

BUDGET AND COUNCIL TAX 2022/23

- Summary:** This report presents for approval the budget for 2022/23 and to make statutory calculations in accordance with the Local Government Finance Act 1992 to set the Council Tax for 2022/23. 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 31 January 2022.
- Conclusions:** It is the opinion of the Council's Chief Financial Officer that the budget for 2022/23 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 2022/23 revenue budget as outlined at Appendix A within this report;
 - 2) A balance of £500,000 from the Business Rates Reserve be reallocated to the Delivery Plan Reserve to support the delivery of the Council's Corporate Objectives
 - 3) The statement of and movement on the reserves as detailed at Appendix D within this report;
 - 4) The updated Capital Programme and financing for 2022/23 to 2024/25 (as detailed at Appendix C1 of this report
 - 5) The new capital bids recommended for approval (as detailed within appendix C2 within this report
 - 6) That Members note the current financial projections for the period 2023/24 to 2025/26;
 - 7) The Policy Framework for the Earmarked Reserves and the Optimum Level of the General Reserve 2022/23 to 2025/26 (Appendix B within this report);
 - 8) That the setting of the Local Council Tax Support Scheme (LCTS) for 2022/23 be delegated to officers, in consultation with the Portfolio holder for Finance
 - 9) That Members undertake the Council Tax and statutory calculations set out at section 4, and set the Council Tax for 2022/23;

- 10) The demand on the Collection Fund for 2022/23 is as follows:
- a. £6,513,398 for District purposes
 - b. £2,724,973 for Parish/Town Precepts;
- This reflects the recommended Council Tax increase of £4.95 for the District element for an average Band D property and;

Reasons for Recommendations: To approve the 2022/23 budget for revenue and capital and to make the statutory calculations in respect of the 2022/23 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
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1. Introduction

- 1.1 This report presents for approval the General Fund revenue and capital budgets along with the Council Tax for 2022/23. It also presents for information only the current budget projections for the following three years 2023/24 to 2025/26.
- 1.2 A draft 2022/23 budget review report was provided to the Overview and Scrutiny Committee for pre-scrutiny at their meeting of 12 January. Following this the budget for 2022/23, along with detailed projections for the following three financial years, were recommended by Cabinet on 31 January 2022. For clarification, the recommendations within this report make reference to those included with the Cabinet agenda and amended as applicable. This report includes the updated position for the 2021/22 budget and future projections.

2. 2022/23 Budget

- 2.1 The provisional local government finance settlement was announced on 16 December 2021. The final settlement announcement was made on 7 February 2022 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 Stiffkey Parish Council who have submitted a provisional precept pending the outcome of an internal process.
- 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 2022/23 will be £225.08 (see para 4.6), comprising District element £158.67 and parish element of £66.41.

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 The COVID-19 pandemic has had a global impact and has affected the way that the Council has had to operate over the past two financial year in terms of focus, funding and work force deployment. Whilst the impact has lessened during this current financial year we will continue to closely monitor the position along with any further proposed central government support.

2.7 NNDC had for a number of years been a member of the Norfolk Business Rates Pool. However, given the uncertainty surrounding rate reliefs and the potential negative impact of COVID 19 on income collection, it was decided to revoke the pool for the last financial year (2021/22). As the position continues to improve following the ongoing recovery from COVID the decision has been taken to re-join the pool for the 2022/23 financial year, along with the other Norfolk authorities.

2.8 Since the budget was presented to Cabinet on 31 January 2022 the final figures for Business Rates have been processed, following the completion of the NNDR1 return. There is projected to be a large deficit on the Collection Fund with respect to business rates, caused by the timing difference between the receipt of Section 31 grant to cover Retail Relief and the accounting of it through the Collection Fund. This will have no effect on the General Fund, as a transfer will be made from the Business Rates Reserve to match this. Following the finalisation of previous years NNDR3 returns, there will also be a transfer from the reserve to mitigate the impact of a change in income accounted for.

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 2022/23.

3.2 The framework within which the budget for 2022/23 has been constructed is similar to that of previous years and takes into account the following:

- a) Previous financial year out-turn position (2020/21) (3.3)
- b) Medium Term Financial Strategy (MTFS) 2022/23 to 2025/26 (3.4)
- c) In-year budget monitoring and associated reports (3.10)
- d) Cash flow monitoring (3.13)

3.3 The outturn position for 2020/21 was reported to Members in September 2021. The outturn position is used to update the financial planning process and helps to establish

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. The position for the 2022/23 financial year has however been through a Zero Based Budget (ZBB) exercise which has fundamentally challenged current budgets and assumptions and also helped to better align budgets with corporate priorities.

- 3.4 The financial planning process is well established with the production of the updated Medium Term Financial Strategy (MTFS), which includes high level financial projections for the medium term. The MTFS was presented to and recommended by Members in January 2022.
- 3.5 As part of the ZBB exercise, this planning process has included the critical examination and challenge of the expenditure and income on existing services and sought 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 identified 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 The Government's White Paper on the Levelling Up agenda was released on 2 February and included proposals regarding a 'County Deal' for Norfolk as one of nine key areas. Officers and Members will now need to consider how we can best meet this challenge and position ourselves well for the future, particularly given some of the challenges we face as a rural district. The Levelling Up agenda will be supported by the Shared Prosperity fund which is £2.6b nationally split over 3 years (£0.4b 2022/23, £0.7b 2023/24 and £1.5b 2024/25). Access to this funding will not be based on a competitive process but rather allocations will be made direct to authorities. The Council will be required to produce an Investment Strategy over the summer of 2022 detailing how the allocation (yes to be confirmed) will be spent, and this will need to be approved by central government. At present however no budgetary impact from any Local Government Reorganisation/County Deal is being assumed.
- 3.7 As mentioned above the COVID-19 pandemic has had a significant impact on the operation of the Council, although this has lessened during the current financial year despite the Omicron variant. Any ongoing impacts will however continue to be closely monitored along with any further proposed central government support.
- 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 MTFS 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 where appropriate.
- 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 Corporate Leadership Team (CLT) and Members along with recommended action plans to ensure that the Council's overall budget can be met.
- 3.13 In terms of cash flow monitoring, there have been no cashflow issues during the year; cash balances have been above those forecasted due to additional payments received from central government in response to COVID. Borrowing requirements will continue to be reviewed and assessed and when funding is required, treasury decisions made 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) **Covid-19** – the pandemic continues to threaten the Council's financial position, but this has lessened since the previous financial year as we continue to focus on recovery and this has been taken into account as far as possible when putting together the budget estimates for the next financial year. We also have the availability of reserves to support the financial position in the future should they be required.
 - b) **Car park income** –This area generates income for the Council which in turn supports the delivery of other services across the Council. As this is a demand led service which is influenced by external factors this area is regularly monitored. The 2022/23 budget currently assumes gross income of £2.8m from all car parking related fees and charges.

- c) **Planning and building control fees** – The 2022/23 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.
- d) **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 £3.8m is included in the 2022/23 base budget.
- e) **Council Tax Support** – Council Tax Support (CTS) is a reduction awarded to people on low incomes to help with the cost of their council tax bill. Since 2013 each district council is responsible for its own CTS scheme for working age people, and must review and agree the scheme each year. The CTS Scheme for 2022/2023 must be agreed as part of the taxbase and budget setting process.

Our working age CTS scheme principles have remained largely unchanged since the scheme started in 2013. They are based on the rules for the old Council Tax Benefit scheme prior to 2013 and use many of the same principles as the ongoing Housing Benefit scheme. This makes the scheme easier for our customers to understand, and simpler to administer. Since 2013 the working age CTS scheme rules have been amended to reflect wider welfare reform changes, including amendments to the Housing Benefit rules and the introduction of Universal Credit. There have been fewer changes in recent years as the pace of welfare reform has slowed. There have been no significant welfare reform changes in the current year that need to be reflected in our CTS scheme for 2022/2023. CTS for pension age people is paid under national regulations whereby central government is responsible for the rules of the scheme. Our local scheme means that the council will meet up to 91.5% of the cost of a resident's Council Tax bill for those who are working age.

The coronavirus pandemic has made a significant impact on the economy and the jobs market. Although the economy is improving we are now seeing the cost of living rising and in December 2021 inflation reached its highest recorded level in decades, affecting the ability of households to afford goods and services. A particularly important driver of inflation is energy prices, with household energy tariffs increasing and petrol costs going up.

In the present climate a fundamental review of the scheme is not recommended. It is proposed to leave the scheme unchanged for 2022/23 and agree this under delegated authority.

- f) **Future Funding** – The latest information we have regarding the funding Settlement for 2022/23 has now been included within the budget forecasts. The Business Rates and Fair Funding Reviews have been further delayed due to prioritising the COVID-19 response and a further one-year settlement has been agreed. This has had an extremely positive impact on the financial position for 2022/23 as it has effectively delayed all of the anticipated funding reductions by a year. The downside of this, is that we had previously expected 2022/23 to be the first year of a multi-year settlement, which would have greatly increased the certainty in our medium term forecasts.
- g) **New Homes Bonus (NHB)** – The one-year settlement confirmed the continuing allocation of the 2022/23 New Homes Bonus grant at £887k although we are still

expecting this system to be replaced with something else in the future and consultation is ongoing.

- h) **Investment Returns** – In recent years' investment income has been reduced as a consequence of the prolonged period of low interest rates which look likely to continue well into 2022 and beyond although we saw a slight increase in the base rate from 0.25% to 0.5% on 2 February. The Treasury Management Strategy for 2022/23, as reported to Cabinet in January 2022, anticipates a return of 2.9% will be achieved in 2022/23. 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.
 - i) **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 £56k per annum. An allowance has been made to reflect vacancy savings of 2% as in previous years.
 - j) **Procurement** – Construction procurement continues to bring challenges due to the combined impact of the ongoing COVID pandemic, Brexit and a number of recent global forest fires, all of which are impacting on material prices, with the industry currently experiencing significant price increases (in the region of 20%). The Council will need to continue to monitor this position and take this into account when putting together any budget estimates for repair and construction works over the coming months.
 - k) **Brexit/world politics** – It is impossible to predict what impact factors such as Brexit and wider world politics and decisions might continue to 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 2022/23, the financial projections included in the budget report indicate that further savings and efficiencies 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 and where applicable future capital schemes from borrowing. In all 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, workshops and reports to Cabinet and Overview and Scrutiny Committee. This includes both budget monitoring

reports during the year and the Budget and 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 2022/23 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 D 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 ongoing COVID-19 pandemic and 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.
- 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, particularly in light of the ongoing pandemic.
- 3.28 The revised assessment of the General Reserve for 2022/23 and forward years is very similar to the current minimum balance so the recommendation is therefore to maintain the provision at £2.1m for 2022/23. This represents 11.2% of the net budgeted operating expenditure (excluding parish precepts). The actual level of the General Reserve at the end of the 2022/23 financial year is estimated to be just under £2.2m.
- 3.29 Earmarked reserves are estimated to total around £14.8m by the end of the 2022/23 financial year. The main components of this total are the Capital Projects reserve, Asset Management reserve, Benefits reserve, Business Rates reserve, Delivery Plan

reserve, Major Repairs 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.

- 3.30 All of the earmarked reserves follow the protocol at paragraph 2.2 of the Policy Framework at Appendix B to this report.

Summary

- 3.31 In the opinion of the Chief Financial Officer the overall budgeted level of both the General Reserve and the Earmarked Reserves shown in Appendix D are considered adequate in the short term. The General Reserve balance (£2.2m) is forecast to be over that of the recommended balance (£2.1m), all reserves will be subject to further annual review in 2023/24.
- 3.32 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 2022/23

- 4.1 The following pages represent the information required for Members to set the Council Tax for the year commencing 1 April 2022.
- 4.2 Norfolk County Council will be meeting on the 21st February 2022 and the recommendation is to increase the Council Tax by 2.99%. The Norfolk Police and Crime Panel met on the 1st February 2022 and agreed the Norfolk Police and Crime Commissioner's proposals for a 3.59% 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), £44.01 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 2022/23 an increase above the amount for 2021/22 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 3% precept for adult social care); for the Norfolk Police and Crime Commissioner if the increase is more than £10; 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 2022/23 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 2022/23.

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 41,031 (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	98.20	Little Barningham	49.55
Aldborough and Thurgarton	238.24	Little Snoring	246.63
Antingham	118.99	Ludham	510.47
Ashmanhaugh	68.06	Matlaske	62.55
Aylmerton	214.35	Melton Constable	210.01
Baconsthorpe	83.23	Morston	58.12
Bacton	506.52	Mundesley	1,162.76
Barsham	98.99	Neatishead	236.61
Barton Turf	236.45	North Walsham	4,121.97
Beckham East/West	114.56	Northrepps	406.76
Beeston Regis	394.39	Overstrand	464.85
Binham	196.31	Paston	92.39
Blakeney	537.25	Plumstead	49.15
Bodham	167.47	Potter Heigham	410.55
Briningham	64.65	Pudding Norton	77.42
Brinton	121.35	Raynham	174.23
Briston	875.28	Roughton	337.07
Brumstead	24.53	Runton (East & West)	727.50
Catfield	328.89	Ryburgh	233.51
Cley	329.09	Salthouse	116.72
Colby	188.46	Scottow	288.44
Corpusty and Saxthorpe	282.30	Sculthorpe	277.87
Cromer	3,027.24	Sea Palling	206.78
Dilham	145.79	Sheringham	3,164.93
Dunton	53.29	Sidestrand	47.67
East Ruston	189.81	Skeyton	89.21
Edgefield	208.42	Sloley	98.50
Erpingham	257.78	Smallburgh	189.42
Fakenham	2,662.39	Southrepps	341.96
Felbrigg	79.19	Stalham	1,170.92
Felmingham	193.55	Stibbard	137.70
Field Dalling	143.91	Stiffkey	131.40
Fulmodeston	181.40	Stody	89.73
Gimmingham	147.52	Suffield	58.31
Great Snoring	87.86	Sustead	90.09
Gresham	168.73	Sutton	388.58

PART OF THE COUNCIL'S AREA	COUNCIL TAX BASE	PART OF THE COUNCIL'S AREA	COUNCIL TAX BASE
Gunthorpe	151.87	Swafield	114.65
Hanworth	95.94	Swanton Abbott	146.37
Happisburgh	309.59	Swanton Novers	84.22
Helhoughton	150.61	Tattersett	281.41
Hempstead	77.89	Thornage	96.04
Hempton	183.11	Thorpe Market	121.69
Hickling	417.02	Thurning	33.10
High Kelling	305.94	Thursford	106.08
Hindolveston	209.02	Trimingham	132.91
Hindringham	236.96	Trunch	364.58
Holkham	81.85	Tunstead	262.63
Holt	1,850.78	Upper Sheringham	112.68
Honing	122.14	Walcott	215.97
Horning	598.50	Walsingham	364.65
Horsey	34.28	Warham	90.19
Hoveton	846.02	Wells-Next-The-Sea	1,132.90
Ingham	156.61	Westwick	28.96
Ingworth	40.29	Weybourne	335.39
Itteringham	62.06	Wickmere	56.34
Kelling	95.05	Wighton	107.31
Kettlestone	92.95	Witton	135.42
Knapton	158.39	Wiveton	83.46
Langham	214.34	Wood Norton	105.40
Lessingham	224.81	Worstead	320.06
Letheringsett With Glandford	127.80		

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 2022/23 in accordance with Sections 31A to 36 of the Local Government Finance Act 1992 and the relevant regulations and directions as follows:-

- a) £58,722,684 being the aggregate of the amounts which the Council estimates for the expenditure items set out in Section 31A(2) of the Act.
- b) £40,423,142 being the aggregate of the amounts which the Council estimates for the income items set out in Section 31A(3) of the Act.
- c) £9,064,180 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) £225.08 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) £2,724,973 being the aggregate amount of all special items (Parish precepts) referred to in Section 34(1) of the Act.
- f) £158.67 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	189.21	Letheringsett with Glandford	174.31
Aldborough and Thurgarton	200.64	Little Barningham	170.93
Antingham	188.92	Little Snoring	209.35
Ashmanhaugh	220.40	Ludham	179.98
Aylmerton	193.83	Matlaske	169.06
Baconsthorpe	227.15	Melton Constable	227.76
Bacton	192.62	Mundesley	214.57
Barsham	187.46	Neatishead	195.29
Barton Turf	189.75	North Walsham	262.35
Beckham East/West	191.84	Northrepps	202.98
Beeston Regis	190.36	Overstrand	221.05
Binham	196.87	Paston	230.79
Blakeney	238.70	Plumstead	219.70
Bodham	209.42	Potter Heigham	195.20
Briningham	181.87	Pudding Norton	223.25
Brinton	191.63	Raynham	213.40
Briston	218.09	Roughton	189.07
Catfield	195.15	Runton (East & West)	179.28
Cley	202.55	Ryburgh	217.55
Colby	243.74	Salthouse	204.93
Corpusty and Saxthorpe	221.44	Scottow	203.74
Cromer	255.61	Sculthorpe	192.56
Dilham	192.96	Sea Palling	225.92
East Ruston	191.59	Sheringham	265.67
Edgefield	190.45	Sidestrand	190.13
Erpingham	204.29	Skeyton	171.49
Fakenham	243.51	Sloley	199.50
Felbrigg	200.34	Smallburgh	188.86
Felmingham	168.22	Southrepps	208.38
Field Dalling	201.52	Stalham	308.12
Fulmodeston	202.18	Stibbard	201.97
Gimingham	212.89	Stiffkey	212.73
Great Snoring	226.96	Stody	211.60

PART OF THE COUNCIL'S AREA	COUNCIL TAX BASE	PART OF THE COUNCIL'S AREA	COUNCIL TAX BASE
Gresham	204.30	Suffield	184.39
Gunthorpe	178.42	Sustead	188.97
Hanworth	184.72	Sutton	199.84
Happisburgh	173.10	Swafield	206.64
Helhoughton	194.98	Swanton Abbott	203.07
Hempstead	202.06	Swanton Novers	262.45
Hempton	246.04	Tattersett	170.01
Hickling	180.87	Thornage	189.90
High Kelling	181.12	Thorpe Market	207.97
Hindolveston	219.66	Thursford	200.14
Hindringham	192.85	Trimingham	237.53
Holkham	201.43	Trunch	219.45
Holt	238.29	Tunstead	188.37
Honing	176.68	Upper Sheringham	203.76
Horning	191.82	Walcott	198.18
Horsey	182.88	Walsingham	227.22
Hoveton	229.25	Warham	225.19
Ingham	175.27	Wells-next-the-Sea	229.28
Ingworth	228.91	Weybourne	214.48
Itteringham	200.56	Wickmere	220.79
Kelling	201.04	Wighton	198.27
Kettlestone	200.62	Witton	185.55
Knapton	199.39	Wiveton	206.59
Langham	207.26	Wood Norton	187.47
Lessingham	176.77	Worstead	185.83

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	126.14	147.17	168.19	189.21	231.26	273.31	315.36	378.43
Aldbrough and Thurgarton	133.76	156.05	178.35	200.64	245.23	289.81	334.40	401.28
Antingham	125.94	146.94	167.93	188.92	230.90	272.89	314.87	377.84
Ashmanhaugh	146.93	171.42	195.91	220.40	269.38	318.36	367.34	440.81
Aylmerton	129.22	150.76	172.29	193.83	236.90	279.98	323.05	387.66
Baconsthorpe	151.43	176.67	201.91	227.15	277.63	328.11	378.59	454.30
Bacton	128.41	149.82	171.22	192.62	235.43	278.23	321.04	385.25
Barsham	124.97	145.80	166.63	187.46	229.11	270.77	312.43	374.92

PART OF THE COUNCIL'S AREA	VALUATION BANDS							
	A	B	C	D	E	F	G	H
Barton Turf	126.50	147.58	168.67	189.75	231.92	274.09	316.25	379.50
Beckham East/West	127.89	149.20	170.52	191.84	234.47	277.10	319.73	383.68
Beeston Regis	126.90	148.06	169.21	190.36	232.66	274.97	317.27	380.72
Binham	131.24	153.12	174.99	196.87	240.62	284.37	328.12	393.74
Blakeney	159.13	185.66	212.18	238.70	291.75	344.79	397.84	477.41
Bodham	139.61	162.88	186.15	209.42	255.96	302.50	349.04	418.85
Briningham	121.24	141.45	161.66	181.87	222.28	262.70	303.11	363.74
Brinton	127.75	149.04	170.34	191.63	234.21	276.80	319.38	383.26
Briston	145.39	169.62	193.85	218.09	266.55	315.02	363.48	436.18
Catfield	130.10	151.78	173.47	195.15	238.52	281.89	325.26	390.31
Cley	135.03	157.54	180.04	202.55	247.56	292.57	337.58	405.10
Colby	162.49	189.58	216.66	243.74	297.91	352.08	406.24	487.49
Corpusty and Saxthorpe	147.62	172.23	196.83	221.44	270.64	319.85	369.06	442.88
Cromer	170.40	198.81	227.21	255.61	312.41	369.21	426.02	511.22
Dilham	128.64	150.08	171.52	192.96	235.84	278.72	321.60	385.93
East Ruston	127.73	149.02	170.30	191.59	234.17	276.75	319.32	383.19
Edgefield	126.97	148.13	169.29	190.45	232.78	275.10	317.42	380.91
Erpingham	136.19	158.89	181.59	204.29	249.68	295.08	340.48	408.58
Fakenham	162.34	189.40	216.45	243.51	297.63	351.74	405.86	487.03
Felbrigg	133.56	155.82	178.08	200.34	244.86	289.38	333.90	400.68
Felmingham	112.15	130.84	149.53	168.22	205.61	242.99	280.38	336.45
Field Dalling	134.34	156.74	179.13	201.52	246.30	291.08	335.87	403.04
Fulmodeston	134.78	157.25	179.71	202.18	247.11	292.03	336.96	404.36
Gimingham	141.93	165.58	189.24	212.89	260.21	307.52	354.83	425.79
Great Snoring	151.30	176.52	201.74	226.96	277.39	327.83	378.26	453.92
Gresham	136.20	158.90	181.60	204.30	249.70	295.10	340.50	408.61
Gunthorpe	118.94	138.77	158.59	178.42	218.07	257.72	297.37	356.84
Hanworth	123.15	143.67	164.20	184.72	225.77	266.82	307.87	369.45
Happisburgh	115.40	134.63	153.87	173.10	211.57	250.04	288.50	346.21
Helhoughton	129.99	151.65	173.32	194.98	238.31	281.65	324.98	389.97
Hempstead	134.70	157.16	179.61	202.06	246.96	291.87	336.77	404.12
Hempton	164.03	191.37	218.71	246.04	300.72	355.40	410.08	492.09
Hickling	120.58	140.68	160.78	180.87	221.07	261.26	301.46	361.75
High Kelling	120.75	140.87	161.00	181.12	221.37	261.63	301.88	362.25
Hindolveston	146.44	170.85	195.26	219.66	268.48	317.29	366.11	439.33
Hindringham	128.56	149.99	171.42	192.85	235.70	278.56	321.42	385.70
Holkham	134.28	156.66	179.04	201.43	246.19	290.95	335.71	402.86
Holt	158.86	185.33	211.81	238.29	291.24	344.20	397.15	476.58
Honing	117.78	137.41	157.05	176.68	215.94	255.20	294.47	353.36
Horning	127.88	149.19	170.51	191.82	234.45	277.07	319.70	383.64
Horsey	121.92	142.24	162.56	182.88	223.52	264.16	304.80	365.76
Hoveton	152.83	178.30	203.77	229.25	280.19	331.14	382.08	458.50
Ingham	116.84	136.32	155.79	175.27	214.22	253.17	292.11	350.54
Ingworth	152.60	178.04	203.47	228.91	279.77	330.64	381.51	457.82

PART OF THE COUNCIL'S AREA	VALUATION BANDS							
	A	B	C	D	E	F	G	H
Itteringham	133.70	155.99	178.27	200.56	245.13	289.70	334.27	401.12
Kelling	134.03	156.37	178.70	201.04	245.72	290.40	335.07	402.09
Kettlestone	133.75	156.04	178.33	200.62	245.21	289.79	334.38	401.25
Knapton	132.92	155.08	177.23	199.39	243.70	288.01	332.32	398.78
Langham	138.17	161.20	184.23	207.26	253.31	299.37	345.43	414.52
Lessingham	117.84	137.49	157.13	176.77	216.05	255.34	294.62	353.54
Letheringsett with Glandford	116.21	135.58	154.95	174.31	213.05	251.79	290.53	348.63
Little Barningham	113.95	132.94	151.93	170.93	208.91	246.90	284.88	341.86
Little Snoring	139.56	162.83	186.09	209.35	255.87	302.39	348.92	418.70
Ludham	119.99	139.99	159.99	179.98	219.98	259.98	299.98	359.97
Matlaske	112.70	131.49	150.27	169.06	206.63	244.20	281.76	338.12
Melton Constable	151.84	177.14	202.45	227.76	278.37	328.98	379.60	455.52
Mundesley	143.04	166.88	190.73	214.57	262.25	309.93	357.61	429.14
Neatishead	130.19	151.89	173.59	195.29	238.69	282.09	325.49	390.59
North Walsham	174.90	204.05	233.20	262.35	320.65	378.95	437.25	524.70
Northrepps	135.32	157.87	180.43	202.98	248.09	293.20	338.31	405.97
Overstrand	147.37	171.93	196.49	221.05	270.17	319.30	368.42	442.11
Paston	153.86	179.51	205.15	230.79	282.08	333.37	384.66	461.59
Plumstead	146.47	170.88	195.29	219.70	268.53	317.35	366.17	439.41
Potter Heigham	130.13	151.82	173.51	195.20	238.58	281.96	325.34	390.41
Pudding Norton	148.83	173.64	198.44	223.25	272.86	322.47	372.08	446.50
Raynham	142.26	165.97	189.69	213.40	260.82	308.24	355.67	426.80
Roughton	126.05	147.06	168.07	189.07	231.09	273.11	315.13	378.15
Runton	119.52	139.44	159.36	179.28	219.13	258.97	298.81	358.57
Ryburgh	145.03	169.20	193.38	217.55	265.89	314.24	362.58	435.10
Salthouse	136.62	159.39	182.16	204.93	250.47	296.01	341.55	409.86
Scottow	135.82	158.46	181.10	203.74	249.01	294.29	339.56	407.48
Sculthorpe	128.37	149.77	171.17	192.56	235.35	278.15	320.94	385.13
Sea Palling	150.61	175.72	200.82	225.92	276.13	326.34	376.54	451.85
Sheringham	177.11	206.63	236.15	265.67	324.70	383.74	442.78	531.34
Sidestrand	126.75	147.88	169.01	190.13	232.38	274.64	316.89	380.27
Skeyton	114.32	133.38	152.43	171.49	209.60	247.71	285.82	342.98
Sloley	133.00	155.16	177.33	199.50	243.83	288.17	332.50	399.00
Smallburgh	125.91	146.89	167.88	188.86	230.83	272.80	314.77	377.73
Southrepps	138.92	162.07	185.22	208.38	254.69	300.99	347.30	416.76
Stalham	205.41	239.65	273.88	308.12	376.59	445.06	513.54	616.25
Stibbard	134.64	157.09	179.53	201.97	246.85	291.74	336.62	403.94
Stiffkey	141.82	165.45	189.09	212.73	260.00	307.28	354.55	425.46
Stody	141.07	164.58	188.09	211.60	258.63	305.65	352.67	423.21
Suffield	122.92	143.41	163.90	184.39	225.37	266.34	307.32	368.78
Sustead	125.98	146.97	167.97	188.97	230.96	272.96	314.95	377.94
Sutton	133.23	155.43	177.64	199.84	244.25	288.66	333.07	399.69
Swafield	137.76	160.72	183.68	206.64	252.56	298.48	344.40	413.28
Swanton Abbott	135.38	157.94	180.51	203.07	248.20	293.33	338.46	406.15

PART OF THE COUNCIL'S AREA	VALUATION BANDS							
	A	B	C	D	E	F	G	H
Swanton Novers	174.97	204.13	233.29	262.45	320.78	379.10	437.42	524.91
Tattersett	113.34	132.23	151.12	170.01	207.80	245.58	283.36	340.03
Thornage	126.60	147.70	168.80	189.90	232.10	274.30	316.51	379.81
Thorpe Market	138.65	161.75	184.86	207.97	254.19	300.40	346.62	415.95
Thursford	133.43	155.67	177.90	200.14	244.62	289.10	333.58	400.29
Trimingham	158.35	184.74	211.14	237.53	290.32	343.10	395.89	475.07
Trunch	146.30	170.68	195.07	219.45	268.22	316.99	365.76	438.91
Tunstead	125.58	146.51	167.44	188.37	230.23	272.09	313.95	376.74
Upper Sheringham	135.84	158.48	181.12	203.76	249.04	294.32	339.60	407.52
Walcott	132.12	154.14	176.16	198.18	242.22	286.26	330.30	396.36
Walsingham	151.48	176.73	201.98	227.22	277.72	328.21	378.71	454.45
Warham	150.13	175.15	200.17	225.19	275.23	325.28	375.32	450.39
Wells-next-the-Sea	152.85	178.33	203.80	229.28	280.23	331.18	382.14	458.57
Weybourne	142.99	166.82	190.65	214.48	262.14	309.81	357.47	428.97
Wickmere	147.19	171.72	196.26	220.79	269.85	318.92	367.98	441.58
Wighton	132.18	154.21	176.24	198.27	242.33	286.39	330.45	396.54
Witton	123.70	144.32	164.93	185.55	226.79	268.02	309.26	371.11
Wiveton	137.73	160.68	183.64	206.59	252.50	298.41	344.32	413.19
Wood Norton	124.98	145.81	166.64	187.47	229.13	270.79	312.45	374.94
Worstead	123.88	144.53	165.18	185.83	227.12	268.42	309.71	371.66
All Other Parts of the Council's Area	105.78	123.41	141.04	158.67	193.93	229.19	264.45	317.34

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 2022/23 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	1011.30	1179.85	1348.40	1516.95	1854.05	2191.15	2528.25	3033.90
Norfolk Police and Crime Commissioner	192.00	224.00	256.00	288.00	352.00	416.00	480.00	576.00

- 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 2022/23 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	1,329.44	1,551.02	1,772.59	1,994.16	2,437.31	2,880.46	3,323.61	3,988.33
Aldborough and Thurgarton	1,337.06	1,559.90	1,782.75	2,005.59	2,451.28	2,896.96	3,342.65	4,011.18
Antingham	1,329.24	1,550.79	1,772.33	1,993.87	2,436.95	2,880.04	3,323.12	3,987.74
Ashmanhaugh	1,350.23	1,575.27	1,800.31	2,025.35	2,475.43	2,925.51	3,375.59	4,050.71
Aylmerton	1,332.52	1,554.61	1,776.69	1,998.78	2,442.95	2,887.13	3,331.30	3,997.56
Baconsthorpe	1,354.73	1,580.52	1,806.31	2,032.10	2,483.68	2,935.26	3,386.84	4,064.20
Bacton	1,331.71	1,553.67	1,775.62	1,997.57	2,441.48	2,885.38	3,329.29	3,995.15
Barsham	1,328.27	1,549.65	1,771.03	1,992.41	2,435.16	2,877.92	3,320.68	3,984.82
Barton Turf	1,329.80	1,551.43	1,773.07	1,994.70	2,437.97	2,881.24	3,324.50	3,989.40
Beckham East/West	1,331.19	1,553.05	1,774.92	1,996.79	2,440.52	2,884.25	3,327.98	3,993.58
Beeston Regis	1,330.20	1,551.91	1,773.61	1,995.31	2,438.71	2,882.12	3,325.52	3,990.62
Binham	1,334.54	1,556.97	1,779.39	2,001.82	2,446.67	2,891.52	3,336.37	4,003.64
Blakeney	1,362.43	1,589.51	1,816.58	2,043.65	2,497.80	2,951.94	3,406.09	4,087.31
Bodham	1,342.91	1,566.73	1,790.55	2,014.37	2,462.01	2,909.65	3,357.29	4,028.75
Briningham	1,324.54	1,545.30	1,766.06	1,986.82	2,428.33	2,869.85	3,311.36	3,973.64
Brinton	1,331.05	1,552.89	1,774.74	1,996.58	2,440.26	2,883.95	3,327.63	3,993.16
Briston	1,348.69	1,573.47	1,798.25	2,023.04	2,472.60	2,922.17	3,371.73	4,046.08
Catfield	1,333.40	1,555.63	1,777.87	2,000.10	2,444.57	2,889.04	3,333.51	4,000.21
Cley	1,338.33	1,561.39	1,784.44	2,007.50	2,453.61	2,899.72	3,345.83	4,015.00
Colby	1,365.79	1,593.43	1,821.06	2,048.69	2,503.96	2,959.23	3,414.49	4,097.39
Corpusty and Saxthorpe	1,350.92	1,576.08	1,801.23	2,026.39	2,476.69	2,927.00	3,377.31	4,052.78
Cromer	1,373.70	1,602.66	1,831.61	2,060.56	2,518.46	2,976.36	3,434.27	4,121.12
Dilham	1,331.94	1,553.93	1,775.92	1,997.91	2,441.89	2,885.87	3,329.85	3,995.83
East Ruston	1,331.03	1,552.87	1,774.70	1,996.54	2,440.22	2,883.90	3,327.57	3,993.09
Edgefield	1,330.27	1,551.98	1,773.69	1,995.40	2,438.83	2,882.25	3,325.67	3,990.81
Erpingham	1,339.49	1,562.74	1,785.99	2,009.24	2,455.73	2,902.23	3,348.73	4,018.48
Fakenham	1,365.64	1,593.25	1,820.85	2,048.46	2,503.68	2,958.89	3,414.11	4,096.93
Felbrigg	1,336.86	1,559.67	1,782.48	2,005.29	2,450.91	2,896.53	3,342.15	4,010.58
Felmingham	1,315.45	1,534.69	1,753.93	1,973.17	2,411.66	2,850.14	3,288.63	3,946.35
Field Dalling	1,337.64	1,560.59	1,783.53	2,006.47	2,452.35	2,898.23	3,344.12	4,012.94
Fulmodeston	1,338.08	1,561.10	1,784.11	2,007.13	2,453.16	2,899.18	3,345.21	4,014.26
Gimingham	1,345.23	1,569.43	1,793.64	2,017.84	2,466.26	2,914.67	3,363.08	4,035.69
Great Snoring	1,354.60	1,580.37	1,806.14	2,031.91	2,483.44	2,934.98	3,386.51	4,063.82
Gresham	1,339.50	1,562.75	1,786.00	2,009.25	2,455.75	2,902.25	3,348.75	4,018.51
Gunthorpe	1,322.24	1,542.62	1,762.99	1,983.37	2,424.12	2,864.87	3,305.62	3,966.74
Hanworth	1,326.45	1,547.52	1,768.60	1,989.67	2,431.82	2,873.97	3,316.12	3,979.35
Happisburgh	1,318.70	1,538.48	1,758.27	1,978.05	2,417.62	2,857.19	3,296.75	3,956.11
Helhoughton	1,333.29	1,555.50	1,777.72	1,999.93	2,444.36	2,888.80	3,333.23	3,999.87
Hempstead	1,338.00	1,561.01	1,784.01	2,007.01	2,453.01	2,899.02	3,345.02	4,014.02

PART OF THE COUNCIL'S AREA	VALUATION BANDS							
	A	B	C	D	E	F	G	H
Hempton	1,367.33	1,595.22	1,823.11	2,050.99	2,506.77	2,962.55	3,418.33	4,101.99
Hickling	1,323.88	1,544.53	1,765.18	1,985.82	2,427.12	2,868.41	3,309.71	3,971.65
High Kelling	1,324.05	1,544.72	1,765.40	1,986.07	2,427.42	2,868.78	3,310.13	3,972.15
Hindolveston	1,349.74	1,574.70	1,799.66	2,024.61	2,474.53	2,924.44	3,374.36	4,049.23
Hindringham	1,331.86	1,553.84	1,775.82	1,997.80	2,441.75	2,885.71	3,329.67	3,995.60
Holkham	1,337.58	1,560.51	1,783.44	2,006.38	2,452.24	2,898.10	3,343.96	4,012.76
Holt	1,362.16	1,589.18	1,816.21	2,043.24	2,497.29	2,951.35	3,405.40	4,086.48
Honing	1,321.08	1,541.26	1,761.45	1,981.63	2,421.99	2,862.35	3,302.72	3,963.26
Horning	1,331.18	1,553.04	1,774.91	1,996.77	2,440.50	2,884.22	3,327.95	3,993.54
Horsey	1,325.22	1,546.09	1,766.96	1,987.83	2,429.57	2,871.31	3,313.05	3,975.66
Hoveton	1,356.13	1,582.15	1,808.17	2,034.20	2,486.24	2,938.29	3,390.33	4,068.40
Ingham	1,320.14	1,540.17	1,760.19	1,980.22	2,420.27	2,860.32	3,300.36	3,960.44
Ingworth	1,355.90	1,581.89	1,807.87	2,033.86	2,485.82	2,937.79	3,389.76	4,067.72
Itteringham	1,337.00	1,559.84	1,782.67	2,005.51	2,451.18	2,896.85	3,342.52	4,011.02
Kelling	1,337.33	1,560.22	1,783.10	2,005.99	2,451.77	2,897.55	3,343.32	4,011.99
Kettlestone	1,337.05	1,559.89	1,782.73	2,005.57	2,451.26	2,896.94	3,342.63	4,011.15
Knapton	1,336.22	1,558.93	1,781.63	2,004.34	2,449.75	2,895.16	3,340.57	4,008.68
Langham	1,341.47	1,565.05	1,788.63	2,012.21	2,459.36	2,906.52	3,353.68	4,024.42
Lessingham	1,321.14	1,541.34	1,761.53	1,981.72	2,422.10	2,862.49	3,302.87	3,963.44
Letheringsett with Glandford	1,319.51	1,539.43	1,759.35	1,979.26	2,419.10	2,858.94	3,298.78	3,958.53
Little Barningham	1,317.25	1,536.79	1,756.33	1,975.88	2,414.96	2,854.05	3,293.13	3,951.76
Little Snoring	1,342.86	1,566.68	1,790.49	2,014.30	2,461.92	2,909.54	3,357.17	4,028.60
Ludham	1,323.29	1,543.84	1,764.39	1,984.93	2,426.03	2,867.13	3,308.23	3,969.87
Matlaske	1,316.00	1,535.34	1,754.67	1,974.01	2,412.68	2,851.35	3,290.01	3,948.02
Melton Constable	1,355.14	1,580.99	1,806.85	2,032.71	2,484.42	2,936.13	3,387.85	4,065.42
Mundesley	1,346.34	1,570.73	1,795.13	2,019.52	2,468.30	2,917.08	3,365.86	4,039.04
Neatishead	1,333.49	1,555.74	1,777.99	2,000.24	2,444.74	2,889.24	3,333.74	4,000.49
North Walsham	1,378.20	1,607.90	1,837.60	2,067.30	2,526.70	2,986.10	3,445.50	4,134.60
Northrepps	1,338.62	1,561.72	1,784.83	2,007.93	2,454.14	2,900.35	3,346.56	4,015.87
Overstrand	1,350.67	1,575.78	1,800.89	2,026.00	2,476.22	2,926.45	3,376.67	4,052.01
Paston	1,357.16	1,583.36	1,809.55	2,035.74	2,488.13	2,940.52	3,392.91	4,071.49
Plumstead	1,349.77	1,574.73	1,799.69	2,024.65	2,474.58	2,924.50	3,374.42	4,049.31
Potter Heigham	1,333.43	1,555.67	1,777.91	2,000.15	2,444.63	2,889.11	3,333.59	4,000.31
Pudding Norton	1,352.13	1,577.49	1,802.84	2,028.20	2,478.91	2,929.62	3,380.33	4,056.40
Raynham	1,345.56	1,569.82	1,794.09	2,018.35	2,466.87	2,915.39	3,363.92	4,036.70
Roughton	1,329.35	1,550.91	1,772.47	1,994.02	2,437.14	2,880.26	3,323.38	3,988.05
Runton	1,322.82	1,543.29	1,763.76	1,984.23	2,425.18	2,866.12	3,307.06	3,968.47
Ryburgh	1,348.33	1,573.05	1,797.78	2,022.50	2,471.94	2,921.39	3,370.83	4,045.00
Salthouse	1,339.92	1,563.24	1,786.56	2,009.88	2,456.52	2,903.16	3,349.80	4,019.76

PART OF THE COUNCIL'S AREA	VALUATION BANDS							
	A	B	C	D	E	F	G	H
All Other Parts of the Council's Area	1,309.08	1,527.26	1,745.44	1,963.62	2,399.98	2,836.34	3,272.70	3,927.24

4.9 Excessiveness Determination

- 4.9.1 The Council's basic amount of council tax as calculated in paragraph 4.6 (f) above is 3.2% above the relevant basic amount of council tax for 2022/23, 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 2022/23 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 2022/23 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.

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 both 2.0%, and more than £5.00 (for shire districts) above the 2021/22 amount.
- 5.2 The overall budget for 2022/23 is balanced, 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 is maintained at £2.1m.
- 5.3 The Director for Resources (S151 Officer) 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 Director for Resources 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 2023/24 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 2021/22 and therefore no equality issues potentially affecting the proposals.

8 Section 17 Crime and Disorder considerations – None as a direct consequence of the report.