



Committee and Date

Council
26th February 2026

Item

Public



Draft 2026/27 General Fund budgets and Medium Term Financial Plan 2026/27 - 2030/31

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Cabinet Member (Portfolio Holder):

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1. Synopsis

This report presents the draft General Fund revenue and capital budgets for 2026/27.

It reflects the final Local Government Multi Year Finance Settlement as announced on 9th February and proposes the full use of the additional 4% council tax flexibility granted to the Council by the Minister of State for Local Government & Homelessness, resulting in an overall proposed increase of 8.99% in council tax for 2026/27.

The report builds on the previous budget reports received by Cabinet during the year which have reflected a reset budget for the forthcoming year and the need for Exceptional Financial Support (EFS) in order for Council to set a balanced budget. Those reports have been based on a 4.99% proposed increase in council tax and £130m of EFS required for the year and in line with the application submitted to MHCLG on 12th December 2025. However, in light of the permitted council tax flexibility, a further 4% increase is equivalent to additional council tax income of £8.8m for the year and thus it is proposed that the Council fully utilises this council tax flexibility and enables the amount of EFS required to be reduced accordingly to £121m and future years' borrowing costs to be reduced by an average of £880,000 per annum.

It should be noted that at the time of writing this report the Council is awaiting the outcome of the application for EFS submitted on 12th December 2025 and this report has been drafted on the assumption that this will be approved by MHCLG. In the event the Council receives a decision that is contrary to the assumptions in this report, Members will be advised by the Chief Financial Officer on the necessary steps Council will need to take to set a legally balanced budget and to determine council tax levels for 2026/27.

The draft capital programme included with the report is proposed based on reconsidering the principles of capital investment and enabling a refresh of the Capital Strategy during next year.

2. Executive Summary

- 2.1. The report sets out the proposed draft General Fund revenue and capital budget for 2026/27, along with a summary position to 2030/31.
- 2.2. The report is updated from that taken to Cabinet on the draft revenue budgets on 11th February 2026 to reflect the following;
 - Final Local Government Multi Year Finance Settlement as announced on 9th February.
 - Additional 4% Council Tax flexibility granted by the Minister of State for Local Government & Homelessness.
 - Corresponding reduction in level of EFS required because of the additional council tax income of £8.8m resulting from the council tax flexibility, reducing from the previously reported amount of £130m to £121m.
 - Updating of the impact on future years budgets for the reduction in borrowing costs and thus an annual saving of on average £880,000 in light of the proposed increase in council tax and corresponding reduction in EFS.
 - The results from the public consultation which closed on 16th January.
 - Section 25 report of the Chief Financial Officer on the robustness of the proposed budgets and adequacy of reserves.
- 2.3. The report is also updated from that taken to Cabinet on 21st January 2026 on the review of the Capital Strategy to reflect further details on specific capital schemes and an overall draft capital programme for 2026/27 that reflects the budget requirements for existing capital schemes previously approved by Council.
- 2.4. Overall, both the revenue and capital budgets proposed for 2026/27 have been prepared in the context of the declared financial emergency by Cabinet in September 2025 and in the context of the extraordinary financial pressure the Council is facing and present a “re-set” position for both revenue and capital. The proposed budgets are focussed on all services driving the necessary transformation to bring the Council back into a stable financial position.
- 2.5. Utilising borrowing to balance revenue budgets is not common across the sector, although an increasing number of councils are finding it necessary to take this

course of action. Often it is a result of insufficient funding from Central Government that does not adequately cater for the local challenges posed to service provision, alongside insufficient action taken locally to reduce expenditure at a pace in line with the availability of resources. EFS is not intended as a long-term solution, nor is it sustainable, therefore it is imperative that the Council adopts a Financial Sustainability Strategy that sets out the various means through which the need for EFS will reduce.

2.6. Development of a Financial Sustainability Strategy including a refreshed transformation and change programme is underway, and a progress update will be presented to Cabinet and Council during the first quarter of 2026/27. This Strategy and programme will be driven by the 'Future Council' principles set out in the Improvement Plan and include a focus on the key approaches necessary to reduce the duration of time EFS for the Council is required and which are anticipated to include the following;

2.6.1. Reduce the cost of services through cashable savings. At times this will involve tough decisions and inevitably impact on Shropshire's residents and businesses. This will include fundamentally reviewing the role and purpose of the Council and exploring the potential of greater partnership working as a way of ensuring residents receive the support and services, they need but not necessarily through direct service provision by the Council.

2.6.2. Generate additional income from a variety of sources, whilst balancing risk exposure to the Council and accessibility of services for our residents. Including accelerating the Council's asset disposal review to identify opportunities for both capital and revenue income generation. Potential future capitalisation direction requests to convert capital resources to revenue resources can facilitate a reduction in annual contributions to General Fund Balances and thus reduce overall expenditure. The Council's forthcoming Capital Strategy and future capital investment is a key enabler for income generation alongside the Council's fees and charges policy.

2.6.3. Mitigate future demand growth with a focus on early help and prevention, particularly as a continuing increase of social care budgets is not financially sustainable. Current budgets must focus on preparing for the future, to reduce reactive and at times acute crisis support which has a disproportionate impact on expenditure. This is the most expensive form of support and nor is it conducive to positive outcomes and wellbeing. Greater work at community level, in partnership with residents, the voluntary & community sector, other public and private organisations is necessary to ensure the right support is available at the right time for our residents. This also requires a holistic council wide focus on embedding a prevention approach into all services, ensuring all touchpoints with our residents enable identification of the support residents may require. Across the MTFs by 2030/31 there is, without action of the kind suggested in this paragraph, cumulative demand growth of approximately £56m which is not affordable. It will be necessary to minimise this level of future budget pressure.

- 2.7. In the coming weeks work will commence, via a joint councillor and officer working group to develop and progress an approach to business and budget planning. It is intended that this approach will respond to elements of the statutory recommendation by the Council's External Auditors and will utilise the principles of zero-based budgeting for the development of 2027/28 budgets and onwards. This work will also be informed by the results of the budget consultation which closed on 16th January 2026.
- 2.8. Enhancing the use of technology, including digital technology to improve and enable service delivery. This includes technology in the home that supports independent living; technology that supports efficient maintenance of council assets; and technology that enables the council overall to operate more efficiently, whilst ensuring our services are accessible by all residents.
- 2.9. Align our new Corporate Plan and other council strategies, including other financial strategies such as the Capital Strategy and Treasury Management Strategy and non-financial strategies such as the Asset Management Strategy, Leisure Strategy, Economic Development Strategy, Transport/Sustainable Movement Strategy, Climate Change Strategy, Public Health Strategy, Housing and Homelessness Strategy to a common focus of ensuring Shropshire's residents and businesses receive appropriate services that are affordable within the Council's financial resources. This may mean lowering our aspirations and ambitions.

3. Recommendations

It is proposed that Members consider the recommendations set out below within each separate section;

In respect of council tax:

- 3.1 Approve a 8.99% council tax rise (a 6.99% increase to council tax and a 2% increase to Adult Social Care Precept) resulting in a basic amount of council tax for a Band D property of £1,969.09 in the billing authority's area, calculated in accordance with the provisions of the Local Government Finance Act 1992 (section 42b).
- 3.2 In accordance with the provisions of Section 40 (2) of the Local Government Finance Act 1992, approve the amount of council tax calculated for each category of dwelling in the billing authority's area to be as follows:

Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
£1,312.72	£1,531.51	£1,750.30	£1,969.09	£2,406.67	£2,844.25	£3,281.81	£3,938.18

- 3.3 Approve a total precept of £239,938,283
- 3.4 Approve the formal resolution as set out in Appendix 1 to determine the levels of council tax for Shropshire Council for 2026/27.

In respect of the revenue budget:

- 3.5 Approve the use of £121m of exceptional financial support to set a balanced budget for 2026/27 which is based on a gross expenditure budget of £922.853m as outlined in the Budget Book at Appendix 4.
- 3.6 Note the alignment of this report with the other reports on this agenda, including the Fees and Charges proposals and the proposed Treasury Strategy.
- 3.7 Note the ongoing funding gap for futures years and the likely need for ongoing exceptional financial support in order to set a balanced budget in future years.
- 3.8 Request that the s151 Officer together with other senior officers develop and implement a revised approach to business and budget planning for 2027/28 including use of zero-based budgeting principles wherever appropriate.
- 3.9 Request an update from Officers in quarter 1 of 2026/27 on progress with the development of the Council's Financial Sustainability Strategy and the Transformation and Change programme including proposals for savings and income generation.

In respect of the reserves position:

- 3.10 Note the Section 25 report of the Chief Financial Officer as set out in Appendix 5.
- 3.11 Approve the recommended level of general fund balances to support the 2026/27 revenue budget of £5.001m and thus the required level of general fund revenue contributions necessary for 2026/27 of £42.676m which are included within the gross budget above.

In respect of the capital programme:

- 3.12 Note the continued flexible use of capital receipts as set out in paragraph 7.26 for 2026/27 in line with statutory guidance that is in place until 2030.
- 3.13 Approve the Capital Programme as set out in Appendix 3.1 and note the proposed sources of financing, with delegated authority given to the Chief Financial Officer to ultimately determine the most appropriate source of financing for each scheme.
- 3.14 Approve the removal of the budget from the current capital programme for schemes that are proposed to be paused pending further due diligence as identified in Appendix 3.1.
- 3.15 Note the proposed pausing of prior year priority schemes as set out in Appendix 3.2, subject to further due diligence.
- 3.16 Approve the commencement of work in Quarter 1 of 2026/27 on an accelerated review of all Council owned and leased land and building assets, in order to inform a refreshed Capital Strategy for the next 5 years which is aligned to enabling financial stability for the Council.

In respect of the Pay and Rewards Policy:

- 3.17 Agree the Pay and Rewards Policy for all Council staff for 2026/27 as set out in Appendix 7 and note that this annual report will be presented to Council as a separate agenda item in future years.

Report

4. Risk Assessment and Opportunities Appraisal

- 4.1 The Chief Finance Officer's Section 25 report is presented to Council for consideration and provides advice to Members on the robustness of budget estimates and the adequacy of proposed financial reserves, to ensure a prudent budget-setting. This takes account of the 2025/26 deficit in General Fund balances, and the demand pressures the Council is facing. However, as detailed within this report, the proposed budget is a reset budget, to provide financial stability in the short term and enable the Council to develop a robust and realistic strategy to manage demand pressures and reduce the need for Exceptional Financial Support across the medium term. Ongoing investment in transformation and change is predicated on enabling a return to financial sustainability and overall, the forthcoming Financial Sustainability Strategy will set out the plans the Council must execute.
- 4.2 The Council's Strategic Risk Register includes Financial Sustainability Risk and Insufficient Government Funding. In preparing this budget, strategic risks have been considered ensure that necessary mitigation actions can be implemented. Financial stability and sustainability present one of the greatest risks to the Council, and this budget is designed to address that risk over the medium term.
- 4.3 Continuing to highlight the persistent structural deficit in the Council's funding is a key priority for Members and Officers, alongside the local actions that will be taken. The findings from the budget consultation will help shape these local actions and prioritise future investment of the Council.
- 4.4 The Council's Improvement Plan presented in December set out three key programmes, of which as mentioned above, progressing the Financial Sustainability Strategy (programme 2) is key. This proposed draft budget for 2026/27 has been driven and informed by the activity in Programme 1 and alongside the Capital Strategy report also on this agenda, reflects key actions being taken immediately to bring about financial stability.

5 Financial Implications

- 5.1 As set out within this report, the Council's financial position has necessitated the request for exception financial support from the government for both 2025/26 and 2026/27, without which the Council cannot meet its financial obligations and set a lawful budget. The draft MTFP at Appendix 2.7 shows the Council is projecting a deteriorating position across the next 5 years. Limiting the use of exceptional financial support to the short term only, in the current circumstances is the preferred outcome. However, without urgent action to, 1) reduce the Council's

expenditure, alongside 2) increase income from a variety of sources, it will become necessary to require exceptional financial support into the medium-term. This support would be in the form of borrowing and will therefore create additional cost pressures in the form of interest and debt repayment charges.

- 5.2 Although the financial challenges remain serious, the council has already taken significant steps to strengthen its position. Spending controls introduced in September 2025 have started to slow the rate of financial pressure, and teams across the organisation are working hard to reduce costs where possible. The Council's Improvement Plan sets out further actions, and a Financial Sustainability Strategy is being developed.

6 Climate Change Appraisal

- 6.1 The Council's Financial Strategy supports the Council's aspirations for Climate Change and Carbon Reduction in several ways. A specific climate change revenue budget is held. The climate change schemes involving the Council's assets or infrastructure are included within the capital programme. These two areas of expenditure are anticipated to have a positive contribution towards climate change outcomes.
- 6.2 Securing a robust and sustainable financial base will help the Council meet the challenges of climate change – this is not separate to our budget management, but integral to it.

7 Background

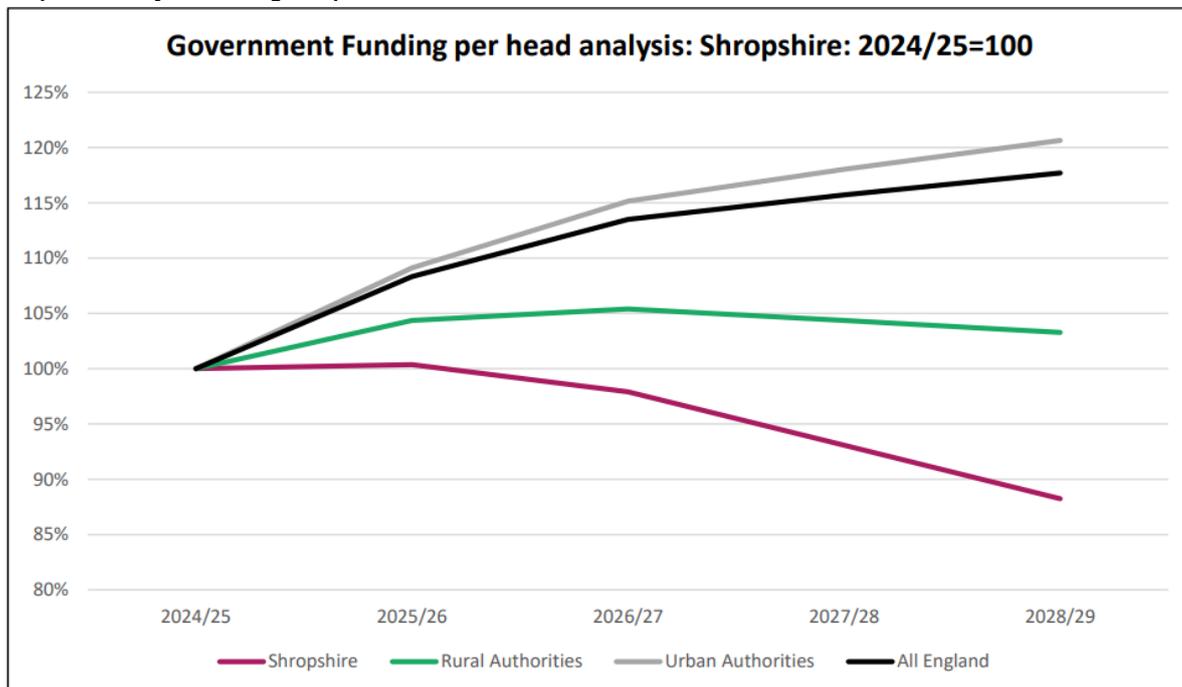
- 7.1 The Council submitted its EFS application on 12th December, requesting £71.4 million for 2025/26 and £130 million for 2026/27 which has subsequently been reduced to £121m. Subsequent draft budget reports presented to Cabinet in January and February have been based on a proposed 4.99% increase in council tax and £130m of EFS to set a legally balanced budget for next year. On 9th February 2026, the Council was granted council tax flexibility by MHCLG for an additional 4% increase in council tax above the previous referendum limit of 4.99%, enabling the Council to raise council tax for 2026/27 by a total of 8.99%.
- 7.2 This report proposes to fully utilise the permitted council tax flexibility and accordingly, the level of EFS necessary is proposed to be reduced to £121m. An increase in council tax of 8.99% would result in additional income of £8.8m for 2026/27 and enable future borrowing costs to be reduced by an average of £0.880m per annum. This in turn results in a further financial benefit as it would also reduce the level of subsequent EFS required in 2027/28 and beyond.

Multi Year Settlement

- 7.3 On 9th February MHCLG confirmed the final local government multi-year finance settlement for the next 3 years. As previously reported to Cabinet, the Council will see a £4.4m reduction in government funding for next year and as illustrated in Graph 1 below, is facing a disproportionate reduction in funding compared to other rural authorities and significantly when compared to the national average and other urban authorities.

7.4 The reduction in government funding is a major factor in the Council’s structural funding deficit. Increases in council tax are capped at 4.99%, so the Council is limited in terms of how much additional funding it can generate. Meanwhile cost pressures increase each year with inflationary increases, alongside demographic growth, particularly for social care. Council tax increases alone are not sufficient to meet these cost pressures, and further reductions in government funding, increase this structural funding deficit each year.

Graph 1: Multi-year funding comparison between rural and urban authorities



7.5 The final settlement did result in a slight increase of £0.183m in the total allocation for 2026/27 of Homelessness, Rough Sleeping and Domestic Abuse grant compared to the provisional settlement, overall totalling £2.63m for 2026/27.

7.6 As part of the final settlement the Government provided clarity on High Needs Dedicated Schools Grant deficits that education authorities have accumulated in recent years. They stated that they will make available a High Needs Stability Grant to the value of 90% of historic deficits accrued up to the end of 2025-26 to all local authorities with SEND deficits and this will be received in the Autumn. The Statutory Override will remain in place until the end of 2027/28 and the 10% the Council needs to fund can remain in the Statutory reserve until a plan of how it will be funded is in place, but no longer than to the end of 2027/28. The 10% shortfall will form part of the budget setting process in setting the 2027/28 budget and consequently increase the budget gap further. The quarter 3 Financial Monitoring report was forecasting a year end 31 March 2026 High Needs DSG deficit of £42.089m.

Revenue Budget build

7.7 The draft 2026/27 budgets are based on a re-set position in relation to the financial pressures seen during 2025/26 and previous years. As reported to Cabinet in January and February, various budget adjustments have been made to the 2025/26 budget, and these are detailed within the accompanying appendices. These adjustments include resetting budgets to reflect demand

pressures on services and the proportion of previously approved savings by Council that have not been achieved.

- 7.8 Recognising the considerable proportion of Council spend on Social Care services, independent benchmarking has been undertaken via the Local Government Association (LGA) for both Adult and Children's Social Care. Both reviews have found the price of services is not dissimilar to our statistical nearest neighbours and therefore the focus will continue managing demand in line with plans that are already in place and continue to be developed.
- 7.9 Appendix 2.1 provides a summary of the re-set changes proposed to the 2025/26 budgets. This includes;
- Adjustments to reflect savings not achieved during the current and previous financial years.
 - Adjustments to re-set budgets for demand pressures key service areas have continued to experience, including Adults and Children's Social Care and Home to School transport, particularly for SEND transport.
 - Changes to specific grants which have continued to be announced in recent weeks. Appendices 2.1a-2.1b provide additional details on these core and non-core government grants. This includes the anticipated S31 funding relating to Business Rates, resulting from the changes to the Business Rates Retention System following Fair Funding Review 2.0. The Council submitted its NNDR1 (National Non-Domestic Rates /Business rates) form on 30th January and this S31 funding will support the provision for managing risk and pressures including the introduction of food waste collection and increasing pressures the Council is seeing regarding debt collection.
 - Reserves adjustments to take account of the above pressures.
- 7.10 Appendix 2.2 details the total amount of savings and capitalised staff time reversed from 2025/26.
- 7.11 Appendix 2.3 details the total budget adjustment for demand and demography growth.
- 7.12 Appendix 2.4 details the service growth required for next year comprising of additional staffing capacity required to address service delivery and resourcing pressures, plus non-staffing related growth.
- 7.13 Appendix 2.5 details inflationary growth.
- 7.14 Appendix 2.6 details the income/resources budgets in addition, it also reflects the movement on the Collection Fund Account as detailed within the Estimated Collection Fund Outturn for 2025/2026 report to Cabinet.
- 7.15 Appendix 2.7 provides a draft medium-term position across the next 5 years which is based on the same assumptions underpinning the draft 2026/27 budgets.

Budget Consultation

- 7.16 The Budget Consultation to inform the forthcoming transformation and savings programme was launched on 12 December 2025 and closed on 16 January 2026.

A total of 952 responses were received, and an executive summary and detailed analysis of the feedback is provided at Appendix 6 and 6.1.

7.17 The consultation highlights a community that understands the council faces severe financial pressures and respondents would like to see essential community services protected, especially libraries and the mobile library, leisure centres, and museums. The Council will take the consultation response into account as part of its improvement plan and Transformation and savings Programme. The Council will also review ways to offer financial assistance to households struggling to pay their Council Tax, using the Council Tax Support Scheme.

General Fund Balance, Reserves and Section 25 report

7.18 During 2025/26 the deteriorating financial position of the council has reduced the General Fund Balance to an unsustainable level and has left the Council with no substantial reserves on which to fall back on should any emergency occur. As per the Q3 Financial Monitoring report on this agenda, the projected position is as follows:

General Fund	£'000
Balance as at 1 st April 2025	4,825
Budgeted Contribution 2025/26	29,455
Budgeted General Fund Balance as at 31st March	34,280
Projected overspend (central projection as at Quarter 3)	(50,745)
Estimated Balance as at 31 March 2026	(16,465)
Requested Revenue Overspend Exceptional Financial Support	21,466
Potential Balance as at 31 March 2026	5,001

7.19 The Council assessed the general fund and 2026/27 financial risks as part of setting the budget. As a result, it has been determined that a contribution of £42.676 million will be necessary to maintain adequate general fund balances in 2026/27. This increase in general fund balances will ensure sufficient funding is available to meet potential financial risks as outlined in Appendix 5.2. This will be funded through the request for EFS and has been included within the proposed budget for 2026/27.

Capital Programme

7.20 During 2026/27 Cabinet undertook a review of the capital schemes in the 2025/26 capital programme and priority capital schemes with a view to prioritising those capital schemes which improve the Council's financial position across the Medium-Term Financial Strategy and/or enables maximisation of external funding opportunities

7.21 Key principles of the review included:

- Ensuring the Council can meet its operational and statutory compliance responsibilities.

- Prioritising income generating projects; both those which generate on going revenue income but also those which generate a capital receipt for the Council.
- Prioritising revenue reduction projects that support the Council to reduce annual running costs.

7.22 Appendix 3.1 sets out the proposed draft Capital Programme for 2026/27 and onwards (where there are ongoing commitments). It also highlights the proposed next steps identified by Cabinet and where appropriate a returning of current capital budgets for schemes that are;

- proposed to be paused pending further due diligence;
- schemes which have concluded.

7.23 Projects proposed for pausing pending further due diligence include:

- Swimming in Shropshire Sundorne Leisure Centre; to be paused pending a review of Shropshire's overall Leisure Centre Requirements and Leisure Strategy Development.
- Broadband Fibre Upgrade Project; future phases to be considered in the context of further grant funding and balance of unspent budget to be returned until such time.
- Pride Hill Shopping Centre; to be paused pending a wider regeneration and asset review and balance of unspent budget to be returned until such time.
- Smithfield/Riverside Development; except for the park construction which is already committed, underway and fully funded from Levelling Up funding, the remaining project to be paused pending a site masterplan review.

7.24 Appendix 3.2 is summary of the existing priority projects that have been reviewed by Cabinet and subject to further due diligence.

7.25 Appendix 3.3 provides a summary position for all sources of funding for the capital programme.

7.26 Each year the Council has approved the flexible use of capital receipts in line with MHCLG guidance issued in 2016, which was subsequently extended until March 2030 to enable councils to spend up to 100% of capital receipts on the revenue costs of transformation projects that result in revenue savings. The Council has historically utilised this flexibility to fund redundancy costs resulting from service redesign and restructure changes and transformation investment. This report proposes to continue with this flexible use of capital receipts and for such use to be agreed by the Chief Financial Officer and reported via the in-year monitoring reports to Cabinet and Council as appropriate.

7.27 For 2026/27 onwards, it can be seen from Appendix 2 that the Council is heavily reliant on the timing of future capital receipts in order to meet funding commitments, a timing difference in realisation of capital receipts would result in a short term need to incur borrowing until such time the assets disposals take place. It is essential therefore that the Council accelerates its asset disposal programme with the aim of 1) preventing a timing difference in the use of capital receipts for current schemes and 2) to enable consideration of a capitalisation direction request to the Government to convert capital receipts to revenue

resources. This would alleviate pressure on revenue budgets to fund contributions to revenue reserves, such as General Fund Balances.

- 7.28 Ensuring the Council's capital programme can support the financial stability of the Council is fundamental to reducing the need for exceptional financial support in future years. It is necessary for the Council to accelerate its review of all other council owned assets during 2026/27, alongside the leases which the council has entered for other land and building assets to deliver operational services. This will help determine how these assets can best aid the Council's return to financial stability alongside serving the best interests of Shropshire's residents and businesses. The findings from this review will inform the future capital strategy, with a view to creating a 5- year plan of investment that enables the Council to eliminate the need for further exceptional financial support.
- 7.29 Ensuring the Council continues to seek external funding opportunities and fully and efficiently utilises Government grant allocations will continue to be a priority and proactively the Council will seek to develop a pipeline of projects to enable grant applications to be made as funding opportunities arise. Such projects will continue to be subject to robust due diligence to ensure the costs to the Council of construction and on an ongoing basis are kept to a minimum and are affordable.
- 7.30 The Annual Infrastructure Funding Statement for 2025 was presented to Cabinet in December 2025, this is a key funding source for significant capital projects across Shropshire. In addition to details on the value of CIL and Section 106 contributions, the statement also provided a list of infrastructure projects for which allocations have been made and a list of future projects which would benefit from future developer contributions. As stated in the report, the list of potential future projects will continue to be kept up to date.
- 7.31 In November Cabinet received the Phase 4 Educational Place Planning report which outlined thirteen projects for approval totalling £24.5m. Appendix 3.4 provides a summary of the funding, of which £24.1m is from external funding sources and £0.4m from ring-fenced capital receipts. These projects have been included within the proposed capital programme and are anticipated to commence in 2027/28.
- 7.32 In November, the Department for Transport (DfT) announced Highways Infrastructure funding allocations for 2026/27 to 2029/30. The Council will receive £34.7m funding in 2026/27, increasing to £49.7m by 2029/30. This funding will support revenue and capital investment in infrastructure schemes, and a breakdown of proposed use is reflected within the draft capital programme, with further details on specific projects to be reported to Cabinet and Council as appropriate during 2026/27.

List of Background Papers (This MUST be completed for all reports, but does not include items containing exempt or confidential information)

Draft Financial Strategy 2026/27-20230/31 Cabinet 15 October 2025
Fees and Charges Pricing Policy - Cabinet 3 December 2025
Setting the Council Taxbase for 2026/27 Cabinet 3 December 2025
Draft Financial Strategy 2026/27 – 2030/31– Cabinet 21 January 2026
Capital Strategy 2025/26 – 2030/31 Cabinet 21 January 2026
Financial Monitoring Report Quarter 3 – Cabinet 11 February 2026
Estimated Collection Fund Outturn for 2025/26 – Cabinet 11 February 2026
Treasury Strategy 2026/27 – Cabinet 11 February 2026

Local Member: *All*

Appendices

Appendix 1 – Council Tax Resolution
Appendix 2.1 – 2026-27 Revenue Budget Summary
Appendix 2.1(a) – Core Government Grants
Appendix 2.1(b) – Non-Core Government Grants
Appendix 2.2 – Growth to offset Unachievable Savings
Appendix 2.3 – Demography & Demand Growth
Appendix 2.4 – Service Growth
Appendix 2.5 – Inflationary Growth
Appendix 2.6 – 2026-27 Resources/Income Budget Summary
Appendix 2.7 – MTFP Summary
Appendix 3.1 - Capital Programme 2026/27 – 2029/30
Appendix 3.2 – Capital Priority Schemes
Appendix 3.3 - Capital Funding
Appendix 3.4 – Education Place Planning Projects
Appendix 4 – Draft Budget Book 2026/27
Appendix 5.1 – Financial Sustainability – Section 25 Statement
Appendix 5.2 - Risk Assessed General Fund Balance
Appendix 5.3 - Earmarked Reserves 2026/27
Appendix 6 – Budget Consultation – Feedback Report Executive Summary
Appendix 6.1 - Budget Consultation – Feedback Report
Appendix 7 – Pay Policy Statement