

REPORT TO EXECUTIVE

Date of Meeting: 8 February 2022

REPORT TO COUNCIL

Date of Meeting: 22 February 2022

Report of: Director Finance

Title: General Fund / HRA Estimates and Capital Programme 2022/23

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 2022/23 and to recommend the Band D level of Council Tax for 2022/23. This report also includes the proposed Capital Programme for 2022/23 and future years, and the proposals in respect of the Housing Revenue Account.

2. Recommendations:

2.1 It is recommended that:

2.1.1 The Council's overall spending proposals in respect of both its revenue and capital budgets are recommended to Council for approval;

2.1.2 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

2.1.3 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 22 February 2022 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 The report sets out the proposed budgets for 2022/23. Details of the resource implications are set out in section 8.

5. Section 151 Officer comments:

5.1 The proposed budget will achieve the requirement to maintain a minimum balance in excess of £3 million. The Medium Term Financial Plan is reliant on substantial reductions being delivered for the 2023/24 budget and beyond. Members should take comfort that the first £1.3 million of reductions have been identified, however, it is imperative that Members maintain a strong financial discipline to ensure that the reductions already proposed are delivered and that additional reductions are identified to deliver a balanced medium term financial plan.

5.2 There is great uncertainty over income targets being achieved next year, and whilst the Government have extended the sales, fees and Charges compensation scheme for a further three months, it is essential that the Council has resources set aside to protect itself from the risk of a further emergency budget being required in 2022/23.

5.3 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.

5.4 The report also sets out the proposed HRA income and expenditure for 2022/23. There is a budgeted deficit of £1.154 million, which is in line with the HRA's medium Term Financial Plan. The budgeted deficit is substantially lower than 2021/22, due to the extent of planned capital investment for 2021/22 and the level of revenue contributions required towards financing the planned capital investment.

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 gap in funding early in the year.

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 in particular 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 tax payers.

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 making a decision, 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 take into account 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 5.5 and 5.6 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 2022/23

8.1.1 The Government confirmed in the Spending Review that the changes proposed to the Business Rates Retention scheme were being delayed for a further year and that a 1 year settlement would follow.

The provisional settlement for 2022/23 was announced in December (Appendix 1) and the figures in the Medium Term Financial Plan have been updated. The Lower Tier Services Grant has been included again and Exeter has received £0.185 million. In addition a new, one-off, Services Grant has also been introduced and Exeter has been awarded £0.285m, which includes the funding to offset the increase in National Insurance contributions as part of the introduction of the new Health & Social Care Levy. This has enabled Exeter's Core Spending Power to increase marginally (0.28%) as compared to a 6.9% rise on average for Local Government as a whole (Appendix 2).

8.2 Business Rates

8.2.1 The Government have further delayed the implementation of the Business Rates retention reform and the review of the formula that underpins it. This has meant that the reset, expected originally in 2021/22 has been put back another year at least. This is positive news for Exeter as we benefit from being significantly above our baseline needs. The review is now expected to be implemented in 2023/24, and will have a further significant, negative impact on our resources.

8.3 Council Tax

8.3.1 The medium term financial plan is based upon an assumption that under the council tax referendum threshold, Shire District councils will continue to be allowed increases of less than 2% or up to and including £5, whichever is higher. Exeter's budget strategy for next year assumes that council tax will increase by £5, which, along with the estimated surplus on the collection fund of £10,442 and increase in the taxbase will raise an extra £163,733. The Governments assessment of Core Spending Power assumes that the Council will increase Council Tax by the maximum allowed.

8.4 Key Assumptions

8.4.1 An overall allowance of £623,960 has been set aside for inflation. The inflationary increases allowed in the budget are:

Pay Award	1.5%
Pay – Increments	0.5%
Electricity	7.4%
Gas	4.8%
Oil	13.0%
Water	0.0%
Insurance	5.0%
Rates	2.5%
Fuel	3.0%
General Inflation	0.0%
Income (excluding Car Parks)	3.0%

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. The pay award for 2021/22 has not been agreed, let alone 2022/23. An estimate of 2% has been included within budgets in respect of 2021/22 and 1.5% for 2022/23.

8.4.3 Interest is based on the existing loans that have been taken out. This reflects the small increase in interest rates, which do not affect the long-term loans in place.

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. As part of this process any revenue savings proposals will be assessed for any potential equality issues and where an EQIA is required, this will need to be reported back to the Executive.

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 2022/23 element of the allocation will be for one year only and there will be no payment in respect of the 2020/21 or 2021/22 allocation. This gives an award of approximately £1.362 million for 2022/23. A new proposal to replace New Homes Bonus is expected to be announced in the New Year.

8.7.2 To date the Council has received New Homes Bonus of £25.652 million over the period 2011/12 to 2020/21 and has been notified that it will receive a further £1.941 million in 2021/22. The impact of the pandemic means that it is proposed to use this to support the revenue budget in its entirety this year:-

Year	Top Slice (revenue) £000's	Community Projects £000's	Major Projects /Debt Reduction £000's	Unused / Projects £000's	Revenue £000's	Total £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
Total	1,017	2,008	14,305	3,028	8,597	28,955

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 MTFP indicates that significant reductions are required from 2023/24 to 2024/25 to address the loss of business rates growth, New Homes Bonus and additional spending pressures. The reductions required total £6.350 million and whilst the funds will be redistributed across Local Government, there is no certainty at this stage that the Council will receive more than its basic share under the formula grant system, which will be substantially lower than the Council currently receives and this reduction has been built in to the medium term financial plan. Furthermore, the Government intends to introduce a new formula resulting from the fair funding review currently being undertaken.

8.8.2 The amount of savings required in the period could vary significantly based on the results of the fair funding review. Appendix 4 shows how the savings required are made up and what factors are outside the control of the Council. Additionally 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, and additional borrowing and revenue costs in respect of any new capital programme commitments. Any additional revenue costs / reduced income streams that are not currently identified within the medium term financial plan will have to be met from further savings and will require careful consideration from Members.

8.8.3 The level of reductions required 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 such 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 it is prudent to hold reserve levels at this level to offset sudden losses of income or unexpected expenditure. The latest estimated position of the General Fund Balance is that it will be £4.158 million as at 31 March 2023, equivalent to 24.1% of Exeter's net revenue budget. The Council's revised medium-term financial plan (Appendix 3) indicates that the General Fund Balance will increase slightly to £4.337 million by the end of 2025/26, if the proposed reductions are delivered.

8.9.2 However, there is still uncertainty over the next year as the effects of the Pandemic impact on the Council's income. There is a higher risk than normal that this figure will reduce as income does not meet the level set in the budget.

8.9.3 The Council also has other reserves that have been earmarked for specific purposes. The Council's proposed revenue budget for 2022/23 includes a net transfer from earmarked reserves of £234,290. This is broken down as shown below:-

Transfer to/(from) reserves:

	2021/22
	£'000
Transfers to Reserves	
Vehicle Licensing	9
Exeter Business against Crime	<u>16</u>
	25
Transfers from Reserves	
Net Zero Exeter	(181)
Corporate	(20)
Devon Home Choice	(2)
Sports	<u>(56)</u>
	(259)

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 compare the impact on the Council's Business Rates funding to previous years. In 2022/23, there will be a net movement of £8.681m from the reserve.

8.10 REVENUE ESTIMATES 2022/23 (APPENDIX 5)

8.10.1 Service Committee Expenditure for 2021/22 is £15,454,950, which is £591,310 lower than the current year.

8.10.2 In addition there are other items to take into account referred to as 'below the line' as they do not form part of the individual service controllable budgets. These include an estimate of £1,083,000 for net interest payments in respect of the overall cash balances, £958,240 towards repaying debt in respect of the Council's capital programme, £1,362,350 income from New Homes Bonus grant and transfers in respect of balances and reserves. The Council's total General Fund Expenditure budget requirement for 2022/23 is planned to be £15,925,100, an increase of £757,250 compared to 2021/22.

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 2022/23 (APPENDIX 7)

8.11.1 As stated above, the Government is setting the referendum trigger for District Councils at above £5 or 2%, whichever is higher. The budget has been set on the basis of a £5 increase, although this is ultimately a Member decision. It should be noted that in the Government spending calculations, they have assumed that all District Councils will raise their Council Tax by £5 and have set the spending limits accordingly.

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 £6,415,560 (indicated in Appendix 7), an increase of £163,740 compared to 2021/22.

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 2022/23. For next year, it is estimated that the collection fund will have a surplus (£10,442), which will be used to fund part of the expenditure to be financed from Council Tax. This has been reduced to take account of the deficit arising in 2020/21, which the Government allowed Councils to spread over the following three years. This has reduced the surplus and will also reduce the amount of Council Tax received by that amount next year.

8.11.4 After taking into account the surplus and the taxbase of 37,666, the proposed band D council tax for 2022/23 is £170.05, which means that the council tax would increase annually by £5.00 or 3.03%. An increase of 1.99% would reduce the Council Tax requirement by £64,616, which would have to be taken from reserves.

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.

The HRA are progressing with the first four new build schemes that will be financed using the new borrowing freedoms, which will deliver 100 new homes into the HRA by the end of 2022/23 at a cost of £18m. These schemes are reflected in the proposed HRA capital programme. Further sites are being identified for additional new home development opportunities.

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%, which equates to 4.1% for 2022/23.

For 2022/23, this will result in an average increase of £3.44 per week, over 52 weeks, per property.

8.12.4 The proposed budgets for 2022/23 indicate that a total of £1,154,130 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.

Movement on HRA Working Balance	£
Estimated HRA Working Balance, as at 1/4/22	5,544,637
Budgeted Deficit for 2022/23	(1,154,130)
Balance resolved to be retained (HRA contingency)	(4,000,000)
Total Forecast Balance Available, as at 31/3/23	390,507

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.

8.13.2 The following capital resources are available for General Fund (£4.340m) and Housing (£31.167m) in 2022/23. The Capital Programme totals £46.469 million in respect of the General Fund and £21.829 million for the HRA. The borrowing requirement for the General Fund is £42.129 million and is £5.400 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 2022/23 totals £46.469 million.

8.15 HOUSING REVENUE ACCOUNT CAPITAL PROGRAMME (APPENDIX 12)

8.15.1 For 2022/23, the HRA medium term financial plan provides for a capital programme of £21.829 million. This comprises capital investment of £14.329 million for improvements to the Council's existing housing stock and £7.5 million towards the provision of new council homes.

In terms of investment in existing stock, the proposed budgets for 2022/23 include the following:

- 167 kitchen replacements
- 200 bathrooms replacements
- 195 windows replacements
- 138 energy retrofits
- 590 Boiler replacements
- Re-roofing 60 houses
- Refurbishment of Rennes House

8.15.2 The HRA Capital Programme will be funded by:

HRA Capital Finance	£
Major Repairs Reserve	10,668,854
Revenue Contribution to Capital	2,000,000
Capital Receipts	3,760,000
Borrowing	5,400,000
Total HRA Capital Financing 2022/23	21,828,854

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:

- The Covid-19 pandemic continues to create great uncertainty around income levels for the Council. This principally affects sales, fees and charges, but may impact business rates and Council tax income as well;
- 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, leaves a 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 reductions of around £4.3 million.

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 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 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. As the Section 151 Officer for this Council I therefore consider that the budget estimates for 2022/23 that have been prepared are both robust and achievable, given the protections that have been put in place.

8.17.3 The Council's current policy is such that the minimum level of the General Fund Balance will be £3 million. In the current financial climate, with uncertainty regarding the

new financing of Local Government and taking into account the potential level of financial risk facing the Council in the medium term, it is proposed to maintain minimum reserves at this level. The latest estimated position of the General Fund Balance is that it will be £4.133 million as at 31 March 2022, equivalent to 23.1% of Exeter's net revenue budget. The Council's current medium-term financial plan indicates that the use of the General Fund Balance will be measured and be £4.337 million by the end of 2025/26, although further savings of £6.350 million are required to deliver this.

8.17.4 The Council's financial strategy recognises the need to maintain a General Fund Balance to provide stability for both medium and longer term planning and to provide a contingency against unforeseen events. In setting this minimum amount of £3 million the following have been taken into account:-

- The size of the authority;
- The volatility of some income and expenditure budgets;
- The risks faced by the Council with regard to funding unforeseen events; and
- The financial risks inherent in partnerships, outsourcing deals and as accountable body for external funding.

8.17.5 The Council's estimated revenue Reserves are as follows: -

<u>Earmarked</u>	31/03/2021	31/03/2022	31/03/2023
	£'000	£'000	£'000
Total Earmarked Reserves*	32,431	20,012	11,097
<u>Non-Earmarked</u>			
General Fund Balance	4,697	4,133	4,158

* Includes Business Rates earmarked reserve to cover reliefs funded by Government.

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 tax payers in Exeter. The County Council, Devon and Cornwall OPCC and Devon & Somerset Fire Authority will meet on the 17th February, 28th January and 18th February respectively. The precepts will be tabled at the Council meeting for approval.

	2021/22	2022/23	Change
	£	£	£ %
Devon County Council	1,342.44	x,xxx.xx	xx.xx x.xx
DCC Adult Social Care	168.84	xx.xx	x.xx
OPCC Devon and Cornwall	236.56	xxx.xx	xx.xx x.xx
Devon and Somerset Fire Authority	90.00	xx.xx	x.xx
Total Precept	1,837.84	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 2022/23 of £x,xxx.xx per Band D property.

8.19.2 This is an overall increase of £xx.xx (x.xx%) on the amount of £2,002.89 levied for 2021/22.

8.19.3 The detailed figures are: -

Band	Exeter	DCC	Police	Fire	Total
	£	£	£	£	£
A	113.37	xxx.xx	xxx.xx	xx.xx	x,xxx.xx
B	132.26	xxx.xx	xxx.xx	xx.xx	x,xxx.xx
C	151.16	x,xxx.xx	xxx.xx	xx.xx	x,xxx.xx
D	170.05	x,xxx.xx	xxx.xx	xx.xx	x,xxx.xx
E	207.84	x,xxx.xx	xxx.xx	xx.xx	x,xxx.xx
F	245.63	x,xxx.xx	xxx.xx	xxx.xx	x,xxx.xx
G	283.42	x,xxx.xx	xxx.xx	xxx.xx	x,xxx.xx
H	340.10	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 no potential impact has been identified on people with protected characteristics as determined by the Act because the report sets out the financial parameters for the Council. Any decisions regarding specific changes in the level of service provided will be the subject of a future report.

12. Carbon Footprint (Environmental) Implications:

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

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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