



**Oversight and Governance**

Chief Executive's Department  
Plymouth City Council  
Ballard House  
Plymouth PL1 3BJ

Please ask for Jamie Sheldon  
T 01752 305155  
E Senior Governance Advisor  
[democraticsupport@plymouth.gov.uk](mailto:democraticsupport@plymouth.gov.uk)  
[www.plymouth.gov.uk](http://www.plymouth.gov.uk)

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## **CITY COUNCIL**

Monday 28 February 2022  
2.00 pm  
Council House, Plymouth

### **City Council – Supplement Two – Alterations and Amendments**

**Conservative Alteration to Budget Pages 1-3**

**Labour Amendment to Budget Pages 5-8**

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**Leader's Alteration to Item 7: Revenue Resources and Council Tax 2022/23**

The budget papers published for this meeting of Full Council 28 February 2022 set out estimated revenue resources from Business Rates and assumed modelling of Council Tax to reflect a rise of 1.99% for council tax in 2022/23 and 1.00% for the Adult Social Care precept.

The Leader proposes an amendment to Recommendation 2 of the Revenue and Capital Budget 2022/23 report:

2. To approve an increase to the council tax levels for 2022/23 by one point seven four percent (1.74%)
- 2a. To approve an increase to the Adult Social Care precept for 2022/23 by one percent (1.00%)

The result from this amendment is:

1. An increase in overall revenue resources of £3.345m comprising an increase of £2.124m for Council Tax and £1.221m for the Adult Social Care precept.
2. Final total resources for 2022/23 of £199.874m comprising Council Tax of £125.411m; Business Rates £65.130m; Revenue Support Grant £10.045m.
3. Reduce the 2022/23 general contingency by £0.305m.
4. A total net revenue budget for 2022/23 of £199.874m.

*S 151 Officer's Budget Robustness Statement:*

*The statement is unchanged from that appearing in agenda Item 7.*

**Appendix I** detailing the impact of the proposed 2022/23 council tax for each band of property is attached.

## Appendix I

### Implications of the proposed council tax for each band of properties

- I.1** To note that the Office of the Police and Crime Commissioner for Devon and Cornwall and The Isles of Scilly has 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, reflecting a Ten pounds (£10.00 or 4.23%) increase for 2022/23 for a band D property.
- I.2** To note that the Devon and Somerset Fire and Rescue Authority precepts have been confirmed reflecting a one point nine nine per cent (1.99%) increase for 2022/23.
- I.3** To use the Council Tax base for 2022/23 as 73,830 [Item T in the formula in Section 31B of the Local Government Finance Act 1992, as amended (the "Act")]; calculate that the Council Tax requirement for the Councils own purposes for 2022/23 is £125,411,330.
- I.4** To agree that the following amounts are calculated for the year 2022/23 in accordance with Sections 31 to 36 of the Act:
- a)** £542,948,622 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A (3) of the Act (Gross Expenditure and Transfers to Reserves).
  - b)** £417,537,292 being the aggregate of the amounts which the council estimates for the items set out in Section 31A (3) of the Act (Gross Income and Transfers to Reserves).
  - c)** £125,411,330 being the amount by which the aggregate at 9.5(a) above exceeds the aggregate amount at 9.5(b) above, calculated by the Council in accordance with Section 31A(4) of the Act as it's council Tax requirement for the year. (Item R in the formula in section 31B of the Act).
  - d)** £1,698.65 being the amount at 9.5(c) above (Item R), all divided by Item T (9.4 above), calculated by the council, in accordance with Section 31B of the Act, as the basic amount of its Council Tax for the year.

**Plymouth City Council**

<b>Band</b>	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>	<b>G</b>	<b>H</b>
2021/22	£1,102.23	£1,285.94	£1,469.64	£1,653.35	£2,020.76	£2,388.17	£2,755.58	£3,306.70
2022/23 - Council Tax 1.74%	£19.18	£22.37	£25.58	£28.77	£35.17	£41.56	£47.95	£57.54
2022/23 Adult Social Care Precept 1.00%	£11.02	£12.86	£14.69	£16.53	£20.20	£23.88	£27.55	£33.06
<b>Total</b>	<b>£1,132.43</b>	<b>£1,321.17</b>	<b>£1,509.91</b>	<b>£1,698.65</b>	<b>£2,076.13</b>	<b>£2,453.61</b>	<b>£2,831.08</b>	<b>£3,397.30</b>

**Police**

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2021/22	£157.71	£183.99	£210.28	£236.56	£289.13	£341.70	£394.27	£473.12
2022/23 - Council Tax £10.00 (Band D)	£6.66	£7.78	£8.88	£10.00	£12.22	£14.44	£16.66	£20.00
<b>Total</b>	<b>£164.37</b>	<b>£191.77</b>	<b>£219.16</b>	<b>£246.56</b>	<b>£301.35</b>	<b>£356.14</b>	<b>£410.93</b>	<b>£493.12</b>

**Fire**

<b>Band</b>	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>	<b>G</b>	<b>H</b>
2021/22	£60.00	£70.00	£80.00	£90.00	£110.00	£130.00	£150.00	£180.00
2022/23 - Council Tax 1.99%	£1.19	£1.39	£1.59	£1.79	£2.19	£2.59	£2.98	£3.58
<b>Total</b>	<b>£61.19</b>	<b>£71.39</b>	<b>£81.59</b>	<b>£91.79</b>	<b>£112.19</b>	<b>£132.59</b>	<b>£152.98</b>	<b>£183.58</b>

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2021/22	£1,319.94	£1,539.93	£1,759.92	£1,979.91	£2,419.89	£2,859.87	£3,299.85	£3,959.82
2022/23	£1,357.99	£1,584.33	£1,810.66	£2,037.00	£2,489.67	£2,942.34	£3,394.99	£4,074.00

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**Labour Amendment to the Leader’s Recommendation 2:  
Revenue Resources and Council Tax 2022/23 and Recommendation 3 to  
approve the Capital Budget**

The budget papers published for this meeting of Full Council 28 February 2022 including the Leader’s Alteration set out estimated revenue resources from Business Rates and assumed modelling of Council Tax to reflect a rise of 1.00% for the Adult Social Care precept and 1.74% for council tax in 2022/23.

The Leader of the Labour Group proposes an amendment to Recommendation 2 of the Revenue and Capital Budget 2022/23 report:

2. To approve a Council Tax freeze at the 2021/22 levels for 2022/23 (0% increase)

**To note: This is in addition to the 1% Adult Social Care Precept as set out in the Leader’s Alteration**

The result from this amendment is:

1. Final total resources for 2022/23 of £197.750m comprising Council Tax of £122.575m; Business Rates £65.130m; Revenue Support Grant £10.045m.
2. A total net revenue budget for 2022/23 of £197.750m.
3. We propose to fund the resultant budget shortfall of £2.124m:

	Item	£m
4.1	Re-phasing the proposed Capital Budget will see re-timing of investments to ensure the interest rate charges will reflect the approval of the subsequent Business Cases by the Leader of the Council	0.544
4.2	Working Balance Top Up to move to a target 5% value – a contribution holiday for 2022/23 only; contributions will continue again in 2023/24	0.350
4.3	Decisions of the Incoming Administration - delete the allocation	0.300
4.4	Cost reduction target This amendment proposes to set up a cross-party working group to investigate the use of the current £16m commercial rental income and drive out a £500k saving against the current expenditure	0.500
4.5	Amend to 50% proposed ICT Inflation from the current £400,000 to £200,000 to include management actions to control the expenditure	0.200
4.6	Invest 2 Save – to include an initial initiative to explore new pothole technology as implemented successfully by another local authority	0.230
	Total	2.124

The budget papers published for this meeting of Full Council 28 February 2022 set out as Recommendation 3. “To approve the Capital Budget of £688.366m for 2021 to 2026”

The proposed amendment to Recommendation 3 of the Revenue and Capital Budget 2022/23 report is:

3. To approve the Capital Budget of £688.366m for 2021 to 2026 but to include the following additional recommendations:

- a) Setting up a cross-party working group to ensure a better use of the existing capital allocations, ensuring a full value for money review is undertaken;
- b) The creation of a new Community Improvement Fund, with a fixed allocation per Councillor, to enable them to determine the spend within their Ward

The result from this amendment is:

1. No change to the proposed value of the Capital Budget 2021-2026
2. The setting up of a new Community Improvement Fund, which will comprise the capital resources identified by the Working Group's review of the current Capital Programme, with a target of £950,000 (0.5% of the 2022/23 programme). This will give an allocation of £50,000 per three (3) Member Ward and £33,300 for a two (2) Member Ward.
3. The creation of a working group which will consist of:
  - a. The Cabinet Member for Finance, as Chair
  - b. The Shadow Finance Lead
  - c. Relevant Scrutiny Leads
  - d. Senior Officers (as required)
4. The Working Group will meet during the first quarter of financial year 2022/23 and report back to Full Council with the resultant amendments and proposals
5. The Working Group will consider:
  - a. Ease of application
  - b. Agreement on carry forward of un-spent allocations
  - c. Prioritisation
6. This new fund will work alongside and compliment:
  - a. The current revenue allocation to the Councillor Community Grants of £350,000, and
  - b. The current capital allocation to the Living Streets Fund of £160,000

#### S 151 Officer's Budget Robustness Statement

*The law requires the Section 151 Officer to formally report to Council as part of the Council tax setting process their view on the robustness of estimates used in the budget setting process. This includes a view on the level of reserves which are held against specific liabilities and risks. In setting the Council Tax it is the collective obligation of all Councillors to ensure that the Council sets a balanced budget, taking account of these views.*

*The Section 151 Officer advises Council as follows:*



*This amendment reduces the Council's funding by £2.1m in financial year 2022/23 against the leaders amendment and in each year following. Members need to be aware that services provided to the vulnerable in the City are already under extreme pressure due to rising demand and that in the future. Given that some of the offsetting savings identified in the amendment are "one off" savings i.e. savings only available in one year, from 2023/24 these will need to be replaced with fresh savings. There is a significant risk - given that 68% of the Council's expenditure lies in the area of social care for children and adults - that the decision to opt for a nil increase in Council Tax may lead to service reductions in these areas from 2023/24 which would not otherwise be needed.*

*Further, for the avoidance of doubt, Council needs to be aware that forgoing a Council Tax increase in 2022/23 entails a loss of funding of £2.1m in each year moving forward. This would mean savings of £10.5m over 5 years. The Section 151 Officer wishes to provide strong and clear advice to Council that adopting such a course is not in the financial interests of the Council and that will add to the need to make savings in service provision from 2023/24 onwards.*

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2022/23 - Council Tax 0.00%	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
2022/23 Adult Social Care Precept 1.00%	£11.02	£12.86	£14.70	£16.53	£20.20	£23.88	£27.55	£33.06
<b>Total</b>	<b>£1,113.25</b>	<b>£1,298.80</b>	<b>£1,484.34</b>	<b>£1,669.88</b>	<b>£2,040.96</b>	<b>£2,412.05</b>	<b>£2,783.13</b>	<b>£3,339.76</b>

**Police**

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2022/23	£1,338.81	£1,561.96	£1,785.09	£2,008.23	£2,454.50	£2,900.78	£3,347.04	£4,016.46