

5. **Amendment to be moved by Councillor Mary Lea, seconded by Councillor Andrew Sangar**

That the Motion to approve the recommendations of the Strategy and Resources Policy Committee at its meeting held on 21 February 2023, as relates to the City Council’s Revenue Budget and Capital Programme 2023/24, be amended by the substitution of the following resolution:-

RESOLVED: That this Council:-

- (1) reaffirms our commitment to further devolving power away from the Town Hall into neighbourhoods;
- (2) believes that rooting service delivery at a local level and giving a greater voice to communities will benefit all of Sheffield and support the workload of the new Committee system;
- (3) resolves that alongside service redesign, additional spending amounting to £25,000 per ward, overseen by ward councillors and delivered through the Local Area Committees process, is provided as an additional spend for 2023/24;
- (4) resolves to put an extra £400k into the LACs, which will be additional ring-fenced spending to address the cost of living crisis, and allocated by Indices of Multiple Deprivation (IMD);
- (5) therefore requests the Interim Director of Finance and Commercial Services to implement the City Council’s Revenue Budget and Capital Programme 2023/24 in accordance with the details set out in the reports on the Revenue Budget and Capital Programme now submitted, but with the following amendments:-

<u>Revenue Budget Proposals</u>			
	2023/24		2023/24
Savings Proposals	(£'000)	Spending Proposals	(£'000)
<u>Non-recurrent (One Off)</u>			
22/23 Collection Fund Surplus	1,100	Ward Pots (£25k per Ward)	700
		Local Area Committee (LAC) funding distributed based on indices of multiple deprivation (IMD)	400
Savings Total	1,100	Spending Total	1,100

- (6) delegates authority to the relevant Director to increase fees and charges where they have been considered by a Policy Committee as part of the

budget process and are included in Appendix 2 - Committee Savings of the Sheffield City Council Revenue Budget 2023/24;

- (7) approves the contents of the Capital Strategy and the specific projects included in the years 2023/24 to 2027/28, and that block allocations are included within the programme for noting at this stage and detailed proposals will be brought back for separate Member approval as part of the monthly monitoring procedures;
- (8) approves the proposed Capital Programme for the 5 years to 2027/28, as per Appendix C2 of the Capital Strategy report;
- (9) after noting the joint report of the Chief Executive and the Interim Director of Finance and Commercial Services now submitted on the Revenue Budget 2023/24, approves and adopts a net Revenue Budget for 2023/24 amounting to £500.762m, as set out in Appendix 3 of that report, and subsequently amended in the light of paragraph 5 above, as follows:-

Appendix 3

Restated 2022/23	<u>Summary Revenue Budget</u>	2023/24
£000		£000
	Portfolio budgets:	
140,825	Adult Health & Social Care	141,949
40,377	Communities, Parks and Leisure	35,483
8,085	Economic Development and Skills	8,216
113,832	Education, Children and Families	117,805
5,214	Housing	5,264
56,730	Strategy and Resources (Excluding Corporate)	62,567
23,189	Transport, Regeneration and Climate	25,449
53,130	Waste & Street Scene	64,336
441,382		461,069
	Corporate Budgets:	
	Specific Grants	
-3,435	New Homes Bonus (CIF)	-2,692
-7,804	22/23 Services Grant	-5,624
0	Social Care Grant held Centrally	-9,858
-941	Lower Tier Services Grant	0
	Corporate Items	
5,500	Redundancy Provision	5,500
1,593	New Homes Bonus (CIF)	0
420	ITA Levy	0
0	Change Budget	4,300
0	Budget Inflation Contingency	4,000
0	Social Care Contingency	9,858
420	Other	-781

	Capital Financing Costs	
11,662	General Capital Financing Costs	11,662
7,873	Heart of the City 2	7,173
12,025	Streets Ahead Investment	11,663
7,339	MSF Capital Financing Costs	8,259
	Reserves Movements	
-32,211	Contribution to / (from) Reserves	-3,767
443,823	Total Expenditure	500,762
	Financing of Net Expenditure	
-38,865	Revenue Support Grant	-43,611
-167,584	Business Rates Income (Including Grants)	-185,047
-221,637	Council Tax income	-232,855
13,883	Collection Fund (Surplus)/Deficit	-4,303
-29,620	Social Care Precept	-34,946
-443,823	Total Financing	-500,762

- (10) approves a Band D equivalent Council Tax of £1,840.69 for City Council services, i.e. an increase of 4.99% (2.99% City Council increase and 2% national arrangement for the social care precept);
- (11) notes that the Section 151 Officer has reviewed the robustness of the estimates and the adequacy of the proposed financial reserves, in accordance with Section 25 of the Local Government Act 2003, and that further details can be found in Appendix 4 of the report and within the Section 25 Statutory Statement on Sustainability of Budget and Level of Reserves from paragraph 2 of the Revenue Budget report;
- (12) notes that, if overspends against the agreed budgets emerge, then Executive Directors and Directors will be required to develop and implement plans to mitigate fully any overspend, within 2023/24, in consultation with elected Members;
- (13) approves the savings as set out in Appendix 2 of the Revenue Budget report, subject to the amendments outlined in paragraph (5) above;
- (14) approves the revenue budget allocations for each of the services, as set out in Appendix 3a of the Revenue Budget report, subject to the amendments outlined in paragraph (5) above;
- (15) approves the Treasury Management and Annual Investment Strategies set out in Appendix 6 of the Revenue Budget report and the recommendations contained therein;
- (16) approves the Minimum Revenue Provision (MRP) Policy set out in Appendix 6 of the Revenue Budget report, which takes into account the revisions proposed for 2023/24 onwards;

- (17) agrees that authority be delegated to the Interim Director of Finance and Commercial Services to undertake Treasury Management activity, to create and amend appropriate Treasury Management Practice Statements and to report on the operation of Treasury Management activity on the terms set out in these documents;
- (18) approves a Pay Policy for 2023/24 as set out in Appendix 7 of the Revenue Budget report;
- (19) (i) agrees that the Members Allowances Scheme introduced in 2022/23 be implemented for 2023/24 and (ii) notes that the Independent Remuneration Panel will review the Scheme after the committee system has been in operation for 12 months, to make sure the Scheme supports the new governance structure and the roles and responsibilities of elected members;
- (20) notes the precepts issued by local parish councils which add £660,954 to the calculation of the budget requirement in accordance with Sections 31 to 36 of the Local Government Finance Act 1992;
- (21) notes the information on the precepts issued by the South Yorkshire Police and Crime Commissioner and of South Yorkshire Fire & Rescue Authority, together with the impact of these on the overall amount of Council Tax to be charged in the City Council's area; and
- (22) notes that, based on the estimated expenditure level of £500.762m set out in paragraph (9) above, the amounts shown in Appendix 5b below would be calculated by the City Council for the year 2023/24, in accordance with sections 30 to 36 of the Local Government Finance Act 1992:-

Appendix 5

CITY OF SHEFFIELD CALCULATION OF RECOMMENDED COUNCIL TAX FOR 2022/23 REVENUE BUDGET

The Council is recommended to resolve as follows:

1. It be noted that on 15th January 2023, the Council calculated the Council Tax Base 2023/24
 - (a) for the whole Council area as :
145,489.5620 (item T in the formula in Section 31B of the Local Government Finance Act 1992, as amended (the "Act")); and
 - (b) for dwellings in those parts of its area to which a Parish precept relates as in the attached Appendix 5c.
2. Calculate that the Council Tax requirement for the Council's own purposes for 2023/24 (excluding Parish precepts) is:
£267,800,596.

3. That the following amounts be calculated for the year 2023/24 in accordance with Sections 31 to 36 of the Act:
 - (a) **£1,589,967,117** being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(2) of the Act taking into account all precepts issued to it by Parish Councils.
 - (b) **£1,321,505,567** being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act.
 - (c) **£268,461,550** being the amount by which the aggregate at 3(a) above exceeds the aggregate at 3(b) above, calculated by the Council in accordance with Section 31A(4) of the Act as its Council Tax requirement for the year (item R in the formula in Section 31B of the Act).
 - (d) **£1,845.2289** being the amount at 3(c) above (Item R), all divided by item T (1(a) above), calculated by the Council, in accordance with Section 31B of the Act, as the basic amount of its Council Tax for the year (including Parish Precepts).
 - (e) **£660,954** being the aggregate amount of all special items (Parish precepts) referred to in Section 34(1) of the Act (as per the attached Appendix 6b).
 - (f) **£1,840.6860** being the amount at 3(d) above less the result given by dividing the amount at 3(e) above by Item T (1(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 Parish precept relates.
4. To note that the Police and Crime Commissioner and the Fire and Rescue Authority have 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 as indicated in the table overleaf.
5. **£35,171,200** The amount set by the authority at 2 above, under Section 30 of the Act, includes an amount attributable to the adult social care precept.
6. That the Council, in accordance with Sections 30 and 36 of the Local Government Finance Act 1992, hereby sets the aggregate amounts shown in the tables below as the amounts of Council Tax for 2023/24 for each part of its area and for each of the categories of dwellings.

Sheffield City Council (Non-Parish Areas)

	Valuation Band							
	A	B	C	D	E	F	G	H
Sheffield City Council	1,227.12	1,431.64	1,636.17	1,840.69	2,249.73	2,658.77	3,067.81	3,681.37
South Yorkshire Fire & Rescue Authority	55.05	64.23	73.40	82.58	100.93	119.28	137.63	165.16
South Yorkshire Police & Crime Commissioner	158.69	185.14	211.59	238.04	290.93	343.83	396.73	476.08
Aggregate of Council Tax Requirements	1,440.86	1,681.01	1,921.16	2,161.31	2,641.59	3,121.88	3,602.17	4,322.61

Bradfield Parish Council

	Valuation Band							
	A	B	C	D	E	F	G	H
Sheffield City Council	1,227.12	1,431.64	1,636.17	1,840.69	2,249.73	2,658.77	3,067.81	3,681.37
Bradfield Parish Council	28.49	33.24	37.99	42.74	52.24	61.73	71.23	85.48
South Yorkshire Fire & Rescue Authority	55.05	64.23	73.40	82.58	100.93	119.28	137.63	165.16
South Yorkshire Police & Crime Commissioner	158.69	185.14	211.59	238.04	290.93	343.83	396.73	476.08
Aggregate of Council Tax Requirements	1,469.35	1,714.25	1,959.15	2,204.05	2,693.83	3,183.61	3,673.40	4,408.09

Ecclesfield Parish Council

	Valuation Band							
	A	B	C	D	E	F	G	H
Sheffield City Council	1,227.12	1,431.64	1,636.17	1,840.69	2,249.73	2,658.77	3,067.81	3,681.37
Ecclesfield Parish Council	19.60	22.86	26.13	29.40	35.93	42.46	48.99	58.79
South Yorkshire Fire & Rescue Authority	55.05	64.23	73.40	82.58	100.93	119.28	137.63	165.16
South Yorkshire Police & Crime Commissioner	158.69	185.14	211.59	238.04	290.93	343.83	396.73	476.08
Aggregate of Council Tax Requirements	1,460.46	1,703.87	1,947.29	2,190.71	2,677.52	3,164.34	3,651.16	4,381.40

Stocksbridge Town Council

	Valuation Band							
	A	B	C	D	E	F	G	H
Sheffield City Council	1,227.12	1,431.64	1,636.17	1,840.69	2,249.73	2,658.77	3,067.81	3,681.37
Stocksbridge Town Council	22.56	26.32	30.08	33.84	41.37	48.89	56.41	67.69
South Yorkshire Fire & Rescue Authority	55.05	64.23	73.40	82.58	100.93	119.28	137.63	165.16
South Yorkshire Police & Crime Commissioner	158.69	185.14	211.59	238.04	290.93	343.83	396.73	476.08
Aggregate of Council Tax Requirements	1,463.42	1,707.33	1,951.24	2,195.15	2,682.96	3,170.77	3,658.58	4,390.30

7. The Council's basic amount of Council Tax is not excessive in accordance with the principles approved under Section 52ZB of the Local Government Finance Act 1992, therefore no referendum is required.

Appendix 5b

Council Tax Schedule 2023/24

	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
Sheffield City Council	1,227.12	1,431.64	1,636.17	1,840.69	2,249.73	2,658.77	3,067.81	3,681.37
South Yorkshire Fire & Rescue Authority	55.05	64.23	73.40	82.58	100.93	119.28	137.63	165.16
South Yorkshire Police and Crime Commissioner	158.69	185.14	211.59	238.04	290.93	343.83	396.73	476.08
Total charge for non-parish areas of Sheffield	1,440.86	1,681.01	1,921.16	2,161.31	2,641.59	3,121.88	3,602.17	4,322.61
Bradfield Parish Council	1,469.35	1,714.25	1,959.15	2,204.05	2,693.83	3,183.61	3,673.40	4,408.09
Ecclesfield Parish Council	1,460.46	1,703.87	1,947.29	2,190.71	2,677.52	3,164.34	3,651.16	4,381.40
Stocksbridge Town Council	1,463.42	1,707.33	1,951.24	2,195.15	2,682.96	3,170.77	3,658.58	4,390.30

Parish Council Precepts

Parish Council	2022/23			2023/24			
	Tax Base (£)	Council Tax Income (£)	Council Tax Band D (£)	Tax Base	Council Tax Income (£)	Council Tax Band D (£)	Council Tax Increase
Bradfield	5,906.50	252,431	42.7378	5,973.09	255,277	42.7378	0.00%
Ecclesfield	9,259.69	272,192	29.3954	9,346.90	274,756	29.3954	0.00%
Stockbridge	3,846.17	130,171	33.8443	3,868.34	130,921	33.8443	0.00%
Total/Average	19,012.36	654,794	105.98	19,188.34	660,954	105.98	