

Leader's Alteration to Item 7: Revenue Resources and Council Tax 2022/23

The budget papers published for this meeting of Full Council 28 February 2022 set out estimated revenue resources from Business Rates and assumed modelling of Council Tax to reflect a rise of 1.99% for council tax in 2022/23 and 1.00% for the Adult Social Care precept.

The Leader proposes an amendment to Recommendation 2 of the Revenue and Capital Budget 2022/23 report:

2. To approve an increase to the council tax levels for 2022/23 by one point seven four percent (1.74%)
- 2a. To approve an increase to the Adult Social Care precept for 2022/23 by one percent (1.00%)

The result from this amendment is:

1. An increase in overall revenue resources of £3.345m comprising an increase of £2.124m for Council Tax and £1.221m for the Adult Social Care precept.
2. Final total resources for 2022/23 of £199.874m comprising Council Tax of £125.411m; Business Rates £65.130m; Revenue Support Grant £10.045m.
3. Reduce the 2022/23 general contingency by £0.305m.
4. A total net revenue budget for 2022/23 of £199.874m.

S 151 Officer's Budget Robustness Statement:

The statement is unchanged from that appearing in agenda Item 7.

Appendix I detailing the impact of the proposed 2022/23 council tax for each band of property is attached.

Appendix I

Implications of the proposed council tax for each band of properties

- I.1** To note that the Office of the Police and Crime Commissioner for Devon and Cornwall and The Isles of Scilly has issued precepts to the Council in accordance with Section 40 of the Local Government Finance Act 1992 for each category of dwellings in the Council's area, reflecting a Ten pounds (£10.00 or 4.23%) increase for 2022/23 for a band D property.
- I.2** To note that the Devon and Somerset Fire and Rescue Authority precepts have been confirmed reflecting a one point nine nine per cent (1.99%) increase for 2022/23.
- I.3** To use the Council Tax base for 2022/23 as 73,830 [Item T in the formula in Section 31B of the Local Government Finance Act 1992, as amended (the "Act")]; calculate that the Council Tax requirement for the Councils own purposes for 2022/23 is £125,411,330.
- I.4** To agree that the following amounts are calculated for the year 2022/23 in accordance with Sections 31 to 36 of the Act:
- a)** £542,948,622 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A (3) of the Act (Gross Expenditure and Transfers to Reserves).
 - b)** £417,537,292 being the aggregate of the amounts which the council estimates for the items set out in Section 31A (3) of the Act (Gross Income and Transfers to Reserves).
 - c)** £125,411,330 being the amount by which the aggregate at 9.5(a) above exceeds the aggregate amount at 9.5(b) above, calculated by the Council in accordance with Section 31A(4) of the Act as it's council Tax requirement for the year. (Item R in the formula in section 31B of the Act).
 - d)** £1,698.65 being the amount at 9.5(c) above (Item R), all divided by Item T (9.4 above), calculated by the council, in accordance with Section 31B of the Act, as the basic amount of its Council Tax for the year.

Plymouth City Council

Band	A	B	C	D	E	F	G	H
2021/22	£1,102.23	£1,285.94	£1,469.64	£1,653.35	£2,020.76	£2,388.17	£2,755.58	£3,306.70
2022/23 - Council Tax 1.74%	£19.18	£22.37	£25.58	£28.77	£35.17	£41.56	£47.95	£57.54
2022/23 Adult Social Care Precept 1.00%	£11.02	£12.86	£14.69	£16.53	£20.20	£23.88	£27.55	£33.06
Total	£1,132.43	£1,321.17	£1,509.91	£1,698.65	£2,076.13	£2,453.61	£2,831.08	£3,397.30

Police

Band	A	B	C	D	E	F	G	H
2021/22	£157.71	£183.99	£210.28	£236.56	£289.13	£341.70	£394.27	£473.12
2022/23 - Council Tax £10.00 (Band D)	£6.66	£7.78	£8.88	£10.00	£12.22	£14.44	£16.66	£20.00
Total	£164.37	£191.77	£219.16	£246.56	£301.35	£356.14	£410.93	£493.12

Fire

Band	A	B	C	D	E	F	G	H
2021/22	£60.00	£70.00	£80.00	£90.00	£110.00	£130.00	£150.00	£180.00
2022/23 - Council Tax 1.99%	£1.19	£1.39	£1.59	£1.79	£2.19	£2.59	£2.98	£3.58
Total	£61.19	£71.39	£81.59	£91.79	£112.19	£132.59	£152.98	£183.58

Band	A	B	C	D	E	F	G	H
2021/22	£1,319.94	£1,539.93	£1,759.92	£1,979.91	£2,419.89	£2,859.87	£3,299.85	£3,959.82
2022/23	£1,357.99	£1,584.33	£1,810.66	£2,037.00	£2,489.67	£2,942.34	£3,394.99	£4,074.00