

BUDGET AND COUNCIL TAX 2020/21

- Summary:** This report presents for approval the budget for 2020/21 and to make statutory calculations in accordance with the Local Government Finance Act 1992 to set the Council Tax for 2020/21. The report also includes the Chief Financial Officer's report on the robustness of the estimates and adequacy of reserves.
- Options considered:** It is a statutory requirement to set the budget each year, whilst there are options around the content of the budget presented for approval, the budget now recommended reflects the recommendations made by Cabinet at its meeting on 3 February 2020.
- Conclusions:** It is the opinion of the Council's Chief Financial Officer that the budget for 2020/21 has been set within a robust framework and the impact of this resolution will maintain an adequate level of financial reserves held by the Council.
- Recommendations:** That having considered the Chief Financial Officer's report on the robustness of the estimates and the adequacy of the proposed financial reserves, the following be approved:
- 1) The 2020/21 revenue budget as outlined at Appendix A within this report;
 - 2) The surplus of £2,379,266 be transferred to the Delivery Plan Reserve;
 - 3) An additional £50,000 to be released from the Communities Reserve to support the North Norfolk Sustainable Communities Fund;
 - 4) An additional £33,000 to be released from the Communities Reserve to support the Community Transport Fund;
 - 5) The transfer of £150,000 from the Environmental Health Reserve to the newly created Environment Reserve;
 - 6) A sum of £9,000 is released from the General Fund Reserve to fund the purchase of beach wheelchairs;
 - 7) The statement of and movement on the reserves as detailed at Appendix C within this report;
 - 8) The updated Capital Programme and financing for 2019/20 to 2022/23 (as detailed at Appendix E1 within the 2020/21 Budget Report - February 2020 Cabinet Agenda);
 - 9) The new capital bids recommended for approval (as detailed within appendix E2 within the 2020/21 Budget Report - February 2020 Cabinet Agenda);
 - 10) That Members note the current financial projections for the period 2021/22 to 2023/24;

- 11) The Policy Framework for the Earmarked Reserves and the Optimum Level of the General Reserve 2020/21 to 2023/24 (Appendix B within this report);
- 12) That Members undertake the Council Tax and statutory calculations set out at section 4, and set the Council Tax for 2020/21;
- 13) The demand on the Collection Fund for 2020/21 is as follows:
 - a. £6,305,671 for District purposes
 - b. £2,520,143 for Parish/Town Precepts;
 This reflects the recommended Council Tax increase of £4.95 for the District element for an average Band D property;
- 14) It is recommended to Full Council that the Rate Relief Policy is revised to include these new reliefs as set out at section 4.10 and;
- 15) It is recommended that the Council continues with the current Local Council Tax Support (LCTS) scheme for 2020/21 as outlined within the 2020/21 Budget Report - February 2020 Cabinet Agenda whereby those of working age previously entitled to 100% maximum council tax benefit are required to pay a minimum of 8.5% of their council tax liability.

Reasons for Recommendations:

To approve the 2020/21 budget for revenue and capital and to make the statutory calculations in respect of the 2020/21 Council Tax.

LIST OF BACKGROUND PAPERS AS REQUIRED BY LAW

(Papers relied on to write the report and which do not contain exempt information)

Budget reports and briefings, precepts (NCC, Police and Parishes)

Cabinet Member(s) All	Ward(s) affected: All
--------------------------	-----------------------

Contact Officer, telephone number and email: Duncan Ellis, 01263 516330, duncan.ellis@north-norfolk.gov.uk
--

1. Introduction

- 1.1 This report presents for approval the General Fund revenue and capital budgets along with the Council Tax for 2020/21. It also presents for information only the current budget projections for the following three years 2021/22 to 2023/24.
- 1.2 A draft 2020/21 budget review report was provided to the Overview and Scrutiny Committee for pre-scrutiny at their meeting of 15 January. Following this the budget for 2020/21, along with detailed projections for the following three financial years, were recommended by Cabinet on 3 February 2020. For clarification, the recommendations within this report make reference to those included with the Cabinet agenda and amended as applicable.
- 1.3 This report includes the updated position for the 2020/21 budget and future projections. The new Corporate Plan and Delivery Plan have now been approved and a new 'Delivery Plan' reserve established to help finance some of this additional work. Work is ongoing to align budgets with the Corporate Plan vision and outcomes and this will feed in to the next update of the Medium Term Financial Strategy (MTFS) and future year's budget forecasts.

2. 2020/21 Budget

- 2.1 The provisional local government finance settlement was announced on 20 December 2019. The final settlement announcement made on 6 February 2020 and confirmed the details contained within the provisional settlement as included within the Cabinet report.
- 2.2 The budget has been updated to reflect the final parish precepts received. The amount of all precepts has now been confirmed, with the exception of that for Witton and Ridlington Parish Council, which is currently an estimate.
- 2.3 It should be noted that as the billing authority, the setting of the parish precepts will have an impact on the total billed amount although not on the element which represents the District Council. This means the total District amount billed for an average Band D for 2020/21 will be £215.66 (see para 4.6), comprising District element £153.72 and parish element of £61.94.
- 2.4 In making decisions in relation to setting the Council Tax, section 25 of the Local Government Act 2003 requires the Chief Financial Officer of the Council to report to the Council on the following matters:
 - the robustness of the estimates made for the purpose of the budget calculations and
 - the adequacy of the proposed financial reserves.
- 2.5 This is provided in section 3 of the report.
- 2.6 This year as a countywide initiative we have been trying to maximise the benefit of the business rates pilot which sees our share increase from 40% to 42.5% and Norfolk County Council's share increase from 10% to 32.5%, with the central government share reducing from 50% to 25% to compensate as shown below;

50% Scheme 75% Scheme (Pilot)

Central Government	50%	25.0%
Districts	40%	42.5%
County	10%	32.5%

- 2.7 One area which we agreed to explore collectively was that of provisions within the Collection Fund relating to Business Rates. Every year we all set aside a certain amount to cover potential appeals against both the 2010 and 2017 rating lists which effectively ties up a proportion of business rates income in order to cover future potential losses. We agreed countywide to try and come up with a consistent approach and methodology to calculating the level of this provision.
- 2.8 When setting aside income to cover losses against the 2017 rating list, problems have been created given the lack of information regarding this list and the low numbers of appeals actually being received. As a result, many Councils are overproviding; meaning less income is making its way into the Council's budget and more is remaining caught in the provision.
- 2.9 This is an issue that has been highlighted nationally as part of the initial consultation on the new Business Rates system as there is recognition that all of these individually held provisions are tying up billions of pounds nationally, leading for calls for a centrally held provision for business rates appeals.
- 2.10 The decision was therefore taken to standardise processes across Norfolk, with the assistance of LG Futures, with a view to releasing some of this income and developing a more robust method of calculating this provision. As Norfolk is currently a 75% retention pilot area, this has resulted in extra gain coming to the District and County Council to reflect the current increased share retained locally.
- 2.11 The final report was completed by LG Futures at the beginning of February and the finance team completed our individual impact and assessment calculations on 14 February. The reasons for the timing are a result of;
- Needing to wait until the forecast figures for the NNDR1 were available at the end of January 2020;
 - Identifying and engaging a suitable consultant to support;
 - Creating a new model for consideration;
 - Gaining agreement from all parties on the new model;
 - Understanding the impact of the new model both individually and collectively.
- 2.12 Under the old method of calculation we used to set aside 4.8% of Gross Rates Payable, the new method uses 3% of Net Rates Payable. This is the methodology recommended to us by LG Futures, we would not have been able to estimate the effect on the Collection Fund until we had seen their model and all parties in Norfolk agreed they were happy with it.
- 2.13 This change has seen extra **one-off** income released into the General Fund for NNDC of £1.9m in total (£1.3m gain with an additional £0.6m due to being part of the pilot). There is also a further c£0.2m due to the redistribution of the surplus on the Collection Fund and some additional growth **which results in the additional one-off release of £2.1m**. Due to this being a change to a provision the Council will only benefit from this additional income once and will not be able to rely on this as base funding in future years.

- 2.14 The total benefit of this change to District Councils across the area amounts to £8.5m, £2.8m of which is a direct result of being part of the pilot. This does not include any extra rates we expect to retain from the pilot scheme, this is all new additional benefit.
- 2.15 There were significantly different impacts across the district, with some authorities not benefitting at all from the changes (in the main due to having far smaller provisions in the first place) to gains of over c£3m, so trying to estimate any potential impact before the work was completed would have been incredibly difficult.
- 2.16 This change will still leave an appeals provision within the Collection Fund of c£1.6m and c£1.8m within the Business Rates reserve which continues to provide adequate cover in terms of potential appeals.
- 2.17 It is therefore recommended that this additional one-off income is allocated to the Delivery Plan reserve to support the new Corporate Plan objectives.

3. Chief Financial Officer's Report

The Robustness of the Estimates

- 3.1 This section of the report provides a commentary on the robustness of the estimates now presented and provides an analysis of the risks facing the Council in relation to the control of income and expenditure flows compared to the budgets that are recommended for 2020/21.
- 3.2 The framework within which the budget for 2020/21 has been constructed is similar to that of previous years and takes into account the following:
- a) Previous financial year out-turn position (2018/19) (3.3)
 - b) Financial Strategy 2020/21 to 2023/24 (3.4)
 - c) In-year budget monitoring and associated reports (3.10)
 - d) Cash flow monitoring (3.13)
- 3.3 The outturn position for 2018/19 was reported to Members in June 2019. The outturn position is used to update the financial planning process and establishes the baseline for the current estimates by reflecting significant movements against the current position and those which will have an on-going impact on the future financial position of the Council.
- 3.4 The financial planning process is well established and starts each year with the production of the updated Financial Strategy, which includes high level financial projections for the medium term. The Financial Strategy was presented to and recommended by Members in December 2019.
- 3.5 This planning process includes the critical examination and challenge of the expenditure and income on existing services and seeks to identify changed priorities in service delivery and planned future developments, in line with the Corporate Plan and in response to both local and national pressures. It also identifies changes to spending plans and income projections as a result of local and national factors for example legislative changes, local economic factors and changes in demand. These are also informed by the previous year's outturn position and the current year's budget monitoring projections.
- 3.6 As the devolution deal was rejected locally no further work is ongoing in respect of this and no changes have been factored into the budget or future year projections as a

result. The Unitary issue will undoubtedly be discussed further again in the future now that devolution is no longer on the agenda and officers will keep a watching brief in respect of this but at present no budgetary impact is being assumed.

- 3.7 It is impossible to predict what impact factors such as Brexit and wider world politics and decisions might have on the national and local economy in terms of things such as investment returns, inflation, work force costs etc. Officers will continue to monitor the position but the potential impact of any unexpected changes could potentially be covered through the use of reserves should any issues arise. While the UK technically left the EU on 31 January 2020 the transition period will now run until 31 December 2020 during which time the UK will continue to negotiate with the EU regarding future relationships. A 'no deal' Brexit is however still a possibility at this point in time.
- 3.8 The financial forecast highlights the more significant budget movements in preparation for producing the full detailed budget for the forthcoming year. At the same time the anticipated level of future external Government funding is reviewed along with the latest forecast of Council Tax income and New Homes Bonus funding based on current tax base and planning data.
- 3.9 By consolidating the financial forecasts, the Financial Strategy seeks to identify future estimated budget requirements and funding shortfalls at an early stage of the annual budget process to enable preparation and planning beyond the short term. It also highlights work streams that will commence prior to the start of the following financial year that will support delivery of a sustainable budget for the Council in the medium term.
- 3.10 In Year Budget Monitoring – The budget monitoring process is carried out throughout the year with all expenditure and income being monitored on a monthly basis. Not only does this provide an essential tool for ensuring that the current year's budget is achievable, but it is also fundamental in ensuring that the most up to date information is incorporated into the future budget and projections taking into account where budget pressures and additional income/ savings are highlighted during the year.
- 3.11 The regular budget monitoring is used to inform the annual financial planning and budget process of changes that will have an on-going financial impact in future years, as opposed to having only a one-off implication in the current financial year.
- 3.12 As part of the budget monitoring process, monthly variance reports are provided to budget managers and regular reports presented to Cabinet and Overview and Scrutiny Committee detailing the latest projected outturn position for the current year. Regular reviews of expenditure and commitments to date, along with income streams, are carried out to ensure that overspends or shortfalls in income are identified at the earliest opportunity and reported to the Strategic Leadership Team (SLT) and Members along with recommended action plans to ensure that the Council's overall budget can be met.
- 3.13 Cash Flow Monitoring – there have been no cashflow issues during the year, borrowing requirements will need to be reviewed and assessed as the new Splash leisure pool in Sheringham continues to be developed and in terms of financing the purchase of the new waste contract vehicles. External borrowing of £13.5m (£9m Splash and £4.5m waste vehicles) is currently anticipated over the next two years (£11.9m 20/21 and £1.6m 21/22) in relation to these schemes. However, no borrowing in relation to these projects has yet been undertaken, this will be a treasury decision taken at the time the funding is required and will be based on maximising best value for council tax payers. Sufficient liquidity is generally maintained to cover day to day cash requirements. The

cash flow position of the Council is monitored on a daily basis and managed within the Treasury Management Strategy which is approved alongside the budget each year. Monitoring of the treasury position is included within the in-year budget monitoring reports in addition to the half-yearly Treasury Management report.

- 3.14 Budgets are prepared using the best information that is available to the Council from its own sources ie budget holders and service managers and from external advisors for example the Council's treasury advisors, Arlingclose. However, many budgets are related to factors that fall outside the control of the Council, for example pay awards, demand led income levels, inflation and interest rates, and all can have a significant impact on the Council's overall budget and financial position both in the current and future years. Forecasting for these areas requires an examination of recent trends as well as assimilating future projections from known factors.
- 3.15 There are a number of financial risks facing the authority which are relevant at both service and corporate levels. In order that these risks are managed, a number of key areas within the budget need to be closely monitored in the coming financial year, these include:
- a) **Car park income** –This area generates income for the Council which in turn supports the delivery of other services across the Council. With being a demand led service which is influenced by external factors this service is regularly monitored. The 2020/21 budget assumes gross income of £2.7m from all car parking related fees and charges.
 - b) **Planning and building control fees** – The 2020/21 base budget includes income totalling approximately £1.2m from planning and building control fees, this too is subject to external demands and is monitored regularly to highlight any significant fluctuations against the budget.
 - c) **Waste fee income and recycling credits** – This is a significant source of income to the Council and reflects the activity across the District in recycling domestic refuse and commercial waste. A total of £3.4m is included in the 2020/21 base budget.
 - d) **Planned Savings and Additional Income** – The Council is continuing to deliver against a number of workstreams that are continuing to deliver service improvements and cashable savings over the short to medium term. Achievement of the savings are monitored during the year as part of the budget monitoring process. Savings and additional income of £577k have been included in the budget for 2020/21 onwards.
 - e) **Council Tax Support** – The Local Council Tax Support Scheme (LCTSS) was implemented from April 2013; whilst there have been no changes to the Council's scheme for 2020/21, there still remains a risk of increases in the number of those eligible for Council Tax Support and the ability to collect Council Tax.
 - f) **Future Funding** – There is a continued shift from central government support from Revenue Support Grant to local funding from retained business rate (Baseline Funding), and Council Tax. Revenue Support Grant was anticipated to be completely removed from 2020/21, however due to the ongoing Brexit negotiations a one-year settlement was announced which saw this, along with a number of other funding streams, inflated and rolled forward for a further year which was good news in terms of achieving a balanced budget position for the next financial year but still provides no certainty about future year's resource

allocations. Due to this delay the outcome of the Fair Funding Review and Localisation of Business Rates are as yet still unknown and will undoubtedly have a significant impact on future funding, the full extent of which is not clear at the present time. Further consultation regarding these areas is expected early this year.

- g) **Spending Review (SR)** - The Spending Review is undertaken by HM Treasury to set Government department expenditure limits. Spending reviews ensure that departmental plans fit within the total spending limits that Government can afford while also setting out the vision for the country and the policies which will support it. The review represents the choices available between the different priorities and helps to allocate resources in the most appropriate way. Spending Reviews normally cover a four year period, however as mentioned above, the impact of Brexit has resulted in a one year settlement announcement and the review covering the 2021/22 financial year is now expected to be undertaken later this year and should cover the period through until 2024/25. This process will impact on the amount of funding available to the local government sector and it turn to the Council.
- h) **Business Rates Retention** – The implications of this system of funding are that the income from the Council's share of the business rates will fluctuate in-year and between years. The budget has been informed by the shares of the income as specified in the National Non Domestic Rate 1 (NNDR) return submitted for 2020/21. The actuals for 2020/21 will not be confirmed until the annual NNDR3 return is completed by the end of April 2020. The extension and increase of the small business rate relief and reintroduction of pub relief continues to be funded by a section 31 grant for the amount of income foregone by providing the reliefs; the actual income will fluctuate in the year as changes in eligibility change. In terms of appeals against the previous 2010 list and also the new 2017 list, the Valuation Office Agency (VOA) have undertaken a revaluation exercise to review the previous 2010 ratings list. The new rateable values were introduced from April 2017 but unfortunately there are still outstanding appeals against the 2010 list and there will now be a new set of appeals against the new 2017 list. The VOA have introduced a new appeals system from 2017 and due to this and a back log of work the Council still has very little information about the level of appeals against the new list which represents a financial risk to the Council. The initial ruling in respect of the NHS case has been found in favour of Local Government which is extremely good news, the claimants have until 24 February 2020 to appeal the decision but at present things are looking positive.
- i) **New Homes Bonus (NHB)** – The one-year settlement confirmed the continuing allocation of the 2020/21 New Homes Bonus grant at £892k. This is very positive news as the 2019/20 budget projections had assumed that we would lose all of this funding. The current projections also assume that we will still receive legacy payments for NHB whereas we'd previously been working on the assumption that the payments would all cease at the end of 2019/20. The payments are now forecast to end in 2022/23 which means nearly £2m of funding which we weren't expecting.

A part of the settlement announcement this month central government have confirmed that consultation on a replacement for the NHB funding will commence later this Spring.

- j) **Investment Returns** – In recent years investment income has been significantly reduced as a consequence of the prolonged period of low interest rates which look likely to continue well into 2020 and beyond. The Treasury Management Strategy for 2020/21, as reported to Cabinet in February 2020, anticipates a return of 3.3% will be achieved in 2020/21. The investment income budget includes interest on loans made to housing associations, investments in various pooled funds (including the Local Authorities Mutual Investment Trust (LAMIT) pooled property fund), covered bonds and term deposits.
 - k) **Waste contract** – The new waste contract has been successfully procured and will commence from April 2020. The budget has therefore been updated to reflect the new contract prices for all waste, cleansing and grounds maintenance services.
 - l) **Employee budgets** – The budget has been updated to take account of the national pay review and annual increments and assumes a 2% pay award. As a guide a 0.5% sensitivity to the pay award equates to approximately £54k per annum. An allowance has been made to reflect vacancy savings of 2% as in previous years.
 - m) **Brexit/world politics** – It is impossible to predict what impact factors such as Brexit and wider world politics and decisions might have on the national and local economy in terms of things such as investment returns, inflation, work force costs etc. Officers will continue to monitor the position but the potential impact of any unexpected changes could potentially be covered through the use of reserves.
- 3.16 Looking beyond 2020/21, the financial projections included in the budget report indicate that further savings will have to be made; this is based on the assumptions about the future level of funding as included in the finance settlement. The financial projections show a budget deficit of around £2m in future years.
- 3.17 The capital programme continues to be funded from a number of external and internal resources, for example, capital receipts from the sale of assets, preserved right to buy receipts, the VAT shelter arrangements and where applicable future capital schemes from borrowing. In both cases prudent estimates are made of the timing of such receipts and the expenditure profiles within the overall capital programme.
- 3.18 Budget monitoring throughout the financial year is critical to the robustness of the estimates and maintaining a sound financial position. It is through the ability to manage and control the spending within the approved budgets and, where appropriate, identify and recommend appropriate actions, which serves to mitigate the Council's level of financial risk.
- 3.19 Throughout the process of preparing the Council's budget there is involvement of the Elected Members through Officer/Member meetings and reports to Cabinet and Overview and Scrutiny Committee. This includes both budget monitoring reports during the year and the Medium Term Financial Strategy (MTFS) report.
- 3.20 The Council also takes advice from third party organisations concerning a number of more technical factors that impact on the budget process, for example external advice in relation to treasury management, VAT and insurance. By doing so the Council is able to monitor the wider implications of changes in interest rates, inflation and employment and take remedial action to mitigate financial risk.

Adequacy of the Reserves

- 3.21 An assessment of the adequacy of the reserves, estimated to be available to the Council throughout 2020/21 is based on the possible commitments falling to be discharged against the following categories of reserves:
- General Reserve
 - Earmarked Reserves.
- 3.22 Where there is budgeted expenditure to be funded from a reserve (earmarked or general) these will be allowed for within the reserves statement.
- 3.23 There are three main reasons for holding reserves:
- a) as a contingency to cushion the impact of unexpected events or emergencies;
 - b) to cushion against the impact of uneven cash flows and to avoid temporary borrowing; and
 - c) as a means of building up funds to meet known or predicted liabilities (earmarked reserves).
- 3.24 Reviewing the reserves is well established within the financial planning and budget setting process and is informed by the framework as set out in Appendix B to this report. An updated reserve statement is included at Appendix C to this report.
- 3.25 When assessing the level of reserves the Council should take account of strategic, operational and financial risks facing them.
- 3.26 In particular, the risks associated with the Local Government funding mechanisms, for example the Fair Funding Review and the retention of business rates, continue to be a risk for Local Authorities. The system now means there will be fluctuations of income in year and between years, an element of this risk is mitigated by the earmarked reserve which was established for this purpose. It is also anticipated that there will be a number of appeals against the new rating list introduced from April 2017 following the national revaluation process as outlined above. Consultation in relation to how the new revised scheme will operate is ongoing.
- 3.27 Other income streams from demand led services remain vulnerable both from economic factors and seasonal factors including weather that can influence for example car parking income. Steps have been taken to set prudent estimates of income from these services as appropriate but the activity that drives the income remains difficult to predict.
- 3.28 The programme of savings identified as part of previous years financial planning and budget processes are set to continue throughout 2020/21 along with a number of new savings.
- 3.29 The revised assessment of the General Reserve for 2020/21 and forward years, is only marginally different from the current minimum balance so the recommendation is to maintain the provision at £1.9m (£1.9m 2019/20) for 2020/21. This represents 10.1% (10.3% 2019/20) of the net budgeted operating expenditure (excluding parish precepts). The actual level of the General Reserve at the end of the 2020/21 financial year is estimated to be just under £2.2m (£1.9m 2019/20).
- 3.30 Earmarked reserves are estimated to total around £9.5m by the end of the 2020/21 financial year (£13m 2019/20). The main components of this total are the Capital Projects reserve, Benefits reserve, Broadband reserve, Business Rates reserve, Communities reserve, Housing reserve, Property Investment Fund reserve and the Restructuring/Invest to Save reserve. These reserves, along with all the other

earmarked reserves have been reviewed against the framework in Appendix B, as decisions are made on the utilisation of these reserve, the overall reserves position and projections will be updated accordingly.

- 3.31 A new 'Delivery Plan' reserve has been established to help support the achievement of the objectives contained within the new Corporate Plan and the Delivery Plan and this could be further supplemented from any additional business rates pilot gain which might be achieved at the end of the 2019/20 financial year as this has not yet been taken account of as (assuming that there is a positive gain) but this will be considered further as part of the outturn report in June. Work is ongoing to align budgets with the Corporate Plan vision and outcomes and this will feed in to the next update of the Medium Term Financial Strategy (MTFS) and future year's budget forecasts.
- 3.32 The Capital Projects reserve provides the funds for major asset purchases or other capital developments. It is supported by the VAT shelter receipts following the Large Scale Voluntary Transfer (LSVT) of the councils housing stock in 2006.
- 3.33 The Council holds an Earmarked reserve for Benefits. The council has budgeted to spend just under £22m on housing benefits in 2020/21, although one hundred percent of this is budgeted to be recovered through subsidy claims to the Department for Works and Pensions (DWP). These claims are subject to external audit, as a result of which adjustments may be required. Due to the significant value of the claims as little as a 2% adjustment would require a claw back of £440k. Any adjustments would be mitigated by a transfer from this reserve.
- 3.34 The Restructuring/Invest to Save reserve is held to provide one-off funding for projects and schemes that will deliver longer-term savings and efficiencies to the Council, for example the Business Transformation projects.
- 3.35 All of the earmarked reserves follow the protocol at paragraph 2.2 of the Policy Framework at Appendix B to this report.

Summary

- 3.36 In the opinion of the Chief Financial Officer the overall budgeted level of both the General Reserve and the Earmarked Reserves shown in Appendix C are considered adequate in the short term. The General Reserve balance (£2.2m) is forecast to be over that of the recommended balance (£1.9m), all reserves will be subject to further annual review in 2020/21.
- 3.37 When considering the robustness of the estimates and adequacy of reserves a holistic approach is taken, which considers the general reserve, earmarked reserves and also the identified risks in relation to the revenue and capital budgets presented for approval.

4. COUNCIL TAX SETTING FOR 2020/21

- 4.1 The following pages represent the information required for Members to set the Council Tax for the year commencing 1 April 2020.
- 4.2 Norfolk County Council met on the 17th February 2020 and agreed to increase the Council Tax by 3.99%. The Norfolk Police and Crime Panel met on the 4th February 2020 and agreed the Norfolk Police and Crime Commissioner's proposals for a 3.95% increase in Council Tax. The figures used in this report are based on the assumption

that there will be a £4.95 increase for North Norfolk District Council (excluding town and parish council precepts), £54.27 for Norfolk County Council, and a £9.99 increase for the Norfolk Police & Crime Commissioner.

- 4.3 The Localism Act 2011 makes provision for council tax referendums to be held if an authority increases its relevant basic amount of council tax in excess of principles determined by the Secretary of State. These excessiveness principles are set each year and the Secretary of State has decided that for 2020/21 an increase above the amount for 2019/20 will be excessive, and a referendum must be held, in the following circumstances; for Norfolk County Council if the increase is 2% or more with a further 2% precept for adult social care); for the Norfolk Police and Crime Commissioner if the increase is more than £10 or 2%; and for North Norfolk District Council if the increase is both 2% or more, and more than £5.
- 4.4 The excessiveness principles apply in 2020/21 to billing authorities and major precepting authorities, but not to local precepting authorities (town and parish councils).
- 4.5 The Local Authorities (Calculation of Tax Base) (England) Regulations 2012 contain rules for the calculation of the Council Tax Base, which is an amount required by the Local Government Finance Act 1992 to be used in the calculation of the tax by the Council as the billing authority, and Norfolk County Council and the Norfolk Police and Crime Commissioner as major precepting authorities, and in the calculation of the precept payable by the Council to the County Council and Norfolk Police and Crime Commissioner. The Council Tax Base was calculated as follows for the year 2020/2021.

The number of dwellings in each Council Tax band taking into account the multipliers, discounts, exemptions, rate of collection and Council Tax Support:-

- a) for the whole Council area as 40,687 (Item T in the formula in Section 31B of the Local Government Finance Act 1992) being calculated by the Council, in accordance with Regulation 3 of The Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012, as its Council Tax base for the year;
- b)

PART OF THE COUNCIL'S AREA	COUNCIL TAX BASE	PART OF THE COUNCIL'S AREA	COUNCIL TAX BASE
Alby With Thwaite	96.63	Little Barningham	50.09
Aldborough and Thurgarton	237.59	Little Snoring	231.52
Antingham	120.45	Ludham	498.77
Ashmanhaugh	66.22	Matlaske	64.45
Aylmerton	209.22	Melton Constable	202.74
Baconsthorpe	89.02	Morston	57.17
Bacton	523.59	Mundesley	1,187.29
Barsham	99.48	Neatishead	237.37
Barton Turf	236.98	North Walsham	4,100.70
Beckham East/West	116.90	Northrepps	393.58
Beeston Regis	393.11	Overstrand	461.56
Binham	181.36	Paston	94.34
Blakeney	548.08	Plumstead	48.81
Bodham	174.14	Potter Heigham	413.38

PART OF THE COUNCIL'S AREA	COUNCIL TAX BASE	PART OF THE COUNCIL'S AREA	COUNCIL TAX BASE
Briningham	64.45	Pudding Norton	75.37
Brinton	121.82	Raynham	159.80
Briston	862.66	Roughton	345.43
Brumstead	24.70	Runton (East & West)	716.88
Catfield	319.41	Ryburgh	235.86
Cley	329.31	Salthouse	118.05
Colby	190.97	Scottow	295.79
Corpusty and Saxthorpe	283.02	Sculthorpe	280.63
Cromer	3,027.87	Sea Palling	207.10
Dilham	147.30	Sheringham	3,155.80
Dunton	54.12	Sidestrand	45.69
East Ruston	190.80	Skeyton	90.92
Edgefield	195.62	Sloley	93.87
Erpingham	249.38	Smallburgh	192.02
Fakenham	2,595.06	Southrepps	330.67
Felbrigg	75.60	Stalham	1,160.53
Felmingham	193.13	Stibbard	139.83
Field Dalling	139.53	Stiffkey	132.50
Fulmodeston	181.71	Stody	91.32
Gimingham	148.58	Suffield	57.28
Great Snoring	85.48	Sustead	89.35
Gresham	167.97	Sutton	386.26
Gunthorpe	145.34	Swafield	112.37
Hanworth	96.76	Swanton Abbott	147.50
Happisburgh	305.65	Swanton Novers	83.74
Helhoughton	149.89	Tattersett	278.08
Hempstead	77.87	Thornage	93.68
Hempton	186.96	Thorpe Market	116.71
Hickling	415.64	Thurning	32.47
High Kelling	297.41	Thursford	109.03
Hindolveston	209.65	Trimingham	139.41
Hindringham	234.86	Trunch	363.56
Holkham	84.16	Tunstead	256.82
Holt	1,705.69	Upper Sheringham	107.82
Honing	120.81	Walcott	218.17
Horning	614.66	Walsingham	351.40
Horsey	31.98	Warham	89.03
Hoveton	824.09	Wells-Next-The-Sea	1,153.03
Ingham	153.21	Westwick	31.19
Ingworth	39.46	Weybourne	342.36
Itteringham	59.02	Wickmere	58.29
Kelling	97.51	Wighton	112.06
Kettlestone	94.96	Witton	130.08
Knapton	148.84	Wiveton	82.36
Langham	218.93	Wood Norton	105.68
Lessingham	228.26	Worstead	317.08

PART OF THE COUNCIL'S AREA	COUNCIL TAX BASE	PART OF THE COUNCIL'S AREA	COUNCIL TAX BASE
Letheringsett With Glandford	129.49		

being the amounts calculated by the Council, in accordance with Regulation 6 of The Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012, as the amounts of its Council Tax base for the year for dwellings in those parts of its area to which special items (parish precepts) may relate.

4.6 That the following amounts be now **CALCULATED** by the Council for the year 2020/21 in accordance with Sections 31A to 36 of the Local Government Finance Act 1992 and the relevant regulations and directions as follows:-

- a) £59,825,396 being the aggregate of the amounts which the Council estimates for the expenditure items set out in Section 31A(2) of the Act.
- b) £51,050,848 being the aggregate of the amounts which the Council estimates for the income items set out in Section 31A(3) of the Act.
- c) £8,774,548 being the amount by which the aggregate at (a) above exceeds the aggregate at (b) above, calculated by the Council, in accordance with Section 31A(4) of the Act, as its Council Tax requirement for the year.
- d) £215.66 being the amount at (c) above divided by the amount at 4.5(a) 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 (including Parish precepts).
- e) £2,520,143 being the aggregate amount of all special items (Parish precepts) referred to in Section 34(1) of the Act.
- f) £153.72 being the amount at (d) above less the result given by dividing the amount at (e) above by the amount at 4.5 (a) above, calculated by the Council, in accordance with Section 34(2) of the Act, as the basic amount of its Council Tax for the year for dwellings in those parts of its area to which no special item (Parish precept) relates.

g)

PART OF THE COUNCIL'S AREA	COUNCIL TAX BASE	PART OF THE COUNCIL'S AREA	COUNCIL TAX BASE
Alby with Thwaite	184.76	Little Barningham	170.68
Aldborough and Thurgarton	192.86	Little Snoring	193.02
Antingham	180.70	Ludham	173.24
Ashmanhaugh	212.61	Matlaske	161.47
Aylmerton	187.65	Melton Constable	219.14
Baconsthorpe	217.18	Mundesley	198.35
Bacton	185.23	Neatishead	188.07
Barsham	172.81	North Walsham	255.41
Barton Turf	181.65	Northrepps	196.37
Beckham East/West	181.52	Overstrand	216.55
Beeston Regis	185.51	Paston	222.23

PART OF THE COUNCIL'S AREA	COUNCIL TAX BASE	PART OF THE COUNCIL'S AREA	COUNCIL TAX BASE
Binham	184.04	Plumstead	210.06
Blakeney	228.52	Potter Heigham	187.58
Bodham	202.53	Pudding Norton	220.05
Brinton	174.24	Raynham	189.91
Briston	214.70	Roughton	181.07
Catfield	191.28	Runton (East & West)	175.06
Cley	188.03	Ryburgh	193.78
Colby	237.68	Salthouse	196.92
Corpusty and Saxthorpe	216.31	Scottow	201.05
Cromer	248.64	Sculthorpe	182.53
Dilham	187.66	Sea Palling	220.87
East Ruston	186.47	Sheringham	264.89
Edgefield	183.43	Sidestrand	186.54
Erpingham	193.41	Skeyton	165.81
Fakenham	233.96	Sloley	186.23
Felbrigg	197.37	Smallburgh	183.50
Felmingham	161.48	Southrepps	203.61
Field Dalling	179.80	Stalham	234.43
Fulmodeston	197.22	Stibbard	193.92
Gimingham	209.58	Stiffkey	192.28
Great Snoring	206.36	Stody	202.99
Gresham	197.47	Suffield	178.52
Gunthorpe	167.48	Sustead	184.27
Hanworth	177.49	Sutton	193.84
Happisburgh	168.15	Swafield	202.66
Helhoughton	190.21	Swanton Abbott	199.48
Hempstead	183.25	Swanton Novers	253.13
Hempton	260.69	Tattersett	165.20
Hickling	175.49	Thornage	170.87
High Kelling	174.90	Thorpe Market	205.12
Hindolveston	213.34	Thursford	185.82
Hindringham	186.50	Trimingham	222.05
Holkham	189.36	Trunch	209.16
Holt	226.73	Tunstead	177.08
Honing	171.93	Upper Sheringham	200.84
Horning	185.06	Walcott	191.69
Horse	185.92	Walsingham	220.02
Hoveton	219.42	Warham	221.11
Ingham	170.69	Wells-next-the-Sea	221.36
Ingworth	223.28	Weybourne	206.29

PART OF THE COUNCIL'S AREA	COUNCIL TAX BASE	PART OF THE COUNCIL'S AREA	COUNCIL TAX BASE
Itteringham	197.77	Wickmere	213.76
Kelling	189.61	Wighton	189.41
Kettlestone	194.78	Witton	180.79
Knapton	182.27	Wiveton	202.28
Langham	197.11	Wood Norton	182.43
Lessingham	171.24	Worstead	179.93
Letheringsett with Glandford	169.16		

being the amounts given by adding to the amount at 4.6(f) above to the amounts of the special item or items relating to dwellings in those parts of the Council's area mentioned above divided in each case by the amount at 4.5(b) above, calculated by the Council, in accordance with Section 34(3) of the Act, as the basic amounts of its Council Tax for the year for dwellings in those parts of its area to which one or more special items relate.

h)

PART OF THE COUNCIL'S AREA	VALUATION BANDS							
	A	B	C	D	E	F	G	H
Alby with Thwaite	123.17	143.70	164.23	184.76	225.82	266.88	307.94	369.53
Aldborough and Thurgarton	128.57	150.00	171.43	192.86	235.72	278.57	321.43	385.72
Antingham	120.46	140.54	160.62	180.70	220.85	261.01	301.17	361.40
Ashmanhaugh	141.74	165.36	188.99	212.61	259.86	307.10	354.35	425.22
Aylmerton	125.10	145.95	166.80	187.65	229.35	271.05	312.75	375.31
Baconsthorpe	144.79	168.92	193.05	217.18	265.45	313.71	361.98	434.37
Bacton	123.48	144.07	164.65	185.23	226.39	267.55	308.72	370.46
Barsham	115.21	134.41	153.61	172.81	211.22	249.62	288.03	345.63
Barton Turf	121.10	141.28	161.47	181.65	222.02	262.39	302.75	363.30
Beckham East/West	121.01	141.18	161.35	181.52	221.85	262.19	302.53	363.04
Beeston Regis	123.67	144.29	164.90	185.51	226.74	267.97	309.19	371.03
Binham	122.69	143.14	163.59	184.04	224.94	265.84	306.74	368.09
Blakeney	152.35	177.74	203.13	228.52	279.31	330.09	380.87	457.05
Bodham	135.02	157.52	180.02	202.53	247.53	292.54	337.55	405.06
Brinton	116.16	135.52	154.88	174.24	212.96	251.68	290.40	348.48
Briston	143.13	166.99	190.85	214.70	262.42	310.13	357.84	429.41
Catfield	127.52	148.78	170.03	191.28	233.79	276.30	318.81	382.57
Cley	125.35	146.24	167.14	188.03	229.81	271.60	313.39	376.06
Colby	158.45	184.86	211.27	237.68	290.49	343.31	396.13	475.36
Corpusty and Saxthorpe	144.21	168.24	192.28	216.31	264.38	312.45	360.52	432.63
Cromer	165.76	193.39	221.01	248.64	303.89	359.15	414.40	497.29
Dilham	125.10	145.96	166.81	187.66	229.36	271.07	312.77	375.32

PART OF THE COUNCIL'S AREA	VALUATION BANDS							
	A	B	C	D	E	F	G	H
East Ruston	124.31	145.03	165.75	186.47	227.91	269.35	310.79	372.95
Edgefield	122.28	142.66	163.04	183.43	224.19	264.95	305.71	366.86
Erpingham	128.94	150.43	171.92	193.41	236.40	279.38	322.36	386.83
Fakenham	155.97	181.96	207.96	233.96	285.95	337.94	389.93	467.92
Felbrigg	131.58	153.51	175.44	197.37	241.23	285.09	328.95	394.74
Felmingham	107.65	125.60	143.54	161.48	197.37	233.25	269.14	322.97
Field Dalling	119.87	139.85	159.82	179.80	219.76	259.72	299.67	359.61
Fulmodeston	131.48	153.40	175.31	197.22	241.05	284.88	328.71	394.45
Gimingham	139.72	163.00	186.29	209.58	256.15	302.72	349.30	419.16
Great Snoring	137.57	160.50	183.43	206.36	252.22	298.08	343.93	412.72
Gresham	131.65	153.59	175.53	197.47	241.36	285.24	329.12	394.95
Gunthorpe	111.65	130.26	148.87	167.48	204.69	241.91	279.13	334.96
Hanworth	118.32	138.04	157.76	177.49	216.93	256.37	295.81	354.98
Happisburgh	112.10	130.78	149.47	168.15	205.52	242.89	280.25	336.30
Helhoughton	126.80	147.94	169.07	190.21	232.48	274.75	317.02	380.42
Hempstead	122.17	142.53	162.89	183.25	223.98	264.70	305.42	366.51
Hempton	173.79	202.76	231.72	260.69	318.62	376.55	434.49	521.38
Hickling	116.99	136.49	155.99	175.49	214.48	253.48	292.48	350.98
High Kelling	116.60	136.03	155.46	174.90	213.77	252.63	291.50	349.80
Hindolveston	142.22	165.93	189.63	213.34	260.75	308.16	355.57	426.68
Hindringham	124.33	145.05	165.78	186.50	227.95	269.39	310.84	373.01
Holkham	126.24	147.28	168.32	189.36	231.44	273.52	315.61	378.73
Holt	151.15	176.35	201.54	226.73	277.12	327.51	377.89	453.47
Honing	114.62	133.72	152.82	171.93	210.13	248.34	286.55	343.86
Horning	123.37	143.93	164.50	185.06	226.18	267.31	308.43	370.12
Horse	123.95	144.61	165.26	185.92	227.24	268.56	309.87	371.85
Hoveton	146.28	170.66	195.04	219.42	268.18	316.94	365.71	438.85
Ingham	113.79	132.75	151.72	170.69	208.62	246.55	284.48	341.38
Ingworth	148.85	173.66	198.47	223.28	272.90	322.52	372.14	446.56
Itteringham	131.84	153.82	175.79	197.77	241.72	285.67	329.62	395.54
Kelling	126.40	147.47	168.54	189.61	231.75	273.88	316.02	379.22
Kettlestone	129.85	151.50	173.14	194.78	238.07	281.36	324.64	389.57
Knapton	121.51	141.76	162.02	182.27	222.77	263.28	303.79	364.54
Langham	131.40	153.30	175.21	197.11	240.91	284.71	328.52	394.22
Lessingham	114.16	133.18	152.21	171.24	209.29	247.35	285.40	342.48
Letheringsett with Glandford	112.77	131.57	150.36	169.16	206.75	244.34	281.94	338.33
Little Barningham	113.79	132.75	151.72	170.68	208.62	246.55	284.48	341.37
Little Snoring	128.68	150.13	171.57	193.02	235.91	278.81	321.70	386.05
Ludham	115.49	134.74	153.99	173.24	211.74	250.24	288.74	346.49
Matlaske	107.65	125.59	143.53	161.47	197.36	233.24	269.12	322.95
Melton Constable	146.09	170.44	194.79	219.14	267.84	316.54	365.24	438.29
Mundesley	132.23	154.27	176.31	198.35	242.43	286.51	330.59	396.71

PART OF THE COUNCIL'S AREA	VALUATION BANDS							
	A	B	C	D	E	F	G	H
Neatishead	125.38	146.27	167.17	188.07	229.86	271.65	313.45	376.14
North Walsham	170.27	198.65	227.03	255.41	312.17	368.93	425.69	510.83
Northrepps	130.91	152.73	174.55	196.37	240.01	283.64	327.28	392.74
Overstrand	144.36	168.42	192.48	216.55	264.67	312.79	360.91	433.10
Paston	148.15	172.85	197.54	222.23	271.62	321.01	370.39	444.47
Plumstead	140.04	163.38	186.72	210.06	256.74	303.42	350.10	420.12
Potter Heigham	125.05	145.90	166.74	187.58	229.27	270.95	312.64	375.17
Pudding Norton	146.70	171.15	195.60	220.05	268.96	317.86	366.76	440.11
Raynham	126.61	147.71	168.81	189.91	232.11	274.32	316.52	379.83
Roughton	120.71	140.83	160.95	181.07	221.31	261.55	301.79	362.15
Runton	116.70	136.15	155.61	175.06	213.96	252.86	291.77	350.12
Ryburgh	129.19	150.72	172.25	193.78	236.84	279.91	322.97	387.57
Salthouse	131.28	153.16	175.04	196.92	240.68	284.44	328.20	393.84
Scottow	134.03	156.37	178.71	201.05	245.72	290.40	335.08	402.10
Sculthorpe	121.68	141.96	162.24	182.53	223.09	263.65	304.21	365.06
Sea Palling	147.25	171.79	196.33	220.87	269.95	319.04	368.12	441.75
Sheringham	176.59	206.02	235.46	264.89	323.76	382.62	441.49	529.79
Sidestrand	124.36	145.09	165.82	186.54	228.00	269.46	310.91	373.09
Skeyton	110.54	128.96	147.39	165.81	202.66	239.51	276.36	331.63
Sloley	124.15	144.84	165.54	186.23	227.61	269.00	310.38	372.46
Smallburgh	122.33	142.72	163.11	183.50	224.28	265.06	305.84	367.01
Southrepps	135.74	158.37	180.99	203.61	248.86	294.11	339.36	407.23
Stalham	156.28	182.33	208.38	234.43	286.52	338.62	390.72	468.86
Stibbard	129.28	150.83	172.37	193.92	237.02	280.11	323.20	387.85
Stiffkey	128.19	149.55	170.92	192.28	235.01	277.74	320.47	384.57
Stody	135.33	157.88	180.44	202.99	248.10	293.21	338.32	405.99
Suffield	119.01	138.85	158.69	178.52	218.20	257.87	297.54	357.05
Sustead	122.84	143.32	163.79	184.27	225.22	266.17	307.12	368.54
Sutton	129.23	150.77	172.30	193.84	236.92	280.00	323.08	387.69
Swafield	135.11	157.62	180.14	202.66	247.70	292.73	337.77	405.33
Swanton Abbott	132.98	155.15	177.31	199.48	243.81	288.14	332.47	398.96
Swanton Novers	168.75	196.88	225.00	253.13	309.38	365.63	421.89	506.26
Tattersett	110.13	128.49	146.84	165.20	201.91	238.63	275.34	330.41
Thornage	113.91	132.90	151.88	170.87	208.84	246.81	284.79	341.74
Thorpe Market	136.75	159.54	182.33	205.12	250.71	296.29	341.88	410.25
Thursford	123.88	144.52	165.17	185.82	227.11	268.40	309.70	371.64
Trimingham	148.03	172.70	197.37	222.05	271.39	320.74	370.08	444.10
Trunch	139.44	162.68	185.92	209.16	255.64	302.12	348.60	418.32
Tunstead	118.05	137.73	157.40	177.08	216.43	255.78	295.13	354.16
Upper Sheringham	133.89	156.21	178.52	200.84	245.47	290.10	334.74	401.68
Walcott	127.79	149.09	170.39	191.69	234.29	276.89	319.49	383.38
Walsingham	146.68	171.13	195.57	220.02	268.92	317.81	366.71	440.05

PART OF THE COUNCIL'S AREA	VALUATION BANDS							
	A	B	C	D	E	F	G	H
Warham	147.40	171.97	196.54	221.11	270.24	319.38	368.52	442.22
Wells-next-the-Sea	147.57	172.17	196.77	221.36	270.56	319.75	368.94	442.73
Weybourne	137.53	160.45	183.37	206.29	252.13	297.98	343.82	412.59
Wickmere	142.50	166.26	190.01	213.76	261.26	308.77	356.27	427.52
Wighton	126.27	147.32	168.36	189.41	231.50	273.59	315.69	378.83
Witton	120.53	140.61	160.70	180.79	220.97	261.14	301.32	361.59
Wiveton	134.85	157.33	179.81	202.28	247.23	292.19	337.14	404.57
Wood Norton	121.62	141.89	162.16	182.43	222.98	263.52	304.06	364.87
Worstead	119.95	139.94	159.93	179.93	219.91	259.90	299.88	359.86
All Other Parts of the Council's Area	102.48	119.56	136.64	153.72	187.88	222.04	256.20	307.44

being the amounts given by multiplying (as appropriate) the amounts at 4.6(f) or 4.6(g) 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.

- 4.7 That it be **NOTED** that for the year 2020/21 the Norfolk County Council and the Office of the Police & Crime Commissioner for Norfolk have stated the following amounts in precepts issued to the Council, in accordance with Section 40 of the Local Government Finance Act 1992, for each of the categories of dwellings shown below:-

	VALUATION BANDS							
	A	B	C	D	E	F	G	H
Norfolk County Council	944.34	1,101.73	1,259.12	1,416.51	1,731.29	2,046.07	2,360.85	2,833.02
Norfolk Police and Crime Commissioner	175.38	204.61	233.84	263.07	321.53	379.99	438.45	526.14

- 4.8 That, having calculated the aggregate in each case of the amounts at 4.6(h) and 4.7 above, the Council, in accordance with Section 30 and 36 of the Local Government Finance Act 1992, **HEREBY SETS** the following amounts as the amounts of Council Tax for the year 2020/21 for each of the categories of dwellings shown below:-

PART OF THE COUNCIL'S AREA	VALUATION BANDS							
	A	B	C	D	E	F	G	H
Alby with Thwaite	1,242.89	1,450.04	1,657.19	1,864.34	2,278.64	2,692.94	3,107.24	3,728.69

PART OF THE COUNCIL'S AREA	VALUATION BANDS							
	A	B	C	D	E	F	G	H
Aldborough and Thurgarton	1,248.29	1,456.34	1,664.39	1,872.44	2,288.54	2,704.63	3,120.73	3,744.88
Antingham	1,240.18	1,446.88	1,653.58	1,860.28	2,273.67	2,687.07	3,100.47	3,720.56
Ashmanhaugh	1,261.46	1,471.70	1,681.95	1,892.19	2,312.68	2,733.16	3,153.65	3,784.38
Aylmerton	1,244.82	1,452.29	1,659.76	1,867.23	2,282.17	2,697.11	3,112.05	3,734.47
Baconsthorpe	1,264.51	1,475.26	1,686.01	1,896.76	2,318.27	2,739.77	3,161.28	3,793.53
Bacton	1,243.20	1,450.41	1,657.61	1,864.81	2,279.21	2,693.61	3,108.02	3,729.62
Barsham	1,234.93	1,440.75	1,646.57	1,852.39	2,264.04	2,675.68	3,087.33	3,704.79
Barton Turf	1,240.82	1,447.62	1,654.43	1,861.23	2,274.84	2,688.45	3,102.05	3,722.46
Beckham East/West	1,240.73	1,447.52	1,654.31	1,861.10	2,274.67	2,688.25	3,101.83	3,722.20
Beeston Regis	1,243.39	1,450.63	1,657.86	1,865.09	2,279.56	2,694.03	3,108.49	3,730.19
Binham	1,242.41	1,449.48	1,656.55	1,863.62	2,277.76	2,691.90	3,106.04	3,727.25
Blakeney	1,272.07	1,484.08	1,696.09	1,908.10	2,332.13	2,756.15	3,180.17	3,816.21
Bodham	1,254.74	1,463.86	1,672.98	1,882.11	2,300.35	2,718.60	3,136.85	3,764.22
Brinton	1,235.88	1,441.86	1,647.84	1,853.82	2,265.78	2,677.74	3,089.70	3,707.64
Briston	1,262.85	1,473.33	1,683.81	1,894.28	2,315.24	2,736.19	3,157.14	3,788.57
Catfield	1,247.24	1,455.12	1,662.99	1,870.86	2,286.61	2,702.36	3,118.11	3,741.73
Cley	1,245.07	1,452.58	1,660.10	1,867.61	2,282.63	2,697.66	3,112.69	3,735.22
Colby	1,278.17	1,491.20	1,704.23	1,917.26	2,343.31	2,769.37	3,195.43	3,834.52
Corpusty and Saxthorpe	1,263.93	1,474.58	1,685.24	1,895.89	2,317.20	2,738.51	3,159.82	3,791.79
Cromer	1,285.48	1,499.73	1,713.97	1,928.22	2,356.71	2,785.21	3,213.70	3,856.45
Dilham	1,244.82	1,452.30	1,659.77	1,867.24	2,282.18	2,697.13	3,112.07	3,734.48
East Ruston	1,244.03	1,451.37	1,658.71	1,866.05	2,280.73	2,695.41	3,110.09	3,732.11
Edgefield	1,242.00	1,449.00	1,656.00	1,863.01	2,277.01	2,691.01	3,105.01	3,726.02
Erpingham	1,248.66	1,456.77	1,664.88	1,872.99	2,289.22	2,705.44	3,121.66	3,745.99
Fakenham	1,275.69	1,488.30	1,700.92	1,913.54	2,338.77	2,764.00	3,189.23	3,827.08
Felbrigg	1,251.30	1,459.85	1,668.40	1,876.95	2,294.05	2,711.15	3,128.25	3,753.90
Felmingham	1,227.37	1,431.94	1,636.50	1,841.06	2,250.19	2,659.31	3,068.44	3,682.13
Field Dalling	1,239.59	1,446.19	1,652.78	1,859.38	2,272.58	2,685.78	3,098.97	3,718.77
Fulmodeston	1,251.20	1,459.74	1,668.27	1,876.80	2,293.87	2,710.94	3,128.01	3,753.61
Gimingham	1,259.44	1,469.34	1,679.25	1,889.16	2,308.97	2,728.78	3,148.60	3,778.32
Great Snoring	1,257.29	1,466.84	1,676.39	1,885.94	2,305.04	2,724.14	3,143.23	3,771.88
Gresham	1,251.37	1,459.93	1,668.49	1,877.05	2,294.18	2,711.30	3,128.42	3,754.11
Gunthorpe	1,231.37	1,436.60	1,641.83	1,847.06	2,257.51	2,667.97	3,078.43	3,694.12
Hanworth	1,238.04	1,444.38	1,650.72	1,857.07	2,269.75	2,682.43	3,095.11	3,714.14
Happisburgh	1,231.82	1,437.12	1,642.43	1,847.73	2,258.34	2,668.95	3,079.55	3,695.46
Helhoughton	1,246.52	1,454.28	1,662.03	1,869.79	2,285.30	2,700.81	3,116.32	3,739.58
Hempstead	1,241.89	1,448.87	1,655.85	1,862.83	2,276.80	2,690.76	3,104.72	3,725.67
Hempton	1,293.51	1,509.10	1,724.68	1,940.27	2,371.44	2,802.61	3,233.79	3,880.54

PART OF THE COUNCIL'S AREA	VALUATION BANDS							
	A	B	C	D	E	F	G	H
Hickling	1,236.71	1,442.83	1,648.95	1,855.07	2,267.30	2,679.54	3,091.78	3,710.14
High Kelling	1,236.32	1,442.37	1,648.42	1,854.48	2,266.59	2,678.69	3,090.80	3,708.96
Hindolveston	1,261.94	1,472.27	1,682.59	1,892.92	2,313.57	2,734.22	3,154.87	3,785.84
Hindringham	1,244.05	1,451.39	1,658.74	1,866.08	2,280.77	2,695.45	3,110.14	3,732.17
Holkham	1,245.96	1,453.62	1,661.28	1,868.94	2,284.26	2,699.58	3,114.91	3,737.89
Holt	1,270.87	1,482.69	1,694.50	1,906.31	2,329.94	2,753.57	3,177.19	3,812.63
Honing	1,234.34	1,440.06	1,645.78	1,851.51	2,262.95	2,674.40	3,085.85	3,703.02
Horning	1,243.09	1,450.27	1,657.46	1,864.64	2,279.00	2,693.37	3,107.73	3,729.28
Horsey	1,243.67	1,450.95	1,658.22	1,865.50	2,280.06	2,694.62	3,109.17	3,731.01
Hoveton	1,266.00	1,477.00	1,688.00	1,899.00	2,321.00	2,743.00	3,165.01	3,798.01
Ingham	1,233.51	1,439.09	1,644.68	1,850.27	2,261.44	2,672.61	3,083.78	3,700.54
Ingworth	1,268.57	1,480.00	1,691.43	1,902.86	2,325.72	2,748.58	3,171.44	3,805.72
Itteringham	1,251.56	1,460.16	1,668.75	1,877.35	2,294.54	2,711.73	3,128.92	3,754.70
Kelling	1,246.12	1,453.81	1,661.50	1,869.19	2,284.57	2,699.94	3,115.32	3,738.38
Kettlestone	1,249.57	1,457.84	1,666.10	1,874.36	2,290.89	2,707.42	3,123.94	3,748.73
Knapton	1,241.23	1,448.10	1,654.98	1,861.85	2,275.59	2,689.34	3,103.09	3,723.70
Langham	1,251.12	1,459.64	1,668.17	1,876.69	2,293.73	2,710.77	3,127.82	3,753.38
Lessingham	1,233.88	1,439.52	1,645.17	1,850.82	2,262.11	2,673.41	3,084.70	3,701.64
Letheringsett with Glandford	1,232.49	1,437.91	1,643.32	1,848.74	2,259.57	2,670.40	3,081.24	3,697.49
Little Barningham	1,233.51	1,439.09	1,644.68	1,850.26	2,261.44	2,672.61	3,083.78	3,700.53
Little Snoring	1,248.40	1,456.47	1,664.53	1,872.60	2,288.73	2,704.87	3,121.00	3,745.21
Ludham	1,235.21	1,441.08	1,646.95	1,852.82	2,264.56	2,676.30	3,088.04	3,705.65
Matlaske	1,227.37	1,431.93	1,636.49	1,841.05	2,250.18	2,659.30	3,068.42	3,682.11
Melton Constable	1,265.81	1,476.78	1,687.75	1,898.72	2,320.66	2,742.60	3,164.54	3,797.45
Mundesley	1,251.95	1,460.61	1,669.27	1,877.93	2,295.25	2,712.57	3,129.89	3,755.87
Neatishead	1,245.10	1,452.61	1,660.13	1,867.65	2,282.68	2,697.71	3,112.75	3,735.30
North Walsham	1,289.99	1,504.99	1,719.99	1,934.99	2,364.99	2,794.99	3,224.99	3,869.99
Northrepps	1,250.63	1,459.07	1,667.51	1,875.95	2,292.83	2,709.70	3,126.58	3,751.90
Overstrand	1,264.08	1,474.76	1,685.44	1,896.13	2,317.49	2,738.85	3,160.21	3,792.26
Paston	1,267.87	1,479.19	1,690.50	1,901.81	2,324.44	2,747.07	3,169.69	3,803.63
Plumstead	1,259.76	1,469.72	1,679.68	1,889.64	2,309.56	2,729.48	3,149.40	3,779.28
Potter Heigham	1,244.77	1,452.24	1,659.70	1,867.16	2,282.09	2,697.01	3,111.94	3,734.33
Pudding Norton	1,266.42	1,477.49	1,688.56	1,899.63	2,321.78	2,743.92	3,166.06	3,799.27
Raynham	1,246.33	1,454.05	1,661.77	1,869.49	2,284.93	2,700.38	3,115.82	3,738.99
Roughton	1,240.43	1,447.17	1,653.91	1,860.65	2,274.13	2,687.61	3,101.09	3,721.31
Runton	1,236.42	1,442.49	1,648.57	1,854.64	2,266.78	2,678.92	3,091.07	3,709.28
Ryburgh	1,248.91	1,457.06	1,665.21	1,873.36	2,289.66	2,705.97	3,122.27	3,746.73

PART OF THE COUNCIL'S AREA	VALUATION BANDS							
	A	B	C	D	E	F	G	H
Salthouse	1,251.00	1,459.50	1,668.00	1,876.50	2,293.50	2,710.50	3,127.50	3,753.00
Scottow	1,253.75	1,462.71	1,671.67	1,880.63	2,298.54	2,716.46	3,134.38	3,761.26
Sculthorpe	1,241.40	1,448.30	1,655.20	1,862.11	2,275.91	2,689.71	3,103.51	3,724.22
Sea Palling	1,266.97	1,478.13	1,689.29	1,900.45	2,322.77	2,745.10	3,167.42	3,800.91
Sheringham	1,296.31	1,512.36	1,728.42	1,944.47	2,376.58	2,808.68	3,240.79	3,888.95
Sidestrand	1,244.08	1,451.43	1,658.78	1,866.12	2,280.82	2,695.52	3,110.21	3,732.25
Skeyton	1,230.26	1,435.30	1,640.35	1,845.39	2,255.48	2,665.57	3,075.66	3,690.79
Sloley	1,243.87	1,451.18	1,658.50	1,865.81	2,280.43	2,695.06	3,109.68	3,731.62
Smallburgh	1,242.05	1,449.06	1,656.07	1,863.08	2,277.10	2,691.12	3,105.14	3,726.17
Southrepps	1,255.46	1,464.71	1,673.95	1,883.19	2,301.68	2,720.17	3,138.66	3,766.39
Stalham	1,276.00	1,488.67	1,701.34	1,914.01	2,339.34	2,764.68	3,190.02	3,828.02
Stibbard	1,249.00	1,457.17	1,665.33	1,873.50	2,289.84	2,706.17	3,122.50	3,747.01
Stiffkey	1,247.91	1,455.89	1,663.88	1,871.86	2,287.83	2,703.80	3,119.77	3,743.73
Stody	1,255.05	1,464.22	1,673.40	1,882.57	2,300.92	2,719.27	3,137.62	3,765.15
Suffield	1,238.73	1,445.19	1,651.65	1,858.10	2,271.02	2,683.93	3,096.84	3,716.21
Sustead	1,242.56	1,449.66	1,656.75	1,863.85	2,278.04	2,692.23	3,106.42	3,727.70
Sutton	1,248.95	1,457.11	1,665.26	1,873.42	2,289.74	2,706.06	3,122.38	3,746.85
Swafield	1,254.83	1,463.96	1,673.10	1,882.24	2,300.52	2,718.79	3,137.07	3,764.49
Swanton Abbott	1,252.70	1,461.49	1,670.27	1,879.06	2,296.63	2,714.20	3,131.77	3,758.12
Swanton Novers	1,288.47	1,503.22	1,717.96	1,932.71	2,362.20	2,791.69	3,221.19	3,865.42
Tattersett	1,229.85	1,434.83	1,639.80	1,844.78	2,254.73	2,664.69	3,074.64	3,689.57
Thornage	1,233.63	1,439.24	1,644.84	1,850.45	2,261.66	2,672.87	3,084.09	3,700.90
Thorpe Market	1,256.47	1,465.88	1,675.29	1,884.70	2,303.53	2,722.35	3,141.18	3,769.41
Thursford	1,243.60	1,450.86	1,658.13	1,865.40	2,279.93	2,694.46	3,109.00	3,730.80
Trimingham	1,267.75	1,479.04	1,690.33	1,901.63	2,324.21	2,746.80	3,169.38	3,803.26
Trunch	1,259.16	1,469.02	1,678.88	1,888.74	2,308.46	2,728.18	3,147.90	3,777.48
Tunstead	1,237.77	1,444.07	1,650.36	1,856.66	2,269.25	2,681.84	3,094.43	3,713.32
Upper Sheringham	1,253.61	1,462.55	1,671.48	1,880.42	2,298.29	2,716.16	3,134.04	3,760.84
Walcott	1,247.51	1,455.43	1,663.35	1,871.27	2,287.11	2,702.95	3,118.79	3,742.54
Walsingham	1,266.40	1,477.47	1,688.53	1,899.60	2,321.74	2,743.87	3,166.01	3,799.21
Warham	1,267.12	1,478.31	1,689.50	1,900.69	2,323.06	2,745.44	3,167.82	3,801.38
Wells-next-the-Sea	1,267.29	1,478.51	1,689.73	1,900.94	2,323.38	2,745.81	3,168.24	3,801.89
Weybourne	1,257.25	1,466.79	1,676.33	1,885.87	2,304.95	2,724.04	3,143.12	3,771.75
Wickmere	1,262.22	1,472.60	1,682.97	1,893.34	2,314.08	2,734.83	3,155.57	3,786.68
Wighton	1,245.99	1,453.66	1,661.32	1,868.99	2,284.32	2,699.65	3,114.99	3,737.99
Witton	1,240.25	1,446.95	1,653.66	1,860.37	2,273.79	2,687.20	3,100.62	3,720.75
Wiveton	1,254.57	1,463.67	1,672.77	1,881.86	2,300.05	2,718.25	3,136.44	3,763.73
Wood Norton	1,241.34	1,448.23	1,655.12	1,862.01	2,275.80	2,689.58	3,103.36	3,724.03

PART OF THE COUNCIL'S AREA	VALUATION BANDS							
	A	B	C	D	E	F	G	H
Worstead	1,239.67	1,446.28	1,652.89	1,859.51	2,272.73	2,685.96	3,099.18	3,719.02
All Other Parts of the Council's Area	1,222.20	1,425.90	1,629.60	1,833.30	2,240.70	2,648.10	3,055.50	3,666.60

4.9 Excessiveness Determination

4.9.1 The Council's basic amount of council tax as calculated in paragraph 4.6 (f) above is 3.3% above the relevant basic amount of council tax for 2019/20, which equates to £4.95 and less than the £5.00 increase which would require a referendum to be held.

4.9.2 The Council has determined that its relevant basic amount of Council Tax for 2020/21 is **not** excessive in accordance with principles approved under Section 52ZB Local Government Finance Act 1992. As the billing authority, the Council has **not** been notified by a major precepting authority that its relevant basic amount of Council Tax for 2020/21 is excessive and that the billing authority is not required to hold a referendum in accordance with Section 52ZK of the Local Government Finance Act 1992.

4.10 Changes to Rate Reliefs and Discounts for 2020/21

4.10.1 On Monday 27 January 2020, the Financial Secretary to the Treasury made a Written Ministerial Statement announcing additional business rates measures that will apply from 1 April 2020.

4.10.2 The Government will increase the retail discount from one-third to 50 per cent, extend that discount to cinemas and music venues, extend the duration of the £1,500 local newspapers office space discount for an additional 5 years and introduce an additional £1,000 discount for pubs.

4.10.3 The Government confirms that it will fully fund local authorities for awarding these reliefs and expects local authorities to ensure these changes are applied for the start of the 2020/21 billing period.

4.10.4 **The Council's Discretionary Rate Relief Policy has been revised to reflect these changes and can be found [here](#).**

4.10.5 In conclusion the policy has been updated to reflect the extended schemes announced and includes guidelines as to how the schemes are to be implemented and the financial implications on the authority.

5 Financial Implications and Risks

5.1 The Council is required to set the Council Tax each year in accordance with the legislation set out above in this report. If this is not done, there is a risk that the council will be unable to bill in a timely manner with a consequential loss of revenue, and this may prevent the prudent management of the Council's financial affairs. The Council will be required to hold a referendum if it decides to increase its council tax by more

than 2.0% or more than £5.00 (for lower quartile Band D authorities) above the 2019/20 amount.

- 5.2 The overall budget for 2020/21 is balanced and delivers a surplus which has been transferred to the Invest to Save. Section 3 of the report presents the Chief Financial Officers statement on the robustness of the estimates and the adequacy of reserves. This statement is informed by a number of risks that are facing the authority, in particular those detailed at 3.15. It is recommended that the level of the General Reserve remains at £1.9m.
- 5.3 The Head of Finance and Assets is required by section 114 of the Local Government Finance Act 1988 to report to Members if it appears that the expenditure the authority proposes to incur in a financial year is likely to exceed the resources available to it to meet that expenditure. In addition, duties under section 25 of the Local Government Act 2003 establish a requirement to report on the robustness of the estimates made for the purposes of agreeing the Council's budget.
- 5.4 These duties therefore require a professional judgement to be made by the Head of Finance and Assets as the officer ultimately responsible for the authority's finances. As a result, the officer takes a view of the robustness of the Council's budget across the whole period covered by the Medium Term Financial Strategy and this is reported to Members as part of the budget setting process. In view of this duty, and the considerable uncertainty about funding levels after the end of the current settlement, the Council will need to make plans for substantial, sustainable savings in 2021/22 in order to establish a solid platform for the development of a robust budget in future years.

6 Sustainability – None as a direct consequence of this report.

7 Equality and Diversity

- 7.1 The Council is legally required to consider the equality duty in its decision-making and this includes the budget process. As part of any savings or investments the Council must consider how it can:
- Eliminate unlawful discrimination, harassment and victimisation;
 - Advance equality of opportunity between different groups; and
 - Foster good relations between different groups by tackling prejudice and promoting understanding.
- 7.2 Following the savings exercise undertaken as part of the 2016/17 budget process there have been no further submissions for 2020/21 and therefore no equality issues potentially affecting the proposals.
- 8 Section 17 Crime and Disorder considerations** – None as a direct consequence of the report.