

## Decisions of the Council on Thursday, 23 February 2023

### These decisions are published for information in advance of the publication of the Minutes

#### Decisions

#### 8. RECOMMENDATIONS FROM THE EXECUTIVE - BUDGET 2023/24

##### 1) REVENUE ESTIMATES 2023/24

##### **Resolved –**

- (a) That the Base Revenue Forecast of £453.159m for 2023/24 be approved as set out in the report (**Executive Document AU**).
- (b) That the existing pressures of £62.0m in 2023/24 as set out in Appendix B, be approved.
- (c) That the investments previously approved of £0.5m in 2023/24 as set out in Appendix C, be noted.
- (d) That the recurring investment proposals of £1.098m in 2023/24 as set out in Appendix D, be approved.
- (e) That the prior agreed savings in Appendix E be noted.
- (f) That new savings of £13.580m in 2023/24 as set out in Appendix F, be approved.
- (g) That the Capital Financing and Central budget adjustments of £22.390m in 2023/24 as set out in Appendix G, be approved.
- (h) That it be noted that within the revenue budget there is a net use of £44.299m in revenue reserves in 2023/24 to balance the budget as outlined in Appendix A.
- (i) That it is noted that £4.250m of pre-approved reserve use is required for City of Culture and a Regeneration opportunity.
- (j) That £6m of reserves are earmarked to the Energy Price Volatility reserve.
- (k) That £3.163m is earmarked to the General Fund Reserve balance so that it remains at 5% of the net revenue budget in line with recommended practice.
- (l) That the comments of the Director of Finance set out in the Section 151 Officer's Assessment of the proposed budgets on the robustness of the estimates and the adequacy of reserves taking account of the recommendations made at 8.1(a) to (k) above, be noted.

##### 2) PROPOSED COUNCIL TAX 2023/24

**Resolved –** That it be noted that the projected council tax base and expenditure forecasts outlined in the report together with the 2023/24 resources and the budget variations approved in 8.1 produce a proposed Band D council tax of £1,620.98 for 2023/24.

### **3) PAYMENT DATES FOR COUNCIL TAX AND NATIONAL NON-DOMESTIC RATES**

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

### **4) DELEGATION TO OFFICERS**

**Resolved** – 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 pilot, 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.

### **5) PREPARATION OF ACCOUNTS**

**Resolved** –

- a) That in preparing the Final Accounts for 2022/23, 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 2022/23 and 2023/24 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 8.5(a) and 8.5 (b) above when reporting on the Final Accounts for 2022/23.

### **6) COUNCIL TAX REQUIREMENT 2023/24**

**Resolved** –

- a) That the council tax base figures for 2023/24 calculated by the Council at its meeting on 3 January 2023 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 2023/24 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:

<b>Gross expenditure</b>	<b>£1,280,230,616</b>
<b>Income</b>	<b>£1,043,866,646</b>
<b>Council Tax requirement</b>	<b>£236,363,970</b>
<b>Council tax base</b>	<b>143,920</b>
<b>Basic amount of council tax</b>	<b>£1,642.33</b>
<b>Adjustment in respect of parish and town council precepts</b>	<b>£21.35</b>
<b>Basic amount excluding parish and town councils</b>	<b>£1,620.98</b>

d) 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</u> <u>Base</u>	<u>Parish/Town</u> <u>Council Tax</u> £	<u>Whole Area</u> <u>Council Tax</u> £	<u>Basic Council</u> <u>Tax Amount</u> £
Addingham	99,749	1,773	56.26	1,620.98	1,677.24
Baildon	306,990	6,287	48.83	1,620.98	1,669.81
Bingley	238,242	8,589	27.74	1,620.98	1,648.72
Burley	264,440	3,005	88.00	1,620.98	1,708.98
Clayton	68,427	2,505	27.32	1,620.98	1,648.30
Cullingworth	45,470	1,322	34.39	1,620.98	1,655.37
Denholme	52,155	1,159	45.00	1,620.98	1,665.98
Harden	48,952	844	58.00	1,620.98	1,678.98
Haworth, Crossroads and Stanbury	106,140	2,384	44.52	1,620.98	1,665.50
Ilkley	392,902	7,232	54.33	1,620.98	1,675.31
Keighley	798,793	15,214	52.50	1,620.98	1,673.48
Menston	122,796	2,274	54.00	1,620.98	1,674.98
Oxenhope	41,960	1,049	40.00	1,620.98	1,660.98
Sandy Lane	16,100	875	18.40	1,620.98	1,639.38
Shipley	164,255	4,693	35.00	1,620.98	1,655.98
Silsden	90,250	3,145	28.70	1,620.98	1,649.68
Steeton with Eastburn	86,504	1,785	48.46	1,620.98	1,669.44
Wilsden	95,000	1,759	54.01	1,620.98	1,674.99
Wrose	33,945	2,190	15.50	1,620.98	1,636.48
<b>Total of all local precepts</b>	<b>3,073,070</b>	<b>68,084</b>			

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	1,080.65	1,260.76	1,440.87	1,620.98	1,981.20	2,341.42	2,701.63	3,241.96
The parish and town council areas of:								
Addingham	1,118.16	1,304.52	1,490.88	1,677.24	2,049.96	2,422.68	2,795.40	3,354.48
Baildon	1,113.21	1,298.74	1,484.28	1,669.81	2,040.88	2,411.95	2,783.02	3,339.62
Bingley	1,099.15	1,282.34	1,465.53	1,648.72	2,015.10	2,381.48	2,747.87	3,297.44
Burley	1,139.32	1,329.21	1,519.09	1,708.98	2,088.75	2,468.53	2,848.30	3,417.96
Clayton	1,098.87	1,282.01	1,465.16	1,648.30	2,014.59	2,380.88	2,747.17	3,296.60
Cullingworth	1,103.58	1,287.51	1,471.44	1,655.37	2,023.23	2,391.09	2,758.95	3,310.74
Denholme	1,110.65	1,295.76	1,480.87	1,665.98	2,036.20	2,406.42	2,776.63	3,331.96
Harden	1,119.32	1,305.87	1,492.43	1,678.98	2,052.09	2,425.19	2,798.30	3,357.96
Haworth, Crossroads and Stanbury	1,110.33	1,295.39	1,480.44	1,665.50	2,035.61	2,405.72	2,775.83	3,331.00
Ilkley	1,116.87	1,303.02	1,489.16	1,675.31	2,047.60	2,419.89	2,792.18	3,350.62
Keighley	1,115.65	1,301.60	1,487.54	1,673.48	2,045.36	2,417.25	2,789.13	3,346.96
Menston	1,116.65	1,302.76	1,488.87	1,674.98	2,047.20	2,419.42	2,791.63	3,349.96
Oxenhope	1,107.32	1,291.87	1,476.43	1,660.98	2,030.09	2,399.19	2,768.30	3,321.96
Sandy Lane	1,092.92	1,275.07	1,457.23	1,639.38	2,003.69	2,367.99	2,732.30	3,278.76
Shipley	1,103.99	1,287.98	1,471.98	1,655.98	2,023.98	2,391.97	2,759.97	3,311.96
Silsden	1,099.79	1,283.08	1,466.38	1,649.68	2,016.28	2,382.87	2,749.47	3,299.36
Steeton with Eastburn	1,112.96	1,298.45	1,483.95	1,669.44	2,040.43	2,411.41	2,782.40	3,338.88
Wilsden	1,116.66	1,302.77	1,488.88	1,674.99	2,047.21	2,419.43	2,791.65	3,349.98
Wrose	1,090.99	1,272.82	1,454.65	1,636.48	2,000.14	2,363.80	2,727.47	3,272.96

f) That it be noted that for the year 2023-24 the Police and Crime Commissioner & the West Yorkshire Fire and Rescue Authority (WYFRA) have indicated the precepts as below while awaiting approval by the precepting authority.

<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>								
11,107,746	51.45	60.03	68.60	77.18	94.33	111.48	128.63	154.36
<u>Police and Crime Commissioner for West Yorkshire*</u>								
34,005,418	157.52	183.77	210.03	236.28	288.79	341.29	393.80	472.56

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 2023-24 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	1,289.62	1,504.56	1,719.50	1,934.44	2,364.32	2,794.19	3,224.06	3,868.88
The parish and town council areas of:								
Addingham	1,327.13	1,548.32	1,769.51	1,990.70	2,433.08	2,875.45	3,317.83	3,981.40
Baildon	1,322.18	1,542.54	1,762.91	1,983.27	2,424.00	2,864.72	3,305.45	3,966.54
Bingley	1,308.12	1,526.14	1,744.16	1,962.18	2,398.22	2,834.25	3,270.30	3,924.36
Burley	1,348.29	1,573.01	1,797.72	2,022.44	2,471.87	2,921.30	3,370.73	4,044.88
Clayton	1,307.84	1,525.81	1,743.79	1,961.76	2,397.71	2,833.65	3,269.60	3,923.52
Cullingworth	1,312.55	1,531.31	1,750.07	1,968.83	2,406.35	2,843.86	3,281.38	3,937.66
Denholme	1,319.62	1,539.56	1,759.50	1,979.44	2,419.32	2,859.19	3,299.06	3,958.88
Harden	1,328.29	1,549.67	1,771.06	1,992.44	2,435.21	2,877.96	3,320.73	3,984.88
Haworth, Crossroads and Stanbury	1,319.30	1,539.19	1,759.07	1,978.96	2,418.73	2,858.49	3,298.26	3,957.92
Ilkley	1,325.84	1,546.82	1,767.79	1,988.77	2,430.72	2,872.66	3,314.61	3,977.54
Keighley	1,324.62	1,545.40	1,766.17	1,986.94	2,428.48	2,870.02	3,311.56	3,973.88
Menston	1,325.62	1,546.56	1,767.50	1,988.44	2,430.32	2,872.19	3,314.06	3,976.88
Oxenhope	1,316.29	1,535.67	1,755.06	1,974.44	2,413.21	2,851.96	3,290.73	3,948.88
Sandy Lane	1,301.89	1,518.87	1,735.86	1,952.84	2,386.81	2,820.76	3,254.73	3,905.68
Shipley	1,312.96	1,531.78	1,750.61	1,969.44	2,407.10	2,844.74	3,282.40	3,938.88
Silsden	1,308.76	1,526.88	1,745.01	1,963.14	2,399.40	2,835.64	3,271.90	3,926.28
Steeton with Eastburn	1,321.93	1,542.25	1,762.58	1,982.90	2,423.55	2,864.18	3,304.83	3,965.80
Wilsden	1,325.63	1,546.57	1,767.51	1,988.45	2,430.33	2,872.20	3,314.08	3,976.90
Wrose	1,299.96	1,516.62	1,733.28	1,949.94	2,383.26	2,816.57	3,249.90	3,899.88

h) That Council notes the movement in Band D equivalent charges for 2023-24 over 2022-23 as set out in the table below.

	Council Tax 2023-24	Council Tax 2022-23	Percentage change
	Band D Equivalent	Band D Equivalent	
<b>Bradford Metropolitan District Council</b>	<b>1,620.98</b>	<b>1,543.93</b>	<b>4.99%</b>
<b>West Yorkshire Fire and Rescue Authority *</b>	<b>77.18</b>	<b>72.18</b>	<b>6.93%</b>
<b>West Yorkshire Police Authority *</b>	<b>236.28</b>	<b>221.28</b>	<b>6.78%</b>
<b>Local (Parish Council) Precepts:</b>			
Addingham	56.26	56.26	0.0%
Baildon	48.83	48.83	0.0%
Bingley	27.74	27.79	-0.2%
Burley	88.00	85.00	3.5%
Clayton	27.32	27.59	-1.0%
Cullingworth	34.39	34.62	-0.7%
Denholme	45.00	52.00	-13.5%
Harden	58.00	46.00	26.1%
Haworth etc	44.52	45.03	-1.1%
Ilkley	54.33	47.11	15.3%
Keighley	52.50	48.11	9.1%
Menston	54.00	54.00	0.0%
Oxenhope	40.00	35.00	14.3%
Sandy Lane	18.40	18.00	2.2%
Shipley	35.00	31.68	10.5%
Silsden	28.70	21.07	36.2%
Steeton/ Eastburn	48.46	45.70	6.0%
Wilsden	54.01	51.25	5.4%
Wrose	15.50	14.50	6.9%
*Provisional figures			

(Andrew Cross – 07870 386523)

**Action: Interim Director of Finance**

## **2. ALLOCATION OF THE SCHOOLS' BUDGET 2023/24 FINANCIAL YEAR**

**Resolved –**

- a) That Council accepts and approves the proposals for the allocation of the 2023/24 Dedicated Schools Grant, as set out in the report (**Executive Document AV**).
- b) Approves the total amount of £708.868m to be appropriated in respect of all schools covered by the Bradford Scheme for the Local Management of Schools, so as to establish the Individual Schools Budget for 2023/24.

(Andrew Redding – 01274 432678)

**Action: Interim Director of Finance**

### 3. CAPITAL INVESTMENT PLAN 2023/24 TO 2026/27

#### Resolved –

- a) That Council has regard to the information contained within the report (**Executive Document AW**) when considering the Capital Investment Plan for 2023-24.
- b) That the updated Capital Plan for 2023-27, be approved; (Appendix A).  
Commitments against reserve schemes and contingencies can only be made after a business case has been assessed by the Project Appraisal Group and approved by Executive.
- c) That specific approval be given for the following schemes to commence following a detailed review by the Project Appraisal Group:
  - The 2023-24 Property Programme has a proposed total cost of £4m and this will be funded by corporate borrowing.
  - IT software – three schemes are planned to improve IT security. The cost of the capital spend is £0.965m and it will be funded by corporate borrowing.

In addition:

- £6m from Reserve schemes for SEND provision across the district funded by corporate borrowing. It will be used to complete a number of SEND expansions across both the mainstream school sector and SEND schools. The budget is required to allow for the development of up to three proposed schemes. Once the initial design and development works have been completed, the necessary statutory processes will commence, including approval from Executive and an update will be provided to the Project Appraisal Group.
  - The utilisation of the Inflation Contingency as set out in the report be delegated to the Strategic Director of Corporate Resources. The additional costs will be funded through corporate borrowing.
- d) That the amendment to the 2022-23 Minimum Revenue Provision (MRP) Policy and the proposed 2023-24 MRP policy set out in Appendix 2, is approved.
  - e) That delegated authority is given to Section 151 Officer to repay debt on an annuity basis, for chosen properties purchased during or after 2018-19.

Delegated authority could only be exercised if two conditions are met:

- the asset retains or increases its value;
  - the return from the capital scheme is sufficient to repay the capital sum invested.
- f) That the Capital Strategy (including Prudential Indicators), set out at Appendix 3, be approved.
  - g) That the Flexible Use of Capital Receipts Strategy as presented at Appendix 4 - is recommended to the Executive to:
    - Approve the Flexible use of Capital Receipts policy for 2022-23 and 2023-24 as outlined in Appendix 4 section 2.2.
    - Delegate powers to the Section 151 office in consultation with the Leader to vary the values outlined in Appendix 4 section 2.2 subject to the value of Capital receipts achieved in 2023-24, whilst ensuring compliance with the Direction from DHLUC outlined in section 2.1.

**Action: Interim Director of Finance**

#### **4. HOUSING REVENUE ACCOUNT**

**Resolved –**

- a) That rent increase of 7% be applied from 1 April 2023, as set out in section 4.7 of the report (**Executive Document AX**).
- b) That transfer of housing reserves of £503k from General Fund to the Housing Revenue Account as set out in section 4.4 of the report, be approved.
- c) That service charges to apply from 1 April 2023, as set out in section 4.11 of the report.

(Arfat Lohn – 07866 887377)

**Action: Interim Director of Finance**

#### **5. 2023/24 BUDGET PROPOSALS AND FORECAST RESERVES – SECTION 151 OFFICER ASSESSMENT**

That Members have regard to the report (**Executive Document AY**) in setting the budget, and in particular note the conclusions that:

- the estimates presented to Council are sufficiently robust to set a balanced and deliverable budget in 2023-24.
- the reserves are adequate for the 2023/24 proposed budget. The level of reserves has reduced substantially to support the Council budget and in line with Central Government expectation that Councils should use their reserves.
- the projected corporate reserves, on current estimates, are adequate in the short term, subject to the implementation of the rest of the proposed financial plan, however they do not represent a sustainable solution to addressing budget pressures beyond 2023-24.
- the Medium Term Financial Strategy will be updated and reported to Executive as clarity on future local government funding, reforms of adult and social care and other relevant issues are received.

As with all budgets there is the potential for amendments to be proposed/agreed which could change the overall package of proposals. In that respect, it should be highlighted that this statement would have to be amended if a decision was proposed that leads to the Council's reserves reducing below their recommended General Fund balance level. In addition, any other amendments would be considered against the scale of the overall budget and depending upon the extent and nature, may result in a revised statement.

**FROM:** Asif Ibrahim  
Director of Legal and Governance  
City of Bradford Metropolitan District Council

Committee Secretariat Contact: Guy Close, 07811 503906



