

CITY COUNCIL (BUDGET) MEETING – 6TH MARCH, 2024

RESOLUTIONS PASSED AT THE MEETING

1. DEBATE ON A PETITION REQUESTING THE COUNCIL TO “STAND WITH PALESTINE”

RESOLVED: That this Council refers the petition to the Strategy and Resources Policy Committee for consideration of all aspects of the petition.

(NOTE: In taking the decision to refer the petition to the Strategy and Resources Policy Committee, the Council was assured by the Chair of the Committee (Councillor Tom Hunt) that the Committee would give proper consideration to each constituent part of the petition to assess what actions the Council would legally be able to take in support of the petition, and that a cross party working group of members of the Strategy and Resources Policy Committee would be convened to oversee that work. The Chair of the Committee gave an additional assurance to develop a cross-party statement of solidarity to be issued if possible, before the start of the pre-election period on 26th March 2024.)

2. COUNCIL PLAN 2024-28

RESOLVED: That, as recommended by the Strategy and Resources Policy Committee at its meeting held on 21st February 2024, this Council approves the Council Plan, as set out in Appendix 1 of the Chief Executive’s report.

3. REVENUE BUDGET AND CAPITAL PROGRAMME 2024/25

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

Savings Proposals	2024/25 (£'000)	Spending Proposals	2024/25 (£'000)
<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
Savings Total	108	Spending Total	108

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

Restated 2023/24	<u>Summary Revenue Budget</u>	2024/25
£000		£000
	Committee Budgets:	
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
462,839		473,857
	Corporate Budgets:	
	Specific Grants	
-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
	Corporate Items	
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
	Capital Financing Costs	
38,757	Capital Financing Costs	38,116
	Reserves Movements	
-2,714	Contribution to / (from) Reserves	14,925
500,762	Total Expenditure	543,815

Financing of Net Expenditure

-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
-500,762	Total Financing	-543,815

- (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.
 - (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

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	

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