

**TITLE: BUDGET 2026/27 – PRE-DECISION SCRUTINY**

<b>Meeting:</b>	Overview & Scrutiny Management Committee
<b>Date:</b>	16 <sup>th</sup> January 2026
<b>Cabinet Member</b> (if applicable)	Councillor Carole Pattison
<b>Key Decision Eligible for Call In</b>	No No – pre-decision scrutiny
<p><b>Purpose of Report</b>          The Committee is invited to consider the Council’s draft budget proposals for 2026/27, as agreed by Cabinet on 2nd December 2025, so that the comments made can be included within the consultation response and reported to Cabinet when it considers the budget at its meeting on 10<sup>th</sup> February 2026 and Council at its meeting on 25<sup>th</sup> February 2026.</p>	
<p><b>Recommendations</b></p> <p>The Committee is asked for its response to the draft budget proposals for 2026/27 in the context of the four areas of focus below:</p> <ul style="list-style-type: none"> <li>(i) To what extent are the budget proposals in line with Central Government policy, pressures and directives.</li> <li>(ii) To what extent will the budget proposals ensure that the Council is able to contribute to the outcomes detailed within the Council Plan bearing in mind the identified constraints.</li> <li>(iii) To what extent do the budget proposals demonstrate that the results of any engagement, research or other evidence have been taken into account.</li> <li>(iv) To what extent are the challenges in delivering the savings within the timescales and the capacity to deliver services with reduced resources being addressed.</li> </ul> <p><b>Reasons for Recommendations</b></p> <p>The Committee’s response will be reported to Cabinet and Council when these bodies consider setting the budget for 2026/27.</p>	
<p><b>Resource Implications:</b></p> <p>Not applicable</p>	
<b>Date signed off by <u>Executive Director</u> &amp; name</b>	Rachel Spencer-Henshall – Deputy Chief Executive/Executive Director for Public Health and Corporate 6-1-26
<b>Is it also signed off by the Service Director for Finance?</b>	Not applicable
<b>Is it also signed off by the Service Director for Legal and Commissioning (Monitoring Officer)?</b>	Samantha Lawton 31-12-25

**Electoral wards affected:** All

**Ward councillors consulted:** Not applicable

**Public or private:** public

**Has GDPR been considered?** No personal data is included in this report.

## **1. Executive Summary**

- 1.1 The Overview and Scrutiny Management Committee is invited to consider the draft budget proposals for 2026/27, as considered by Cabinet on 2nd December 2025, so that its response can be reported to Cabinet when it considers the budget at its meeting on 10<sup>th</sup> February 2026 and to Council at its meeting on 25<sup>th</sup> February 2026.
- 1.2 Cabinet approved a five-week public consultation on the proposals starting on 3rd December 2025 and closing on 7th January 2026.
- 1.3 To help ensure that scrutiny is undertaken at a strategic level and adds value to the budget setting process, it is suggested that the Committee focus on the four lines of enquiry set out below:
  - (i) To what extent are the budget proposals in line with Central Government policy, pressures and directives.
  - (ii) To what extent will the budget proposals ensure that the Council is able to contribute to the outcomes detailed within the Council Plan bearing in mind the identified constraints.
  - (iii) To what extent do the budget proposals demonstrate that the results of any engagement, research or other evidence have been taken into account.
  - (iv) To what extent are the challenges in delivering the savings within the timescales and the capacity to deliver services with reduced resources being addressed.
- 1.4 The Committee's response will be reported to Cabinet and Council when these bodies consider the final budget for 2026/27.
- 1.5 An indicative order of business/timetable is set out below:

10:30 Introduction to the Budget by the Leader and the Chief Executive

11:00 Presentation by the Portfolio Holder for Finance and Regeneration and the service Director, Finance

The relevant Portfolio Holder(s) and Executive Director will provide an overview of the key pressures and savings for their directorate, including capital expenditure, followed, in each case, by the opportunity for the Committee to ask questions /comment:

11:25 Adults & Health Directorate

11:50 Children & Families Directorate

BREAK

13:00 Place Directorate  
including the Housing Revenue Account

14:00 Corporate Directorate

## **2. Information required to take a decision**

- 2.1 The draft budget proposals for 2026/27 are set out in the report to Cabinet on 2nd December 2025 which can be accessed using the following links:

[Budget 2026/27 - Report to Cabinet 3-12-25](#)

[Appendix A - General Fund Summary](#)

[Appendix B - Directorate Changes](#)

[Appendix C - General Fund Reserves](#)

[Appendix D - 2026/27 Budget Savings Summary](#)

[Appendix E - Capital Plan](#)

## **3. Implications for the Council**

### **3.1 Council Plan**

The Committee is asked to give consideration to the impact of the budget proposals on the priorities and outcomes within the Council Plan so that its comments can be reported to Cabinet and Council.

### **3.2 Financial Implications**

Not applicable to this report.

### **3.3 Legal Implications**

Not applicable to this report.

### **3.8 Other (eg Risk, Integrated Impact Assessment or Human Resources)**

Not applicable to this report.

## **4. Consultation**

Consultation on the draft budget proposals is ongoing and the results will be reported to the Cabinet and Council when the final budget for 2026/27 is considered.

## **5. Engagement**

- 5.1 Cross-party budget meetings have continued to take place monthly during the 2025/26 financial year. These meetings bring group leaders together to receive regular updates on the development and delivery of the Council's budget. The forum provides group leaders with an opportunity to ask questions, and to provide feedback as part of this process. It is attended by the Chief Executive, the Deputy Chief Executive and the Service Director for Finance.

- 5.2 The public consultation to support the 2026/27 annual budget was launched on 3 December 2025 and will run up until 7 January 2026. The consultation was launched following publication of the draft annual budget for the Cabinet meeting on 2 December 2025. The consultation was made available online and was supported by information summarising the budget proposals. The consultation asks the public for their opinions on the proposals, and whether they would be impacted by any of them. Feedback from the consultation will be collated, analysed and used to help inform final decision making related to the budget. A summary of the consultation results will be provided alongside the finalised budget at Cabinet on 10th February, and at Council on 25th February 2026.

## **6. Options**

Not applicable

**7. Next steps and timelines**

The Committee's response will be reported to Cabinet when it considers the budget at its meeting on 10<sup>th</sup> February 2026 and Council at its meeting on 25<sup>th</sup> February 2026.

**8. Contact officer**

Sheila Dykes – Governance Manager

**9. Background Papers and History of Decisions**

Report to Cabinet 3-12-25 – Budget Proposals 2026/27.

**10. Appendices**

None

**11. Service Director responsible**

Samantha Lawton, Service Director Legal, Governance and Commissioning