

Report of the Director of Finance to the meeting of Executive to be held on 21 February 2023 and Council to be held on 23 February 2023

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Subject:

The Council's Revenue Estimates for 2023-24

Summary Statement:

The report provides Members with details of the Council's Revenue Estimates for 2023/24

EQUALITY & DIVERSITY:

The report sets out clearly the need for equality to be considered as part of the Budget Strategy. As in previous years full Equality Impact Assessments have been produced for all budget proposals and full consultation with relevant groups has been undertaken. The outcome of consultation will be considered and reported upon before the 2023/24 budget is approved.

The Revenue budget supports the delivery of Council priorities including significant action to address inequalities in health, income, opportunity and environmental quality.

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Portfolio:

Leader

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Overview & Scrutiny Area:

Corporate

THE COUNCIL'S REVENUE ESTIMATES FOR 2023/24

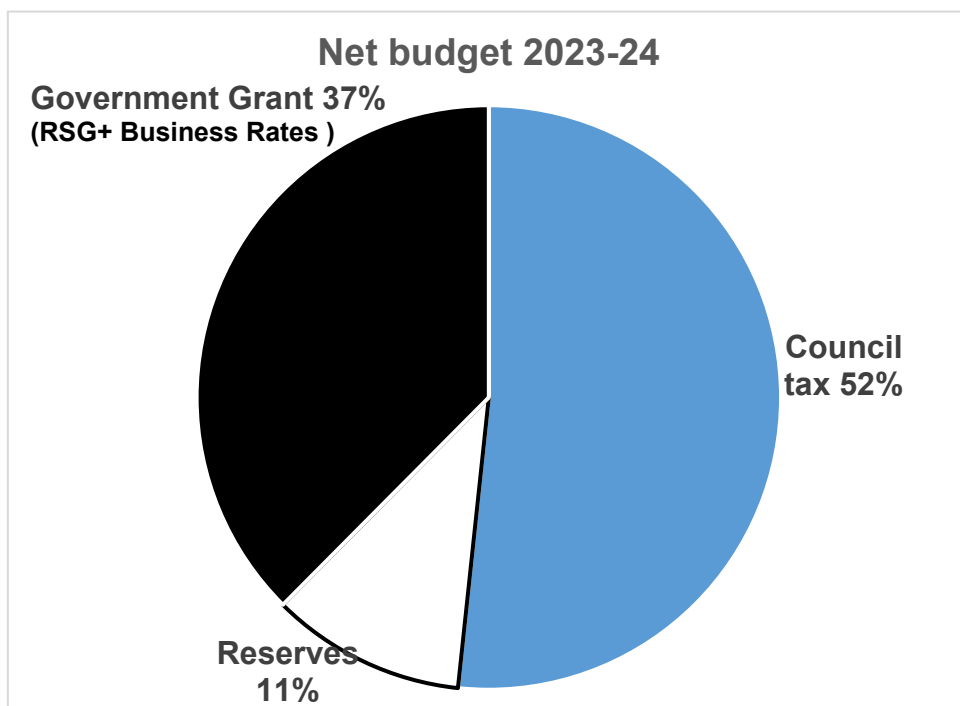
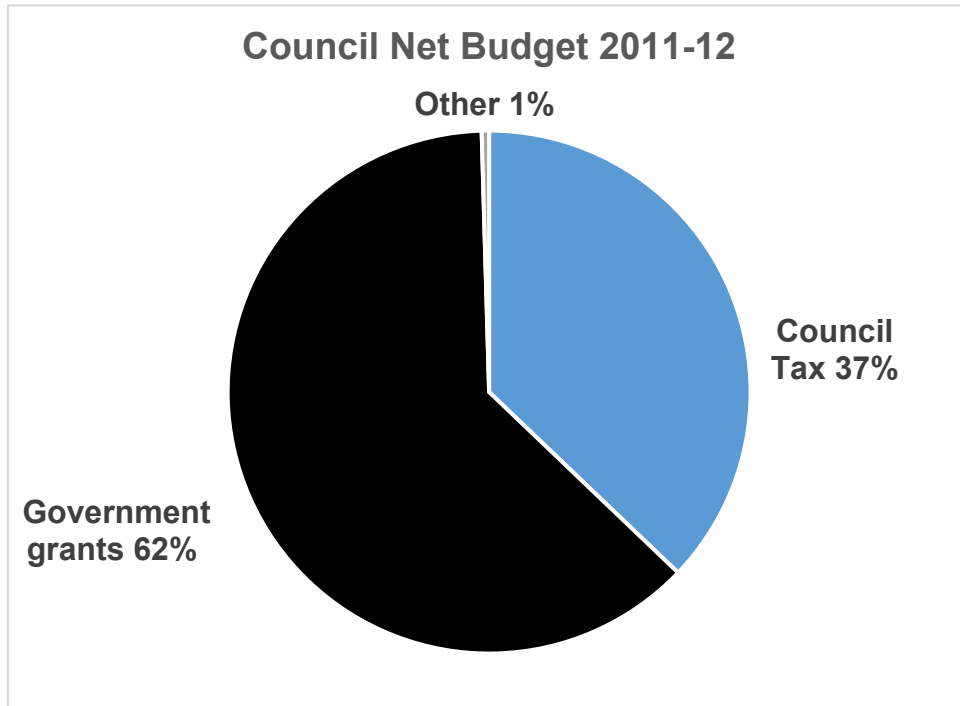
1. PURPOSE

- 1.1 This report proposes the estimates of net revenue expenditure be recommended to Council for approval as the Council's balanced revenue budget for 2023/24.
- 1.2 The revenue estimates are part of the overall budget proposal for the Council which also includes:
 - the recommended Capital Investment Plan, including changes to the Minimum Revenue Provision policy and the adoption of Flexible use of capital receipts.
 - the recommendations associated with the new Housing Revenue Account.
 - the allocation of the Schools Budget 2023/24
 - Section 151 Officer's Assessment of the proposed budgets
- 1.3 The overall budget proposal allocates available resources to support the delivery of Council priorities:
 - A great start and a good school for all our children
 - Better health, better lives
 - Safe, strong and active communities
 - Skills, jobs and a growing economy
 - A Sustainable District
 - Decent homes
 - Enabling Council
- 1.4 This report is submitted to enable the Executive to make recommendations to Budget Council on the setting of the 2023/24 budget and the Council Tax for 2023/24, as required by Part 3C of the Council's Constitution.

2 Context

- 2.1 The 2023-24 Budget proposals published in December 2022, were developed amidst unprecedented levels of uncertainty and financial pressure resulting from extraordinary levels of inflation, rising demand for services particularly children's and adults social care, the increasing cost and complexity of those services, the need to deliver improvements and the impact of austerity which has already required the Council to find £310m savings.
- 2.2 The interim period since publication has seen those pressures continue to grow both in Bradford and across local government as a whole and the proposals set out in this report allocate £58.4m – almost 13% of the proposed net budget – just to meet the costs of inflation and before any demand pressures are taken into account.
- 2.3 While the Government's Financial Settlement for Local Authorities has increased the core spending power of Councils this includes the assumption that all Councils will raise Council tax and the Adult Social Care precept to the maximum allowed without a local referendum. In line with that assumption the budget proposes an increase of 4.99% in Council tax. This would add the equivalent of £1.48 per week to Band D council tax. Council tax would continue to be among the lowest in West Yorkshire.

2.4 Over recent years the proportion of the Council's budget funded by Council Tax payers has increased significantly and now accounts for more than half of the Council's net resources. Conversely, the proportion of the budget funded by central government has shrunk. Authorities such as Bradford, which have below average levels of Council Tax and high numbers of properties in lower Council Tax bands, are unable to raise as much funding locally as other often far wealthier areas with lower levels of need. Bradford is therefore less able to raise sufficient funding to keep pace with inflation and demand for services. While the proposed increase in Council Tax will raise £11m to support local services this sum is dwarfed by the scale of the current financial pressures.



- 2.5 National Government has been clear that it expects Councils to deploy reserves to mitigate against the impact of inflation and demand. The revenue estimates set out in this report propose the use of £44.299m of Council reserves. This represents an unprecedented use of reserves that cannot be sustained beyond the short-term. Our reserves can only be used once, and resources set aside for investment in the District's priorities and its future must now be used to meet the immediate funding challenges.
- 2.6 Since 2011-12 the Council has had to find £310m in savings as a result of austerity, rising demand and increasing costs. The revenue estimates propose a further £36m of savings for 2023-24 including significant savings to be made through the management of vacant posts which will inevitably impact on council capacity.
- 2.7 A number of financial adjustments are reported that are in train; ostensibly these do not impact directly on frontline service delivery however many of them will have an effect on financial resilience and organisational capacity.
- 2.8 The proposed budget invests in vitally important services to our most vulnerable residents, protects frontline services and retains the capacity to deliver key regeneration projects.
- 2.9 Most of the Council's services are relatively low cost and high performance compared to similar councils and delivery of the Council's transformation programme will be key to securing and sustaining services and outcomes must be prioritised over the next twelve months. There is however a limit to what more can be saved without reducing services; reserves are finite and rapidly diminishing; Council Tax cannot meet cost and demand pressures.
- 2.10 For the fifth consecutive year, local authorities have been provided with only a one-year funding settlement from Government and one which lags behind inflation making financial planning difficult and uncertain. Reforms to the funding system which would benefit Bradford by £32m a year have been repeatedly delayed and put on hold. To date public health grants for 2023-24 have not yet been announced.
- 2.11 Responses to the national challenges in Adult Social Care have been based on short-term annual funding announcements when what is needed is sustained investment and reform to meet increasing demand and challenges in recruitment and retention as competitive wages for care workers are increasingly unaffordable for cash strapped Councils.
- 2.12 Likewise, while the Government's recognition of the demand pressures facing children's social care nationally, the dysfunctional nature of the residential care market and the need for wide ranging reforms are welcome, its response both in terms of the investment on offer and the pace of reform needs to go further and faster if we are to sustain good local services and financial viability.
- 2.13 In order for the District is to achieve its full productive potential then Government must also signal an ongoing commitment to its levelling up agenda, to work with the Council to secure the infrastructure investment that the District needs and to shift from the competitive funding regime for regeneration funds to one based on needs and local circumstances.
- 2.14 However, a sustainable future for Council services and investment in our District's future

requires certainty, fairness and reform in funding, national solutions to the crises in adults and children's social care and a renewed and re-shaped commitment to levelling up. The Council's submission to the Chancellor's Spring Budget has made the case for these policy shifts.

3 PROPOSED REVENUE BUDGET 2023/24

3.1 The balanced 2023/24 revenue budget is predicated on total available general resources (Council Tax income, Business Rates income, Top up Grant, Revenue Support Grant and use of reserves) of £453.270m in 2023/24.

3.2 The total expenditure takes account of changes to the underlying (base) level of expenditure at the start of the year arising from:

- £58.4m to meet cost pressures arising from inflation including increases in pay, the National, energy price inflation and general inflation. Given the volatility of energy prices £6m is also recommended to be added to an earmarked reserve to cover risk of energy price volatility.
- Significant new investment in support for Children's Social Care of £57m.
- Additional support for Adult Social Care of £5m.
- £2.7m to meet the cost of demographic growth in Adults, Children's Social Care and Waste Services.
- £36m of budgeted savings; making greater use of financing flexibilities, additional income, and partner contributions as outlined in Appendix E and F.
- 4.99% increase in Council tax and Social Care Precept as outlined in the Chancellor's Autumn statement, raising an additional £11m for vital local services.
- £44.3m of reserve use to balance the budget (Appendix I), and a further £4.25m for City of Culture and a Regeneration opportunity that have been previously approved as outlined in Appendix (H).
- £6m of reserves will also be earmarked to the Energy Price volatility reserve, and £3.1m of reserves will be added to the £19.5m General Fund reserve to ensure that 5% is held as a General Fund balance in line with recommended practice as outlined in Appendix J
- The proposals would potentially result in 3 redundancies, and every effort would be made to ensure that staff affected will be redeployed in line with Council policy.
- The intent to continue to focus on the delivery of efficiencies and cost-effective service delivery whilst improving outcomes.
- Proposals for a number of new investments to be added to the Capital Investment Plan (see accompanying Capital Investment Budget report) including Vehicle replacements (£3m), Property Programme improvements including investments to help move the Councils estate to net zero (£4m) - this will help supplement other energy efficiency schemes already in the CIP, IT equipment upgrades (£2m), Additional contingency to help mitigate additional construction inflation (£10m), and City Centre Regeneration (£18m). £5.2m is also recommended to be added to the Reserve list of the Capital investment plan for Children's Residential Care pending agreement with the Bradford Children's and Families Trust.

3.3 Key changes since the approval of the 2023/24 Budget Update Report & Addendum (Executive 31st January 2023) are:

- Negotiations have been on going about the contract price for the Bradford Children's and Families Trust. As a result of continued growth in Children Looked After numbers in high-cost placements, and continued increases in Agency staff numbers, the costs of Children's Social Care have continued to increase throughout 2022-23, and this will impact on the costs in 2023-24. This has added £12m of additional costs for Children's Social Care.
- The Local Government Final Settlement was also published by the Government on 7th February 2023. This resulted in some small-scale changes in the Final Settlement the Council will receive £223k more than had been estimated at the Provisional Settlement.
- The Waste Services saving of £500k has also been amended to £388k in 2023-24, following public consultation and the identification of alternative proposals, the closure of the Keighley Household Waste and Recycling centre will no longer happen.
- The overall impact of the above is an increased call on reserves to balance the budget of £11.889m to £44.299m
- Further, as a result of the increase in the size of the Council's net revenue budget, the General fund reserve will also need to be increased pro rata, so that the Council continues to hold 5% as a contingency. This will result in a £3.163m increase in the General Fund reserve, with funding to derive from other existing reserves.

3.4 The additional £11.889m of reserves that are proposed to be used to fund the budget gap in 2023-24 have derived from mitigating actions that will reduce the Councils forecast overspend in 2022-23, meaning that more reserves will be carried forward to 2023-24 than would otherwise be the case. The mitigations include applying the Minimum Revenue Provision policy change to 2022-23 (c£5m); including redistributed National Levy Account surplus from Government (c£1.1m) (notified by government on 6th February 2023), and additional Health related funding including recently announced discharge to assess grants and planned for contributions from Local health partners.

3.5 Negotiations continue with the Bradford Children's and Families Trust.

3.6 The overall budget summary position is shown at Appendix A, with further detail contained in Appendices B to J.

4 COUNCIL TAX IMPLICATIONS

4.1 In setting the Council Tax for 2023/24, Council will have regard to the Council Tax base approved by the Executive on 3 January 2023. The Council will also wish to note the precepts of the parish and town councils.

5 MATTERS RELATING TO 2022/23 FINANCIAL POSITION

5.1 The 2023/24 financial position is contingent upon the 2022/23 audited out-turn. The Executive is therefore asked to give the s151 Officer authority to secure the best position for the Council in respect of 2023/24 in preparing the Final Accounts for 2022/23.

MATTERS RELATING TO FUTURE EXTERNAL AUDIT

5.2 The External Audit contract was renewed in 2022-23, for 5 years from April 2023

through a procurement coordinated by Public Sector Audit Appointments.

6 RISK MANAGEMENT AND GOVERNANCE ISSUES

- 6.1 The uncertainties regarding the funding that will be available to the Council are considered within the Section 151 Officer's Report. Existing governance arrangements around the Council's financial monitoring will continue.

7 LEGAL APPRAISAL

- 7.1 It is necessary to ensure that Executive have comprehensive information when considering the recommendations to make to Council on the budget for 2023/24 at their meeting on 21 February 2023. It is a legal requirement that Members have regard to all relevant information. The information in this report and any updated information produced to Executive on 21 February 2023 following their consideration on 31st January 2023 of the feedback received to date from the consultation processes and their consideration of equality issues are considered important in this context. It will also be necessary to consider any further information produced to the 21st February 2023 Executive meeting.

8 OTHER IMPLICATIONS

8.1 EQUALITY & DIVERSITY

- 8.1.1 The equality implications of the new budget proposals and the proposed amendments to previous budget decisions were highlighted in an appendix in Budget Update report presented to the meeting of Executive on 31st January 2023. The equality implications of the 2023/23 proposals previously approved by Budget Council in February 2022 were fully considered by Council at that time.
- 8.1.2 Equality impact assessments are undertaken on all budget proposals. Where impacts are identified on particular protected characteristic groups, the assessments are published, consulted on and then further updated reflecting on feedback received. These assessments for the 2023/24 proposals are accessible via this link:

[Budget EIAs - 2023-24 | Bradford Council](#)

The EIAs have been updated and republished for this meeting.

Elected Members should consider the Equality Impact Assessments in full. The consultation provides the opportunity for the Council to better understand:

- The consequences for individuals with protected characteristics affected by changes, particularly related to proposals relating to social care;
- Any cumulative impact on groups with protected characteristics.

8.2 SUSTAINABILITY IMPLICATIONS

- 8.2.1 There are no direct sustainability implications resulting from this report.

8.3 GREENHOUSE GAS EMISSIONS IMPACTS

8.3.1 There are no direct greenhouse gas emissions implications resulting from this report.

8.4 COMMUNITY SAFETY IMPLICATIONS

8.4.1 There are no direct community safety implications of new budget proposals.

7.5 HUMAN RIGHTS ACT

8.5.1 Any human rights implications resulting from this report are referred to in the Equality Impact Assessments.

8.6 TRADE UNION

8.6.1 The feedback from the consultation programme on the Council's new budget proposals and the proposed amendments to previous budget decisions were detailed in an appendix to a report presented to the meeting of Executive on 31st January 2023. The consultation feedback on the proposals previously approved by Budget Council was fully considered by Council at that time.

8.7 WARD IMPLICATIONS

8.7.1 In general terms, where proposals affect services to the public, the impact will typically be felt across all wards. Some proposals will have a more direct local impact on individual organisations and/or communities.

7.8 IMPLICATIONS FOR CORPORATE PARENTING

8.8.1 Any implications for corporate parenting are addressed in the detailed budget proposals

8.9 ISSUES ARISING FROM PRIVACY IMPACT ASSESMENT

None.

9 RECOMMENDATIONS TO COUNCIL

Executive is asked to approve the following recommendations to Council:

9.1 REVENUE ESTIMATES 2023/24

- (a) That the Base Revenue Forecast of £453.159m for 2023/24 be approved as set out in this report.
- (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.

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

9.2 PROPOSED COUNCIL TAX 2023/24

- 9.2.1 That it be noted that the projected council tax base and expenditure forecasts outlined in this 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.

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

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

9.4 DELEGATION TO OFFICERS

- 8.4.1 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 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.

9.5 PREPARATION OF ACCOUNTS

- (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.

9.6 COUNCIL TAX REQUIREMENT 2023/24

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

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

(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 Base</u>	<u>Parish/Town Council Tax</u> £	<u>Whole Area Council Tax</u> £	<u>Basic Council 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
Total of all local precepts	3,073,070	68,084			

- (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 Band D Equivalent	Council Tax 2022-23 Band D Equivalent	Percentage change
Bradford Metropolitan District Council	1,620.98	1,543.93	4.99%
West Yorkshire Fire and Rescue Authority *	77.18	72.18	6.93%
West Yorkshire Police Authority *	236.28	221.28	6.78%
Local (Parish Council) Precepts:			
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			

BACKGROUND DOCUMENTS

Executive reports

- 21st February 2023: 2023-24 Budget Proposals and Forecast Reserves – S151 Officer Assessment
- 31st January 2023: 2023-24 Budget Update Report and Addendum
- 31st January 2023: Qtr 3 Finance Position Statement 2022-23
- 3rd January 2023: Calculation of Bradford’s Council Tax Base and Business Rates Base for 2023-24
- 14th December 2022 Proposed Financial Plan and Budget proposals for 2023-24

10 APPENDICES

- 10.1 Appendix A: Council Cumulative Budget 2023/24
- 10.2 Appendix B – Existing pressures for consultation until 25th January 2023
- 10.3 Appendix C: Schedule of agreed recurring investments previously consulted on (for reference only)
- 10.4 Appendix D: Recurring investment proposals which are open for consultation until 25th January 2023
- 10.5 Appendix E: Schedule of agreed savings previously consulted on (for reference only)
- 10.6 Appendix F: Schedule of proposed savings open for Consultation until 25 January 2023
- 10.7 Appendix G: Financing and central budget adjustments (for reference only)
- 10.8 Appendix H: Time limited investments previously approved by Full Council (For reference only)
- 10.9 Appendix I: Proposed Used of Reserves
- 10.10 Appendix J: Proposed Earmarking of Reserves

COUNCIL CUMULATIVE BUDGET 2023/24

SUMMARY OF FINANCIAL IMPLICATIONS

	2023/24 Budget Proposals Addendum 31 st Jan 2023 £000s	Difference £000s	2023/24 Revenue Estimates 21 st Feb 2023 £000s
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Cumulative gap £000s			
2022/23 Base Budget	388,456		388,456
Existing Pressures in Children's & Adults Care (App B)	50,000	12,000	62,000
Investments previously approved (App C)	500		500
Recurring Investments (App D)	1,098		1,098
Inflation	58,450		58,450
Demographic Growth	2,713		2,713
Funding Changes	(21,914)	(223)	(22,137)
Base Net Expenditure Requirement	479,302	11,777	491,079
Reversal of One-Off investments	(1,600)		(1,600)
Existing approved savings (App E)	(350)		(350)
New Savings for consultation (App F)	(13,692)	112	(13,580)
Capital financing & central budget adjustments (App G)	(22,390)		(22,390)
Net Expenditure Requirement	441,270	11,889	453,159
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RESOURCES			
Localised Business Rates (BR)	(58,249)		(58,249)
BR Coll Fund deficit from 2022-23	2,067		2,067
Top Up Business Rates Grant	(74,971)		(74,971)
Revenue Support Grant	(40,304)		(40,304)
Council Tax Income	(233,290)		(233,290)
CT Coll Fund deficit from 2022-23	138		138
Pre agreed Use of reserves (App H)	(4,250)		(4,250)
Dept of Place reserve use (App I)	(2,000)		(2,000)
Use of reserves to balance the budget (App I)	(30,410)	(11,889)	(42,299)
Total resources	(441,270)		(453,159)

Appendix B – Existing pressures for consultation until 25th January 2023

Appendix Costs and Savings are shown for both 2023-24 and 2024-25 in comparison to the 2022-23 Budget

Existing Pressures for consultation		2023-24
		£'000
	Children's Social Care Pressures	57,000
	Adults Social Care Pressures – part reversal of prior Demand Management Saving	5,000
	Total	62,000

Appendix C - Schedule of agreed recurring investments previously consulted on (for reference only)

Recurring Investments for 2023-24 previously consulted on (For reference only)		2023-24	2024-25
		£'000	£'000
HWR8.1	Adults Commissioning Team expansion (£500k increase in each year for 3 years from 2021-22 as previously planned)	500	500
	Total	500	500

Appendix D - Recurring investment proposals which are open for consultation until 25th January 2023

Proposed Recurring Investments for 2023-24 - for consultation		2023-24	2024-25
		£'000	£'000
	SEND Improvement Plan - Additional investment in SEND in line with improvement plan	700	700
	Environmental Health – Support recruitment to enable the Council to meet its statutory requirements and meet demand generated through City of Culture	268	268
	Digital Autopsy Scanner - investment in the digital autopsy (non-invasive post mortem) service	72	72
	Share of Mortuary Staffing Costs - required to address a shortfall identified following inspection from HTA (Regulator).	58	58
	Total	1,098	1,098

Appendix E - Schedule of agreed savings previously consulted on (for reference only)

Recurring Savings for 2022-23 previously consulted on (For reference only)		2023-24	2024-25
		£'000	£'000
6X1	Welfare Advice & Customer Service - Fundamental change to the way the Council and its partners deliver customer facing Services, focussed on customers getting the 'right support at the right time'.	(350)	(350)
	Total	(350)	(350)

Appendix F- Schedule of proposed savings open for Consultation until 25 January 2023

Savings proposals		2023-24	2024-25
		£'000	£'000
CH6	Aspiration Bradford – cease service	(140)	(140)
CH8	Child Friendly City – Reduce Costs	(35)	(35)
CR25	Digital Mailroom - Reduce outgoing mail and printing costs	(75)	(75)

CR4	Vacancy Review & Abatement Factor – keep vacant posts unfilled for longer.	(10,000)	(10,000)
CR6	Estates - Closure of Argus and MMT 23-24. Closure of Britannia and additional sites 24-25.	(279)	(840)
CR8	IT Programme – Implement IT strategy; initial savings identified	(350)	(350)
HW7	Charging Adult Social Care Self Funders full costs – This is being separately consulted on.	(1,250)	(1,250)
R40	Car Parking - Implement consistent parking regime	(218)	(308)
R52	PTH Improvement Plan implementation	(320)	(420)
R54	CCTV commercialisation - Opportunities for CCTV commercialisation. Historic business case to be reassessed to determine viability and options.	(25)	(25)
R71	Fleet Review: Transformation programme Looking at Fleet efficiencies that includes reducing Grey Fleet, centralising budgets, reducing the use and costs of hire vehicles, value for money planned vehicle replacement plans.	(500)	(700)
R41	Waste Review - Development of Mechanical Recycling Facility (pending government consultation), review of food waste, recycling processing, consistent collections, fuel, re-routing of rounds and some reduced weekend opening hours at all HWRCs.	(388)	(776)
	Total	(13,580)	(14,919)

Appendix G – Financing and central budget adjustments (for reference only)

Financing and Central budget adjustments (For reference only)		2023-24	2024-25
		£'000	£'000
CR10	Capitalisation: Impact of recent Executive decision to fund Directly Financed Capital Expenditure through borrowing instead.	(900)	(900)
CR12	Flexible use of capital receipts – apply to use Capital receipts flexibilities to fund transformation and other qualifying revenue expenditure.	(2,000)	(2,000)
CR13	MRP (Minimal Revenue Position) review - Change policy to annuity method from straight line.	(5,000)	(1,000)
CR5	Capitalisation: capitalise project manager and other support service costs currently funded by revenue budgets in line with Executive approval in 2022-23	(1,000)	(1,000)
R56	Clean Air Zone Funding – Opportunities for reinvestment in activities supporting clean transport, improved air and environmental quality	(3,000)	(3,000)
R59	Maximise funding from devolution.	(640)	(640)
CH9	Increase Dedicated Schools Grant Early Years Block contribution	(350)	(350)
CH1	Health Investment – Seek contributions for CHC and shared funding commitments for Children's Social Care.	(6,000)	(6,000)
R78	UK Shared Prosperity Fund - Management Fee to be used to cover existing staff costs	(100)	(100)
R53	Housing Revenue Account Implementation in line with prior Executive approval – Saving on General Fund Minimum Revenue Provision for prior Housing related capital expenditure.	(500)	(500)
CR28	Pension Pre Payment - pay annual pension contributions to West Yorkshire Pension Fund on day 1 of financial year rather than in monthly instalments.	(500)	(500)
CR30	Reduce employers pension contribution rate in line with WYPF requirements.	(400)	(852)
CR31	Reduce Corporate Contingency revenue budget from £3.0m to £1.0m.	(2,000)	(2,000)
	Total	(22,390)	(18,842)

Appendix H – Time limited investments previously approved by Full Council (For reference only)

Time limited Investments (for reference only)		2023-24	2024-25
		£'000	£'000
	City of Culture – previously approved by Full Council	3,000	3,000
	Regeneration Opportunity – previously approved by Full Council	1,250	0

Appendix I Proposed Use of Reserves

The reserves that are proposed to be used to fund the remaining budget gap pending are outlined below

Reserve drawdown		2023-24
		£'000
	Financing Reserve	42,299
	Dept of Place Reserves	2,000

Appendix J Proposed Earmarking of Reserves

In addition to the reserves used to balance the budget, it is also recommended to earmark £6m into the Energy Price Volatility Reserve to cover the risk of energy prices remaining high.

Further, as a result of the increase in the Net budget, the General fund reserve will also need to be increased pro rata by £3.163m, so that the Council remains in line with recommended practice of holding 5% of the net budget as General Fund reserves.