - Lifeguard  | 15.75                                      | -                   | 15.75    | 9        |
| (e) Learning pool  | 73.50                                      | -                   | 73.50    | 9        |
| (2) Fitness  |  |                     |          |          |
| - Adult per session  | 9.20                                       | -                   | 9.20     | 9        |
| - Under 18's per session   | 5.80                                       | -                   | 5.80     | 9        |
| - Group exercise class   | 7.90                                       | -                   | 7.90     | 9        |
| (3) Health Suite   |  |                     |          |          |
| - Sauna/Steam/Jacuzzi/Swim   | 10.96                                      | 2.19                | 13.15    | 3        |
| (4) Squash (per court per 45 mins)                                 |  |                     |          |          |
| - Peak   | 10.05                                      | -                   | 10.05    | 9        |
| (5) Main Hall  |  |                     |          |          |
| (a) half hall per hour session (5-a-side, volleyball etc)          | 44.10                                      | -                   | 44.10    | 9        |
| (b) full hall per hour session (basketball etc)                    | 86.10                                      | -                   | 86.10    | 9        |
| (5) Badminton (per hour session)                                   | 15.40                                      | -                   | 15.40    | 9        |
| (6) Treatment room hire  |  |                     |          |          |
| Per month  | 350.00                                     | 70.00               | 420.00   | 3        |
| Per hour - initial start-up  | 17.50                                      | 3.50                | 21.00    | 3        |
| <b>6</b>   | <b><u>WONFORD SPORTS CENTRE</u></b>        |                     |          |          |
| (1) Main Hall (per hour session)                                   | 44.10                                      | -                   | 44.10    | 9        |
| (volleyball, basketball, 5-a-side etc)                             |  |                     |          |          |
| (2) Badminton (per hour session)                                   | 14.35                                      | -                   | 14.35    | 9        |
| (3) Outdoor Floodlit Area (per hour session)                       |  |                     |          |          |
| - Peak   | 40.45                                      | -                   | 40.45    | 9        |
| (4) Fitness  |  |                     |          |          |
| - Adult per session  | 9.20                                       | -                   | 9.20     | 9        |
| - Under 18's per session   | 5.80                                       | -                   | 5.80     | 9        |
| - Group exercise class   | 7.90                                       | -                   | 7.90     | 9        |
| <b>7</b>   | <b><u>ST SIDWELLS POINT</u></b>            |                     |          |          |
| (1) Swimming Pools   |  |                     |          |          |
| (a) Adult Swim per session   | 5.20                                       | -                   | 5.20     | 9        |
| (b) Under 18's / senior citizen per session                        | 3.70                                       | -                   | 3.70     | 9        |
| (d) Hire of Pool (per hour)  |  |                     |          |          |
| - Occasional club/Voluntary Group                                  | 126.00                                     | -                   | 126.00   | 9        |
| - Regular club/Voluntary Group                                     | 126.00                                     | -                   | 126.00   | 9        |
| - Early morning club training per lane                             | 21.00                                      | -                   | 21.00    | 9        |
| - Learning Pool  | 84.00                                      | -                   | 84.00    | 9        |
| - Lifeguard  | 15.75                                      | -                   | 15.75    | 9        |
| (2) Fitness  |  |                     |          |          |
| - Adult per session  | 9.20                                       | -                   | 9.20     | 9        |
| - Under 18's per session   | 5.80                                       | -                   | 5.80     | 9        |
| - Group exercise class   | 7.90                                       | -                   | 7.90     | 9        |
| (3) SPA - no treatment   |  |                     |          |          |
| - Sauna/Jacuzzi etc  | 19.25                                      | 3.85                | 23.10    | 3        |
| (4) SPA - treatment  |  |                     |          |          |
| - A full list of treatments is available at the Spa/on our website |  |                     |          |          |
| (6) Treatment room hire - per month                                | 350.00                                     | 70.00               | 420.00   | 3        |
| <b>J</b>   | <b><u>PARKS AND RECREATION GROUNDS</u></b> |                     |          |          |
| (1) Soccer and Rugby   |  |                     |          |          |
| (a) Standard charge (single game)                                  | 113.05                                     | -                   | 113.05   | 9        |
| (b) Full Seasonal Licence  |  |                     |          |          |
| - Adult Pitch (With Changing Room Hire)*                           | 1,252.40                                   | -                   | 1,252.40 | 8        |
| - Adult Pitch (No Changing Room Hire)*                             | 826.75                                     | -                   | 826.75   | 8        |
| - Junior Pitch (11v11) U13s-U16s*                                  | 619.45                                     | -                   | 619.45   | 8        |
| - Intermediate Pitch (9v9) U11s-U12s                               | 274.35                                     | -                   | 274.35   | 8        |
| - Mini Pitch (7v7) - U9s-U10s                                      | 247.60                                     | -                   | 247.60   | 8        |
| * Includes Goal Posts  |  |                     |          |          |
| (c) Half Season (17 games a season - alternate weekends)           | 751.00                                     | -                   | 751.00   | 8        |
| (d) Practice Areas   |  |                     |          |          |
| - marked pitch (Season)  | 1,252.40                                   | -                   | 1,252.40 | 8        |
| - unmarked area (Season)   | 250.00                                     | -                   | 250.00   | 8        |
| - Single Sessions (marked pitch or unmarked area)                  | 122.20                                     | -                   | 122.20   | 9        |
| (e) Cancellation (Admin Charge)                                    |  | 10% of original fee |          | 3        |

## Fees and Charges for 2024-25

|  | Fee      | VAT @ 20%      | Total    | VAT CODE      |
|--|----------|----------------|----------|---------------|
| <b>(2) Tennis</b>  |          |                |          |               |
| Tennis is free on City Council courts, on the understanding that players restrict games to one hour in total if others are waiting to play. The Council retains the right to restrict the free use of the courts on occasions, and to allocate courts for use by others. Fees are charged for organised use. |          |                |          |               |
| (a) Organised use (eg educational establishments)<br>(Per Court, Per Hour)   | 12.60    | -              | 12.60    | 9             |
| (b) Events and organised use   |          | Negotiable     |          | 3             |
| <b>(3) Bowls</b>   |          |                |          |               |
| (a) Per Player, Per Hour   |          |                |          |               |
| - X-Card Holder  | 4.30     | -              | 4.30     | 9             |
| - Non X-Card Holder  | 8.55     | -              | 8.55     | 9             |
| - Under 16s  | 2.15     | -              | 2.15     | 9             |
| (b) Full Season  |          |                |          |               |
| Adult  |          |                |          |               |
| - X-Card Holder  | 87.80    | -              | 87.80    | 9             |
| - Non X-Card Holder  | 97.55    | -              | 97.55    | 9             |
| Under 16s  |          |                |          |               |
| - X-Card Holder  | 43.90    | -              | 43.90    | 9             |
| - Non X-Card Holder  | 48.80    | -              | 48.80    | 9             |
| Three, Two and One Month Memberships are also available at 3/5, 2/5 and 1/5 of the prices above  |          |                |          |               |
| (c) Season charge payable by clubs operating from bowling greens   | 521.35   | -              | 521.35   | 9             |
| <b>(4) Croquet</b>   |          |                |          |               |
| (a) Per Player, Per Hour<br>(Incl. Equipment Hire)   |          |                |          |               |
| - X-Card Holder  | 4.25     | -              | 4.25     | 9             |
| - Non X-Card Holder  | 8.55     | -              | 8.55     | 9             |
| - Under 16s  | 2.15     | -              | 2.15     | 9             |
| (b) Season   |          |                |          |               |
| Adult  |          |                |          |               |
| - X-Card Holder  | 87.80    | -              | 87.80    | 9             |
| - Non X-Card Holder  | 97.55    | -              | 97.55    | 9             |
| Under 16s  |          |                |          |               |
| - X-Card Holder  | 43.90    | -              | 43.90    | 9             |
| - Non X-Card Holder  | 48.90    | -              | 48.90    | 9             |
| (c) Season charge payable by clubs operating from croquet lawns  | 455.45   | -              | 455.45   | 9             |
| <b>(5) Petanque</b>  |          |                |          |               |
| Annual charge payable by clubs operating from petanque terrain   | 110.00   | -              | 110.00   | 9             |
| <b>(6) Allotments</b>  |          |                |          |               |
| Charges are payable in September, or on commencement of the tenancy.<br>Tenancies commencing after 1st April are charged at 50%  |          |                |          |               |
| <b>From 1st September 2024 (subject to consultation)</b>   |          |                |          |               |
| Allotment letting fee - payable on initial letting   | 9.46     | 1.89           | 11.35    | 3             |
| Site Key deposit   | 9.67     | 1.93           | 11.60    | 3             |
| (a) Normal fee per 25sq. metres (approx. 1 rod)  | 8.35     | -              | 8.35     | 9             |
| (b) Senior Citizen per 25 sq. Metres ( <b>first 250 sq. mtrs only</b> )  | 4.20     | -              | 4.20     | 9             |
| applies only to existing tenants eligible before Sept 2014   |          |                |          |               |
| (c) Sites without water  | 6.65     | -              | 6.65     | 9             |
| (d) Senior Citizen per 25 sq. Metres ( <b>first 250 sq. mtrs only</b> )  | 4.95     | -              | 4.95     | 9             |
| Partnership arrangements with Allotment Associations   |          | By negotiation |          | As applicable |
| <b>(7) Events</b>  |          |                |          |               |
| Fees are calculated to cover costs incurred in managing events on Council land. Other terms and conditions will apply eg: specific insurance cover, waste removal  |          |                |          |               |
| Fees for long running events by negotiation  |          |                |          |               |
| Commercial events  |          |                |          |               |
| Large circus/funfair (more than 200 seated/5 rides)  |          |                |          |               |
| Set-up fee   | 380.00   | 76.00          | 456.00   | 8 or 3        |
| Rate per day   | 515.00   | 103.00         | 618.00   | 8 or 3        |
| Small circus/funfair (less than 200 seated/5 rides)  |          |                |          |               |
| Set-up fee   | 250.00   | 50.00          | 300.00   | 8 or 3        |
| Rate per day   | 339.58   | 67.92          | 407.50   | 8 or 3        |
| Major event (in excess of 1000 persons attending)  |          |                |          |               |
| Set-up fee   | 441.67   | 88.33          | 530.00   | 8 or 3        |
| Rate per day   | 604.17   | 120.83         | 725.00   | 8 or 3        |
| Minor event (less than 1000 persons attending)   |          |                |          |               |
| Set-up fee   | 175.00   | 35.00          | 210.00   | 8 or 3        |
| Rate per day   | 237.50   | 47.50          | 285.00   | 8 or 3        |
| Events organised by charities, community groups and "Not for profit" organisations   |          | By Negotiation |          | 8 or 3        |
| Commercial use of open space (pitch fees) dependant upon location  |          | By Negotiation |          | 8 or 3        |
| <b>K CEMETERIES</b>  |          |                |          |               |
| <b>(1) Purchase Fees for the Exclusive Right of Burial</b>   |          |                |          |               |
| Purchase of burial rights for 30 years, extendable thereafter  |          |                |          |               |
| Extension of Rights per 10 years   | 465.55   | -              | 465.55   | 9             |
| Children's Grave Extension of Rights per 10 years  | 197.95   | -              | 197.95   | 9             |
| - Adult Lawn Grave (Exwick BH/Topsham)   | 1,397.00 | -              | 1,397.00 | 9             |
| - Children's Section   | 699.00   | -              | 699.00   | 9             |
| - Single depth graves double width (Higher)  | 2,328.00 | -              | 2,328.00 | 9             |

## Fees and Charges for 2024-25

|   | Fee      | VAT @ 20% | Total    | VAT CODE |
|---|----------|-----------|----------|----------|
| <b>(2) Interment Fees</b>   |          |           |          |          |
| (a) Any person whose age at time of death was 18 years or more:<br>Depth not exceeding 2.4 metres (8 ft approx)   | 1,397.00 | -         | 1,397.00 | 9        |
| (b) Cremated remains:   |          | FOC       |          |          |
| Interment of child's ashes  |          |           |          |          |
| Buried in a grave or special section  | 233.00   | -         | 233.00   | 9        |
| Scattering ashes  | 175.00   | -         | 175.00   | 9        |
| <b>(3) Grant of right to erect a memorial</b>   |          |           |          |          |
| Lawn memorial   | 489.00   | -         | 489.00   | 9        |
| Vases   | 175.00   | -         | 175.00   | 9        |
| Cremation Tablets   | 233.00   | -         | 233.00   | 9        |
| Additional Inscriptions   | 117.00   | -         | 117.00   | 9        |
| Child's headstone   | 82.00    | -         | 82.00    | 9        |
| NB: Before any memorial is erected on a grave, the exclusive right of burial must be purchased  |          |           |          |          |
| <b>(4) Gardens of remembrance</b>   |          |           |          |          |
| <b>Higher cemetery</b>  |          |           |          |          |
| Scattering & Central plaque   | 199.00   | -         | 199.00   | 9        |
| Extension small garden  | 699.00   | -         | 699.00   | 9        |
| Extension Large Garden  | 1,397.00 | -         | 1,397.00 | 9        |
| <b>Exwick cemetery</b>  |          |           |          |          |
| Extension small garden  | 699.00   | -         | 699.00   | 9        |
| Extension Large Garden  | 1,397.00 | -         | 1,397.00 | 9        |
| <b>Topsham cemetery</b>   |          |           |          |          |
| Ashes section   | 815.00   | -         | 815.00   | 9        |
| <b>(5) Memorials other than on a grave</b>  |          |           |          |          |
| Memorial bench with plaque 10yr lease   | 2,498.25 | 499.65    | 2,997.90 | 3        |
| Plaque on existing bench - 10 yr lease  | 375.29   | 75.06     | 450.35   | 3        |
| <b>(6) Search of burials registers</b> (except in the case of funeral directors and solicitors making arrangements in respect of a recent death (including location of grave on site)<br>Maximum Charge | 178.88   | 35.77     | 214.65   | 3 or 9   |
| <b>(7) Transfer of Exclusive Rights of Burial</b>   |          |           |          |          |
| Transfer of rights  | 55.00    | 11.00     | 66.00    | 3        |
| <b>L PUBLIC CONVENIENCES</b>  |          |           |          |          |
| Radar Keys  | 5.79     | 1.16      | 6.95     | 3        |
| <b>M CLEANSING SERVICES</b>   |          |           |          |          |
| Please contact the Cleansing Department on 01392 265010 to arrange these services   |          |           |          |          |
| <b>(1) Trade Refuse and Recycling collections, Hazardous and Clinical Waste</b>   |          |           |          |          |
| Collections of trade refuse, trade recycling, hazardous waste (including refrigeration equipment) and clinical waste are available. Please contact 01392 265010 for charges.                            |          |           |          |          |
| <b>(2) Bulky items</b>  |          |           |          |          |
| We collect a limited number of bulky items from Domestic premises for a standard charge   |          |           |          |          |
| For collection of more than four items, larger quantities of bulky or loose items, or collections from business premises, an hourly charge will be made   |          |           |          |          |
| Standard charge for items presented at boundary of property or in front garden or drive   |          |           |          |          |
| One bulky item or up to four sacks of domestic waste  | 14.00    | -         | 14.00    | 9        |
| Per additional item   | 14.00    | -         | 14.00    | 9        |
| Additional charge for items collected from inside the property<br>(i.e. from a shed, garage, garden or house) per booking   | 30.00    | -         | 30.00    | 9        |
| Hourly rate for collection (minimum charge - 1 hour)<br>from any premises   | 130.00   | -         | 130.00   | 9        |
| Surcharge for disposal of DIY-type waste - to be added to the above items where applicable (CONFIRMATION OF FEES AWAITED FROM DCC - PLEASE CHECK ON WEBSITE)  |          |           |          |          |
| Roofing felt (per bag/roll)   | 5.85     | -         | 5.85     | 9        |
| Insulation materials (per Sheet/bag)  | 5.85     | -         | 5.85     | 9        |
| Shower screen (per item)  | 5.85     | -         | 5.85     | 9        |
| Bath or shower tray (plastic, fibreglass or composite) per single item  | 5.85     | -         | 5.85     | 9        |
| Single plastic door or door frame, with or without glass  | 5.85     | -         | 5.85     | 9        |
| Single plastic door or door frame, with or without glass, plus frame  | 5.85     | -         | 5.85     | 9        |
| Double plastic door or door frame, with or without glass  | 5.85     | -         | 5.85     | 9        |
| Plasterboard, including plaster and gypsum related products (per sheet/bag)   | 6.80     | -         | 6.80     | 9        |
| Tyres (commercial vehicle tyres not accepted) - per tyre  | 5.85     | -         | 5.85     | 9        |
| Plastic guttering/pies/facia etc (up to 5 lengths/pieces)   | 5.85     | -         | 5.85     | 9        |
| Soil & Rubble - per sacks (max 3 sacks per booking)   | 3.55     | -         | 3.55     | 9        |
| <b>(3) Garden Waste</b>   |          |           |          |          |
| Hire of 240l brown wheelie bin for year   | 56.00    | -         | 56.00    | 9        |
| Additional 240l bins at same address  | 45.00    | -         | 45.00    | 9        |
| Hire of 140l brown wheelie bin for year   | 45.00    | -         | 45.00    | 9        |
| Additional 140l bins at same address  | 31.00    | -         | 31.00    | 9        |
| Biodegradable sacks - each  | 3.20     | -         | 3.20     | 9        |
| <b>(4) Clear bags for domestic recycling</b>  | 3.20     | -         | 3.20     | 9        |

## Fees and Charges for 2024-25

|  | Fee    | VAT @ 20%      | Total  | VAT CODE      |
|--|--------|----------------|--------|---------------|
| <b>(5) Domestic Refuse containers</b>  |        |                |        |               |
| The following charges will be applied for the supply and delivery of domestic refuse bins  |        |                |        |               |
| Replacement or change of ONE container:  |        |                |        |               |
| 140 litre wheeled grey (residual) bin  | 38.00  | -              | 38.00  | 9             |
| 180 litre wheeled grey (residual) bin  | 45.00  | -              | 45.00  | 9             |
| 240 litre wheeled grey (residual) bin  | 51.00  | -              | 51.00  | 9             |
| Seagull-deterrent sack (new chargeable item)   | 12.00  | -              | 12.00  | 9             |
| Replacement or change of shared containers for communal bin stores:  |        |                |        |               |
| 360 litre wheeled grey (residual) bin  | 100.00 | -              | 100.00 | 9             |
| 660 litre grey (residual) wheeled bin  | 340.00 | -              | 340.00 | 9             |
| 1100 litre grey (residual) wheeled bin   | 400.00 | -              | 400.00 | 9             |
| 770 litre green (recycling) wheeled bin  | 230.00 | -              | 230.00 | 9             |
| 1100 litre green (recycling) wheeled bin   | 260.00 | -              | 260.00 | 9             |
| Delivery charge for downsizing bins  | 12.00  | -              | 12.00  | 9             |
| Delivery charge for green bin being left on the Highway  | 12.00  | -              | 12.00  | 9             |
| <b>Replacement or changed containers may have been previously used but will be cleaned before delivery.</b>  |        |                |        |               |
| <b>(6) Mechanical Sweeper</b>  |        |                |        |               |
| Maximum per hour (may vary depending on size of machine used)  |        | On application |        | 3             |
| <b>(7) Clearing After Events</b>   |        |                |        |               |
| Charge per hour (litter picking)   |        | On application |        | 3             |
| <b>N PEST CONTROL</b>  |        |                |        |               |
| <b>(1) Rat Control</b>   |        |                |        |               |
| Domestic premises, non domestic premises and rented accommodation - standard treatment   |        |                |        |               |
| (Per hour or part)   | 60.00  | 12.00          | 72.00  | 3             |
| Out of hours (per hour or part)  | 91.67  | 18.33          | 110.00 | 3             |
| <b>(2) Mouse Control</b>   |        |                |        |               |
| Domestic premises, non domestic premises and rented accommodation - standard treatment   |        |                |        |               |
| (Per hour or part)   | 60.00  | 12.00          | 72.00  | 3             |
| Out of hours (per hour of part)  | 91.67  | 18.33          | 110.00 | 3             |
| <b>(3) Insect Control</b>  |        |                |        |               |
| Wasps - during standard hours  |        |                |        |               |
| - out of hours   | 60.00  | 12.00          | 72.00  | 3             |
|  | 91.67  | 18.33          | 110.00 | 3             |
| Bed Bugs - during standard hours (one room)  |        |                |        |               |
| - out of hours (one room)  | 112.50 | 22.50          | 135.00 | 3             |
| - additional rooms - per room  | 68.33  | 13.67          | 82.00  | 3             |
| Fleas - One room   |        |                |        |               |
| - additional rooms - per room  | 91.67  | 18.33          | 110.00 | 3             |
| - out of hours (one room)  | 33.33  | 6.67           | 40.00  | 3             |
|  | 166.67 | 33.33          | 200.00 | 3             |
| Cockroaches - One room   |        |                |        |               |
| - additional rooms - per room  | 120.83 | 24.17          | 145.00 | 3             |
| - out of hours (one room)  | 75.00  | 15.00          | 90.00  | 3             |
|  | 112.50 | 22.50          | 135.00 | 3             |
| Other Insects - during standard hours  |        |                |        |               |
| - minimum charge   | 91.67  | 18.33          | 110.00 | 3             |
| (price on application for each treatment or treatment out of hours)  |        |                |        |               |
| <b>(4) Survey and Advice Visits</b>  |        |                |        |               |
| Survey and Advice Visits to premises   | 22.50  | 4.50           | 27.00  | 3             |
| (this charge will be deducted from the final cost of the treatment if a treatment is undertaken)   |        |                |        |               |
| 50% charge during office hours for survey and advice visits and the destruction of public health pests i.e. mice, fleas, bedbugs and wasps where householder/tenant is on Income Support, Income Based Job Seeker's Allowance, Income Related Employment and Support Allowance and Guaranteed Pension Credit |        |                |        |               |
| Annual contracts for pest control at the discretion of the Service Lead - Environmental Health and Community Safety  |        |                |        |               |
| * Charges are normally on a payment before treatment basis. Where an account is rendered, an additional charge of £20.00 is levied (inc VAT).  |        |                |        |               |
| Charges may be waived by the Service Lead - Environmental Health and Community Safety for public health reasons.   |        |                |        |               |
| <b>P DOG KENNELING</b>   |        |                |        |               |
| <b>(1) Returning Dog to Owner</b>  |        |                |        |               |
| a) Immediate Return Transport Costs  |        |                |        |               |
|  | 36.67  | 7.33           | 44.00  | 3             |
| Plus Statutory Additional Charge (Environmental Protection Stray Dogs Regulations 1992)  |        |                |        |               |
|  | 26.50  | -              | 26.50  | 9             |
| b) Kennelling Costs (Per day or part day in addition to above)   |        |                |        |               |
| to a Maximum of 7 Days   |        |                |        |               |
| Actual cost will be recharged, so may be subject to change. Charges are currently:   |        |                |        |               |
| 1 day or night in kennels  | 91.67  | 18.33          | 110.00 | 3             |
| 2 nights in kennels  | 111.67 | 22.33          | 134.00 | 3             |
| 3 nights in kennels  | 130.00 | 26.00          | 156.00 | 3             |
| 4 nights in kennels  | 148.33 | 29.67          | 178.00 | 3             |
| 5 nights in kennels  | 166.67 | 33.33          | 200.00 | 3             |
| 6 nights in kennels  | 186.67 | 37.33          | 224.00 | 3             |
| 7 nights in kennels  | 206.67 | 41.33          | 248.00 | 3             |
| <b>(2) Other Charges</b>   |        |                |        |               |
| a) Administration Charge for invoice rather than cash or card  | 26.25  | 5.25           | 31.50  | 3             |
| b) Any necessary veterinary care   |        | At cost        |        | As applicable |

## Fees and Charges for 2024-25

|   | Fee    | VAT @ 20%      | Total  | VAT CODE |
|---|--------|----------------|--------|----------|
| <b>Q HOME CALL</b>  |        |                |        |          |
| Householders (per week)   | 5.25   | 1.05           | 6.30   | 3 or 7   |
| Keysafe service - per week  | 2.63   | 0.52           | 3.15   | 3        |
| Keysafe (purchase)  | 50.00  | 10.00          | 60.00  | 3        |
| Smoke detector - per week   | 1.75   | 0.35           | 2.10   | 3        |
| Heat detector - per week  | 1.75   | 0.35           | 2.10   | 3        |
| CO detector - per week  | 1.75   | 0.35           | 2.10   | 3        |
| Fall detector - per week  | 1.75   | 0.35           | 2.10   | 3        |
| Replacement for lost or damaged pendant   | 47.50  | 9.50           | 57.00  | 3 or 7   |
| Contract monitoring, Lone Worker Support & Ad Hoc Installations   |        | By Negotiation |        | 3        |
| <b>R CCTV</b>   |        |                |        |          |
| Production of CCTV data to third parties in connection with litigation (not Subject Access Requests)  | 208.33 | 41.67          | 250.00 | 3        |
| <b>S MISCELLANEOUS</b>  |        |                |        |          |
| <b>(1) Surrender of unfit foodstuffs</b>  |        |                |        |          |
| per hour or part  | 108.33 | 21.67          | 130.00 | 3        |
| Regular inspections - Annual terms to be agreed   |        | By Negotiation |        |          |
| <b>(2) Food Export Licence</b>  |        |                |        |          |
| (Per hour or part)  |        |                |        |          |
| Plus analysts fee   | 110.00 | -              | 110.00 | 9        |
| <b>(3) Water Sampling and Private Water Supplies</b>  |        |                |        |          |
| Statutory charges:  |        |                |        |          |
| Sampling Visit Fee plus analysis  | 104.17 | 20.83          | 125.00 | 3        |
| Private Water Supply Risk Assessment  | 233.33 | 46.67          | 280.00 | 3        |
| Private Water Supply Investigation Costs  | 104.17 | 20.83          | 125.00 | 3        |
| Private Water Supply Granting an Authorisation  | 104.17 | 20.83          | 125.00 | 3        |
| <b>(4) Food Hygiene Courses</b>   |        |                |        |          |
| Level 2 Award in Food Safety in Catering  | 60.00  | -              | 60.00  | 8        |
| Level 2 Award in Food Safety in Catering elearning  | 20.00  | -              | 20.00  | 8        |
| Level 3 Award in Food Safety in Catering  | 320.00 | -              | 320.00 | 8        |
| Level 3 Award in Food Safety in Catering elearning  | 125.00 | -              | 125.00 | 8        |
| Level 4 Award in Food Safety in Catering  | 550.00 | -              | 550.00 | 8        |
| Level 3 Award in Food Safety Supervision in Retail  | 320.00 | -              | 320.00 | 8        |
| Level 2 Award in Healthier Foods and Special Diets  | 60.00  | -              | 60.00  | 8        |
| Food Safety Awareness Session   | 25.00  | -              | 25.00  | 8        |
| Other Courses   | 170.00 | -              | 170.00 | 8        |
| Safer Food Better Business Pack (include diary)   | 20.00  | -              | 20.00  | 8        |
| Safer Food Better Business 12 month Diary Refill  | 10.00  | -              | 10.00  | 8        |
| <b>(5) Statements</b>   |        |                |        |          |
| Factual Statements for Civil Proceedings  | 166.67 | 33.33          | 200.00 | 3        |
| <b>(6) Health &amp; Safety Courses</b>  |        |                |        |          |
| Level 2 Award in Health & Safety  | 60.00  | -              | 60.00  | 8        |
| Level 4 Award in Health and Safety  | 550.00 | -              | 550.00 | 8        |
| Level 3 Award in Risk Assessment  | 220.00 | -              | 220.00 | 8        |
| Principals in Manual Handling   | 50.00  | -              | 50.00  | 8        |
| Health and Safety Awareness Session   | 25.00  | -              | 25.00  | 8        |
| <b>(7) Environmental Awareness Course</b>   | 60.00  | -              | 60.00  | 8        |
| <b>(8) Environmental Management Course</b>  | 550.00 | -              | 550.00 | 8        |
| Fees for other courses to be at the discretion of the Environmental Health and Licensing Manager. Where an account is rendered, an additional charge of £20.00 is levied (inc VAT). |        |                |        |          |
| <b>(9) Disposal of motor car</b>  | 83.33  | 16.67          | 100.00 | 3        |
| <b>(10) Environmental Health Property / Land Search</b>   | 50.00  | 10.00          | 60.00  | 3        |
| <b>T LICENSING FEES - GENERAL</b>   |        |                |        |          |
| A NON RETURNABLE ADMINISTRATION FEE OF £50 INCLUDING VAT AT THE CURRENT RATE IS PAYABLE WITH ALL NEW APPLICATIONS (INCLUDES KNOWLEDGE TEST)   |        |                |        |          |
| <b>(1) Hackney carriage</b>   |        |                |        |          |
| Vehicle Licence (Incl Plate & Survey Charge)  | 415.00 | -              | 415.00 | 9        |
| <b>(2) Hackney Carriage</b>   |        |                |        |          |
| Driver's Licence and Identity card - 1 year   | 135.00 | -              | 135.00 | 9        |
| Driver's Licence and Identity card - 3 year   | 310.00 | -              | 310.00 | 9        |
| <b>(3) Private Hire Operators Licence</b>   |        |                |        |          |
| per annum   | 170.00 | -              | 170.00 | 9        |
| 5 year licence  | 650.00 | -              | 650.00 | 9        |
| <b>(4) Private Hire Vehicle Licence</b>   |        |                |        |          |
| (Incl. Plate)   | 325.00 | -              | 325.00 | 9        |
| <b>(5) Private Hire Drivers</b>   |        |                |        |          |
| Driver's Licence and Identity card - 1 year   | 135.00 | -              | 135.00 | 9        |
| Driver's Licence and Identity card - 3 year   | 310.00 | -              | 310.00 | 9        |
| <b>(6) Vehicle Licences and Plate - Transfer Fees</b>   | 75.00  | -              | 75.00  | 9        |
| <b>(7) Additional Knowledge Test</b>  | 45.83  | 9.17           | 55.00  | 3        |
| <b>(8) Miscellaneous fees</b>   |        |                |        |          |
| Replacement plate   | 37.00  | -              | 37.00  | 9        |
| Missed appointments   | 45.83  | 9.17           | 55.00  | 3        |



## Fees and Charges for 2024-25

|  |        | Fee      | VAT @ 20% | Total    | VAT CODE |
|--|--------|----------|-----------|----------|----------|
| <b>(9) Consents to Street Trade</b>                            |        |          |           |          |          |
| For up to 3 months   | Part A | 400.00   | -         | 400.00   | 9        |
|  | Part B | 400.00   | -         | 400.00   | 9        |
| For up to 6 months   | Part A | 800.00   | -         | 800.00   | 9        |
|  | Part B | 800.00   | -         | 800.00   | 9        |
| For up to 9 months   | Part A | 1,200.00 | -         | 1,200.00 | 9        |
|  | Part B | 1,200.00 | -         | 1,200.00 | 9        |
| For up to 12 months  | Part A | 1,600.00 | -         | 1,600.00 | 9        |
|  | Part B | 1,600.00 | -         | 1,600.00 | 9        |
| <b>Animal Welfare</b>  |        |          |           |          |          |
| <b>(10) Animal Boarding Establishment Licence</b>              |        |          |           |          |          |
| (a) New, 1 & 2 star Licence (inclusive of vets fees)           | Part A | 535.00   | -         | 535.00   | 9        |
|  | Part B | 220.00   | -         | 220.00   | 9        |
| (b) 3, 4 and 5 star Licence (inclusive of vets fees)           | Part A | 535.00   | -         | 535.00   | 9        |
|  | Part B | 220.00   | -         | 220.00   | 9        |
| <b>(11) Pet Animals Licence</b>                                |        |          |           |          |          |
| (a) New, 1 and 2 star Licence (inclusive of vets fees)         | Part A | 535.00   | -         | 535.00   | 9        |
|  | Part B | 220.00   | -         | 220.00   | 9        |
| (b) 3, 4 and 5 star Licence (inclusive of vets fees)           | Part A | 535.00   | -         | 535.00   | 9        |
|  | Part B | 220.00   | -         | 220.00   | 9        |
| <b>(12) Riding Establishments Licence</b>                      |        |          |           |          |          |
| (a) New, 1 and 2 star Licence (inclusive of vets fees)         | Part A | 830.00   | -         | 830.00   | 9        |
|  | Part B | 410.00   | -         | 410.00   | 9        |
| (b) 3, 4 and 5 star Licence (inclusive of vets fees)           | Part A | 830.00   | -         | 830.00   | 9        |
|  | Part B | 300.00   | -         | 300.00   | 9        |
| Per horse in excess of 10                                      |        | 16.00    | -         | 16.00    | 9        |
| <b>(13) Dog Breeding Establishments Licence</b>                |        |          |           |          |          |
| (a) New, 1 and 2 star Licence (inclusive of vets fees)         | Part A | 535.00   | -         | 535.00   | 9        |
|  | Part B | 220.00   | -         | 220.00   | 9        |
| (b) 3, 4 and 5 star Licence (inclusive of vets fees)           | Part A | 535.00   | -         | 535.00   | 9        |
|  | Part B | 220.00   | -         | 220.00   | 9        |
| <b>(14) Dangerous Wild Animals Act</b>                         |        |          |           |          |          |
| Licence Fee (inclusive of vets fees)                           | Part A | 535.00   | -         | 535.00   | 9        |
|  | Part B | 220.00   | -         | 220.00   | 9        |
| <b>(15) Dog Day Care Centres</b>                               |        |          |           |          |          |
| (a) New, 1 and 2 star Licence (inclusive of vets fees)         | Part A | 535.00   | -         | 535.00   | 9        |
|  | Part B | 220.00   | -         | 220.00   | 9        |
| (b) 3, 4 and 5 star Licence (inclusive of vets fees)           | Part A | 535.00   | -         | 535.00   | 9        |
|  | Part B | 220.00   | -         | 220.00   | 9        |
| Per dog in excess of 10  |        | 3.90     | -         | 3.90     | 9        |
| Per dog in excess of 20  |        | 4.90     | -         | 4.90     | 9        |
| <b>(16) Sex Establishments Licence</b>                         |        |          |           |          |          |
| Licence Fee  | Part A | 3,600.00 | -         | 3,600.00 | 9        |
|  | Part B | 900.00   | -         | 900.00   | 9        |
| <b>(17) Small Lotteries</b>                                    |        |          |           |          |          |
| Statutory Charges  |        |          |           |          |          |
| (a) Registration   |        | 40.00    | -         | 40.00    | 9        |
| (b) Renewal  |        | 20.00    | -         | 20.00    | 9        |
| <b>(18) Gambling Act 2005 - Statutory charges:</b>             |        |          |           |          |          |
| <b>(i) Bingo</b>   |        |          |           |          |          |
| - Provisional statement  |        | 2,745.00 | -         | 2,745.00 | 9        |
| - New premises following provisional statement                 |        | 1,060.00 | -         | 1,060.00 | 9        |
| - New premises without provisional statement                   |        | 3,215.00 | -         | 3,215.00 | 9        |
| - Annual fee - First year only following fast track conversion |        | 590.00   | -         | 590.00   | 9        |
| - Annual fee - other than above                                |        | 765.00   | -         | 765.00   | 9        |
| - Variation  |        | 1,380.00 | -         | 1,380.00 | 9        |
| - Transfer   |        | 945.00   | -         | 945.00   | 9        |
| - Reinstatement  |        | 945.00   | -         | 945.00   | 9        |
| <b>(ii) Adult Gaming Centre</b>                                |        |          |           |          |          |
| - Provisional statement  |        | 1,530.00 | -         | 1,530.00 | 9        |
| - New premises following provisional statement                 |        | 1,178.00 | -         | 1,178.00 | 9        |
| - New premises without provisional statement                   |        | 2,000.00 | -         | 2,000.00 | 9        |
| - Annual fee - First year only following fast track conversion |        | 590.00   | -         | 590.00   | 9        |
| - Annual fee - other than above                                |        | 765.00   | -         | 765.00   | 9        |
| - Variation  |        | 765.00   | -         | 765.00   | 9        |
| - Transfer   |        | 945.00   | -         | 945.00   | 9        |
| - Reinstatement  |        | 945.00   | -         | 945.00   | 9        |
| <b>(iii) Family Entertainment Centre</b>                       |        |          |           |          |          |
| - Provisional statement  |        | 765.00   | -         | 765.00   | 9        |
| - New premises following provisional statement                 |        | 1,120.00 | -         | 1,120.00 | 9        |
| - New premises without provisional statement                   |        | 1,768.00 | -         | 1,768.00 | 9        |
| - Annual fee - First year only following fast track conversion |        | 415.00   | -         | 415.00   | 9        |
| - Annual fee - other than above                                |        | 590.00   | -         | 590.00   | 9        |
| - Variation  |        | 790.00   | -         | 790.00   | 9        |
| - Transfer   |        | 765.00   | -         | 765.00   | 9        |
| - Reinstatement  |        | 765.00   | -         | 765.00   | 9        |

**Fees and Charges for 2024-25**

|   | Fee      | VAT @ 20% | Total    | VAT CODE |
|---|----------|-----------|----------|----------|
| <b>(iv) Betting Track</b>   |          |           |          |          |
| - Provisional statement   | 710.00   | -         | 710.00   | 9        |
| - New premises following provisional statement                            | 2,060.00 | -         | 2,060.00 | 9        |
| - New premises without provisional statement                              | 2,060.00 | -         | 2,060.00 | 9        |
| - Annual fee - other than above   | 736.00   | -         | 736.00   | 9        |
| - Variation   | 1,000.00 | -         | 1,000.00 | 9        |
| - Transfer  | 710.00   | -         | 710.00   | 9        |
| - Reinstatement   | 710.00   | -         | 710.00   | 9        |
| <b>(v) Betting Other</b>  |          |           |          |          |
| - Provisional statement   | 2,142.00 | -         | 2,142.00 | 9        |
| - New premises following provisional statement                            | 1,200.00 | -         | 1,200.00 | 9        |
| - New premises without provisional statement                              | 3,000.00 | -         | 3,000.00 | 9        |
| - Annual fee - other than above   | 600.00   | -         | 600.00   | 9        |
| - Variation   | 1,075.00 | -         | 1,075.00 | 9        |
| - Transfer  | 860.00   | -         | 860.00   | 9        |
| - Reinstatement   | 860.00   | -         | 860.00   | 9        |
| <b>(vi) Miscellaneous Premises Licence Fees:</b>                          |          |           |          |          |
| - Change of circumstances (statutory charge)                              | 50.00    | -         | 50.00    | 9        |
| - Copy of Licence   | 27.50    | -         | 27.50    | 9        |
| <b>(vii) Unlicensed FEC permits</b>                                       |          |           |          |          |
| - Application fee   | 330.00   | -         | 330.00   | 9        |
| - Application fee - existing operator                                     | 110.00   | -         | 110.00   | 9        |
| - Renewal fee   | 330.00   | -         | 330.00   | 9        |
| - Change of name  | 27.50    | -         | 27.50    | 9        |
| - Copy of permit  | 15.00    | -         | 15.00    | 9        |
| <b>(viii) Automatic entitlement - Alcohol Licensed Premises</b>           |          |           |          |          |
| - Notification of two machines  | 50.00    | -         | 50.00    | 9        |
| <b>(ix) Permit for more than two machines - Alcohol Licensed Premises</b> |          |           |          |          |
| - Application fee - existing operator                                     | 100.00   | -         | 100.00   | 9        |
| - Application fee other than as above                                     | 150.00   | -         | 150.00   | 9        |
| - Permit variation fee  | 100.00   | -         | 100.00   | 9        |
| - Permit transfer fee   | 25.00    | -         | 25.00    | 9        |
| - Annual fee  | 50.00    | -         | 50.00    | 9        |
| - Change of name  | 25.00    | -         | 25.00    | 9        |
| - Copy of permit  | 15.00    | -         | 15.00    | 9        |
| <b>(x) Prize Gaming</b>   |          |           |          |          |
| - Application fee   | 300.00   | -         | 300.00   | 9        |
| - Application fee - existing operator                                     | 100.00   | -         | 100.00   | 9        |
| - Renewal fee   | 300.00   | -         | 300.00   | 9        |
| - Change of name  | 25.00    | -         | 25.00    | 9        |
| - Copy of permit  | 15.00    | -         | 15.00    | 9        |
| <b>(xi) Club Gaming and Club Machine Permits</b>                          |          |           |          |          |
| - Application fee - existing operator                                     | 110.00   | -         | 110.00   | 9        |
| - Application fee other than as above                                     | 220.00   | -         | 220.00   | 9        |
| - Permit variation fee  | 110.00   | -         | 110.00   | 9        |
| - Permit fee - fast track   | 110.00   | -         | 110.00   | 9        |
| - Renewal fee - other   | 220.00   | -         | 220.00   | 9        |
| - Annual fee  | 50.00    | -         | 50.00    | 9        |
| - Copy of permit  | 15.00    | -         | 15.00    | 9        |
| <b>(xii) Scrap Metal Licences</b>   |          |           |          |          |
| - New Scrap Metal Site Licence  | 325.00   | -         | 325.00   | 9        |
| - New Scrap Metal Collectors Licence                                      | 175.00   | -         | 175.00   | 9        |
| - Scrap Metal Site Licence Renewal  | 225.00   | -         | 225.00   | 9        |
| - Scrap Metal Collectors Licence Renewal                                  | 150.00   | -         | 150.00   | 9        |
| - Vary Licence Holders Details  | 30.00    | -         | 30.00    | 9        |
| - Vary Licensed Sites   | 75.00    | -         | 75.00    | 9        |
| - Vary Site Manager   | 50.00    | -         | 50.00    | 9        |
| - Vary Change from Site to Collector Licence                              | 50.00    | -         | 50.00    | 9        |
| - Vary Change from Collector to Site                                      | 150.00   | -         | 150.00   | 9        |
| <b>(xiii) Control of Skin Piercing etc</b>                                |          |           |          |          |
| Registration Fee - premises (inc one person)                              | 120.00   | -         | 120.00   | 9        |
| - extra person  | 70.00    | -         | 70.00    | 9        |
| <b>(xiv) Food Premises Register</b>                                       |          |           |          |          |
| Copy of whole Register  | 650.00   | -         | 650.00   | 9        |
| Copy of a section of Register   | 150.00   | -         | 150.00   | 9        |
| Copy of individual premises   | 20.00    | -         | 20.00    | 9        |
| <b>(xv) Film Classification</b>   |          |           |          |          |
| Classification of films up to 30 minutes film duration                    | 55.00    | -         | 55.00    | 9        |
| Each additional 20 minute film duration                                   | 25.00    | -         | 25.00    | 9        |

## Fees and Charges for 2024-25

| U LICENSING FEES - LICENSING ACT 2003   | Fee    | VAT @ 20% | Total  | VAT CODE  |   |
|---|--------|-----------|--------|-----------|---|
| Statutory charges:  |        |           |        |           |   |
| <b>(1) Premises Licence and Club Premises Certificates</b>  |        |           |        |           |   |
| Grant or variation  |        |           |        |           |   |
| Band A - No rateable value up to £4,300   | 100.00 | -         | 100.00 | 9         |   |
| Band B - Rateable value £4,301 to £33,000   | 190.00 | -         | 190.00 | 9         |   |
| Band C - Rateable value £33,001 to £87,000  | 315.00 | -         | 315.00 | 9         |   |
| Band D - Rateable value £87,001 to £125,000   | 450.00 | -         | 450.00 | 9         |   |
| Band E - Rateable value £125,001 and above  | 635.00 | -         | 635.00 | 9         |   |
| Annual fee  |        |           |        |           |   |
| Band A - No rateable value up to £4,300   | 70.00  | -         | 70.00  | 9         |   |
| Band B - Rateable value £4,301 to £33,000   | 180.00 | -         | 180.00 | 9         |   |
| Band C - Rateable value £33,001 to £87,000  | 295.00 | -         | 295.00 | 9         |   |
| Band D - Rateable value £87,001 to £125,000   | 320.00 | -         | 320.00 | 9         |   |
| Band E - Rateable value £125,001 and above  | 350.00 | -         | 350.00 | 9         |   |
| Note: An additional fee is payable for premises exclusively or primarily carrying on the supply of alcohol for consumption on the premises for events of 5,000 or more persons.   |        |           |        |           |   |
| <b>(2) Other charges</b>  |        |           |        |           |   |
| Temporary event notice  | 21.00  | -         | 21.00  | 9         |   |
| Theft, loss etc of premises licence or summary  | 10.50  | -         | 10.50  | 9         |   |
| Application for provisional statement   | 315.00 | -         | 315.00 | 9         |   |
| Notification of change of name and address  | 10.50  | -         | 10.50  | 9         |   |
| Variation to specify individual as premises supervisor  | 23.00  | -         | 23.00  | 9         |   |
| Transfer of premises licence  | 23.00  | -         | 23.00  | 9         |   |
| Interim authority notice  | 23.00  | -         | 23.00  | 9         |   |
| Theft, loss etc of certificate or summary   | 10.50  | -         | 10.50  | 9         |   |
| Notification of change of name or alteration of club rules  | 10.50  | -         | 10.50  | 9         |   |
| Change of relevant registered address of club   | 10.50  | -         | 10.50  | 9         |   |
| Theft, loss etc of temporary event notice   | 10.50  | -         | 10.50  | 9         |   |
| Grant or renewal of personal licence  | 34.00  | -         | 34.00  | 9         |   |
| Theft, loss etc of personal licence   | 10.50  | -         | 10.50  | 9         |   |
| Duty to notify change of name or address  | 10.50  | -         | 10.50  | 9         |   |
| Right of freeholder to be notified  | 21.00  | -         | 21.00  | 9         |   |
| <b>V HOUSES IN MULTIPLE OCCUPATION</b>  |        |           |        |           |   |
| Licence for Houses in multiple occupation with five or more residents occupying a property more than two storeys high (under the provisions of the Housing Act 2004)  |        |           |        |           |   |
| <b>(1) Licensing</b>  |        |           |        |           |   |
| 5 year licence - per property *   | Part A | 290.00    | -      | 290.00    | 9 |
|   | Part B | 750.00    | -      | 750.00    | 9 |
| Processing a shorter term licence   |        | 1,040.00  | -      | 1,040.00  | 9 |
| Processing an application for a Temporary Exemption Notice  |        | 190.00    | -      | 190.00    | 9 |
| Fee for officers to draw property plans for application   |        | 190.00    | -      | 190.00    | 9 |
| * A £125 discount on the mandatory HMO licensing fee will apply where landlords are accredited under a nationally recognised accreditation scheme   |        |           |        |           |   |
| Fee for additional bedrooms above 5 (1 x fee for each bedroom over 5 to be paid on top of basic licensing fee)  |        | 10.50     | -      | 10.50     | 9 |
| <b>(2) Serving of notices and making of orders</b>  |        |           |        |           |   |
| Improvement notice  |        | 290.00    | -      | 290.00    | 9 |
| Prohibition order / Emergency prohibition order   |        | 290.00    | -      | 290.00    | 9 |
| Emergency remedial action   |        | 290.00    | -      | 290.00    | 9 |
| Demolition order  |        | 340.00    | -      | 340.00    | 9 |
| Reviewing suspended notice or order   |        | 160.00    | -      | 160.00    | 9 |
| Smoke and Carbon Monoxide Alarm Penalty Charge Notice of £30,000)   |        | 5,000.00  | -      | 5,000.00  | 9 |
|   |        | 30,000.00 | -      | 30,000.00 | 9 |
| <b>(3) Fee reductions</b>   |        |           |        |           |   |
| Full compliance with improvement notice within timescales specified by the notice   |        | 290.00    | -      | 290.00    | 9 |
| Full compliance with prohibition order within timescales specified by the order   |        | 290.00    | -      | 290.00    | 9 |
| Resolution of hazards within 3 months of receipt of Hazard awareness notice   |        | 290.00    | -      | 290.00    | 9 |
| <b>(4) Immigration Visits</b>   |        |           |        |           |   |
| Pre immigration visit to determine the suitability of a premises for occupation including a full HHSRS inspection and production of a letter confirming the outcome of that visit. Payment must be made in full before the inspection is carried out and is non returnable. |        | 208.33    | 41.67  | 250.00    | 3 |
| Inspection undertaken following a missed appointment or cancellation. Payment must be made in full before the inspection is carried out and is non returnable.  |        | 83.33     | 16.67  | 100.00    | 3 |

## Fees and Charges for 2024-25

|  | Fee                                     | VAT @ 20% | Total    | VAT CODE |
|--|---|-----------|----------|----------|
| <b>(5) Additional Licensing for Certain Types of Houses in Multiple Occupation</b>   |   |           |          |          |
| 1 Flat* (per flat; in the case of flats in multiple occupation in a mixed used building with up to 5 tenants, additional £100 per tenant thereafter) | 900.00                                  | -         | 900.00   | 9        |
| 2 Flats*   | 1,100.00                                | -         | 1,100.00 | 9        |
| 3 Flats*   | 1,300.00                                | -         | 1,300.00 | 9        |
| 4 Flats*   | 1,500.00                                | -         | 1,500.00 | 9        |
| 5 to 7 Flats*  | 1,700.00                                | -         | 1,700.00 | 9        |
| 8 to 10 Flats*   | 1,900.00                                | -         | 1,900.00 | 9        |
| 10 or more Flats*  | As above, plus £150 per additional flat |           |          | 9        |
| <u>* Discounts available:</u>  |   |           |          |          |
| - Single ownership discount (all flats need to be under one ownership for this discount to   | (100.00)                                | -         | (100.00) | 9        |
| - Early registration discount  | (50.00)                                 | -         | (50.00)  | 9        |
| - Accreditation / landlord association discount  | (125.00)                                | -         | (125.00) | 9        |
| Energy Company Obligation Declarations   | 83.33                                   | 16.67     | 100.00   | 3        |
| <b>W SUPPLY OF PHOTOCOPIES</b>   |   |           |          |          |
| Monochrome A4  | 1.00                                    | 0.20      | 1.20     | 3        |
| A3   | 1.00                                    | 0.20      | 1.20     | 3        |
| Colour A4  | 1.92                                    | 0.38      | 2.30     | 3        |
| A3   | 3.88                                    | 0.77      | 4.65     | 3        |
| <b>X HIRE OF COMMITTEE ROOMS AT CIVIC CENTRE</b>   |   |           |          |          |
| For official and quasi-official purposes   |   |           |          |          |
| (as determined by Committee)   |   |           |          |          |
| No Charge  |   |           |          |          |
| Other Organisations  |   |           |          |          |
| Committee Room A - Bad Homburg   | 91.45                                   | 18.30     | 109.75   | 3        |
| (1/2 day up to 7.30pm)   |   |           |          |          |
| Committee Room B - Rennes  | 110.79                                  | 22.16     | 132.95   | 3        |
| (1/2 day up to 7.30pm)   |   |           |          |          |
| A & B - Bad Homburg & Rennes ( as one room )   | 226.63                                  | 45.32     | 271.95   | 3        |
| (1/2 day up to 7.30pm)   |   |           |          |          |
| (special charge after 8pm to be negotiated)  |   |           |          |          |
| Morning Coffee/Afternoon Tea (Per cup)   | 1.04                                    | 0.21      | 1.25     | 3        |
| <b>Y COUNCIL MINUTES</b>   |   |           |          |          |
| Inclusion on mailing list (per annum) for:   |   |           |          |          |
| 1 Council Agenda/Committee Minutes   | 78.05                                   | -         | 78.05    | 7        |
| 2 Planning Committee Agenda  | 168.25                                  | -         | 168.25   | 7        |
| 3 Executive  | 123.15                                  | -         | 123.15   | 7        |
| 4 Other Committee/Sub-committee Agenda   | 78.00                                   | -         | 78.00    | 7        |
| <b>Z GENERAL CONVEYANCING,</b>   |   |           |          |          |
| SALE OF COUNCIL HOUSING, ETC.  |   |           |          |          |
| All recharges are based on the actual amount of work involved, the market rate and at the discretion of the Corporate Manager Legal                  |   |           |          |          |
| <b>AA GUILDHALL LETTINGS</b>   |   |           |          |          |
| Note: Fees and charges are at the discretion of the Corporate Manager Democratic and Civic Support owing to competition in the market                |   |           |          |          |
| <b>(a) Private Hire</b> - Charges are per hour (or part thereof) for the room only - minimum charge £220.00 inc VAT                                  |   |           |          |          |
| (i) Main Hall  |   |           |          |          |
| Monday - Sunday  | 141.67                                  | 28.33     | 170.00   | 3        |
| Bank Holiday   | Price on application                    |           |          | 3        |
| (ii) Jury Room   |   |           |          |          |
| Monday - Sunday  | 100.00                                  | 20.00     | 120.00   | 3        |
| Bank Holiday   | Price on application                    |           |          | 3        |
| (iii) Main Hall and Jury Room  |   |           |          |          |
| Monday - Sunday  | 250.00                                  | 50.00     | 300.00   | 3        |
| Bank Holiday   | Price on application                    |           |          | 3        |
| <b>(b) Charity Hire</b> - Charges are per hour (or part thereof) for the room only - minimum charge £210.00 inc VAT                                  |   |           |          |          |
| (i) Main Hall  |   |           |          |          |
| Monday - Sunday  | 120.83                                  | 24.17     | 145.00   | 3        |
| Bank Holiday   | Price on application                    |           |          | 3        |
| (ii) Jury Room   |   |           |          |          |
| Monday - Sunday  | 87.50                                   | 17.50     | 105.00   | 3        |
| Bank Holiday   | Price on application                    |           |          | 3        |
| (iii) Main Hall and Jury Room  |   |           |          |          |
| Monday - Sunday  | 208.33                                  | 41.67     | 250.00   | 3        |
| Bank Holiday   | Price on application                    |           |          | 3        |

### Fees and Charges for 2024-25

|  | Fee      | VAT @ 20% | Total    | VAT CODE |
|--|----------|-----------|----------|----------|
| <b>ADD ON - onto hourly hire</b>   |          |           |          |          |
| Conference Package (per person)  |          |           |          |          |
| (i) Day Rate - 8 hours   |          |           |          |          |
| Silver - per person  | 25.00    | 5.00      | 30.00    | 3        |
| Gold - per person  | 33.33    | 6.67      | 40.00    | 3        |
| Platinum - per person  | 41.67    | 8.33      | 50.00    | 3        |
| (ii) Breakfast Rate - 3 hours between 8am-12pm   |          |           |          |          |
| Per Person   | 16.67    | 3.33      | 20.00    | 3        |
| (iii) Half Day Rate - between 9am-5pm  |          |           |          |          |
| Silver - per person  | 12.50    | 2.50      | 15.00    | 3        |
| Gold - per person  | 16.67    | 3.33      | 20.00    | 3        |
| Platinum - per person  | 20.83    | 4.17      | 25.00    | 3        |
| (iv) Other Add Ons   |          |           |          |          |
| T&C including Biscuits - per person  | 2.08     | 0.42      | 2.50     | 3        |
| Fresh Orange Juice - per jug   | 4.17     | 0.83      | 5.00     | 3        |
| Jug of Cordial - per jug   | 2.92     | 0.58      | 3.50     | 3        |
| Light Buffet Lunch - - per person  | 16.67    | 3.33      | 20.00    | 3        |
| Light Breakfast - - per person   | 12.50    | 2.50      | 15.00    | 3        |
| 75" Smart TV (Great Hall Only)   | 33.33    | 6.67      | 40.00    | 3        |
| Microphones  | 33.33    | 6.67      | 40.00    | 3        |
| <b>(c) Weddings</b>  |          |           |          |          |
| Private celebrations can be arranged at Exeter's historic Guildhall  |          |           |          |          |
| For further information please contact <a href="mailto:guildhall.weddings@exeter.gov.uk">guildhall.weddings@exeter.gov.uk</a> to discuss availability and arrangements |          |           |          |          |
| (i) The Great Hall (for up to 80 people)   |          |           |          |          |
| Hire period of 3 hours   | 1,250.00 | 250.00    | 1,500.00 | 3        |
| (ii) The Jury Room (for up to 35 people)   |          |           |          |          |
| Hire period of 1.5 hours   | 625.00   | 125.00    | 750.00   | 3        |
| (iii) Drinks Reception   |          |           |          |          |
| Hirer supplies the drink - we provide glasses and service  | 150.00   | 30.00     | 180.00   | 3        |
| Corkage (per bottle)   | 2.08     | 0.42      | 2.50     | 3        |
| (d) Guildhall Private Tours  |          |           |          |          |
| Prices are per person  |          |           |          |          |
| (i) Private tour, includes tea and biscuits and audience with the Lord Mayor (if available)  | 6.25     | 1.25      | 7.50     | 3        |
| (ii) Private tour, includes cream tea and audience with the Lord Mayor (if available)  | 8.33     | 1.67      | 10.00    | 3        |
| <b>AB LETTING ROOMS</b>  |          |           |          |          |
| Sheltered Homes - Community Rooms  |          |           |          |          |
| per hour or part thereof -   |          |           |          |          |
| - non profit-making bodies   | 10.35    | -         | 10.35    | 8        |
| - profit-making bodies   | 30.50    | -         | 30.50    | 8        |
| Sheltered Homes guest rooms per night  | 18.95    | 3.80      | 22.75    | 3        |
| Edwards Court guest room per night   | 21.87    | 4.38      | 26.25    | 3        |
| <b>AC MORTGAGE FEE REFERENCES</b>  |          |           |          |          |
|  | 50.83    | 10.17     | 61.00    | 3        |
| <b>AD LEASEHOLD FLATS</b>  |          |           |          |          |
| Legal Fees for leasehold flat transfers  | 188.04   | 37.61     | 225.65   | 3        |
| <b>AE STREET NAMING AND NUMBERING</b>  |          |           |          |          |
| Change of property name  | 176.00   | -         | 176.00   | 9        |
| Reworking of previously completed development (per plot)   | 176.00   | -         | 176.00   | 9        |
| Written confirmation of postal address and/or change of name over 6 years old  | 30.00    | -         | 30.00    | 9        |



**Exeter**  
City Council

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