

MOTION TO AMEND THE PROPOSED COUNCIL BUDGET 2026/27

East Leake Independent Group

Proposed by: Cllr Carys Thomas

Seconded by: Cllr Lesley Way

This motion is to amend the Rushcliffe Borough Council 2026/27 budget to include the addition of:

1. Repay the West Bridgford Special Expense revenue deficit of £90k over 2 years (26/27 and 27/28) as opposed to over 3 years
2. Reduce the projected deficit budget by maximising council tax increase (RBC plus Special Expense) to 2.99% taking into account the above adjustment
3. Make explicit financial provision for masterplans for Ruddington and Keyworth as well as East Leake by adding a further £100k to the budget funded from reserves

PROPOSAL 1

BACKGROUND INFORMATION

The West Bridgford Special Expense should be set so that it fully covers the costs of running the West Bridgford assets. Historically, the amount collected from the precept has not been sufficient to cover actual spend. As at 31 March 2025 this deficit amounted to £184K. Planned repayments of the revenue deficit in 2025/26 will bring this down to £90K (subject to the year-end outturn position). The budget as presented proposes additional annuity payments of £30k in 2026/27, 2027/28 and 2028/29 to bring this to zero over three years.

Parish Councils have to balance their own books. As an unparished area West Bridgford has been able to borrow from Rushcliffe to support its budget, but the cost is borne by all Rushcliffe residents. In our alternative budget we propose reducing the time scale for repaying this West Bridgford debt to Rushcliffe from three years to two years. This still provides support to West Bridgford but will bring the Special Expenses back into revenue balance before council reorganisation comes into effect.

This amendment will increase the WB Special Expense payment for 26/27 by just 96p for a band D home.

AMENDMENT 1

Clear the West Bridgford Special Expense deficit of £90k over 2 years (26/27 and 27/28) as opposed to over 3 years

MANAGEMENT COMMENTS

The WBSE Group with local ward members are responsible for determining the WBSE budget for recommendation to Full Council as they have been elected to represent their local community.

LEGAL COMMENTS

The decision to approve the WBSE local tax is the responsibility of Full Council. There are no specific legal issues with this paper as long as the overall Council Tax increase (for both the Rushcliffe Borough element and the Special Expenses) remains within the referendum limit. If the change is agreed the Technical Report to set the Council Tax, following this item, will have to be recalculated and reissued.

FINANCIAL COMMENTS (\$151)

West Bridgford Special Expenses Group with local ward members have agreed a process to repay the deficit over 3 years. Clearing the deficit sooner is desirable (to reduce the liability prior to LGR) but this has to be

balanced with increasing the local tax. Increasing the special expense element of the council tax charge restricts the amount to which the RBC element can be increased as the total of both must be within the referendum limits. It is the opinion of the S151 that this is a feasible proposal given the headroom a Council Tax freeze creates.

Appendix A - Table 3 on the attached in particular show the impact of the increase. This would increase the band D payable for 2026/27 to West Bridgford tax payers from £67.40 to £68.36, this represents an increase of 3.95% to 5.43% or £0.96. Tables 2,6, 7, 11 and 14, Appendices 1 and 2 depict further impact and the domino effect of the change across the MTFS.

Can the S151 Officer and Monitoring Officer confirm that the proposed amendments, if adopted, would result in a legally balance budget?

Yes

PROPOSAL 2

BACKGROUND INFORMATION

Changes to the final settlement were announced at Cabinet on 10 February 2026. The amended paperwork shows a reduction in Core Spending Power of £0.623M in 2027/28 and £0.658M in 2028/29. A budget deficit of £0.186M is shown for 2027/28 (council transition year) and £0.924M for 2028/29 (first year of new council), with a resultant net deficit position of £0.815M over the next 5 years.

Presenting the new council with deficit budgets, particularly a significant one for its first year of operation, does not reflect Rushcliffe's image of itself as a well-run council that performs well financially. We believe it is the future interest of Rushcliffe residents that services, assets, and finances are handed over in the best possible state.

Freezing Council Tax will send a clear message that Rushcliffe has ample resources despite receiving reduced Government funding this year. This message could adversely impact future funding and grant allocation from central Government and the EMCCA and ultimately our residents will lose much more than the £4.56 they will save this year.

The amended budget is the prudent course – it would remove the deficit in 27/28, reduce the deficit in 28/29, and turn the net 5-year deficit into a surplus.

AMENDMENT 2

Improve deficit budget projections by maximising council tax increase (RBC plus Special Expense) to 2.99% after taking into account proposal 1.

MANAGEMENT COMMENTS

The more income the Council generates relieves pressure on services both now and in the future, improves financial resilience and enables the Council to more easily mitigate risks.

LEGAL COMMENTS

There are no specific legal issues with this paper as long as the overall Council Tax increase (for both the Rushcliffe Borough element and the Special Expenses) remains within the referendum limit. If the change is agreed the Technical Report to set the Council Tax, following this item, will have to be recalculated and reissued.

FINANCIAL COMMENTS (S151)

Maximising Council Tax increases financial resilience and is a more affordable, sustainable and a prudent decision than any option where Council Tax may not be maximised. Appendix A Tables 1,2,6. 11, 14 and 17 highlight the impact and Appendix 2. The main point to note is that the budget moves into a surplus position of £0.382m from what was a £0.8m deficit.

Can the S151 Officer and Monitoring Officer confirm that the proposed amendments, if adopted, would result in a legally balance budget?

Yes

PROPOSAL 3

BACKGROUND INFORMATION

Rushcliffe's Economic Growth Strategy and Plan aims to support Rushcliffe's seven main town and village centres to enable them to continue to thrive now and create a collective vision for their future. Historically resources have been allocated to Cotgrave and Bingham and to work towards a masterplan for West Bridgford and Radcliffe on Trent centres. Capital allocations in the past have funded masterplan projects such as the Rushcliffe Arena, Bingham Arena, and Cotgrave Hub. Capital allocations in the current proposed budget will fund actual works to masterplan schemes in Radcliffe on Trent, Bingham, and West Bridgford. It is anticipated that future capital allocations will be made for projects in the other centres and/or grant funding will be used.

The budget already makes provision for a sum of £50K to produce a masterplan for East Leake. We propose an additional £100K (added to the £50k already included for East Leake) is provided from relevant reserves to ensure all the key settlements are on the same journey towards producing masterplans and initiating relevant projects. Specified budget provision helps solidify the path for Rushcliffe to take action to achieve this corporate priority and will help to ensure the strategic aim of support for our centres continues during, and hopefully after, the LGR process.

AMENDMENT 3

Add £100k to the budget for Keyworth and Ruddington masterplans funded from reserves, i.e. additional to the £50k already included for East Leake.

MANAGEMENT COMMENTS

This proposal aligns with the corporate priority to support Economic Growth by place shaping the largest urban developments within Rushcliffe. This budget would cover initial feasibility planning to determine future potential schemes, which would require additional funding through the usual approval process. There are sufficient reserves to fund this initial request. At the moment we are not aware of requests for such funding hence there is no budget allocation. If and when such demands are made the Council can look to fund from either in year budget efficiencies or reserves and this would be reported through the Council's normal financial governance procedures (ie Corporate Overview Group and Cabinet).

LEGAL COMMENTS

Budget allocations should comply with Financial Regulations.

FINANCIAL COMMENTS (\$151)

The MTFS does reference the potential to use the £50k at Annex B page 32 for other settlements such as Ruddington and Keyworth and if necessary further funding would be made available, if required. Updates on the spend and any other funding required would be reported through the usual financial governance arrangements of both Corporate Overview Group and Cabinet.

Appendix A Tables 12,16 and Appendices 2 and 4 show the changes. The main one being the £100k required from the New Homes Bonus reserve thus reducing this to £6.044m from £6.144m. This is not a material change to the overall reserves position.

Can the S151 Officer and Monitoring Officer confirm that the proposed amendments, if adopted, would result in a legally balance budget?

Yes

Appendix A

Impact on MTFS of Proposals

Table 1 – Five Year Budget Estimate

Year	2026/27	2027/28	2028/29	2029/30	2030/31	Total
Net (Surplus)/Deficit (£)	(419,600)	(32,400)	678,000	(268,100)	(341,200)	(382,600)

Table 2 - Key Changes

	2025/26	2026/27	Change
RBC Precept	£7.728m	£8.051m	£0.323m
Council Tax Band D	£161.77	£166.05	£4.28
Council Tax Increase	2.46%	2.65%	0.19%
Council Tax Band D with Special Expenses	£182.94	£188.41	£5.47
Council Tax Increase with Special Expenses	2.99%	2.99%	0%
Retained Business Rates	£6.676m	£2.729m	(£3.947)
Revenue Support Grant	£0.123m	£5.210m	£5.087m
New Homes Bonus	£1.478m	£0.000m	(£1.478m)

Table 3 – Change in Precepts Special Expense

	2025/26	2026/27	£ change	% Change
Total Special Expense Precept	£1,011,600	£1,084,300	72,700	7.19%
West Bridgford	£64.84	£68.36	£3.52	5.43%
Keyworth	£3.21	£3.35	£0.14	4.36%
Ruddington	£3.14	£3.40	£0.26	8.28%

Table 6 – Movement in council tax, the tax base, precept, and the council tax collection fund surplus/deficit

		2025/26	2026/27	2027/28	2028/29	2029/30	2030/31
Council Tax Base	(a)	47,769.80	48,486.30	49,359.10	50,247.60	51,152.10	52,072.80
Council Tax	(b)	£161.77	£166.05	£171.38	£177.66	£183.59	£189.70
Annual Increase (RBC element)		£3.89	£4.28	£5.33	£6.28	£5.93	£6.11
% Increase		2.46%	2.65%	3.21%	3.66%	3.34%	3.33%
Gross Council Tax Collected	(a x b)	(7,727,300)	(8,051,00)	(8,459,300)	(8,926,700)	(9,391,000)	(9,878,000)
Increase in Precept		£308,800	£323,700	£408,300	£467,400	£464,300	£487,000
Council Tax (Surplus) / Deficit		(£6,100)	(25,600)	0	0	0	0

Table 7 – Special Expenses

	2025/26		2026/27		
	Cost £	Band D £	Cost £	Band D £	% Change
West Bridgford	991,100	64.84	1,062,200	68.36	5.43
Keyworth	10,100	3.21	10,600	3.35	4.36
Ruddington	10,400	3.14	11,500	3.40	8.28
Total	1,011,600		1,069,300		

Table 11 – All Sources of Income

	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000	2030/31 £'000
Retained Business Rates	(6,676)	(2,675)	(2,796)	(2,857)	(2,943)	(3,031)
Business Rates Pool Surplus	(400)	0	0	0	0	0
Transitional Reliefs	0	(484)	(256)	(859)	0	0
Other Grants	(231)					
RSG Grant	(123)	(4,726)	(3,634)	(2,505)	(2,580)	(2,657)
Extended Producer Responsibility (EPR) Grant	(1,407)	(1,279)	(1,000)	(750)	(600)	(600)
New Homes Bonus	(1,478)	0	0	0	0	0
Council Tax (RBC)	(7,728)	(8,051)	(8,459)	(8,927)	(9,391)	(9,878)
Council Tax (Special Expenses)	(1,012)	(1,084)	(1,119)	(1,115)	(1,137)	(1,160)
Collection Fund Surplus	(835)	(26)	0	0	0	0
Fees, charges and rental income	(9,505)	(9,599)	(10,022)	(10,449)	(10,784)	(11,130)
Other income	(15,697)	(16,515)	(16,926)	(17,174)	(17,499)	(17,441)
Total Income	(45,092)	(44,439)	(44,212)	(44,636)	(44,934)	(45,897)

Table 12 – Spending Plans

	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000	2030/31 £'000
Employees	16,403	16,899	17,753	18,453	18,803	19,149
Premises	1,763	1,776	1,778	1,835	1,903	1,957
Transport	1,757	1,786	1,965	2,092	2,155	2,200
Supplies & Services	5,212	5,864	5,838	5,804	5,930	6,021
Transfer Payments	11,949	12,382	12,753	13,056	13,451	13,857
Third Party	1,311	666	418	343	345	346
Depreciation / Impairment	1,895	4,246	4,007	3,890	3,890	3,890
Capital Financing	0	114	90	65	52	45
Capital Salaries Recharge	(175)	(160)	(80)	(70)	(50)	(30)
Gross Service Expenditure	40,115	43,573	44,522	45,468	46,479	47,435
Reversal of Capital Charges	(1,895)	(4,246)	(4,007)	(3,890)	(3,890)	(3,890)
Collection Fund Deficit	0	157	0	0	0	0
Transfer to Reserves	2,148	3,298	3,232	3,425	1,760	1,686
Minimum Revenue Provision	1,174	1,237	432	312	318	325
Overall Expenditure	41,542	44,019	44,179	45,315	44,667	45,556

Table 14 – Budget Requirement

	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000	2030/31 £'000	Total £'000
Total Income	(45,092)	(44,439)	(44,212)	(44,636)	(44,934)	(45,897)	(224,118)
Gross Expenditure	41,542	44,019	44,179	45,315	44,667	45,556	223,736
Net Budget Position (Surplus)/Deficit	(3,550)	(420)	(33)	679	(267)	(341)	(382)

Table 16 – specific reserves

£ 000's	Balance 31.03.25	Balance 31.03.26	Balance 31.03.27	Balance 31.03.28	Balance 31.03.29	Balance 31.03.30	Balance 31.03.31
Investment Reserves:							
Regeneration and Community Projects	4,281	3,625	2,534	2,358	2,081	721	280
Sinking Fund - Investments	882	569	649	449	564	764	964
Corporate Reserves:							
Organisation Stabilisation	3,908	6,359	6,619	6,912	7,465	8,159	8,085
Treasury Capital Depreciation Reserve	1,310	1,310	1,310	1,310	1,310	1,310	1,310
Climate Change Action	2,492	816	531	481	1,223	1,790	2,357
Flood Grant & Resilience	22	22	22	22	22	22	22
Simpler Recycling Reserve	1,250	965	1,685	1,902	2,478	1,628	1,200
Vehicle Replacement Reserve	605	460	845	1,225	1,610	2,115	2,500
LGR Reserve	661	1,090	2,014	2,938	2,862	2,786	2,710
Risk and Insurance	100	100	100	100	100	100	100
Planning Appeals	425	340	340	340	340	340	340
Elections	101	151	201	8	83	158	233
Operating Reserves:							
Planning	56	85	85	85	85	85	85
Leisure Centre Maintenance	43	33	498	1,013	1,528	2,000	2,015
Total Excluding NHB Reserve	16,136	15,925	17,433	19,143	21,751	21,978	22,201
New Homes Bonus	8,153	8,383	6,044	5,670	5,496	5,322	5,148
Total Earmarked Reserves	24,289	24,308	23,477	24,813	27,247	27,300	27,349
General Fund Balance	2,604	2,604	2,604	2,604	2,604	2,604	2,604
TOTAL	26,893	26,912	26,081	27,417	29,851	29,904	29,953

Table 17 – savings target

	2026/27	2027/28	2028/29	2029/30	2030/31
	£'000	£'000	£'000	£'000	£'000
Gross Budget Deficit excluding Transformation Plan	6,624	7,737	8,971	8,206	8,315
Cumulative savings in Transformation Plan	(6,658)	(7,044)	(7,770)	(8,292)	(8,473)
Gross Budget Deficit/(Surplus)	(34)	693	1,201	(86)	(158)
Additional Transformation Plan Savings	(386)	(726)	(522)	(181)	(183)
Net Budget Deficit/(Surplus)	(420)	(33)	679	(267)	(341)

Appendix 1 – Funding Analysis for Special Expense Areas

	2025/26 £	2026/27 £	Change %
West Bridgford			
Parks & Playing Fields	496,000.00	471,000.00	
West Bridgford Town Centre	117,400.00	130,600.00	
Community Halls	131,300.00	137,600.00	
Repayment of revenue deficit	16,000.00	45,000.00	
Revenue Contribution to Capital Outlay	100,000.00	100,000.00	
Annuity Charges	110,400.00	158,000.00	
Sinking Fund	20,000.00	20,000.00	
Total	991,100.00	1,062,200.00	
Tax Base	15,285.10	15,538.20	
Special Expense Tax	64.84	68.36	5.43%
Keyworth			
Cemetery	9,600.00	10,000.00	
Annuity Charges	500.00	600.00	
Total	10,100.00	10,600.00	
Tax Base	3,148.20	3,165.10	
Special Expense Tax	3.21	3.35	4.36%
Ruddington			
Cemetery	10,400.00	11,500.00	
Annuity Charges	0.00	0.00	
Total	10,400.00	11,500.00	
Tax Base	3,311.30	3,383.10	
Special Expense Tax	3.14	3.40	8.28%
Total Special Expenses	1,011,600.00	1,084,300.00	7.19%

Appendix 2 – Revenue Budget Service Summary

	2025/26 £	2026/27 £	2027/28 £	2028/29 £	2029/30 £	2030/31 £
Chief Executive	1,613,000	1,783,200	2,005,900	1,787,100	1,821,500	1,852,900
Finance and Corporate Services	4,892,400	5,593,900	5,743,200	5,989,700	6,232,500	6,868,600
Development and Economic Growth	467,100	1,218,800	957,800	964,200	957,800	922,700
Neighbourhoods	7,939,000	8,863,500	8,866,600	9,103,700	9,183,200	9,220,300
Net Service Expenditure	14,911,500	17,459,400	17,573,500	17,844,700	18,195,000	18,864,500
Reversal of Capital Charges	(1,894,600)	(4,246,400)	(4,007,400)	(3,889,600)	(3,889,600)	(3,889,600)
Transfer to/(from) Reserves	2,148,000	3,298,000	3,232,000	3,424,700	1,759,700	1,685,700
Minimum Revenue Provision	1,174,000	1,237,000	432,000	312,000	318,000	325,000
Total Net Service Expenditure	16,338,900	17,748,000	17,230,100	17,691,800	16,383,100	16,985,600
Funding						
Other Grant Income	(1,761,000)	(6,004,900)	(4,633,700)	(3,254,800)	(3,180,000)	(3,257,400)
Business Rates	(6,676,000)	(2,674,800)	(2,795,500)	(2,857,300)	(2,943,000)	(3,031,300)
Collection Fund (Surplus)/Deficit	(835,000)	131,400	0	0	0	0
Business Rates Pool Surplus	(400,000)	0	0	0	0	0
Transitional Reliefs	0	(484,000)	(255,500)	(859,300)	0	0
Council Tax Income						
- Rushcliffe	(7,727,500)	(8,051,000)	(8,459,300)	(8,926,700)	(9,391,000)	(9,878,000)
- Special Expenses Areas	(1,011,600)	(1,084,300)	(1,118,500)	(1,115,000)	(1,137,200)	(1,160,100)
New Homes Bonus	(1,477,600)	0	0	0	0	0
Total Funding	(19,888,700)	(18,167,600)	(17,262,500)	(17,013,100)	(16,651,200)	(17,326,800)
Net Budget (Surplus) / Deficit	(3,549,800)	(419,600)	(32,400)	678,700	(268,100)	(341,200)

Appendix 4 – Use of Earmarked Reserves

Use of Earmarked Reserves in 2026/27	Projected Opening Balance	Projected Income	Projected Expenditure	Net Change in Year	Projected Closing Balance
Investment Reserves:					
Regeneration and Community Projects	3,625	363	(1,454)	(1,091)	2,534
Sinking Fund - Investments	569	200	(120)	80	649
Corporate Reserves:					
Organisation Stabilisation	6,359	738	(478)	260	6,619
Treasury Capital Depreciation Reserve	1,310	0	0	0	1,310
Climate Change Action	816	0	(285)	(285)	531
Flood Grant & Resilience	22	0	0	0	22
Simpler Recycling Reserve	965	1,150	(430)	720	1,685
Vehicle Replacement Reserve	460	685	(300)	385	845
LGR Reserve	1,090	1,000	(76)	924	2,014
Risk and Insurance	100	0	0	0	100
Planning Appeals	340	0	0	0	340
Elections	151	50	0	50	201
Operating Reserves:					
Planning	85	0	0	0	85
Leisure Centre Maintenance	33	515	(50)	465	498
Total Excluding NHB Reserve	15,925	4,701	(3,193)	1,508	17,433
New Homes Bonus	8,383	0	(2,339)	(2,339)	6,044
Total Earmarked Reserves	24,308	4,701	(5,532)	(831)	23,477

MOTION TO AMEND THE PROPOSED COUNCIL BUDGET 2026/27

Rushcliffe Independents Group

Proposed by: Cllr Ted Birch

Seconded by: Cllr Keir Chewings

This motion is to amend the Rushcliffe Borough Council 2026/27 budget to:

1. Reduce the 26/27 Council Tax charge for the RBC element by 0.2% (Band D £161.77 to £161.45 a reduction of 32p)
2. Reduce expenditure to offset the lost income from Council Tax reduction through a number of savings

PROPOSAL 1

BACKGROUND INFORMATION

Rushcliffe Borough Council continues to face financial pressure over the medium term, arising from inflationary cost increases, changes to the Local Government Finance Settlement, and uncertainty associated with Local Government Reorganisation (LGR). At the same time, residents remain under sustained cost-of-living pressure, including increases in household bills and multiple tax rises in recent years. Officers have advised that, due to the cumulative and compounding nature of council tax decisions, any reduction in council tax permanently lowers the tax base and therefore has implications over the Medium-Term Financial Strategy (MTFS). We have taken this advice into account in shaping a proposal that is modest in scale, fully costed, and aligned with financial prudence.

Following engagement with officers, it has been confirmed that a 0.2% reduction in the Rushcliffe element of council tax represents a level at which the identified recurring savings fully offset the loss of income over the MTFS period and result in a small improvement to the forecast deficit set out in the Cabinet budget. This proposal is therefore at a level that is affordable in-year and sustainable over time.

AMENDMENT 1

Reduce the 26/27 Council Tax charge for the RBC element by 0.2% (Band D £161.77 to £161.45 a reduction of 32p)

MANAGEMENT COMMENTS

The more the Council generates from the council tax charge, enables the council to cover the costs of services and relieves pressure on those services both now and in the future, improves financial resilience and enables the Council to more easily mitigate risks. A reduction in council tax for 2026/27 further from the proposed Council Tax freeze reduces the amount the council is able to collect in future years. Faced with a budget deficit position the impact of a further Council Tax reduction gives greater risk to the council and means a compounded loss of Council tax over future years to cover the costs of services provided by the council.

LEGAL COMMENTS

There are no specific legal issues with this paper as long as the overall Council Tax increase (for both the Rushcliffe Borough element and the Special Expenses) remains within the referendum limit, a reduction in council tax would not affect this. If the change is agreed the Technical Report to set the Council Tax, following this item, will have to be recalculated and reissued.

FINANCIAL COMMENTS (\$151)

OFFICIAL

Reducing the level of Council Tax by 0.2% in comparison to the freeze which is proposed in the main budget would result in a small saving per annum for residents (32p for a Band D) and lost income for 2026/27 of £15.5k, this would have a knock on effect each year, reducing income across the 5-year MTFS period by £83.3k.

Total council tax income £	2026/27	2027/28	2028/29	2029/30	2030/31	Total
Recommended Option - Freeze for 2026/27 (Band D £183.82 - Rushcliffe element £161.77), and 3% per annum thereafter (Recommended Option)	(8,912,900)	(9,344,200)	(9,796,800)	(10,271,300)	(10,768,800)	(49,094,000)
Proposed Option - 0.2% reduction in 2026/27 and 3% per annum thereafter	(8,897,400)	(9,328,400)	(9,780,200)	(10,254,000)	(10,750,700)	(49,010,700)
Difference	(15,500)	(15,800)	(16,600)	(17,300)	(18,100)	(83,300)

This worsens the Budget deficit position to £0.90m over the five years and loses Council Tax beyond this period unless referendum limits are removed and there is total freedom on Council Tax increases. The next amendment asserts how this Council Tax reduction could be funded.

Can the S151 Officer and Monitoring Officer confirm that the proposed amendments, if adopted, would result in a legally balance budget?

Yes

PROPOSAL 2

BACKGROUND INFORMATION

The savings identified to support this proposal are limited to non-statutory, non-frontline areas of discretionary expenditure and do not involve reductions to services, staffing, pay, or statutory provision. The intention is not to introduce structural change or service redesign, but to realise modest efficiencies that are proportionate to the scale of the proposed council tax reduction.

One element of the proposal relates to the frequency of Rushcliffe Reports, a discretionary council publication. While the publication contains some important information, much of its content is non-statutory and not time-critical, and there is no legal requirement to distribute such information in hard-copy magazine form.

We recognise that it is desirable for certain information, such as voter ID requirements in election years, to be communicated to residents in a hard-copy format. However, this could reasonably be achieved through a single annual publication or targeted leaflet distribution. For example, voter ID information could be delivered via a double-sided A5 leaflet at a significantly lower cost than a 28-page publication, much of which relates to promotional or specialist content relevant only to a subset of residents, such as business networking initiatives.

Further savings proposed relate to reductions in members' catering allowances. In the context of ongoing cost-of-living pressures for residents, we consider it reasonable to review discretionary hospitality expenditure funded by the public purse.

Similarly, we propose modest reductions to internal catering budgets for staff events, focusing on ensuring that expenditure in this area remains proportionate and defensible in the current financial climate.

Overall, the proposal seeks to balance affordability for residents with financial sustainability by delivering a small, evidence-based council tax reduction funded through clearly identified and recurring savings, and shaped in line with officer advice.

AMENDMENT 2

Reduce expenditure to offset the lost income from Council Tax reduction through a number of savings shown in the table below.

MANAGEMENT COMMENTS

As part of the budget process senior officers review budgets and look at where savings can be made as a matter of course, to minimise growth in the budgets and maintain sustainability.

Regarding the specific items. The majority of the reduction in catering costs relate to members services £4k for meetings including the inaugural reception. There is also a proposed £2.5k reduction for HR staff sessions, for example, for new starters. Senior Management would strongly question whether the small cost saving would outweigh the loss in impact on morale and motivation of staff and new starters and the impact this would have on the reputation of the council and the culture, which in turn could have a knock on effect to recruitment and retention of staff.

Rushcliffe Reports has previously been reduced in frequency from four to two printed editions. Print costs savings of £4k for 2026/27 have been identified and are already built into the budget but further savings can be made if the number of editions are no longer produced and amount to £12k per edition. It is essential that we ensure all our residents are informed on the services and activities of the council and the reduction to 2 editions ensures that those that do not have access to ICT or are not digitally enabled can be kept informed. With LGR on the horizon, and many other council initiatives and changes to practice and policy throughout the coming year, we believe 2 hard copies should continue so that there is as wide a reach as possible including more

vulnerable residents who do not necessarily have access to ICT. The stationery budget outturn position for 2024/25 was £9k and the budget matches this, with no inflation (in real terms essentially a reduction). A £1k reduction is at the margins.

LEGAL COMMENTS

Budget allocations should comply with Financial Regulations.

FINANCIAL COMMENTS (S151)

The proposals would deliver £97.5k savings, and these are suggested to cover the cost of the lost income of a proposed 0.2% Council tax reduction which has a 5-year cumulative loss of £83.3k, leaving an additional surplus of £14.2k over the MTFS, reducing the financial deficit position to £0.8m over 5 years.

Proposed Saving	1 year	5 year
Catering	6,500.00	32,500.00
Rushcliffe Reports to 1 edition	12,000	60,000
Stationery	1,000	5,000
Total proposed savings	19,500	97,500
Council tax cut 0.2% 161.77 to 161.45	(15,500)	(83,300)
Reduce deficit/(increase deficit)	4,000	14,200

Given there is an existing budget deficit, if the efficiencies were agreed, it is more financially responsible to reduce the deficit going forward rather than reducing Council Tax further.

Can the S151 Officer and Monitoring Officer confirm that the proposed amendments, if adopted, would result in a legally balance budget?

Yes

Appendix A

Impact on MTFS of Proposals

Table 1 – Five Year Budget Estimate

Year	2026/27	2027/28	2028/29	2029/30	2030/31	Total
Net (Surplus)/Deficit (£)	(216,200)	182,500	920,600	(13,400)	(73,300)	(800,200)

Table 2 – Key Changes

	2025/26	2026/27	Change
RBC Precept	£7.728m	£7.824m	£0.96m
Council Tax Band D	£161.77	£161.45	(£0.32)
Council Tax Increase	2.46%	(0.2%)	(2.26%)
Council Tax Band D with Special Expenses	£182.94	£183.50	£0.56
Council Tax Increase with Special Expenses	2.99%	0.31%	(2.68%)
Retained Business Rates	£6.676m	£2.675m	(£4.001m)
Revenue Support Grant	£0.123m	£4.726m	£4.603m
Transitional Grants	£0m	£0.484m	£0.484m
New Homes Bonus	£1.478m	£0.000m	(£1.478m)

Table 6 – Movement in council tax, the tax base, precept, and the council tax collection fund surplus/deficit

		2025/26	2026/27	2027/28	2028/29	2029/30	2030/31
Council Tax Base	(a)	47,769.80	48,486.30	49,359.10	50,247.60	51,152.10	52,072.80
Council Tax	(b)	£161.77	£161.45	£166.64	£172.46	£178.24	£184.19
Annual Increase (RBC element)		£3.89	(£0.32)	£5.19	£5.82	£5.78	£5.95
% Increase		2.46%	0.20%	3.21%	3.49%	3.35%	3.33%
Gross Council Tax Collected*	(a x b)	(7,727,300)	(7,828,100)	(8,225,200)	(8,665,700)	(9,117,400)	(9,591,300)
Increase in Precept		£308,800	£100,800	£397,100	£440,500	£451,700	£473,900
Council Tax (Surplus) / Deficit		(£6,100)	(25,600)	0	0	0	0

*rounding in calculations cause minor variation to figures in appendix 2

Table 11 – All Sources of Income

	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000	2030/31 £'000
Retained Business Rates	(6,676)	(2,675)	(2,796)	(2,857)	(2,943)	(3,031)
Business Rates Pool Surplus	(400)	0	0	0	0	0
Transitional Reliefs	0	(484)	(256)	(859)	0	0
Other Grants	(231)					
RSG Grant	(123)	(4,726)	(3,634)	(2,505)	(2,580)	(2,657)
Extended Producer Responsibility (EPR) Grant	(1,407)	(1,279)	(1,000)	(750)	(600)	(600)
New Homes Bonus	(1,478)	0	0	0	0	0
Council Tax (RBC)	(7,728)	(7,827)	(8,225)	(8,666)	(9,117)	(9,591)
Council Tax (Special Expenses)	(1,012)	(1,069)	(1,103)	(1,115)	(1,137)	(1,160)
Collection Fund Surplus	(835)	(26)	0	0	0	0
Fees, charges and rental income	(9,505)	(9,599)	(10,022)	(10,449)	(10,784)	(11,130)
Other income	(15,697)	(16,515)	(16,926)	(17,174)	(17,499)	(17,441)
Total Income	(45,092)	(44,200)	(43,962)	(44,375)	(44,660)	(45,610)

Table 12 – Spending Plans

	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000	2030/31 £'000
Employees	16,403	16,899	17,753	18,453	18,803	19,149
Premises	1,763	1,776	1,778	1,835	1,903	1,957
Transport	1,757	1,786	1,965	2,092	2,155	2,200
Supplies & Services	5,212	5,729	5,804	5,784	5,911	6,001
Transfer Payments	11,949	12,382	12,753	13,056	13,451	13,857
Third Party	1,311	666	418	343	345	346
Depreciation / Impairment	1,895	4,246	4,007	3,890	3,890	3,890
Capital Financing	0	114	90	65	52	45
Capital Salaries Recharge	(175)	(160)	(80)	(70)	(50)	(30)
Gross Service Expenditure	40,115	43,438	44,488	45,448	46,460	47,415
Reversal of Capital Charges	(1,895)	(4,246)	(4,007)	(3,890)	(3,890)	(3,890)
Collection Fund Deficit	0	157	0	0	0	0
Transfer to Reserves	2,148	3,398	3,232	3,425	1,760	1,686
Minimum Revenue Provision	1,174	1,237	432	312	318	325
Overall Expenditure	41,542	43,984	44,145	45,295	44,648	45,536

Table 14 – Net Budget Position

	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000	2030/31 £'000	Total £'000
Total Income	(45,092)	(44,200)	(43,962)	(44,375)	(44,660)	(45,610)	(222,807)
Gross Expenditure	41,542	43,984	44,145	45,295	44,648	45,536	223,608
Net Budget Position (Surplus)/Deficit	(3,550)	(216)	183	920	(12)	(74)	801

£1k rounding within tolerance

Table 17 – Savings Targets

	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000	2030/31 £'000
Gross Budget Deficit excluding Transformation Plan	6,828	7,953	9,212	8,461	8,582
Cumulative savings in Transformation Plan	(6,658)	(7,044)	(7,770)	(8,292)	(8,473)
Gross Budget Deficit/(Surplus)	170	909	1,442	169	109
Additional Transformation Plan Savings	(386)	(726)	(522)	(181)	(183)
Net Budget Deficit/(Surplus)	(216)	183	920	(12)	(74)

Appendix 2

	2025/26 £	2026/27 £	2027/28 £	2028/29 £	2029/30 £	2030/31 £
Chief Executive	1,613,000	1,780,700	2,003,400	1,784,600	1,819,000	1,850,400
Finance and Corporate Services	4,892,400	5,577,900	5,727,200	5,973,700	6,216,500	6,852,600
Development and Economic Growth	467,100	1,117,800	956,800	963,200	956,800	921,700
Neighbourhoods	7,939,000	8,848,500	8,851,600	9,103,700	9,183,200	9,220,300
Net Service Expenditure	14,911,500	17,324,900	17,539,000	17,825,200	18,175,500	18,845,000
Reversal of Capital Charges	(1,894,600)	(4,246,400)	(4,007,400)	(3,889,600)	(3,889,600)	(3,889,600)
Transfer to/(from) Reserves	2,148,000	3,398,000	3,232,000	3,424,700	1,759,700	1,685,700
Minimum Revenue Provision	1,174,000	1,237,000	432,000	312,000	318,000	325,000
Total Net Service Expenditure	16,338,900	17,713,500	17,195,600	17,672,300	16,363,600	16,966,100
Funding						
Other Grant Income	(1,761,000)	(6,004,900)	(4,633,700)	(3,254,800)	(3,180,000)	(3,257,400)
Business Rates	(6,676,000)	(2,674,800)	(2,795,500)	(2,857,300)	(2,943,000)	(3,031,300)
Collection Fund (Surplus)/Deficit	(835,000)	131,400	0	0	0	0
Business Rates Pool Surplus	(400,000)	0	0	0	0	0
Transitional Reliefs	0	(484,000)	(255,500)	(859,300)	0	0
Council Tax Income						
- Rushcliffe	(7,727,500)	(7,828,100)	(8,225,400)	(8,665,800)	(9,117,300)	(9,591,100)
- Special Expenses Areas	(1,011,600)	(1,069,300)	(1,103,000)	(1,114,500)	(1,136,700)	(1,159,600)
New Homes Bonus	(1,477,600)	0	0	0	0	0
Total Funding	(19,888,700)	(17,929,700)	(17,013,100)	(16,751,700)	(16,377,000)	(17,039,400)
Net Budget (Surplus) / Deficit	(3,549,800)	(216,200)	182,500	920,600	(13,400)	(73,300)

The reserves position will also be increased by £14.2k by 2030/31 this would be reflected in the Organisation Stabilisation Reserve. This would adjust table 16 increasing the total earmarked reserves by 2030/31 from £24.894m to £24.908m and Appendix 4 increasing the total earmarked reserves closing balance for 2026/27 from £23.369m to £23.373m

