



Leicester  
City Council

Council

25<sup>th</sup> February 2026

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## General Fund Revenue Budget and Council Tax 2026/27 – Formal Resolutions

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### 1. Purpose

- 1.1 The Council is required to set its Council Tax for 2026/27 before 11<sup>th</sup> March 2026, under the Local Government Finance Act 1992 (“the Act”).
- 1.2 If Council approves the City Mayor’s proposed budget, the formal resolutions required by the Act are set out below.

### Resolutions

2. Council is recommended:
  - 2.1 To approve the budget as recommended by the City Mayor, thereby agreeing the recommendations in the report circulated separately (as amended by any changes included in his proposal).
  - 2.2 To note that the Director of Finance has calculated the Council Tax Base for 2026/27 as 83,867.0 [Item T in the formula in Section 31B of the Act].
  - 2.3 To agree that the Council Tax requirement for the Council’s own purposes for 2026/27 is £177,955,175.
  - 2.4 To agree the following amounts be calculated for the year 2026/27 in accordance with Section 31A and Section 31B of the Act:
    - (a) £1,147,583,175 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(2) of the Act.
    - (b) £969,628,000 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act.
    - (c) £177,955,175 being the amount by which 2.4(a) above exceeds 2.4(b) above, calculated by the Council in accordance with Section 31A(4) of the Act as its Council Tax

requirement for the year. [Item R in the formula in Section 31B of the Act].

(d) £2,121.8736 being the amount at 2.4(c) above (Item R) divided by the amount at 2.2 above (Item T), calculated by the Council in accordance with Section 31B of the Act as the basic amount of its Council Tax for the year.

2.5 To note that the Police and Crime Commissioner and Fire Authority have issued precepts to the Council in accordance with Section 40 of the Act as indicated below.

2.6 To agree that the Council, in accordance with Section 30 and 36 of the Act, hereby sets the aggregate amounts shown in the table below as the amounts of Council Tax for the year 2026/27 for each of the valuation bands.

Valuation Band	Council	Police	Fire	Total
A	1,414.58	210.15	61.10	1,685.83
B	1,650.35	245.18	71.28	1,966.81
C	1,886.11	280.20	81.47	2,247.78
D	2,121.87	315.23	91.65	2,528.75
E	2,593.40	385.28	112.02	3,090.70
F	3,064.94	455.33	132.38	3,652.65
G	3,536.45	525.38	152.75	4,214.58
H	4,243.75	630.46	183.30	5,057.51

2.7 To note that the following sums are payable in precepts to the Police & Crime Commissioner and the Fire authority (exclusive of collection fund surplus or deficit):

(a) Police & Crime Commissioner £26,437,411.18

(b) Fire authority £7,686,645.00

2.8 To determine under Section 52ZB of the Act, that the relevant basic amount of Council Tax for 2026/27 is not excessive in accordance with principles issued under section 52ZC of the Act and approved by Parliament on 11<sup>th</sup> February 2026 (being an increase of less than 5%).