



Hinckley & Bosworth
Borough Council

Forward timetable of consultation and decision making

Council 22 February 2024

Wards affected: All

CALCULATION OF COUNCIL TAX FOR 2024/25

Report of Head of Finance

1. Purpose of report

1.1 To obtain approval of Council Tax for 2024/25.

2. Recommendation

2.1 That the following be approved in accordance with the Local Government Finance Act (1992) for 2024/25:

- (a) £65,032,814, being the aggregate of the amounts, which the Council estimates for the items set out in Section 31A (2) of the Act. **(Gross Expenditure on General Fund Services, Special District Expenses and Parish Precepts)**
- (b) £56,095,425, being the aggregate of the amounts which the Council estimates for the items set out in Section 31A (3) of the Act. **(Gross Income including External Financing and the Use of Reserves)**
- (c) £8,937,389, being the amount by which the aggregate at (a) above exceeds the aggregate at (b) above calculated by the Council, in accordance with Section 31A (4) of the Act as its Council Tax requirement for the year **(Amount to be Funded from Council Tax, including Special expenses and Parish precepts)**
- (d) £154.87, being the amount calculated by the Council, in accordance with Section 31 (B) of the Act, as the basic amount of its Council Tax for the year. **(Average Local Council Tax, not including Parish Precepts)**
- (e) A Band D Council Tax for Borough wide services, excluding Special Expenses and Parish Council precepts, of £135.50.

- (f) An average Band D Council Tax relating to Borough wide services and an average of Special Expenses and Parish Council services of £224.63.
- (g) Appendix B being the Council Tax for the HBBC District divided by the tax base, including amounts for the Leicestershire County Council, The Office of the Police & Crime Commissioner for Leicestershire, and Leicester, Leicestershire & Rutland Combined Fire Authority and for each area and valuation. **(Council Tax Band Charges for each Parish and Special Expense area)**

3. Background to the report

- 3.1 The General Fund revenue budget for 2024/25 has been drawn up in accordance with the principles set out in the General Fund revenue budget 2024/25 presented alongside this report.
- 3.2 The Council Tax Base for 2024/25 is 39,788.0 and was approved, in accordance with the delegation scheme by the Head of Finance (S151 Officer) on 12th December 2023.
- 3.3 In addition to the Borough wide element, the Borough Council, as billing authority, has to collect Council Tax on behalf of the County Council, the Office of the Police and Crime Commissioner, the Fire and Rescue Service, Parish Councils and the Special Expenses Area. These other bodies issue precepts to the Borough Council specifying the amounts to be collected. These amounts are then paid over during the year in accordance with statutory timescales.
- 3.4 The full Capital & Revenue Estimates the “Budget Book” detailing further details on all Council budgets is available upon request and will be uploaded onto the intranet. Members are requested to raise any specific questions directly with the Head of Finance or the relevant service manager.

Council Tax 2024/25

- 3.5 The approved budgets for this Council result in an average increase in Council Tax excluding the Special Expenses area of Hinckley of 3.83% and including the Special Expenses area of Hinckley of 3.34%.
- 3.6 The proposed levels of increases for each of the precepting bodies are as follows:
 - Leicestershire County Council – 4.99%
 - The Office of the Police & Crime Commissioner for Leicestershire – 4.76%
 - Leicester, Leicestershire & Rutland Combined Fire Authority – 2.98%

3.7 Based on these levels the resulting Council Tax amount for each valuation band is as follows:

Valuation Band	A £	B £	C £	D £	E £	F £	G £	H £
Leicestershire County Council *	1,067.72	1,245.67	1,423.63	1,601.58	1,957.49	2,313.39	2,669.30	3,203.16
The Office of the Police & Crime Commissioner for Leicestershire	190.82	222.62	254.43	286.23	349.84	413.44	477.05	572.46
Leicester, Leicestershire & Rutland Combined Fire Authority**	54.44	63.51	72.58	81.65	99.80	117.94	136.09	163.30

* At the time of writing this report the precept for Leicestershire County Council is awaiting final approval by their appropriate committee to take place on 21st February 2024.

** At the time of writing this report the precept for Leicester, Leicestershire & Rutland Combined Fire Authority is awaiting final approval by their appropriate committee to take place on 14th February 2024.

3.8 The average 2024/25 Council Tax relating to Parish Council items of expenditure, including Special Expenses, for Band D is £89.13, an increase of 9.04% over 2023/24.

3.9 The average total amount of Council Tax due at Band D will be £2,194.09 for 2024/25, an increase of 4.97% over 2023/24. The actual percentage increase for each taxpayer will vary depending on the area in which they live. In summary, the average band D Council Tax is made up as follows:

	2024/25 Council Tax	2023/24 Council Tax	Increase
Leicestershire County Council	£1,601.58	£1,525.46	4.99%
The Office of the Police & Crime Commissioner for Leicestershire	£286.23	£273.23	4.76%
Leicester, Leicestershire & Rutland Combined Fire Authority	£81.65	£79.29	2.98%
Hinckley & Bosworth Borough Council Including Special Expenses	£154.87	£149.87	3.34%
Parish Councils	£69.76	£62.37	11.85%
Total Council Tax	£2,194.09	£2,090.22	4.97%

4. Exemptions in accordance with the Access to Information procedure rules

4.1 Report taken in open session.

5. Financial implications AWJ

5.1 Contained in the body of the report

6. Legal implications MR

- 6.1 The Local Government Finance Act 1992 and the Local Authorities (Calculation of Council Tax Base) Regulations 1992 (as amended) set out the requirement for the Council to confirm and formally approve its Council Tax Base and notify it to its precepting bodies.

Precept setting must be completed and submitted to the Council by the 31st March by precepting bodies. In the event this deadline is missed the Billing Authorities (Anticipation of Precepts) Regulations 1992 contain provisions for anticipating the precept, provided they have issued one in the last three years immediately previous.

7. Corporate Plan implications

- 7.1 Council Tax levels will have an indirect impact on all Corporate Plan targets.

8. Consultation

- 8.1 All budget holders, Corporate Operations Board and the Strategic Leadership Board have been consulted throughout the budget setting process.

9. Risk implications

- 9.1 It is the Council's policy to proactively identify and manage significant risks which may prevent delivery of business objectives.
- 9.2 It is not possible to eliminate or manage all risks all of the time and risks will remain which have not been identified. However, it is the officer's opinion based on the information available, that the significant risks associated with this decision / project have been identified, assessed and that controls are in place to manage them effectively.
- 9.3 The following significant risks associated with this report / decisions were identified from this assessment:

Risk Description	Mitigating actions	Owner
That the Council has insufficient resources to meet its aspirations and cannot set a balanced budget	<p>A budget strategy is produced to ensure that the objectives of the budget exercise are known throughout the organisation.</p> <p>The budget is scrutinised on an ongoing basis to ensure that assumptions are robust and reflective of financial performance.</p> <p>Sufficient levels of reserves and balances are maintained to ensure financial resilience</p>	A Wilson

10. Knowing your community – equality and rural implications

- 10.1 Precepts for parishes will fund expenditure on their services. Rural communities also benefit from services provided by other precepting authorities.
- 10.2 Various Council Tax concessions are available. These concessions are in accordance with rules set by MHCLG

11. Climate implications

- 11.1 There are no direct implications arising from this report

12. Corporate implications

- 12.1 By submitting this report, the report author has taken the following into account:
- Community Safety implications
 - Environmental implications
 - ICT implications
 - Asset Management implications
 - Procurement implications
 - Human Resources implications
 - Planning implications
 - Data Protection implications
 - Voluntary Sector

Background papers: DCLG/ MHCLG notifications
Contact officer: Ashley Wilson (Head of Finance) Ext 5609
Executive member: Cllr K Lynch

APPENDIX A: Council Tax breakdown

	£	£	£
Gross Income / Expenditure	47,527,493	(65,032,814)	(17,505,321)
National Non-Domestic Rates Baseline	3,025,725		3,025,725
New Homes Bonus	493,397		493,397
Collection Fund Deficit	132,543		132,543
National Non-Domestic Rates retained above Baseline	4,351,944		4,351,944
Lower Tier Support Grant	546,179		546,179
Services Grant	18,144		18,144
Total	56,095,425	(65,032,814)	(8,937,389)
Council Tax requirement (net position)		(8,937,389)	
			Council Tax at Band D
HBBC		5,391,096	135.50
Special Expenses		770,694	19.37
Council tax for the Borough		6,161,790	154.87
Parishes		2,775,599	69.76
Total		8,937,389	224.63
Preceptors other than parishes			
Leicestershire County Council	63,723,689		1,601.58
Leicester, Leicestershire & Rutland Combined Fire Authority	3,248,803		81.65
The Office of the Police & Crime Commissioner for Leicestershire	11,388,527		286.23
Council Tax All Services 2024/25	87,298,408		2,194.09
£2,194.09 represents the Average Band D Council Tax payable to cover all Borough Council, Special Expense, Parish Council, County Council, Fire and Police Services. This average represents a 4.97% increase on 2023/24			

	Total £
HBBC Budget Requirement 2024/25 Excluding Special Expenses and Parish precepts	13,959,028
LESS External Funding:	
National Non-Domestic Rates Baseline	(3,025,725)
New Homes Bonus	(493,397)
Collection Fund (Surplus)/ Deficit	(132,543)
National Non-Domestic Rates retained above baseline	(4,351,944)
Lower Tier Support Grant	(546,179)
Services Grant	(18,144)
	(8,567,932)
Funding from Council Taxpayer	5,391,096

APPENDIX B

Council Tax 2024/25

Valuation Band	A	B	C	D	E	F	G	H
Proportion Of Band D	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9
	£p	£p	£p	£p	£p	£p	£p	£p
Parish								
Hinckley	1,449.18	1,690.70	1,932.24	2,173.76	2,656.83	3,139.87	3,622.94	4,347.52
Bagworth	1,498.95	1,748.77	1,998.60	2,248.42	2,748.08	3,247.71	3,747.37	4,496.84
Barlestone	1,481.31	1,728.19	1,975.08	2,221.96	2,715.74	3,209.49	3,703.27	4,443.92
Barwell	1,470.66	1,715.77	1,960.89	2,205.99	2,696.22	3,186.42	3,676.65	4,411.98
Burbage	1,455.04	1,697.54	1,940.05	2,182.55	2,667.57	3,152.56	3,637.59	4,365.10
Cadeby	1,437.10	1,676.61	1,916.13	2,155.64	2,634.68	3,113.69	3,592.73	4,311.28
Carlton	1,437.21	1,676.75	1,916.29	2,155.82	2,634.90	3,113.95	3,593.03	4,311.64
Desford	1,470.14	1,715.15	1,960.18	2,205.20	2,695.26	3,185.28	3,675.34	4,410.40
Earl Shilton	1,467.26	1,711.79	1,956.34	2,200.88	2,689.97	3,179.04	3,668.13	4,401.76
Groby	1,480.57	1,727.32	1,974.09	2,220.85	2,714.38	3,207.88	3,701.42	4,441.70
Higham	1,436.07	1,675.41	1,914.76	2,154.10	2,632.80	3,111.47	3,590.18	4,308.20
Market Bosworth	1,487.55	1,735.47	1,983.39	2,231.31	2,727.17	3,223.00	3,718.86	4,462.62
Markfield	1,470.98	1,716.13	1,961.30	2,206.46	2,696.80	3,187.10	3,677.44	4,412.92
Nailstone	1,464.27	1,708.31	1,952.36	2,196.40	2,684.50	3,172.57	3,660.67	4,392.80
Newbold Verdon	1,455.79	1,698.42	1,941.06	2,183.68	2,668.96	3,154.20	3,639.47	4,367.36
Osbaston	1,460.68	1,704.12	1,947.57	2,191.01	2,677.91	3,164.78	3,651.69	4,382.02
Peckleton	1,461.87	1,705.51	1,949.16	2,192.80	2,680.10	3,167.37	3,654.67	4,385.60
Ratby	1,501.87	1,752.17	2,002.49	2,252.79	2,753.43	3,254.03	3,754.66	4,505.58
Shackerstone	1,455.37	1,697.93	1,940.49	2,183.05	2,668.18	3,153.29	3,638.42	4,366.10
Sheepy	1,443.45	1,684.02	1,924.60	2,165.17	2,646.33	3,127.46	3,608.62	4,330.34
Stanton-U-Bardon	1,445.74	1,686.69	1,927.65	2,168.60	2,650.52	3,132.41	3,614.33	4,337.20
Stoke Golding	1,465.38	1,709.61	1,953.84	2,198.07	2,686.54	3,174.98	3,663.45	4,396.14
Sutton Cheney	1,461.27	1,704.81	1,948.36	2,191.90	2,678.99	3,166.06	3,653.16	4,383.80
Twycross	1,450.22	1,691.92	1,933.63	2,175.33	2,658.74	3,142.13	3,625.55	4,350.66
Witherley	1,456.44	1,699.18	1,941.92	2,184.66	2,670.15	3,155.61	3,641.10	4,369.32