

MEETING OF THE COUNCIL
THURSDAY, 20 FEBRUARY 2025

ADDITIONAL PAPERS

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COUNCIL – TUESDAY, 20 FEBRUARY 2025

QUESTIONS FROM COUNCILLORS

QUESTION FROM COUNCILLOR J GEARY TO COUNCILLOR K MERRIE

“Employee Joint Consultative Committee

Each year at the Annual Council Meeting we appoint 5 members to the Employee Joint Consultative Committee, yet to my knowledge this Committee has not met in the past few years.

Therefore, could you please inform me of the date of last meeting of this Committee and supply me with a copy of the minutes.”

REPOSENSE FROM COUNCILLOR K MERRIE TO COUNCILLOR J GEARY

The following paragraphs are extracts from the Constitution in relation to the role and functions of the Employee Joint Consultative Committee:

Employee Joint Consultative Committee - A Committee with representatives from the Council and from trade unions that meets to resolve matters that the Employee Consultation Group has been unable to resolve – see Part 2.

2 FUNCTIONS OF THE EMPLOYEE JOINT CONSULTATIVE COMMITTEE

2.1 To provide a means of resolution for those matters that the Employee Consultation Group has been unable to resolve, provided that the decision is not one that should be made elsewhere.

2.2 To consider any relevant matter referred to it by a Committee of the Council or by any of the recognised trades unions.

2.3 To discharge any other functions specifically assigned to the Employee Joint Consultative Committee.

2.4 The Employee Joint Consultative Committee may refer any question coming before it for the consideration and advice of the East Midlands Regional Joint Council for Local Government Services.

Cllr Geary is accurate in saying the Committee has not met.

The Chief Executive, Directors and Head of Human Resources meet with local and regional trade union representatives for the Council’s three recognised trade unions on a three-monthly basis in the Employee Consultation Group (known as the Executive Consultation group internally).

There have not been any matters referred for consideration by Committees, trades unions or members or the Employee Consultation Group to necessitate a meeting of the Committee. This is the reason the Employee Joint Consultative Committee has not met.

In the circumstances I am unable to supply copies of any meeting dates or minutes.

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COUNCIL, THURSDAY 20 FEBRUARY 2025

AMENDMENT TO THE GENERAL FUND BUDGET SUBMITTED BY COUNCILLOR S LAMBETH

I move the amendments to recommendations to Item 12 General Fund Budget and Council Tax 2025/26 with amended areas highlighted in red.

Should these changes be agreed, members will need to be mindful of the consequential changes to Item 11 – Capital Strategy, Treasury Management Strategy and Prudential Indicators.

AGENDA ITEM 12: GENERAL FUND BUDGET AND COUNCIL TAX 2024/25

<p>Recommendations</p>	<p>THAT COUNCIL:</p> <ol style="list-style-type: none"> 1. APPROVES THE GENERAL FUND REVENUE BUDGET FOR 2025/26 AS SUMMARISED IN SECTION 2 OF THIS REPORT SUBJECT TO THE CHANGES SHOWN IN THE ALTERNATIVE BUDGET. THIS INCLUDES INCREASING THE DISTRICT COUNCIL’S SHARE OF COUNCIL TAX IN 2025/26 BY 2.5%. 2. NOTES THE GENERAL FUND REVENUE INDICATIVE BUDGET FOR 2026/27 TO 2029/30 (APPENDIX 1) SUBJECT TO THE CHANGES SHOWN IN THE ALTERNATIVE BUDGET. 3. NOTES THE GENERAL FUND FEES AND CHARGES APPROVED BY CABINET ON 28 JANUARY 2025 (APPENDIX 3). 4. APPROVES THE PROPOSED GENERAL FUND CAPITAL PROGRAMME (APPENDIX 4) FOR 2025/26 AND PLANNED FINANCING, AS SET OUT IN SECTION 3 OF THIS REPORT SUBJECT TO THE CHANGES SHOWN IN THE ALTERNATIVE BUDGET. 5. NOTES THE REMAINING ELEMENTS OF THE GENERAL FUND CAPITAL PROGRAMME 2026/27 – 2029/30 SUBJECT TO THE CHANGES SHOWN IN THE ALTERNATIVE BUDGET. 6. APPROVES THE SPECIAL EXPENSES REVENUE BUDGET FOR 2025/26 (APPENDIX 6) AS SUMMARISED IN SECTION 4, INCLUDING SETTING THE SPECIAL EXPENSE BAND D COUNCIL TAX AT THE LEVELS DETAILED IN TABLE 4 OF THIS REPORT. 7. APPROVES THE CONTINUATION OF NWLDC IN THE LEICESTER AND LEICESTERSHIRE BUSINESS RATES POOL IN 2025/26.
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	<p>8. NOTES THE CONTRIBUTION TO A CONTINGENCY BUDGET AS DETAILED IN THE GENERAL FUND BUDGET SUMMARY 2025/26 TO 2029/30 (APPENDIX 1)</p> <p>9. APPROVES THE ALLOCATION OF £100,000 FROM THE MTFP RESERVE TO CREATE AN EARMARKED RESERVE TO SUPPORT NECESSARY WORK TO UNDERSTAND THE WIDER IMPLICATIONS OF THE ENGLISH DEVOLUTION WHITE PAPER AS SET OUT IN PARAGRAPH 2.2.2 OF THE REPORT.</p>
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1. PROPOSED CHANGES TO THE GENERAL FUND BUDGET

- 1.1 The Labour Group proposes to make 11 changes to the General Fund budget as set out below:
1. Removal of the budget saving in relation to Age UK in 2025/26 and retain the grant at £21,990 per year.
 2. Removal of the budget saving in relation to Ashby Museum in 2025/26 and retain the grant at £1,460 per year.
 3. Removal of the deletion of the Community Focus post and reinstate the budget.
 4. Additional £30k one-off contribution to Citizens Advice in 2025/26.
 5. New ongoing budget for an additional Enforcement Officer at a cost of £58k in 2025/26, increasing each year in line with forecast pay awards.
 6. Continuation of the Flex Collect trial once the grant expires in September 2025, at a one-off cost of £20k.
 7. A £42k incentive scheme to rebalance the economy.
 8. Additional £40k revenue and £400k Capital to build and operate workspaces for small businesses.
 9. A £60k concurrent grant scheme open to Parish Councils to apply for funding.
 10. Savings of £66k will be achieved, by reducing spend on consultancy services.
 11. To postpone the development of Stenson Square to 2026/27.
- 1.2 Labour is encouraged that a number of the changes they suggested last year have now been adopted by the Alliance, acknowledging the need to focus on providing services to the people of North West Leicestershire, amongst other things – the Public Conveniences in Ashby.
- 1.3 For the 2025/26 budget – Labour is again proposing to support the District’s essential voluntary sector services by reversing the cuts to the Age UK and Ashby Museum grants. With targeted support to address the cost-of-living crisis, Labour is proposing a one-off additional £30,000 grant to Citizens Advice Bureau to be used specifically to employ an advisor for the next year to assist with financial advice. This is a one-year commitment that will be reviewed on an ongoing annual basis.
- 1.4 Our Parish Councils will be supported by reversing the Alliance’s cuts to the Community Focus team and through a concurrent grant scheme, mitigating the double taxation imposed by the Alliance last year. An additional enforcement officer for the Environmental Protection Team will also be funded to address Anti-Social Behaviour (ASB) and fly tipping. The Flex collect trail will also be extended to avoid a hiatus between the trial and roll out across the whole District.
- 1.5 Many new businesses have moved to NWLDC in recent years and Labour is keen to develop and encourage “home-grown” business where possible. A one-off £40,000 is

proposed for developing a detailed business case to build and operate additional workspaces for small businesses, focussed on supporting start-ups, and £400,000 capital investment is added to the Development Pool to build them. Labour also proposes a £42,000 incentive scheme aimed at refocussing the local economy away from distribution alone.

- 1.6 With so much uncertainty in the local economy – it is important that we review unnecessary expenditure. Labour proposes to make £66,000 pa savings in consultancy expenditure and to delay the Stenson Square project by 12-months, to ensure cost certainty and that the project concept is fully developed before it commences. This should avoid repetition of the over-expenditure incurred at Marlborough Square which went significantly over budget.
- 1.7 The report appendices have been updated to reflect the above 11 proposals and are attached; all changes are highlighted in red:
- Appendix 1 – Revenue Budget 2025/26
 - Appendix 2 – Budget Changes
 - Appendix 4 – Capital Programme 2025/26
 - Appendix 5 – General Fund Reserves
 - Appendix 8 – Draft to Final Budget Reconciliation
- 1.8 A summary of the revenue changes is detailed in Table 1 below:

Table 1: Summary of Revenue Changes

	2025/26	2026/27	2027/28	2028/29	2029/30
Proposals:					
Age UK	14,660	21,990	21,990	21,990	21,990
Ashby Museum	975	1,460	1,460	1,460	1,460
Citizens Advice	30,000	-	-	-	-
Workspaces for small businesses - feasibility study	40,000	-	-	-	-
Additional Enforcement Officer	57,896	59,094	60,235	61,440	62,668
Incentive Scheme to rebalance the economy	42,000	-	-	-	-
Continuation of Flexcollect trial	20,000	-	-	-	-
Reverse cut to Community Focus Team	57,896	59,094	60,235	61,440	62,668
Concurrent Grant Scheme to Parish Councils	60,000	60,000	60,000	60,000	60,000
Reduce Consultancy Spend by 10%	- 66,000	- 66,000	- 66,000	- 66,000	- 66,000
Total Revenue Changes	257,427	135,638	137,920	140,330	142,786
Funded by:					
Increase in budget proposals funded from reserves	132,000				
Reduction in the Contingency Budget	125,427				
Increase in anticipated funding gap		135,638	137,920	140,330	142,786
	257,427	135,638	137,920	140,330	142,786

1.9 A summary of the capital changes is detailed in Table 2:

Table 2: Summary of Capital Changes

	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000
Proposals:					
Stenson Square	- 1,000		1,000		
Workspaces for small businesses	400				
Total Capital Changes	- 600	-	1,000	-	-
Funded by:					
Business Rates Reserve	- 600		1,000		
	- 600	-	1,000	-	-

1.10 The consequential impact of this proposed change on the Capital Strategy, Treasury Management Strategy and Prudential Indicators report at Agenda Item 11 will be actioned under the delegation provided to the Section 151 Officer.

2.0 CHIEF FINANCE OFFICER ASSESSMENT OF ROBUSTNESS OF BUDGET ESTIMATES AND ADEQUACY OF RESERVES

2.1 Section 25(1) of the Local Government Act 2003 requires the Chief Finance Officer (CFO) to provide their professional assessment of the robustness of budget estimates and the adequacy of reserves prior to the Budget and Council tax being considered by Council. Agenda Item 10 provides Council with the CFOs assessment on the Administration's proposed budget.

2.2 The CFO has undertaken an initial review of the alternative budget proposals contained in this report and can indicatively provide a positive opinion. The alternative budget suggests a number of amendments to the Cabinet's proposed budget, which would result in additional revenue and capital spending. There is a proposal to mitigate the increased revenue with a proposal for additional savings. Based on his analysis, the CFO is satisfied that the alternative budget is affordable and meets the statutory requirements of a balanced budget. While the alternative proposals necessitate one-off funding from reserves, which the Council has sufficient reserve balances to cover, the ongoing budget proposals will widen the funding gap over the medium term. The proposals in respect of the general fund capital programme requires additional funding of £400k which can be met from the Business Rates Reserves in accordance with the Capital Strategy.

2.3 The alternative budget maintains adequate levels of reserves and does not compromise the financial stability or sustainability of the Council.

NORTH WEST LEICESTERSHIRE DISTRICT COUNCIL GENERAL FUND SUMMARY BUDGET 2025/26

2024/25 Budget £	Service	2025/26 Indicative £	2026/27 Indicative £	2027/28 Indicative £	2028/29 Indicative £	2029/30 Indicative £
201,490	Chief Executive	201,490	201,490	201,490	201,490	201,490
732,700	Human Resources	756,780	759,270	761,930	761,930	761,930
1,873,460	Legal & Support Services	1,996,860	2,003,380	2,009,000	2,009,000	2,009,000
2,807,650	Total Chief Executive	2,955,130	2,964,140	2,972,420	2,972,420	2,972,420
137,970	Strategic Director of Place	137,970	137,970	137,970	137,970	137,970
1,279,120	Property & Economic Regeneration	717,755	718,915	720,110	720,110	720,110
1,070,580	Planning	1,099,730	1,099,730	1,107,585	1,107,585	1,107,585
(2,890)	Joint Strategic Planning	(4,600)	(6,340)	(8,120)	(9,930)	(9,930)
2,484,780	Total Place	1,950,855	1,950,275	1,957,545	1,955,735	1,955,735
110,990	Director of Communities	110,990	110,990	110,990	110,990	110,990
6,514,950	Community Services	6,464,517	6,259,008	6,070,480	5,873,990	5,876,446
540,188	Strategic Housing	540,188	542,188	542,188	542,188	542,188
7,166,127	Total Community Services	7,115,694	6,912,185	6,723,657	6,527,167	6,529,623
237,130	Strategic Director of Resources	237,130	237,130	237,130	237,130	237,130
1,009,760	Customer Services	1,011,180	1,012,630	1,014,110	1,014,110	1,014,110
1,052,640	Finance	1,110,460	1,053,990	1,055,590	1,055,590	1,055,590
1,170,850	Revenues & Benefits	1,211,620	1,233,230	1,255,710	1,255,710	1,255,710
1,221,640	ICT	1,252,280	1,252,280	1,262,280	1,262,280	1,262,280
570,090	Business Change	0	0	0	0	0
5,262,110	Total Resources	4,822,670	4,789,260	4,824,820	4,824,820	4,824,820
115,140	Non Distributed - Revenue Expenditure on Surplus Assets	116,120	117,120	118,140	118,140	118,140
69,980	Non Distributed - Retirement Benefits	71,330	72,710	74,120	74,120	74,120
92,500	Corporate & Democratic Core	108,500	113,500	113,500	113,500	113,500
526,781	Pay Award, Employers NI and Utilities Contingency	1,656,601	2,094,511	2,542,531	3,000,971	3,470,121
0	Contingency	353,146	0	0	0	0
18,525,068	NET COST OF SERVICES	19,150,046	19,013,701	19,326,733	19,586,873	20,058,479
(1,859,136)	Net Recharges from General Fund	(1,714,066)	(1,714,066)	(1,714,066)	(1,714,066)	(1,714,066)
16,665,932	NET COST OF SERVICES AFTER RECHARGES	17,435,980	17,299,635	17,612,667	17,872,807	18,344,413
CORPORATE ITEMS AND FINANCING						
Corporate Income and Expenditure						
1,906,878	Net Financing Costs	1,788,070	1,739,498	1,702,267	1,701,701	1,615,941
(410,200)	Investment Income	(150,360)	(150,360)	(150,360)	(150,360)	(150,360)
18,162,610	NET REVENUE EXPENDITURE	19,073,690	18,888,773	19,164,574	19,424,148	19,809,994
(770,805)	Budget Proposals Funded from Reserves - One-Off	0	0	0	0	0
19,448	Contribution to/(from) Balances/Reserves	0	0	0	0	0
17,411,253	MET FROM GOVT GRANT & COUNCIL TAX (Budget Requirement)	19,073,690	18,888,773	19,164,574	19,424,148	19,809,994
0	ANTICIPATED BASELINE FUNDING GAP	0	713,773	1,754,274	2,733,328	3,730,116

2024/25 Budget £	Service	2025/26 Indicative £	2026/27 Indicative £	2027/28 Indicative £	2028/29 Indicative £	2029/30 Indicative £
Financed By						
(918,476)	New Homes Bonus	(679,330)	0	0	0	0
(11,470)	Council Tax - Previous year's Surplus/(Deficit)	0	0	0	0	0
(6,041,652)	Council Tax	(6,268,350)	(6,519,420)	(6,780,540)	(7,052,120)	(7,334,580)
(8,619,604)	Non Domestic Rates	(8,673,560)	(10,292,320)	(9,563,070)	(8,821,480)	(8,137,398)
(1,707,118)	Minimum Funding Guarantee	(1,577,320)	0	0	0	0
0	Extended Producer Responsibility	(1,574,000)	(1,259,000)	(1,007,000)	(806,000)	(645,000)
(16,782)	2022/23 Services Grant	0	0	0	0	0
(96,151)	Revenue Support Grant	(131,200)	(104,260)	(59,690)	(11,220)	37,100
-	National Insurance Grant	(169,930)	0	0	0	0
(17,411,253)	TOTAL FUNDING AVAILABLE	(19,073,690)	(18,175,000)	(17,410,300)	(16,690,820)	(16,079,878)

North West Leicestershire District Council
General Fund Budget Amendments to the MTFP 2025/26 to 2029/30

Proposal Description & Service Impact	Directorate	Service	2025/26 £000	2026/27 £000	2027/28 £000	2028/29 £000	2029/30 £000	Reserve
Unavoidable Cost Pressures								
Increase in contract prices – Microsoft Licences, Firewall renewal, data centre	Resources	ICT	29					
Unachievable budgeted staff staffings	Resources	ICT	64					
Reducing Legal Income budget	Chief Executive	Legal	45					
Additional IT licenses - Legal	Chief Executive	Legal	6					
Additional subscription - Legal	Chief Executive	Legal	1					
Reducing Pubic Conveniences income budget	Community Services	Community Services	11					
Additional IT licenses - Waste - customer reporting software	Community Services	Community Services	7					
Reducing Waste Clearance income budget	Community Services	Community Services	106					
Additional property costs inc. security, facilities management, landlord costs and maintenance	Place	Property and Economic Regeneration	46					
Additional subscription - Finance	Resources	Finance	5					
Development of Unit 4 finance system	Resources	Finance	50	(50)				MTFP Reserve
Additional IT licenses - Finance systems	Resources	Finance	21					
Pay Award - additional 1% in 24/25 and 25/26	Various	Corporate	378	8	17	23	402	
National Insurance Increase	Various	Corporate	351	7	7	8	7	
Two Independent Member posts approved an allowance by the Remuneration Panel.	Chief Executive	Democratic Services	2					
Reducing government grant due to Universal Credit transfer to Department of Works and Pension	Resources	Finance	20					
Inflation on utilities, business rates and fuel	Various	Corporate	50	52	55	57	60	
Delivery of Asset Management Plans – play area equipment, changing pavilions and closed churchyards.	Community Services	Community Services	30	(30)				Business Rates Reserve
Technical budget adjustments and HRA recharges	Corporate	Corporate	190	7				
0			1,412	(6)	79	88	469	
Additional Capacity								
Increase in Internal Audit resources to enable adequate audit coverage and assurance	Resources	Internal Audit	60	60	(120)			MTFP Reserve
Additional solicitor post – to adequately resource the team.	Chief Executive	Legal	62					
Increase of Senior Human Resources Advisor hours from 21.75 to 36.25	Resources	HR	22					
To recruit a "superuser" post for the new Capital Asset Facilities Management system	Place	Property and Economic Regeneration	43					
Creation of an Insurance Officer post, to manage the insurance contract including annual renewal.	Resources	Finance	53	53	(106)			MTFP Reserve
Upgrading the Financial Services Team Leader post to a Team Manager.	Resources	Finance	9					
Recruitment of a Principal Officer to lead the implementation of Council development projects	Place	Property and Economic Regeneration	63	(63)				Business Rates Reserve
Reversal of Ashby Toilets asset transfer decision made in February 2024.	Community Services	Community Services	26					
CCTV changes to manned hours. (Sunday hours)	Community Services	Community Services	7					
Recruit a finance graduate through the Local Government Association Graduate Programme	Resources	Finance	22	44	(66)			MTFP Reserve
Additional hours for Senior Planning Officer within the planning and development team	Place	Planning and Infrastructure	26					
Additional hours for Senior Planning Officer within the planning policy team.	Place	Planning and Infrastructure	5					
Increased planning application income to fund above	Place	Planning and Infrastructure	(5)					
Contribution to feasibility costs	Resources	Finance	140	(140)				Business Rates Reserve
Love Your Neighbourhood	Community Services	Community Services	10	(10)				MTFP Reserve
Devolution proposal	Corporate	Corporate	100	(100)				MTFP Reserve
Recruitment of an additional Enforcement Officer	Community Services	Leisure Services	58	1	1	1	1	
Reinstatement of Community Focus Officer Post	Community Services	Leisure Services	58	1	1	1	1	
One off Grant to Citizens Advice	Community Services	Leisure Services	30	(30)				Business Rates Reserve
Reversal of decision to cut grants to Age UK and Ashby Museum	Community Services	Leisure Services	16	8				
Incentive Scheme to rebalance the economy			42	(42)				Business Rates Reserve
Continue Flexcollect trial			20	(20)				Business Rates Reserve
Concurrent Grant Scheme to Parish Councils			60					
Contingency Budget	Corporate	Corporate	354	(354)				
			1,281	(592)	(290)	2	2	

Proposal Description & Service Impact	Directorate	Service	2025/26 £000	2026/27 £000	2027/28 £000	2028/29 £000	2029/30 £000	Reserve
Savings Agreed								
Deletion of Leisure Officer at Measham Leisure Centre.	Community Services	Community Services	(18)					
Deletion of Community Focus post.	Community Services	Community Services	(53)					
Funding of regeneration salaries – capitalisation of salaries which provides a saving on the revenue budget	Place	Property and Economic Regeneration	(500)					
Disabled Facilities Grant service provision saving	Community Services	Community Services	(1)					
Everyone Active changes in line with contract	Community Services	Community Services	26	(38)				
Reduction of the Consultancy Spend Budgets by 10%	Various	Various	(66)					
De minimis budgets ranging from £2k to £10k including subscriptions and additional income	Various	Various	(27)					
			(639)	(38)	0	0	0	
Corporate								
Treasury			(38)	0	0	28	(86)	
			(38)	0	0	28	(86)	
Funding								
Extender Producer Responsibility Payment			(1,574)	315	252	201	161	
Business Rates							684	
National Insurance			(170)	170				
Council Tax			48	36	39	42	(282)	
Core Funding			(85)	278	0	0	49	
			(1,781)	799	291	243	612	
Net Changes to MTFP			235	163	80	361	997	
MTFP Reserve			(295)	3	292			
Business Rates Reserve			(325)	325				
Total Reserve			(620)	328	292	0	0	
Total			(385)	491	372	361	997	

PROJECT	2025/26 For Approval £	2026/27 Indicative £	2027/28 Indicative £	2028/29 Indicative £	2029/30 Indicative £	Total Indicative £	Grants/ Contributions	Capital Receipts	Revenue	Business Rates Reserve	Ear- Marked Reserves	Total
Small Business Workspace	400,000	-	-	-	-	400,000	-	-	-	400,000	-	400,000
Total - New Construction or Renovation	3,162,809	3,000,000	1,000,000	-	-	7,162,809	-	-	-	7,162,809	-	7,162,809
TOTAL DEVELOPMENT PROGRAMME	6,146,668	3,348,000	1,888,000	60,000	192,000	11,634,668	145,859	20,760	-	11,468,049	-	11,634,668
REFCUS												
Disabled Facilities Grants	670,310	670,310	670,310	670,310	670,310	3,351,550	3,351,550	-	-	-	-	3,351,550
TOTAL REFCUS	670,310	670,310	670,310	670,310	670,310	3,351,550	3,351,550	-	-	-	-	3,351,550
SPECIAL EXPENSES												
Coalville Cemetery - Meadow Lane (Broomley's)	22,000	-	-	-	-	22,000	-	-	22,000	-	-	22,000
TOTAL SPECIAL EXPENSES	22,000	-	-	-	-	22,000	-	-	22,000	-	-	22,000
TOTAL	9,254,154	6,918,310	3,111,233	1,230,310	1,362,310	21,876,317	4,559,475	20,760	22,000	17,274,082	-	21,876,317

North West Leicestershire District Council
Estimated Reserves 2025/26 to 2029/30

TEAM	Estimated Balance as at 1/4/25 £	Commitments & Budget Proposals 25/26 £	Estimated balance as at 31/3/26 £	Future commitment incl budget proposals 26/27 to 29/30 £	Estimated Balance 31/3/30 £
Earmarked Reserves:					
Chief Executive	100,000	- 75,000.00	25,000	- 25,000.00	0
Human Resources	30,000	0	30,000	0	30,000
Legal & Support Services	45,000	45,000	90,000	(90,000)	0
Community Services	636,067	(124,630)	511,437	0	511,437
Strategic Housing	404,158	0	404,158	0	404,158
Planning & Infrastructure	742,239	(62,250)	679,989	(16,645)	663,344
Property and Economic Regeneration	2,032,754	(221,500)	1,811,254	(85,000)	1,726,254
Joint Strategic Planning	181,341	0	181,341	0	181,341
Director of Resources	69,327	0	69,327	0	69,327
Customer Services	11,678	(3,360)	8,318	(2,045)	6,273
Business Change	548,103	(233,803)	314,300	(74,464)	239,836
Finance	166,638	100,000	266,638	0	266,638
MTFP Reserve	4,484,227	(195,000)	4,289,227	(157,000)	4,132,227
Business Rates Reserve	12,549,466	743,748	13,293,214	16,934,723	30,227,937
Total earmarked reserves - General Fund	22,000,996	(26,795)	21,974,201	16,484,569	38,458,770
Other reserves General Fund:					
General Balance (minimum level of reserves)	1,544,493	0	1,544,493	0	1,544,493
Total other Reserves - General Fund	1,544,493	0	1,544,493	0	1,544,493
TOTAL ALL RESERVES - GENERAL FUND	23,545,489	(26,795)	23,518,694	16,484,569	40,003,263
Total earmarked reserves - Special Expenses	12,124	(12,124)	0	0	0
Other reserves Special Expenses:					
General Balance	60,996	(7,509)	53,487	0	53,487
Total other Reserves - Special Expenses	60,996	(7,509)	53,487	0	53,487
TOTAL ALL RESERVES - SPECIAL EXPENSES	73,120	(19,633)	53,487	0	53,487

Revenue

Service	Cabinet Draft 09/01/2025	Cabinet Final 28/01/2025	Changes Draft to Final	Council Alternative 20/02/2025	Changes Cabinet to Council	Comments
Chief Executive	201,490	201,490	-	201,490	-	
Human Resources	756,780	756,780	-	756,780	-	
Legal & Support Services	1,996,860	1,996,860	-	1,996,860	-	
Total Chief Executive	2,955,130	2,955,130	-	2,955,130	-	
Strategic Director of Place	137,970	137,970	-	137,970	-	
Property & Economic Regeneration	717,255	717,255	-	717,755	500	De minimis change
Planning	1,073,730	1,073,730	-	1,099,730	26,000	Additional hours for Senior Planning Officer within the Planning and Development Team
Joint Strategic Planning	- 4,600	- 4,600	-	- 4,600	-	
Total Place	1,924,355	1,924,355	-	1,950,855	26,500	
Director of Communities	110,990	110,990	-	110,990	-	
Community Services	6,339,090	6,339,090	-	6,464,517	125,427	As detailed in Table 1
Strategic Housing	540,188	540,188	-	540,188	-	
Total Community Services	6,990,267	6,990,267	-	7,115,694	125,427	
Strategic Director of Resources	237,130	237,130	-	237,130	-	
Customer Services	1,011,180	1,011,180	-	1,011,180	-	
Finance	1,110,460	1,110,460	-	1,110,460	-	
Revenues & Benefits	1,211,620	1,211,620	-	1,211,620	-	
ICT	1,252,280	1,252,280	-	1,252,280	-	
Total Resources	4,822,670	4,822,670	-	4,822,670	-	
Non Distributed - Revenue Expenditure on Surplus Assets	116,120	116,120	-	116,120	-	
Non Distributed - Retirement Benefits	71,330	71,330	-	71,330	-	
Corporate & Democratic Core	108,500	108,500	-	108,500	-	
Pay Award, National Insurance and Utilities Contingency	1,305,461	1,305,461	-	1,656,601	351,140	Additional contingency to cover the increase in Employers National Insurance. The two reports presented to Cabinet had assumed 100% grant.
Contingency	660,563	686,283	25,720	353,146	333,138	Changes in Contingency due to additional Council Tax and funding the Planning Officer and Employers National Insurance plus the additional changes detailed in Table 1.
NET COST OF SERVICES	18,954,396	18,980,116	25,720	19,150,046	169,929	
Net Recharges from General Fund	- 1,714,066	- 1,714,066	-	- 1,714,066	-	
NET COST OF SERVICES AFTER RECHARGES	17,240,330	17,266,050	25,720	17,435,980	169,929	
CORPORATE ITEMS AND FINANCING						
Corporate Income and Expenditure						
Net Financing Costs	1,788,070	1,788,070	-	1,788,070	-	
Investment Income	- 150,360	- 150,360	-	- 150,360	-	
NET REVENUE EXPENDITURE	18,878,040	18,903,760	25,720	19,073,690	169,929	
MET FROM GOVT GRANT & COUNCIL TAX (Budget Requirement)	18,878,040	18,903,760	25,720	19,073,690	169,929	

Service	Cabinet Draft 09/01/2025	Cabinet Final 28/01/2025	Changes Draft to Final	Council Final 20/02/2025	Changes Cabinet to Council	Comments
Financed By						
New Homes Bonus	- 679,330	- 679,330	-	- 679,330	-	
Council Tax - Previous year's Surplus/(Deficit)	-	-	-	-	-	
Council Tax	- 6,242,630	- 6,268,350	- 25,720	- 6,268,350	-	Additional Council Tax due to the finalisation of the Council Tax Base.
Non Domestic Rates	- 8,673,560	- 8,673,560	-	- 8,673,560	-	
Minimum Funding Guarantee	- 1,577,320	- 1,577,320	-	- 1,577,320	-	
Extended Producer Responsibility	- 1,574,000	- 1,574,000	-	- 1,574,000	-	
2022/23 Services Grant	-	-	-	-	-	
Revenue Support Grant	- 131,200	- 131,200	-	- 131,200	-	
Damping payment	-	-	-	-	-	
National Insurance Grant	-	-	-	- 169,930	- 169,930	
TOTAL FUNDING AVAILABLE	- 18,878,040	- 18,903,760	- 25,720	- 19,073,690	- 169,930	

Capital

COUNCIL, THURSDAY 20 FEBRUARY 2025

AMENDMENT TO THE HOUSING REVENUE ACCOUNT (HRA) BUDGET SUBMITTED BY COUNCILLOR D BIGBY

I move the amendments to recommendations to Item 13 Housing Revenue Account (HRA) Budget and Rent Setting 2025/26 with amended areas highlighted in red.

Should these changes be agreed, members will need to be mindful of the consequential changes to Item 11 – Capital Strategy, Treasury Management Strategy and Prudential Indicators.

AGENDA ITEM 13: HOUSING REVENUE ACCOUNT (HRA) BUDGET AND RENT SETTING 2024/25

Recommendations	THAT COUNCIL:
	<ol style="list-style-type: none"> <li data-bbox="667 768 1342 994">1. APPROVES THE HOUSING REVENUE ACCOUNT (HRA BUDGET FOR 2025/26 (APPENDIX 1) AS SUMMARISED IN SECTION 2 OF THIS REPORT, INCLUDING THE INCREASING OF RENTS BY 2.7% SUBJECT TO THE CHANGES SHOWN IN THE ALTERNATIVE BUDGET. <li data-bbox="667 1032 1310 1128">2. NOTES THE FEES AND CHARGES APPROVED BY CABINET ON 28 JANUARY 2025 (APPENDIX 3). <li data-bbox="667 1167 1321 1294">3. NOTES THE HRA BUDGET FOR 2026/27 TO 2029/30 (APPENDIX 1) SUBJECT TO THE CHANGES SHOWN IN THE ALTERNATIVE BUDGET. <li data-bbox="667 1332 1331 1525">4. APPROVES THE PROPOSED HRA CAPITAL PROGRAMME FOR 2025/26 (APPENDIX 4) AND PLANNED FINANCING, AS SET OUT IN SECTION 3 OF THIS REPORT SUBJECT TO THE CHANGES SHOWN IN THE ALTERNATIVE BUDGET. <li data-bbox="667 1563 1350 1691">5. NOTES THE HRA CAPITAL PROGRAMME FOR 2026/27 TO 2029/30 (APPENDIX 4) SUBJECT TO THE CHANGES SHOWN IN THE ALTERNATIVE BUDGET.

1. PROPOSED CHANGES TO THE HOUSING REVENUE ACCOUNT BUDGETS

1.1 The Labour Group proposes to make one change to the capital budget to increase the capital budget for the supply of 70 additional homes over a five-year period to rent at affordable rent levels. This is designed to set the council’s housing stock on a gradually increasing trajectory rather than the year-on-year reductions that would result from the Alliance’s New Supply proposals.

- 1.2 The capital cost of supplying an additional 70 homes over a five-year period would be £15.5m. This would be funded from revenue contribution to capital (RCCO) (£14.1m), use of the major repairs reserve (MRR) (0.2m) and borrowing (£1.2m). Due to additional income from rent, this would reduce the overall borrowing from £31.9m to £29m as the RCCO can be increased.
- 1.3 Labour welcomes the restoration of a £4m per annum Net Zero budget over the full Medium Term Financial Plan (MTFP) period, which is close to matching their previous proposal for the 2024/25 budget.
- 1.4 The following appendices have been updated to reflect the proposal and are attached; all changes are highlighted in red:
- Appendix 1 – HRA Revenue Summary Budget 2025/26 to 2029/20
 - Appendix 2 – HRA Budget Amendments 2025/26 to 2029/30
 - Appendix 4 – HRA Capital Programme 2025/26 to 2029/30
 - Appendix 5 – Draft to Final Budget Reconciliation
- 1.5 In 2025/26, the revenue implications are an increased net operating surplus of £38k, which is due to £31k additional rental income and a reduction in debt management costs of £6k.
- 1.6 At present, the Council is putting aside funds each year into a Debt Repayment Reserve (DRR) to repay outstanding debt as they mature. The capital proposals within this budget are a change in direction and will be using the DRR to fund the capital programme and instead new loans will be taken out when the existing ones mature. The Council's treasury advisors have been consulted, and they are comfortable with this approach.
- 1.7 The consequential impact of this proposed change on the Capital Strategy, Treasury Management Strategy and Prudential Indicators report at Agenda Item 11 will be actioned under the delegation provided to the Section 151 Officer.

2.0 CHIEF FINANCE OFFICER ASSESSMENT OF ROBUSTNESS OF BUDGET ESTIMATES AND ADEQUACY OF RESERVES

- 2.1 Section 25(1) of the Local Government Act 2003 requires the Chief Finance Officer (CFO) to provide their professional assessment of the robustness of budget estimates and the adequacy of reserves prior to the Budget and Council tax being considered by Council. Agenda Item 10 provides Council with the CFO's assessment on the Administration's proposed budget.
- 2.2 The CFO has undertaken an initial review of the alternative budget proposals contained in this report. The alternative budget suggests one amendment to the Cabinet's proposed budget.
- 2.3 The Section 151 Officer reviewed the proposal to build 70 additional homes in the Housing Revenue Account (HRA) capital programme, focusing on the financial implications. The change in financing proposed would reduce cash reserves in the short term, leading to lost investment income and higher borrowing costs. However, refinancing HRA loans is a standard approach for local authorities, and the associated risks can be managed through effective treasury management.

- 2.4 He has also considered the inherent risks and costs of building new housing, such as inflation in building materials, labour shortages, and maintenance costs. Additionally, the right to buy scheme poses financial risks by reducing the housing stock and affecting rental income. Despite these challenges, the S151 Officer has concluded that the proposal is feasible but requires careful financial management and risk mitigation.

NORTH WEST LEICESTERSHIRE DISTRICT COUNCIL HRA SUMMARY BUDGET 2025/26 to 2029/30

2024/25 Revised Budget	HOUSING REVENUE ACCOUNT SUMMARY	2025/26 Requested Budget	2026/27 Indicative	2027/28 Indicative	2028/29 Indicative	2029/30 Indicative
£		£	£	£	£	£
	Expenditure					
9,749,113	Repairs & Maintenance	8,492,780	8,773,042	8,957,276	9,100,593	9,282,604
4,314,095	Supervision & Management	4,385,000	4,528,610	4,622,619	4,695,483	4,789,393
100,000	Provision for Doubtful Debts	100,000	100,000	100,000	100,000	100,000
4,161,536	Depreciation	4,161,536	4,428,758	4,584,702	4,780,149	4,972,833
1,843,184	Capital Financing & Debt Manageme	1,855,916	2,091,301	2,439,771	2,694,203	2,992,376
20,167,928	Total Expenditure	18,995,232	19,921,711	20,704,368	21,370,428	22,137,206
	Income					
(21,004,680)	Rent & Service Charges	(21,514,422)	(22,520,692)	(23,441,646)	(24,429,056)	(25,461,817)
(38,900)	Non-Dwelling Rents	(40,200)	(40,200)	(40,200)	(40,200)	(40,200)
(283,252)	Other Income	(13,235)	(13,235)	(13,235)	(13,235)	(13,235)
(286,000)	Investment Income	(293,722)	(336,000)	(321,600)	(409,600)	(409,600)
(21,612,832)	Total Income	(21,861,579)	(22,910,127)	(23,816,681)	(24,892,091)	(25,924,852)
(1,444,904)	Net Operating Expenditure/(Surplus)	(2,866,347)	(2,988,416)	(3,112,313)	(3,521,663)	(3,787,646)
	Appropriations					
0	Debt repayment	1,290,145	1,319,347	569,205	583,927	599,031
2,492,444	Transfer to/(from) reserves	(1,997,800)	(1,997,800)	(1,997,800)	(1,997,800)	(1,997,800)
1,570,668	Revenue Contribution to Capital	3,511,996	3,666,869	4,540,908	4,935,536	5,186,416
4,063,112	Total Appropriations	2,804,341	2,988,416	3,112,313	3,521,663	3,787,646
2,618,208	NET (SURPLUS)/DEFICIT	(62,005)	0	0	0	(0)
(3,618,209)	Balance brought Forward	(937,995)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)
2,618,208	(Surplus)/Deficit In Year	(62,005)	0	0	0	(0)
(1,000,001)	Balance Carried Forward	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)

North West Leicestershire District Council

Housing Revenue Account- Proposed Amendments to Budgets 2025/26 to 2029/30

Proposal Title	Proposal Description & Service Impact	2025/26 £	2026/27 £	2027/28 £	2028/29 £	2029/30 £
Pay Changes	Salary pressures (including pay award + budget proposals)	213,727	220,780	225,417	229,023	233,604
Total Pay Related Costs		213,727	220,780	225,417	229,023	233,604
Heating contract	Inflation on heating maintenance contract	47,334	48,896	49,923	50,722	51,737
Recharges from the General Fund	Inflation on services provided to the General Fund	(145,469)	(150,270)	(153,425)	(155,880)	(158,998)
General inflation	Through Capital Charges and inflationary pressures	97,087	804,217	659,690	623,233	891,453
Total Inflation Increases		(1,048)	702,844	556,188	518,075	784,192
Other	Management Recharge to GF	(1,020)	(1,054)	(1,088)	(1,124)	(1,161)
Other Budget Adjustments		(1,020)	(1,054)	(1,088)	(1,124)	(1,161)
Repairs Backlog	Savings in Repairs and Maintenance costs	(1,250,000)	0	0	0	0
Change Consultant	Change Consultant to advise and assist with service transformation in 24/25 (Expenditure in 24/25, income 25/26)	(50,000)	0	0	0	0
Cost Pressures		(1,300,000)	0	0	0	0
Investment Income	Investment income on HRA balances	(7,722)	38,423	84,560	31,488	78,407
Loan interest	Changes in loan interest due to capital financing requirements	69,865	402,081	645,474	362,354	194,658
Total Other Corporate Amendments		62,143	440,504	730,034	393,842	273,065
Dwellings Rents	Dwellings Rent (decrease)/increase	(490,998)	(871,215)	(1,035,557)	(1,207,784)	(1,354,738)
Service Charges	Recharge to General Fund for services delivered by HRA	(18,649)	(22,793)	(14,505)	(11,051)	(13,814)
Income	Two de minimus proposals	(1,394)	(1,704)	(1,084)	(826)	(1,033)
Total Changes In Income		(511,042)	(895,713)	(1,051,146)	(1,219,662)	(1,369,585)

North West Leicestershire District Council

Housing Revenue Account- Proposed Amendments to Budgets 2025/26 to 2029/30

Proposal Title	Proposal Description & Service Impact	2025/26 £	2026/27 £	2027/28 £	2028/29 £	2029/30 £
	<u>Total Budget Amendments</u>	<u>(1,537,239)</u>	<u>467,362</u>	<u>459,404</u>	<u>(79,846)</u>	<u>(79,885)</u>

PROJECT	2025/26	2026/27	2027/28	2028/29	2029/30	Total
	For Approval	Indicative	Indicative	Indicative	Indicative	
	£	£	£	£	£	

Stock Investment

Home Improvement Programme	4,500,000	4,500,000	4,500,000	4,500,000	4,500,000	22,500,000
Asbestos	400,000	400,000	400,000	400,000	400,000	2,000,000
Roofs	500,000	500,000	250,000	250,000	250,000	1,750,000
Commercial Boilers	250,000	250,000	250,000	250,000	-	1,000,000
Stock Condition Surveys	65,000	65,000	65,000	65,000	65,000	325,000
Zero Carbon	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	20,000,000
Total Stock Investments	9,715,000	9,715,000	9,465,000	9,465,000	9,215,000	47,575,000

Estate Improvements

Off-Street Parking	300,000	300,000	300,000	300,000	300,000	1,500,000
Estate Projects	100,000	100,000	100,000	100,000	100,000	500,000
Garage Demolition	50,000	50,000	50,000	50,000	50,000	250,000
Footpaths and Unadopted Roads	50,000	50,000	50,000	50,000	50,000	250,000
Total Estate Improvement	500,000	500,000	500,000	500,000	500,000	2,500,000

Fleet Replacement

Vehicles	100,000	300,000	-	-	-	400,000
Total Fleet Replacement	100,000	300,000	-	-	-	400,000

Other Capital

Sheltered Scheme Improvements	700,000	700,000	700,000	100,000	100,000	2,300,000
Passive Fire Safety	800,000	100,000	100,000	100,000	100,000	1,200,000
Scheme Lighting	350,000	350,000	200,000	200,000	200,000	1,300,000
Tunstall System	-	-	-	-	-	-
Major Aids and Adaptations	400,000	400,000	400,000	400,000	400,000	2,000,000
Housing Management IT System	-	-	-	-	-	-
Total Other Capital	2,250,000	1,550,000	1,400,000	800,000	800,000	6,800,000
Total Active Projects	12,565,000	12,065,000	11,365,000	10,765,000	10,515,000	57,275,000

DEVELOPMENT POOL

New Supply	5,010,405	7,061,007	6,209,213	5,169,861	8,184,583	31,635,069
Total Development Pool	5,010,405	7,061,007	6,209,213	5,169,861	8,184,583	31,635,069
TOTAL HRA CAPITAL PROGRAMME	17,575,405	19,126,007	17,574,213	15,934,861	18,699,583	88,910,069

Major Repairs Reserve	Capital Receipts	RTB Receipts	RCCO	Grant	Prudential Borrowing	Total
£	£	£	£	£	£	£

19,070,019	-	-	2,790,152	-	639,829	22,500,000
-	400,000	-	-	-	1,600,000	2,000,000
-	500,000	-	-	-	1,250,000	1,750,000
-	250,000	-	-	-	750,000	1,000,000
-	65,000	-	-	-	260,000	325,000
-	6,000,000	-	2,858,270	4,000,000	7,141,730	20,000,000
19,070,019	7,215,000	-	5,648,422	4,000,000	11,641,559	47,575,000

-	300,000	-	-	-	1,200,000	1,500,000
-	100,000	-	-	-	400,000	500,000
-	50,000	-	-	-	200,000	250,000
-	50,000	-	-	-	200,000	250,000
-	500,000	-	-	-	2,000,000	2,500,000

-	-	-	-	-	400,000	400,000
-	-	-	-	-	400,000	400,000

-	700,000	-	-	-	1,600,000	2,300,000
-	800,000	-	-	-	400,000	1,200,000
-	350,000	-	-	-	950,000	1,300,000
-	-	-	-	-	-	-
-	400,000	-	-	-	1,600,000	2,000,000
-	-	-	-	-	-	-
-	2,250,000	-	-	-	4,550,000	6,800,000
19,070,019	9,965,000	-	5,648,422	4,000,000	18,591,559	57,275,000

213,724	-	4,823,310	16,193,303	-	10,404,732	31,635,069
213,724	-	4,823,310	16,193,303	-	10,404,732	31,635,069
19,283,743	9,965,000	4,823,310	21,841,725	4,000,000	28,996,291	88,910,069

**NORTH WEST LEICESTERSHIRE DISTRICT COUNCIL
HOUSING REVENUE ACCOUNT SUMMARY BUDGET RECONCILIATION
DRAFT AND FINAL BUDGET 2025/26 TO ALTERNATIVE BUDGET 2025/26**

	2025/26				Reason for Change
	Draft 1 £	Draft 3 FINAL	Alternative £	Variance £	
Expenditure					
Repairs & Maintenance	8,492,780	8,492,780	8,492,780	0	The Alternative Budget proposes to purchase additional houses to mitigate losses from RTB sales. The Alternative budget proposes to use reserves to fund this additional Capex as well as using the increased operating surplus to fund Capital expenditure (RCCO). This has resulted in a reduction of capital financing costs.
Supervision & Management	4,385,000	4,385,000	4,385,000	0	
Provision for Doubtful Debts	100,000	100,000	100,000	0	
Depreciation	4,161,536	4,161,536	4,161,536	0	
Capital Financing & Debt Management	1,913,336	1,862,408	1,855,916	(6,492)	
Total Expenditure	19,052,652	19,001,724	18,995,232	(6,492)	
Income					
Rent & Service Charges	(20,433,281)	(21,483,043)	(21,514,422)	(31,379)	The Alternative budget proposals will bring more affordable homes into stock which will result in an increase in income from Rent and Service Charges.
Non-Dwelling Rents	(40,200)	(40,200)	(40,200)	0	
Other Income	(253,252)	(13,235)	(13,235)	0	
Investment Income	(293,722)	(293,722)	(293,722)	0	
Total Income	(21,020,455)	(21,830,200)	(21,861,579)	(31,379)	
Net Operating Expenditure/ (Surplus)	(1,967,803)	(2,828,476)	(2,866,347)	(37,871)	An increased operating surplus
Appropriations					Money is still set aside to repay Interest only debt when it materialises. There is an annual transfer of funds from the reserves (DRR) to fund the additional Capital Expenditure. The reduction in Capital Financing costs together with the increased Rental income results in a higher surplus. This surplus is added to the reserves to fund the additional Capital Expenditure (RCCO).
Debt repayment	1,290,145	1,290,145	1,290,145	0	
Transfer to/(from) reserves	0	0	(1,997,800)	(1,997,800)	
Revenue Contribution to Capital	615,652	1,476,325	3,511,996	2,035,671	
Total Appropriations	1,905,797	2,766,470	2,804,341	37,871	
NET (SURPLUS) / DEFICIT	(62,006)	(62,006)	(62,006)	0	
Balance brought Forward	(937,995)	(937,995)	(937,995)	0	Kept the same as the Original budget
(Surplus)/Deficit In Year	(62,006)	(62,005)	(62,005)	(0)	Kept the same as the Original budget
Balance Carried Forward	(1,000,000)	(1,000,000)	(1,000,000)	(0)	Kept the same as the Original budget

Agenda Item 14

COUNCIL, THURSDAY 20 FEBRUARY 2024

ADDENDEUM TO AGENGA ITEM 14 – COUNCIL TAX RESOLUTION 2025/26

Since the publication of the Council agenda, Whitwick Parish Council held their budget meeting on the 13 February 2025 and approved the precept. The amount approved was slightly lower than originally anticipated.

As a result, the report and Appendices B and C have been updated, with all amendments highlighted in red.

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Title of Report	COUNCIL TAX RESOLUTION 2025/26	
Presented by	Councillor Nick Rushton Corporate Portfolio Holder	
Background Papers	Council Tax Base – Cabinet 28 January 2025	Public Report: Yes
Financial Implications	This is a statutory report which is required to set the total level of Council Tax for North West Leicestershire. It includes the precepts for Leicestershire County Council, Leicestershire Police and Crime Commissioner, Leicestershire Combined Fire Authority, North West Leicestershire District Council, Parish/Town Councils and Special Expenses. Signed off by the Section 151 Officer: Yes	
Legal Implications	There are no direct legal implications arising. The Council Tax resolution has been drafted to comply with legal requirements. Signed off by the Monitoring Officer: Yes	
Staffing and Corporate Implications	There are no direct staffing and corporate implications arising from this report. Signed off by the Head of Paid Service: Yes	
Purpose of Report	To enable Full Council to comply with the Local Government Finance Act 1992 and the Localism Act 2011 in respect of setting Council Tax.	
Recommendations	COUNCIL IS RECOMMENDED TO APPROVE THE COUNCIL TAX RESOLUTION 2025/26 AS SET OUT IN SECTION 2.	

1.0 BACKGROUND

- 1.1 This report asks Council to approve the rate of Council Tax for 2025/26. Although the legal requirement is that the Council must have set a balanced budget and Council Tax charge by 11 March, it is important the Council Tax rates are approved at this meeting to allow sufficient time to produce and post Council Tax bills and meet all statutory deadlines.
- 1.2 This report sets out the resolution based on the assumption that the budget as set out in the General Fund Budget 2025/26 and Housing Revenue Account 2025/26 reports are approved.
- 1.3 Members are reminded that the individual Council Tax bill is comprised of six elements – the amount levied by North West Leicestershire District Council, the amount precepted by Leicestershire County Council, Leicestershire Police and Crime Commissioner, Leicestershire Combined Fire Authority and for properties in a parished area of the district, the amount precepted by the individual Town or Parish Council and Special Expenses.

- 1.4 The Localism Act 2011, requires the billing authority to calculate a Council Tax requirement for the year. This is to help the Council determine if it has set an excessive Council Tax increase that would in turn require a local referendum. Principles set by the Secretary of State for Housing, Communities and Local Government determines that an increase in a Council's basic rate of Council Tax of 3% or more than £5 is excessive.
- 1.5 The Council's net revenue budgets and capital programmes were recommended by the Cabinet on 28 January 2025 for approval by Council. Details appear earlier on this agenda.
- 1.6 Members are reminded that the Council must word the resolution in precise language, as directed by legislation.
- 1.7 At the time of writing this report, the precept for Leicestershire County Council is awaiting final approval at their Council meeting on the 19 February 2025 and Whitwick Parish Council at its meeting on the 13 February 2025. Therefore, if any changes are approved, these will be updated via additional papers.
- 1.8 The precept for the Police and Crime Commissioner was approved at the Leicester, Leicestershire and Rutland Police and Crime Panel meeting on the 5 February 2025 and the precept for the Leicester Combined Fire Authority as its meeting on the 5 February 2025.

2.0 COUNCIL TAX RESOLUTION 2025/26

- 2.1 That it be noted that the Council Tax base for 2025/26 has been calculated:
 - a) for the whole Council area as 37,532 [Item T in the formula in Section 31B(1) of the Local Government Act 1992, as amended (the "Act")] and,
 - b) for dwellings in those part of its areas to which a Parish precept as in Appendix A.
- 2.2 That the Council Tax requirement for the Council's own purposes for 2025/26 (excluding Special Items) is calculated as £6,268,350.
- 2.3 That the following amounts be calculated for the year 2025/26 in accordance with Sections 31 to 36 of the Act:
 - a) **£63,950,965** being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(2) (a) to (f) of the Act (gross expenditure including parish precepts, the Housing Revenue Account and the additions to reserves).
 - b) £53,827,846 being the aggregate of the amounts which the Council estimates for the items set out in 31A(3) (a) to (d) of the Act (gross income including the Housing Revenue Account and use of reserves).
 - c) **£10,123,119** being the amount by which the aggregate at 2.3(a) above exceeds the aggregate at 2.3(b) above, calculated by the Council in accordance with Section 31A(4) of the Act as its Council Tax requirement for the year (net expenditure to be met from Council).
 - d) **£269.75** being the amount calculated by the Council, in accordance with Section 31B of the Act, as the basic amount of its Council Tax for the year

(average Council Tax for a Band D property for the District including Parish/Town Council Precepts and Special Expenses).

- e) **£3,854,769** being the aggregate amount of all special items referred to in Section 34(1) of the Act (Parish/Town Council Precepts and Special Expenses).
- f) £167.01 being the amount calculated by the Council, in accordance with Section 34(2) of the Act, as the basic amount of its Council Tax for the year for dwellings in those parts of its area to which no special item relates (average Council Tax for a Band D property for the District excluding Parish/Town Councils Precepts and Special Expenses), the amounts being for each of the categories of dwellings shown in Table 1.

Table 1: Basic Amount of Council Tax to which no special item relate

	District Council £
Band A	111.34
Band B	129.90
Band C	148.45
Band D	167.01
Band E	204.12
Band F	241.24
Band G	278.35
Band H	334.02

- g) In accordance with Section 34(3) of the Act, the basic amount of Council Tax for the year for dwellings in those parts of its area to which a special item relates are shown by addition of the amounts for Band D for the District Council in Table 2.

Table 2: District Council and Special Items Council Tax – Band D

PARISH AREA	£
APPLEBY MAGNA	217.92
ASHBY DE LA ZOUCH	295.05
ASHBY WOULD'S	264.26
BARDON	167.01
BELTON	267.97
BREEDON-ON-THE-HILL	229.56
CASTLE DONINGTON	333.60
CHARLEY	334.46
CHILCOTE	167.01
COALVILLE	248.21
COLEORTON	222.71
ELLISTOWN & BATTLEFLAT	268.34
HEATHER	210.73
HUGGlescOTE & DONINGTON LE HEATH	245.07
IBSTOCK	277.23
ISLEY WALTON-CUM-LANGLEY	180.66
KEGWORTH	268.61
LOCKINGTON CUM HEMINGTON	275.88
LONG WHATTON and DISEWORTH	217.98
MEASHAM	258.99
NORMANTON-LE-HEATH	167.01
OAKTHORPE, DONISTHORPE and ACRESFORD	288.21
OSGATHORPE	232.45
PACKINGTON	226.81
RAVENSTONE	292.11
SNARESTONE	236.45
STAUNTON HAROLD	170.22
STRETTON-EN-LE-FIELD	167.01
SWANNINGTON	254.55
SWEPSTONE	256.10
WHITWICK	295.90
WORTHINGTON	207.57

h) In accordance with Section 36(1) of the Act, the amounts to be taken into account for the year in respect of the categories of dwellings listed in different valuation bands are shown in Appendix B.

2.4 That it be noted that for the year 2025/26 Leicestershire County Council, Leicestershire Police and Crime Commissioner and the Leicestershire Combined Fire Authority have stated the following amounts in precepts to the Council, in accordance with Section 40 of the Local Government Act 1992, for each category of dwellings in the Council's area indicated in Table 3.

Table 3: Council Tax Precepts 2025/26

	Combined Fire Authority	Leicestershire County Council	Leicestershire Police and Crime Commissioner
	£	£	£
Precept	3,252,253.00	63,110,039.00	11,268,239.87
Band A	57.77	1,121.00	200.15
Band B	67.39	1,307.83	233.51
Band C	77.02	1,494.67	266.87
Band D	86.65	1,681.50	300.23
Band E	105.91	2,055.17	366.95
Band F	125.16	2,428.83	433.67
Band G	144.42	2,802.50	500.38
Band H	173.30	3,363.00	600.46

- 2.5 That the Council, in accordance with Sections 30(2) of the Local Government Finance Act 1992, hereby sets the amounts shown in Appendix C as the amounts of Council Tax for 2025/26 for each of the categories of dwellings.
- 2.6 The Council determines that the Council's basic amount of Council Tax for 2025/26 is not excessive in accordance with principles approved under Section 52ZB and 52ZY Local Government Finance Act 1992 and Section 4ZA Local Government Finance Act 1992: Referendums relating to Council Tax increases.

Policies and other considerations, as appropriate	
Council Priorities:	The Council Tax provides funding for the Council to deliver all of its priorities.
Policy Considerations:	<p>The Council has agreed a Local Council Tax Reduction Scheme and the effect of the scheme, in particular the effect on the Council Tax Base, is taken into account in determining the District's Council Tax.</p> <p>The Council Tax Requirement of this Council includes the impact of Parish/Town Council precepts, although the Council does not have any role in the setting of these, other than determining the Tax Base for each parish.</p> <p>The Council does not have any role in the setting of Council Tax for Leicestershire County Council, Leicestershire Police and Crime Commissioner and the Leicestershire Combined Fire Authority. Their decisions do, however, feed into the overall Council Tax Resolutions.</p>
Safeguarding:	None
Equalities/Diversity:	Not applicable

Customer Impact:	Council Tax payers within the district are likely to be impacted by the increase in Council Tax.
Economic and Social Impact:	Not applicable
Environment, Climate Change and zero carbon:	There are no environmental implications arising directly from the report.
Consultation/Community Engagement:	Public consultation – 13 January to 26 January 2025
Risks:	<p>Failure to agree the Council Tax Resolution would delay the preparation of Council Tax bills and the collection of the payments from residents. The cost of such delay would be borne solely by the Council.</p> <p>There is a risk that one of the precepting bodies may amend their precept requirement after the issue of this report and that the figures quoted may differ from the provisional figures provided. Should this happen revised appendices will be circulated for approval.</p>
Officer Contact	Anna Crouch Head of Finance anna.crouch@nwleicestershire.gov.uk

COUNCIL TAX 2025/26 - DISTRICT AND SPECIAL ITEMS (PARISH/TOWN COUNCILS AND SPECIAL EXPENSES)

PARISH / SPECIAL EXPENSE AREA	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H
	£	£	£	£	£	£	£	£
APPLEBY MAGNA	145.28	169.50	193.70	217.92	266.34	314.78	363.20	435.84
ASHBY DE LA ZOUCH	196.70	229.49	262.26	295.05	360.61	426.19	491.75	590.10
ASHBY WOULD'S	176.17	205.54	234.89	264.26	322.98	381.71	440.43	528.52
BARDON	111.34	129.90	148.45	167.01	204.12	241.24	278.35	334.02
BELTON	178.65	208.42	238.19	267.97	327.52	387.07	446.62	535.94
BREEDON-ON-THE-HILL	153.04	178.55	204.05	229.56	280.57	331.59	382.60	459.12
CASTLE DONINGTON	222.40	259.47	296.53	333.60	407.73	481.87	556.00	667.20
CHARLEY	222.97	260.14	297.29	334.46	408.78	483.11	557.43	668.92
CHILCOTE	111.34	129.90	148.45	167.01	204.12	241.24	278.35	334.02
COALVILLE	165.47	193.06	220.63	248.21	303.36	358.53	413.68	496.42
COLEORTON	148.47	173.22	197.96	222.71	272.20	321.70	371.18	445.42
ELLISTOWN & BATTLEFLAT	178.89	208.71	238.52	268.34	327.97	387.61	447.23	536.68
HEATHER	140.49	163.90	187.31	210.73	257.56	304.39	351.22	421.46
HUGGLESCOTE & DONINGTON LE HEATH	163.38	190.61	217.84	245.07	299.53	353.99	408.45	490.14
IBSTOCK	184.82	215.63	246.42	277.23	338.83	400.45	462.05	554.46
ISLEY WALTON-CUM-LANGLEY	120.44	140.52	160.58	180.66	220.80	260.96	301.10	361.32
KEGWORTH	179.07	208.92	238.76	268.61	328.30	388.00	447.68	537.22
LOCKINGTON CUM HEMINGTON	183.92	214.58	245.22	275.88	337.18	398.50	459.80	551.76
LONG WHATTON and DISEWORTH	145.32	169.54	193.76	217.98	266.42	314.86	363.30	435.96
MEASHAM	172.66	201.44	230.21	258.99	316.54	374.10	431.65	517.98
NORMANTON-LE-HEATH	111.34	129.90	148.45	167.01	204.12	241.24	278.35	334.02
OAKTHORPE, DONISTHORPE and ACRESFORD	192.14	224.17	256.18	288.21	352.25	416.30	480.35	576.42
OSGATHORPE	154.97	180.80	206.62	232.45	284.10	335.76	387.42	464.90
PACKINGTON	151.21	176.41	201.61	226.81	277.21	327.62	378.02	453.62
RAVENSTONE	194.74	227.20	259.65	292.11	357.02	421.94	486.85	584.22
SNARESTONE	157.63	183.91	210.17	236.45	288.99	341.54	394.08	472.90
STAUNTON HAROLD	113.48	132.40	151.30	170.22	208.04	245.88	283.70	340.44
STRETTON-EN-LE-FIELD	111.34	129.90	148.45	167.01	204.12	241.24	278.35	334.02
SWANNINGTON	169.70	197.99	226.26	254.55	311.11	367.69	424.25	509.10
SWEPSTONE	170.73	199.19	227.64	256.10	313.01	369.93	426.83	512.20
WHITWICK	197.27	230.15	263.02	295.90	361.65	427.42	493.17	591.80
WORTHINGTON	138.38	161.45	184.50	207.57	253.69	299.83	345.95	415.14

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APPENDIX C

COUNCIL TAX 2025/26 - COUNTY PRECEPT, FIRE PRECEPT, POLICE PRECEPT, DISTRICT, TOWN/PARISH COUNCIL AND SPECIAL EXPENSES

PARISH / SPECIAL EXPENSE AREA	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H
	£	£	£	£	£	£	£	£
APPLEBY MAGNA	1,524.20	1,778.23	2,032.26	2,286.30	2,794.37	3,302.44	3,810.50	4,572.60
ASHBY DE LA ZOUCH	1,575.62	1,838.22	2,100.82	2,363.43	2,888.64	3,413.85	3,939.05	4,726.86
ASHBY WOULD'S	1,555.09	1,814.27	2,073.45	2,332.64	2,851.01	3,369.37	3,887.73	4,665.28
BARDON	1,490.26	1,738.63	1,987.01	2,235.39	2,732.15	3,228.90	3,725.65	4,470.78
BELTON	1,557.57	1,817.15	2,076.75	2,336.35	2,855.55	3,374.73	3,893.92	4,672.70
BREEDON-ON-THE-HILL	1,531.96	1,787.28	2,042.61	2,297.94	2,808.60	3,319.25	3,829.90	4,595.88
CASTLE DONINGTON	1,601.32	1,868.20	2,135.09	2,401.98	2,935.76	3,469.53	4,003.30	4,803.96
CHARLEY	1,601.89	1,868.87	2,135.85	2,402.84	2,936.81	3,470.77	4,004.73	4,805.68
CHILCOTE	1,490.26	1,738.63	1,987.01	2,235.39	2,732.15	3,228.90	3,725.65	4,470.78
COALVILLE	1,544.39	1,801.79	2,059.19	2,316.59	2,831.39	3,346.19	3,860.98	4,633.18
COLEORTON	1,527.39	1,781.95	2,036.52	2,291.09	2,800.23	3,309.36	3,818.48	4,582.18
ELLISTOWN & BATTLEFLAT	1,557.81	1,817.44	2,077.08	2,336.72	2,856.00	3,375.27	3,894.53	4,673.44
HEATHER	1,519.41	1,772.63	2,025.87	2,279.11	2,785.59	3,292.05	3,798.52	4,558.22
HUGGLESCOTE & DONINGTON LE HEATH	1,542.30	1,799.34	2,056.40	2,313.45	2,827.56	3,341.65	3,855.75	4,626.90
IBSTOCK	1,563.74	1,824.36	2,084.98	2,345.61	2,866.86	3,388.11	3,909.35	4,691.22
ISLEY WALTON-CUM-LANGLEY	1,499.36	1,749.25	1,999.14	2,249.04	2,748.83	3,248.62	3,748.40	4,498.08
KEGWORTH	1,557.99	1,817.65	2,077.32	2,336.99	2,856.33	3,375.66	3,894.98	4,673.98
LOCKINGTON CUM HEMINGTON	1,562.84	1,823.31	2,083.78	2,344.26	2,865.21	3,386.16	3,907.10	4,688.52
LONG WHATTON and DISEWORTH	1,524.24	1,778.27	2,032.32	2,286.36	2,794.45	3,302.52	3,810.60	4,572.72
MEASHAM	1,551.58	1,810.17	2,068.77	2,327.37	2,844.57	3,361.76	3,878.95	4,654.74
NORMANTON-LE-HEATH	1,490.26	1,738.63	1,987.01	2,235.39	2,732.15	3,228.90	3,725.65	4,470.78
OAKTHORPE, DONISTHORPE and ACRESFORD	1,571.06	1,832.90	2,094.74	2,356.59	2,880.28	3,403.96	3,927.65	4,713.18
OSGATHORPE	1,533.89	1,789.53	2,045.18	2,300.83	2,812.13	3,323.42	3,834.72	4,601.66
PACKINGTON	1,530.13	1,785.14	2,040.17	2,295.19	2,805.24	3,315.28	3,825.32	4,590.38
RAVENSTONE	1,573.66	1,835.93	2,098.21	2,360.49	2,885.05	3,409.60	3,934.15	4,720.98
SNARESTONE	1,536.55	1,792.64	2,048.73	2,304.83	2,817.02	3,329.20	3,841.38	4,609.66
STAUNTON HAROLD	1,492.40	1,741.13	1,989.86	2,238.60	2,736.07	3,233.54	3,731.00	4,477.20
STRETTON-EN-LE-FIELD	1,490.26	1,738.63	1,987.01	2,235.39	2,732.15	3,228.90	3,725.65	4,470.78
SWANNINGTON	1,548.62	1,806.72	2,064.82	2,322.93	2,839.14	3,355.35	3,871.55	4,645.86
SWEPSTONE	1,549.65	1,807.92	2,066.20	2,324.48	2,841.04	3,357.59	3,874.13	4,648.96
WHITWICK	1,576.19	1,838.88	2,101.58	2,364.28	2,889.68	3,415.08	3,940.47	4,728.56
WORTHINGTON	1,517.30	1,770.18	2,023.06	2,275.95	2,781.72	3,287.49	3,793.25	4,551.90

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Council Procedure Rules – Motions and Amendments

What members can do

- When seconding a motion, a member may reserve their speech until later in the debate (rule 15.3).
- Members may only speak once on a motion or amendment whilst it is being debated (rule 15.5, 15.5.1).
- Members may also move a further amendment if the motion has been amended since they last spoke (rule 15.5.2).
- Members can exercise a right of reply, raise a point of order or make a personal explanation during debate (rule 15.5.4, 15.5.5 and 15.5.6).
- Members can speak on the main issues if their first speech was on an amendment (rule 15.5.3).
- The mover of a motion has a right of reply at the close of debate on the motion, before it is put to the vote (rule 15.15).
- The mover of a motion has a right of reply at the close of debate on any amendment (rule 15.16).

What members can't do

- Members cannot make a speech until a motion has been seconded (rule 15.1).
- Members cannot speak again whilst a motion is being debated, except to exercise a right of reply, raise a point of order or make a personal explanation (rule 15.5).
- Members cannot speak for more than 5 minutes without the consent of the Chairman (rule 15.4).
- The mover of a motion may not speak on an amendment, other than to exercise his right of reply (rule 15.16).
- The mover of an amendment has no right of reply at the close of debate (rule 15.17).

Motions and Amendments – Flowchart

