

NORTH WEST LEICESTERSHIRE DISTRICT COUNCIL

**COALVILLE SPECIAL EXPENSES WORKING PARTY –
TUESDAY, 2 DECEMBER 2025**



Title of Report	COALVILLE SPECIAL EXPENSES DRAFT BUDGET 2026/27
Presented by	Anna Crouch Head of Finance
Background Papers	Council 20 February 2025: <u>General Fund Budget and Council Tax 2025/26</u>
Financial Implications	The Council is legally required to approve a balanced budget, including special expenses. This report presents a draft balanced budget for Coalville Special Expenses.
	Signed off by the Section 151 Officer: Yes
Legal Implications	There are no legal implications to be considered as part of this report.
	Signed off by the Monitoring Officer: Yes
Staffing and Corporate Implications	There are no staffing or corporate implications to be considered as part of this report.
	Signed off by the Head of Paid Service: Yes
Purpose of Report	To present the draft 2026/27 budget to the Coalville Special Expenses Working Party.
Recommendations	FOR THE COALVILLE SPECIAL EXPENSES WORKING PARTY TO PROVIDE COMMENTS ON THE DRAFT COALVILLE SPECIAL EXPENSES BUDGET FOR CONSIDERATION BY CABINET.

1. BACKGROUND

- 1.1 This report provides an opportunity for the Working Party to provide comments on the draft budget for Coalville Special Expenses before it is presented to Corporate Scrutiny Committee on 22 January 2026 and Cabinet on 3 February 2026.

2. DRAFT BUDGET POSITION 2026/27

- 2.1 As part of the budget setting process, the Coalville Special Expenses precept needs to be reviewed each year to make sure there is sufficient funding to cover future expenditure requirements.
- 2.2 The Coalville Special Expenses budget presented within this report may change when presented to Cabinet. At the time of writing this report, the Council Tax Base has not yet been calculated. An estimated increase of 103 band D properties has been included in the draft budget for Coalville based on historical trends. This will be updated when presented to Corporate Scrutiny and Cabinet.
- 2.3 The budget includes a three-year Planned and Preventative Maintenance (PPM) programme which should provide sufficient budget to cover future planned

maintenance along with a programme for play equipment replacement. The PPM programme has been updated as part of the budget preparation.

Budget Requirement

- 2.4 To enable consultation to commence, a draft budget requirement covering the period 2026/27 to 2028/29 has been produced and is available at Appendix A. Table 1 below shows the change in budget requirement from the current year budget to 2026/27.

Table 1: Budget Comparison 2025/26 to 2026/27

	Budget 2025/26 £	Movement £	Budget 2026/27 £
Cemetery	(8,120)	890	(7,230)
PPM (Cemetery)	29,450	(21,780)	7,670
Other Expenses	5,000	-	5,000
Parks, Recreation Grounds & Open Spaces	312,220	80	312,300
PPM (Parks/Recreation Grounds)	14,450	62,260	76,710
Events	98,340	420	98,760
Net Cost of Services	451,340	41,870	493,210
Service and Committee Management	92,710	2,780	95,490
Net Cost of Recharges	544,050	44,650	588,700

- 2.5 An analysis of the budget movements from 2025/26 to 2026/27 budget are detailed in Appendix B. Key budget movements are:
- £10k savings from proposed leases at Melrose and Scotlands bowls club;
 - Inflationary increases to Grounds maintenance and other internal recharge of 14k; and
 - Increase in PPM budgets of £40k.

Planned Preventative Maintenance (PPM)

- 2.6 The proposed PPM budget for 2026/27 is £84,380 and the planned maintenance is detailed in Table 2 below. Appendix C details the three-year planned maintenance programme.

Table 2: 2026/27 Planned Preventative Maintenance

	Budget 2026/27
Coalville Park	
Public Conveniences – External Painting	3,000
London Rd, Coalville – Closed Cemetery	
Tree Works	1,080
Meadow Lane (Broomley's), Coalville – Cemetery	
Tree Works	1,990
Path Works – Sealing	4,600
Adam Morris Way	
Safer Surface	10,030
Sunningdale – Play Area	
Replacement Equipment	11,470
Safer Surface	3,000
The Oval – Play Area	
Replacement Equipment	23,650

	Budget 2026/27
Western Avenue – Play Area	
Replacement Equipment	10,560
Fencing	15,000
Total	84,380

Financing the Budget

- 2.7 The Council is required to set a balanced budget for each special expenses account. It is also good practice to have a minimum level of balances, which is recommended at circa 10% of reoccurring expenditure. Table 3 below shows the proposed funding of the 2026/27 budget and the estimated reserves position.

Table 3: Financing the 2026/27 Budget

	Budget 2026/27
Funded By:	
Contribution to Reserves	542
Precept (Council Tax))	(589,242)
Total Funding	(588,700)
Reserves:	
Forecasted Balance as at 1 April 2026	81,163
Contribution from Reserves	542
Forecast Balance as at 31 March 2027	81,705

- 2.8 It is proposed to increase the Council Tax for Coalville Special Expenses by £0.81 to £82.01 per annum for Band D equivalent. The table below shows the increase in Council Tax, split the increase in properties and increase in precept.

Table 4: Council Tax

	Band D Equivalents	Band D Precept £	Council Tax £
2025/26 Precept	7,082	81.20	575,058
Increase in Band D Equivalents	103	81.20	8,364
1% increase in Precept	7,185	0.81	5,820
2026/27 Proposed Precept	7,185	82.01	589,242

- 2.9 The proposed draft 2026/27 budget is balanced and allows for a contribution of £542 to reserves. The forecast reserves position at the 31 March 2027 is 16% of reoccurring expenditure. The indicative budget for 2027/28 is currently unbalanced but could be funded from existing reserves. The projected budget for the financial year 2028/29 is currently unbalanced by a notable margin. This shortfall highlights the necessity for the identification and implementation of substantial savings to ensure the budget is brought back into balance. Furthermore, the sustainability of the future Planned Preventative Maintenance (PPM) programme is under significant strain. Without addressing the underlying financial pressures, the continuation of the PPM programme in its current form will not be achievable. Further work will be undertaken during 2026/27 and 2027/28 to balance the budget for future years.

3. BUDGET APPROVAL PROCESS

- 3.1 The Coalville Special Expenses Budget is approved as part of the Council's budget and will follow the process detailed below:

Coalville Special Expenses Working Party – 2 December 2025

- considers the draft budget for Coalville Special Expenses

Corporate Scrutiny Committee – 22 January 2026

- considers the draft budget and proposals

Cabinet – 3 February 2026

- considers consultation responses and recommends final budget and council tax to Council.

Council – 19 February 2026

- approves the revenue and capital budgets for the General Fund, Housing Revenue Account (HRA) and Special Expenses and sets the Council Tax.

Policies and other considerations, as appropriate	
Council Priorities:	A well-run council
Policy Considerations:	Not applicable
Safeguarding:	Not applicable
Equalities/Diversity:	Equality impact assessments will be conducted by services on relevant proposals during the consultation period. These will be available on request.
Customer Impact:	Customers are likely to be impacted by the changes to fees and charges and special expenses precepts as set out in this report.
Economic and Social Impact:	Not applicable
Environment, Climate Change and Zero Carbon	Not applicable
Consultation/Community/Tenant Engagement:	Coalville Special Expenses Committee – 02/12/25 Corporate Scrutiny Committee – 22/01/26 Cabinet – 03/02/26 Council – 19/02/25
Risks:	A balanced budget is not set by the statutory deadline.
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