

CONSERVATIVE PARTY (AMENDMENT A)

10 RECOMMENDATIONS TO COUNCIL

10.1 REVENUE ESTIMATES 2024-25

- a) That the Net Expenditure Requirement of £575.265m for 2024-25 as set out in this amendment to Document AL (Revenue Estimates) be approved.
- (b) That the additional new savings of £1,266k as set out in Table 1 be approved.
- (c) That the amendments to the Executives Savings proposals that will cost £1,266k as set out in Table 2 be approved.
- (d) That these amendments to Document AL, alongside the original proposals, be approved, requiring the Chief Executive, Strategic Directors and Directors to take necessary action during 2024-25 to ensure the proposals are fully achievable.
- (e) That the comments of Director of Finance on the robustness of the estimates and the adequacy of reserves taking account of the recommendations made at 10.1(a) to (d) above be noted.

10.2 PROPOSED COUNCIL TAX 2024/25

- 10.2.1 That it be noted that the projected council tax base and expenditure forecasts outlined in this report together with the 2024-25 resources and the budget variations approved in 10.1 produce a proposed Band D council tax of £1,701.86 for 2024-25. This is a £80.88 (4.99%) increase from 2023-24.

10.3 PAYMENT DATES FOR COUNCIL TAX AND NATIONAL NON-DOMESTIC RATES

- 10.3.1 That the first instalment date for payment of National Non-Domestic Rates and Council Tax shall be specified by the s151 Officer.

10.4 DELEGATION TO OFFICERS

- 10.4.1 That for the avoidance of doubt and without prejudice to any of the powers contained in Article 14 of Part 2 of the Council's Constitution on the Function of Officers, the s151 Officer shall have full delegated powers to act on behalf of the Council on all matters relating to the Council Tax, Non-Domestic Rates

and Accounts Receivable Debtors including (without prejudice to the generality of the delegation) entry into any business rate pools, pilots, assessments, determinations, recovery, enforcement and, in accordance with the statutory scheme, full delegated powers to act on behalf of the Council with regard to all aspects of the granting of Discretionary and Hardship Rate Relief to qualifying ratepayers.

10.5 HOUSING REVENUE ACCOUNT

10.5.1 Approve the HRA budget as set out in section 5.

10.6 PREPARATION OF ACCOUNTS

- (a) That in preparing the Final Accounts for 2023-24, the s151 Officer be empowered to take appropriate steps to secure the best advantage for the Council's financial position.
- (b) That the s151 Officer be empowered to deal with items which involve the transfer of net spending between the financial years 2023-24 and 2024-25 in a manner which secures the best advantage for the Council's financial position.
- (c) That the s151 Officer report any action taken in pursuance of 10.6(a) and 10.6 (b) above when reporting on the Final Accounts for 2024-25.

10.7 COUNCIL TAX REQUIREMENT 2024-25

- (a) That the council tax base figures for 2024-25 calculated by the Council at its meeting on 9th January 2024 in respect of the whole of the Council's area and individual parish and town council areas be noted.
- (b) That the only special items for 2024-25 under Section 35 of the Local Government Finance Act 1992 are local parish and town council precepts and no expenses are to be treated as special expenses under Section 35(1) (b) of that Act.
- (c) That the Council Tax Requirement, excluding parish and town council precepts, be calculated as follows:

| | |
|------------------------------------------------------------------|-----------------------|
| Gross expenditure | £1,454,259,600 |
| Income | £1,204,095,315 |
| Council Tax requirement (<i>inc Parish precept</i>) | £250,164,285 |
| Council tax base | 144,890 |
| Basic amount of council tax | £1,726.58 |
| Adjustment in respect of parish and town council precepts | £ 24.72 |
| Basic amount excluding parish and town councils | £1,701.86 |

That the precepts of parish and town councils are noted and the resulting basic council tax amounts for particular areas of the Council be calculated as follows:

| <u>Parish or Town Council Area</u> | <u>Local Precept</u> £ | <u>Council Tax Base</u> | <u>Parish/Town Council Tax</u> £ | <u>Whole Area Council Tax</u> £ | <u>Basic Council Tax Amount</u> £ |
|------------------------------------|---------------------------|-------------------------|-------------------------------------|------------------------------------|--------------------------------------|
| Addingham | 109,000 | 1,771 | 61.55 | 1,701.86 | 1,763.41 |
| Baildon | 316,908 | 6,305 | 50.26 | 1,701.86 | 1,752.12 |
| Bingley | 238,290 | 8,587 | 27.75 | 1,701.86 | 1,729.61 |
| Burley | 278,944 | 3,034 | 91.94 | 1,701.86 | 1,793.80 |
| Clayton | 71,944 | 2,513 | 28.63 | 1,701.86 | 1,730.49 |
| Cross Roads | 46,340 | 1,016 | 45.61 | 1,701.86 | 1,747.47 |
| Cullingworth | 49,730 | 1,326 | 37.50 | 1,701.86 | 1,739.36 |
| Denholme | 60,550 | 1,212 | 49.96 | 1,701.86 | 1,751.82 |
| Harden | 54,795 | 844 | 64.92 | 1,701.86 | 1,766.78 |
| Haworth and Stanbury | 64,107 | 1,377 | 46.56 | 1,701.86 | 1,748.42 |
| Ilkley | 399,414 | 7,246 | 55.12 | 1,701.86 | 1,756.98 |
| Keighley | 1,136,626 | 15,243 | 74.57 | 1,701.86 | 1,776.43 |
| Menston | 131,152 | 2,342 | 56.00 | 1,701.86 | 1,757.86 |
| Oxenhope | 55,360 | 1,050 | 52.72 | 1,701.86 | 1,754.58 |
| Sandy Lane | 15,588 | 867 | 17.98 | 1,701.86 | 1,719.84 |
| Shipley | 189,135 | 4,702 | 40.22 | 1,701.86 | 1,742.08 |
| Silsden | 123,500 | 3,237 | 38.15 | 1,701.86 | 1,740.01 |
| Steeton with Eastburn | 91,261 | 1,786 | 51.10 | 1,701.86 | 1,752.96 |
| Wilsden | 112,500 | 1,772 | 63.49 | 1,701.86 | 1,765.35 |
| Wrose | 36,250 | 2,198 | 16.49 | 1,701.86 | 1,718.35 |
| Total of all local precepts | 3,581,394 | 68,428 | | | |

- (e) That the council tax amounts for dwellings in different valuation bands in respect of the Council's budget requirement, taking into account parish and town council precepts applicable to only part of the Council's area, be calculated as follows:

| | Council Tax Amount for Each Valuation Band | | | | | | | |
|---------------------------------------------------------------|--------------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| | <u>Band A</u> £ | <u>Band B</u> £ | <u>Band C</u> £ | <u>Band D</u> £ | <u>Band E</u> £ | <u>Band F</u> £ | <u>Band G</u> £ | <u>Band H</u> £ |
| All parts of the Council's area other than those below | 1,134.57 | 1,323.67 | 1,512.76 | 1,701.86 | 2,080.05 | 2,458.24 | 2,836.43 | 3,403.72 |
| The parish and town council areas of: | | | | | | | | |
| Addingham | 1,175.61 | 1,371.54 | 1,567.48 | 1,763.41 | 2,155.28 | 2,547.15 | 2,939.02 | 3,526.82 |
| Baildon | 1,168.08 | 1,362.76 | 1,557.44 | 1,752.12 | 2,141.48 | 2,530.84 | 2,920.20 | 3,504.24 |
| Bingley | 1,153.07 | 1,345.25 | 1,537.43 | 1,729.61 | 2,113.97 | 2,498.33 | 2,882.68 | 3,459.22 |
| Burley | 1,195.87 | 1,395.18 | 1,594.49 | 1,793.80 | 2,192.42 | 2,591.04 | 2,989.67 | 3,587.60 |
| Clayton | 1,153.66 | 1,345.94 | 1,538.21 | 1,730.49 | 2,115.04 | 2,499.60 | 2,884.15 | 3,460.98 |
| Crossroads | 1,164.98 | 1,359.14 | 1,553.31 | 1,747.47 | 2,135.80 | 2,524.12 | 2,912.45 | 3,494.94 |
| Cullingworth | 1,159.57 | 1,352.84 | 1,546.10 | 1,739.36 | 2,125.88 | 2,512.41 | 2,898.93 | 3,478.72 |
| Denholme | 1,167.88 | 1,362.53 | 1,557.17 | 1,751.82 | 2,141.11 | 2,530.41 | 2,919.70 | 3,503.64 |
| Harden | 1,177.85 | 1,374.16 | 1,570.47 | 1,766.78 | 2,159.40 | 2,552.02 | 2,944.63 | 3,533.56 |
| Haworth and Stanbury | 1,165.61 | 1,359.88 | 1,554.15 | 1,748.42 | 2,136.96 | 2,525.50 | 2,914.03 | 3,496.84 |
| Ilkley | 1,171.32 | 1,366.54 | 1,561.76 | 1,756.98 | 2,147.42 | 2,537.86 | 2,928.30 | 3,513.96 |
| Keighley | 1,184.29 | 1,381.67 | 1,579.05 | 1,776.43 | 2,171.19 | 2,565.95 | 2,960.72 | 3,552.86 |
| Menston | 1,171.91 | 1,367.22 | 1,562.54 | 1,757.86 | 2,148.50 | 2,539.13 | 2,929.77 | 3,515.72 |
| Oxenhope | 1,169.72 | 1,364.67 | 1,559.63 | 1,754.58 | 2,144.49 | 2,534.39 | 2,924.30 | 3,509.16 |
| Sandy Lane | 1,146.56 | 1,337.65 | 1,528.75 | 1,719.84 | 2,102.03 | 2,484.21 | 2,866.40 | 3,439.68 |
| Shipley | 1,161.39 | 1,354.95 | 1,548.52 | 1,742.08 | 2,129.21 | 2,516.34 | 2,903.47 | 3,484.16 |
| Silsden | 1,160.01 | 1,353.34 | 1,546.68 | 1,740.01 | 2,126.68 | 2,513.35 | 2,900.02 | 3,480.02 |
| Steeton with Eastburn | 1,168.64 | 1,363.41 | 1,558.19 | 1,752.96 | 2,142.51 | 2,532.05 | 2,921.60 | 3,505.92 |
| Wilsden | 1,176.90 | 1,373.05 | 1,569.20 | 1,765.35 | 2,157.65 | 2,549.95 | 2,942.25 | 3,530.70 |
| Wrose | 1,145.57 | 1,336.49 | 1,527.42 | 1,718.35 | 2,100.21 | 2,482.06 | 2,863.92 | 3,436.70 |

(f) That it be noted that for the year 2024-25 the Police and Crime Commissioner and West Yorkshire Fire and Rescue Authority (WYFRA) have notified their precepts to be:

| <u>Precept Amount</u> £ | <u>Council Tax Amount for Each Valuation Band</u> | | | | | | | |
|----------------------------------------------------------------|---------------------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| | <u>Band A</u> £ | <u>Band B</u> £ | <u>Band C</u> £ | <u>Band D</u> £ | <u>Band E</u> £ | <u>Band F</u> £ | <u>Band G</u> £ | <u>Band H</u> £ |
| <u>West Yorkshire Fire and Rescue Authority</u> | | | | | | | | |
| 11,517,306 | 52.99 | 61.83 | 70.66 | 79.49 | 97.15 | 114.82 | 132.48 | 158.98 |
| <u>Police and Crime Commissioner for West Yorkshire</u> | | | | | | | | |
| 36,118,179 | 166.19 | 193.88 | 221.58 | 249.28 | 304.68 | 360.07 | 415.47 | 498.56 |

(g) That having calculated the aggregate in each case of the amounts at (e) and (f) above, the Council set the following amounts of council tax for 2024-25 in each of the categories of dwellings shown below:

| | <u>Band A</u> £ | <u>Band B</u> £ | <u>Band C</u> £ | <u>Band D</u> £ | <u>Band E</u> £ | <u>Band F</u> £ | <u>Band G</u> £ | <u>Band H</u> £ |
|--------------------------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| All parts of the Council's area other than those below | 1,353.75 | 1,579.38 | 1,805.00 | 2,030.63 | 2,481.88 | 2,933.13 | 3,384.38 | 4,061.26 |
| The parish and town council areas of: | | | | | | | | |
| Addingham | 1,394.79 | 1,627.25 | 1,859.72 | 2,092.18 | 2,557.11 | 3,022.04 | 3,486.97 | 4,184.36 |
| Baildon | 1,387.26 | 1,618.47 | 1,849.68 | 2,080.89 | 2,543.31 | 3,005.73 | 3,468.15 | 4,161.78 |
| Bingley | 1,372.25 | 1,600.96 | 1,829.67 | 2,058.38 | 2,515.80 | 2,973.22 | 3,430.63 | 4,116.76 |
| Burley | 1,415.05 | 1,650.89 | 1,886.73 | 2,122.57 | 2,594.25 | 3,065.93 | 3,537.62 | 4,245.14 |
| Clayton | 1,372.84 | 1,601.65 | 1,830.45 | 2,059.26 | 2,516.87 | 2,974.49 | 3,432.10 | 4,118.52 |
| Crossroads | 1,384.16 | 1,614.85 | 1,845.55 | 2,076.24 | 2,537.63 | 2,999.01 | 3,460.40 | 4,152.48 |
| Cullingworth | 1,378.75 | 1,608.55 | 1,838.34 | 2,068.13 | 2,527.71 | 2,987.30 | 3,446.88 | 4,136.26 |
| Denholme | 1,387.06 | 1,618.24 | 1,849.41 | 2,080.59 | 2,542.94 | 3,005.30 | 3,467.65 | 4,161.18 |
| Harden | 1,397.03 | 1,629.87 | 1,862.71 | 2,095.55 | 2,561.23 | 3,026.91 | 3,492.58 | 4,191.10 |
| Haworth and Stanbury | 1,384.79 | 1,615.59 | 1,846.39 | 2,077.19 | 2,538.79 | 3,000.39 | 3,461.98 | 4,154.38 |
| Ilkley | 1,390.50 | 1,622.25 | 1,854.00 | 2,085.75 | 2,549.25 | 3,012.75 | 3,476.25 | 4,171.50 |
| Keighley | 1,403.47 | 1,637.38 | 1,871.29 | 2,105.20 | 2,573.02 | 3,040.84 | 3,508.67 | 4,210.40 |
| Menston | 1,391.09 | 1,622.93 | 1,854.78 | 2,086.63 | 2,550.33 | 3,014.02 | 3,477.72 | 4,173.26 |
| Oxenhope | 1,388.90 | 1,620.38 | 1,851.87 | 2,083.35 | 2,546.32 | 3,009.28 | 3,472.25 | 4,166.70 |
| Sandy Lane | 1,365.74 | 1,593.36 | 1,820.99 | 2,048.61 | 2,503.86 | 2,959.10 | 3,414.35 | 4,097.22 |
| Shipley | 1,380.57 | 1,610.66 | 1,840.76 | 2,070.85 | 2,531.04 | 2,991.23 | 3,451.42 | 4,141.70 |
| Silsden | 1,379.19 | 1,609.05 | 1,838.92 | 2,068.78 | 2,528.51 | 2,988.24 | 3,447.97 | 4,137.56 |
| Steeton with Eastburn | 1,387.82 | 1,619.12 | 1,850.43 | 2,081.73 | 2,544.34 | 3,006.94 | 3,469.55 | 4,163.46 |
| Wilsden | 1,396.08 | 1,628.76 | 1,861.44 | 2,094.12 | 2,559.48 | 3,024.84 | 3,490.20 | 4,188.24 |
| Wrose | 1,364.75 | 1,592.20 | 1,819.66 | 2,047.12 | 2,502.04 | 2,956.95 | 3,411.87 | 4,094.24 |

(h) That Council notes the movement in Band D equivalent charges for 2024-25 over 2023-24 as set out in the table below.

| | Council Tax 2024-25 | Council Tax 2023-24 | Percentage change 2023- 24 on 2024-25 |
|---------------------------------------------------|--------------------------------|--------------------------------|------------------------------------------------------|
| | Band D Equivalent | Band D Equivalent | |
| Bradford Metropolitan District Council | 1,701.86 | 1,620.98 | 4.99% |
| West Yorkshire Fire and Rescue Authority * | 79.49 | 77.18 | 2.99% |
| West Yorkshire Police Authority * | 249.28 | 236.28 | 5.50% |
| Local (Parish Council) Precepts: | | | |
| Addingham | 61.55 | 56.26 | 9.4% |
| Baildon | 50.26 | 48.83 | 2.9% |
| Bingley | 27.75 | 27.74 | 0.0% |
| Burley | 91.94 | 88.00 | 4.5% |
| Clayton | 28.63 | 27.32 | 4.8% |
| Crossroads | 45.61 | New | 100.0% |
| Cullingworth | 37.50 | 34.39 | 9.0% |
| Denholme | 49.96 | 45.00 | 11.0% |
| Harden | 64.92 | 58.00 | 11.9% |
| Haworth etc | 46.56 | 44.52 | 4.6% |
| Ilkley | 55.12 | 54.33 | 1.5% |
| Keighley | 74.57 | 52.50 | 42.0% |
| Menston | 56.00 | 54.00 | 3.7% |
| Oxenhope | 52.72 | 40.00 | 31.8% |
| Sandy Lane | 17.98 | 18.40 | -2.3% |
| Shipley | 40.22 | 35.00 | 14.9% |
| Silsden | 38.15 | 28.70 | 32.9% |
| Steeton/ Eastburn | 51.10 | 48.46 | 5.4% |
| Wilsden | 63.49 | 54.01 | 17.6% |
| Wrose | 16.49 | 15.50 | 6.4% |

Appendix A

Council Revenue Budget 2024-25

| | 2024-25 Budget Proposals per this report |
|-------------------------------------------------------------------------------------|---------------------------------------------------------|
| Cumulative gap | |
| 2023-24 Net Expenditure Requirement | 453,159 |
| Recurring Council Pressures | 48,661 |
| BCFT Pressures | 42,100 |
| Time limited Transformation & Contingencies (App F) | 50,000 |
| Reversal of time limited investment CoC25 & Regen Op | (3,250) |
| Inflation and Pay | 24,893 |
| Demographic Growth | 2,054 |
| Funding Changes | (19,787) |
| Base Net Expenditure Requirement | 597,830 |
| Capital financing and central budget adjustments | 4,283 |
| Full year impact of savings approved in 2023-24 | (1,039) |
| Proposed Savings for 2024-25 | (15,810) |
| <i>(Conservative amendments to Executive Proposals per tables 1 & 2)</i> | (0) |
| Flexible use of Capital Receipts | (10,000) |
| | 575,265 |
| RESOURCES | |
| Localised Business Rates | (61,506) |
| BR surplus from 2023-24 | (2,228) |
| Top Up Business Rates Grant | (78,579) |
| Revenue Support Grant | (42,975) |
| Council Tax Income | (246,583) |
| Council Tax Surplus from 2022-23 and 2023-24 | (3,394) |
| Total resources | (435,265) |
| Gap to be filled by EFS | (140,000) |
| Total Resources | (575,265) |
| Total | 0 |

Table 2 - EFS Financing

| | |
|------------------------------------------------------------------------------------------|----------------|
| Total EFS | 140,000 |
| Less additional Capital Receipts from disposal of assets not required for Transformation | (18,000) |
| Total to be filled by borrowing under EFS | 122,000 |

*EFS = Exceptional Financial Support

Table 1 Conservative Amendments – Additional Savings

| Ref. | Description of proposal | 2024-25 Impact £'000 |
|------|-------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|
| C1 | Delete EDI FTE staff posts -treat as HR 'business as usual', and make further FTE reductions to reduce substantive post/ agency costs. | -692 |
| C2 | Revised staff car parking scheme - remove Elected Members' permits - | -3 |
| C3 | Libraries Strategic Review - convert all libraries to 'hybrid' model. additional 'half year' value saving for 2024-25 on top of P14 | -88 |
| C4 | CIP measures - hold in abeyance 2024-25 revenue spend on scheme refs. CS0520 Regeneration Opportunity & CS0554 Property Programme 2023-24 | -204 |
| C5 | CS0354 Squire Lane project - cancel scheme (minor effect 2024-25)* significant effect 2025-26 | -54 |
| C6 | Amend P23 - HWRC extend closure at affected sites to 2 days per week | -225 |
| | Total additional savings | -1,266 |

Table 2 Conservative Amendments – Amendment to the Executives Savings proposals

| Ref. | Description of proposal | 2024-25 Impact £'000 |
|------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|
| C7 | Car Parks Standardisation of Charges: Towns and villages High demand car parks Extend charging from 8-10pm Additional car parks - delay implementation of P5 to 2025-26 | 57 |
| C8 | Car Parking Permits - Standardisation of Charges: Charges for resident and visitor parking permits Business and workers permits / Health visitor permit costs - delay implementation of P6 to 2025-26 | 34 |
| C9 | Retain Youth Service structure - withdraw P9 proposal - | 50 |
| C10 | Car parking - Ilkley Lido car park - introduction of charges – withdraw proposal P17 | 25 |
| C11 | Retain HWRCs (subject to extension of measure P23) - withdraw proposal P22 | 900 |
| C12 | Outdoor Centres - defer closure pending investigation of 'Priority 1' costings and potential for alternative operating models – defer proposal CH1 | 200 |
| | Total amendments to savings | 1,266 |