

# **COUNCIL TAX** 2023–2024

**How much you pay...**  
**How it's spent...**

# YOUR COUNCIL TAX BILL

2022–2023 was another challenging year for Sunderland as the long-term effects of the Covid-19 pandemic continued to be felt and the new challenge of the cost-of-living crisis hit our city.

So, as your council, we have continued to do the best job possible for Sunderland and its people in extremely challenging circumstances, which we know impact on everyone.

Protecting, supporting and working collaboratively with residents, communities, businesses and partner organisations continues to be of critical importance to ensure our city has the resilience to mitigate ongoing challenges and emerge from them in a healthy and sustainable position.

Continuing to provide public health advice, guidance and support in relation to Covid-19, we've also joined forces with voluntary and community sector partners to create a network of 55 warm spaces across the city. The spaces offer a range of support services as well as helping people struggling with their energy bills and the cost-of-living crisis to keep warm.

At the same time, we've been ensuring, as ever, that the conditions are in place to realise our ambitious plans for the whole city. Progress in the past year has included:

- Opening the new Sunningdale School for children aged 2–11 with learning difficulties, and new buildings at Hetton Primary School
- Supporting more people across the city to live independently
- Improving household recycling rates
- Hosting the British Triathlon Super Series, Tour of Britain and Tour Series cycling, and launching the SWIM BIKE RUN programme providing new sport and physical participation opportunities for residents
- Working with partners to develop Phase 1 of Hillthorn Business Park in Washington, The Yard Business Hub and the city centre's first Four Star hotel
- Continuing the reduction in the percentage of adults smoking across the city in the last ten years from 24.3% to 15.2%
- Successfully launching the new Domestic Abuse Support Service

In the light of these and many other positive developments, and in also continuing to assess the impacts of the pandemic and the cost-of-living crisis, we have, once again, reviewed the City Plan which now spans the years 2023–2035.

Our focus remains on ensuring that, alongside our partners, we are working on the right things in the correct timeframes and securing investment to achieve the vision to create a connected, international city with opportunities for all, and our plans to make Sunderland a Dynamic, Vibrant, Healthy and Smart City.

Over the next two years, further plans and projects across the city include:

- Delivering gigabit fibre connectivity to over 95% of city premises and the ongoing expansion of wi-fi and 5G networks across the city
- Working with partners to develop housing sites across the city including key city centre sites at Vaux, Nile Street and Villiers Street
- Developing community digital and health hubs across the city, building on the warm spaces approach
- Opening Elemore Park and garden centre and securing investment for wider park developments
- Launching the Sunderland Advanced Mobility Shuttle Project to trial three self-driving zero emission buses between Park Lane Interchange, Sunderland Royal Hospital and the University of Sunderland City Campus
- Working with partners to deliver Expo Sunderland, the Housing Innovation and Construction Skills Academy, Culture House cultural hub and library and the Stables leisure and events venue at Riverside Sunderland
- Tackling anti-social behaviour and perceptions of crime in the city centre through the SAIL project as well as continuing with the similar, successful SARA and HALO projects in Southwick and Hetton.

Whilst we are working hard to keep on creating the full range of opportunities our residents deserve, we are doing so in the context of ongoing and increasing financial pressures, exacerbated by the current high level of inflation. And for its essential, wide-ranging, everyday services, local government continues to be underfunded by Government, with budget cuts since 2010 placing councils under considerable strain.

This means that for 2023–2024, we have had to make further budget cuts of £13.3m and use £9m of reserves to balance the budget. It is against this backdrop that unfortunately, we are left with no alternative other than to raise council tax by 2.99%, although not by the higher 5% level that the Government suggested.

As we move through the coming year, there is no doubt that existing challenges will remain, and others may emerge. But we remain focused on our commitment to develop and deliver the best possible services, support and opportunities for residents, businesses, organisations and stakeholders across the city.



**Cllr Graeme Miller**  
Leader of  
Sunderland City Council



**Patrick Melia**  
Chief Executive  
Sunderland City Council

# WHAT YOU WILL PAY

The amount of council tax you pay depends on the value of your home. More expensive properties pay more council tax. Each home is placed in a valuation band based on what your home was valued at in 1991. This table sets out the council tax levels for 2023–2024 for each valuation band.

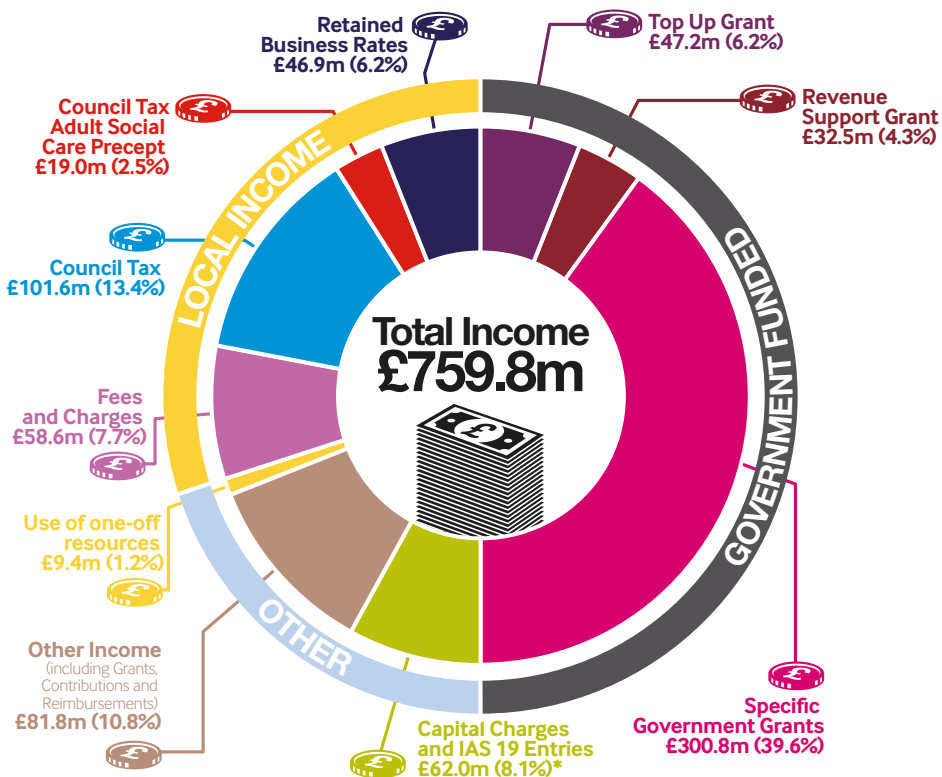
Your council tax bill includes charges for levies and precepts which the council is legally required to collect on behalf of other organisations. Charges for Levies are included within the City Council Tax Level shown in column 2, the Precept from the Tyne and Wear Fire in column 3 and the Precept from the Police and Crime Commissioner for Northumbria in column 4.

Your council tax bill states the band that applies to your property. Residents in most of Sunderland will pay the Total council tax level in column 5. Residents of Hetton will pay the Total Council Tax level in column 7.

1	2	3	4	5	6	7
Valuation Band	City Council Tax Level	Tyne and Wear Fire and Rescue Authority Tax Level	Police and Crime Commissioner for Northumbria Tax Level	Total Council Tax Level	Hetton residents only	
					Hetton Town Council Tax Level	Total Council Tax Level
	£ p	£ p	£ p	£ p	£ p	£ p
<b>A</b>	1,091.41	61.57	112.56	1,265.54	9.64	1,275.18
<b>B</b>	1,273.31	71.83	131.32	1,476.46	11.25	1,487.71
<b>C</b>	1,455.21	82.09	150.08	1,687.38	12.86	1,700.24
<b>D</b>	1,637.12	92.35	168.84	1,898.31	14.46	1,912.77
<b>E</b>	2,000.93	112.87	206.36	2,320.16	17.67	2,337.83
<b>F</b>	2,364.73	133.39	243.88	2,742.00	20.89	2,762.89
<b>G</b>	2,728.53	153.92	281.40	3,163.85	24.10	3,187.95
<b>H</b>	3,274.24	184.70	337.68	3,796.62	28.92	3,825.54

# WHERE THE COUNCIL'S MONEY WILL COME FROM IN 2023–2024

The council delivers a wide range of services including schools, caring for the elderly and collecting rubbish. The cost of running and maintaining the day-to-day services provided by the council is called Revenue Expenditure. The council tax you pay forms only part of the funding to pay for these services. The chart below shows that half of the money comes from grants from the Government and the remainder from council tax, Retained Business Rates and income received from users of council services.

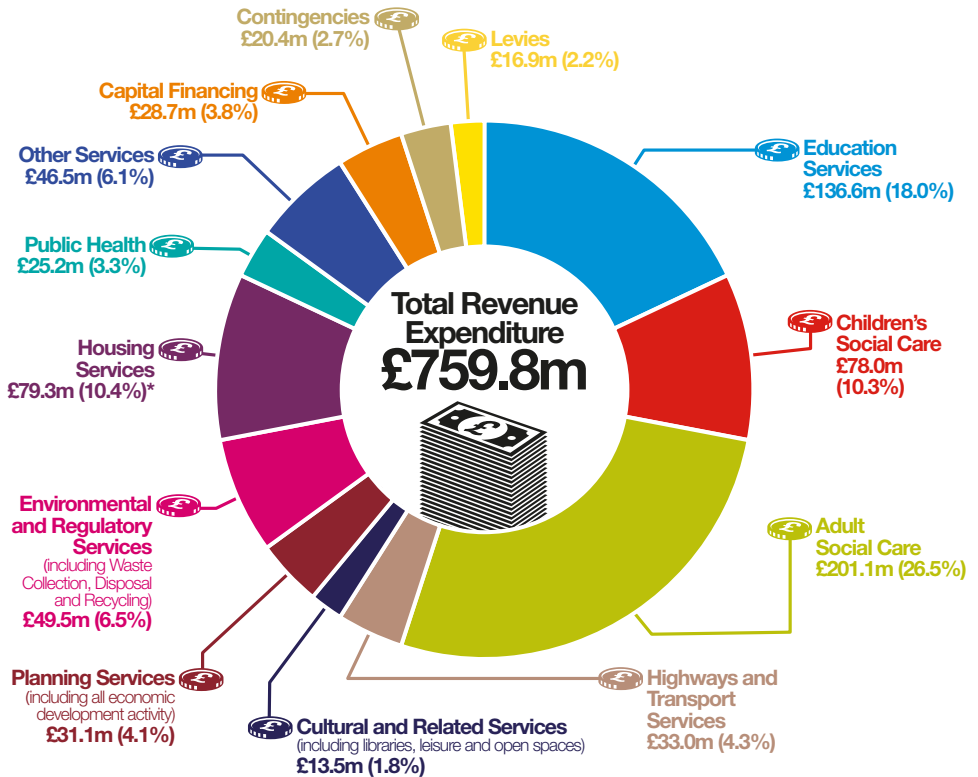


\* Capital charges and IAS19 amounting to £62.0m are included in gross expenditure and income in accordance with the Service Reporting Code of Practice. This has no impact on the level of council tax.

# HOW THE COUNCIL'S MONEY WILL BE SPENT FOR 2023–2024

The chart below shows what the council plans to spend on its services in 2023–2024.

Total or gross expenditure is the total revenue costs of running council services before any income from grants, fees and charges are taken into account.



\* This expenditure mainly relates to Housing Benefit payments, funded by specific government grant.

# ADULT SOCIAL CARE FUNDING AND COUNCIL BUDGET CONSULTATION

The Secretary of State made an offer to adult social care authorities. ("Adult social care authorities" are local authorities which have functions under Part 1 of the Care Act 2014, namely county councils in England, district councils for an area in England for which there is no county council, London borough councils, the Common Council of the City of London and the council of the Isles of Scilly.)

The offer was the option of an adult social care authority being able to charge an additional "precept" on its council tax without holding a referendum, to assist the authority in meeting its expenditure on adult social care from the financial year 2016–17. It was originally made in respect of the financial years up to and including 2019–20. If the Secretary of State chooses to renew this offer in respect of a particular financial year, this is subject to the approval of the House of Commons.

The Secretary of State has renewed this offer in respect of 2023–2024 and the council has elected to increase its adult social care precept by 1%. The total council tax raised for 2023–2024 now includes the cumulative impact of a 2% social care precept raised from 2016–2017, 3% raised from 2017–2018, 2% raised from 2018–2019, 1% raised from 2019–2020, 2% raised from 2020–2021, 3% raised from 2021–2022, 1% raised from 2022–2023 and 1% raised from 2023–2024. The additional £19.0m raised in 2023–2024 will help to meet expenditure on adult social care.

## BUDGET CONSULTATION

A budget consultation took place between December 2022 and January 2023, seeking views on the budget savings proposals and the level of council tax increase for 2023–2024. The responses received during the consultation and feedback from residents have been used to inform the budget proposals for 2023–2024. For 2023–2024 it is proposed to increase core council tax by 1.99% and to increase the social care precept by 1%, resulting in a combined increase of 2.99% i.e., significantly within the 5% referendum limit permitted by the Government.



# THE COST OF DELIVERING SERVICES 2023–2024

The budget for the next financial year has been prepared taking account of spending pressures and commitments associated with provision of council services.

## The cost of services

In addition to services provided by the council, other bodies including the Police and Crime Commissioner for Northumbria and the Tyne and Wear Fire and Rescue Authority also provide services which the council must take into account. This table provides a summary of the net cost of these services for 2023-2024 and how the council tax for Band D is built up.

Last Year 2022-2023 £m	Summary net cost of services	This Year 2023-2024 £m	Band D Council Tax £ p
114.706	City Council (including Levies)	120.523	1,637.12
6.303	Tyne and Wear Fire and Rescue Authority	6.799	92.35
11.101	Police and Crime Commissioner for Northumbria	12.430	168.84
<b>132.110</b>	<b>Total</b>	<b>139.752</b>	<b>1,898.31</b>
0.059	Hetton Town Council	0.061	14.46
<b>132.169</b>	<b>Total (Hetton residents only)</b>	<b>139.813</b>	<b>1,912.77</b>

## Cost per head of population

The table below shows the total cost to each person in Sunderland of services provided by the council and Precepting Authorities, after taking account of the income received from Revenue Support Grant and Business Rates.

	Total Net Budget Requirement £	Government Funding* £	Retained Business Rates £	Collection Fund (Surplus)/Deficit £	Council Tax Requirement £
City Council	901.16	(290.50)	(171.13)	0.00	439.53
Tyne and Wear Fire and Rescue Authority	50.19	(19.84)	(5.47)	(0.48)	24.40
Police and Crime Commissioner for Northumbria	240.13	(191.91)	0.00	(0.63)	47.59
<b>Total</b>	<b>1,191.48</b>	<b>(502.25)</b>	<b>(176.60)</b>	<b>(1.11)</b>	<b>511.52</b>

\* Reflects Revenue Support Grant and Top Up Grant

# BUDGET INFORMATION

## SUNDERLAND CITY COUNCIL BUDGET INFORMATION

The council needs to collect £5.8m more from council tax payers in 2023-2024 than it did in 2022-2023. This is because the increase in government funding is insufficient to meet increasing spending pressures. The full impact has been mitigated by use of reserves. Details are shown in the table opposite.

	£m
Net Funding Changes	(23.8)
Spending pressures and additional investment	48.3
Planned budget savings	(13.3)
Increase in business rates receipts	(1.8)
Use of Reserves	(3.6)
<b>Total</b>	<b>5.8</b>

Last Year 2022–2023				This Year 2023–2024		
Gross Expenditure £m	Gross Income £m	Net Expenditure £m		Gross Expenditure £m	Gross Income £m	Net Expenditure £m
184.8	80.3	104.5	Adult Social Care	201.1	81.7	119.4
70.6	6.5	64.1	Children's Social Care	78.0	9.8	68.2
140.6	117.5	23.1	Education Services	136.6	114.3	22.3
11.1	1.5	9.6	Cultural and Related Services	13.5	1.6	12.0
45.0	8.2	36.8	Environmental and Regulatory Services	49.5	8.0	41.5
27.8	7.4	20.4	Highways and Transport Services	33.0	7.5	25.5
130.4	126.1	4.3	Housing Services (mainly Housing Benefit payments)	79.3	75.3	4.0
26.4	13.1	13.3	Planning Services	31.1	18.1	13.0
24.5	24.5	0.0	Public Health	25.2	25.2	0.0
43.6	15.5	28.1	Other Services	46.5	16.2	30.2
0.0	63.5	(63.5)	Other Core Grants	0.0	81.7	(81.7)
28.7	0.0	28.7	Capital Financing Costs	28.7	0.0	28.7
<b>733.5</b>	<b>464.1</b>	<b>269.4</b>		<b>722.5</b>	<b>439.4</b>	<b>283.1</b>
15.2	0.0	15.2	Provision for contingencies and strategic priorities	20.4	0.0	20.4
0.0	1.8	(1.8)	Interest on Balances	0.0	1.8	(1.8)
0.0	17.7	(17.7)	Movement on Reserves (including Medium Term Planning Smoothing Reserve and Covid-19 Business Rates Relief Reserve)	0.0	9.4	(9.4)
0.0	64.3	(64.3)	Capital Charges and IAS19 entries	0.0	62.0	(62.0)
<b>748.7</b>	<b>547.9</b>	<b>200.8</b>	<b>TOTAL EXPENDITURE</b>	<b>742.9</b>	<b>512.6</b>	<b>230.3</b>
			<b>Levies and Precepts</b>			
		15.8	North East Combined Authority			16.5
		0.2	Environment Agency - Flood Defence			0.2
		0.1	NE Inshore Fisheries Conservation Authority			0.1
		0.1	Hetton Town Council			0.1
		<b>217.0</b>	<b>TOTAL BUDGET REQUIREMENT</b>			<b>247.2</b>
			<b>Less:</b>			
		29.0	Revenue Support Grant			32.5
		29.5	Retained Business Rates			46.9
		43.7	Top Up Grant			47.2
		<b>114.8</b>	<b>COUNCIL TAX REQUIREMENT</b>			<b>120.6</b>



# BUDGET INFORMATION

## LEVIES AND PRECEPTS COLLECTED BY THE COUNCIL

Your council tax bill is made up of a number of elements besides the council's council tax requirement. These include levies and precepts that the council is legally required to collect on behalf of other organisations. For Sunderland City Council these organisations are:

Levy: Environment Agency						
Last Year 2022–2023				This Year 2023–2024		
Gross Expenditure £m	Gross Income £m	Net Expenditure £m		Gross Expenditure £m	Gross Income £m	Net Expenditure £m
21.3	18.8	2.5	Flood Defence	30.1	27.5	2.6
		<b>2.5</b>	<b>Levy</b>			<b>2.6</b>

Change in levy between years is attributable to:	£m
Programme of works for both capital and revenue needed by the Regional Flood and Coastal Committee	0.1
	<b>0.1</b>

Sunderland's proportion of the Environment Agency levy is £0.254m in 2023–2024 (2022–2023 £0.240m).

Levy: North East Combined Authority						
Last Year 2022–2023				This Year 2023–2024		
Gross Expenditure £m	Gross Income £m	Net Expenditure £m		Gross Expenditure £m	Gross Income £m	Net Expenditure £m
32.8	32.8	0.0	Tyne Tunnels	36.6	36.1	0.5
3.2		3.2	Transport co-ordination and former ITA	4.5		4.5
97.5		97.5	Grant to Nexus	106.2		106.2
22.0		22.0	Grant to Durham and Northumberland	23.3		23.3
<b>155.5</b>	<b>32.8</b>	<b>122.7</b>		<b>170.6</b>	<b>36.1</b>	<b>134.5</b>
		5.6	less transfer from Reserves			9.5
		<b>117.1</b>	<b>Total Budget Requirement</b>			<b>125.0</b>
			less			
		<b>(29.8)</b>	Rail Grants and Miscellaneous Grants			<b>(33.8)</b>
		<b>87.3</b>	<b>Levy</b>			<b>91.2</b>

Change in levy between years is attributable to:	£m
Inflation and other cost pressures	15.1
Increased income	(3.3)
Movement on contribution from reserves	(3.9)
	<b>7.9</b>

Sunderland's proportion of the North East Combined Authority levy is £16.516m in 2023–2024 (2022–2023 £15.805m).

# BUDGET INFORMATION

## MESSAGE FROM THE OFFICE OF THE POLICE AND CRIME COMMISSIONER FOR NORTHUMBRIA

This precept sets the funding increase for Northumbria Police in 2023–2024 to give a major boost to neighbourhood policing teams and help protect the force from the impact of significant budget pressures and spiralling inflation.

Raising the precept really isn't an easy decision but as Police Commissioner I feel I have been forced into a corner on this. If Government won't foot the bill, I'm left with turning to local people - those who care about our region being safe and free from crime.

People here in the North East repeatedly tell me they want more police officers out on the streets, in the heart of our local communities, and I'm with them on that. To deliver this, we need more money from somewhere.

To address the challenges facing Northumbria Police I have approved an increase of 125p per month for a Band D property.

For the majority of households in Northumbria, those in a Band A property, the increase is 83p per month.

The increase in the precept will provide over £6m in extra funds for 2023–2024 which will help deliver a shake-up to neighbourhood policing that will make officers more visible across communities.

The Band D council tax precept for Northumbria will increase from £153.84 to £168.84 for the year. This remains, by far, the lowest precept of any Police and Crime Commissioner in England and Wales. You can find more information on the OPCC website - [www.northumbria-pcc.gov.uk](http://www.northumbria-pcc.gov.uk)

Precept: Police and Crime Commissioner for Northumbria						
Last Year 2022–2023				This Year 2023–2024		
Gross Expenditure £m	Gross Income £m	Net Expenditure £m		Gross Expenditure £m	Gross Income £m	Net Expenditure £m
363.5	24.2	339.3	Police General	388.1	40.6	347.5
			Less:			
		265.2	Formula Grant			266.1
		3.4	Special Pension Grant			3.4
		6.9	Council Tax Support Grant			6.9
		1.3	Legacy Council Tax Freeze Grant			1.3
		0.7	Constituent Authorities' Net Surplus/(Deficit)			0.9
		<b>61.8</b>	<b>Precept</b>			<b>68.9</b>

Change in Precept between years is attributable to:	£m
Pay Awards, Inflation, recruitment, budget pressures and other budget adjustments	30.2
Budget reductions and efficiencies	(9.6)
Increase in government grant funding	(0.9)
Increase in ring-fenced Uplift grant	(4.3)
Increase in Council Tax Net Surplus	(0.2)
Planned use of Earmarked Reserves	(8.1)
	<b>7.1</b>

This represents £168.84 of the Band D council tax and equates to a council tax increase of 9.75%.

Council tax represents 17.8% of Gross Expenditure (2022–2023 17.0%) this increases the reliance on council tax as a funding stream.

The amount to be collected from Sunderland residents on behalf of the Police and Crime Commissioner for Northumbria is £12.430m in 2023–2024 (£11.101m in 2022–2023).

# BUDGET INFORMATION

Precept: Tyne and Wear Fire and Rescue Authority						
Last Year 2022–2023				This Year 2023–2024		
Gross Expenditure £m	Gross Income £m	Net Expenditure £m		Gross Expenditure £m	Gross Income £m	Net Expenditure £m
55.6	6.4	49.2	Fire Service	59.3	5.8	53.5
		<b>49.2</b>				<b>53.5</b>
		2.3	Contingencies			4.3
		0.0	Interest on Balances			(0.6)
		<b>51.5</b>	<b>Total Budget Requirement</b>			<b>57.2</b>
			Less:			
		11.5	Revenue Support Grant			12.2
		(0.8)	Collection Fund Surplus (Deficit)			0.5
		9.3	Top Up Grant			10.2
		3.3	Business Rate Share			3.4
		1.1	Service Delivery Grant			0.6
		1.5	SFA Adjustment			2.8
		<b>25.6</b>	<b>Council Tax Requirement</b>			<b>27.5</b>

## Change in Precept between years is attributable to:

Cost Pressures	£m
Decrease in net use of reserves	5.1
Increase in net Government funding	0.6
Increase in Business Rates Local Share	(2.4)
Increase in Collection Fund net deficit	(0.1)
	(1.3)
	<b>1.9</b>

This represents £92.35 of the Band D council tax and equates to a council tax increase of 5.51%.

Council tax represents 43.3% of Gross Expenditure (2022–2023 44.2%) this reduces the reliance on council tax as a funding stream.

The amount to be collected from Sunderland residents on behalf of the Tyne and Wear Fire and Rescue Authority precept is £6.799m in 2023-2024 (£6.303m in 2022–2023).

More than **seven out of ten** households in Sunderland pay their council tax by Direct Debit because it's the easiest way.



## Why don't you join them?



## Do it online...

- Set up a council tax Direct Debit or make a payment
- Report a change in address
- Report a Housing Benefit/ Council Tax Support change in circumstance
- Report missed refuse collections or damaged/ missing bins
- Report a damaged drain gully, manhole, road, pavement or surface
- Arrange a bulky waste collection
- Report fly tipping
- Request a copy of a birth, death or marriage certificate
- Arrange a pest control appointment
- Book an appointment to register a birth or death
- Book an appointment to give notice of a marriage or civil partnership
- Report animal fouling
- Request maintenance of grass, trees, shrubs, hedges and weeds
- Sign up to garden waste collections
- Report anti-social behaviour and hate crimes
- Report an issue with street lighting

...and much more at [www.sunderland.gov.uk](http://www.sunderland.gov.uk)