

## RECOMMENDATIONS OF THE MEETING OF CABINET – 10 FEBRUARY 2026

That the Budget Motion be submitted to the Meeting of Council on 25 February 2025 with a recommendation that;

- (i) General Fund Revenue
  - the Revenue Budget for 2026/27 to deliver a balanced position, as attached at Appendix A, be approved.
  - the forecast spending and funding plans for the 2026/2027 and 2027/2028 period, as set out at Appendix A, be noted.
  - the forecast levels of statutory and other Council reserves as set out at Appendix C be noted.
  - the strategy for the use of balances and reserves (paragraph 2.17 refers) be approved.
  - the Council's flexible capital receipts policy for 2026/2027 (paragraph 2.14 and Appendix G refer) be approved.
  - the Council Tax requirement for 2026/2027, as set out at Appendix M, be approved.
  - the Council's Statutory s151 Officer's positive assurance statement as to the robustness of the forecasts and estimates and adequacy of financial reserves, as set out at paragraph 2.22, be noted.
  - authority be delegated to the Council's Statutory s151 Officer to amend how the finally approved precepts are recorded in the Council's revenue budget in line with the final notifications received following decisions by the West Yorkshire Mayor Police and Crime Commissioner, the Fire & Rescue Authority and Parish Councils should these be received after 25 February 2026 (paragraph 3.1.3 refers).
  
- (ii) Treasury Management
  - the borrowing strategy be approved (paragraphs 2.15 to 2.27 refer).
  - the investment strategy be approved (paragraphs 2.28 to 2.36 and Appendices A and B refer).
  - the policy for provision of repayment of debt (minimum revenue provision) be approved (paragraphs 2.37 to 2.38, Appendix C refer).
  - the treasury management prudential indicators be approved (Appendix D refers).
  - the Investment Strategy (non-treasury investments) be approved (Appendix F refers).
  
- (iii) Capital
  - the updated Capital Plan for 2025-2033 be approved (Appendix F refers).
  - the Capital Strategy (including Prudential Indicators) be approved (Appendix I refers).
  
- (iv) Housing Revenue Account
  - the HRA Budget for 2026/2027 be approved (Appendix K refers).
  - the strategy for the use of HRA reserves (Appendix K refers) be approved.

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