



CONSOLIDATED

FINAL

2025/26 Budget

&

**Detailed
Medium-Term Financial Strategy**

(2026/27 to 2029/30)

1.0 STRATEGY BUDGET SUMMARY

1.1 The Financial Challenge

- 1.1.1 Since 2020 it is fair to say that the Council has been on a journey of financial and service transformation; putting medium-term financial sustainability front-and-centre to ensure that the council will be able to deliver services into the future.
- 1.1.2 During this time the Council has managed a significant budget challenge process and like all local authorities, tackled the Covid 19 Pandemic and now dealing with a cost-of-living/high inflation economy, the latter of which is significantly impacting on services this year. Further, as of May 2023, a new administration is now leading the council which has brought with it new political ambitions and priorities, all which have been included within this budget. However, a general election is expected later this year, and it is hoped that any new government will make every effort to finally address the chronic funding issue within local government; it is expected that this will have a direct impact on core funding of the council sometime over the next two to three years which will bring with it some significant financial challenges.
- 1.1.3 However, the council has continued to deliver high-quality services to its residents and businesses as well as make every endeavour to achieve savings and ensure services continuously improve. It is fair to say that the Council has benefited from “local” growth which has translated into good streams of government and business rate funding but as shown later in this report there remains considerable risk over the medium-term due to changes in how residents and businesses will use our services along with expected increases in demand. Therefore, it is fair to say that the Financial Challenge remains, and the Council must continue to maintain a firm grip of its financial resources by putting in place robust approaches to continual financial improvement, developing innovative strategies and approaches to delivering and transforming services.

1.2 Income Generation & Savings

General Service Income & Savings

- 1.2.1 Cabinet agreed a 1.7% increase in general service income budgets. However, in respect of:
- **Regulatory (Environmental Health Services);** the fee and charges increase is based on “actual” hourly rates.
 - **Car Parking Pay & Display Tariffs and Permits;** during 2024/25 the car parking service has been subject to a strategic parking review. As it is not expected that this review will be completed until 2025/26, no increase will be applied for 2025/26, but an increase is expected for 2026/27.
 - **Garden Waste;** the last increase to £61 was introduced from April 22, no increase is proposed for 2025/26 as the “break-even” is £61.18 (potential underachievement of £3k; 0.3%).
 - **CCTV;** annual charges will be increased by 6.7%, with new installations/set-up fees being based on actual costs
 - **Asset Lease Arrangements;** changes to asset leases are undertaken on an ad-hoc/when needed basis based on market comparators.

- **Interest and Investment Income;** a consequence of the high-inflation environment is that the Bank of England has increased its bank base rate which has had a consequential impact on short-term investment rates that will generate for the Council additional investment interest (a budget of £1m, 2025/26). This does drop back to £695k in 2027/28.
- **TOM Service Efficiency Review, Enforcement Review, and HR Terms & Conditions Review;** members will recall that:
 - i. these savings proposals were legacy issues from the former budget challenge 2025 programme, and
 - ii. when the 2024/25 budget was set that these savings proposals were held in abeyance for a year.

It is now opportune to remove these from the council's budget. In respect of the:

- TOM Service Efficiency Review, the saving included in 2024/25 budget was £296k per annum; this total amount is to be removed from the budget. However, it should be noted that over the past couple of years the council has achieved savings of £200k per annum (see a and b below) leaving £96k underachieved.
 - a. 2023/24, the Director of Governance post was deleted from the establishment [£121k, including oncosts]
 - b. 2024/25, the Head of Economic Development & Business Centres [£79k, including oncosts]
- Enforcement Review (£75k per annum), it is not considered opportune to explore a corporate enforcement team. Many services across the council undertaken enforcement; this ranges from Revenues & Benefits, Environmental Health, Environmental Crime (Fly Tipping) and Planning, all of which have service specific approaches to enforcement.
- HR Terms & Conditions Review (£22k per annum), this review is being removed.

1.3 Growth

1.3.1 In December 2024, Cabinet approved a Budget Principles report¹ that set out how it intended on developing its budget, and in general these principles have been applied.

1.3.2 In respect of **Service Inflation**, a rate of 0% had been applied for general service inflation for 2025/26 and for the MTFS period. However, as per the Budget Principles report, the following are the agreed increases:

- i. **Pay Inflation;** 3.0% increase for 2025/26 (£476k) and for each year of the MTFS, the cost being £421k by 2028/29.
- ii. **Employers Oncosts;**
 - **National Insurance,** the governments increase to 15% has been applied at an annual cost of £95k for 2025/26, the net cost has been increased by 3% per annum reflecting (i) above,

¹ Cabinet November 2024, Budget Principles [Covering Report](#), [Appendix](#)

- **Pensions** rates remaining at 33.4% for each year of the MTFS.
- iii. **Vacancy Factor**; no change.
- iv. **Service Inflation**, the past principle of no inflation has been applied over the MTFS period except for:
 - **Utility Costs**; electricity and gas continues to see increases in cost. For 2025/26 an additional £40k has been applied, but a taper has been over the MTFS of 2.5% per annum against the £40k increase.
 - the **FCC contract**; an increase of 3.6%. In respect of the:
 - a. **Current Contract Extension**: the current contract had been expected to expire at the end of 2024/25. However, due to government delays in the changes to waste collection, the contract is to be extended for a further two years. Last year, the estimated annual cost of the extension was £400k, this is now expected to be £54k.
 - b. **Procurement of New a Contract**: in preparation for the new contract, the cost of procuring is expected to be circa £300k, this was set-aside in last year's budget. The procurement process has now started and will last through to 2027/28.
 - c. **Impacts of Environmental Act/New Contract**: in anticipation of this additional responsibility the council will have to take on, for the past few years the council has included a 5% cost escalator to de-risk the potential higher cost of recovery. Discussions within the sector cannot agree what additional cost councils will face, but it is recognised that there will be an additional cost. Therefore, it is now considered prudent that a block amount of £250k per annum is included from 2026/27.
 - d. **New Depot**: As noted in last year's budget, the Council does not have its own depot, and the capital cost of development is now £10m. The associated "capital financing" charge is currently included within the base budget; this charge will also act as a proxy in case a new depot is not acquired and contract costs come with a premium to meet such an obligation.
 - the **SLM (Everyone Active) contract**, the new contract commenced from April 2024, no changes to current budget provision have been made.

1.3.3 In respect of **Service Growth**, there has had to be some service growth to reflect the current working environment. A list of items were approved by Cabinet in January². Since the draft budget the following revenue budget changes have been made:

- **Culture, Leisure, Economy & Tourism**:
 - **UK Share Prosperity Fund (UKSPF) - current UKSPF programme**; The vast majority of the current UKSPF programme will be complete by the end of this financial year. However, direct administrative/project support will

² [Cabinet, January 2025 – Draft Budget, Appendix 3: summary of service budget changes](#)

continue to be required for the Lutterworth Heritage Project from April 2025; this is being provided from a current permanent project management post.

- **UKSPF – further allocation for 2025/26**; the Council has received £710k in additional funding for 2025/26. In respect of the £710k, the Council can allocate 4% to administrative support, leaving £682k to be allocated to projects. The scheme requires that a minimum of £134k to be allocated to capital; however at the time of drafting this report no decision has been made in respect of any capital allocation greater than the £134k. Due to local government accounting rules, it is not possible to allocate from capital to revenue, but it is possible to allocate from revenue to capital – for now, this grant will be recognised within the councils balance sheet with revenue/capital allocations/ the project governance process etc:

“to be agreed via a Written Record of Decision that will include the Leader, Portfolio Holder for Culture, Leisure, Economy & Tourism, the Chief Executive and the Director of Communities.”

No further reporting to Council is required because the receipt and payments relating to the UKSPF 2025/26 grant are net nil (i.e. not increasing the council’s net budget), other than the additional administrative support noted below.

- **UKSPF – further allocation for 2025/26: Administrative Support**; the continuation of UKSPF will bring with it additional administrative burden. As well as day-to-day administration there will be the need to provide specific project management support. In respect of:
 - **Administrative Support**; to support the Economic Development Team in their provision of both their regular activity and the additional (2025/26) UKSPF programme, a 1-year, full-time Grade 3 post is recommended, totalling £40k (including oncosts).
 - **Project Management**; The extended programme will require dedicated project management. Following past skills/experienced needed, it is recommended that a 1-year, full-time Grade 6 post is needed (£55k, including oncosts). This cost can be mitigated by the 4% (£28k) allowance for administrative support within the UKSPF regulations, therefore the next cost of this post is £27k.
- **Planning**; the government has proposed new “draft” planning fees from April 2025. Based on 2023/24 performance, the total estimated income is £80k per annum. A prudent recognition of 70% has been included in the 2025/26 budget (£56k) with Development Management.
- **Special Projects**; an additional allocation of £100k to support flooding response, this is to be split into two separate allocations of £50k; one for immediate flooding support and one for a longer-term flooding review.

1.4 Corporate and Government Funding

- 1.4.1 **Business Rates**; The expected level of business rates is based on a statutory return; the NDR 1. Working with a specialist revenues consultancy, the Council has undertaken a fundamental review of the accounting and administrative processes involved in the production of this return. The process identified overly prudent budgeting for levy payments to government and under provision of empty property relief. This has resulted in a net business rates of £8.5m for 2025/26. This is an increase of £1.2m compared to the draft budget. A summary of the NDR 1 calculation, along with the councils share of the 2025/26 business rates is shown in

Annex A. The 2025/26 business rates includes a small increase in growth; **Annex B** provides a profile of business rates growth over the next few years. Future years growth has not been included due to the pending business rates reset from 2026/27 (1.4.4 ii).

1.4.2 **New Homes Bonus;** as part of the 2025/26 Provisional Settlement, the Council will receive £895k. This is a one-year allocation, with no legacy payments. In the governments November Local Government Policy Statement³, the government have announced that they expect 2025/26 to be the last year of New Homes Bonus. A consultation on future changes is expected in this year. In respect of modelling income for future years, it is fair to assume that it would be relatively catastrophic for local government if the government was to completely withdraw this funding stream. The policy statement is heavily laden with commentary that indicates that the government wishes local government funding to reflect deprivation to a greater extent than in the past. Further it is not known if there will be any taper to this funding stream.

1.4.3 **Other Grants;** as part of the 2025/26 Provisional Settlement, the government has made announcements in respect of the following grant schemes:

- i. **Rural Services Delivery Grant and Services Grant,** the Policy Statement announced the abolition of both of these grants from 2025/26; in 2024/25 these two grants totalled £193k. This has been confirmed in the provisional settlement.
- ii. **Extended Producer Responsibility Grant,** this is a DEFRA grant, outside of the provisional settlement, and is compensation for the additional cost relating to producers who package their goods in unsustainable packaging. The grant received for 2025/26 is £1.6m and is un-ringfenced. At the time of budgeting, it was expected that this was an annual allocation – it is expected to reduce as producer behaviour positively changes to more sustainable packaging. On this premise an annual 20% reduction has been applied.

However, at the LGA Finance Conference in early January 2025 it was announced that this might be rolled into the MHCLG local government settlement following the 2025 spending review. There is a risk that if this funding is rolled into the local government settlement that the governments intention to direct (and increase) funding towards areas with deprivation (1.4.4 i) that the 20% reduction might be an insufficient reduction.

- iii. **Minimum Funding Guarantee:** this is the means by which the government will meet the commitment it made in the Policy Statement of “no council will see a cash reduction”. As per the provisional settlement⁴, the government is providing a minimum funding guarantee grant of £1.6m (£1.4m, 2024/25). For 2026/27 and thereafter, the government has not given any indication of continued support. In a similar way to NHB the current expectation is that funding will reduce as the council has low deprivation, but it is recognising some element of compensation via damping which will give some form of grant reduction compensation. It is expected that any reduction will be significant to reflect the expected change in funding towards a higher recognition of deprivation.

³ [MHCLG, November Local Government Policy Statement](#)

⁴ [MHCLG, CSP Information Table, see worksheet 2025-26, line 140](#)

1.4.4 **Fair Funding & Business Rates Reset**; in respect of:

- i. **Fair Funding**; the aforementioned Policy Statement has strongly indicated that future funding formula will give a greater prominence to deprivation. It is the government's intention to move to a new funding formula for 2026/27, but it is expected there will be a transitional approach to its implementation. There is expected to be a consultation on these transitional arrangements in the new year.
- ii. **NDR Reset**; the government has stated that there will be a business rates reset during 2025/26 which will be implemented from 2026/27. A reset will effectively remove "growth" from the councils net NDR revenue stream, but the level of lost growth is very difficult to determine. However, when such resets have been undertaken in the past, the government has applied a mechanism known as "damping" which effectively smooths (tapers) the impact of the expected NDR reductions over a period of time. The approach to damping is not yet known but the Council is applying an approach similar to that of the last NDR Reset. The approach was discussed at the draft budget stage and a 5% risk mitigation was applied (i.e. reduced the assessed damping by 5%); for the final budget the risk mitigation has been increased to 10%.

1.4.5 **Collection Fund Surplus/(Deficit) (CFSD)**; the Collection Fund is a ring-fenced account that contains the Council Tax and NDR collected within the Harborough District, and then is netted down by the amounts paid by way of precepts to its partner Leicestershire Councils along with other allowable expenses. Prior to the end of each financial year, the Council is required to forecast the current year's (2024/25) surplus or deficit position in respect of the Collection Fund. In respect of 2024/25, the overall position for the collection fund is a forecast deficit of £7.6m (a council tax surplus of £57k and a NDR deficit of £7.7m); with the council's share being £3.1m. The NDR deficit is made of up of two items:

- **Underachievement of Growth**; in February 2024 the council had estimated growth for 2024/25 of £5.1m; only one property became due during the year.
- **Empty Property Relief (EPR)**; in February 2024 the council was anticipating EPR of £320k, EPR of £3.2m has been included.

A summary of the calculation for the councils share of business rates is shown in **Annex C**.

1.4.6 **Collection Fund Bad Debt and Appeals Provisions**; there has been a small change in the bad debt provision, this is shown in **Annex A**.

1.4.7 **Council Tax Base**; was approved by Council in December 2024⁵. The methodology allows for respective changes in property numbers based on current known properties and planning intelligence in respect of future development. For 2025/26, the approved CTB (Band D equivalent) is 39,576.4 (2024/25; 38,921.9); this is an increase of 654.5 (1.7%). This increase was dampened by an "irrecoverable debt" amount of 1.5% to reflect the ongoing impacts of the inflationary economy, cost of living crisis and the potential for a recession.

⁵ [Covering Report](#) / [Appendix](#)

- 1.4.8 **Council Tax;** in Decembers Provisional Settlement, the government confirmed the Council Tax referendum limits for 2025/26⁶ in that District Councils are permitted to increase their Council Tax by the higher of 2.99% or £5 (the referendum limit being 3%). It should be noted that the government, in their calculations for Core Spending Power, expects that every council will increase their CT to the maximum allowable⁷.
- 1.4.9 It is recommended that Cabinet recommends to Council an increase in Council Tax for 2025/26 of 2.99%; equating to £183.29 for a Band D property (an increase of £5.32 over 2024/25, £177.97). Such an increase will generate an additional £327k in general funding. The MTFs includes a notional 2.99% increase in Council Tax for each year.
- 1.4.10 Even considering the above increases in Council Tax, as a consequence of the services noted within the draft and final budget, the council has a significant deficit over the medium-term totalling £8.6m. If the Council was to freeze Council Tax in 2025/26, the compounded impact would be a loss of £1.1m by 2029/30.

*[i.e. 2025/26 CTax increased by 2.99%= £7.3m, less
9CTax frozen @ £177.97 * CTax Base of 39.576.4= £7m) = £211k * 5 years = £1m]*

1.5 Revenue Implications of Capital

- 1.5.1 The Capital Programme is discussed in detail at section 3 below and this includes several tables noting the programme itself and the sources of funding for each of the following 4 years. In respect of revenue, as shown in in **Table 1** below, the capital financing cost in 2025/26 is £759k (£367k in respect of past capital financing charges and £392k for the proposed capital programme), increasing to £2m by 2029/30 (£537k for past capital financing charges and £1.4m for the proposed capital programme). There is a total increase of £328k over the MTFs period, this reflects the additional capital financing due to additional works relating to public open space and car parking (see 3.0).

1.6 Consolidated Budget 2025/26 and Medium-Term Financial Strategy (2026/27 – 2029/30)

- 1.6.1 Considering the 2.99% increase in Band D Council Tax for 2025/26 (£183.29) and a nominal 2.99% increase over the MTFs period, this results in the Consolidated Budget 2025/26 and Medium-Term Financial Strategy shown in **Table 1** below. It should be noted that the council maintains a small surplus budget for both 2025/26 and 2026/27 (£252k and £705k respectively), but then a significant budget gap (circa £1.3m) opens in 2027/28, increasing to over £3m from 2028/29. Over the 5-years of the MTFs the cumulative budget gap is £8.6m.

⁶ [MHCLG, Referendums relating to Council Tax Increases](#)

⁷ [MHCLG, CSP Information Table, see worksheet 2025-26](#): Council tax projections for 2025-26 assume local authorities increase their Band D council tax in line with the maximum allowable level set out by the council tax referendum principles for 2025-26. That is: a 3% core principle; a 2% adult social care precept; the greater of 3% or £5 cash principle for shire districts; 3% for the Greater London Authority; and a cash principle of £14 on Band D bills for the police element of the Greater London Authority.

Table 1

Consolidated Final Budget 2025/26 & MTFs (2026/27 to 2029/30)					
Key	2025/26	2026/27	2027/28	2028/29	2029/30
	Final Budget	Final Budget	Final Budget	Final Budget	Final Budget
	£	£	£	£	£
Strategy	449,270	449,270	449,270	449,270	449,270
Finance	1,445,537	1,545,006	1,564,411	1,604,894	1,597,301
Corporate	4,199,601	4,216,853	3,950,033	3,932,781	3,932,781
Culture, Leisure, Economy & Tourism	466,027	406,788	405,088	403,388	403,388
Environmental & Climate Change	4,011,503	4,324,392	4,206,909	4,155,810	4,155,810
Planning	1,095,977	943,221	1,161,410	1,269,824	1,291,600
Wellbeing	940,368	819,939	707,694	707,694	707,694
Special Expenses Areas	456,791	456,791	456,791	456,791	456,791
Special Projects	1,470,000	1,000,000	0	0	0
Non-Service & Strategic	3,357,818	4,229,335	4,731,050	5,263,381	5,799,808
Net Direct Cost of Services	17,892,892	18,391,595	17,632,656	18,243,833	18,794,443
Capital Financing - prior years	367,000	404,000	444,000	488,000	537,000
Capital Financing - net capital programme	392,000	1,156,000	1,373,000	1,429,000	1,441,000
Total Capital Financing	759,000	1,560,000	1,817,000	1,917,000	1,978,000
Net Expenditure	18,651,892	19,951,595	19,449,656	20,160,833	20,772,443
	0	0	0	0	0
Cont to/(from) Reserves [amts in squ brackets=reason for movement]					
General Reserves					
- General Fund Balance "Unplanned" contributions (from) ER	0	0	(1,346,418)	(3,312,209)	(4,957,130)
- General Fund Balance "Unplanned" contributions to ER	252,255	704,693	0	0	0
Earmarked Reserves					
- Earmarked Reserve: PRS (from) - Conts for Std Local Plan & Acc Local Plan	(225,000)	(206,000)	(206,000)	(206,000)	(206,000)
- Earmarked Reserve: (from) Transformation	(233,363)	(233,363)	0	0	0
- Earmarked Reserve: (from) Capital & Contracts (Waste Procurement)	(100,000)	(75,000)	(54,000)	0	0
- Earmarked Reserve: (from) Projects & Contracts carry forwards	0	0	0	0	0
- Earmarked Reserve: Projects, Risks & Smoothing	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)
- Earmarked Reserve: (to) Corporate Plan & Strategy [NPPF]	0	0	0	0	0
- Earmarked Reserve: (from) Corporate Plan & Strategy: Comm Grants/Special Projects	(1,470,000)	(1,000,000)	0	0	0
Budget Requirement	16,855,784	19,121,925	17,823,238	16,622,624	15,589,313
Business Rates (NDR)	(8,482,823)	(2,502,452)	(2,729,811)	(2,969,176)	(3,219,046)
Revenue Support Grant	(89,731)	(107,000)	(78,000)	(46,000)	(14,000)
Extended Producer Responsibility	(1,573,000)	(1,258,400)	(943,800)	(629,200)	(314,600)
New Homes Bonus	(895,934)	0	0	0	0
Domestic Abuse Safe Accommodation Grant	(36,554)	0	0	0	0
Minimum Funding Guarantee	(1,592,589)	0	0	0	0
Collection Fund (Surplus)/Deficit	3,068,811	0	0	0	0
Damping	0	(8,540,016)	(6,888,327)	(5,356,666)	(3,992,623)
Damping risk adjustment 10%	0	854,002	688,833	535,667	399,262
Net Damping	0	(7,686,014)	(6,199,494)	(4,820,999)	(3,593,361)
Total Grant	(9,601,820)	(11,553,866)	(9,951,105)	(8,465,375)	(7,141,007)
Council Tax Requirement	7,253,964	7,568,059	7,872,133	8,157,249	8,448,306

1.7 Consolidated Revenue Reserves Statement 2025/26 to 2029/30.

1.7.1 Because of the grant settlement from Government, the Councils policy to increase Council Tax for 2025/26 (and nominally increase by 2.99% from 2026/27 onwards), savings, income and growth, and the inclusion of a fair funding estimate, the impact on General Fund Reserves is shown in **Table 2** below. In summary, the Council maintains:

- i a healthy **General Fund Reserves** position for the entire period of the MTFs. By 2029/30 the overall general fund balance is £13.1m.
- ii its **General Fund (Unallocated) Reserves** at 20% of net expenditure for the entire period of the MTFs.
- iii **Earmarked Reserves**, the Council is expecting to maintain a healthy balance of reserves. By 2029/30 the Earmarked Reserves position is estimated to be £9m. Of this:

- £3.9m in respect of meeting the costs of ongoing projects, mitigating service risk, smoothing the impact of one-off periodic costs and collection fund risk,
- £1.7m in respect of meeting the cost of capital projects and contracts,
- £1.6m in respect of meeting the costs relating to service transformation, and
- £1.7m is available for investing in either community related activity or in investment opportunities that will generate revenue income to support the General Fund (this would be in line with the Councils Capital Strategy and prescribed regulations), and
- by 2029/30 the Corporate Plan & Strategy and Financial Sustainability reserves will be expended.

Table 2

Consolidated General Fund Reserve		2025/26	2026/27	2027/28	2028/29	2029/30
		Final Budget	Final Budget	Final Budget	Final Budget	Final Budget
		£	£	£	£	£
General Fund (Unallocated) Reserve						
b/f		3,343,202	3,730,378	3,990,319	3,889,931	4,032,167
	Cont from/(to) Services	252,255	704,693	(1,346,418)	(3,312,209)	(4,957,130)
	Cont from/(to) Budget Surplus Reserve	134,921	(444,752)	1,246,030	3,454,445	5,079,452
c/f		3,730,378	3,990,319	3,889,931	4,032,167	4,154,489
	Net Expenditure	18,651,892	19,951,595	19,449,656	20,160,833	20,772,443
		18,651,892	19,951,595	19,449,656	20,160,833	20,772,443
	Minimum Level of Reserves @ 20.0%	3,730,378	3,990,319	3,889,931	4,032,167	4,154,489
	Variance of GFR to Minimum Level of Reserves 20.0%	0	0	0	0	0
Budget Surplus Reserve						
b/f		1	1	1	1	1
	Cont from/(to) General Fund	(134,921)	444,752	(1,246,030)	(3,454,445)	(5,079,452)
	Cont from/(to) ER: Financial Sustainability	411,398	(711,548)	1,106,682	3,454,445	5,079,452
	Cont from/(to) ER: Corporate Plan & Strategy	193,523	266,796	139,348	0	0
	Cont from/(to) ER: Capital & Contracts	(470,000)	0	0	0	0
c/f		1	1	1	1	1
		Ok	Ok	Ok	Ok	Ok
Earmarked Reserve: CV19 Internal Recovery Reserves						
b/f		0	0	0	0	0
c/f		0	0	0	0	0
Earmarked Reserve: Projects, Risk & Smoothing						
b/f		2,583,590	2,695,590	2,826,590	2,957,590	3,088,590
	Cont (to) Services	(225,000)	(206,000)	(206,000)	(206,000)	(206,000)
	Cont from Services	337,000	337,000	337,000	337,000	337,000
c/f		2,695,590	2,826,590	2,957,590	3,088,590	3,219,590
Earmarked Reserve: Capital & Contract						
b/f		1,430,741	1,800,741	1,725,741	1,671,741	1,671,741
	Cont from/(to) services (waste procurement)	(100,000)	(75,000)	(54,000)	0	0
	Cont from/(to) BS Reserve: Waste Vehicles	470,000	0	0	0	0
c/f		1,800,741	1,725,741	1,671,741	1,671,741	1,671,741
Earmarked Reserve: Transformation						
b/f		2,085,988	1,852,625	1,619,262	1,619,262	1,619,262
	Cont (to) Services	(233,363)	(233,363)	0	0	0
c/f		1,852,625	1,619,262	1,619,262	1,619,262	1,619,262
Earmarked Reserve: Financial Sustainability						
b/f		7,810,712	7,399,314	8,110,862	7,004,180	3,549,735
	Cont from/(to) BS Reserve	(411,398)	711,548	(1,106,682)	(3,454,445)	(5,079,452)
	Cont from/(to) Corporate Plan & Strategy	0	0	0	0	623,998
	Cont from/ (to) ER Collection Fund Reserve	0	0	0	0	250,000
	Cont from/(to) ER: Community, Economic & Infrastructure	0	0	0	0	518,610
	Cont from/(to) ER: Investment	0	0	0	0	137,109
c/f		7,399,314	8,110,862	7,004,180	3,549,735	0
Earmarked Reserve: Collection Fund Reserve						
b/f		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
	Cont from/(to) Financial Sustainability	0	0	0	0	(250,000)
c/f		1,000,000	1,000,000	1,000,000	1,000,000	750,000
Earmarked Reserve: Corporate Plan & Strategy						
b/f		2,185,655	1,572,377	623,998	623,998	623,998
	Cont from/(to): Service (Budget Req) Grant to Towns & Parishes/Communities	(1,470,000)	(1,000,000)	0	0	0
	Cont from/(to) BS Reserve	(193,523)	(266,796)	(139,348)	0	0
	Cont from/(to) Community, Eco & Infrastructure	269,612	318,417	139,348	0	0
	Cont from/(to): Investment Reserve	280,633	0	0	0	0
	Cont from/(to) Financial Sustainability	0	0	0	0	(623,998)
	Cont from/(to) BS Res: Asset Facilitation Fund	500,000	0	0	0	0
c/f		1,572,377	623,998	623,998	623,998	0
Earmarked Reserve: Community, Economic & Infrastructure						
b/f		2,145,987	1,876,375	1,557,958	1,418,610	1,418,610
	Cont from/(to) ER: Community, Economic & Infrastructure	(100,000)	0	0	0	0
	Cont from/(to) ER: Corporate Plan & Strategy	(169,612)	(318,417)	(139,348)	0	0
	Cont from/(to) ER: Financial Sustainability	0	0	0	0	(518,610)
c/f		1,876,375	1,557,958	1,418,610	1,418,610	900,000
Earmarked Reserve: Investment Reserve						
b/f		1,229,011	948,378	948,378	948,378	948,378
	Cont from/(to) ER: Corporate Plan & Strategy	(280,633)	0	0	0	0
	Cont from/(to) Financial Sustainability	0	0	0	0	(137,109)
c/f		948,378	948,378	948,378	948,378	811,269
Forecast "End-of-Year" Reserves Balances (c/f)						
Total General Fund (Unallocated) Reserve		3,730,378	3,990,319	3,889,931	4,032,167	4,154,489
Total Earmarked Reserves		19,145,401	18,412,790	17,243,760	13,920,315	8,971,863
Total General Fund Reserves		22,875,779	22,403,109	21,133,691	17,952,482	13,126,352

2.0 REVENUE OPERATIONAL BUDGETS AND MEDIUM-TERM FINANCIAL STRATEGY

2.1 **Portfolio Budgets by Cost Centre**, the following series of tables provides a detailed analysis, by cost centre of the council's budgets for each year of the MTFS.

Table 3

DETAILED BUDGET PAPERS 2025/26 - Strategy

					NEW BUDGET: 2025/26						
					Previous Years Growth/Savings	Base Budget	Growth/Savings etc		Special Expenses Reallocation	Budget for Year	Variance to Budget
Cost Centre	Cost Centre Description	Coalition Portfolio	Corporate Priority	Service	2024/25 Budget Setting		Service proposed changes Gross Expendit	Budget Correction			
					£	£	£	£	£	£	£
10012	Strategic Planning & Housing	Strategy	1	Strategic Planning/Policy	0	168,530	0	0	0	168,530	0
10210	Joint Strategic Planning	Strategy	1	Strategic Planning/Policy	0	41,530	0	0	0	41,530	0
10069	Communication	Strategy	1	Communication	0	219,210	15,000	5,000	0	239,210	20,000
Total					0	429,270	15,000	5,000	0	449,270	20,000

DETAILED BUDGET PAPERS 2025/26 - Finance

Cost Centre	Cost Centre Description	Coalition Portfolio	Corporate Priority	Service
10025	Accountancy Services	Finance	1	Finance
10029	Payroll	Finance	1	Finance
10030	Insurance	Finance	1	Finance
10048	Treasury Management	Finance	1	Finance
10050	Interest & Investment Income	Finance	1	Finance
10052	Non Distributed Costs	Finance	1	Finance
10053	Corporate Managmnt (Resources)	Finance	1	Finance
10301	The Symington Building	Finance	1	Assets
10524	Pension Scheme	Finance	1	Finance
10027	Internal Audit	Finance	1	S.151-CFO
10202	Doddridge Road Offices	Finance	1	Assets
10235	Corporate Asset Management	Finance	1	Assets
10040	Revenues & Benefits	Finance	1	Finance
10042	Non Domestic Rates	Finance	1	Finance
10044	Council Tax Collection Costs	Finance	1	Finance
10046	Benefits	Finance	2	Finance
10187	Housing Benefits	Finance	2	Finance
10263	Discretionary Discount Scheme	Finance	2	Finance
10264	Council Tax Support Scheme	Finance	2	Finance
10308	Revenue And Benefits Support	Finance	1	Finance
10169	Energy Management	Finance	1	Assets
10196	Garages	Finance	1	Assets
10203	Off-Site Storage (Incl Decant)	Finance	1	Assets
10081	Quick Response Team	Finance	1	Assets
10086	District-Wide Bus Shelters	Finance	1	Assets
10089	Street Furniture Etc	Finance	1	Assets
10170	Flood Prevent & Land Drainage	Finance	1	Assets
10245	S.E.War Memorial/Public Realm	Finance	1	Assets
New Item - Final Budget	Community Resilience Support; contribution to Earmarked Reserve	Finance	1	Assets
10307	Business Enterprise - HEC	Finance	4	Assets
10248	Business Enterprise - HIC	Finance	4	Assets
10280	Hdcs Trading Account	Finance	4	HDCS Ltd
10055	Market Hall	Finance	4	Assets
10237	Corporate In Year Savings	Finance	1	S.151-CFO
10305	External Audit	Finance	1	Finance
10238	Apprentice Levy Costs	Finance	1	Finance

NEW BUDGET: 2025/26

Previous Years Growth/ Savings		Base Budget	Growth/Savings etc				Special Expenses Reallocati on	Budget for Year	Variance to Budget		
2023/24 Budget Setting	2024/25 Budget Setting		Service proposed changes Gross Expenditu	Service proposed changes Gross Income	Service proposed changes Other	July '24 Cabinet agreed growth (consequence of C/F's)					
£	£		£	£	£	£					
		£	£	£	£	£	£	£			
		554,831	0	0	0	157,500	0	712,331			
		22,500	0	0	0	0	0	22,500			
		262,800	0	0	0	0	0	262,800			
		9,500	0	0	0	0	0	9,500			
		41,000	169,000	(1,010,000)	0	0	0	(1,010,000)			
		58,000	0	0	0	0	0	58,000			
		52,000	0	0	0	0	0	52,000			
		88,411	(50,000)	40,000	0	(10,000)	0	118,411			
		72,500	0	0	0	0	0	72,500			
		68,199	2,547	168	0	0	0	68,367			
		(6,700)	0	0	0	0	0	(6,700)			
		280,421	0	76,742	0	58,637	0	415,800			
		1,194,200	0	67,700	0	0	0	1,261,900			
		(176,000)	0	0	0	0	0	(176,000)			
		(105,000)	0	0	0	0	0	(105,000)			
		0	0	0	0	0	0	0			
		(99,200)	0	0	0	0	0	(99,200)			
		20,000	0	0	0	0	0	20,000			
		(52,000)	0	0	0	0	0	(52,000)			
		0	0	0	0	0	0	0			
		0	0	0	0	0	0	0			
		500	0	0	0	0	0	500			
		3,200	0	0	0	0	0	3,200			
		45,550	0	0	0	0	0	45,550			
		0	0	0	0	0	0	0			
		3,400	0	0	0	0	0	3,400			
		4,300	0	0	0	0	0	4,300			
		12,800	0	0	0	0	0	12,800			
		16,060	0	0	0	0	0	16,060			
		10,000	0	0	0	0	0	10,000			
		(38,996)	(916)	10,583	0	(4,250)	0	6,333			
		(14,355)	(14,000)	(123,271)	(7,933)	(20,419)	(2,500)	(154,123)			
		0	0	0	0	0	0	0			
		0	(10,500)	(99,274)	0	(34,000)	25,000	(108,274)			
		0	0	(180,000)	0	0	0	(180,000)			
		0	8,340	147,340	(358)	0	0	146,982			
		0	0	13,600	0	0	0	13,600			
Total		(12,351)	104,471	1,099,250	176,319	(58,669)	12,500	216,137	0	1,445,537	346,287

DETAILED BUDGET PAPERS 2025/26 - Corporate

Cost Centre	Cost Centre Description	Coalition Porfolio	Corporate Priority	Service
10031	It Services	Corporate	1	ICT & Transformation
10036	Telephony	Corporate	1	ICT & Transformation
10229	Welland Procurement Unit	Corporate	1	Legal Services
New Item - Final Budget	External Funding Support; contribution to earmarked reserve.	Corporate	1	ICT & Transformation
10026	Health & Safety	Corporate	1	Assets
10003	Corporate Administration	Corporate	1	Democractic & Elections
10023	Human Resources	Corporate	1	Human Resources & Organisational Development
10024	Corporate & Mangmnt Training	Corporate	1	Human Resources & Organisational Development
10032	Postages	Corporate	1	Legal Services
10037	Corporate Printing	Corporate	1	Legal Services
10051	Land Charges	Corporate	2	Democractic & Elections
10066	Performance/Change Management	Corporate	1	ICT & Transformation
10165	Public Burials	Corporate	2	Legal Services
10231	Central Stationery Store	Corporate	1	Legal Services
10022	Legal Services	Corporate	1	Legal Services
10072	Members Allowances & Expenses	Corporate	1	Democractic & Elections
10073	Committee Servicing	Corporate	1	Democractic & Elections
10213	Programme Management	Corporate	1	ICT & Transformation
10060	Elections	Corporate	1	Democractic & Elections
10060A	Elections - Cont from Reserves	Corporate	1	Democractic & Elections
10060B	Elections - Cont to Reserve	Corporate	1	Democractic & Elections
10061	Registration Of Electors	Corporate	1	Democractic & Elections
10193	Control Centre	Corporate	2	Community
10167	CCTV	Corporate	2	Environmental & Waste
10035	Customer Services	Corporate	2	Communication & Customers
10236	Equalities & Safeguarding	Corporate	2	Human Resources & Organisational Development

Total

Previous Years Growth/Savings	Base Budget	NEW BUDGET: 2025/26					Special Expenses Reallocation	Budget for Year	Variance to Budget
		Growth/Savings etc							
2024/25 Budget Setting		Service proposed changes Gross Expenditure	Service proposed changes Gross Income	Budget Correction	July '24 Cabinet agreed growth (consequence of C/F's)				
£	£	£	£	£	£	£	£	£	
0	711,280	294,056	0	0	0	0	1,005,336	294,056	
0	25,800	0	0	0	0	0	25,800	0	
0	52,050	3,000	0	0	0	0	55,050	3,000	
0	10,000	0	0	0	0	0	10,000	0	
0	20,247	0	0	0	0	0	20,247	0	
0	599,175	0	0	0	0	0	599,175	0	
0	295,750	42,886	0	0	0	0	338,636	42,886	
0	35,300	5,000	0	0	0	0	40,300	5,000	
0	40,400	0	0	0	0	0	40,400	0	
0	15,000	0	0	0	0	0	15,000	0	
0	(125,500)	0	0	0	0	0	(125,500)	0	
0	2,868	5,466	0	0	0	0	8,334	5,466	
0	2,500	0	0	0	0	0	2,500	0	
0	13,100	0	0	0	0	0	13,100	0	
0	416,651	(21,000)	21,000	0	0	0	416,651	0	
0	318,650	0	0	0	0	0	318,650	0	
0	233,541	0	0	0	26,742	0	260,283	26,742	
(116,110)	37,340	0	0	0	0	0	37,340	0	
0	16,600	0	0	0	26,742	0	43,342	26,742	
0	0	0	0	0	0	0	0	0	
0	40,000	0	0	0	0	0	40,000	0	
0	43,100	0	0	0	0	0	43,100	0	
0	162,050	0	0	0	0	0	162,050	0	
0	0	0	0	0	0	0	0	0	
0	760,560	11,727	0	18,000	0	0	790,287	29,727	
0	36,880	2,640	0	0	0	0	39,520	2,640	
(116,110)	3,763,342	343,775	21,000	18,000	53,484	0	4,199,601	436,259	

DETAILED BUDGET PAPERS 2025/26 - Corporate

Cost Centre	Cost Centre Description	Coalition Portfolio	Corporate Priority	Service
10031	It Services	Corporate	1	ICT & Transformation
10036	Telephony	Corporate	1	ICT & Transformation
10229	Welland Procurement Unit	Corporate	1	Legal Services
New Item - Final Budget	External Funding Support; contribution to earmarked reserve.	Corporate	1	ICT & Transformation
10026	Health & Safety	Corporate	1	Assets
10003	Corporate Administration	Corporate	1	Democractic & Elections
10023	Human Resources	Corporate	1	Human Resources & Organisational Development
10024	Corporate & Mangmnt Training	Corporate	1	Human Resources & Organisational Development
10032	Postages	Corporate	1	Legal Services
10037	Corporate Printing	Corporate	1	Legal Services
10051	Land Charges	Corporate	2	Democractic & Elections
10066	Performance/Change Management	Corporate	1	ICT & Transformation
10165	Public Burials	Corporate	2	Legal Services
10231	Central Stationery Store	Corporate	1	Legal Services
10022	Legal Services	Corporate	1	Legal Services
10072	Members Allowances & Expenses	Corporate	1	Democractic & Elections
10073	Committee Servicing	Corporate	1	Democractic & Elections
10213	Programme Management	Corporate	1	ICT & Transformation
10060	Elections	Corporate	1	Democractic & Elections
10060A	Elections - Cont from Reserves	Corporate	1	Democractic & Elections
10060B	Elections - Cont to Reserve	Corporate	1	Democractic & Elections
10061	Registration Of Electors	Corporate	1	Democractic & Elections
10193	Control Centre	Corporate	2	Community
10167	CCTV	Corporate	2	Environmental & Waste
10035	Customer Services	Corporate	2	Communication & Customers
10236	Equalities & Safeguarding	Corporate	2	Human Resources & Organisational Development
Total				

Previous Years Growth/Savings	MTFS YEAR 1: 2026/27					MTFS YEAR 2: 2027/28					MTFS YEAR 3: 2028/29					MTFS YEAR 4: 2029/30					2030/31						
	2024/25 Budget Setting	Base Budget	Growth/Savings	Special Expenses Reallocat ion	Budget for Year	Variance to Budget	2024/25 Budget Setting	Base Budget	Growth/Savings etc		Special Expenses Reallocat ion	Budget for Year	Variance to Budget	Base Budget	Growth/Savings etc		Special Expenses Reallocat ion	Budget for Year	Variance to Budget	Base Budget	Growth/Savings etc		Special Expenses Reallocat ion	Budget for Year	Variance to Budget	Base Budget	
									Service proposed changes Gross Expenditure	July '24 Cabinet agreed growth (consequence of C/F's)					Service proposed changes Gross Expenditure	July '24 Cabinet agreed growth (consequence of C/F's)					Service proposed changes Gross Expenditure	July '24 Cabinet agreed growth (consequence of C/F's)					Service proposed changes Gross Expenditure
0	1,005,336	0	0	1,005,336	0	0	1,005,336	(170,882)	0	0	834,454	(170,882)	834,454	0	0	834,454	0	834,454	0	0	834,454	0	834,454	0	834,454	0	834,454
0	25,800	0	0	25,800	0	0	25,800	0	0	0	25,800	0	25,800	0	0	25,800	0	25,800	0	0	25,800	0	25,800	0	25,800	0	25,800
0	55,050	0	0	55,050	0	0	55,050	0	0	0	55,050	0	55,050	0	0	55,050	0	55,050	0	0	55,050	0	55,050	0	55,050	0	55,050
0	10,000	0	0	10,000	0	0	10,000	0	0	0	10,000	0	10,000	0	0	10,000	0	10,000	0	0	10,000	0	10,000	0	10,000	0	10,000
0	20,247	0	0	20,247	0	0	20,247	0	0	0	20,247	0	20,247	0	0	20,247	0	20,247	0	0	20,247	0	20,247	0	20,247	0	20,247
0	599,175	0	0	599,175	0	0	599,175	0	0	0	599,175	0	599,175	0	0	599,175	0	599,175	0	0	599,175	0	599,175	0	599,175	0	599,175
0	338,636	0	0	338,636	0	0	338,636	(42,886)	0	0	295,750	(42,886)	295,750	0	0	295,750	0	295,750	0	0	295,750	0	295,750	0	295,750	0	295,750
0	40,300	0	0	40,300	0	0	40,300	0	0	0	40,300	0	40,300	0	0	40,300	0	40,300	0	0	40,300	0	40,300	0	40,300	0	40,300
0	40,400	0	0	40,400	0	0	40,400	0	0	0	40,400	0	40,400	0	0	40,400	0	40,400	0	0	40,400	0	40,400	0	40,400	0	40,400
0	15,000	0	0	15,000	0	0	15,000	0	0	0	15,000	0	15,000	0	0	15,000	0	15,000	0	0	15,000	0	15,000	0	15,000	0	15,000
0	(125,500)	0	0	(125,500)	0	0	(125,500)	0	0	0	(125,500)	0	(125,500)	0	0	(125,500)	0	(125,500)	0	0	(125,500)	0	(125,500)	0	(125,500)	0	(125,500)
0	8,334	0	0	8,334	0	0	8,334	0	0	0	8,334	0	8,334	0	0	8,334	0	8,334	0	0	8,334	0	8,334	0	8,334	0	8,334
0	2,500	0	0	2,500	0	0	2,500	0	0	0	2,500	0	2,500	0	0	2,500	0	2,500	0	0	2,500	0	2,500	0	2,500	0	2,500
0	13,100	0	0	13,100	0	0	13,100	0	0	0	13,100	0	13,100	0	0	13,100	0	13,100	0	0	13,100	0	13,100	0	13,100	0	13,100
0	416,651	0	0	416,651	0	0	416,651	0	0	0	416,651	0	416,651	0	0	416,651	0	416,651	0	0	416,651	0	416,651	0	416,651	0	416,651
0	318,650	0	0	318,650	0	0	318,650	0	0	0	318,650	0	318,650	0	0	318,650	0	318,650	0	0	318,650	0	318,650	0	318,650	0	318,650
0	260,283	8,626	0	268,909	8,626	0	268,909	(26,526)	0	0	242,383	(26,526)	242,383	(8,626)	0	233,757	(8,626)	233,757	0	0	233,757	(8,626)	16,816	0	233,757	0	233,757
0	37,340	0	0	37,340	0	0	37,340	0	0	0	37,340	0	37,340	0	0	37,340	0	37,340	0	0	37,340	0	37,340	0	37,340	0	37,340
0	43,342	8,626	0	51,968	8,626	0	51,968	(26,526)	0	0	25,442	(26,526)	25,442	(8,626)	0	16,816	(8,626)	16,816	0	0	16,816	(8,626)	16,816	0	16,816	0	16,816
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	40,000	0	0	40,000	0	0	40,000	0	0	0	40,000	0	40,000	0	0	40,000	0	40,000	0	0	40,000	0	40,000	0	40,000	0	40,000
0	43,100	0	0	43,100	0	0	43,100	0	0	0	43,100	0	43,100	0	0	43,100	0	43,100	0	0	43,100	0	43,100	0	43,100	0	43,100
0	162,050	0	0	162,050	0	0	162,050	0	0	0	162,050	0	162,050	0	0	162,050	0	162,050	0	0	162,050	0	162,050	0	162,050	0	162,050
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	790,287	0	0	790,287	0	0	790,287	0	0	0	790,287	0	790,287	0	0	790,287	0	790,287	0	0	790,287	0	790,287	0	790,287	0	790,287
0	39,520	0	0	39,520	0	0	39,520	0	0	0	39,520	0	39,520	0	0	39,520	0	39,520	0	0	39,520	0	39,520	0	39,520	0	39,520
0	4,199,601	17,252	0	4,216,853	17,252	0	4,216,853	(213,768)	(53,052)	0	3,950,033	(266,820)	3,950,033	(17,252)	0	3,932,781	(17,252)	3,932,781	0	0	3,932,781	(17,252)	3,932,781	0	3,932,781	0	3,932,781

DETAILED BUDGET PAPERS 2025/26 - Culture, Leisure, Economy & Tourism

Cost Centre	Cost Centre Description	Coalition Porfolio	Corporate Priority	Service
10122	Physical Activity	Culture, Leisure, Economy & Tourism	2	Community
10124	Recreation Development	Culture, Leisure, Economy & Tourism	2	Community
10241	Anniversary Events	Culture, Leisure, Economy & Tourism	2	Community
10270	Local Lottery	Culture, Leisure, Economy & Tourism	2	Community
New Item Final Budget	Admin support; Member Community Fund	Culture, Leisure, Economy & Tourism	2	Community
10009	Section 106 Agreements	Culture, Leisure, Economy & Tourism	1	Community
10015	Ed Strat - Potential	Culture, Leisure, Economy & Tourism	1	Community
10065	The Square	Culture, Leisure, Economy & Tourism	1	Assets
10206	Ed Strat - Location	Culture, Leisure, Economy & Tourism	1	Community
10233	Ed Strat - Talent	Culture, Leisure, Economy & Tourism	1	Community

Total

Previous Years Growth/ Savings		NEW BUDGET: 2025/26					
2023/24 Budget Setting	2024/25 Budget Setting	Base Budget	Growth/Savings etc		Special Expenses Reallocati on	Budget for Year	Variance to Budget
			Service proposed changes Gross Expenditu re	Service proposed changes Gross Income			
£	£	£	£	£	£	£	£
0	0	93,451	20,000	0	0	113,451	20,000
0	0	(37,583)	0	0	0	(37,583)	0
0	0	2,000	0	0	0	2,000	0
0	0	(13,000)	0	0	0	(13,000)	0
0	1,432	42,358	0	0	0	42,358	0
0	0	42,370	15,000	(15,000)	0	42,370	0
40,000	5,900	55,900	0	0	0	55,900	0
0	(4,250)	(25,210)	0	0	0	(25,210)	0
0	30,000	277,560	(4,819)	0	0	272,741	(4,819)
0	13,000	13,000	0	0	0	13,000	0
40,000	46,082	450,846	30,181	(15,000)	0	466,027	15,181

DETAILED BUDGET PAPERS 2025/26 - Culture, Leisure, Economy & Tourism

Cost Centre	Cost Centre Description	Coalition Portfolio	Corporate Priority	Service
10122	Physical Activity	Culture, Leisure, Economy & Tourism	2	Community
10124	Recreation Development	Culture, Leisure, Economy & Tourism	2	Community
10241	Anniversary Events	Culture, Leisure, Economy & Tourism	2	Community
10270	Local Lottery	Culture, Leisure, Economy & Tourism	2	Community
New Item Final Budget	Admin support; Member Community Fund	Culture, Leisure, Economy & Tourism	2	Community
10009	Section 106 Agreements	Culture, Leisure, Economy & Tourism	1	Community
10015	Ed Strat - Potential	Culture, Leisure, Economy & Tourism	1	Community
10065	The Square	Culture, Leisure, Economy & Tourism	1	Assets
10206	Ed Strat - Location	Culture, Leisure, Economy & Tourism	1	Community
10233	Ed Strat - Talent	Culture, Leisure, Economy & Tourism	1	Community
Total				

MTFS YEAR 1: 2026/27						MTFS YEAR 2: 2027/28					MTFS YEAR 3: 2028/29					MTFS YEAR 4: 2029/30					2030/31	
Previous Years Growth/Savings	Base Budget	With/Saving	Special Expenses Reallocation	Budget for Year	Variance to Budget	Previous Years Growth/Savings	Base Budget	Special Expenses Reallocation	Budget for Year	Variance to Budget	Previous Years Growth/Savings	Base Budget	Special Expenses Reallocation	Budget for Year	Variance to Budget	Previous Years Growth/Savings	Base Budget	Special Expenses Reallocation	Budget for Year	Variance to Budget	Base Budget	
2024/25 Budget Setting		Service proposed changes Gross Expenditure				2024/25 Budget Setting					2024/25 Budget Setting					2024/25 Budget Setting						
£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	
0	113,451	(20,000)	0	93,451	(20,000)	0	93,451	0	93,451	0	0	93,451	0	93,451	0	0	93,451	0	93,451	0	0	93,451
0	(37,583)	0	0	(37,583)	0	0	(37,583)	0	(37,583)	0	0	(37,583)	0	(37,583)	0	0	(37,583)	0	(37,583)	0	0	(37,583)
0	2,000	0	0	2,000	0	0	2,000	0	2,000	0	0	2,000	0	2,000	0	0	2,000	0	2,000	0	0	2,000
0	(13,000)	0	0	(13,000)	0	0	(13,000)	0	(13,000)	0	0	(13,000)	0	(13,000)	0	0	(13,000)	0	(13,000)	0	0	(13,000)
(42,358)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	42,370	(15,000)	0	27,370	(15,000)	0	27,370	0	27,370	0	0	27,370	0	27,370	0	0	27,370	0	27,370	0	0	27,370
0	55,900	15,000	0	70,900	15,000	0	70,900	0	70,900	0	0	70,900	0	70,900	0	0	70,900	0	70,900	0	0	70,900
(1,700)	(26,910)	(7,500)	0	(34,410)	(7,500)	(1,700)	(36,110)	0	(36,110)	0	(1,700)	(37,810)	0	(37,810)	(1,700)	0	(37,810)	0	(37,810)	0	0	(37,810)
0	272,741	12,319	0	285,060	12,319	0	285,060	0	285,060	0	0	285,060	0	285,060	0	0	285,060	0	285,060	0	0	285,060
0	13,000	0	0	13,000	0	0	13,000	0	13,000	0	0	13,000	0	13,000	0	0	13,000	0	13,000	0	0	13,000
(44,058)	421,969	(15,181)	0	406,788	(15,181)	(1,700)	405,088	0	405,088	0	(1,700)	403,388	0	403,388	(1,700)	0	403,388	0	403,388	0	0	403,388

DETAILED BUDGET PAPERS 2025/26 - Environmental & Climate Change

Cost Centre	Cost Centre Description	Coalition Portfolio	Corporate Priority	Service
10088	Street Cleaning	Environmental & Climate Change	3	Environmental & Waste
10125	Open Spaces & Amenity Areas	Environmental & Climate Change	3	Environmental & Waste
10159	Trade Refuse	Environmental & Climate Change	3	Environmental & Waste
10160	Waste Management	Environmental & Climate Change	3	Environmental & Waste
10161	Residual Waste Collections	Environmental & Climate Change	3	Environmental & Waste
10162	Recycling Collections	Environmental & Climate Change	3	Environmental & Waste
10197	External Grounds Maintenance	Environmental & Climate Change	3	Environmental & Waste
10272	Flytipping	Environmental & Climate Change	3	Environmental & Waste
10082	Abandoned Vehicles	Environmental & Climate Change	3	Facilities Mgmt - Public Realm
10150	Environmental Health	Environmental & Climate Change	3	Regulatory
10175	Pest/Dog Services	Environmental & Climate Change	3	Regulatory
New Item - Final Budget	Market Harborough Christmas Car Parking	Environmental & Climate Change	4	Economic Strategy/Development
New Item - Final Budget	Lutterworth Christmas Car Parking	Environmental & Climate Change	4	Economic Strategy/Development
10078	Emergency Plan/ Bus Continuity	Environmental & Climate Change	1	Regulatory / Environmental & Waste
10096	Car Park Services	Environmental & Climate Change	4	Regulatory
10101	Hackney Carriage Licencing	Environmental & Climate Change	4	Regulatory
10117	On Street C.P.E	Environmental & Climate Change	4	Regulatory
10118	Car Parks Administration	Environmental & Climate Change	4	Regulatory
10119	Off Street C.P.E.	Environmental & Climate Change	4	Regulatory
10154	Licences	Environmental & Climate Change	2	Regulatory
10164	Closed Churchyards	Environmental & Climate Change	3	Facilities Mgmt - Public Realm
10173	Licensing Team	Environmental & Climate Change	2	Regulatory

Total

Previous Years Growth/ Savings			Base Budget	NEW BUDGET: 2025/26								Special Expenses Reallocation	Budget for Year	Variance to Budget
2022/23 Budget Setting	2023/24 Budget Setting	2024/25 Budget Setting		Growth/Savings etc										
£	£	£	£	Service proposed changes Gross Expenditure	Service proposed changes Gross Income	Service proposed changes Other	Budget Correction	July '24 Cabinet agreed growth (consequence of C/F's)	Payroll Changes	Unplanned Pressure		£	£	
0	0	0	941,533	0	0	0	0	0	0	0	0	941,533	0	
0	0	0	174,451	0	0	0	0	0	0	0	0	174,451	0	
0	0	0	(241,167)	0	0	0	0	0	0	0	0	(241,167)	0	
0	0	120,179	675,463	11,428	0	0	0	53,608	0	0	0	740,499	65,036	
0	0	400,000	1,565,580	(335,802)	(9,798)	0	0	0	0	0	0	1,219,980	(345,600)	
0	0	0	977,699	0	0	0	0	0	0	0	0	977,699	0	
0	0	0	(26,619)	53,608	0	0	0	0	0	0	0	26,989	53,608	
0	0	0	10,000	0	0	0	0	0	0	0	0	10,000	0	
0	0	0	2,200	0	0	0	0	0	0	0	0	2,200	0	
0	0	0	622,080	0	0	0	0	58,637	0	0	0	680,717	58,637	
0	0	0	25,825	25,825	0	0	0	0	0	0	0	51,650	25,825	
0	0	0	15,000	0	0	0	0	0	0	0	0	15,000	0	
0	0	0	10,000	0	0	0	0	0	0	0	0	10,000	0	
0	0	0	32,152	58,637	0	0	0	0	0	0	0	90,789	58,637	
56,267	(45,000)	(103,700)	(843,509)	0	(20,000)	0	0	0	0	0	0	(863,509)	(20,000)	
0	0	0	(31,800)	0	0	0	0	0	0	0	0	(31,800)	0	
0	0	0	230,584	0	0	0	0	0	0	0	0	230,584	0	
0	0	0	61,350	3,000	0	0	0	0	0	0	0	64,350	3,000	
0	0	(22,000)	(192,477)	0	0	0	0	0	0	0	0	(192,477)	0	
0	0	0	(79,600)	0	0	0	0	0	0	0	0	(79,600)	0	
0	0	0	40,140	0	0	0	0	0	0	0	0	40,140	0	
0	0	0	123,880	19,595	0	0	0	0	0	0	0	143,475	19,595	

Total 56,267 (45,000) 394,479 **4,092,765** (163,709) (29,798) 0 0 112,245 0 0 0 **4,011,503** (81,262)

DETAILED BUDGET PAPERS 2025/26 - Environmental & Climate Change

Cost Centre	Cost Centre Description	Coalition Portfolio	Corporate Priority	Service	MTFS YEAR 1: 2026/27									MTFS YEAR 2: 2027/28									MTFS YEAR 3: 2028/29									MTFS YEAR 4: 2029/30									2030/31
					Previous Years Growth/ Savings			Base Budget	with Savings	Special Expenses Reallocation	Budget for Year	Variance to Budget	Previous Years Growth/ Savings	Base Budget	Growth/Savings etc			Special Expenses Reallocation	Budget for Year	Variance to Budget	Previous Years Growth/ Savings	Base Budget	Special Expenses Reallocation	Budget for Year	Variance to Budget	Previous Years Growth/ Savings	Base Budget	Special Expenses Reallocation	Budget for Year	Variance to Budget	Previous Years Growth/ Savings	Base Budget	Special Expenses Reallocation	Budget for Year	Variance to Budget						
					2022/23 Budget Setting	2023/24 Budget Setting	2024/25 Budget Setting								Service proposed changes Gross Expenditure	Service proposed changes Gross Income	July '24 Cabinet agreed growth (consequence of C/P's)																			2022/23 Budget Setting	2023/24 Budget Setting	2024/25 Budget Setting	2022/23 Budget Setting	2023/24 Budget Setting	2024/25 Budget Setting
					E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E					
10088	Street Cleaning	Environmental & Climate Change	3	Environmental & Waste	0	0	0	941,533	0	0	941,533	0	0	941,533	0	0	941,533	0	0	941,533	0	0	941,533	0	0	941,533	0	0	941,533	0	0	941,533	0	0	941,533	0	0	941,533	0		
10025	Open Spaces & Amenity Areas	Environmental & Climate Change	3	Environmental & Waste	0	0	0	174,451	0	0	174,451	0	0	174,451	0	0	174,451	0	0	174,451	0	0	174,451	0	0	174,451	0	0	174,451	0	0	174,451	0	0	174,451	0	0	174,451	0		
10159	Trade Refuse	Environmental & Climate Change	3	Environmental & Waste	0	0	0	(241,167)	0	0	(241,167)	0	0	(241,167)	0	0	(241,167)	0	0	(241,167)	0	0	(241,167)	0	0	(241,167)	0	0	(241,167)	0	0	(241,167)	0	0	(241,167)	0	0	(241,167)	0		
10160	Waste Management	Environmental & Climate Change	5	Environmental & Waste	0	0	76,592	817,091	0	0	817,091	0	0	817,091	0	0	817,091	0	0	817,091	0	0	817,091	0	0	817,091	0	0	817,091	0	0	817,091	0	0	817,091	0	0	817,091	0		
10161	Residual Waste Collections	Environmental & Climate Change	3	Environmental & Waste	0	0	0	1,219,980	251,958	0	1,471,938	251,958	0	1,471,938	(66,156)	9,798	0	1,415,580	(56,358)	0	1,415,580	0	0	1,415,580	0	0	1,415,580	0	0	1,415,580	0	0	1,415,580	0	0	1,415,580	0	0	1,415,580	0	
10162	Recycling Collections	Environmental & Climate Change	3	Environmental & Waste	0	0	0	977,699	0	0	977,699	0	0	977,699	0	0	977,699	0	0	977,699	0	0	977,699	0	0	977,699	0	0	977,699	0	0	977,699	0	0	977,699	0	0	977,699	0		
10197	External Grounds Maintenance	Environmental & Climate Change	3	Environmental & Waste	0	0	0	26,989	0	0	26,989	0	0	26,989	0	0	26,989	0	0	26,989	0	0	26,989	0	0	26,989	0	0	26,989	0	0	26,989	0	0	26,989	0	0	26,989	0		
10272	Flytipping	Environmental & Climate Change	3	Environmental & Waste	0	0	0	10,000	0	0	10,000	0	0	10,000	0	0	10,000	0	0	10,000	0	0	10,000	0	0	10,000	0	0	10,000	0	0	10,000	0	0	10,000	0	0	10,000	0		
10282	Abandoned Vehicles	Environmental & Climate Change	3	Facilities Mgmt - Public Realm	0	0	0	2,200	0	0	2,200	0	0	2,200	0	0	2,200	0	0	2,200	0	0	2,200	0	0	2,200	0	0	2,200	0	0	2,200	0	0	2,200	0	0	2,200	0		
10150	Environmental Health	Environmental & Climate Change	3	Regulatory	0	0	0	680,717	0	0	680,717	0	0	(58,637)	0	0	622,080	(58,637)	0	622,080	0	0	622,080	0	0	622,080	0	0	622,080	0	0	622,080	0	0	622,080	0	0	622,080	0		
10175	Pest/Dog Services	Environmental & Climate Change	3	Regulatory	0	0	0	51,650	0	0	51,650	0	0	51,650	0	0	51,650	0	0	51,650	0	0	51,650	0	0	51,650	0	0	51,650	0	0	51,650	0	0	51,650	0	0	51,650	0		
New Item - Final Budget	Market Harborough Christmas Car Parking	Environmental & Climate Change	4	Economic Strategy/Development	0	0	0	15,000	0	0	15,000	0	0	15,000	0	0	15,000	0	0	15,000	0	0	15,000	0	0	15,000	0	0	15,000	0	0	15,000	0	0	15,000	0	0	15,000	0		
New Item - Final Budget	Lutterworth Christmas Car Parking	Environmental & Climate Change	4	Economic Strategy/Development	0	0	0	10,000	0	0	10,000	0	0	10,000	0	0	10,000	0	0	10,000	0	0	10,000	0	0	10,000	0	0	10,000	0	0	10,000	0	0	10,000	0	0	10,000	0		
10078	Emergency Plan/ Bus Continuity	Environmental & Climate Change	1	Regulatory / Environmental & Waste	0	0	0	90,789	0	0	90,789	0	0	90,789	(58,637)	0	0	32,152	(58,637)	0	32,152	0	0	32,152	0	0	32,152	0	0	32,152	0	0	32,152	0	0	32,152	0				
10096	Car Park Services	Environmental & Climate Change	4	Regulatory	53,339	(69,000)	0	(879,170)	0	0	(879,170)	0	0	(879,170)	0	0	(879,170)	0	0	(879,170)	0	0	(879,170)	0	0	(879,170)	0	0	(879,170)	0	0	(879,170)	0	0	(879,170)	0	0	(879,170)	0		
10101	Hackney Carriage Licensing	Environmental & Climate Change	4	Regulatory	0	0	0	(31,800)	0	0	(31,800)	0	0	(31,800)	0	0	(31,800)	0	0	(31,800)	0	0	(31,800)	0	0	(31,800)	0	0	(31,800)	0	0	(31,800)	0	0	(31,800)	0	0	(31,800)	0		
10117	On Street C.P.E	Environmental & Climate Change	4	Regulatory	0	0	0	230,584	0	0	230,584	0	0	230,584	0	0	230,584	0	0	230,584	0	0	230,584	0	0	230,584	0	0	230,584	0	0	230,584	0	0	230,584	0	0	230,584	0		
10118	Car Parks Administration	Environmental & Climate Change	4	Regulatory	0	0	0	64,350	0	0	64,350	0	0	64,350	0	0	64,350	0	0	64,350	0	0	64,350	0	0	64,350	0	0	64,350	0	0	64,350	0	0	64,350	0	0	64,350	0		
10119	Off Street C.P.E	Environmental & Climate Change	4	Regulatory	0	0	0	(192,477)	0	0	(192,477)	0	0	(192,477)	0	0	(192,477)	0	0	(192,477)	0	0	(192,477)	0	0	(192,477)	0	0	(192,477)	0	0	(192,477)	0	0	(192,477)	0	0	(192,477)	0		
10154	Licences	Environmental & Climate Change	2	Regulatory	0	0	0	(79,600)	0	0	(79,600)	0	0	(79,600)	0	0	(79,600)	0	0	(79,600)	0	0	(79,600)	0	0	(79,600)	0	0	(79,600)	0	0	(79,600)	0	0	(79,600)	0	0	(79,600)	0		
10154	Closed Churchyards	Environmental & Climate Change	3	Facilities Mgmt - Public Realm	0	0	0	40,140	0	0	40,140	0	0	40,140	0	0	40,140	0	0	40,140	0	0	40,140	0	0	40,140	0	0	40,140	0	0	40,140	0	0	40,140	0	0	40,140	0		
10173	Licensing Team	Environmental & Climate Change	2	Regulatory	0	0	0	143,475	0	0	143,475	0	0	143,475	0	0	143,475	0	0	143,475	0	0	143,475	0	0	143,475	0	0	143,475	0	0	143,475	0	0	143,475	0	0	143,475	0		
Total					53,339	(69,000)	76,592	4,072,494	251,958	0	4,324,392	251,958	56,149	4,380,541	(124,793)	9,798	(58,637)	0	4,206,909	(179,632)	(51,099)	4,155,810	0	4,155,810	(51,099)	0	4,155,810	0	0	4,155,810	0	0	4,155,810	0	0	4,155,810	0				

DETAILED BUDGET PAPERS 2025/26 - Planning



Cost Centre	Cost Centre Description	Coalition Porfolio	Corporate Priority	Service
10010	Development Control	Planning	1	Development Control, Enforcement
10016	Archaeological & Ecolog Advice	Planning	1	Development Control, Enforcement
10019	Footpath/Bridleway Orders	Planning	1	Development Control, Enforcement
10151	Planning Enforcement	Planning	1	Development Control, Enforcement
10112	Planning Policy	Planning	1	Strategic Planning/Policy
10207	Local Plan Cont to Reserves	Planning	1	Strategic Planning/Policy
10207A	Local Plan Cont from Reserves	Planning	1	Strategic Planning/Policy
10208	Local Plan General	Planning	1	Strategic Planning/Policy
10011	Building Control	Planning	2	Building Control
10205	Neighbourhood Plan	Planning	1	Strategic Planning/Policy
10211	Strategic Growth Team	Planning	1	Planning - Growth

Total

Previous Years Growth/Savings	Base Budget	NEW BUDGET: 2025/26					Special Expenses Reallocation	Budget for Year	Variance to Budget
		Growth/Savings etc							
		Service proposed changes Gross Expenditure	Service proposed changes Gross Income	Service proposed changes Other	Change after Draft Budget				
2024/25 Budget Setting	£	£	£	£	£	£	£	£	
(18,892)	(505,396)	0	0	0	(56,000)	0	(561,396)	(56,000)	
0	88,775	0	0	0	0	0	88,775	0	
0	(1,100)	0	0	0	0	0	(1,100)	0	
2,394	260,152	0	0	0	0	0	260,152	0	
0	279,660	0	0	0	0	0	279,660	0	
0	277,300	0	0	0	0	0	277,300	0	
0	206,000	0	0	0	0	0	206,000	0	
(665,224)	474,315	0	0	0	0	0	474,315	0	
0	80,457	85,803	0	0	0	0	166,260	85,803	
30,000	0	0	0	0	0	0	0	0	
0	31,537	167,506	(243,032)	(50,000)	0	0	(93,989)	(125,526)	
(651,722)	1,191,700	253,309	(243,032)	(50,000)	(56,000)	0	1,095,977	(95,723)	

DETAILED BUDGET PAPERS 2025/26 - Planning

					MTFS YEAR 1: 2026/27						MTFS YEAR 2: 2027/28						MTFS YEAR 3: 2028/29						MTFS YEAR 4: 2029/30						2030/31							
Cost Centre	Cost Centre Description	Coalition Portfolio	Corporate Priority	Service	Previous Years Growth/Savings	Growth/Savings etc			Special Expenses Reallocation	Budget for Year	Variance to Budget	Previous Years Growth/Savings	Growth/Savings etc			Special Expenses Reallocation	Budget for Year	Variance to Budget	Previous Years Growth/Savings	Growth/Savings etc			Special Expenses Reallocation	Budget for Year	Variance to Budget	Previous Years Growth/Savings	Growth/Savings etc			Special Expenses Reallocation	Budget for Year	Variance to Budget	2030/31 Base Budget			
						2024/25 Budget Setting	Base Budget	Service proposed changes Gross Expenditure					Service proposed changes Gross Income	2023/24 Budget Setting	Base Budget					Service proposed changes Gross Expenditure	Service proposed changes Gross Income	Service proposed changes Other					2023/24 Budget Setting	Base Budget	Service proposed changes Gross Expenditure					Service proposed changes Gross Income	Service proposed changes Other	2023/24 Budget Setting
					£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£				
10010	Development Control	Planning	1	Development Control, Enforcement	0	(561,396)	0	0	(561,396)	0	0	(561,396)	0	0	0	(561,396)	0	0	(561,396)	0	0	0	(561,396)	0	0	0	(561,396)	0	0	0	(561,396)	0	(561,396)			
10016	Archaeological & Ecolog Advice	Planning	1	Development Control, Enforcement	0	88,775	0	0	88,775	0	0	88,775	0	0	0	88,775	0	0	88,775	0	0	0	88,775	0	0	0	88,775	0	0	0	88,775	0	88,775			
10019	Footpath/Bridleway Orders	Planning	1	Development Control, Enforcement	0	(1,100)	0	0	(1,100)	0	0	(1,100)	0	0	0	(1,100)	0	0	(1,100)	0	0	0	(1,100)	0	0	0	(1,100)	0	0	0	(1,100)	0	(1,100)			
10151	Planning/Enforcement	Planning	1	Development Control, Enforcement	3,232	263,384	0	0	263,384	4,363	267,747	0	0	0	267,747	0	5,890	273,637	0	0	0	273,637	0	0	0	273,637	0	0	0	273,637	0	273,637				
10112	Planning/Policy	Planning	1	Strategic Planning/Policy	0	279,660	0	0	279,660	0	279,660	0	0	0	279,660	0	0	279,660	0	0	0	279,660	0	0	0	279,660	0	0	0	279,660	0	279,660				
10207	Local Plan Cont to Reserves	Planning	1	Strategic Planning/Policy	0	277,300	0	0	277,300	0	277,300	0	0	0	277,300	0	0	277,300	0	0	0	277,300	0	0	0	277,300	0	0	0	277,300	0	277,300				
10207A	Local Plan Cont from Reserves	Planning	1	Strategic Planning/Policy	0	206,000	0	0	206,000	0	206,000	0	0	0	206,000	0	0	206,000	0	0	0	206,000	0	0	0	206,000	0	0	0	206,000	0	206,000				
10208	Local Plan General	Planning	1	Strategic Planning/Policy	(474,315)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0					
10011	Building Control	Planning	2	Building Control	0	166,260	88,377	0	254,637	88,377	254,637	91,028	0	0	345,665	91,028	0	345,665	93,759	0	0	439,424	93,759	0	439,424	96,572	0	0	535,996	96,572	439,424					
10205	Neighbourhood Plan	Planning	1	Strategic Planning/Policy	0	0	13,850	0	13,850	13,850	13,850	0	0	27,700	13,850	0	27,700	0	0	27,700	0	0	0	27,700	0	0	0	27,700	0	0	27,700					
10211	Strategic Growth Team	Planning	1	Planning - Growth	0	(93,989)	0	216,100	122,111	216,100	122,111	0	88,948	20,000	0	231,059	108,948	0	231,059	0	(1,235)	10,000	239,824	8,765	0	239,824	0	(84,796)	10,000	165,028	(74,796)	239,824				
Total					(471,083)	624,894	102,227	216,100	0	943,221	318,327	4,363	947,584	104,878	88,948	20,000	0	1,161,410	213,826	5,890	1,167,300	93,759	(1,235)	10,000	0	1,269,824	102,524	0	#####	96,572	(84,796)	10,000	0	1,291,600	21,776	1,269,824

DETAILED BUDGET PAPERS 2025/26 - Wellbeing

Cost Centre	Cost Centre Description	Coalition Porfolio	Corporat e Priority	Service
10155	Health Services	Wellbeing	2	Regulatory
10239	Lightbulb Social Care	Wellbeing	2	Regulatory
10179	HDC Temporary Accommodation	Wellbeing	2	Regulatory
10188	Homelessness	Wellbeing	2	Regulatory
10201	Housing Services	Wellbeing	2	Regulatory
10076	Grants To External Bodies	Wellbeing	2	Community
10077	Advice To Parishes	Wellbeing	1	Community
10265	Community Partnerships	Wellbeing	1	Community
10121	Safer Communities Laa Fund	Wellbeing	1	Grants, Parishes & Community Safety
10168	Community Safety	Wellbeing	2	Grants, Parishes & Community Safety
	Armed Forces Covenant	Wellbeing	2	Grants, Parishes & Community Safety
	Parish Grants Administration	Wellbeing	1	Community

Total

BUDGET YEAR: 2025/26						
Previous Years Growth/Savings	Base Budget	Growth/Savings etc		Special Expenses Reallocat ion	Budget for Year	Variance to Budget
2023/24 Budget Setting		Service proposed changes Gross Expendit	Service proposed changes Gross Income			
£	£	£	£	£	£	£
0	(9,690)	0	0	0	(9,690)	0
0	45,301	0	0	0	45,301	0
0	(53,800)	0	(35,000)	0	(88,800)	(35,000)
0	85,276	0	(35,000)	0	50,276	(35,000)
0	546,000	92,274	(117,274)	0	521,000	(25,000)
0	109,280	0	0	0	109,280	0
0	75,440	0	0	0	75,440	0
0	1,350	53,608	0	0	54,958	53,608
0	(5,000)	0	0	0	(5,000)	0
0	92,174	0	0	0	92,174	0
3,227	95,429	0	0	0	95,429	0
3,227	981,760	145,882	(187,274)	0	940,368	(41,392)

DETAILED BUDGET PAPERS 2025/26 - Wellbeing

Cost Centre	Cost Centre Description	Coalition Portfolio	Corporate Priority	Service
10155	Health Services	Wellbeing	2	Regulatory
10239	Lightbulb Social Care	Wellbeing	2	Regulatory
10179	HDC Temporary Accommodation	Wellbeing	2	Regulatory
10188	Homelessness	Wellbeing	2	Regulatory
10201	Housing Services	Wellbeing	2	Regulatory
10076	Grants To External Bodies	Wellbeing	2	Community
10077	Advice To Parishes	Wellbeing	1	Community
10265	Community Partnerships	Wellbeing	1	Community
10121	Safer Communities Laa Fund	Wellbeing	1	Grants, Parishes & Community Safety
10168	Community Safety	Wellbeing	2	Grants, Parishes & Community Safety
	Armed Forces Covenant	Wellbeing	2	Grants, Parishes & Community Safety
	Parish Grants Administration	Wellbeing	1	Community
Total				

MTFS YEAR 1: 2026/27						MTFS YEAR 2: 2027/28						MTFS YEAR 3: 2028/29						MTFS YEAR 4: 2029/30						2030/31
Previous Years Growth/Savings/2023/24 Budget Setting	Base Budget	Growth/Savings/Service proposed changes Gross Expenditure	Special Expenses Reallocation	Budget for Year	Variance to Budget	Previous Years Growth/Savings/2023/24 Budget Setting	Base Budget	Growth/Savings/Service proposed changes Gross Expenditure	Special Expenses Reallocation	Budget for Year	Variance to Budget	Previous Years Growth/Savings/2023/24 Budget Setting	Base Budget	Special Expenses Reallocation	Budget for Year	Variance to Budget	Previous Years Growth/Savings/2023/24 Budget Setting	Base Budget	Special Expenses Reallocation	Budget for Year	Variance to Budget	Base Budget		
£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£		
0	(9,690)	0	0	(9,690)	0	0	(9,690)	0	0	(9,690)	0	0	(9,690)	0	(9,690)	0	0	(9,690)	0	(9,690)	0	(9,690)		
0	45,301	0	0	45,301	0	0	45,301	0	0	45,301	0	0	45,301	0	45,301	0	0	45,301	0	45,301	0	45,301		
0	(88,800)	0	0	(88,800)	0	0	(88,800)	0	0	(88,800)	0	0	(88,800)	0	(88,800)	0	0	(88,800)	0	(88,800)	0	(88,800)		
0	50,276	0	0	50,276	0	0	50,276	0	0	50,276	0	0	50,276	0	50,276	0	0	50,276	0	50,276	0	50,276		
0	521,000	(25,000)	0	496,000	(25,000)	0	496,000	(58,637)	0	437,363	(58,637)	0	437,363	0	437,363	0	0	437,363	0	437,363	0	437,363		
0	109,280	0	0	109,280	0	0	109,280	0	0	109,280	0	0	109,280	0	109,280	0	0	109,280	0	109,280	0	109,280		
0	75,440	0	0	75,440	0	0	75,440	0	0	75,440	0	0	75,440	0	75,440	0	0	75,440	0	75,440	0	75,440		
0	54,958	0	0	54,958	0	0	54,958	(53,608)	0	1,350	(53,608)	0	1,350	0	1,350	0	0	1,350	0	1,350	0	1,350		
0	(5,000)	0	0	(5,000)	0	0	(5,000)	0	0	(5,000)	0	0	(5,000)	0	(5,000)	0	0	(5,000)	0	(5,000)	0	(5,000)		
0	92,174	0	0	92,174	0	0	92,174	0	0	92,174	0	0	92,174	0	92,174	0	0	92,174	0	92,174	0	92,174		
(95,429)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
Total	844,939	(25,000)	0	819,939	(25,000)	0	819,939	(112,245)	0	707,694	(112,245)	0	707,694	0	707,694	0	0	707,694	0	707,694	0	707,694		

DETAILED BUDGET PAPERS 2025/26 - Non-Service & Strategic

Cost Centre	Cost Centre Description	Coalition Porfolio	Corporate Priority	Service
10219	Head Of Planning	Non-Service-Strategic	1	CO (Planning)
10260	Head Of Communities	Non-Service-Strategic	1	CO, Communities
10232	Section 151 Officer	Non-Service-Strategic	1	CO (151), Assets, Internal Audit, GoS
10230	Head Of Legal	Non-Service-Strategic	1	CO Legal & Democratic
10021	Chief Executives Group	Non-Service-Strategic	1	Joint Chief Executives
10054	Lga Subscriptions	Non-Service-Strategic	1	Joint Chief Executives
10226	Chief Executive	Non-Service-Strategic	1	Joint Chief Executives
10215	Deputy Chief Executive	Non-Service-Strategic	1	
?????	Enforcement Cross-Cutting	Non-Service-Strategic	1	Regulatory
?????	HR Cross-Cutting	Non-Service-Strategic	1	
10509	Central Items - Contingency	Non-Service-Strategic	1	Finance
Nominal	Inflation - Pay - Services 2 NCS	Non-Service-Strategic	1	Corporate - Finance
Nominal	Inflation - Pay to Capital Fin	Non-Service-Strategic	1	Corporate - Finance
Nominal	Inflation - Services	Non-Service-Strategic	1	Corporate - Finance
Nominal	Inflation - Employer Oncosts	Non-Service-Strategic	1	Corporate - Finance
Nominal	Inflation - FCC	Non-Service-Strategic	3	Environmental & Waste
Nominal	Inflation - Energy costs	Non-Service-Strategic	1	Environmental & Waste
Nominal	FCC 5% Escalator for Potential Govt Changes to Waste	Non-Service-Strategic	3	Environmental & Waste
Nominal	Target Operating Model Service Efficiency	Non-Service-Strategic	1	Environmental & Waste
Nominal	Shared Service; DM Support	Non-Service-Strategic	1	Environmental & Waste
Total				

NEW BUDGET: 2025/26													
Previous Years Growth/Savings			Base Budget	Growth/Savings etc							Special Expenses Reallocation	Budget for Year	Variance to Budget
2022/23 Budget Setting	2023/24 Budget Setting	2024/25 Budget Setting		Service proposed changes Gross Expenditure	Service proposed changes Gross	Service proposed changes Other	Budget Correction	July '24 Cabinet agreed growth (consequ)	Payroll changes	Budget Correction			
£	£	£	£	£	£	£	£	£	£	£	£	£	£
0	0	0	122,600	0	0	0	0	0	0	0	0	122,600	0
0	0	0	119,330	0	0	0	0	0	0	0	0	119,330	0
0	0	(50,000)	128,410	0	0	0	0	0	0	0	0	128,410	0
0	0	0	84,000	0	0	0	0	0	0	0	0	84,000	0
0	0	0	2,000	0	0	0	0	0	0	0	0	2,000	0
0	0	0	20,200	0	0	0	0	0	0	0	0	20,200	0
0	0	0	171,590	0	0	0	0	0	0	0	0	171,590	0
0	0	0	136,310	0	0	0	0	0	0	0	0	136,310	0
0	0	(75,000)	(75,000)	75,000	0	0	0	0	0	0	0	0	75,000
0	0	(22,000)	(22,000)	22,000	0	0	0	0	0	0	0	0	22,000
0	0	0	0	0	0	0	0	0	0	0	0	0	0
251,299	51,626	58,487	710,603	0	0	0	0	0	0	0	0	710,603	0
0	0	0	14,819	0	0	0	0	0	0	0	0	14,819	0
0	0	0	0	0	0	0	0	0	114,507	0	0	114,507	114,507
0	1,000	47,000	22,000	0	0	0	0	0	95,000	0	0	117,000	95,000
236,931	0	40,069	1,186,883	0	0	0	0	0	0	0	0	1,186,883	0
0	188,000	0	230,253	0	0	0	0	0	0	0	0	230,253	0
269,969	0	(269,969)	0	199,313	0	0	0	0	0	0	0	199,313	199,313
(9,002)	0	(287,858)	(296,860)	296,860	0	0	0	0	0	0	0	0	296,860
(3,188)	0	3,188	0	0	0	0	0	0	0	0	0	0	0
746,009	240,626	(556,083)	2,555,138	593,173	0	0	0	0	209,507	0	0	3,357,818	802,680

DETAILED BUDGET PAPERS 2025/26 - Non-Service & Strategic

					MTFS YEAR 1: 2026/27							MTFS YEAR 2: 2027/28							MTFS YEAR 3: 2028/29							MTFS YEAR 4: 2029/30			2030/31							
Cost Centre	Cost Centre Description	Coalition Portfolio	Corporate Priority	Service	Previous Years Growth/ Savings			Base Budget	Growth/Savings etc			Special Expenses Reallocat ion	Budget for Year	Variance to Budget	Previous Years Growth/ Savings			Base Budget	Growth/Savings etc			Special Expenses Reallocat ion	Budget for Year	Variance to Budget	Previous Years Growth/ Savings			Base Budget	Growth/Savings etc			Special Expenses Reallocat ion	Budget for Year	Variance to Budget	Base Budget	
					2022/23 Budget Setting	2023/24 Budget Setting	2024/25 Budget Setting		Service proposed changes Gross Expendit	Payroll changes	Budget Correctio n				2023/24 Budget Setting	2024/25 Budget Setting	Service proposed changes Gross Expendit		Payroll changes	2024/25 Budget Setting	Service proposed changes Gross Expendit				Payroll changes	2024/25 Budget Setting	Service proposed changes Gross Expendit		Payroll changes	2024/25 Budget Setting	Service proposed changes Gross Expendit					Payroll changes
					£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
10219	Head Of Planning	Non-Service-Strategic	1	CO (Planning)	0	0	0	122,600	0	0	0	0	122,600	0	0	0	122,600	0	0	0	122,600	0	0	0	122,600	0	0	0	122,600	0	0	0	122,600	0	122,600	
10260	Head Of Communities	Non-Service-Strategic	1	CO, Communities	0	0	0	119,330	0	0	0	0	119,330	0	0	0	119,330	0	0	0	119,330	0	0	0	119,330	0	0	0	119,330	0	0	0	119,330	0	119,330	
10232	Section 151 Officer	Non-Service-Strategic	1	CO (151), Assets, Internal Audit, GoS	0	0	0	128,410	0	0	0	0	128,410	0	0	0	128,410	0	0	0	128,410	0	0	0	128,410	0	0	0	128,410	0	0	0	128,410	0	128,410	
10230	Head Of Legal	Non-Service-Strategic	1	CO Legal & Democratic	0	0	0	84,000	0	0	0	0	84,000	0	0	0	84,000	0	0	0	84,000	0	0	0	84,000	0	0	0	84,000	0	0	0	84,000	0	84,000	
10021	Chief Executives Group	Non-Service-Strategic	1	Joint Chief Executives	0	0	0	2,000	0	0	0	0	2,000	0	0	0	2,000	0	0	0	2,000	0	0	0	2,000	0	0	0	2,000	0	0	0	2,000	0	2,000	
10054	Lga Subscriptions	Non-Service-Strategic	1	Joint Chief Executives	0	0	0	20,200	0	0	0	0	20,200	0	0	0	20,200	0	0	0	20,200	0	0	0	20,200	0	0	0	20,200	0	0	0	20,200	0	20,200	
10226	Chief Executive	Non-Service-Strategic	1	Joint Chief Executives	0	0	0	171,590	0	0	0	0	171,590	0	0	0	171,590	0	0	0	171,590	0	0	0	171,590	0	0	0	171,590	0	0	0	171,590	0	171,590	
10215	Deputy Chief Executive	Non-Service-Strategic	1	CO, Communities	0	0	0	136,310	0	0	0	0	136,310	0	0	0	136,310	0	0	0	136,310	0	0	0	136,310	0	0	0	136,310	0	0	0	136,310	0	136,310	
12222	Enforcement Cross-Cutting	Non-Service-Strategic	1	Regulatory	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
12227	HR Cross-Cutting	Non-Service-Strategic	1		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
10509	Central Items - Contingency	Non-Service-Strategic	1	Finance	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
Nominal	Inflation - Pay - Services 2 NCS	Non-Service-Strategic	1	Corporate - Finance	257,582	54,431	62,049	1,084,665	0	0	0	0	1,084,665	0	321,373	65,780	1,471,818	0	0	0	1,471,818	0	0	0	1,471,818	0	400,704	1,872,522	0	0	0	1,872,522	0	1,872,522		
Nominal	Inflation - Pay to Capital Fin	Non-Service-Strategic	1	Corporate - Finance	0	0	0	14,819	0	0	0	0	14,819	0	0	0	14,819	0	0	0	14,819	0	0	0	14,819	0	0	0	14,819	0	0	0	14,819	0	14,819	
Nominal	Inflation - Services	Non-Service-Strategic	1	Corporate - Finance	0	0	0	114,507	0	6,129	0	0	120,636	6,129	0	0	126,979	6,343	0	0	126,979	6,343	0	0	126,979	20,116	147,095	20,116	147,095	0	421,524	0	568,619	421,524	147,095	
Nominal	Inflation - Employer Oncosts	Non-Service-Strategic	1	Corporate - Finance	0	0	0	117,000	0	(97,850)	0	0	19,150	(97,850)	0	0	19,150	0	100,786	0	119,936	100,786	0	0	119,936	0	103,810	223,746	0	0	0	223,746	0	223,746		
Nominal	Inflation - FCC	Non-Service-Strategic	3	Environmental & Waste	233,767	0	57,233	1,477,883	0	0	0	0	1,477,883	0	0	0	1,477,883	0	0	0	1,477,883	0	0	0	1,477,883	0	0	0	1,477,883	0	0	0	1,477,883	0	1,477,883	
Nominal	Inflation - Energy costs	Non-Service-Strategic	1	Environmental & Waste	0	0	0	230,253	0	0	0	0	230,253	0	0	0	230,253	0	0	0	230,253	0	0	0	230,253	0	0	0	230,253	0	0	0	230,253	0	230,253	
Nominal	FCC 5% Escalator for Potential Govt Changes to Waste	Non-Service-Strategic	3	Environmental & Waste	279,177	0	11,823	490,313	7,176	0	0	0	497,489	7,176	0	0	497,489	7,433	0	0	504,922	7,433	0	0	504,922	7,701	512,623	7,701	512,623	7,979	0	0	520,602	7,979	512,623	
Nominal	Target Operating Model Service Efficiency	Non-Service-Strategic	1	Environmental & Waste	(9,227)	0	0	(9,227)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
Nominal	Shared Service: DM Support	Non-Service-Strategic	1	Environmental & Waste	(3,267)	0	3,267	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
Total					758,052	54,431	134,372	4,304,653	7,176	(91,721)	9,227	0	4,229,335	(75,318)	321,373	65,780	4,616,488	7,433	107,125	0	4,731,050	114,562	400,704	5,131,754	7,701	123,936	0	5,263,381	131,627	5,263,381	7,979	528,448	0	5,799,808	536,427	5,263,381

3.0 CAPITAL

3.1 The detailed Capital Programme for 2025/26 to 2029/30 is shown in **Table 6** below, including the sources of finance. The revenue implication of the individual capital proposals (capital financing) for 2025/26 is £759k, increasing to £2m by 2029/30. The changes since the draft budget are shown below, (i) and (ii) will be financed by capital financing (MRP), (iii) by government grant.

i. **Parks and Open Spaces:**

In the draft capital programme, there were two allocations:

a) Parks & Open Spaces: Welland Park, £150k – this was for general works in the park.

b) Parks & Open Spaces: General, £290k – this was for development works at the Pavilion in Welland Park

Additional provision is considered necessary for broader support for all other parks as well as dedicated support for the Pavilion in Welland Park. Therefore, the following is now the capital programme for parks & open spaces:

1. Remain: Parks & Open Spaces: Welland Park General; £150k

2. New: Parks & Open Spaces: Welland Park Pavilion and Bowls Green; £350k (£300k Pavilion/£50k Bowls Green)

3. Small Increase: Parks & Open Spaces: Other; £300k (an increase of £10k).

ii. **Car Parking:** Resurfacing; an initial condition survey has been conducted into the council car park; the works required are a mix of complete resurfacing, some relining and signage replacement. At this time an estimated cost of £300k is included.

Table 4

Capital Programme: 2025/26 to 2029/30

Service Area	Asset Category	Capital Project	Previous Capital Programme			New Capital Propositions	Total Allocation	2025/26	2026/27	2027/28	2028/29	2029/30	Total	
			Expected Slippage from Preceding Years (1) (as based on Q2, 2024/25 Financial Monitoring)	2024/25 Capital Programme: Allocation included for 2025/26 and subsequent years	Additional Year 2029/30			£000	£000	£000	£000	£000		£000
			£000	£000	£000			£000	£000	£000	£000	£000		£000
Previously Approved Capital Programme														
Assets	Business Centres	Harborough Innovation Centre, M&E Works		140		140			140			140		
Assets	Business Centres	Harborough Innovation Centre, Kitchens		60		60	60					60		
Assets	Cemeteries & Burials	Cemetery; Market Harborough Northampton Road Extension	950			950	950					950		
Assets	Cemeteries & Burials	Cemetery; Boundary Walls & Paths		55		55	15	40				55		
Assets	Civic Buildings	The Symington Building, Concierge	60			60	60					60		
Assets	Civic Buildings	The Symington Building, M&E Works		180		180	0		180			180		
Assets	Civic Buildings	The Symington Building, Secondary Glazing	150			150	150					150	12,510	
Assets	Civic Buildings	Audit Visual, Civic Suite	80			80	80					80		
Assets	Infrastructure	Lutterworth Town Centre, Heritage Action Zone	230			230	230					230		
Assets	Infrastructure	Depot	7,483	2,500		9,983	7,483	2,500				9,983		
Assets	Market Hall	Market Harborough, Market Hall, Roof & Windows	478			478	478					478		
Assets	Market Hall	Market Harborough, Market Hall, Lift Replacement		144		144	144					144		
Community	CCTV	CCTV	37	40		77	37	10	10	10	10	77		
Community	S.106 Schemes	S.106 Schemes		500		500	250	250				500	782	
Community	Leisure Centres	Leisure Centre, Equipment		164	41	205	41	41	41	41	41	205		
Customers	Service Transformation	Customer Services Development		80	20	100	20	20	20	20	20	100	100	
Environmental & Waste	Open Space	Play Areas		80		80	20	20	20	20		80		
Environmental & Waste	Open Space	Parks & Open Spaces, Welland Park	150			150	150					150	1,450	
Environmental & Waste	Open Space	Parks & Open Spaces, Other	150	140	10	300	160	140				300		
Environmental & Waste	Waste	Food Waste; purchase of collection receptacles and vehicles	920	0		920	920					920		
Projects	Environmental Projects	Environmental Grants		326		326	163	163				326		
Projects	Environmental Projects	Solar Farm	40			40	40					40	1,009	
Projects	Corporate	Special Project Funding	331	262	50	643	331	172	38	52	50	643		
Regulatory	Environmental Projects	EV Charging	56			56	56					56		
Regulatory	Environmental Projects	Flex D (LEVI)		34		34	34					34		
Regulatory	Grants	Disabled Facilities Grants (Lightbulb)		1,680	420	2,100	420	420	420	420	420	2,100	2,418	
Regulatory	Car Parking	Car Parking (System Upgrades)	107			107	107					107		
Regulatory	Car Parking	Car Parking (Lighting Upgrades)	121			121	121					121		
Total for Previously Approved Capital Programme			11,343	6,385	531	10	18,269	12,520	3,776	869	563	541	18,269	18,269

Service Area	Asset Category	Capital Project	Previous Capital Programme			New Capital Propositions	Total Allocation	2025/26	2026/27	2027/28	2028/29	2029/30	Total				
			Expected Slippage from Preceding Years (1) (as based on Q2, 2024/25 Financial Monitoring)	2024/25 Capital Programme: Allocation included for 2025/26 and subsequent	Additional Year 2029/30			£000	£000	£000	£000	£000		£000	£000		
			£000	£000	£000			£000	£000	£000	£000	£000		£000	£000		
New Projects to be included in the Capital Programme																	
Assets	Business Centres	HIC IT Upgrade Project				41	41		41				41				
Assets	Business Centres	HIC - M&E End of Life Replacement Work				30	30		30				30				
Assets	Business Centres	HEC – additional solar and batteries				40	40		40				40				
Assets	Business Centres	HIC End of life Mechanical & Electrical equipment				69	69			69			69				
Assets	Cemeteries & Burials	Cemetery Improvement Works (s106)				80	80		80				80				
Assets	Cemeteries & Burials	Churchyard boundary walls: Bringham				40	40	40					40				
Assets	Cemeteries & Burials	Churchyard boundary walls: Catthorpe				10	10	10					10				
Assets	Cemeteries & Burials	Churchyard boundary walls: Husbands Bosworth				10	10	10					10				
Assets	Cemeteries & Burials	Churchyard boundary walls: Fleckney				15	15		15				15				
Assets	Cemeteries & Burials	Churchyard boundary walls Leire				15	15				15		15				
Assets	Cemeteries & Burials	Churchyard boundary walls Skeffington				15	15			15			15				
Assets	Civic Buildings	LED lights throughout TSB				366	366	183	183				366				
Assets	Civic Buildings	The Symington Building: External Works				1,120	1,120	1,120					1,120				
Assets	Civic Buildings	The Symington Building: Internal Works				15	15	15					15				
Assets	Civic Buildings	The Symington Building: Flooring Works				15	15	15					15				
Assets	Infrastructure	Condition surveys				68	68	68					68				
Assets	Market Hall	Market Hall public toilet refurbishment				70	70		70				70				
Assets	Market Hall	Market Hall Boilers				106	106		106				106				
Assets	Assets	Asset Acquisition				1,572	1,572	1,572					1,572				
Community	Leisure Centre	Hydro-therapy pool Lutterworth				80	80	80					80				
Environmental & Waste	Public Realm	Public Realm Furniture Replacement / Enhancement				100	100	20	20	20	20	20	100				
Environmental & Waste	Waste	Food Waste Implementation - ICT				30	30	30					30				
Environmental & Waste	Waste	Food Waste Implementation				187	187	187					187				
Environmental & Waste	Waste	Waste Vehicles & Caddies				5,600	5,600	5,600					5,600				
Environmental & Waste	Open Space	Parks & Open Spaces, Walland Park Pavilion & Bowls Green				350	350	350					350				
Projects	Corporate	Special Project Funding				150	150	150					150				
Regulatory	Housing	Temporary Accommodation Project				2,680	2,680	893	893	894			2,680				
Regulatory	Housing	Empty Property Financial Assistance				100	100	100					100				
Regulatory	Car Parking	Car Parking (Resurfacing & other works)				300	300	300					300				
Total for New Projects to be included in the Capital Programme						0	0	0	13,274	13,274	10,823	1,398	983	50	20	13,274	13,274
TOTAL Capital Programme before Contingency						11,343	6,385	531	13,284	31,543	23,343	5,174	1,852	613	561	31,543	31,543
5% Contingency						582	319	27	649	1,577	1,167	259	93	31	28	1,578	1,578
TOTAL Capital Programme after Contingency						11,925	6,704	558	13,933	33,120	24,510	5,433	1,945	644	589	33,121	33,121

Sources of Finance																			
HDC Direct Financing	Capital Receipts												5,691	70				5,761	
	Other Council Financing												720	250				970	
	Direct Revenue Financing												912					912	
External Financing	Government Grant												1,476	420	420	420	420	3,156	
	Leicestershire NDR Pool												100					100	
Capital Financing	Internal Borrowing (Minimum Revenue Provision)												15,611	4,693	1,525	224	169	22,222	
TOTAL Capital Programme after Contingency													24,510	5,433	1,945	644	589	33,121	33,121

Supporting Information		Reconciliation of Capital Receipts	
		Balance at 01 April 2024	8,902
		Capital Receipts currently applied (previous capital programme)	(3,105)
		Capital Receipts from 2025/26 capital programme	(5,761)
		Expected capital unapplied	37
	Capital Financing Charge	Completed Projects	367
		Projects from 2025/26 capital programme	392
		Total Capital Financing Charge with 2025/26 Budget and each year of the MTFS	759
			367
			404
			444
			488
			537
			1,156
			1,373
			1,429
			1,441
			1,560
			1,817
			1,917
			1,978

Service Area	Asset Category	Capital Project	Previous Capital Programme			New Capital Propositions	Total Allocation	Sources of Finance						Total
			Expected Slippage from Preceding Years (1) (as based on Q2, 2024/25 Financial Monitoring)	2024/25 Capital Programme: Allocation included for 2025/26 and subsequent years	Additional Year 2029/30			Capital Receipts	Other Council Financing	Direct Revenue Financing	Government Grant	Leicestershire NDR Pool	Internal Borrowing	
Previously Approved Capital Programme														
Assets	Business Centres	Harborough Innovation Centre, M&E Works		140		140							140	140
Assets	Business Centres	Harborough Innovation Centre, Kitchens		60		60							60	60
Assets	Cemeteries & Burials	Cemetery; Market Harborough Northampton Road Extension	950			950		315					635	950
Assets	Cemeteries & Burials	Cemetery; Boundary Walls & Paths		55		55							55	55
Assets	Civic Buildings	The Symington Building, Concerge	60			60			60				60	60
Assets	Civic Buildings	The Symington Building, M&E Works		180		180							180	180
Assets	Civic Buildings	The Symington Building, Secondary Glazing	150			150	150						150	150
Assets	Civic Buildings	Audit Visual, Civic Suite	80			80	80						80	80
Assets	Infrastructure	Lutterworth Town Centre, Heritage Action Zone	230			230	130					100	230	230
Assets	Infrastructure	Depot	7,483	2,500		9,983							9,983	9,983
Assets	Market Hall	Market Harborough, Market Hall, Roof & Windows	478			478							478	478
Assets	Market Hall	Market Harborough, Market Hall, Lift Replacement		144		144							144	144
Community	CCTV	CCTV	37	40		77	37						40	77
Community	S.106 Schemes	S.106 Schemes		500		500		500					500	500
Community	Leisure Centres	Leisure Centre, Equipment	164	41		205							205	205
Customers	Service Transformation	Customer Services Development		80	20	100							100	100
Environmental & Waste	Open Space	Play Areas		80		80							80	80
Environmental & Waste	Open Space	Parks & Open Spaces, Welland Park	150			150		75	75				150	150
Environmental & Waste	Open Space	Parks & Open Spaces, Other	150	140		300	145						155	300
Environmental & Waste	Waste	Food Waste; purchase of collection recepticals and vehicles	920	0		920				920			920	920
Projects	Environmental Projects	Environmental Grants		326		326							326	326
Projects	Environmental Projects	Solar Farm	40			40	40						40	40
Projects	Corporate	Special Project Funding	331	262	50	643							643	643
Regulatory	Environmental Projects	EV Charging	56			56							56	56
Regulatory	Environmental Projects	Flex D (LEVI)		34		34				34			34	34
Regulatory	Grants	Disabled Facilities Grants (Lightbulb)		1,680	420	2,100				2,100			2,100	2,100
Regulatory	Car Parking	Car Parking (System Upgrades)	107			107							107	107
Regulatory	Car Parking	Car Parking (Lighting Upgrades)	121			121							121	121
Total for Previously Approved Capital Programme			11,343	6,385	531	18,269	582	890	135	3,054	100	13,508	18,269	
New Projects to be included in the Capital Programme														
Assets	Business Centres	HIC IT Upgrade Project				41							41	41
Assets	Business Centres	HIC - M&E End of Life Replacement Work				30							30	30
Assets	Business Centres	HEC – additional solar and batteries				40							40	40
Assets	Business Centres	HIC End of life Mechanical & Electrical equipment				69							69	69
Assets	Cemeteries & Burials	Cemetery Improvement Works (s106)				80		80					80	80
Assets	Cemeteries & Burials	Churchyard boundary walls: Brighthurst				40							40	40
Assets	Cemeteries & Burials	Churchyard boundary walls: Catthorpe				10							10	10
Assets	Cemeteries & Burials	Churchyard boundary walls:Husbands Bosworth				10							10	10
Assets	Cemeteries & Burials	Churchyard boundary walls: Fleckney				15							15	15
Assets	Cemeteries & Burials	Churchyard boundary walls Leire				15							15	15
Assets	Cemeteries & Burials	Churchyard boundary walls Skeffington				15							15	15
Assets	Civic Buildings	LED lights throughout TSB				366							366	366
Assets	Civic Buildings	The Symington Building: External Works				1,120				1,120			1,120	1,120
Assets	Civic Buildings	The Symington Building: Internal Works				15				15			15	15
Assets	Civic Buildings	The Symington Building: Flooring Works				15							15	15
Assets	Infrastructure	Condition surveys				68				68			68	68
Assets	Market Hall	Market Hall public toilet refurbishment				70				70			0	70
Assets	Market Hall	Market Hall Boilers				106							106	106
Assets	Assets	Asset Acquisition				1,572							1,572	1,572
Community	Leisure Centre	Hydro-therapy pool Lutterworth				80							80	80
Environmental & Waste	Public Realm	Public Realm Furniture Replacement / Enhancement				100							100	100
Environmental & Waste	Waste	Food Waste Implementation - ICT				30				30			30	30
Environmental & Waste	Waste	Food Waste Implementation				187							187	187
Environmental & Waste	Waste	Waste Vehicles & Caddies				5,600				2,800		777	1,921	5,600
Environmental & Waste	Open Space	Parks & Open Spaces, Walland Park Pavilion & Bowls Green				350							350	350
Projects	Corporate	Special Project Funding				150							150	150
Regulatory	Housing	Temporary Accommodation Project				2,680				893			1,787	2,680
Regulatory	Housing	Empty Property Financial Assistance				100							100	100
Regulatory	Car Parking	Car Parking (Resurfacing & other works)				300							300	300
Total for New Projects to be included in the Capital Programme			0	0	0	13,274	5,179	80	777	102	0	7,136	13,274	
TOTAL Capital Programme before Contingency			11,343	6,385	531	13,284	5,761	970	912	3,156	100	20,644	31,543	
5% Contingency			582	319	27	649	1,578	1,578	1,578	1,578	1,578	1,578	1,578	
TOTAL Capital Programme after Contingency			11,925	6,704	558	13,933	5,761	970	912	3,156	100	22,222	33,121	

4.0 FEES AND CHARGES

4.1 The Fees and Charges that will be applicable from April 2025 to March 2026 have been included in **Annex D**. These fees and charges are correct at the time of reporting but there may be changes or new charges throughout the year, these will be agreed with the Director of Resources following consultation with the respective service portfolio holder.

5.0 ROBUSTNESS OF THE 2025/26 BUDGET AND MEDIUM-TERM FINANCIAL STRATEGY (2026/27 TO 2029/30)

5.1 Introduction

5.1.1 Section 25 of the Local Government Act 2003 requires me, as the Council's Responsible Financial Officer, to report on the robustness of the 2025/26 budget and the adequacy of reserves to assist you in making your decisions on the Budget and the level of Council Tax. Further, this is an opportunity for me to provide some commentary in respect of the period covered by the Medium-Term Financial Strategy (MTFS). This section of the report will address:

- **Budget Setting**; the approach followed, and actions being taken to help deliver service efficiency.
- **Challenges Facing the Council**; the more significant challenges that the Council face immediately and over the medium-term.
- **Governance**; reflections on recent commentary in respect of Governance at the Council.
- **Risks**; commentary on the immediate and medium-term the risks that the Council may face.
- **Sensitivity**; the modelling of risk to comment on the achievement of the Councils MTFS.

5.2 Budget Setting

5.2.1 The 2024/25 Quarter 2 Financial Performance Report⁸ reported a forecast underspend of £485k in respect of service expenditure. The main reasons for the underspend are:

- Increased investment income and savings.
- Additional Trade Refuse income
- Underachievement of income from development management, strategic planning, and planning appeals.
- Additional costs relating to IT software costs.

5.2.2 Over the autumn of 2024, officers have made extenuating efforts to review their service budgets. Due to a host of reasons, the council is forecasting an increase in net expenditure for 2025/26 of £3.3m, compared to the 2024/25 approved budget. The main reasons for this increase are detailed in Appendix 3⁹ to the draft budget report reported to Cabinet in January 2025, along with the items noted 1.3.3.

⁸ [Covering report, Executive Summary, Cabinet 25 November 2024: 2024/25 Performance Report – Financial \(Outturn\) and Corporate Performance Quarter 2 \(Year ending 31 March 2025\)](#)

⁹ [Appendix 3 – Summary of service budget changes, Cabinet 20 January 2025: Draft Budget 2025/26 & MTFS \(2026/27 to 2029/30\)](#)

5.2.3 In addition the Council:

- continues to embed transformational change across services as required, especially following the new ICT Strategy. The transformation to cloud computing is almost complete.
- has included some unavoidable growth due to increases in utility costs, waste contract extension and the new contract, some shared service costs and staffing restructures.
- continues to work with partners across Leicestershire in respect of joint working arrangements for several services; the aim being to streamline and achieve efficiencies in delivery.

5.2.4 As noted elsewhere within this report, the Council achieves a surplus budget for the next two years, which will be set aside to help meet the gap that starts to emerge from 2026/27 onwards as well as provide some direct funding for specific political ambitions and priorities.

5.2.5 However, Councillors must remain mindful that:

- by 2029/30 the actual in-year gap is £5.3m (i.e. to balance, further savings/income or a combination of both is needed).
- there need may be the need to undertake a:
 - robust review of service provision and service efficiency,
 - embed continuous improvement with its strategic and operational services, and
 - continue to have at its core the agreed strategic principles as agreed by Cabinet in November 2024¹⁰:

A. To maintain, within expected service constraints, service expenditure within the approved net expenditure envelope.

B. To ensure that over the medium term, financial sustainability can be achieved.

5.3 Challenges Facing the Council

5.3.1 The challenges that the Council faces are like those being faced by many councils across the local government community. The principal challenges that the Council is tackling are illustrated below:

Cost-of-Living/High Inflationary Economy

5.3.2 The Council is seeing significant inflationary impacts on how it delivers its services; some examples include:

- Pay;** for 2024/25 staff pay was increased by a flat £1,290 for the Apprentice grade through to grade 10; for Grades 11 and above the increase was 2.5%. In addition, the government has increased employers' national insurance from 13.2% to 15% (an additional cost of circa £95k). In addition, there have been

¹⁰ [2025/26 Budget & MTFS – Budget Principles & Reserves Strategy; Cabinet, 25 November 2024](#)

- indirect increases in the costs of pay due to partner organisations increasing their contract and contribution costs.
- ii **Utility Costs;** both privately and corporately everyone is paying more for their use of gas and electricity. This trend is continuing although the council is anticipating a decrease in prices during 2026/27 and onwards.
 - iii **Waste Collection;** the Council is anticipating an inflationary increase of 3.6% for 2025/26. In addition, the Council is not proposing an increase in the discretionary green waste service charges for 2025/26 (remaining at £61). With the contract extension and then the new procurement the council has included an estimated annual increase of £250k per annum (this is not compounded per annum).
 - iv **Development Management & Financial Services;** the Council will be increasing resources in both these teams. In respect of development management, the resource increase is to enable the council to react to the expected increase in applications prior to the approval of the new local plan. In respect of financial services this is to reverse the resources decline that has occurred over the past couple of years and has impacted on the performance of the service.
 - v **Capital Projects;** the Council is seeing an increase in capital development costs, so some capital reallocation has been necessary to meet these demands. Some significant enhancements have been brought into the capital programme, including the enhancement of the fabric of the TSB, works at the Market Hall.
 - vi **Investment Income.** At the start of this financial year, it was expected that the Bank of England would start a relaxation in base rates, this has not occurred and is not expected until 2025/26. Consequently, the council has maintained its investment income profile as set for the 2024/25 budget. Also, the Council is actively monitoring its position in respect of long-term debt. The Council has for many years “internally borrowed” to finance its capital programme (i.e. the net benefits of working capital, reserve holdings etc) because long-term borrowing has been considerably more expensive. However, if the market does reverse and long-term rates become favourable the Council may start to undertake external borrowing to “lock-in” these rates for the longer-term (of course, all such actions will be undertaken considering the delegations and requirements of the Councils Treasury Policy and Strategies and expert advice from its Treasury Advisors).

Public Sector Austerity – grant funding

- 5.3.3 During the 2010’s and early 2020’s the public sector has been facing the most significant austerity programme in a generation because of the government’s ring-fencing of some government departments/services (i.e. NHS, Overseas Aid etc.); this has meant that local government has met a significant share of the austerity programme. With the general election in 2024, the government has undertaken the following:
- Only maintained council funding based on a cash neutral position.
 - Shown a commitment to diverting funding towards those areas showing increased deprivation; this has included the ceasing of Rural Services Delivery Grant and Services Grant.

- Committed to a spending review during 2025/26 and the introduction of a new Fair Funding formulae from April 2026; which will include a Business Rates reset.

Independent insights into future government funding are also showing a direction of travel that indicates a continuation of this challenging financial environment. Although the risks being publicly aired are primarily within the upper tier services of children's and adults social care, as shown elsewhere within this report and in the routine quarterly monitoring reports, lower tier district councils are facing significant financial risks relating to homelessness, waste collection etc.

- 5.3.4 Following the 2025/26 provisional settlement announced in December 2024, **Table 5** clearly shows how the Councils core grant funding streams change from the current year (2024/25) through to the last year of the MTFs (2029/30). In respect of direct grant, the Council will encounter significant reductions over the MTFs; specifically New Homes Bonus which will reduce from £1.2m in 2024/25 to nil by 2026/27. The government has for some years been planning to undertake a review of local government funding (known as the Fair Funding Review and NDR Reset) but, as noted above, this review will be undertaken during 2025/26 and implemented from 2026/27. To this end the Council shows a significant reduction in Business Rates (government removing growth) and the entire removal of New Homes Bonus, Minimum Funding Guarantee etc. In addition, for 2025/26 the Council has received £1.6m from DEFRA in respect of Extended Producer Responsibility – the aim of this grant being to provide an incentive for producers to move to more sustainable packaging. At the time of receiving this grant it was understood that this would be an annual award, so the Council has reduced it by 20% per annum to recognise the improvement in supplier behaviour. However, MHCLG stated at the LGA Finance Conference in January 2025 that they expect to roll this grant into the overall local government settlement for 2026/27; this means that there is a risk that this grant will reduce by more than the 20% as it is expected that the new fair funding regime will provide more funding to more deprived areas.

Comparison of "Core" Grants				Table 5		
2025/26 Budget - to - 2026 Budget and MTFS (2026/27 to 2029/30)				2027/28	2028/29	2029/30
	2024/25 £000	2025/26 £000	2026/27 £000	£000	£000	£000
2024/25 Budget & MTFS (*)						
NDR	6,681	7,273	7,346	7,419	7,494	
Revenue Support Grant	0	0	0	0	0	
Other General Fund Grants	182	182	182	182	182	
Extended Producer Responsibility	0	0	0	0	0	
New Homes Bonus (**)	1,204	783	0	0	0	
Services Grants	11	0	0	0	0	
Domestic Abuse Safe Accommodation Grant	0	0	0	0	0	
Minimum Funding Guarantee	1,475	959	0	0	0	
Damping	0	0	0	0	0	
Total	9,553	9,197	7,528	7,601	7,676	0
2025/26 Budget & MTFS						
NDR		8,483	2,502	2,730	2,969	3,219
Revenue Support Grant		90	107	78	46	14
Other General Fund Grants		0	0	0	0	0
Extended Producer Responsibility		1,573	1,258	944	315	315
New Homes Bonus (**)		896	0	0	0	0
Services Grants		0	0	0	0	0
Domestic Abuse Safe Accommodation Grant		37	0	0	0	0
Minimum Funding Guarantee		1,593	0	0	0	0
Damping		0	7,686	6,199	4,821	3,593
Total		12,672	11,553	9,951	8,151	7,141
Variance between Grant Assumptions						
NDR		1,210	(4,844)	(4,689)	(4,525)	
Revenue Support Grant		90	107	78	46	
Other General Fund Grants		(182)	(182)	(182)	(182)	
Extended Producer Responsibility		1,573	1,258	944	315	
New Homes Bonus		113	0	0	0	
Services Grants		0	0	0	0	
Domestic Abuse Safe Accommodation Grant		37	0	0	0	
Minimum Funding Guarantee		634	0	0	0	
Damping		0	7,686	6,199	4,821	
Total		3,475	4,025	2,350	475	
NDR		16.6%	-65.9%	-63.2%	-60.4%	
Revenue Support Grant		100.0%	100.0%	100.0%	100.0%	
Other General Fund Grants		-100.0%	-100.0%	-100.0%	-100.0%	
Extended Producer Responsibility		100.0%	100.0%	100.0%	100.0%	
New Homes Bonus		14.4%	0.0%	0.0%	0.0%	
Services Grants		0.0%	0.0%	0.0%	0.0%	
Domestic Abuse Safe Accommodation Grant		100.0%	0.0%	0.0%	0.0%	
Minimum Funding Guarantee		66.1%	0.0%	0.0%	0.0%	
Damping		0.0%	100.0%	100.0%	100.0%	
Total		37.8%	53.5%	30.9%	6.2%	
NB.						
* This is the budget agreed by Council, February 2024.						
** 2024/25 and 2025/26 NHB were both 1-year settlements.						

Programme of Service Review and Transformation

5.3.5 It is probably fair to say that all councils are undertaking some form of service review and seeking to ensure that services are provided with affordability, value for money and continuous improvement at their core. Because of the impacts of inflation and

some identified service underinvestment it has been necessary for the council to invest in its services for 2025/26, these are discussed in detail elsewhere in this report.

5.3.6 In addition, the Council is also expecting, on a full year basis to generate savings as follows:

- i. Completing the ICT transformation of the council's infrastructure and how the Council uses ICT (primarily moving to the cloud for all systems). Including the implementation of a new finance and legal system and in the near future the new s.106 and Idox systems.
- ii. Reviewing its property asset holdings; this includes:
 - development of new depot and cemetery. It is hoped that the new Depot will generate savings due to lower contract costs when the Waste Contract is relet in 2027/28,
 - development of existing assets. Redevelopments of the Market Harborough and Lutterworth Leisure Facilities with a new contractor commencing in 2024/25, the funding model meaning that it will meet some of the capital financing costs, as well as enhancing current car parking via the provision of more electrical charging points;
 - developing new temporary accommodation provision across the district.
 - systematic review of land holdings and where possible the active disposal of surplus land, and
 - reviews of current property holdings due to new ways of working, The Symington Building by way of example.

5.4 Governance

5.4.1 The 2022/23 Annual Governance Statement (AGS)¹¹ is the last to have received an audit opinion. The 2023/24 AGS¹² has yet to receive an opinion by external audit. Reflecting on the latest AGS, it was produced based on the seven principles within the CIPFA/SOLACE Framework Delivering Good Governance in Local Government and the Leader and Chief Executive have stated how they consider that they meet the requirements of the frameworks.

5.4.2 On the 31 July 2024, the Council's Head of Internal Audit reported to the Audit and Standards Committee in respect of the Annual Internal Audit Report & Opinion 2023/24¹³ that the assurance given for the year to 31 March 2024 is noted below. This will be reviewed and updated prior to external audit issuing their final opinion on the 2023/24 Statement of Accounts, AGS and VfM:

¹¹ [2022/23 Annual Governance Statement](#)

¹² [2023/24 Annual Governance Statement \(subject to external audit\)](#)

¹³ Internal Audit Annual Report and Opinion: [Report](#), [Appendix A](#), [Appendix B](#)

I am satisfied that sufficient internal audit work has been undertaken to inform an opinion on the adequacy and effectiveness of governance, risk management and internal control for 2023/24. In giving this opinion, it should be noted that assurance can never be absolute. The most that the internal audit service can provide is reasonable assurance that there are no major weaknesses in the system of internal control.

It is my opinion that Moderate Assurance can be given over the adequacy and effectiveness of the Council's control environment for 2023/24 – see definition of assurance opinions in section 4.1 of this report. This control environment comprises of the system of internal control, governance arrangements and risk management. Any limitations over this opinion are detailed and explained further below.

Financial Control

During 2023/24 a new finance system has been implemented which incorporates a number of key financial controls, including the main accounting system (general ledger), creditor payments (accounts payable) and sundry debtors (accounts receivable). Given that the new system was implemented in November 2023, it was agreed with management that the 2023/24 internal audit coverage would focus on walkthrough testing to assess control design in the new system, as full compliance testing was considered impractical at this stage. Consequently, no compliance assurance rating was given as part of the 2023/24 audit coverage for key financial systems and no opinion can be given at this time.

Based on the audit findings, good assurance was provided over the migration of data and balances to the new system. As part of the implementation process, officers stated that priority was given to ensuring that effective controls and process were operational in respect of the creditors system and audit testing confirmed this to be the case. Other controls were scheduled for development in the post-implementation stage and this placed further restrictions on the scope of the audit. Specifically, bank reconciliations, control account reconciliations, clearance of suspense accounts and sundry debtor processes (billing and recovery) all remained in development at the time of audit. Consequently, full testing was not possible in these areas. Continued management focus and staff resources are required to ensure all processes and controls are implemented as soon as possible. Further work is also required to ensure a complete and accurate set of procedure notes are in place covering all aspects of the new system.

A report from the internal auditors for Leicestershire Revenues and Benefits Partnership for 2023/24 has been provided. The report provides 'moderate' assurance over controls for administering housing benefit and local council tax support. The audit report provides third party assurance over the controls for processing and paying claims, in accordance with partnership policies. The priority area highlighted for improvement was in relation to overpayment recovery - with £715,844.58 of the overpayment balance relating to Harborough District Council debts. Assurances will be sought in relation to action taken to recover overpayments during 2024/25.

Risk management

The Council's structures and processes for identifying, assessing and managing risk have remained generally consistent during 2023/24. The Internal Audit plan was risk based and informed by the Council's risk management framework and reporting.

Internal control

For the audits completed by the Internal Audit service in 2023/24 and finalised at the time of reporting, 100% of the opinions given in relation to the control environment and compliance have been of at least Moderate Assurance.

An area of limitation on the assurance opinion for 2023/24 currently relates to cyber security. Audit coverage has been progressing in this area during 2023/24 but remains ongoing at the time of reporting – as such, an assurance opinion cannot yet be provided. An interim report has been issued to management whilst further sources of assurance are gathered by the IT service and an assurance opinion will be given once remaining work is concluded.

Of the agreed management actions due for implementation during 2023/24, 54% had been completed during the year.

There have been no incidences during 2023/24 where the internal audit team have highlighted a fundamental risk or weakness and management have sought to accept the risk, rather than agree an appropriate action.

Internal Audit has not been made aware of any further significant governance, risk or internal control issues which would reduce the above opinion. No systems of controls can provide absolute assurance against material misstatement or loss, nor can Internal Audit give that assurance.

5.5 Risks

- 5.5.1 Because of the nature of the macro and micro environment that the wider local government family and the Council operates within, there are a whole host of risks that the Council faces on a day-to-day basis. In such an environment, budget setting is not a science but more a guide on how financial resources will be allocated to services over the forthcoming year and to enable members to take a view on financial performance over the medium-term. There will always be items that emerge after the budget has been approved, indeed budgeted items that are considered "firm" now can themselves be improved on or vice-versa; such impacts can range from a programme under or overachieving or an unexpected event occurring (such as CV19 or the current inflationary economic environment).

Mitigation of Unforeseen Events

- 5.5.2 The Council takes a relatively prudent position in ensuring that it maintains its General Fund (Unallocated) Reserve at 20% of Net Expenditure.
- 5.5.3 However, to help mitigate a situation whereby an event could occur that would potentially have a negative financial impact on the Council, the Council operates a

stepped process to ensure that service savings are utilised before reserves are used to meet additional cost. Where a situation has occurred that is:

- 'service' specific, the
 - i. first call for funding will be from compensating savings from elsewhere within the service, and if none are possible then savings from the wider Councils budget (service first, wider Council thereafter),
 - ii. second call for funding will be general service reductions. Such an approach will inevitably have an impact on service delivery,
 - iii. and finally, the use of General Fund reserves would be considered.
- 'corporate' in nature, then consideration will be given to the first and second calls (a and b), but corporate impacts are likely to be "strategic" and therefore there may be a need for General Fund reserves to be more quickly accessed, (as was the case during the CV19 pandemic).

5.5.4 The technical definition of General Fund Reserves includes the General Fund (Unallocated) Reserve as well as all 'revenue' Earmarked Reserves. In the context of making General Fund Reserve balances available to meet unforeseen events, the following reserve sequence will be followed:

- General Fund (Unallocated) Reserve, and then the
- Budget Surplus Earmarked Reserve, along with the following Earmarked Reserves:
 - Transformation
 - Collection Fund
 - Corporate Plan & Strategy
 - Community Economic & Infrastructure
 - Commercial Investment

The Projects, Risk & Smoothing, Capital & Contract and Financial Sustainability, Reserves are excluded from any "robustness" sensitivity as they exist to meet the costs of known service delivery and revenue commitments.

Risk Modelling

5.5.5 It is essential that relevant risks are identified, and appropriate sensitivity analysis applied to determine the impact of such risks on the Councils financial standing – and consequently the delivery of the Councils day-to-day business. By no means is the following list definitive of all the risks that a District Council might face; however, it does represent some of the more significant potential risks that the Council may face:

- Normal Business Risks (this will include most of the inflationary impacts)
 - under achievement of savings.
 - inflation.
 - reduced income
 - government grants
 - failure of a borrower.
 - emergency.
 - property related.

- increased demands on services.
- council tax.

5.5.6 Taking each of the above in turn, the following provides some commentary on how these risks may impact on the Council:

5.5.7 Normal Business Risk

i. Underachievement of Net Savings & Additional Income

Appendix 3¹⁴ to the draft budget report reported to Cabinet in January 2025, along with the items noted 1.3.3 shows that the total net change in income/savings for 2025/26 was £597k.

- Finance (Apx 3ii): additional income of £69k
- Corporate (Apx 3iii): savings of £21k
- Culture, Leisure, Economy & Tourism (Apx 3iv): saving of £80k
- Environmental & Climate (Apx 3v): income and savings of £39.
- Planning (Apx 3vi): income of £293k
- Wellbeing (Apx 3vii): income of £95k

ii. Inflation

With regard to:

- **Pay**; the budget for 2025/26 includes an “across the board” pay increase of 3.0%. Considering employer oncosts (national insurance and pension), this equates to a total cost of £11.7m; a further 1% for sensitivity equates to £117k.
- **Business Rates** (those payable by HDC); the budget for 2025/26 includes a Business Rates budget of £406k. Several of the Council’s properties are occupied by tenants, but it is possible that there could be rating implications for different parts of the Councils buildings. However, a marginal 5% change has been anticipated which has a sensitivity impact of £20k.
- **General Inflation**; no general inflation has been included in the 2025/26 budget as services are required to generally contain inflationary spend within their current budgets. However, as noted in the Draft budget report this year has seen considerable inflationary related cost impacts e.g. unavoidable increases in respect of insurance, utility costs, the Councils own liabilities in respect of business rates and contractor costs. Consequently, no further sensitivity has been carried-out for general services. However, considering the current volatile inflationary market, it would be prudent to provide an additional sensitivity assessment. The main concern is around utility costs, and this is addressed later in this commentary.
- **Borrowing**; the Council only has long-term fixed borrowing, so the risk of interest rate fluctuation is fully mitigated. In respect of short-term borrowing, the Council has considerable cash balances that are invested, it also and

¹⁴ [Appendix 3 – Summary of service budget changes, Cabinet 20 January 2025: Draft Budget 2025/26 & MTFs \(2026/27 to 2029/30\)](#)

effectively manages its cash flow therefore any short-term interest risk is also mitigated (if the Council had to acquire cash quickly, it could request cash back from an investor – the impact being the loss of the “deals” associated interest and potential loss of some goodwill). Consequently, no further sensitivity will be applied to this risk.

iii. **Reduced income: Fees and Charges**

Total fees and charges are £10.5m, therefore, for sensitivity analysis a 20% loss of income from fees and charges would amount to £2.1m. The largest income streams that are susceptible to variation include:

- Planning Fees
- Car Parks
- Trade Waste
- Market Hall

iv. **Reduced income: Grants**

For 2025/26 the Councils total grant receivable is £4.2m and is expected to reduce to £1.4m in 2026/27; this is because:

- Extended Producer Responsibility will reduce to nil (£1.6m, 2025/26)
- Minimum Funding Guarantee will reduce to nil (£1.6m, 2025/26)
- New Homes Bonus will reduce to nil. (£896, 2025/26)
- Domestic Abuse Safe Accommodation Grant will reduce to nil (£37k, 2025/26).

However, for sensitivity purposes the Council is including a notional 10% reduction in the 2025/26 total grant receivable to reflect potential future losses (£419k).

v. **Government Grant: Non-Domestic Rates**

- Since the localisation of Non-Domestic Rates in April 2013 it has become increasingly clear that the business rate levels that the authority will be able to retain are more and more difficult to forecast. Whilst there are some opportunities for estimating i.e. the development of new buildings, it is difficult to judge when development will commence on allocated land even if planning permission has been granted.
- For 2025/26 the council has worked with a specialist revenues consultancy to review the NDR 1 process (the NDR 1 being a statutory return that produces council estimate of business rates for the forthcoming year). In calculating the expected business rates income in the NDR 1 the Council has assumed limited growth based on intelligence from both the Leicestershire Revenue & Benefits Partnership and the councils economic development team. For 2025/26 the expected total business rates is £8.5m. Directly linked to NDR are S.31 grants, this is government grant that compensates local government for it being required to exceed the minimum statutory regulations for certain

thresholds because of government priorities (i.e. increasing the 'small business relief' limit above that required by law). The assessed S.31 receipts for 2025/26 is £4m.

- Although it is fair to say that any NDR reduction would be limited by the existence of the safety net (i.e. it provides a statutory limitation to losses), it is fair to apply sensitivity to the gap between the safety net and the estimated NDR receipt. Losses can be accrued in several ways; reduced NDR because of business failure, demolition, or catastrophic event, but are more usually impacted due to rating appeals (some of which can take many years to conclude). Further, the Leicestershire NDR Pool will have a wider mitigating effect. In respect of:
 - NDR, the gap between the estimated income (£1.8m) and the safety net (£1.7m) is £100k; 10% sensitivity reduction will be applied giving £10k.
 - S.31, a 10% sensitivity reduction will be applied giving £404k.
- The Council is anticipating a £3.1m deficit in respect of the collection fund for 2024/25, if this increased by 15% the sensitivity adjustment would be £460k.

vi. **Failure of a Borrower**

The 2025/26 counterparty limit for lending is £8m to a single institution.

The main "borrowing" risk rests whether the lending is either on a short- or long-term basis. The £8m limit is restricted to bodies with a credit rating of F1. The impact of a "failure of borrower" will be the loss of revenue cash flow and the potential costs involved of "making good" the lost investment.

There are, however, good governance arrangements around the Council's Treasury activity and therefore the likelihood of loss is expected to be minimal, but such losses cannot be ruled out; especially considering the medium to long term impacts of both Brexit, CV19 and the current cost of living crisis. It would therefore be prudent to include some sensitivity in respect of cash flow. Therefore, the average amount lent to an institution at any given time is expected to be circa £4.5m; if this amount was lost and the Council had to borrow from the PWLB, at current rates for 1-year this would amount to a cost of £250k. This block amount is included in the sensitivity analysis.

vii. **Emergency**

As is normal for a business, different types of risk are mitigated in many different ways. Some risks are insured against, so losses are limited to the excesses payable and for local government the Government's Bellwin Scheme can meet a proportion, over a threshold, of the costs of any significant peacetime emergencies (e.g. severe flooding). Further, the Council does maintain its General Fund (Unallocated) Reserve at a fair 'minimum' level and their use in respect of Mitigation of Unforeseen Events is discussed earlier.

With specific regard to flooding, the Council does reside within a flood risk area and there have been occasions where the Council has been required to meet the cost of local flooding incidents; however, such costs have been met from within current resources. One of this year's growth proposals is to establish an Earmarked Reserves in respect of Community Resilience, with an annual £10k contribution. The Councils Constitution permits Corporate Management to incur "emergency spend" but no limit is currently included. For sensitivity purposes, a block allocation of £300k has been made, with 50% (£150k) applied for sensitivity analysis.

viii. **Property Related Costs**

- **Utility Costs;** the current costs associated with utilities are £362k. These costs are managed via contract, but it is prudent to include a small sensitivity (15%) for potential increases (£54k).
- **Property Maintenance;** the Councils estate is a mix of purpose-built office accommodation, market halls and pavilions. All such property requires ongoing enhancement and maintenance, and this is estimated at £961k. A sensitivity allowance of 20% has been included, reflecting the potential for additional one-off costs (£192k).

ix. **Increased demands on services**

Many of the services provided by the Council are susceptible to an increase in demand. However, over the past few years the service that has had been most susceptible to demand changes is homelessness and Council Tax Support. With regard to:

- homelessness, the budget for 2025/26 is £577k, and for
- Council Tax Support is £52k;

If there was a 10% increase in demand for each this would require an additional £63k (£58k and £5k respectively).

In addition, ICT is a service under considerable demand. The current budget is £737k, so if there was a 10% increase in costs this would amount to £74k.

x. **Transformation**

The 2025/26 Capital Programme included £100k in respect of transformation in respect of customer services. The council is continuing to transform in many other ways (review of property, climate change, housing etc). As financing would be "capital", with strong programme management that would avoid costly cost overruns and firm sources of finance, no sensitivity adjustment is to be made.

xi. **Council Tax**

The Council has chosen to increase its Council Tax for 2025/26 and then notionally increase by 2.99% for each subsequent year of the MTFs. If the Council was to freeze its Council Tax this does introduce a compounded and structural loss of income. Over the duration of the MTFs, the net lost income is

£1.1m, also by 2027/28 the Council is facing a deficit of £1.3m, increasing to £5m by 2029/30.

Further, the government's measure of local authority funding, Core Spending Power, assumes that all Councils will increase their Council Tax to the maximum possible. If the Council increases its Council Tax by the maximum of 2.99% this will generate an additional income of £327k compared to 2024/25.

In respect of sensitivity, the Council has included a notional increase in Council Tax per annum of 2.99%. The average increase in Council Tax over the MTFS is £304k; recognising a 20% reduction the sensitivity adjustment is £61k

5.5.8 Risks Associated with the High-Inflationary Environment

Although inflation has reduced to circa 2% (the Bank of England reporting threshold), costs today are significantly higher than prior to the cost-of-living crisis – and are having a direct and continued impact on our residents. Consequently, the direct and indirect/macro and micro impacts of the high-inflationary environment are expected to continue well into 2025/26, and potentially into future years as well. However, some of these impacts have already been recognised:

- i. **within this budget.** These include:
 - adjustments made to reflect lower demand related income within Car Parking and some aspects of Development Management and an increase in income due to Interest and Investment Income.
 - direct inflationary impacts in respect of Utility Bills and some impacts within the capital programme.
- ii. **elsewhere within the “Normal Business Risk” sensitivity analysis.** By way of example, the potential losses from income and expenditure budgets i.e. Reduced Income and service demand, such as Homelessness, Council Tax Support Scheme, and ICT.

5.6 Sensitivity of the 2025/26 Budget and Reserves

5.6.1 Considering the risks noted above and the stated budget assumptions, the accumulated total “sensitivity impact” is £4.6. However, it is highly unlikely that all these risks will occur at the same time, so it is fair to apply “sensitivity” to each risk and then model the likelihood of occurrence. **Table 6** shows this detailed analysis and in summary the additional pressure within 2025/26, based on the likelihood of occurrence, is as follows:

- Pessimistic view, additional pressure of £2m
- Middle-View, additional pressure of £1.9m
- Optimistic View, additional pressure of £635k

Sensitivity of Risks to 2025/26 Budget & Funding Options									Table 6	
Risk Determinant	Costs Included in 2025/26 Budget £000	Risk	Sensitivity Impact		Likelihood of Occurrence					
			+/-	Cost £000	Pessimistic Factor	£000	Middle-Way Factor	£000	Optimistic Factor	£000
Underachievement of Net Savings & Additional Income	597	Savings not achieved.	30%	179	0.5	90	0.4	72	0.1	18
Inflation Pay (incl other pay related costs)	11,650	Pay increases to 4% from assumed 3%	1%	117	0.6	70	0.3	35	0.1	12
Business Rates (HDC Payable)	406	Business Rates vary due to change in liability etc.	5%	20	0.6	12	0.2	4	0.2	4
General Inflation Borrowing	No adjustment made, see report.	No adjustment made, see report.								
Reduced Income Fees & Charges, Sales and Rents (including £500k for Car Parking Fees & Charges)	10,517	Reduction in income.	20%	2,103	0.4	841	0.5	1,052	0.1	210
Government Grant Grants	4,189	2025/26 grants reducing more than expected in future years.	10%	419	0.3	126	0.4	168	0.3	126
NDR (Difference between Safety Net and Budgeted Receipts)	100	Reduced NDR receipts.	10%	10	0.6	6	0.3	3	0.1	1
S.31 Grant	4,038	Reduced s.31 grant	10%	404	0.6	242	0.3	121	0.1	40
Collection Fund NDR (Surplus)/Deficit	3,069	Collection Fund Surplus less than expected.	15%	460	0.6	276	0.3	138	0.1	46
Failure of Borrower	250	Potential cost of borrowing from PWLB.	100%	250	0.2	50	0.5	125	0.3	75
Emergency	300	Immediate use of funds in the event of a local emergency.	50%	150	0.2	30	0.5	75	0.3	45
Property Related Utilities Property Costs	362	Cost of Utility Bills at HDC premises.	15%	54	0.3	16	0.6	33	0.1	5
Property Maintenance and Enhancement	961	Estate property enhancement/development.	20%	192	0.8	154	0.1	19	0.1	19
Increased Demand of Services Homelessness	577	Increase in demand.	10%	58	0.4	23	0.5	29	0.1	6
Council Tax Support Scheme	52	Increase in demand.	10%	5	0.4	2	0.3	2	0.3	2
ICT	737	Additional service requirement.	10%	74	0.8	59	0.1	7	0.1	7
Transformation	No adjustment made, see report.									
Loss of Council Tax due to reductions in achieving additional Council Tax following 2.99% annual increase.	304	Council Tax income foregone for not increasing to the maximum	20%	61	0.2	12	0.5	30	0.3	18
Total Sensitivity				4,556		2,009		1,912		635

5.7 Sensitivity of Reserves and the Impact over the Budget/MTFS (2025/26 to 2029/30)

- 5.7.1 There is no statutory minimum level of reserves; however, as noted elsewhere, Cabinet approved a minimum threshold for its General Fund (Unallocated) Reserves of 20% of Net Expenditure. The primary aim of the General Fund is to provide a safety net for unforeseen expenditure.
- 5.7.2 In addition to the General Fund, the Council will operate several reserves; including the Budget Surplus Reserve and various Earmarked Reserves. The purpose of the latter is to meet known potential liabilities arising from Statutory Commitments, Known Risks, Future or Political Commitments and costs associated with Transformation and Investment. For 2025/26 the Council has not included any new “strategic” earmarked reserves.
- 5.7.3 However, to ensure the adequacy of the Councils Reserves (i.e. their robustness) it is essential to determine if the Councils revenue reserves are sufficient to meet the assessed risks over the MTFS period. To determine this, a two-stage comparison will be undertaken in that the “likelihood of occurrence” of a risk shown in **Table 8** will be compared to two sets of reserves. The detailed analysis is shown in **Table 9** and relevant commentary is shown below. These financial resilience tests assess the impact of the “modelled risks” in two stages:
- Stage 1, the primary test of financial resilience, which compares the likelihood of risk against the General Fund (Unallocated) Reserve (GFUA) only.
 - Stage 2, the secondary test of financial resilience, which compares the likelihood of risk against the GFUA and some Earmarked Reserves.

Further, each stage is subdivided between an initial assessment ignoring the unplanned use of reserves and a second assessment that applies the unplanned use of reserves.

Stage 1 – The Primary Test of Financial Resilience

- 5.7.4 The modelled risks will be compared against the *General Fund (Unallocated) Reserve only*.

As shown in **Table 7£18** at point:

1. when only the General Fund (Unallocated) Reserve (GFUA) are considered, the reserves are sufficient to meet the “Pessimistic”, “Middle-Way” and “Optimistic” sensitivity options for 2025/26. For:
 - 2025/26, the GFUA is adequate for all risk options which means that Council can be assured that it has sufficient revenue contingency (same as last year).
 - 2026/27 to 2029/30, only the Optimistic option can finance service expenditure (improvement on last year as for this MTFS the last years optimistic option can accommodate this sensitivity).

It is therefore fair to conclude that the GFUA is only wholly adequate for 2025/26. However, the Council must closely watch its expenditure to ensure that it does not increase significantly; if this occurs the Council will have to divert reserves to meet the higher GFUA needed in future years (i.e. diverting reserves from potential discretionary use to meet its stated GFUA minimum level of reserves).

- (2) Considering that the Council has achieved a surplus budget with a net contribution to reserves in the first two years of the MTFs, the impact of this second test demonstrates that for the first two years of the MTFs all sensitivity options can be financed. However, the situation starts to decline from 2027/28 whereby only the Optimistic option can be financed and for the final two years no option can be financed.

Stage 2 – The Secondary Test of Financial Resilience

5.7.5 The Stage 2 assessment is a ‘complete’ test, in that it also brings into the assessment the use of the Councils Earmarked Reserves to supplement the GFUA (except the Financial Sustainability, Capital & Contracts and Projects & Risks Reserves as these three reserves are in place to mitigate known risks and potential revenue-based contracts). At point:

- (3) this clearly shows that the Council would have sufficient reserves to meet all modelled risks until through to 2029/30 (an improved position compared to last year). This clearly demonstrates that the proactive action taken by the Council in respect of transformation and savings, along with this year’s budget has increased the Councils financial resilience. However, the Council must continue with its programme of transformation to ensure that it has robust processes and practices in place to meet the financial challenges of future years.
- (4) When the cumulative impact of the estimated “unplanned” contribution from reserves is considered, this shows that sensitivity risk emerges from 2028/29 (where only the optimistic option is positive) and not option is positive in 2029/30. This is a slight worsening position that last year.

It should be noted that it is currently estimated that the cumulative balances for the Capital & Contracts Earmarked Reserve will total £1.7m in 2029/30. This would be more than sufficient to meet the “Pessimistic” risk option noted in (3) above and the Pessimistic and Middle-Way risk options noted in (4) above.

Impact of 2025/26 Sensitivity of Risks on the MTFs General Fund Reserves Profile																Table 7		
Stage 1: The Primary Test of Financial Resilience	General Fund Reserve and Budget Surplus Reserve	2025/26 £000			2026/27 £000			2027/28 £000			2028/29 £000			2029/30 £000				
	General Fund Reserve c/f (*)	3,730	3,730	3,730	1,721	1,818	3,095	(289)	(94)	2,461	(2,298)	(2,006)	1,826	(4,308)	(3,918)	1,191		
		Pessimistic £000	Middle-Way £000	Optimistic £000	Pessimistic £000	Middle-Way £000	Optimistic £000	Pessimistic £000	Middle-Way £000	Optimistic £000	Pessimistic £000	Middle-Way £000	Optimistic £000	Pessimistic £000	Middle-Way £000	Optimistic £000		
	Reduction in Reserves (in year)	(2,009)	(1,912)	(635)	(2,009)	(1,912)	(635)	(2,009)	(1,912)	(635)	(2,009)	(1,912)	(635)	(2,009)	(1,912)	(635)		
	Estimated Reserves c/f	1,721	1,818	3,095	(289)	(94)	2,461	(2,298)	(2,006)	1,826	(4,308)	(3,918)	1,191	(6,317)	(5,831)	557		
	- Do Reserves remain positive	Yes	Yes	Yes	No	No	Yes	No	No	Yes	No	No	Yes	No	No	Yes		
Stage 2: The Secondary Test of Financial Resilience	Adjusting General Fund Reserve for Estimated Contribution from Reserves																	
	Cumulative Estimated Contribution to/(from) Reserves	252	252	252	957	957	957	(389)	(389)	(389)	(3,701)	(3,701)	(3,701)	(8,658)	(8,658)	(8,658)		
	Estimated Reserves c/f	1,973	2,070	3,347	668	863	3,418	(2,687)	(2,395)	1,437	(8,009)	(7,619)	(2,510)	(14,975)	(14,489)	(8,101)		
	- Do Reserves remain positive	Yes	Yes	Yes	Yes	Yes	Yes	No	No	Yes	No	No	No	No	No	No		
General Fund Reserve, Budget Surplus Reserve and Un-Committed Earmarked Reserves	2024/25 £000			2025/26 £000			2026/27 £000			2027/28 £000			2028/29 £000					
General Fund Reserve c/f (*)	3,730	3,730	3,730															
Budget Surplus Reserve c/f	0	0	0															
Earmarked Reserves (Transformation, Collection Fund, Corp Plan & Strategy, Community etc, Investment)	7,250	7,250	7,250															
Total Reserves	10,980	10,980	10,980	8,971	9,068	10,345	6,961	7,156	9,711	4,952	5,244	9,076	2,942	3,332	8,441			
	Pessimistic £000	Middle-Way £000	Optimistic £000	Pessimistic £000	Middle-Way £000	Optimistic £000	Pessimistic £000	Middle-Way £000	Optimistic £000	Pessimistic £000	Middle-Way £000	Optimistic £000	Pessimistic £000	Middle-Way £000	Optimistic £000			
Reduction in Reserves (in year)	(2,009)	(1,912)	(635)	(2,009)	(1,912)	(635)	(2,009)	(1,912)	(635)	(2,009)	(1,912)	(635)	(2,009)	(1,912)	(635)			
Estimated Reserves c/f	8,971	9,068	10,345	6,961	7,156	9,711	4,952	5,244	9,076	2,942	3,332	8,441	933	1,419	7,807			
- Do Reserves remain positive	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes			
Adjusting General Fund Reserve, Budget Surplus and Non-committed Earmarked Reserves for Estimated Contribution from Reserves																		
Cumulative Estimated Contribution from Reserves	252	252	252	957	957	957	(389)	(389)	(389)	(3,701)	(3,701)	(3,701)	(8,658)	(8,658)	(8,658)			
Estimated Reserves c/f	9,223	9,320	10,597	7,918	8,113	10,668	4,563	4,855	8,687	(759)	(369)	4,740	(7,725)	(7,239)	(851)			
- Do Reserves remain positive	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	No	Yes	No	No	No			

5.7.7 Consequently, it is fair to say that:

- i. Considering the sensitivity analysis, with the use of the General Fund (Unallocated) Reserve, the Budget Surplus and some of the Earmarked Reserves the Council should be able to absorb considerable additional financial risk. It should be noted however:
 - it is unlikely that all these risks would occur at the same time.
 - when future years drawdowns from reserves are considered; the Council needs to be cognisant that this will reduce the available funds to meet potential financing stresses towards the end of the MTFs, or indeed past the current MTFs. However, the Council needs to take a balanced approach between investing in its community and securing longer term financial security.
- ii. the Council is not self-sufficient over the medium-term in respect of “income = expenditure” as there is the need to use reserves in the last three years of the MTFs. However, it is fair to say that in respect of its total resource availability, other than in an extreme scenario, the Council can meet its medium-term financial commitments.

5.7.8 However, the Council must continue in taking the right steps in service transformation and ensuring continuous improvement is at the centre of its operational environment. It is essential therefore both members and management take appropriate decisions as and when needed to ensure that services continue to be provided to our community over the medium-term.

5.8 CIPFA Resilience Index

5.8.1 Each year the Chartered Institute of Public Finance and Accountancy (CIPFA) issues its annual Resilience Index. The 2024 index, which reviews financial resilience based on the 2022/23 statement of accounts, was published in early January 2024, this is shown at **Annex E**. In summary, the index for the Council fairly represents the position of the authority as at the 31st March 2022.

5.9 Conclusion

2025/26 Budget

5.9.1 Considering all the factors noted within the “Robustness” statement in respect of 2025/26, I consider that the combination of the:

- Councils’ commitment to continue to find service efficiencies,
- the direction of travel in relation to governance, and
- it’s clear intention to invest in services,

the budget proposed for 2025/26 should not give Members any significant concerns over the Council’s financial position.

Medium Term Financial Strategy (2026/27 to 2029/30)

5.9.2 With regard to the period covered by the MTFS; the Council does face some significant future funding risk with the:

- expected reductions in NHB and other grants,
- the implications of the 2025/26 spending review, which is likely to have negative impacts in respect of Fair Funding and the Business Rates Reset,
- the ongoing issues pertaining to the localisation of Business Rates, and if,
- current levels of service are maintained, the Council is likely to continue to face a challenging financial future.

5.9.3 The Council has taken proactive action to address its budgetary concerns by undertaking an annual Budget Challenge-Lite process and several other transformational and cost control initiatives. Further, by including:

- a notional increase in Council Tax from 2026/27 onwards it has recognised the risk associated with compounding income losses into its assessment of financial resilience.
- the potential impact of the Fair Funding Review and Business Rates Reset, it has recognised one of the more significant risks facing financial sustainability that are not in its direct control.

5.9.4 However, the current programme of change must continue and for the Council to achieve financial self-sufficiency and resilience, and be able to invest in its local community, the Council will have to have “continual improvement” at the centre of its future service delivery model.

Clive Mason FCPFA

Director of Resources (& s.151. Officer)

Responsible Financial Officer (Section 151)

Calculation of 2025/26 Business Rates

ANNEX A

The calculation of 2025/26 business rates is based on the statutory NDR 1 return. These numbers have been reviewed by an external business rates specialist.

Councils 2025/26 Business Rates (NDR) allocation - based on NDR 1								
	Hereditaments using the small business			Hereditaments using the standard multiplier			Total £000	Commentary
	Rateable Value £000	Multiplier	£000	Rateable Value £000	Multiplier	£000		
Gross Rates Payable	34,872	0.499	17,401	113,631	0.555	63,065	80,466	Rateable Value: system generated Multiplier: set by government
Growth Estimate Rates			184			463	647	Expected hereditaments that will come onto the rating book during 2025/26.
Forecast Gross Rates			17,585			63,528	81,113	
Transitional Arrangements			(154)			(7)	(161)	Revenue foregone because of increases in rates that have been deferred
Mandatory Reliefs			(4,919)			(2,139)	(7,058)	System generated reliefs
Unoccupied (Empty) Property			(305)			(3,495)	(3,800)	
Discretionary Reliefs			(75)			(5)	(80)	
Discretionary Reliefs Funded through s.31 Grant			(1,245)			(497)	(1,742)	
Net Rates Payable			10,887			57,385	68,272	
Bad Debts							(113)	Change in Bad Debt Provision
Repayments in respect of rates payable							(776)	Rapayments for rates appeals
Collectable Rates							67,383	
Transitional Protection Arrangements							161	Government Allowance of transition
Cost of Collection							(142)	Cost associated with council activity related to collection of business rates
Disregarded Amounts Renewable Energy							(138)	
Non-Domestic Rating Income							67,264	

Share of Non-Domestic Rating Income between Government and Local Authorities						
	Central Government	Harborough	Leicestershire County Council	Leicestershire Fire Authority	Total	Commentary
	50%	40%	9%	1%	100%	
	£000	£000	£000	£000	£000	Percentages are statutory allocations
NDR Income 2024/25	33,632	26,905	6,054	673	67,264	
less Tariff		(17,972)				Government determined tariff based on national funding distribution scheme.
less Levy (to Leicestershire NDR Pool)		(4,488)				Levy to share business rates growth
Section 31		4,038				Government compensation for various policies that impact on amount of business rates collectable.
Council Net Business Rates (NDR)		8,483				

Growth	
Hereditaments using the SMALL business multiplier: Beauchamp Business Park	
	£
Total estimated Rateable Value	562,816
Small property multiplier	0.499
Estimated Rates Due	280,845
Estimated rates collectable after empty property relief:	183,806
Hereditaments using the STANDARD business multiplier: Magna Park	
	£
Total estimated Rateable Value	2,500,000
Small property multiplier	0.555
Estimated Rates Due	1,387,500
Estimated rates collectable after empty property relief:	462,500

ANNEX B

Summary/Consolidated Summary of Growth

	Unit	Ref	Completion Notice	VOA Reporting	Occupancy Date	Expectations in respect of Empty Property Relief		Estimated Rateable Value (RV) £	Small or Standard Property (i.e. < £51k RV)	Small Property Multiplier £0.499	Standard Property Multiplier £ 0.555	Chargeable months			2025/26 £	2026/27 £	2027/28 £	2028/29 £	2029/30 £	Comments	
						Period of EPR applicable	EPT applicable to (Latest date estimated)					Months left in financial year	Grace Month	Net Chargeable							
Beauchamp Business Park	A1	789991010	Issued	24/12/2024		6 months	24/06/2025	14,912	Small	7.441	0	9	(1)	8	4,961	7,441	7,441	7,441	7,441	Property expected to be generating NDR late 2025.	
	A2	789991020	Issued	24/12/2024		6 months	24/06/2025	14,912	Small	7.441	0	9	(1)	8	4,961	7,441	7,441	7,441	7,441		
	A3	789991030	Issued	24/12/2024		6 months	24/06/2025	14,912	Small	7.441	0	9	(1)	8	4,961	7,441	7,441	7,441	7,441		
	B1	789992010	Issued	24/12/2024		6 months	24/06/2025	14,912	Small	7.441	0	9	(1)	8	4,961	7,441	7,441	7,441	7,441		
	B2	789992020	Issued	24/12/2024		6 months	24/06/2025	14,912	Small	7.441	0	9	(1)	8	4,961	7,441	7,441	7,441	7,441		
	B3	789992030	Issued	24/12/2024		6 months	24/06/2025	14,912	Small	7.441	0	9	(1)	8	4,961	7,441	7,441	7,441	7,441		
	B4	789990004	Issued	09/09/2024	09/12/2024	6 months	09/04/2025	14,912	Small	7.441	0	11	(1)	10	6,201	7,441	7,441	7,441	7,441		
	B5	789992050	Issued	depends on occ	01/11/2024	6 months	24/06/2025	7,552	Small	3.768	0	9	(1)	8	2,512	3,768	3,768	3,768	3,768		
	B6	789992060	Issued	24/12/2024		6 months	24/06/2025	7,552	Small	3.768	0	9	(1)	8	2,512	3,768	3,768	3,768	3,768		
	B7	789992070	Issued	24/12/2024		6 months	24/06/2025	7,552	Small	3.768	0	9	(1)	8	2,512	3,768	3,768	3,768	3,768		
	B8	789992080	Issued	24/12/2024		6 months	24/06/2025	7,552	Small	3.768	0	9	(1)	8	2,512	3,768	3,768	3,768	3,768		
	B9	789992009	Issued	17/12/2024		6 months	17/06/2025	7,552	Small	3.768	0	9	(1)	8	2,512	3,768	3,768	3,768	3,768		
	B10	789992100	Issued	depends on occ	17/12/2024	6 months	17/06/2025	7,552	Small	3.768	0	9	(1)	8	2,512	3,768	3,768	3,768	3,768		
	C	789993000	Issued	01/01/2025		6 months	01/07/2025	26,240	Small	13.094	0	8	(1)	7	7,638	13,094	13,094	13,094	13,094		
	D1	789994010	Issued	24/12/2024	15/11/2024	6 months	24/06/2025	29,760	Small	14.850	0	9	(1)	8	9,900	14,850	14,850	14,850	14,850		
	D2	789994020	Issued	24/12/2024	06/01/2024	6 months	24/06/2025	29,760	Small	14.850	0	9	(1)	8	9,900	14,850	14,850	14,850	14,850		
	E1	789995010	Issued	28/10/2025		6 months	28/04/2025	29,760	Small	14.850	0	11	(1)	10	12,375	14,850	14,850	14,850	14,850		
	E2	789995020	Issued	28/10/2025		6 months	28/04/2025	29,760	Small	14.850	0	11	(1)	10	12,375	14,850	14,850	14,850	14,850		
	F1	789996010	Issued	24/12/2024		6 months	24/06/2025	15,104	Small	7.537	0	9	(1)	8	5,025	7,537	7,537	7,537	7,537		
	F2	789996020	Issued	24/12/2024		6 months	24/06/2025	15,104	Small	7.537	0	9	(1)	8	5,025	7,537	7,537	7,537	7,537		
	F3	789996030	Issued	24/12/2024		6 months	24/06/2025	15,104	Small	7.537	0	9	(1)	8	5,025	7,537	7,537	7,537	7,537		
	F4	789996040	Issued	24/12/2024		6 months	24/06/2025	15,104	Small	7.537	0	9	(1)	8	5,025	7,537	7,537	7,537	7,537		
	G1A	789997110	Issued	18/01/2025		6 months	18/07/2025	28,480	Small	14.212	0	8	(1)	7	8,290	14,212	14,212	14,212	14,212		
	G1B	789997120	Issued	18/01/2025		6 months	18/07/2025	21,312	Small	10.635	0	8	(1)	7	6,204	10,635	10,635	10,635	10,635		
	G2A	789997210	Issued	18/01/2025		6 months	18/07/2025	24,192	Small	12.072	0	8	(1)	7	7,042	12,072	12,072	12,072	12,072		
	G2B	789997220	Issued	18/01/2025		6 months	18/07/2025	24,192	Small	12.072	0	8	(1)	7	7,042	12,072	12,072	12,072	12,072		
	G2C	789997230	Issued	18/01/2025		6 months	18/07/2025	24,192	Small	12.072	0	8	(1)	7	7,042	12,072	12,072	12,072	12,072		
	G2D	789997240	Issued	18/01/2025		6 months	18/07/2025	24,192	Small	12.072	0	8	(1)	7	7,042	12,072	12,072	12,072	12,072		
	G3a	789997310	Issued	18/01/2025		6 months	18/07/2025	13,504	Small	6.738	0	8	(1)	7	3,931	6,738	6,738	6,738	6,738		
	G3B	789997320	Issued	18/01/2025		6 months	18/07/2025	20,224	Small	10.092	0	8	(1)	7	5,887	10,092	10,092	10,092	10,092		
	G3C	789997320	Issued	18/01/2025		6 months	18/07/2025	27,136	Small	13.541	0	8	(1)	7	7,899	13,541	13,541	13,541	13,541		
									562,816	280,843	0				183,706	280,843	280,843	280,843	280,843		
	Magna Park	MPS 5		No	No	N/a	6 months		1,100,000	Standard	0	610,500				0	183,150	610,500	610,500		610,500
MPS 6			Yes	Yes, but expecting not to hear until early 2025/26	Occupied, but in part	6 months	October 2025	1,200,000	Standard	0	666,000	5	(1)	4	222,000	666,000	666,000	666,000	666,000	Property expected to be generating NDR late 2025.	
MPS 7			No, but expected early 2025/26	Expecting early 2025/26	Yes, but fitting out.	6 months	October 2025	1,300,000	Standard	0	721,500	5	(1)	4	240,500	721,500	721,500	721,500	721,500	Property expected to be generating NDR late 2025.	
MPS 8								2,420,000	Standard	0	1,343,100									Property occupied and included in 2025/26 NDR 1 estimated	
MPS 9			No, fit out to be at least 12 months	No	N/a	6 months		2,250,000	Standard	0	1,248,750				0	374,625	1,248,750	1,248,750	1,248,750	Not complete, not rated so no NDR 2025/26. Possible 2026/27, for budgeting purposes recognising an assumed 30%.	
MPS 10			No	No	N/a	6 months		650,000	Standard	0	360,750				0	108,225	360,750	360,750	360,750	Speculative build. Not complete, not rated so no NDR 2025/26. Possible 2026/27, for budgeting purposes recognising an assumed 30%.	
								9,933,696		4,950,600				462,500	2,053,500	3,607,500	3,607,500	3,607,500			
Total Estimated NDR Income from Growth														646,206	2,334,343	3,888,343	3,888,343	3,888,343			
Incremental Increase in NDR Income Per Annum														0	1,688,137	1,554,000	0	0			

ANNEX C

Calculation of 2025/26 Collection Fund (Surplus)/Deficit

The Collection Fund (Surplus)/Deficit is a forecast estimate, as at the 31 January 2024, of what the councils likely share of the year end Collection Fund will be for 2024/25 (31 March 2025). The Collection Fund is anticipated to be in a deficit position of £7.6m, the councils share is £3.1m. The total deficit us made of up of two significant items:

- **Underachievement of Growth**; in February 2024 the council has estimated growth for 2024/25 of £5.1m; only one property became due during the year.
- **Empty Property Relief (EPR)**; in February 2024 the council was anticipating EPR of £320k, EPR of £3.2m has been included.

Collection Fund Surplus/(Deficit) 2024/25											
	Council Tax					Non-Domestic Rates					
	2024/25		Commentary			2024/25		Variance		Commentary	
	£		£			£		£		£	
Net Collectable	(86,364)		Net collectable based on calculated net debit			(64,992)		(2,843) 4.6%		Net collectable based on calculated net debit	
Transitional Allowance						(425)		856		Transitional Allowance as a consequence of NDR	
	(86,364)					(65,417)		(1,987) 3.1%			
Precepts											
HDC	9,459	11.0%	Billing authorities Council Tax Demand			29,190	40.00%	4,158		The increase in demand was the system calculated apportionment due to the planned growth in the 2024/25 NDR 1; this growth has not come to fruition. Through the functions of the NDR1 process this represents the "gross" impact on preceptors and the billing authority.	
LCC	62,337	72.4%				6,568	9.00%	936			
LFA	3,178	3.7%	Precepts by precepting authorities.			730	1.00%	104			
LPCC	11,141	12.9%									
DLUHC						36,488	50.00%	5,198			
	86,115 100.0%					72,976 100.0%		10,396 16.6%			
Prior Year "Estimated" Collection Fund (Surplus)/Deficit	1,745		Prior-year estimated surplus/ (deficit)								
HDC						1,236		(94)	-7.1%	Change in prior-year estimated surplus/ (deficit)	
LCC						278		(21)	-7.0%		
LFA						31		(2)	-6.1%		
LPCC											
MHCLG	1,745					1,545		(118)	-7.1%		
						3,090		(235) -7.1%			
Renewables											
BDP	50		Change in Bad Debt Provision			121		34	39.1%	Increase in renewables.	
						109		209	-209.0%	Increase in Bad Debts Provision reflecting current write-offs.	
Appeals						(298)		402 -57.4%		Council uses a specialist provider for assessment of Appeals Provisions. The review of the: - 2017 revaluation list is now almost complete so limited need for continued provision for this list - 2023 revaluation list is still subject to closure. Therefore the Councils is required to maintain a prudent provision. Therefore marginal change in overall provision.	
Cost of Collection						145		9 6.6%		Increase in Cost of Collection allowance.	
Total Collectable	87,910					76,143		20,976 32.1%			
Net Increase in Collectable	1,546					10,726		8,828 465.1%			
Bal b/f	(1,603)		B/F balances as per respective statutory accounts.			(3,038)		1,950 -39.1%		B/F balances as per respective statutory accounts.	
Bal c/f (estimated)	(57)					7,688		10,778 -348.8%		Calculated Collection Fund c/f; the resulting impact of lack of growth and empty property relief.	

Share Between Preceptors & Billing Authority & MHCLG						
	Council Tax		Non-Domestic Rates			Total
	2024/25		2024/25			2024/25
	£		£			£
HDC	(6)	11.0%	3,075	40.00%	3,069	
LCC	(42)	72.4%	692	9.00%	650	
LFA	(2)	3.7%	77	1.00%	75	
LPCC	(7)	12.9%				(7)
MHCLG			3,844	50.00%	3,844	
	(57) 100.0%		7,688 100.0%			7,631

ANNEX D

- FEES & CHARGES**

FEES & CHARGES

LEISURE & RECREATION CHARGES	SCHEDULE OF CHARGES 2025/26			Basis of charge
	2024/25	Proposed		
	£ p	2025/26		
		£ p		
<u>Use of Facilities @ Welland Park</u>				
Tennis				
Court per hour	Free	Free		Discretionary
Netball & Basketball				
Schools per court	Free	Free		Discretionary
Others per court	Free	Free		Discretionary
<u>Allotments</u>				
Rent per plot per year				
Senior Citizens	29.35	29.85	*	Discretionary
Others	58.71	59.70	*	Discretionary
	<i>12 months notice required to alter rent</i>			
	<i>Half plots will attract a 50% charge</i>			

CEMETERIES & BURIAL GROUNDS	SCHEDULE OF CHARGES 2025/26		
	2024/25	Proposed 2025/26	Basis of charge
	£ p	£ p	
** Interment Monday – Friday			
9.00am to 3.30pm			
Under 18 years no charge for residents of the district (as defined by section 13 of Cemeteries Regulations)	NIL	Nil	Discretionary
Body of person exceeding 18 years			
- <i>Single Depth Grave</i>			
Northampton Rd.	527.50	536.47	Discretionary
Great Bowden	527.50	536.47	Discretionary
Foxtan	527.50	536.47	Discretionary
Saddington	527.50	536.47	Discretionary
Great Easton	527.50	536.47	Discretionary
Blaston	527.50	536.47	Discretionary
- <i>Double Depth Grave</i>			
Northampton Rd.	886.80	901.88	Discretionary
Great Bowden	886.80	901.88	Discretionary
Foxtan	886.80	901.88	Discretionary
Saddington	886.80	901.88	Discretionary
Great Easton	886.80	901.88	Discretionary
Blaston	886.80	901.88	Discretionary
- In an existing vault	278.00	282.73	Discretionary
Interment of cremated remains	202.00	205.43	Discretionary
Exhumation (subject to necessary approvals)	Treble Current Interment Fee	Treble Current Interment fee	Discretionary
** Exclusive Right of Burial			
Grave 7' x 3' issued in rotation	607.00	617.32	Discretionary
Ashes Plot (Garden of Peace)	269.00	273.57	Discretionary
Re-assignment of Exclusive Right of Burial	69.00	70.17	Discretionary
Under 18	Issued in Rotation - no charge for residents of the Di	NIL	Discretionary
<i>Graves within childrens section are 4' x 2' 6"</i>			
<i>Ashes Plots are only available in rotation but an adjacent plot can be reserved at the time of interment. An adjacent plot purchased in reserve</i>			
** Monuments			
Headstones 25" to 36"	134.00	136.28	Discretionary
Headstones 13" to 24"	115.00	116.96	Discretionary
Vases up to 12"	108.00	109.84	Discretionary
Tablet in Chapel (Mkt. Harborough)	154.00	156.62	Discretionary
Memorial in Garden of Remembrance- 12" x 12" x 15" max.	108.00	109.84	Discretionary
Additional Inscription	82.00	83.39	Discretionary
Named Rose Tree inc. 10 years maintenance	100.00	101.70	Discretionary
Replacement monument - 50% of monument fee			
** Book of Remembrance			
Single entry	60.00	61.02	Discretionary
Double entry	97.00	98.65	Discretionary
Treble entry	100.00	101.70	Discretionary
** Cemetery Chapel			
Use of Chapel	100.00	101.70	Discretionary
Scattering of Cremated Remains			
Adult (over 18)	26.00	26.44	Discretionary
Under 18	NIL	NIL	Discretionary
Under Turf Adult (over 18)	75.00	76.28	Discretionary
Under Turf Under 18	NIL	NIL	Discretionary
Searches of Burial Registers			
By appointment	18.00	18.31	Discretionary
No appointment	36.00	36.61	Discretionary
Copies of entries	18.00	18.31	Discretionary
Topping Up Fee	25.00	25.43	Discretionary
** These categories are doubled for non-residents of the Harborough District.			

SCHEDULE OF CHARGES 2025/26

ELECTORAL REGISTRATION & ADMINISTRATION

**Proposed
2024/25
£ p**

**Proposed
2025/26
£ p**

Basis of charge

Freedom of Information Act & Environmental

Information Regulations

Fees for inspection & copying of documents

Inspection		No Charge	No Charge	Statutory
Copying per page	(A4)	0.20	0.20	Statutory
Copying per page	(A3)	0.50	0.50	Statutory
Other Formats		At cost	At cost	Statutory

A threshold of the first 10 Sheets of paper in any one instance will be free of charge

Sale of Agendas

Annual Subscription

Development Control		available free online	available free online	Statutory
Other Groups/Panels		available free online	available free online	Statutory
Per Copy		available free online	available free online	Statutory

Sale of Minute Books

Annual Subscription

Single Copies

All Minutes are available Free on the website

Register of Electors (Statutory Charges)

Full Register of electors & alterations (Paper format)

Standard Fee plus		10.00	10.00	Statutory
Per 1000 names or part:		5.00	5.00	Statutory

Full Register of electors & alterations (Data Format)

Standard Fee plus		20.00	20.00	Statutory
Per 1000 names or part:		1.50	1.50	Statutory

List of overseas electors (Paper format)

Standard Fee plus		10.00	10.00	Statutory
Per 100 names or part:		5.00	5.00	Statutory

List of overseas electors (Data Format)

Standard Fee plus		20.00	20.00	Statutory
Per 100 names or part:		1.50	1.50	Statutory

Edited Register of electors (Paper format)

Standard Fee plus		10.00	10.00	Statutory
Per 1000 names or part:		5.00	5.00	Statutory

Edited Register of electors (Data Format)

Standard Fee plus		20.00	20.00	Statutory
Per 1000 names or part:		1.50	1.50	Statutory

Marked register of electors (Paper format)

Standard Fee plus		10.00	10.00	Statutory
Per 1000 names or part:		2.00	2.00	Statutory

Marked register of electors (Data Format)

Standard Fee plus		10.00	10.00	Statutory
Per 1000 names or part:		1.00	1.00	Statutory

Fee for Certificate of Residency (per letter)

	-	0.00		
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Local Land Charges *

Local Authority Search (incl NLIS) – one parcel of land

CON29R HDC Domestic		205.20	208.69 incl VAT	Cost Recovery
CON29R HDC Commercial		262.80	267.27 incl VAT	Cost Recovery

Each additional parcel of land up to

CON29 HDC		22.50	22.88 incl VAT	Cost Recovery
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Con29 Individual Questions

Question no

4	45.00	45.77 incl VAT	Cost Recovery
5	22.50	22.88 incl VAT	Cost Recovery
6	22.50	22.88 incl VAT	Cost Recovery
7	22.50	22.88 incl VAT	Cost Recovery
8	45.00	45.77 incl VAT	Cost Recovery
9	22.50	22.88 incl VAT	Cost Recovery
10	22.50	22.88 incl VAT	Cost Recovery
11	22.50	22.88 incl VAT	Cost Recovery
12	22.50	22.88 incl VAT	Cost Recovery
13	22.50	22.88 incl VAT	Cost Recovery
14	22.50	22.88 incl VAT	Cost Recovery
15	22.50	22.88 incl VAT	Cost Recovery
16	22.50	22.88 incl VAT	Cost Recovery
17	22.50	22.88 incl VAT	Cost Recovery
18	22.50	22.88 incl VAT	Cost Recovery
19	22.50	22.88 incl VAT	Cost Recovery
20	22.50	22.88 incl VAT	Cost Recovery
21 LCC	22.50	22.88 incl VAT	Cost Recovery
22 LCC	22.50	22.88 incl VAT	Cost Recovery

Administration Fee (CON290 questions only)

	22.50	22.88 incl VAT	Cost Recovery
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Expedited Search

	51.00	51.87 incl VAT	Cost Recovery
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* Land Charges fees have been calculated on a cost recovery basis.

SCHEDULE OF CHARGES 2025/26

MARKETS

**Proposed
2024/25
£ p**

**Proposed
2025/26
£ p**

Basis of charge

Harborough Market

Casual Stalls Only

Tuesday	19.00	19.00	Discretionary
Wednesday	19.00	19.00	Discretionary
Thursday	19.00	19.00	Discretionary
Friday	19.00	19.00	Discretionary
Saturday	35.00	35.00	Discretionary
Sunday - Regular	20.00	20.00	Discretionary
Sunday - Other	20.00	20.00	Discretionary

Temporary Markets

SCHEDULE OF CHARGES 2025/27

MARKETS

**Proposed
2024/26
£ p**

**Proposed
2025/27
£ p**

Basis of charge

Farmers Market	27.00	30.00	Discretionary
Other markets	55.00	45.00	Discretionary

SCHEDULE OF CHARGES 2025/26

MISC. HOUSING CHARGES

**Proposed
2024/25
£ p**

**Proposed
2025/26
£ p**

Basis of charge

Lifeline Charges

Weekly charge for monitoring of service	5.58	5.58	Cost recovery
Additional weekly charge for monitoring of fall detector pendants	2.40	2.40	Cost recovery
Set up fee for Lifeline	117.60	117.60	Cost recovery
Additional charge for set up of fall detector pendants	30.00	30.00	Cost recovery

For Organisations, please contact the Lifeline service with your requirements and a quote will be supplied.

SCHEDULE OF CHARGES 2025/26

LICENCES	Proposed	Proposed	Basis of charge
	2024/25	2025/26	
	£ p	£ p	
Dangerous Wild Animals	400.00	410.00 +	Cost recovery
Selling of pets - New	295.00	322.00	Cost recovery
Selling of pets - Renewal	270.00	272.00	Cost recovery
Selling of pets with DWA - New	386.00	422.00	Cost recovery
Selling of pets with DWA - Renewal	361.00	372.00	Cost recovery
Hiring of Horses 1 year - New	330.00	364.00 +	Cost recovery
Hiring of Horses 1 year - Renewal	305.00	339.00 +	Cost recovery
Hiring of Horses 2 years - New	410.00	473.00 +	Cost recovery
Hiring of Horses 2 years - Renewal	385.00	448.00 +	Cost recovery
Hiring of Horses 3 years - New	490.00	582.00 +	Cost recovery
Hiring of Horses 3 years - Renewal	465.00	557.00 +	Cost recovery
Boarding of animals less than 7 - New	266.00	280.00	Cost recovery
Boarding of animals less than 7 - Renewal	241.00	255.00	Cost recovery
Boarding of animals 7 or more - New	320.00	355.00	Cost recovery
Boarding of animals 7 or more - Renewal	297.00	330.00	Cost recovery
Exhibition of animals - New	266.00	280.00	Cost recovery
Exhibition of animals - Renewal	240.00	255.00	Cost recovery
Breeding - new	266.00	280.00 +	Cost recovery
Breeding - renewal	240.00	255.00	Cost recovery
Reassessment of star rating	142.00	200.00	Cost recovery
For any additional animal welfare licensable activity	65.00	80.00	Cost recovery
Animal welfare minor variation	40.00	42.00	Cost recovery
Animal welfare major variation	106.00	167.00	Cost recovery
Sex Establishments	1,100.00	1500.00	Cost recovery
Acupuncture, electrolysis, skin piercing (includes ear piercing, tattooing and semi permanent make	295.00	315.00	Cost recovery
Hairdressing	295.00	315.00	Cost recovery
Houses In Multiple Occupation for 5 Year licence	905.00	950.00	Cost recovery
Health Certificate	205.00	220.00	Cost recovery
Food Hygiene re-rating	230.00	245.00	Cost recovery
Scrap metal site and collectors licence - 3 year licence	630.00	636.00	Cost recovery
Scrap metal site and collectors renewal licence - 3 year licence	440.00	443.00	Cost recovery
Variation of scrap metal licence for site and collectors	365.00	365.00	Cost recovery
Immigration Inspection	250.00	260.00	Cost recovery
Street Trading (Consent Streets):			
Annual Charge	846.00	863.00	Discretionary
Daily Charge	96.00	100.00	Discretionary
Charities & Fund Raising	waived	waived	Discretionary
Mobile Homes fit and proper person checks	135.00	166.00	Cost recovery
Temporary Event Licence	21.00	21.00	Statutory
Personal Licence - New	37.00	37.00	Statutory
Personal Licence - Replacement/Update Name/Address	10.50	10.50	Statutory
Street/House to House Collection	No charge	No charge	
Pavement Licence			
- First time Applications	No charge	500.00	Statutory
- Renewals	No charge	350.00	Statutory
Premises Licence	70.00	70.00	Statutory
- Band A			
Annual Fee	100.00	100.00	Statutory
Fee for new premises licence, variation to existing licence and conversion during transition.	20.00	20.00	Statutory
Fee for variation made at same time as application for Conversion	0.00	0.00	Statutory
Additional fee for premises where primary activity is sale of alcohol by retail for consumption on	0.00	0.00	Statutory
Additional annual fee for premises where primary activity is sale of alcohol by retail for consumption		0.00	Statutory
Annual Fee	180.00	180.00	Statutory
- Band B			
Fee for new premises licence, variation to existing licence and conversion during transition.	190.00	190.00	Statutory
Fee for variation made at same time as application for Conversion	60.00	60.00	Statutory
Additional fee for premises where primary activity is sale of alcohol by retail for consumption on	0.00	0.00	Statutory
Additional annual fee for premises where primary activity is sale of alcohol by retail for consumption	0.00	0.00	Statutory
Annual Fee	295.00	295.00	Statutory
- Band C			
Fee for new premises licence, variation to existing licence and conversion during transition.	315.00	315.00	Statutory
Fee for variation made at same time as application for Conversion	80.00	80.00	Statutory
Additional fee for premises where primary activity is sale of alcohol by retail for consumption on	0.00	0.00	Statutory
Additional annual fee for premises where primary activity is sale of alcohol by retail for consumption	0.00	0.00	Statutory
Annual Fee	320.00	320.00	Statutory
- Band D			
Fee for new premises licence, variation to existing licence and conversion during transition.	450.00	450.00	Statutory
Fee for variation made at same time as application for Conversion	100.00	100.00	Statutory
Additional fee for premises where primary activity is sale of alcohol by retail for consumption on	450.00	450.00	Statutory
Additional annual fee for premises where primary activity is sale of alcohol by retail for consumption	320.00	320.00	Statutory
Annual Fee	350.00	350.00	Statutory
- Band E			
Fee for new premises licence, variation to existing licence and conversion during transition.	635.00	635.00	Statutory
Fee for variation made at same time as application for Conversion	120.00	120.00	Statutory
Additional fee for premises where primary activity is sale of alcohol by retail for consumption on	1,270.00	1270.00	Statutory
Additional annual fee for premises where primary activity is sale of alcohol by retail for consumption	700.00	700.00	Statutory

Premises Licence - Transfer/Change of DPS		23.00	23.00	Statutory
Premises Licence - Minor Variation		89.00	89.00	Statutory
Club Licence				
- Band A	Fee for conversion during transition, new premises, and variation to existing licence	100.00	100.00	Statutory
	Fee for variation made at same time as application for Conversion	20.00	20.00	Statutory
	Additional fee for premises where primary activity is sale of alcohol by retail for consumption on premises	0.00	0.00	Statutory
	Annual fee	70.00	70.00	Statutory
	Additional annual fee for premises where primary activity is sale of alcohol by retail for consumption on premises	0.00	0.00	Statutory
- Band B	Fee for conversion during transition, new premises, and variation to existing licence	190.00	190.00	Statutory
	Fee for variation made at same time as application for Conversion	60.00	60.00	Statutory
	Additional fee for premises where primary activity is sale of alcohol by retail for consumption on premises	0.00	0.00	Statutory
	Annual fee	180.00	180.00	Statutory
	Additional annual fee for premises where primary activity is sale of alcohol by retail for consumption on premises	0.00	0.00	Statutory
- Band C	Fee for conversion during transition, new premises, and variation to existing licence	315.00	315.00	Statutory
	Fee for variation made at same time as application for Conversion	80.00	80.00	Statutory
	Additional fee for premises where primary activity is sale of alcohol by retail for consumption on premises	0.00	0.00	Statutory
	Annual fee	295.00	295.00	Statutory
	Additional annual fee for premises where primary activity is sale of alcohol by retail for consumption on premises	0.00	0.00	Statutory
- Band D	Fee for conversion during transition, new premises, and variation to existing licence	450.00	450.00	Statutory
	Fee for variation made at same time as application for Conversion	100.00	100.00	Statutory
	Additional fee for premises where primary activity is sale of alcohol by retail for consumption on premises	450.00	450.00	Statutory
	Annual fee	320.00	320.00	Statutory
	Additional annual fee for premises where primary activity is sale of alcohol by retail for consumption on premises	320.00	320.00	Statutory
- Band E	Fee for conversion during transition, new premises, and variation to existing licence	635.00	635.00	Statutory
	Fee for variation made at same time as application for Conversion	120.00	120.00	Statutory
	Additional fee for premises where primary activity is sale of alcohol by retail for consumption on premises	1270.00	1270.00	Statutory
	Annual fee	350.00	350.00	Statutory
	Additional annual fee for premises where primary activity is sale of alcohol by retail for consumption on premises	700.00	700.00	Statutory

TAXIS

Vehicle Licence New Application (Valid for one year, includes plate deposit)	£288.00	295.00
Vehicle Licence Renewal (Valid for one year)	£267.00	295.00
Hackney carriage/ private hire driver New application (3 year licence)	£453.00	467.00
Hackney carriage/ private hire driver New application (DBS by 3rd party) (3 year licence)	£398.00	412.00
Hackney carriage/ private hire driver Renewal (3 year licence)	£340.00	354.00
Hackney carriage/ private hire driver Renewal (DBS by 3rd party) (3 year licence)	£285.00	299.00
Operators licence (5 year licence) - New	£790.00	810.00
Operators licence (5 year licence) - Renewal	£760.00	770.00
Deposit on plate	£21.00	21.00
Replacement driver badge fee	£21.00	25.00
Replacement licence / Cert of Compliance	£37.00	37.00
Transfer of vehicle licence	£53.00	56.00
Resit Knowledge test - per paper	£28.00	28.00

All Hackney Carriage & Private Hire vehicle licences are subject to consultation.

Housing Act Notice charge	Case by case calculation based on hourly rate of £61.00	Charge to be determined for each request based on hourly rate of £64.00 + £50.00 Administration Charge to be determined for each request based on hourly rate of £64.00 + £50.00 Administration	Discretionary
Factual statement	Charge to be determined for each request based on hourly rate of £61.00	Charge to be determined for each request based on hourly rate of £64.00 + £50.00 Administration	Discretionary

Temporary Accommodation Charges

- for Council owned properties, the Local Housing Allowance Rate will be applied. This depends on locality and property size.
- for Non-Council owned properties (i.e. hotels/B&B/AidB&B) standard rate of £105 per week will be applied.

+ £50.00 admin charge
Cost recovery

Fixed Penalty Notices: (externally set)

Dog Fouling		100.00	100.00	Statutory
Fly tipping		400.00	400.00	Statutory
Fly tipping	if paid within 14 days	300.00	300.00	Statutory

SCHEDULE OF CHARGES 2025/26

Fixed Penalty Notices

		Proposed 2024/25	Proposed 2025/26	
		£ p	£ p	Basis of charge
Offence	Legislation			
Abandoning a vehicle	S2A(1) Refuse Disposal Amenity Act 1978	200.00	200.00	Statutory
Litter	S88(1) Environmental Protection Act 1990	150.00	150.00	Statutory
Community Protection Notice/Public Spaces Protection Order FPN	S48 Anti-Social Behaviour Crime and Policing Act 2014	100.00	100.00	Statutory
Non compliance of Community Protection Notice	S48 Anti-Social Behaviour Crime and Policing Act 2014	100.00	100.00	Statutory
Early payment for Community Protection Notice/Public Spaces Protection Order	S48 Anti-Social Behaviour Crime and Policing Act 2014	80.00	80.00	Statutory
Unauthorised Distribution of Literature	Sch 3A Paragraph 7 (2) Environmental Protection Act 1990	150.00	150.00	Statutory
Fly posting or Graffiti	S43 Anti-Social Behaviour Act 2003	150.00	150.00	Statutory
Fail to produce Authority (Waste Transfer Notes)	S34A Environmental Protection Act 1990	300.00	300.00	Statutory
Fail to furnish documentation (waste carriers licence)	S5B Control of Pollution (Amendment) Act 1989	300.00	300.00	Statutory
Waste receptacles and putting waste out	S47ZA Environmental Protection Act 1990	60.00	60.00	Statutory
Breach of public spaces protection order	S67 Anti-Social Behaviour Crime and Policing Act 2014	100.00	100.00	Statutory
Unauthorised waste disposal	S33 (1)(a) Environmental Protection Act 1990	400.00	400.00	Statutory
If paid within 14 days £300		300.00	300.00	Statutory
Littering from vehicles	Littering From Vehicles outside London(Keepers: Civil Penalties) Regulations 2018	150.00	150.00	Statutory

SCHEDULE OF CHARGES 2025/26

MISC. HEALTH CHARGES

		Proposed 2024/25	Proposed 2025/26	
		£ p	£ p	Basis of charge
<u>Stray Dogs</u>				
Return of seized dog		Daily Kennel Fee	Daily Kennel Fee	
		21.00	25.00 +	Discretionary
			prescribed statutory fine of	
		25.00	25.00 +	Statutory
			vets fees if incurred	
<u>Pest Control</u> - Charged by the contractor	All fees are charged and collected by the contractor in line with the contractor.			Discretionary
<u>Private Water Supplies</u>	Fees will be charged in accordance with Schedule 5 Of the Private water Supply Regs. 2009			Statutory
<u>Pollution Prevention and Control permits</u>	Fees will be charged in accordance with national set levels			Statutory
<u>Domestic & Bulky Refuse</u>				
Collection from domestic premises of bulky refuse		46.68	48.36	Discretionary
Cost for delivery smaller 140 litre bin (blue lidded, black or green)		54.17	56.12	Discretionary
Cost for delivery standard 180 litre black bin		65.54	67.90	Discretionary
Cost for delivery larger 240 litre black bin		62.68	64.94	Discretionary
Cost for delivery standard 240 litre (blue lidded or green)		62.68	64.94	Discretionary
Removal of a bin from a property		38.83	40.23	Discretionary

SCHEDULE OF CHARGES 2025/26

PLANNING MISC. CHARGES

**Proposed
2024/25
£ p**

**Proposed
2025/26
£ p**

Basis of charge

The majority of published reports / documents are available on the Council's website, to download and print. In most cases the Council can provide a hard copy of a published document. However this will be subject to a standard copying charge as below.

(Examples of available documents include: Conservation Area Statements and Maps; Harborough District Local Plan (by policy chapter); Individual Supplementary Planning Guidance Notes; Strategic Housing Land Availability Assessments; Landscape Character and Land Capacity Assessments; and Annual Monitoring Reports).

Planning Advice (applicable from April 2011)

Meetings / Witten Advice:

Strategic Proposal (50+ dwellings)	6,336.00	6443.71 inc vat	Cost Recovery
10,000+ sq m (Commercial)	6,336.00	6443.71 inc vat	Cost Recovery
Major Proposal (10 – 49 dwellings)	3,276.00	3331.69 inc vat	Cost Recovery
1,000 – 10,000 sq m (Commercial)	3,276.00	3331.69 inc vat	Cost Recovery
Minor Proposal (1 –3 dwellings)	696.00	707.83 inc vat	Cost Recovery
< 1,000 sq m. (Commercial)	1,260.00	1281.42 inc vat	Cost Recovery
Minor Proposal (4-6 dwellings)	876.00	890.89 inc vat	Cost Recovery
Minor Proposal (7-9 dwellings)	1,260.00	1281.42 inc vat	Cost Recovery
Householder: Extensions, outbuildings etc	96.00	97.63 inc vat	Cost Recovery
Additional and follow up advice	279.00	283.74 inc vat	Cost Recovery
Team Leader advice required	78.00	79.33 inc vat	Cost Recovery
Information search to meet professional requests	78.00	79.33 inc vat	Cost Recovery
Planning application check request	78.00	79.33 inc vat	Cost Recovery
Planning performance agreement	Case by case calculation based on cost recovery and agreement requirements		Cost Recovery

Application to divert a footpath or bridleway	Fee for application (includes cost of advertising)	2,491.00	2533.35	Cost Recovery
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Publications

Local Plans Proposals Map	Free on website	Free on website
Lutterworth / Mkt. Harborough Map	Free on website	Free on website
Broughton Astley Map	Free on website	Free on website
Kibworth & Smeeton Westerby Map	Free on website	Free on website
Inset Maps	Free on website	Free on website

List of Planning Applications

Per month	Free on website	Free on website
Per year	Free on website	Free on website

Application to join Self Build and Custom Housebuilding Register	94.00	95.60
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SCHEDULE OF CHARGES 2025/26

Legal Fees	Proposed	Proposed	Basis of charge
	2024/25	2025/26	
	£ p	£ p	
Section 106 legal costs	1,872.00	1903.82	Cost Recovery
Section 106 (Deed of Variation)	935.00	950.90	Cost Recovery
Property Transactions (includes Leases and Licences)	cost recovery	cost recovery	Cost Recovery

SCHEDULE OF CHARGES 2025/26

STREET NAMING & NUMBERING	Proposed	Proposed	Basis of charge
	2024/25	2025/26	
	£ p	£ p	
Naming/numbering of 1 property	53.00	53.90	Discretionary
Naming /numbering of 2 to 5 properties (per property)	53.00	53.90	Discretionary
Naming/numbering of more than 5 properties	267.00	271.54 +	Discretionary
	£32 for each additional property	£32.54 for each additional property	Discretionary
Naming of new street	213.00	216.62	Discretionary
Naming/Numbering buildings of multiple occupation	53.00	53.90 +	Discretionary
	£32 each unit/flat within	£32.50 each unit/flat within	Discretionary
Rename single existing property	53.00	53.90	Discretionary
Renumber development	107.00	108.82 +	Discretionary
	£27 per plot	£27.45 per plot	Discretionary
Renaming of street	373.00	379.34 +	Discretionary
	Compensation	Compensation	Discretionary
Confirmation of address details	32.00	32.54	Discretionary

SCHEDULE OF CHARGES 2025/26

ENGINEERING SERVICES	Proposed	Proposed	Basis of charge
	2024/25	2025/26	
	£ p	£ p	
<u>Abandoned cars</u>	Fees will be charged in accordance with The Removal, Storage and Disposal of Vehicles (Prescribed Sums)		Statutory
Removal of vehicle at owners request	54.00	54.00	Statutory
<u>Private Drain Clearance</u>			
Private Drain Clearance	Cost of Contractor rech		Cost of Contractor recharged in full
<u>Drainage investigations:</u>	For 2025/26, now changed to hourly rate rather than set half day fee in earlier years		
Admin based services	92.60	55.54 (per hour/incl VAT)	Cost Recovery
Technical Services	126.50	70.25 (per hour/incl VAT)	Cost Recovery
Site Visit Services	159.20	70.25 (per hour/incl VAT)	Cost Recovery
Private Drain CCTV investigation & report	Please apply for price	Please apply for price	Cost Recovery

SCHEDULE OF CHARGES 2025/26

EVENTS & PROMOTIONS

**Proposed
2024/25
£ p**

**Proposed
2025/26
£ p**

Welland Park Hire – funfair etc

Please apply for price

Please apply for price

Discretionary

MEETING ROOM HIRE AT THE SYMINGTON BUILDING

Up to 60 people

- day rate.

No charge

348.00 incl VAT

Discretionary

- half day rate

No charge

180.00 incl VAT

Discretionary

- hourly rate

No charge

60.00 incl VAT

Discretionary

Up to 12 people

- day rate.

No charge

204.00 incl VAT

Discretionary

- half day rate

No charge

108.00 incl VAT

Discretionary

- hourly rate

No charge

36.00 incl VAT

Discretionary

Up to 2 people

- day rate.

No charge

60.00 incl VAT

Discretionary

- half day rate

No charge

36.00 incl VAT

Discretionary

- hourly rate

No charge

12.00 incl VAT

Discretionary

Catering

- Tea/coffee: per head

No charge

1.80 incl VAT

Discretionary

- Water: per head

No charge

No charge

Discretionary

SCHEDULE OF CHARGES 2025/26

GAMBLING PREMISES

Premises Type		Proposed	Proposed	
		2024/25	2025/26	
		£ p	£ p	
Existing Casinos	Application	5,100.00	5100.00	Statutory
	Annual Fee	3,060.00	3060.00	Statutory
	Variation Fee	2,040.00	2040.00	Statutory
	Transfer of Licence	1,377.00	1377.00	Statutory
	Re-instatement Fee	1,377.00	1377.00	Statutory
New Small Casinos	Application	8,000.00	8000.00	Statutory
	Annual Fee	5,000.00	5000.00	Statutory
	Variation Fee	4,000.00	4000.00	Statutory
	Transfer of Licence	1,800.00	1800.00	Statutory
	Re-instatement Fee	1,800.00	1800.00	Statutory
	Licence Application (provisional statement holders)	3,000.00	3000.00	Statutory
New Large Casinos	Provisional Statement Application	8,000.00	8000.00	Statutory
	Application	#####	10000.00	Statutory
	Annual Fee	#####	10000.00	Statutory
	Variation Fee	5,000.00	5000.00	Statutory
	Transfer of Licence	2,150.00	2150.00	Statutory
	Re-instatement Fee	2,150.00	2150.00	Statutory
	Licence Application (provisional statement holders)	5,000.00	5000.00	Statutory
Regional Casinos	Provisional Statement Application	#####	10000.00	Statutory
	Application	#####	15000.00	Statutory
	Annual Fee	#####	15000.00	Statutory
	Variation Fee	7,500.00	7500.00	Statutory
	Transfer of Licence	6,500.00	6500.00	Statutory
	Re-instatement Fee	6,500.00	6500.00	Statutory
	Licence Application (provisional statement holders)	8,000.00	8000.00	Statutory
Bingo Clubs	Provisional Statement Application	#####	15000.00	Statutory
	Application	3,500.00	3500.00	Statutory
	Annual Fee	900.00	900.00	Statutory
	Variation Fee	1,750.00	1750.00	Statutory
	Transfer of Licence	1,200.00	1200.00	Statutory
	Re-instatement Fee	1,200.00	1200.00	Statutory
	Licence Application (provisional statement holders)	1,200.00	1200.00	Statutory
Tracks	Provisional Statement Application	3,500.00	3500.00	Statutory
	Application	2,500.00	2500.00	Statutory
	Annual Fee	900.00	900.00	Statutory
	Variation Fee	1,250.00	1250.00	Statutory
	Transfer of Licence	950.00	950.00	Statutory
	Re-instatement Fee	950.00	950.00	Statutory
	Licence Application (provisional statement holders)	950.00	950.00	Statutory
Entertainment Centres (FEC)	Provisional Statement Application	2,500.00	2500.00	Statutory
	Application	2,000.00	2000.00	Statutory
	Annual Fee	750.00	750.00	Statutory
	Variation Fee	1,000.00	1000.00	Statutory
	Transfer of Licence	950.00	950.00	Statutory
	Re-instatement Fee	950.00	950.00	Statutory
	Licence Application (provisional statement holders)	950.00	950.00	Statutory
Adult Gaming Centres	Provisional Statement Application	2,000.00	2000.00	Statutory
	Application	2,000.00	2000.00	Statutory
	Annual Fee	900.00	900.00	Statutory
	Variation Fee	1,000.00	1000.00	Statutory
	Transfer of Licence	1,200.00	1200.00	Statutory
	Re-instatement Fee	1,200.00	1200.00	Statutory
Betting Premises	Licence Application (provisional statement holders)	1,200.00	1200.00	Statutory
	Provisional Statement Application	2,000.00	2000.00	Statutory
	Application	3,000.00	3000.00	Statutory
	Annual Fee	600.00	600.00	Statutory
	Variation Fee	1,500.00	1500.00	Statutory
	Transfer of Licence	1,200.00	1200.00	Statutory
Betting Premises	Re-instatement Fee	1,200.00	1200.00	Statutory
	Licence Application (provisional statement holders)	1,200.00	1200.00	Statutory
	Provisional Statement Application	3,000.00	3000.00	Statutory

	Change of Circumstances	51.00	51.00	Statutory
	Copy of Licence	25.00	25.00	Statutory
<u>Prescribed Fees</u>				
FEC Permits	Application	300.00	300.00	Statutory
	Renewal Fee	300.00	300.00	Statutory
	Change of Name	25.00	25.00	Statutory
	Copy of Permit	15.00	15.00	Statutory
Prize Gaming Permits	Application	301.00	301.00	Statutory
	Renewal Fee	301.00	301.00	Statutory
	Change of Name	25.00	25.00	Statutory
	Copy of Permit	15.00	15.00	Statutory
Alcohol Licensed premises - 2 or less machin	Application Fee	50.00	50.00	Statutory
Alcohol Licensed premises - more than 2 mac	Application Fee	150.00	150.00	Statutory
	Annual Fee	50.00	50.00	Statutory
	Change of Name	25.00	25.00	Statutory
	Copy of Permit	15.00	15.00	Statutory
	Variation Fee	100.00	100.00	Statutory
	Transfer	25.00	25.00	Statutory
Club Gaming Permit	Application Fee	200.00	200.00	Statutory
	Annual Fee	50.00	50.00	Statutory
	Renewal Fee	200.00	200.00	Statutory
	Transitional Application Fee	100.00	100.00	Statutory
	Copy of Permit	15.00	15.00	Statutory
	Variation Fee	100.00	100.00	Statutory
Club Gaming Machine Permit	Application Fee	200.00	200.00	Statutory
	Annual Fee	50.00	50.00	Statutory
	Renewal Fee	200.00	200.00	Statutory
	Transitional Application Fee	100.00	100.00	Statutory
	Copy of Permit	15.00	15.00	Statutory
	Variation Fee	100.00	100.00	Statutory
Small Lotteries Registration	Application Fee	40.00	40.00	Statutory
	Renewal Fee	20.00	20.00	Statutory
	Copy of Permit	15.00	15.00	Statutory
Temporary Use Notice		425.00	425.00	Statutory

SCHEDULE OF CHARGES 2025/26

Miscellaneous

Proposed	Proposed
2024/25	2025/26
£ p	£ p

Publications

Statement of Accounts & Annual Report (inc postage)	Free on website	Free on website	Statutory
Copying	Cost + Admin	Cost + Admin	Discretionary

Building Regulations

The Building (amendment of prescribed fees) Regulations, are available from the Building Control Section.

Court Costs

Council Tax - Summons	52.00	52.88	Cost recovery
Council Tax - Justice	0.50	0.51	Cost recovery
Council Tax - Liability Order	22.00	22.37	Cost recovery
	-	0.00	
Business Rates - Summons	57.50	58.48	Cost recovery
Business Rates - Justice	0.50	0.51	Cost recovery
Business Rates - Liability Order	36.00	36.61	Cost recovery

These fees and charges are correct at the time of reporting but there may be changes or new charges throughout the year that will be agreed by the and the S151 Officer and the respective service portfolio holder.

Briefing Paper

CIPFA Resilience Index 2024

Each year the Chartered Institute of Public Finance & Accountancy (CIPFA) publishes its annual resilience index for each Council; the index is based on the preceding years financial statements and provides comparators between different Councils.

CIPFA issued its 2024 index in early January, a link to the “free to use” CIPFA index is [here](#).

What follows is a general commentary on the results for Harborough District Council (HDC) and some comparisons to CIPFA “near neighbour” group authorities.

The index is based on the 2023/24 Statement of Accounts.

The Resilience Index and this commentary is divided into 3 sets of indicators:

1. “General” Resilience Indicators.
2. “Reserves” Resilience Indicators.
3. Auditors Value for Money (VfM) Assessment, in respect of this section no further commentary is shown here because the index says, “refer to local authority website”. The most recent external audit “Value for Money” assessment was reported to the Audit & Standards Committee in January 2025. ¹⁵At the time of drafting this report the auditors continue to audit the Councils 2023/24 accounts.

¹⁵ Audit & Standards Committee, 29 January 2025; [Covering Report](#), [Appendix 1: Interim Auditor’s Annual Report](#); [Appendix 2: Value for Money 2023/24: Auditors Assessment, Recommendations and Management Response](#)

Regarding the CIPFA “near neighbour” group that HDC is compared to for 2023/24, the Councils included are the following district councils (lower tier); Bromsgrove, East Cambridgeshire, East Hampshire, Lichfield, Ribble Valley, Rushcliffe, South Oxfordshire, Test Valley, Tewkesbury, Uttlesford, Winchester, Wychavon. Please note that no comparison is provided to previous years because the Councils family group has changed – consequently any such comparison would give spurious results.

Summary Conclusions

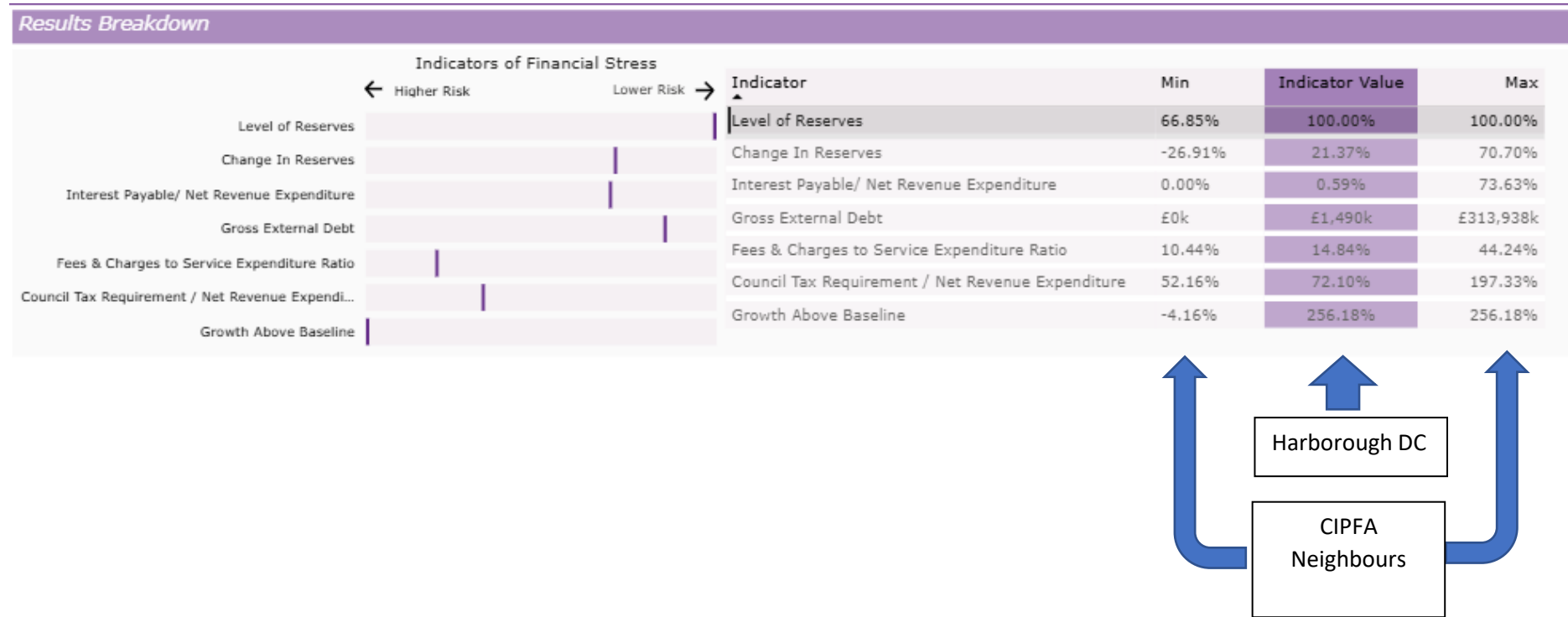
The CIPFA resilience index for HDC represents fairly the current position for the Council for 2023/24 in that following approval of the Reserves Strategy, the council has been able to maintain the General Fund (Unallocated) Reserve over each year of the MTFS. Further, service expenditure continues to increase whilst government grant decreases – showing increasing (and therefore higher risk) variations with less “reliant” income streams.

As part of the 2025/26 Budget and Medium-Term Financial Strategy, the Council continues to address many of these issues; including reviewing budgets, implementation of the Reserves Strategy and more transparent and open budget monitoring and reporting.

Clive Mason; Director of Resources (and s.151 Officer), February 2025

1. “General” Resilience Indicators

CIPFA Index 2024 (based on 2023/24 outturn)



In the main, the 2024 general resilience indicators are showing a fair mix of risk which is quite representative of the council’s position in respect of general resilience. The commentary below reflects general comments; in respect of:

- **Reserves**; the general reserves sustainability score shows the council at low risk, this is not surprising as total reserves at the end of 2023/24 totalled £15.5m. For 2024/25 it is anticipated that reserves will total £19.3m, so the index would be even more positive. Reserves do fall in subsequent years, but this is due to budgeted commitments and to me the forecast future years budget gap from the Financial Sustainability Earmarked Reserve.
- **Level of Reserves**; this is a spurious result. This indicator looks at the level of reserves relating to net revenue expenditure. For 2023/24, with reserves of £15.5m and net expenditure at £12.5m the indicator should show a lower risk position (i.e. reserves exceeding net expenditure by 24%. What this indicator could be showing is the level of “unallocated general fund

reserve” as a proportion of net expenditure. Members will recall that the council set a minimum level of unallocated general fund reserve of 20% in February 2021 - firstly it should be noted that there is no “set or determined” minimum, it is for each council to decide.

- **Gross external debt**; our external debt is quite low compared to the range.
- **CTax Requirement/Net Revenue Expenditure**; this is higher risk and is fair. It shows that we are relatively highly geared in respect of Council Tax i.e. for 20223/27, council tax was 54% of net expenditure (£6.8m/£12.5m); compared to the budget requirement council tax was 37%; both are high rates.
- **Growth Above Baseline**; this is high risk and is fair. It is widely known that the council is in a high growth area and the risk from a combination of council tax (residential growth) and business rates (business growth) is significant.

What now follows is a more detailed commentary in respect of each of the “General Resilience Indicators”.

1.1 Reserves Sustainability Measure

Reserves Sustainability Measure	0.00	100.00	100.00
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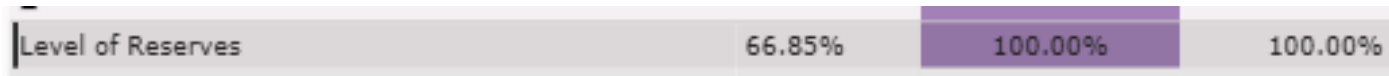
CIPFA Definition: This indicator is the ratio between the current level of reserves and the average change in reserves in each of the past three years. A negative value (which implies reserves have increased) or one greater than 100 is recoded to 100.

For HDC: This indicates that reserves have remained sustainable over the past 3 years.

Conclusion: Nothing further to add.



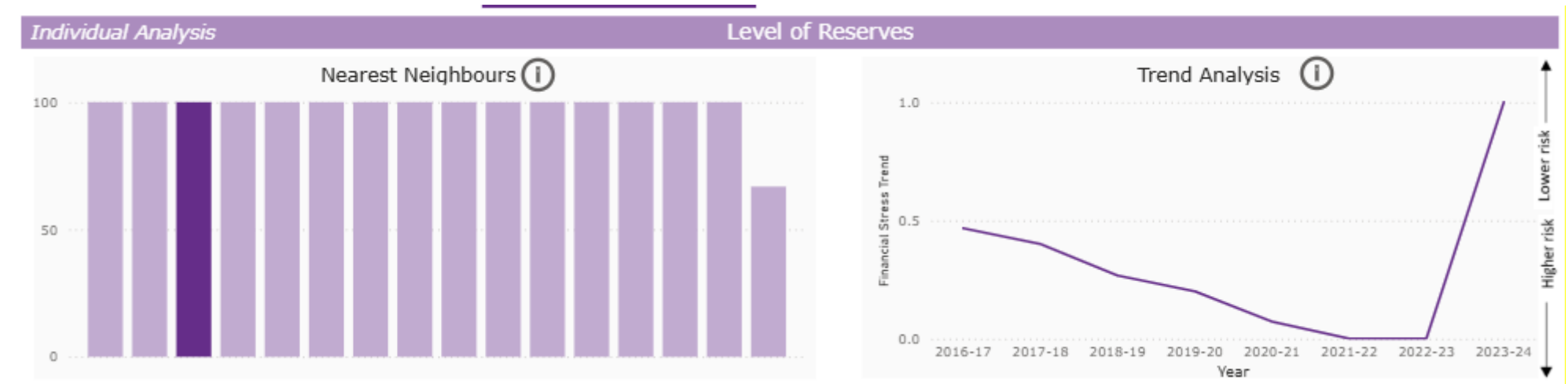
1.2 Level of Reserves



CIPFA Definition: This is the ratio of the current level of reserves (total useable excluding public health & schools) to the council's net revenue expenditure. CIPFA have set the figure at 100% for a small number of district councils to remove the impact of extreme outliers.

For HDC: This shows that the level of reserves held by the Council is more than net revenue expenditure (i.e. 100%) – therefore a very prudent position. Upon comparison to other Councils the level of reserves held is not as much as other Councils as HDC is in the lower half of the comparator group. Further, the trend in stress has been decreasing as the proportion of reserves compared to expenditure has increased.

Conclusion: This shows that the Council has been cautious in its use of reserves i.e. maintaining reserves > net revenue expenditure. It does appear that other Councils have followed a similar approach. In reality; however, this means that reserves have not been actively employed to provide a means to invest either in services or local communities. What this high-level analysis does not show is the proportion of earmarked to general reserves; as reported previously HDC has maintained a very high level of earmarked and Unallocated General Reserves at 20% of net expenditure.



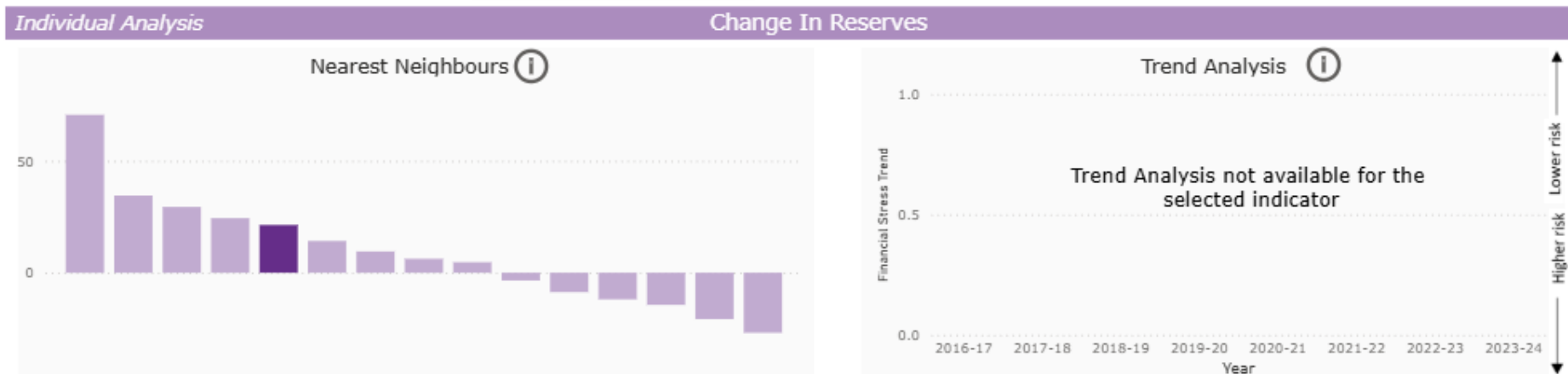
1.3 Change in Reserves

Change In Reserves	-26.91%	21.37%	70.70%
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CIPFA Definition: This indicator shows the percentage change in reserves (total useable excluding public health and schools) over the past three years.

For HDC: This shows that the level of reserves held by the Council has increased by 21% over the past 3 years.

Conclusion: This shows that the Council has continued to maintain good levels of reserves and been able to deliver services in a cost-effective way within using its reserves in an uncontrollable manner.



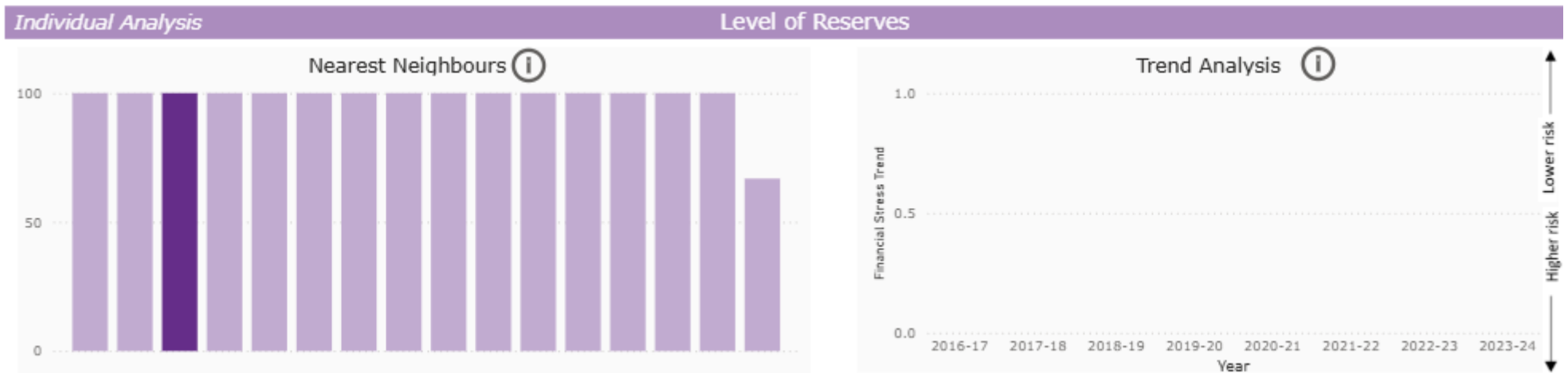
1.4 Interest Payable / Net Revenue Expenditure

Interest Payable/ Net Revenue Expenditure	0.00%	0.59%	73.63%
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CIPFA Definition: This indicator is the ratio of Interest Payable and Net Revenue Expenditure

For HDC: Interest payable is just over ½%, which is insignificant. Further there is no increase in interest payments which shows no change in debt payable.

Conclusion: This is a very prudent approach and does permit the maximum resources to be used to meet day-to-day spend. However, what must be remembered, debt does allow organisations to provide long-term investment, and this index does show that other Councils are potentially investing more in longer term investment initiatives.



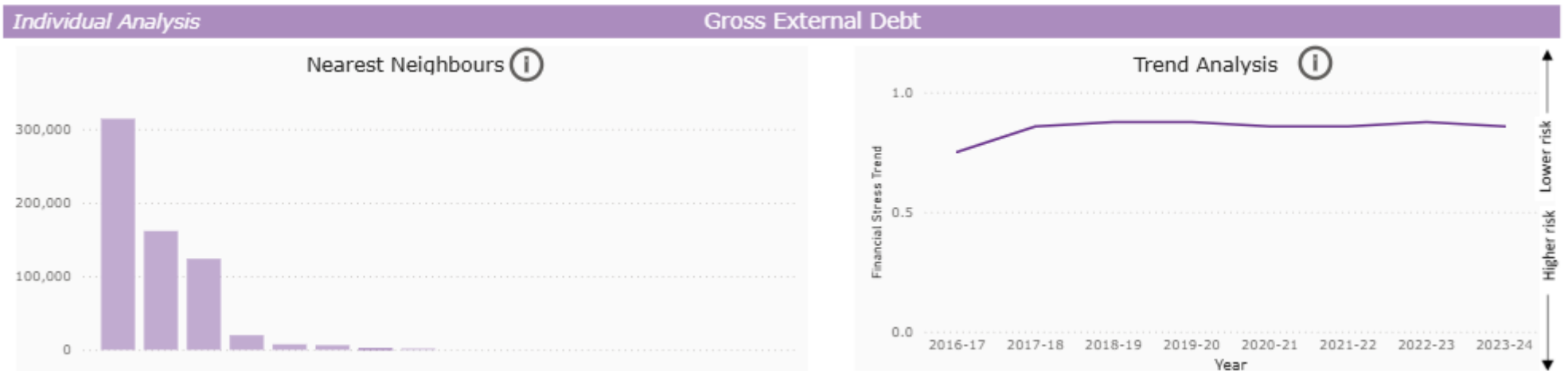
1.5 Gross External Debt

Gross External Debt	£0k	£1,490k	£313,938k
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CIPFA Definition: This indicator compares the gross external debt held by a Council.

For HDC: Compared to other Councils the amount of debt is minimal. However, as the trend analysis shows, risk to the Council because of external debt is reducing – primarily because each year the amount of principal owed is reducing.

Conclusions: Debt is an active element of any organisations ongoing fiscal performance. But as the Council has not actively sought to increase the amount of external debt the amount of gross external debt is becoming lower risk as time progresses; this inevitably means that cash resources can be used to finance capital or other investments.



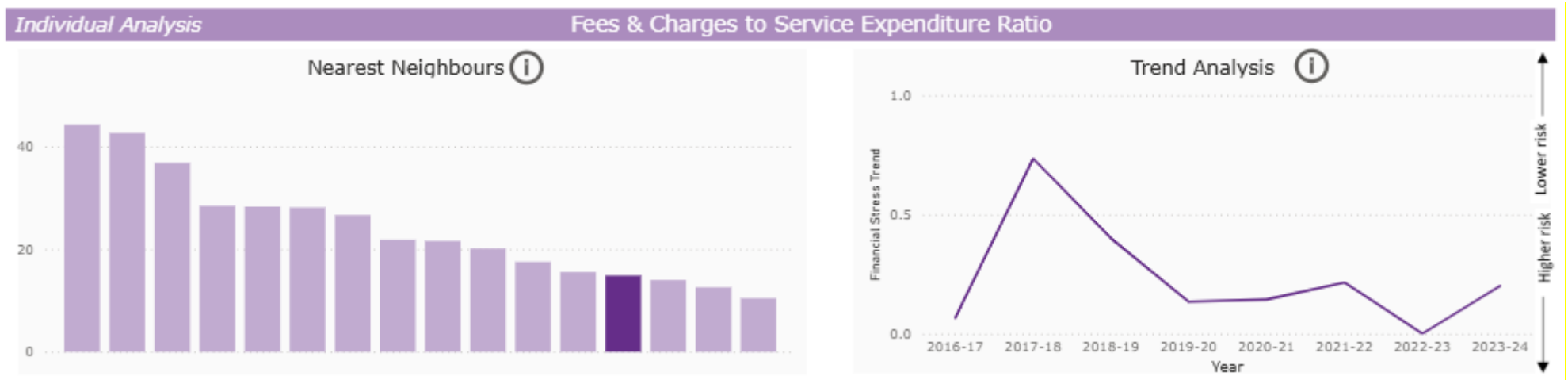
1.6 Fees & Charges to Service Expenditure Ratio

Fees & Charges to Service Expenditure Ratio	10.44%	14.84%	44.24%
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CIPFA Definition: This indicator shows the proportion of fees and charges against the council's total service expenditure.

For HDC: Compared to other Councils, the proportion of fees and charges is less than average. However, the trend does show that funding risk is decreasing i.e. the Council is generating more income from fees & charges.

Conclusions: With reductions in grant, it is expected that fees & charges will become an ever more important source of income to support day-to-day service expenditure. Consequently, it is imperative that the Council ensures that it collects amounts owed promptly and robustly. Further, it must ensure that it is maximising its income sources; this is because this will help it to meet the ever-increasing demand for services – but the balance between “over reliance” and “just right” needs to be weighed carefully. No matter what though, discretionary fees and charges should be increased wherever possible to ensure that, as a minimum, they keep pace with inflation.



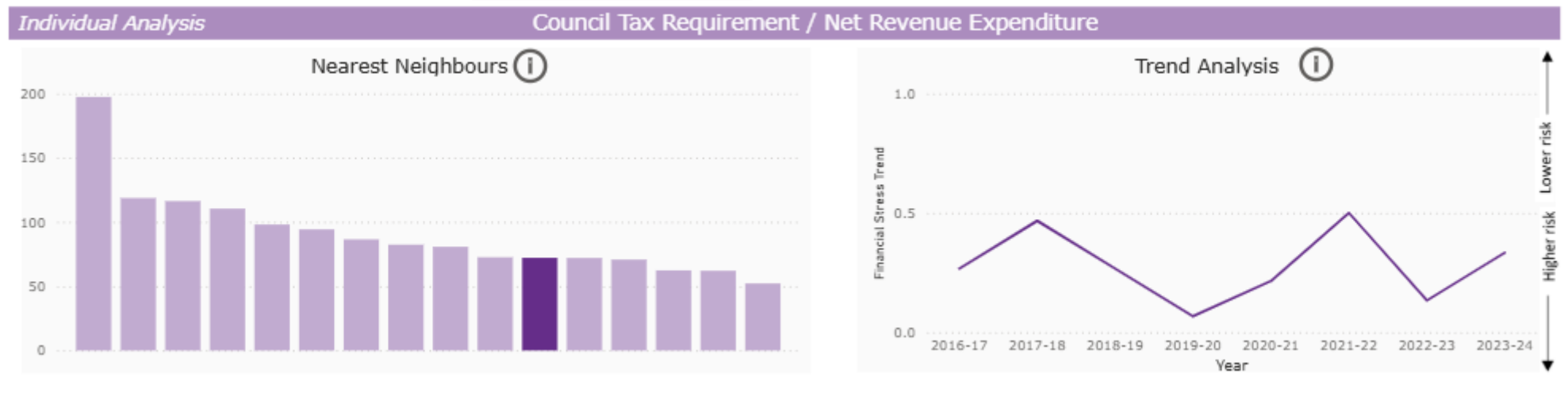
1.7 Council tax Requirement / Net Revenue Expenditure

Council Tax Requirement / Net Revenue Expenditure	52.16%	72.10%	197.33%
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CIPFA Definition: This indicator shows the ratio of council tax as a proportion of net expenditure.

For HDC: Compared to other Councils, the proportion of council tax is at the lower end of the comparative spectrum. However, like the fees & charges indices, as government grant decreases the proportion of council tax as a means of financing increases and therefore dependency on council tax as an income source increases – which then increases risk.

Conclusions: With reductions in government grant, it is expected that reliance on council tax will become an increasing source of income. Consequently, it is imperative that the Council ensures that it collects amounts owed promptly. The government’s annual assessment of a Councils “core spending power” includes council tax as one of its primary sources of income and it assumes that Councils will increase its council tax by the maximum permissible. Also, with the Council now increasing Council Tax, it has been able to “halt” the structural funding decline that the years of no increase were brought to bear.



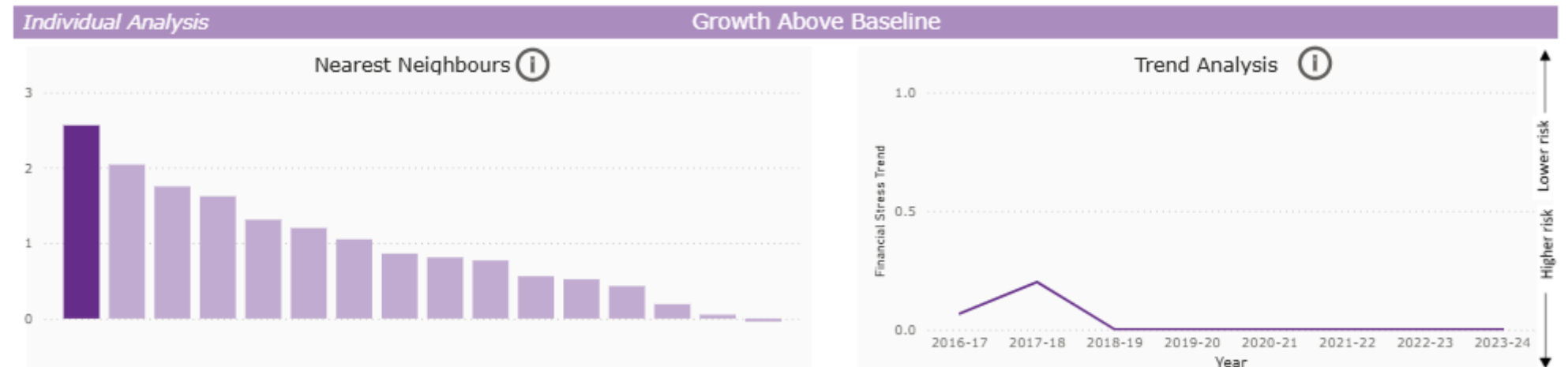
1.8 Growth Above Baseline

Growth Above Baseline	-4.16%	256.18%	256.18%
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CIPFA Definition: This indicator is calculated as the difference between the baseline funding level and retained rates, over the baseline funding level.

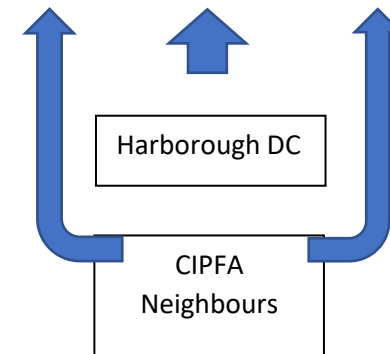
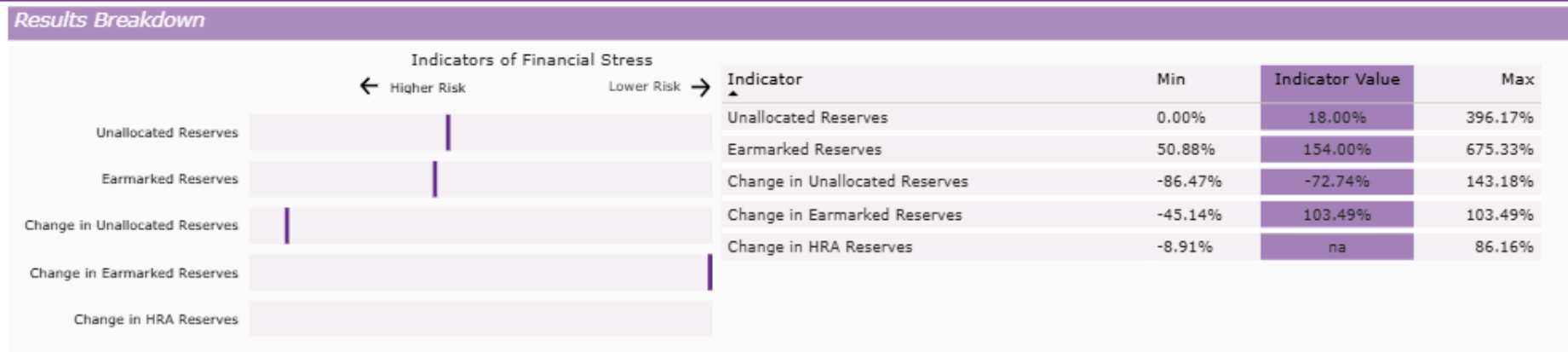
For HDC: Compared to other Councils, this clearly shows that “growth” within business rates is a key element of how the Council is financed; this is reflective of the local commercial market. This is also reflected in the trend analysis, in that HDC is certainly at the higher end of the risk axis’s.

Conclusions: The Council should ensure that it enables commercial development to continue; it is in a prime location to achieve this. However, it should also seek to ensure that it diversifies its income sources.



2. “General” Resilience Indicators

The results of the “reserve resilience indicators” is shown below, with HDC being the middled (highlighted) block of information (this pattern is the same throughout this briefing). The Min and Max amounts are the extremes when compared the CIPFA near neighbour group



What now follows is a more detailed commentary in respect of each of the “Reserve Resilience Indicators

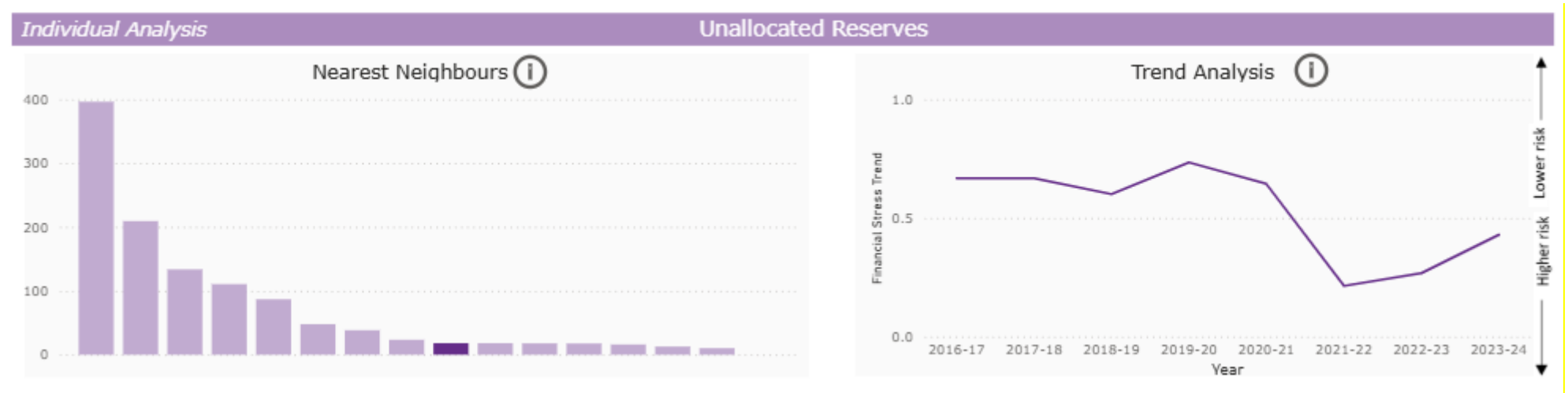
2.1 Unallocated Reserves

Unallocated Reserves	0.00%	18.00%	396.17%
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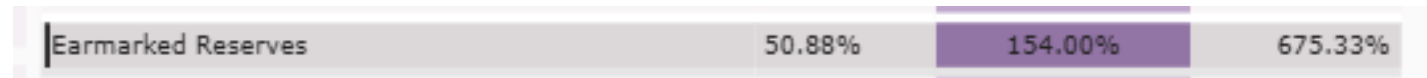
CIPFA Definition: This indicator is calculated as the ratio of unallocated reserves to net revenue expenditure.

For HDC: In February 2021 Council approved the Reserves Strategy; the first such strategy of its kind. This introduced an Unallocated General Reserve of 20% of net expenditure. This approach allows the balance of general fund reserves to be allocated (earmarked) to mitigate risk or prioritised to meet priorities (this is indicated by the drop in reserves) but maintain a contingency reserve for unforeseen events. It is this reserve that is pivotal in maintain financial sustainability.

Conclusions: The application of a minimum level of reserves does mean the council can appropriately allocate resources to meet priorities whilst maintaining an effective contingency reserve. Since 2021/22, and the end of the special grants relating to the pandemic and reductions in net expenditure, the trend in unallocated reserves has increased reflecting the increase in net expenditure.



2.2 Earmarked Reserves



CIPFA Definition: This indicator is calculated as the ratio of earmarked reserves (excluding public health and schools) to net revenue expenditure.

For HDC: Earmarked reserves make-up a small proportion of the Councils overall general reserves and as shown below, when compared to other Councils the amount allocated is not significant. Further, the trend analysis is also showing that the HDC has a lower number of reserves earmarked which indicates that the risk of under provision may mean that the resources are not being allocated to meet known risks and demands. However, in contrast, as noted in 2.1, the Council was holding significant Unallocated reserves so any shortfall could be met from that general reserve allocation.

Conclusions: Earmarked reserves should be used to meet known or potential future risks; also, to earmark funds for future investment opportunities. As noted in 2.1, the new Reserves Strategy will address this issue directly.

