

## SHEFFIELD CITY COUNCIL

COUNCIL MEETING – 6<sup>TH</sup> MARCH, 2024

### ITEM OF BUSINESS NO. 7 – REVENUE BUDGET AND CAPITAL PROGRAMME 2024/25

#### Budget Motion and List of Amendments received by the Chief Executive

#### Motion to be moved by Councillor Zahira Naz, seconded by Councillor Tom Hunt

That, as recommended by the Strategy and Resources Policy Committee at its meeting held on 21 February 2024, as relates to the City Council's Revenue Budget and Capital Programme 2024/25, it is:-

RESOLVED: That this Council:-

- (1) requests the Director of Finance and Commercial Services to implement the City Council's Revenue Budget and Capital Programme 2024/25 in accordance with the details set out in the reports on the Revenue Budget and Capital Programme now submitted;
- (2) approves the contents of the Capital Strategy and the specific projects included in the years 2024/25 to 2028/29;
- (3) notes that the 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;
- (4) approves the proposed Capital Programme for the 5 years to 2028/29 as per Section F of the Capital Strategy report;
- (5) after noting the joint report of the Chief Executive and the Director of Finance and Commercial Services now submitted on the Revenue Budget 2024/25, approves and adopts a net Revenue Budget for 2024/25 amounting to £543.815m, as set out in Appendix 4 of that report, as follows:-

**Appendix 4**

<b>Restated 2023/24</b>	<b><u>Summary Revenue Budget</u></b>	<b>2024/25</b>
<b>£000</b>		<b>£000</b>
	<b>Committee Budgets:</b>	
142,387	Adult Health & Social Care	149,903
35,617	Communities, Parks and Leisure	26,862
8,161	Economic Development and Skills	8,833
115,342	Education, Children and Families	118,387
5,484	Housing	6,142
65,021	Strategy and Resources (Excluding Corporate)	67,917
25,120	Transport, Regeneration and Climate	25,670
65,706	Waste & Street Scene	70,143
<b>462,839</b>		<b>473,857</b>
	<b>Corporate Budgets:</b>	
	<b>Specific Grants</b>	
-2,692	New Homes Bonus (CIF)	-1,097
-5,624	22/23 Services Grant	-1,011
-9,858	Social Care Grant held Centrally	-5,636
	<b>Corporate Items</b>	
5,500	Redundancy Provision	5,500
4,300	Change Budget	4,300
703	Budget Inflation Contingency	703
9,858	Social Care Contingency	5,636
0	Housing Benefits Subsidy Loss	7,900
-307	Other	622
	<b>Capital Financing Costs</b>	
38,757	Capital Financing Costs	38,116
	<b>Reserves Movements</b>	
-2,714	Contribution to / (from) Reserves	14,925
<b>500,762</b>	<b>Total Expenditure</b>	<b>543,815</b>
	<b>Financing of Net Expenditure</b>	
-43,611	Revenue Support Grant	-46,500
-185,047	Business Rates Income (Including Grants)	-200,767
-232,631	Council Tax income	-243,096
-4,303	Collection Fund (Surplus)/Deficit	-12,511
-35,170	Social Care Precept	-40,941
<b>-500,762</b>	<b>Total Financing</b>	<b>-543,815</b>

- (6) approves a Band D equivalent Council Tax of £1,932.56 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);
- (7) 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 5 and within the Section 25 Statutory Statement on Sustainability of Budget and Level of Reserves from paragraph 2 of the Revenue Budget report;
- (8) 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 2024/25, in consultation with elected Members;
- (9) approves the savings as set out in Appendix 2 of the Revenue Budget report;
- (10) approves the revenue budget allocations for each of the services, as set out in Appendix 4a of the Revenue Budget report;
- (11) except where the decision is to be taken by the Council as a Charity Trustee, 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 3 - Committee External Income of the Sheffield City Council Revenue Budget 2024/25;
- (12) approves the Treasury Management and Annual Investment Strategies set out in Appendix 7 of the Revenue Budget report and the recommendations contained therein;
- (13) approves the Minimum Revenue Provision (MRP) Policy set out in Appendix 7 of the Revenue Budget report, which takes into account the revisions proposed for 2024/25 onwards;
- (14) agrees that authority be delegated to the 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;
- (15) approves a Pay Policy for 2024/25 as set out in Appendix 8 of the Revenue Budget report;
- (16) (a) agrees that the Members Allowances Scheme introduced in 2022/23 be implemented for 2024/25 and (b) notes that the Independent Remuneration Panel will review the Scheme each year, to make sure the scheme supports the governance structure and the roles and responsibilities of elected members;

- (17) notes the determination of the Finance Committee on 19th February 2024 to implement a second homes premium (as defined in the report to that Committee) from 1st April 2025;
- (18) notes the determination of the Finance Committee on 19th February 2024 to bring forward the chargeable period of the Long Term Empty premium from 2 years of unoccupation to 1 year of unoccupation with effect from 1st April 2024;
- (19) notes the precepts issued by local parish councils which add £676,767 to the calculation of the budget requirement in accordance with Sections 31 to 36 of the Local Government Finance Act 1992;
- (20) notes the information on the precepts issued by the South Yorkshire Police and Crime Commissioner and of South Yorkshire Fire and 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
- (21) notes that, based on the estimated expenditure level of £543.815m set out in paragraph (5) above, the amounts shown in Appendix 6b below would be calculated by the City Council for the year 2024/25, in accordance with sections 30 to 36 of the Local Government Finance Act 1992:-

**Appendix 6**

**CITY OF SHEFFIELD**  
**CALCULATION OF RECOMMENDED COUNCIL TAX FOR 2024/25 REVENUE**  
**BUDGET**

The Council is recommended to resolve as follows:

1. It be noted that on 13th January 2024, the Council calculated the Council Tax Base 2024/25
  - (a) for the whole Council area as :  
**146,974.6320** (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 6c.
2. Calculate that the Council Tax requirement for the Council's own purposes for 2024/25 (excluding Parish precepts) is:  
**£284,036,674**
3. That the following amounts be calculated for the year 2024/25 in accordance with Sections 31 to 36 of the Act:

- (a) **£1,697,056,646** 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) **£1,412,343,205** being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act.
- (c) **£284,713,441** 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) **£1,937.1604** 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) **£676,767** 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) **£1,932.5558** 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. **£40,940,889** 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 2024/25 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	1,288.37	1,503.10	1,717.83	1,932.56	2,362.01	2,791.47	3,220.92	3,865.11
South Yorkshire Fire & Rescue Authority	56.70	66.15	75.60	85.05	103.95	122.85	141.75	170.10
South Yorkshire Police & Crime Commissioner	167.36	195.25	223.15	251.04	306.83	362.61	418.40	502.08
Aggregate of Council Tax Requirements	1,512.43	1,764.50	2,016.58	2,268.65	2,772.79	3,276.93	3,781.07	4,537.29

**Bradfield Parish Council**

	Valuation Band							
	A	B	C	D	E	F	G	H
Sheffield City Council	1,288.37	1,503.10	1,717.83	1,932.56	2,362.01	2,791.47	3,220.92	3,865.11
Bradfield Parish Council	28.49	33.24	37.99	42.74	52.24	61.73	71.23	85.48
South Yorkshire Fire & Rescue Authority	56.70	66.15	75.60	85.05	103.95	122.85	141.75	170.10
South Yorkshire Police & Crime Commissioner	167.36	195.25	223.15	251.04	306.83	362.61	418.40	502.08
Aggregate of Council Tax Requirements	1,540.92	1,797.74	2,054.57	2,311.39	2,825.03	3,338.66	3,852.30	4,622.77

**Ecclesfield Parish Council**

	Valuation Band							
	A	B	C	D	E	F	G	H
Sheffield City Council	1,288.37	1,503.10	1,717.83	1,932.56	2,362.01	2,791.47	3,220.92	3,865.11
Ecclesfield Parish Council	20.38	23.78	27.17	30.57	37.36	44.16	50.95	61.14
South Yorkshire Fire & Rescue Authority	56.70	66.15	75.60	85.05	103.95	122.85	141.75	170.10
South Yorkshire Police & Crime Commissioner	167.36	195.25	223.15	251.04	306.83	362.61	418.40	502.08
Aggregate of Council Tax Requirements	1,532.81	1,788.28	2,043.75	2,299.22	2,810.15	3,321.09	3,832.02	4,598.43

**Stocksbridge Town Council**

	Valuation Band							
	A	B	C	D	E	F	G	H
Sheffield City Council	1,288.37	1,503.10	1,717.83	1,932.56	2,362.01	2,791.47	3,220.92	3,865.11
Stocksbridge Town Council	22.56	26.32	30.08	33.84	41.37	48.89	56.41	67.69
South Yorkshire Fire & Rescue Authority	56.70	66.15	75.60	85.05	103.95	122.85	141.75	170.10
South Yorkshire Police & Crime Commissioner	167.36	195.25	223.15	251.04	306.83	362.61	418.40	502.08
Aggregate of Council Tax Requirements	1,534.99	1,790.82	2,046.66	2,302.49	2,814.16	3,325.82	3,837.48	4,604.98

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 6b****Council Tax Schedule 2024/25**

	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
Sheffield City Council	1,288.37	1,503.10	1,717.83	1,932.56	2,362.01	2,791.47	3,220.92	3,865.11
South Yorkshire Fire & Rescue Authority	56.70	66.15	75.60	85.05	103.95	122.85	141.75	170.10
South Yorkshire Police and Crime Commissioner	167.36	195.25	223.15	251.04	306.83	362.61	418.40	502.08
Total charge for non-parish areas of Sheffield	1,512.43	1,764.50	2,016.58	2,268.65	2,772.79	3,276.93	3,781.07	4,537.29
Bradfield Parish Council	1,540.92	1,797.74	2,054.57	2,311.39	2,825.03	3,338.66	3,852.30	4,622.77
Ecclesfield Parish Council	1,532.81	1,788.28	2,043.75	2,299.22	2,810.15	3,321.09	3,832.02	4,598.43
Stocksbridge Town Council	1,534.99	1,790.82	2,046.66	2,302.49	2,814.16	3,325.82	3,837.48	4,604.98

**Appendix 6c****Parish Council Precepts**

Parish Council	2023/24			2024/25			Council Tax Band D Increase as %age
	Tax Base (£)	Council Tax Income (£)	Council Tax Band D (£)	Tax Base (£)	Council Tax Income (£)	Council Tax Band D (£)	
Bradfield	5,973.09	255,277	42.7378	6,040.61	258,162	42.7378	0.00%
Ecclesfield	9,346.90	274,756	29.3954	9,391.56	287,111	30.5712	4.00%
Stockbridge	3,868.34	130,921	33.8443	3,885.25	131,494	33.8443	0.00%
Total/Average	19,188.34	660,954	105.98	19,317.42	676,767	107.15	



1. **Amendment to be moved by Councillor Ruth Milsom, seconded by Councillor Tony Downing**

That the Motion to approve the recommendations of the Strategy and Resources Policy Committee at its meeting held on 21 February 2024, as relates to the City Council's Revenue Budget and Capital Programme 2024/25, be amended by the substitution of the following resolution:-

RESOLVED: That this Council:-

- (1) notes that the Household Support Fund, which has provided £10.4m to support low income households in Sheffield in 2023/24 is set to end this month; further notes that despite opposition and lobbying from this Council, from councils up and down the country and from charities, the Government has not announced plans to extend the Household Support Fund; and confirms that despite the huge pressures on our finances, this Council will do all it can to support residents who are struggling with the cost-of-living crisis;
- (2) notes that £3m per annum was allocated within the Council's Medium Term Financial Analysis for Food Waste Collection Service costs from 2025/26; further notes that the Waste and Street Scene Policy Committee decided not to progress with Food Waste Collection in part because the carbon reduction impact would have been negligible, and believes this money should be allocated to create a new Green Investment Fund to pump-prime carbon reduction projects and help to unlock bigger investment to support our decarbonisation routemaps; for example, the development of community energy projects, the purchasing of electric buses, or the expansion of Heat Networks;
- (3) notes the negative impact of fly-tipping and littering and proposes the use of new powers granted to councils by the Environmental Offences (Fixed Penalties) (Amendment) (England) Regulations 2023, to increase the penalty to the maximum amount permissible for fly-tipping offences to £1000 (a £600 increase) and household duty offences to £500 (a £300 increase), and to double the penalty for littering to £160 (a £80 increase), with all additional income going into the services working to reduce fly-tipping and littering;
- (4) therefore requests the Director of Finance and Commercial Services to implement the City Council's Revenue Budget and Capital Programme 2024/25 in accordance with the details set out in the reports on the Revenue Budget and Capital Programme now submitted, but with the following amendments:-

**Revenue Budget Proposals**

<b>Savings Proposals</b>	<b>2024/25 (£'000)</b>	<b>Spending Proposals</b>	<b>2024/25 (£'000)</b>
<u>Recurrent</u>		<u>Recurrent</u>	
Increase the penalty for fly-tipping offences to £1000 (a £600 increase) and household duty offences to £500 (a £300 increase) and double the penalty for littering to £160 (a £80 increase)	108	Repurpose this back into the services working to reduce fly-tipping and litter	108
<b>Savings Total</b>	<b>108</b>	<b>Spending Total</b>	<b>108</b>

Recurrent Savings	108	Recurrent Spend	108
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- (5) approves the contents of the Capital Strategy and the specific projects included in the years 2024/25 to 2028/29;
- (6) notes that the 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;
- (7) approves the proposed Capital Programme for the 5 years to 2028/29 as per Section F of the Capital Strategy report;
- (8) after noting the joint report of the Chief Executive and the Director of Finance and Commercial Services now submitted on the Revenue Budget 2024/25, approves and adopts a net Revenue Budget for 2024/25 amounting to £543.815m, as set out in Appendix 4 of that report (which is unamended by paragraph (4) above), as follows:-

**Appendix 4**

<b>Restated 2023/24</b>	<b><u>Summary Revenue Budget</u></b>	<b>2024/25</b>
<b>£000</b>		<b>£000</b>
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25,120	Transport, Regeneration and Climate	25,670
65,706	Waste & Street Scene	70,143
<b>462,839</b>		<b>473,857</b>

**Corporate Budgets:**

	<b>Specific Grants</b>	
-2,692	New Homes Bonus (CIF)	-1,097
-5,624	22/23 Services Grant	-1,011
-9,858	Social Care Grant held Centrally	-5,636
	<b>Corporate Items</b>	
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0	Housing Benefits Subsidy Loss	7,900
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38,757	Capital Financing Costs	38,116
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<b>500,762</b>	<b>Total Expenditure</b>	<b>543,815</b>
	<b>Financing of Net Expenditure</b>	
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<b>-500,762</b>	<b>Total Financing</b>	<b>-543,815</b>

- (9) approves a Band D equivalent Council Tax of £1,932.56 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);
- (10) 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 5 and within the Section 25 Statutory Statement on Sustainability of Budget and Level of Reserves from paragraph 2 of the Revenue Budget report;
- (11) 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 2024/25, in consultation with elected Members;
- (12) approves the savings as set out in Appendix 2 of the Revenue Budget report;

- (13) approves the revenue budget allocations for each of the services, as set out in Appendix 4a of the Revenue Budget report, subject to the amendments outlined in paragraph (4) above;
- (14) except where the decision is to be taken by the Council as a Charity Trustee, 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 3 - Committee External Income of the Sheffield City Council Revenue Budget 2024/25, subject to the amendments outlined in paragraph (4) above;
- (15) approves the Treasury Management and Annual Investment Strategies set out in Appendix 7 of the Revenue Budget report and the recommendations contained therein;
- (16) approves the Minimum Revenue Provision (MRP) Policy set out in Appendix 7 of the Revenue Budget report, which takes into account the revisions proposed for 2024/25 onwards;
- (17) agrees that authority be delegated to the 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 2024/25 as set out in Appendix 8 of the Revenue Budget report;
- (19) (a) agrees that the Members Allowances Scheme introduced in 2022/23 be implemented for 2024/25 and (b) notes that the Independent Remuneration Panel will review the Scheme each year, to make sure the scheme supports the governance structure and the roles and responsibilities of elected members;
- (20) notes the determination of the Finance Committee on 19th February 2024 to implement a second homes premium (as defined in the report to that Committee) from 1st April 2025;
- (21) notes the determination of the Finance Committee on 19th February 2024 to bring forward the chargeable period of the Long Term Empty premium from 2 years of unoccupation to 1 year of unoccupation with effect from 1st April 2024;
- (22) notes the precepts issued by local parish councils which add £676,767 to the calculation of the budget requirement in accordance with Sections 31 to 36 of the Local Government Finance Act 1992;
- (23) notes the information on the precepts issued by the South Yorkshire Police and Crime Commissioner and of South Yorkshire Fire and 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

- (24) notes that, based on the estimated expenditure level of £543.815m set out in paragraph (8) above, the amounts shown in Appendix 6b below would be calculated by the City Council for the year 2024/25, in accordance with sections 30 to 36 of the Local Government Finance Act 1992:-

**Appendix 6**

**CITY OF SHEFFIELD**  
**CALCULATION OF RECOMMENDED COUNCIL TAX FOR 2024/25 REVENUE**  
**BUDGET**

The Council is recommended to resolve as follows:

1. It be noted that on 13th January 2024, the Council calculated the Council Tax Base 2024/25
  - (a) for the whole Council area as :
 

**146,974.6320** (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 6c.
  
2. Calculate that the Council Tax requirement for the Council's own purposes for 2024/25 (excluding Parish precepts) is:
 

**£284,036,674**
  
3. That the following amounts be calculated for the year 2024/25 in accordance with Sections 31 to 36 of the Act:
  - (a) **£1,697,164,646** 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) **£1,412,451,205** being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act.
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  - (d) **£1,937.1604** 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).

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Ecclesfield Parish Council	20.38	23.78	27.17	30.57	37.36	44.16	50.95	61.14
South Yorkshire Fire & Rescue Authority	56.70	66.15	75.60	85.05	103.95	122.85	141.75	170.10
South Yorkshire Police & Crime Commissioner	167.36	195.25	223.15	251.04	306.83	362.61	418.40	502.08
Aggregate of Council Tax Requirements	1,532.81	1,788.28	2,043.75	2,299.22	2,810.15	3,321.09	3,832.02	4,598.43

**Stocksbridge Town Council**

	Valuation Band							
	A	B	C	D	E	F	G	H
Sheffield City Council	1,288.37	1,503.10	1,717.83	1,932.56	2,362.01	2,791.47	3,220.92	3,865.11
Stocksbridge Town Council	22.56	26.32	30.08	33.84	41.37	48.89	56.41	67.69
South Yorkshire Fire & Rescue Authority	56.70	66.15	75.60	85.05	103.95	122.85	141.75	170.10
South Yorkshire Police & Crime Commissioner	167.36	195.25	223.15	251.04	306.83	362.61	418.40	502.08
Aggregate of Council Tax Requirements	1,534.99	1,790.82	2,046.66	2,302.49	2,814.16	3,325.82	3,837.48	4,604.98

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 6b****Council Tax Schedule 2024/25**

	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
Sheffield City Council	1,288.37	1,503.10	1,717.83	1,932.56	2,362.01	2,791.47	3,220.92	3,865.11
South Yorkshire Fire & Rescue Authority	56.70	66.15	75.60	85.05	103.95	122.85	141.75	170.10
South Yorkshire Police and Crime Commissioner	167.36	195.25	223.15	251.04	306.83	362.61	418.40	502.08
Total charge for non-parish areas of Sheffield	1,512.43	1,764.50	2,016.58	2,268.65	2,772.79	3,276.93	3,781.07	4,537.29
Bradfield Parish Council	1,540.92	1,797.74	2,054.57	2,311.39	2,825.03	3,338.66	3,852.30	4,622.77
Ecclesfield Parish Council	1,532.81	1,788.28	2,043.75	2,299.22	2,810.15	3,321.09	3,832.02	4,598.43
Stocksbridge Town Council	1,534.99	1,790.82	2,046.66	2,302.49	2,814.16	3,325.82	3,837.48	4,604.98

**Appendix 6c****Parish Council Precepts**

Parish Council	2023/24			2024/25			Council Tax Band D Increase as %age
	Tax Base (£)	Council Tax Income (£)	Council Tax Band D (£)	Tax Base (£)	Council Tax Income (£)	Council Tax Band D (£)	
Bradfield	5,973.09	255,277	42.7378	6,040.61	258,162	42.7378	0.00%
Ecclesfield	9,346.90	274,756	29.3954	9,391.56	287,111	30.5712	4.00%
Stocksbridge	3,868.34	130,921	33.8443	3,885.25	131,494	33.8443	0.00%
Total/Average	19,188.34	660,954	105.98	19,317.42	676,767	107.15	



2. **Amendment to be moved by Councillor Mike Levery, seconded by Councillor Shaffaq Mohammed**

That the Motion to approve the recommendations of the Strategy and Resources Policy Committee at its meeting held on 21 February 2024, as relates to the City Council's Revenue Budget and Capital Programme 2024/25, be amended by the substitution of the following resolution:-

RESOLVED: That this Council:-

- (1) would like to thank the staff who have been so effective, knowledgeable, and accommodating during this budget setting process;
- (2) believes all of Sheffield City Council's staff continue to work hard for the people of Sheffield and have done so especially during the current challenging financial background;
- (3) notes that at quarter 1 of this year's budget, the projected BIP (Budget Implementation Plans) overspend was £10.6m, reducing to £9.6m in quarter 2 with continuing pressures throughout the year meaning the use of reserves to balance at year end;
- (4) believes that the Red / Amber / Green approval system for budget savings has enabled a balanced budget to be set for the second consecutive year without resorting to reserves, and thanks officers for their hard work in continuously developing the system;
- (5) believes this budget amendment contributes to a positive liberal vision for Sheffield that will support employment and business recovery, improve our natural environment, and cut emissions;
- (6) believes that the devolved Local Area Committees (LACs) have demonstrated the value of bringing decision making away from the Town Hall and into local communities, and have delivered valuable programmes of small highways improvement schemes, initiatives tackling fly tipping, increased funding for youth services and for charities responding to the Cost of Living Crisis;
- (7) notes that there is a base budget of £100k per LAC, and the proposed carry forward of unspent funds on highway and fly tipping schemes, with just £10k per LAC allocated for youth services;
- (8) believes that Liberal Democrat leadership within the new committee system has led to positive results for the people of Sheffield;
- (9) notes that £19.8m of reserves were used to cover the 21/22 budget overspend, that £15m of reserves were used to balance the 22/23 budget, yet just £5m of reserves balanced the 22/23 budget overspend and no reserves used to balance the 23/24 budget, and believes that this represents

- a significant improvement in financial discipline since No Overall Control and the commencement of the Committee System;
- (10) notes that the 23-24 budget shows an overspend of £17.4m, reducing budget contingency reserves to just £13.3m, insufficient to support the 24-25 budget;
  - (11) notes that £12.5m of Collection Fund surplus has been added to the Budget Contingency Reserve to return this reserve to £25.8m;
  - (12) notes that as a result of this, the Liberal Democrats have identified that all BIPs specify the quarter that they will be introduced, and a revision to the BIP setting process will be used in determining future budget setting and validation of BIP delivery for the financial year 25-26;
  - (13) notes the final payment against the World Student Games legacy will be made by the end of March 2024, and the reserve held against the Major Sporting Facilities development is £45m for 24-25;
  - (14) is similarly concerned that the Council's current estate requires around £200m of future maintenance investment over the next 5 years, of which £48m has been highlighted as critical and essential maintenance; and that an estimated £300m will be needed to maintain our current estate over the next 10 years;
  - (15) notes that, were we to borrow at this level, the cost of financing this debt will have a significant impact on future revenue budgets;
  - (16) notes that many of this Council's Heritage, Parks and Community Assets are either in disrepair or are leased to community groups who cannot afford significant refurbishment costs;
  - (17) notes that the Strategy and Resources Policy Committee on 21<sup>st</sup> February 2024 approved a Heritage Strategy for Sheffield, including to seek funding for a Heritage Officer;
  - (18) believes therefore that this Council, as was proposed by the Liberal Democrat budget amendment for 2023-24, should establish a Heritage, Parks and Community Assets maintenance fund, for which a proportion of capital receipts should be set aside to meet the critical and essential maintenance requirements of these assets over the next two years, such as:-
    - (a) The Rose Garden Café in Graves Park;
    - (b) The Birley Spa Bath House in Hackenthorpe;
    - (c) Beauchief Abbey Barns;
  - (19) believes that the Council's previous approach of deferring maintenance until it is critically needed (such as in the case of the Rose Garden Café) must change, before more buildings deteriorate to a similar condition;

- (20) remains concerned that public finances will undoubtedly be under huge strain in the years ahead, but believes that investment in our local public services is critical to our national recovery over the next few years;
- (21) believes that uncertainty around future funding forces local authorities to raise regressive Council Tax, instead of funding local government more fairly out of general taxation and replacing Business Rates in England with a commercial landowner levy based on value of commercial site;
- (22) condemns the current Government's approach to funding the NHS and Adult Social Care, and believes that a new long term funding settlement for social care is desperately needed to sustain vital services, particularly for places like Sheffield which has a relatively low Council Tax base but a high level of need;
- (23) believes that the Liberal Democrat proposal for central Government to create a new Social Care Tax would make progress in meeting this need for a long-term funding settlement and greatly relieve the pressure on adult social care and the NHS;
- (24) condemns the Government's approach to funding Childrens Services which face unprecedented rises in Education, Health and Care Plans resulting in large overspends in home to school transport, and costly private placements outside the city for children with acute Special Educational Needs and Disabilities;
- (25) condemns the Government's approach to empty properties in penalising owners with payment of council tax after one year, double council tax after five years and treble council tax after ten years, which is regressive and has resulted in more, not less, empty homes after its introduction in 2019;
- (26) believes that the increase in empty homes has a direct impact on the increasing number of homeless families in this city, and their placement into temporary accommodation, and this Council should explore incentives for owners to refurbish their properties to bring them back into occupation;
- (27) notes that the Liberal Democrats believe in local authorities having the freedom to determine their own policies on right to buy;
- (28) believes that Sheffield City Council's financial situation has been aggravated by the impact of Brexit, and on the capacity of both the local and national economy to generate the resources that our public services badly need;
- (29) believes that Sheffield City Council's financial situation is aggravated by the ineptness of previous decisions made by South Yorkshire Labour leaders who have deprived Sheffield of automatic early access to £10's of millions of central government funding;
- (30) specifically calls upon the South Yorkshire Mayoral Combined Authority to more urgently take action to improve our local public transport networks, despite failing to begin implementing the franchising process until 2022,

- whereas Greater Manchester are now operating their new franchising arrangements;
- (31) condemns the South Yorkshire Mayoral Combined Authority for submitting an unsuccessful bid for bus improvement funding whilst Greater Manchester, West Yorkshire and North Derbyshire all received significant awards from the £3b funding pot, and calls on central government to provide long-term funding to revitalize local transport;
  - (32) believes that the increase in bus fares for young people, particularly the 18 – 21 age group which has almost doubled, means that introduction of free bus travel for Sheffield Young Carers is now vitally important for them to carry out their role;
  - (33) believes that although the Council is facing financially difficult times, previous Labour-led Administrations have still had choices about where to spend our money, and have often made the wrong choices over the past ten years, for example:-
    - (a) protecting taxpayer subsidies for Trade Unions whilst slashing funding to local communities;
    - (b) vanity projects such as the Fargate shipping containers;
    - (c) failing to set capital funding aside to maintain our assets; and
    - (d) failing to require capital maintenance in the Sheffield City Trust arrangements, and the need for a capital reserve of £45m to finance the ongoing process of re-tendering the Major Sporting and Leisure Facilities;
  - (34) believes that the financial burden of the remaining debt from the Major Sporting Facilities associated with the financially disastrous World Student Games will be paid off from the capital reserves, over thirty years after the borrowing took place;
  - (35) believes that Sheffield needs investment and a wide range of businesses to improve our prosperity and enable us to compete on equal terms with other major UK cities;
  - (36) believes that bringing inward investment and jobs to the city, supporting people to start their own business, should always be a priority for the Council;
  - (37) believes that by making Sheffield a greener place to live and supporting community projects, we can improve people's health and well-being across the city;
  - (38) condemns what we believe was previous Labour administrations' mismanagement of the 'Streets Ahead' contract, particularly with a view to the felling of healthy street trees, and that for more than three years whilst,

we believe, the Council refused to engage with residents about the implementation of the 'Streets Ahead' contract, trees were felled;

- (39) asserts that the purpose of this Council is to represent, work for and be the voice of the people of Sheffield, and that it is important that our decision making reflects the interests of the city as a whole and always putting people at the forefront of our choices;
- (40) notes that we are in a Climate Emergency and if we do not act now to reduce carbon emissions, we will soon be in a Climate Catastrophe;
- (41) expresses serious concern over the slow development of the Decarbonisation Routemaps, and believes that this must receive significantly more focus from the Transport, Regeneration and Climate Policy Committee in the next financial year;
- (42) notes that the loss of EU grant provision, the loss of the collection fund surplus now used for budget contingency reserves, and the financial situation leading to no opportunities to offer operational savings, has led to a severely limited financial package for a budget amendment of just £717k;
- (43) believes that the budget amendment process can no longer deliver a comprehensive package of alternative offers for Members to vote on;
- (44) asserts that, by making some simple savings and spending the same money differently, the Liberal Democrat alternative budget would provide –

City Regeneration, by:-

- (a) supporting Associate Libraries and their volunteers by providing one FTE post provision of professional librarian support;
- (b) confirming the identified need in the 23-24 budget amendment for creating a new 'Heritage, Parks and Community Assets capital maintenance fund', which will fund the repair of public buildings which have been neglected by the Council such as the Rose Garden Café, Birley Spa Bath House, Beauchief Abbey Barns;
- (c) over the medium term, using a target of 10% of the unallocated community infrastructure levy (CIL) money to support small business infrastructure to allow the city's independent businesses to flourish by amending the Regulation 123 list which governs how CIL can be spent;
- (d) over the medium term, using a target of 20% of strategic CIL for infrastructure that will help to mitigate the effects of climate change, such as planting trees, flood defences and improved moorland management;

Transport that works, by:-

- (a) ensuring that 10% of CIL is invested over the medium term in major active travel schemes to encourage walking, the uptake of cycling and to improve safety for cyclists and pedestrians in our city;

Achieving our Net Zero target and making Sheffield a great place for everyone to live, by:-

- (a) investigating options to support workplaces to install electric vehicle charging points in their employee parking spaces;
- (b) investing £140k in increasing the size of the blue bin so the first approx. 5000 households in Sheffield who request them are able to recycle cardboard and paper more easily, or in other enhancements to the recycling service that may be agreed as part of the new waste strategy;
- (c) creating a £50k fund available to local communities from a 'Greener Sheffield' pot, an additional pot of money to decide how best they would like to invest in their environment;

Support for Sheffield's people, by:-

- (a) investing £116k in Sheffield Young Carers so they can provide their service users' free bus travel across Sheffield;
  - (b) investing in extra members of staff in the Council's Private Sector Housing team to deal with some of the problems in the city's fast growing private housing sector;
- (45) believes that the people of Sheffield deserve a City Council that provides good value for money for all residents of Sheffield, is open for business, is responsive to and works with the people of Sheffield and protects our natural environment and heritage which make our city such a great place to live;
- (46) therefore requests the Director of Finance and Commercial Services to implement the City Council's Revenue Budget and Capital Programme 2024/25 in accordance with the details set out in the reports on the Revenue Budget and Capital Programme now submitted, but with the following amendments:-

**Revenue Budget Proposals**

<b>Savings Proposals</b>	<b>2024/25 (£'000)</b>	<b>Spending Proposals</b>	<b>2024/25 (£'000)</b>
<u>Recurrent</u>			
Reduction of taxpayer subsidy to Trade Unions	227	Private Housing Sector Officers (1 FTE @ Grade 5) (Full Year)	40

		Provide additional professional librarian support for associate libraries (1 FTE @ Grade 6) (Full Year)	45
		Additional collection costs for the larger blue bins - first approx. 5000 households who request them	140
<b>Recurrent Savings</b>	<b>227</b>	<b>Recurrent Spend</b>	<b>225</b>
<u>Non-Recurrent (One off)</u>			
Reallocation of Invest in Sheffield fund	490	Create a Greener Sheffield fund (One Off)	50
<b>Revenue contribution to Capital</b>	<b>-246</b>	Increased blue bin capacity collection - revenue costs of providing bigger blue bins to the first 5000 households who request them (One Off)	30
		A feasibility study on supporting workplaces to install EV charging points in their employee parking areas. (One-Off)	50
		Free bus pass for members of Sheffield Young Carers Group (One Off)	116
<b>Non-Recurrent Savings</b>	<b>244</b>	<b>Non-Recurrent Spend</b>	<b>246</b>
<b>Savings Total</b>	<b>471</b>	<b>Spending Total</b>	<b>471</b>

**Capital Budget Proposals**

<b>Savings Proposals</b>	<b>2024/25 (£'000)</b>	<b>Spending Proposals</b>	<b>2024/25 (£'000)</b>
Revenue contribution to Capital	246	Heritage, Parks and Community Assets fund. Targeted at Rose Garden Café, Birley Spa Bath House, Beauchief Abbey Barns.	108
		Provide bigger blue bins to the first approx. 5000 households that request them	138

Over the medium term, ensure at least 40% of CIL is devoted to these proposals, which would be in addition to any spend subsequently agreed via TCF, Active Travel Fund, Road Safety Fund etc.	Cost Neutral	Environmental and Climate Infrastructure (20%), Walking, Cycling and Active Travel Schemes (10%), Small Business Infrastructure (10%)	Cost Neutral
Subject to satisfying any statutory restrictions, and as CIL becomes available, devote 30% of CIL to neighbourhoods.	Cost Neutral	Increase neighbourhood portion of CIL from 15% to 30%	Cost Neutral
<b>Capital Savings</b>	<b>246</b>	<b>Capital Spend</b>	<b>246</b>

- (47) approves the contents of the Capital Strategy and the specific projects included in the years 2024/25 to 2028/29, subject to the amendments outlined in paragraph (46) above;
- (48) notes that the 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;
- (49) approves the proposed Capital Programme for the 5 years to 2028/29 as per Section F of the Capital Strategy report, subject to the amendments outlined in paragraph (46) above;
- (50) after noting the joint report of the Chief Executive and the Director of Finance and Commercial Services now submitted on the Revenue Budget 2024/25, approves and adopts a net Revenue Budget for 2024/25 amounting to £543.815m, as set out in Appendix 4 of that report and subsequently amended in the light of paragraph (46) above, as follows:-

**Appendix 4**

<b>Restated 2023/24</b>	<b><u>Summary Revenue Budget</u></b>	<b>2024/25</b>
<b>£000</b>		<b>£000</b>
	<b>Committee Budgets:</b>	
142,387	Adult Health & Social Care	149,903
35,617	Communities, Parks and Leisure	27,015
8,161	Economic Development and Skills	8,833
115,342	Education, Children and Families	118,503
5,484	Housing	6,182
65,021	Strategy and Resources (Excluding Corporate)	67,690
25,120	Transport, Regeneration and Climate	25,770
65,706	Waste & Street Scene	70,451
<b>462,839</b>		<b>474,347</b>



**Corporate Budgets:**

	<b>Specific Grants</b>	
-2,692	New Homes Bonus (CIF)	-1,097
-5,624	22/23 Services Grant	-1,011
-9,858	Social Care Grant held Centrally	-5,636
	<b>Corporate Items</b>	
5,500	Redundancy Provision	5,500
4,300	Change Budget	4,300
703	Budget Inflation Contingency	703
9,858	Social Care Contingency	5,636
0	Housing Benefits Subsidy Loss	7,900
-307	Other	622
	<b>Capital Financing Costs</b>	
38,757	Capital Financing Costs	38,116
	<b>Reserves Movements</b>	
-2,714	Contribution to / (from) Reserves	14,435
<b>500,762</b>	<b>Total Expenditure</b>	<b>543,815</b>
	<b>Financing of Net Expenditure</b>	
-43,611	Revenue Support Grant	-46,500
-185,047	Business Rates Income (Including Grants)	-200,767
-232,631	Council Tax income	-243,096
-4,303	Collection Fund (Surplus)/Deficit	-12,511
-35,170	Social Care Precept	-40,941
<b>-500,762</b>	<b>Total Financing</b>	<b>-543,815</b>

- (51) approves a Band D equivalent Council Tax of £1,932.56 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);
- (52) 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 5 and within the Section 25 Statutory Statement on Sustainability of Budget and Level of Reserves from paragraph 2 of the Revenue Budget report;
- (53) 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 2024/25, in consultation with elected Members;

- (54) approves the savings as set out in Appendix 2 of the Revenue Budget report, subject to the amendments outlined in paragraph (46) above;
- (55) approves the revenue budget allocations for each of the services, as set out in Appendix 4a of the Revenue Budget report, subject to the amendments outlined in paragraph (46) above;
- (56) except where the decision is to be taken by the Council as a Charity Trustee, 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 3 - Committee External Income of the Sheffield City Council Revenue Budget 2024/25;
- (57) approves the Treasury Management and Annual Investment Strategies set out in Appendix 7 of the Revenue Budget report and the recommendations contained therein;
- (58) approves the Minimum Revenue Provision (MRP) Policy set out in Appendix 7 of the Revenue Budget report, which takes into account the revisions proposed for 2024/25 onwards;
- (59) agrees that authority be delegated to the 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;
- (60) approves a Pay Policy for 2024/25 as set out in Appendix 8 of the Revenue Budget report;
- (61) (a) agrees that the Members Allowances Scheme introduced in 2022/23 be implemented for 2024/25 and (b) notes that the Independent Remuneration Panel will review the Scheme each year, to make sure the scheme supports the governance structure and the roles and responsibilities of elected members;
- (62) notes the determination of the Finance Committee on 19th February 2024 to implement a second homes premium (as defined in the report to that Committee) from 1st April 2025;
- (63) notes the determination of the Finance Committee on 19th February 2024 to bring forward the chargeable period of the Long Term Empty premium from 2 years of unoccupation to 1 year of unoccupation with effect from 1st April 2024;
- (64) notes the precepts issued by local parish councils which add £676,767 to the calculation of the budget requirement in accordance with Sections 31 to 36 of the Local Government Finance Act 1992;
- (65) notes the information on the precepts issued by the South Yorkshire Police and Crime Commissioner and of South Yorkshire Fire and 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

- (66) notes that, based on the estimated expenditure level of £543.815m set out in paragraph (50) above, the amounts shown in Appendix 6b below would be calculated by the City Council for the year 2024/25, in accordance with sections 30 to 36 of the Local Government Finance Act 1992:-

**Appendix 6**

**CITY OF SHEFFIELD**  
**CALCULATION OF RECOMMENDED COUNCIL TAX FOR 2024/25 REVENUE**  
**BUDGET**

The Council is recommended to resolve as follows:

1. It be noted that on 13th January 2024, the Council calculated the Council Tax Base 2024/25
  - (a) for the whole Council area as :  
**146,974.6320** (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 6c.
2. Calculate that the Council Tax requirement for the Council's own purposes for 2024/25 (excluding Parish precepts) is:  
**£284,036,674**
3. That the following amounts be calculated for the year 2024/25 in accordance with Sections 31 to 36 of the Act:
  - (a) **£1,697,546,646** 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) **£1,412,833,205** being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act.
  - (c) **£284,713,441** 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) **£1,937.1604** 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) **£676,767** 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) **£1,932.5558** 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. **£40,940,889** 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 2024/25 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	1,288.37	1,503.10	1,717.83	1,932.56	2,362.01	2,791.47	3,220.92	3,865.11
South Yorkshire Fire & Rescue Authority	56.70	66.15	75.60	85.05	103.95	122.85	141.75	170.10
South Yorkshire Police & Crime Commissioner	167.36	195.25	223.15	251.04	306.83	362.61	418.40	502.08
Aggregate of Council Tax Requirements	1,512.43	1,764.50	2,016.58	2,268.65	2,772.79	3,276.93	3,781.07	4,537.29

**Bradfield Parish Council**

	Valuation Band							
	A	B	C	D	E	F	G	H
Sheffield City Council	1,288.37	1,503.10	1,717.83	1,932.56	2,362.01	2,791.47	3,220.92	3,865.11
Bradfield Parish Council	28.49	33.24	37.99	42.74	52.24	61.73	71.23	85.48
South Yorkshire Fire & Rescue Authority	56.70	66.15	75.60	85.05	103.95	122.85	141.75	170.10
South Yorkshire Police & Crime Commissioner	167.36	195.25	223.15	251.04	306.83	362.61	418.40	502.08
Aggregate of Council Tax Requirements	1,540.92	1,797.74	2,054.57	2,311.39	2,825.03	3,338.66	3,852.30	4,622.77

**Ecclesfield Parish Council**

	Valuation Band							
	A	B	C	D	E	F	G	H
Sheffield City Council	1,288.37	1,503.10	1,717.83	1,932.56	2,362.01	2,791.47	3,220.92	3,865.11
Ecclesfield Parish Council	20.38	23.78	27.17	30.57	37.36	44.16	50.95	61.14
South Yorkshire Fire & Rescue Authority	56.70	66.15	75.60	85.05	103.95	122.85	141.75	170.10
South Yorkshire Police & Crime Commissioner	167.36	195.25	223.15	251.04	306.83	362.61	418.40	502.08
Aggregate of Council Tax Requirements	1,532.81	1,788.28	2,043.75	2,299.22	2,810.15	3,321.09	3,832.02	4,598.43

**Stocksbridge Town Council**

	Valuation Band							
	A	B	C	D	E	F	G	H
Sheffield City Council	1,288.37	1,503.10	1,717.83	1,932.56	2,362.01	2,791.47	3,220.92	3,865.11
Stocksbridge Town Council	22.56	26.32	30.08	33.84	41.37	48.89	56.41	67.69
South Yorkshire Fire & Rescue Authority	56.70	66.15	75.60	85.05	103.95	122.85	141.75	170.10
South Yorkshire Police & Crime Commissioner	167.36	195.25	223.15	251.04	306.83	362.61	418.40	502.08
Aggregate of Council Tax Requirements	1,534.99	1,790.82	2,046.66	2,302.49	2,814.16	3,325.82	3,837.48	4,604.98

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 6b**

**Council Tax Schedule 2024/25**

	<b>Band A</b>	<b>Band B</b>	<b>Band C</b>	<b>Band D</b>	<b>Band E</b>	<b>Band F</b>	<b>Band G</b>	<b>Band H</b>
Sheffield City Council	1,288.37	1,503.10	1,717.83	1,932.56	2,362.01	2,791.47	3,220.92	3,865.11
South Yorkshire Fire & Rescue Authority	56.70	66.15	75.60	85.05	103.95	122.85	141.75	170.10
South Yorkshire Police and Crime Commissioner	167.36	195.25	223.15	251.04	306.83	362.61	418.40	502.08
Total charge for non-parish areas of Sheffield	1,512.43	1,764.50	2,016.58	2,268.65	2,772.79	3,276.93	3,781.07	4,537.29
Bradfield Parish Council	1,540.92	1,797.74	2,054.57	2,311.39	2,825.03	3,338.66	3,852.30	4,622.77
Ecclesfield Parish Council	1,532.81	1,788.28	2,043.75	2,299.22	2,810.15	3,321.09	3,832.02	4,598.43
Stocksbridge Town Council	1,534.99	1,790.82	2,046.66	2,302.49	2,814.16	3,325.82	3,837.48	4,604.98

**Appendix 6c**

**Parish Council Precepts**

<b>Parish Council</b>	<b>2023/24</b>			<b>2024/25</b>			<b>Council Tax Band D Increase as %age</b>
	<b>Tax Base (£)</b>	<b>Council Tax Income (£)</b>	<b>Council Tax Band D (£)</b>	<b>Tax Base (£)</b>	<b>Council Tax Income (£)</b>	<b>Council Tax Band D (£)</b>	
Bradfield	5,973.09	255,277	42.7378	6,040.61	258,162	42.7378	0.00%
Ecclesfield	9,346.90	274,756	29.3954	9,391.56	287,111	30.5712	4.00%
Stocksbridge	3,868.34	130,921	33.8443	3,885.25	131,494	33.8443	0.00%
Total/Average	19,188.34	660,954	105.98	19,317.42	676,767	107.15	

3. **Amendment to be moved by Councillor Toby Mallinson, seconded by Councillor Christine Gilligan Kubo**

That the Motion to approve the recommendations of the Strategy and Resources Policy Committee at its meeting held on 21 February 2024, as relates to the City Council's Revenue Budget and Capital Programme 2024/25, be amended by the substitution of the following resolution:-

RESOLVED: That this Council:-

- (1) fully recognises the chronic underfunding of local councils, under successive central governments, in the most centralised of the six largest economies in the world, with a record number of councils facing effective bankruptcy and issuing "section 114 notices";
- (2) notes that this Council is not one of them;
- (3) believes that the committee system, together with the Council being in no overall control, has played an essential role in making parties work together to agree a core budget, as well as securing sound financial management;
- (4) thanks everyone involved in the process of balancing the budget through a process of co-operation, openness and dialogue;
- (5) conveys its immense gratitude to all this Council's direct and indirect workforce, as well as its partners in the voluntary, community, faith and commercial sectors, for their actions in making Sheffield a better place in the face of the huge financial challenges that have had an impact on everyone in the workforce and in the city;
- (6) believes that austerity is a political choice made by the bigger political parties and that the massive government intervention to address Covid or bail out banks shows the money is there if the political will is;
- (7) hopes that the Chancellor of the Exchequer will today recognise the vital role played by local councils, the overstretched public services and the impact of local action, and will take steps to invest in Green jobs that secure the future of local services (buses, public housing, insulation) and district high streets, rather than tax cuts for the super wealthy and support for financial market profits;
- (8) believes it is the duty of all elected members to take on the responsibility of running this Council in the best interests of Sheffield's residents, prioritising the available resources to protect communities and the most vulnerable, and working towards a more equitable and resilient city to face the future;
- (9) welcomes the increase of the Council Tax Hardship Fund, in line with previous Green Group budget amendment proposals over successive years;

- (10) notes that long-term, outsourced contracts with big, private businesses still see increases in our budgets, putting further pressure on other Council services;
- (11) notes that the long-term costs of this finance still stretch into Sheffield's future until 2057;
- (12) welcomes the work already done in this financial year to look at medium-term financial challenges through the £4.3 million Transformation funding;
- (13) welcomes the successes of the Council in attracting significant sums of government money such as the recent £67 million to start regeneration of Furnace Hill and Neepsend for future housing;
- (14) believes that the success of this work demonstrates that this council could do more to address its major strategic and financial challenges in the future and will prepare for this by asking the relevant Policy Committee to consider adding to its work programme the following opportunities to:
  - (a) invite South Yorkshire Pensions Authority and private pension funds to invest in large-scale energy-saving and power-generation schemes on fixed assets such as schools that will bring steady financial returns to both the lenders and the council;
  - (b) invest in a large-scale solar farm that would generate electricity and bring a direct revenue stream to the council;
  - (c) maximise the use of roofspace owned by the council and invest in solar power generation;
  - (d) raise substantial sums for buses, trams, walking and cycling routes and the associated infrastructure through an Employers' Workplace Parking Levy;
  - (e) review the approach to parking policies and zones and investing in staff in order to maximise revenue to the council whilst providing an effective incentive to support buses and trams;
  - (f) maximise the effect of important local authority ecology work, in view of the Nature Emergency and the Council's Biodiversity Duty in the Environment Act 2021, by creating a pipeline of projects to invest developers' contributions towards Biodiversity Net Gain, which would enhance and improve the council's neglected areas of land, whilst saving costs on maintenance;
  - (g) develop a model of community care co-operatives to reduce reliance on profit-making staffing agencies by removing the profit motive from the care sector;



- (h) press central government health services to account for their spending in democratic forums and ensure that every health service spending decision genuinely contributes towards the city's health and wellbeing;
  - (i) develop a model of a directly-owned company (like Oxford Direct Services) that could offer safe and improved services to householders, such as gardening, household repairs, heating system servicing and replacement and retrofit works, providing services that local people need and value, whilst also providing a useful income stream for the Council;
  - (j) continually improve services to residents of the city so as to realise real savings by getting decisions right first time and avoiding the cost of delay and rectification;
  - (k) investigate the scope of municipal climate bonds which have successfully raised millions of pounds of investment for several councils from community sources at a lower rate of interest than the Public Works Loan Board;
  - (l) review the scope of Community Infrastructure Levy charging to ensure that all new property developments make a fair contribution to the communities they affect;
- (15) expects the 2024-25 Collection Fund to contain a surplus arising from additional council tax charges on long-term empty properties and asks Strategy and Resources Policy Committee to consider use of any such surplus to strengthen the work on bringing empty homes back into use, thus creating more homes and reducing the blight that such empty properties bring to our streets;
- (16) recommends to Strategy and Resources Policy Committee that any surplus revenue from the Clean Air Zone, that is not already earmarked, is applied to measures to improve air quality further, noting that the World Health Organisation guidelines recommend annual average concentrations of no more than 10 µg/m<sup>3</sup> of Nitrogen Dioxide, in contrast to the current legal level of 40 µg/m<sup>3</sup>;
- (17) believes that continued cross-party working will give the most benefit for the long-term stability of council finances and also offers the best chance for the residents of Sheffield to have the services they deserve;
- (18) requests the Director of Finance and Commercial Services to implement the City Council's Revenue Budget and Capital Programme 2024/25 in accordance with the details set out in the reports on the Revenue Budget and Capital Programme now submitted;
- (19) approves the contents of the Capital Strategy and the specific projects included in the years 2024/25 to 2028/29;

- (20) notes that the 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;
- (21) approves the proposed Capital Programme for the 5 years to 2028/29 as per Section F of the Capital Strategy report;
- (22) after noting the joint report of the Chief Executive and the Director of Finance and Commercial Services now submitted on the Revenue Budget 2024/25, approves and adopts a net Revenue Budget for 2024/25 amounting to £543.815m, as set out in Appendix 4 of that report as follows:-

#### Appendix 4

<b>Restated 2023/24</b>	<b><u>Summary Revenue Budget</u></b>	<b>2024/25</b>
<b>£000</b>		<b>£000</b>
	<b>Committee Budgets:</b>	
142,387	Adult Health & Social Care	149,903
35,617	Communities, Parks and Leisure	26,862
8,161	Economic Development and Skills	8,833
115,342	Education, Children and Families	118,387
5,484	Housing	6,142
65,021	Strategy and Resources (Excluding Corporate)	67,917
25,120	Transport, Regeneration and Climate	25,670
65,706	Waste & Street Scene	70,143
<b>462,839</b>		<b>473,857</b>
	<b>Corporate Budgets:</b>	
	<b>Specific Grants</b>	
-2,692	New Homes Bonus (CIF)	-1,097
-5,624	22/23 Services Grant	-1,011
-9,858	Social Care Grant held Centrally	-5,636
	<b>Corporate Items</b>	
5,500	Redundancy Provision	5,500
4,300	Change Budget	4,300
703	Budget Inflation Contingency	703
9,858	Social Care Contingency	5,636
0	Housing Benefits Subsidy Loss	7,900
-307	Other	622
	<b>Capital Financing Costs</b>	
38,757	Capital Financing Costs	38,116
	<b>Reserves Movements</b>	
-2,714	Contribution to / (from) Reserves	14,925
<b>500,762</b>	<b>Total Expenditure</b>	<b>543,815</b>

<b>Financing of Net Expenditure</b>		
-43,611	Revenue Support Grant	-46,500
-185,047	Business Rates Income (Including Grants)	-200,767
-232,631	Council Tax income	-243,096
-4,303	Collection Fund (Surplus)/Deficit	-12,511
-35,170	Social Care Precept	-40,941
<b><u>-500,762</u></b>	<b>Total Financing</b>	<b><u>-543,815</u></b>

- (23) approves a Band D equivalent Council Tax of £1,932.56 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);
- (24) 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 5 and within the Section 25 Statutory Statement on Sustainability of Budget and Level of Reserves from paragraph 2 of the Revenue Budget report;
- (25) 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 2024/25, in consultation with elected Members;
- (26) approves the savings as set out in Appendix 2 of the Revenue Budget report;
- (27) approves the revenue budget allocations for each of the services, as set out in Appendix 4a of the Revenue Budget report;
- (28) except where the decision is to be taken by the Council as a Charity Trustee, 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 3 - Committee External Income of the Sheffield City Council Revenue Budget 2024/25;
- (29) approves the Treasury Management and Annual Investment Strategies set out in Appendix 7 of the Revenue Budget report and the recommendations contained therein;
- (30) approves the Minimum Revenue Provision (MRP) Policy set out in Appendix 7 of the Revenue Budget report, which takes into account the revisions proposed for 2024/25 onwards;
- (31) agrees that authority be delegated to the 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;

- (32) approves a Pay Policy for 2024/25 as set out in Appendix 8 of the Revenue Budget report;
- (33) (a) agrees that the Members Allowances Scheme introduced in 2022/23 be implemented for 2024/25 and (b) notes that the Independent Remuneration Panel will review the Scheme each year, to make sure the scheme supports the governance structure and the roles and responsibilities of elected members;
- (34) notes the determination of the Finance Committee on 19th February 2024 to implement a second homes premium (as defined in the report to that Committee) from 1st April 2025;
- (35) notes the determination of the Finance Committee on 19th February 2024 to bring forward the chargeable period of the Long Term Empty premium from 2 years of unoccupation to 1 year of unoccupation with effect from 1st April 2024;
- (36) notes the precepts issued by local parish councils which add £676,767 to the calculation of the budget requirement in accordance with Sections 31 to 36 of the Local Government Finance Act 1992;
- (37) notes the information on the precepts issued by the South Yorkshire Police and Crime Commissioner and of South Yorkshire Fire and 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
- (38) notes that, based on the estimated expenditure level of £543.815m set out in paragraph (22) above, the amounts shown in Appendix 6b below would be calculated by the City Council for the year 2024/25, in accordance with sections 30 to 36 of the Local Government Finance Act 1992:-

## Appendix 6

### CITY OF SHEFFIELD CALCULATION OF RECOMMENDED COUNCIL TAX FOR 2024/25 REVENUE BUDGET

The Council is recommended to resolve as follows:

1. It be noted that on 13th January 2024, the Council calculated the Council Tax Base 2024/25
  - (a) for the whole Council area as :  
**146,974.6320** (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 6c.

2. Calculate that the Council Tax requirement for the Council's own purposes for 2024/25 (excluding Parish precepts) is:  
**£284,036,674**
3. That the following amounts be calculated for the year 2024/25 in accordance with Sections 31 to 36 of the Act:
  - (a) **£1,697,056,646** 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) **£1,412,343,205** being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act.
  - (c) **£284,713,441** 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) **£1,937.1604** 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) **£676,767** 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) **£1,932.5558** 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. **£40,940,889** 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 2024/25 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	1,288.37	1,503.10	1,717.83	1,932.56	2,362.01	2,791.47	3,220.92	3,865.11
South Yorkshire Fire & Rescue Authority	56.70	66.15	75.60	85.05	103.95	122.85	141.75	170.10
South Yorkshire Police & Crime Commissioner	167.36	195.25	223.15	251.04	306.83	362.61	418.40	502.08
Aggregate of Council Tax Requirements	1,512.43	1,764.50	2,016.58	2,268.65	2,772.79	3,276.93	3,781.07	4,537.29

**Bradfield Parish Council**

	Valuation Band							
	A	B	C	D	E	F	G	H
Sheffield City Council	1,288.37	1,503.10	1,717.83	1,932.56	2,362.01	2,791.47	3,220.92	3,865.11
Bradfield Parish Council	28.49	33.24	37.99	42.74	52.24	61.73	71.23	85.48
South Yorkshire Fire & Rescue Authority	56.70	66.15	75.60	85.05	103.95	122.85	141.75	170.10
South Yorkshire Police & Crime Commissioner	167.36	195.25	223.15	251.04	306.83	362.61	418.40	502.08
Aggregate of Council Tax Requirements	1,540.92	1,797.74	2,054.57	2,311.39	2,825.03	3,338.66	3,852.30	4,622.77

**Ecclesfield Parish Council**

	Valuation Band							
	A	B	C	D	E	F	G	H
Sheffield City Council	1,288.37	1,503.10	1,717.83	1,932.56	2,362.01	2,791.47	3,220.92	3,865.11
Ecclesfield Parish Council	20.38	23.78	27.17	30.57	37.36	44.16	50.95	61.14
South Yorkshire Fire & Rescue Authority	56.70	66.15	75.60	85.05	103.95	122.85	141.75	170.10
South Yorkshire Police & Crime Commissioner	167.36	195.25	223.15	251.04	306.83	362.61	418.40	502.08
Aggregate of Council Tax Requirements	1,532.81	1,788.28	2,043.75	2,299.22	2,810.15	3,321.09	3,832.02	4,598.43

**Stocksbridge Town Council**

	Valuation Band							
	A	B	C	D	E	F	G	H
Sheffield City Council	1,288.37	1,503.10	1,717.83	1,932.56	2,362.01	2,791.47	3,220.92	3,865.11
Stocksbridge Town Council	22.56	26.32	30.08	33.84	41.37	48.89	56.41	67.69
South Yorkshire Fire & Rescue Authority	56.70	66.15	75.60	85.05	103.95	122.85	141.75	170.10
South Yorkshire Police & Crime Commissioner	167.36	195.25	223.15	251.04	306.83	362.61	418.40	502.08
Aggregate of Council Tax Requirements	1,534.99	1,790.82	2,046.66	2,302.49	2,814.16	3,325.82	3,837.48	4,604.98

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 6b****Council Tax Schedule 2024/25**

	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
Sheffield City Council	1,288.37	1,503.10	1,717.83	1,932.56	2,362.01	2,791.47	3,220.92	3,865.11
South Yorkshire Fire & Rescue Authority	56.70	66.15	75.60	85.05	103.95	122.85	141.75	170.10
South Yorkshire Police and Crime Commissioner	167.36	195.25	223.15	251.04	306.83	362.61	418.40	502.08
Total charge for non-parish areas of Sheffield	1,512.43	1,764.50	2,016.58	2,268.65	2,772.79	3,276.93	3,781.07	4,537.29
Bradfield Parish Council	1,540.92	1,797.74	2,054.57	2,311.39	2,825.03	3,338.66	3,852.30	4,622.77
Ecclesfield Parish Council	1,532.81	1,788.28	2,043.75	2,299.22	2,810.15	3,321.09	3,832.02	4,598.43
Stocksbridge Town Council	1,534.99	1,790.82	2,046.66	2,302.49	2,814.16	3,325.82	3,837.48	4,604.98

**Appendix 6c****Parish Council Precepts**

Parish Council	2023/24			2024/25			Council Tax Band D Increase as %age
	Tax Base (£)	Council Tax Income (£)	Council Tax Band D (£)	Tax Base (£)	Council Tax Income (£)	Council Tax Band D (£)	
Bradfield	5,973.09	255,277	42.7378	6,040.61	258,162	42.7378	0.00%
Ecclesfield	9,346.90	274,756	29.3954	9,391.56	287,111	30.5712	4.00%
Stockbridge	3,868.34	130,921	33.8443	3,885.25	131,494	33.8443	0.00%
Total/Average	19,188.34	660,954	105.98	19,317.42	676,767	107.15	



4. **Amendment to be moved by Councillor Dianne Hurst, seconded by Councillor Bryan Lodge**

That the Motion to approve the recommendations of the Strategy and Resources Policy Committee at its meeting held on 21 February 2024, as relates to the City Council's Revenue Budget and Capital Programme 2024/25, be amended by the substitution of the following resolution:-

RESOLVED: That this Council:-

- (1) would like to thank officers of the Council who have displayed their knowledge and skill and who have actively engaged in the production of the budget;
- (2) believes that the budget shows the Council's commitment to maintaining its critical services for the citizens of Sheffield, such as looking after older people, safeguarding vulnerable children and the provision of safe, warm and secure homes for citizens, whilst at the same time attempting to address some of the longstanding budget pressures in the provision of temporary housing and the rising contributions to costs of transportation to school for children with special educational needs;
- (3) notes with concern the lack of progress made towards the ambitions for Sheffield to become a Net Zero City by 2030, which ambition was set by the Council in 2020 and recognises the frustrations evident across the City at the lack of progress; emissions have not reduced at the pace or on the scale required to meet that 2030 target and we see an ongoing series of extreme weather events such as storms, floods and extreme temperatures to remind us of the importance of achieving this; yet believes that the Housing Revenue Account (HRA) budget for 2024/25 agreed at the Council meeting on 7<sup>th</sup> February lacked ambition for retrofitting housing stock across the city on a worst first basis and had limited ambition for a programme of building safe warm homes;
- (4) notes the contribution made towards increased participation and inclusion brought about by the Local Area Committees (LACs); this is noted in the development of the City Plan and resolution of local issues but also in the increased engagement with those communities most affected by the cost-of-living crisis; Sheffield Community Councillors believe that increased delegations and responsibility for local decision making to LACs would demonstrate the commitment of this Council to fulfilling the spirit of the recommendations contained in the Lowcock Report, and in this respect, consider that the ongoing review of LACs be given greater priority so urgent consideration can be given to delegating additional responsibilities, and the budgets associated to them, to the LACs, strengthening the commitment to devolving decision making from the Town Hall out to the communities;
- (5) notes a commitment to investing in older persons independent living, but would strengthen this commitment by supporting the development of council homes, not just for older people, across the city; believes that building

programmes such as these transform communities, provide decent sustainable homes, bring housing back into letting to reduce pressures on temporary housing and the waiting list, bring family housing into the market as residents downsize and promote mental and physical wellbeing in addition to the provision of appropriate housing; further, believes that consideration needs to be given to have the right mix of properties across the City, offering the opportunities to downsize whilst remaining within the locality, maintaining tenants' existing links to the services such as GPs and the informal support networks they currently enjoy (Family, Friends, Community Groups, Lunch Clubs, Social Clubs, etc, etc); further believes that support for redevelopment is crucial in the early stages, before there is sufficient momentum and magnitude for programmes to support themselves, and therefore there is a need for investment initially to allow this to happen; noting that the Council is reluctant to borrow, even though there is headroom within the HRA, because of associated costs and because of the risk of exposure to right to buy (RTB), which means that even though there is a social return on investment there is limited financial return on investment;

- (6) notes the commitment of this Council to the provision of social housing made during the February 2024 Council meeting and builds on this commitment by proposing that additional investment is made into a project that explores mechanisms that would allow for the building of sustainable secure family homes whilst freeing them from the risk of RTB; to achieve these ends, the Strategy and Resources Policy Committee be asked to consider committing up to £1m from the transformation fund to support and develop innovative ways to deliver affordable homes in the General Fund;
- (7) notes the undelivered 2022/23 budget implementation plan (BIP) within the HRA that refers to community centres; furthermore, expresses concerns about proposals to dispose of 22 community buildings from the HRA in order to balance the budget; and believes there is a fundamental need for a place where communities can come together and support each other which has been especially important during the cost of living crisis; further believes that this must be right building in the right place and so the Strategy and Resources Policy Committee be asked to consider assigning monies to develop a proper process (including appeals) and a business case for investment in communities and community buildings either from the Transformation Fund or Community Infrastructure Levy (CIL) of up to £1m;
- (8) notes the impact and popularity of initiatives such as school streets in improving the safety of our children on their journey to school; further notes the possibilities inherent in the South Yorkshire Police Parksafes scheme and the cycle route through Shalesmoor, and hopes that similar sustainable infrastructure will become established across the city and receive support and endorsement through the developing Local Travel Plan; and acknowledges the opportunities and benefits for the improvement of air quality and safety around our schools that these various piecemeal projects offer, alongside the opportunities for enhanced camera enforcement delivered by Red Routes;

- (9) requests that the Strategy and Resources Policy Committee should consider funding from the first £0.5m surplus from Clean Air Zone (CAZ) and bus gate income (should a surplus arise within the budget), investigating opportunities for Red Routes to create officer capacity to develop proposals for a mixture of revenue and capital streams to develop modal shifts and bring about change to improve air quality and develop preferences in children for travel to school that will have a positive impact on physical and mental health and wellbeing and bring about lasting change; this would involve partnership work between Police, enforcement officers and the Transport, Regeneration and Climate and Waste and Street Scene Policy Committees and be a mixture of enforcement and education, to improve air quality around schools, support the development of active travel and enhance the school environment for future generations;
- (10) requests the Director of Finance and Commercial Services to implement the City Council's Revenue Budget and Capital Programme 2024/25 in accordance with the details set out in the reports on the Revenue Budget and Capital Programme now submitted;
- (11) approves the contents of the Capital Strategy and the specific projects included in the years 2024/25 to 2028/29;
- (12) notes that the 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;
- (13) approves the proposed Capital Programme for the 5 years to 2028/29 as per Section F of the Capital Strategy report;
- (14) after noting the joint report of the Chief Executive and the Director of Finance and Commercial Services now submitted on the Revenue Budget 2024/25, approves and adopts a net Revenue Budget for 2024/25 amounting to £543.815m, as set out in Appendix 4 of that report, as follows:-

#### **Appendix 4**

<b>Restated 2023/24</b>	<b><u>Summary Revenue Budget</u></b>	<b>2024/25</b>
<b>£000</b>		<b>£000</b>
	<b>Committee Budgets:</b>	
142,387	Adult Health & Social Care	149,903
35,617	Communities, Parks and Leisure	26,862
8,161	Economic Development and Skills	8,833
115,342	Education, Children and Families	118,387
5,484	Housing	6,142
65,021	Strategy and Resources (Excluding Corporate)	67,917
25,120	Transport, Regeneration and Climate	25,670
65,706	Waste & Street Scene	70,143
<b>462,839</b>		<b>473,857</b>

**Corporate Budgets:**

<b>Specific Grants</b>		
-2,692	New Homes Bonus (CIF)	-1,097
-5,624	22/23 Services Grant	-1,011
-9,858	Social Care Grant held Centrally	-5,636
<b>Corporate Items</b>		
5,500	Redundancy Provision	5,500
4,300	Change Budget	4,300
703	Budget Inflation Contingency	703
9,858	Social Care Contingency	5,636
0	Housing Benefits Subsidy Loss	7,900
-307	Other	622
<b>Capital Financing Costs</b>		
38,757	Capital Financing Costs	38,116
<b>Reserves Movements</b>		
-2,714	Contribution to / (from) Reserves	14,925
<b>500,762</b>	<b>Total Expenditure</b>	<b>543,815</b>
<b>Financing of Net Expenditure</b>		
-43,611	Revenue Support Grant	-46,500
-185,047	Business Rates Income (Including Grants)	-200,767
-232,631	Council Tax income	-243,096
-4,303	Collection Fund (Surplus)/Deficit	-12,511
-35,170	Social Care Precept	-40,941
<b>-500,762</b>	<b>Total Financing</b>	<b>-543,815</b>

- (15) approves a Band D equivalent Council Tax of £1,932.56 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);
- (16) 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 5 and within the Section 25 Statutory Statement on Sustainability of Budget and Level of Reserves from paragraph 2 of the Revenue Budget report;
- (17) 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 2024/25, in consultation with elected Members;
- (18) approves the savings as set out in Appendix 2 of the Revenue Budget report;

- (19) approves the revenue budget allocations for each of the services, as set out in Appendix 4a of the Revenue Budget report;
- (20) except where the decision is to be taken by the Council as a Charity Trustee, 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 3 - Committee External Income of the Sheffield City Council Revenue Budget 2024/25;
- (21) approves the Treasury Management and Annual Investment Strategies set out in Appendix 7 of the Revenue Budget report and the recommendations contained therein;
- (22) approves the Minimum Revenue Provision (MRP) Policy set out in Appendix 7 of the Revenue Budget report, which takes into account the revisions proposed for 2024/25 onwards;
- (23) agrees that authority be delegated to the 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;
- (24) approves a Pay Policy for 2024/25 as set out in Appendix 8 of the Revenue Budget report;
- (25) (a) agrees that the Members Allowances Scheme introduced in 2022/23 be implemented for 2024/25 and (b) notes that the Independent Remuneration Panel will review the Scheme each year, to make sure the scheme supports the governance structure and the roles and responsibilities of elected members;
- (26) notes the determination of the Finance Committee on 19th February 2024 to implement a second homes premium (as defined in the report to that Committee) from 1st April 2025;
- (27) notes the determination of the Finance Committee on 19th February 2024 to bring forward the chargeable period of the Long Term Empty premium from 2 years of unoccupation to 1 year of unoccupation with effect from 1st April 2024;
- (28) notes the precepts issued by local parish councils which add £676,767 to the calculation of the budget requirement in accordance with Sections 31 to 36 of the Local Government Finance Act 1992;
- (29) notes the information on the precepts issued by the South Yorkshire Police and Crime Commissioner and of South Yorkshire Fire and 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
- (30) notes that, based on the estimated expenditure level of £543.815m set out in paragraph (14) above, the amounts shown in Appendix 6b below would be

calculated by the City Council for the year 2024/25, in accordance with sections 30 to 36 of the Local Government Finance Act 1992:-

**Appendix 6**

**CITY OF SHEFFIELD**  
**CALCULATION OF RECOMMENDED COUNCIL TAX FOR 2024/25 REVENUE**  
**BUDGET**

The Council is recommended to resolve as follows:

1. It be noted that on 13th January 2024, the Council calculated the Council Tax Base 2024/25
  - (a) for the whole Council area as :  
**146,974.6320** (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 6c.
2. Calculate that the Council Tax requirement for the Council's own purposes for 2024/25 (excluding Parish precepts) is:  
**£284,036,674**
3. That the following amounts be calculated for the year 2024/25 in accordance with Sections 31 to 36 of the Act:
  - (a) **£1,697,056,646** 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) **£1,412,343,205** being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act.
  - (c) **£284,713,441** 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) **£1,937.1604** 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) **£676,767** 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) **£1,932.5558** 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. **£40,940,889** 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 2024/25 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	1,288.37	1,503.10	1,717.83	1,932.56	2,362.01	2,791.47	3,220.92	3,865.11
South Yorkshire Fire & Rescue Authority	56.70	66.15	75.60	85.05	103.95	122.85	141.75	170.10
South Yorkshire Police & Crime Commissioner	167.36	195.25	223.15	251.04	306.83	362.61	418.40	502.08
Aggregate of Council Tax Requirements	1,512.43	1,764.50	2,016.58	2,268.65	2,772.79	3,276.93	3,781.07	4,537.29

**Bradfield Parish Council**

	Valuation Band							
	A	B	C	D	E	F	G	H
Sheffield City Council	1,288.37	1,503.10	1,717.83	1,932.56	2,362.01	2,791.47	3,220.92	3,865.11
Bradfield Parish Council	28.49	33.24	37.99	42.74	52.24	61.73	71.23	85.48
South Yorkshire Fire & Rescue Authority	56.70	66.15	75.60	85.05	103.95	122.85	141.75	170.10
South Yorkshire Police & Crime Commissioner	167.36	195.25	223.15	251.04	306.83	362.61	418.40	502.08
Aggregate of Council Tax Requirements	1,540.92	1,797.74	2,054.57	2,311.39	2,825.03	3,338.66	3,852.30	4,622.77

**Ecclesfield Parish Council**

	Valuation Band							
	A	B	C	D	E	F	G	H
Sheffield City Council	1,288.37	1,503.10	1,717.83	1,932.56	2,362.01	2,791.47	3,220.92	3,865.11
Ecclesfield Parish Council	20.38	23.78	27.17	30.57	37.36	44.16	50.95	61.14
South Yorkshire Fire & Rescue Authority	56.70	66.15	75.60	85.05	103.95	122.85	141.75	170.10
South Yorkshire Police & Crime Commissioner	167.36	195.25	223.15	251.04	306.83	362.61	418.40	502.08
Aggregate of Council Tax Requirements	1,532.81	1,788.28	2,043.75	2,299.22	2,810.15	3,321.09	3,832.02	4,598.43

**Stocksbridge Town Council**

	Valuation Band							
	A	B	C	D	E	F	G	H
Sheffield City Council	1,288.37	1,503.10	1,717.83	1,932.56	2,362.01	2,791.47	3,220.92	3,865.11
Stocksbridge Town Council	22.56	26.32	30.08	33.84	41.37	48.89	56.41	67.69
South Yorkshire Fire & Rescue Authority	56.70	66.15	75.60	85.05	103.95	122.85	141.75	170.10
South Yorkshire Police & Crime Commissioner	167.36	195.25	223.15	251.04	306.83	362.61	418.40	502.08
Aggregate of Council Tax Requirements	1,534.99	1,790.82	2,046.66	2,302.49	2,814.16	3,325.82	3,837.48	4,604.98

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 6b****Council Tax Schedule 2024/25**

	<b>Band A</b>	<b>Band B</b>	<b>Band C</b>	<b>Band D</b>	<b>Band E</b>	<b>Band F</b>	<b>Band G</b>	<b>Band H</b>
Sheffield City Council	1,288.37	1,503.10	1,717.83	1,932.56	2,362.01	2,791.47	3,220.92	3,865.11
South Yorkshire Fire & Rescue Authority	56.70	66.15	75.60	85.05	103.95	122.85	141.75	170.10
South Yorkshire Police and Crime Commissioner	167.36	195.25	223.15	251.04	306.83	362.61	418.40	502.08
Total charge for non-parish areas of Sheffield	1,512.43	1,764.50	2,016.58	2,268.65	2,772.79	3,276.93	3,781.07	4,537.29
Bradfield Parish Council	1,540.92	1,797.74	2,054.57	2,311.39	2,825.03	3,338.66	3,852.30	4,622.77
Ecclesfield Parish Council	1,532.81	1,788.28	2,043.75	2,299.22	2,810.15	3,321.09	3,832.02	4,598.43
Stocksbridge Town Council	1,534.99	1,790.82	2,046.66	2,302.49	2,814.16	3,325.82	3,837.48	4,604.98

**Appendix 6c****Parish Council Precepts**

<b>Parish Council</b>	<b>2023/24</b>			<b>2024/25</b>			<b>Council Tax Band D Increase as %age</b>
	<b>Tax Base (£)</b>	<b>Council Tax Income (£)</b>	<b>Council Tax Band D (£)</b>	<b>Tax Base (£)</b>	<b>Council Tax Income (£)</b>	<b>Council Tax Band D (£)</b>	
Bradfield	5,973.09	255,277	42.7378	6,040.61	258,162	42.7378	0.00%
Ecclesfield	9,346.90	274,756	29.3954	9,391.56	287,111	30.5712	4.00%
Stocksbridge	3,868.34	130,921	33.8443	3,885.25	131,494	33.8443	0.00%
Total/Average	19,188.34	660,954	105.98	19,317.42	676,767	107.15	

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