

MIDDLESBROUGH COUNCIL	
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Report of:	Director of Finance and Transformation (s151 Officer), Andrew Humble
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Relevant Executive Member:	The Mayor, Chris Cooke Executive Member for Finance, Cllr. Nicky Walker
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Submitted to:	Executive
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Date:	3 September 2025
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Title:	Medium Term Financial Plan (MTFP) update and 2026/27 budget development approach and timetable
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Report for:	Decision
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Status:	Public
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Council Plan priority:	Delivering Best Value
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Key decision:	No
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Why:	Decision does not reach the threshold to be a key decision
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Subject to call in?	Yes
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Why:	Non urgent report
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Proposed decision(s)	
That the Executive:	
<ul style="list-style-type: none"> • NOTES the update of the Council's Medium Term Financial Plan (MTFP) • APPROVES the budget development approach and timetable set out in Appendix 2 for developing the 2026/27 Budget and Medium Term Financial Plan (MTFP) to 2029/30 	

Executive summary
<p>Each year, the Council undertakes a service and financial planning exercise with the intention to achieve a balanced annual revenue budget and MTFP in order to secure a financially sustainable position, capital programme, sets the capital and treasury management strategy, and agrees the annual level of council tax.</p> <p>This report provides an update of the Council's Medium Term Financial Plan (MTFP) since it was approved by Council on 19 February 2025. It also sets out for consideration and approval by the Executive, the proposed approach and timetable for the 2026/27 budget setting and the MTFP for the four-year period 2026/27 to 2029/30.</p>

1. Purpose of this report and its contribution to the achievement of the Council Plan ambitions

- 1.1 The report provides an update for Executive of the issues affecting the Council's current Medium Term Financial Plan.
- 1.2 The report also seeks approval of the budget development approach and timetable within which Officers will work with the Mayor, Executive and other elected members to develop the 2026/27 budget and Medium Term Financial Plan (MTFP) for the four-year period to 2029/30.

Our ambitions	Summary of how this report will support delivery of these ambitions and the underpinning aims
A successful and ambitious town	The MTFP underpins the delivery of the Council's vision for Middlesbrough and therefore supports all the ambitions within the Council Plan.
A healthy Place	
Safe and resilient communities	
Delivering best value	The proposed recommendations are consistent with and will promote the achievement of the Council's general legal duty to achieve Best Value in accordance with Section 3 of the Local Government Act 1999 (as amended by s137 of the Local Government & Public Involvement in Health Act 2007). The report provides assurance that the Council has effective corporate governance and financial planning arrangements in place, and that the Council is working towards managing its finances by the development of a balanced budget for 2026/27 and MTFP to 2029/20 for approval by Council in February 2026, whilst also ensuring that resilience and sustainability are not impacted. The forward planning for and setting of a robust budget and balanced MTFP enables the Council to provide and deliver services within its overall corporate and financial planning framework.

2. Recommendations

2.1 That the Executive:

- **NOTES** the update of the Council's Medium Term Financial Plan (MTFP)
- **APPROVES** the budget development approach and timetable set out in Appendix 2 for developing the 2026/27 Budget and Medium Term Financial Plan (MTFP) to 2029/30

3. Rationale for the recommended decision(s)

- 3.1 The forward planning for and setting of a robust budget and balanced MTFP enables the Council to provide and deliver services within its overall corporate and financial planning framework. The MTFP underpins the delivery of the Council's vision for

Middlesbrough to be a thriving, healthier, safer, and more ambitious place where people want to live, work, invest, and visit, and where we will support our residents to live fulfilling lives, to ensure that our communities thrive.

- 3.2 All Council elected members have a legal obligation to agree a balanced robust budget and set the Council Tax by 11 March 2026. In addition, the Council has a Best Value duty to demonstrate financial sustainability through the delivery of a balanced MTFP over a period of at least 3 years. The setting of the budget is part of the budget and policy framework and therefore requires Full Council approval scheduled for 18 February 2026.
- 3.3 The Council is required to take a systematic, coherent, and controlled approach to addressing its ongoing financial challenges over the medium-term, while enabling the delivery of the Mayor's vision and priorities for Middlesbrough through delivery of the wider Council Plan.

4. Background and relevant information

- 4.1 Each year the Council engages in an annual financial planning and budget setting cycle with the intention to achieve a balanced annual revenue budget and MTFP, sets the council tax, and sets out the capital and treasury management strategy. A high level overview of the annual financial planning cycle is summarised in Figure 1 below. A more detailed timetable for the 2026/27 budget and MTFP is summarised in Table 1 and set out in Appendix 2.

Figure 1 Annual Financial Planning Cycle

April-July

- Review previous years outturn
- Review current year projections
- Update financial planning assumptions
- Calculate budget gap
- Further develop transformation project pipeline

July to September

- Identify and review budget pressures
- Update financial planning assumptions and budget gap
- Further develop transformation project pipeline of investment, savings and income
- Develop other operational income and savings proposals

September to December

- Develop detailed service budgets
- Develop budget proposals for investment, savings and income generation
- Start budget consultation process
- Scrutiny involvement
- Assess impact of provisional Local Government Finance Settlement
- Update financial planning assumptions
- Brief all elected members at various key points
- Hold Financial Resilience Working Group meetings

January to February

- Consider impact of final Local Government Finance Settlement
- Finalise financial planning assumptions
- Consider consultation feedback
- Scrutiny involvement
- Development of Executive report and recommendations to Council
- Brief all elected members

February to March

- Present Executive Budget and MTFP, Council Tax setting, Capital Programme, Treasury Strategy report to Council
- Council approve Budget and MTFP, Council Tax setting, Capital Programme & Treasury Strategy

4.2 The annual financial planning cycle involves the periodic review and updating of financial planning assumptions in the light of new information and data at key stages of the financial year in order to inform the Council's budgetary control, financial forecasting and medium to long term financial planning. Particular areas of focus include:

- The Council's actual financial performance against its financial forecasts for the previous financial year and current year financial performance in terms of budgetary control and savings delivery against plan.
- Changes in information and intelligence concerning external factors outside the Council's direct control, such as: the general state of the national economic forecast, inflation, interest rates, pay inflation and market factors that will impact upon the cost of services and anticipated demand for services. Also demographic forecasting and level of service demand experienced across key service areas
- Internal factors relating to the design and operation of service delivery models to meet demand from residents, businesses, and visitors to the town.
- The level of reserves and forecast impact of all factors upon reserves.

4.3 The above cycle needs to align with the Recover, Rest, Deliver Transformation Programme which aims to improve, modernise, and transform the delivery of the services by the Council, and potentially providing savings for use in the MTFP. Funding of £26.7m has been allocated for the costs of the Transformation Programme from 2024/25 to 2028/29.

4.4 This report is the first stage of the budget development strategy for the four-year period 2026/27 to 2029/30. It builds upon the MTFP approved by Council on 19 February 2025, the 2024/25 financial outturn reported to Executive on 11 June 2025, and the 2025/26 forecast financial position at Quarter One contained elsewhere on this agenda. It sets out the financial framework and timetable within which Officers will work with the Mayor and Executive, with input from elected members to develop budget proposals that will deliver the Council Plan within available resources.

MTFP Update

4.5 Since the budget report to Council on 19 February 2025 there have been a number of developments which will impact on the Council's current MTFP as outlined in paragraphs 4.6 to 4.25. Further detailed information is required regarding these in order to provide robust figures for inclusion in an update of the MTFP, and at this stage no figures are provided in this report until greater assurance can be obtained on the figures. Work will continue as further information becomes available and an updated MTFP is planned to be submitted to Executive on 3 December 2025 along with the start of the budget consultation for 2026/27.

Local Government Funding

- 4.6 On 20 June 2025 the Government published a consultation on a review of Local Government Funding (known as Fair Funding Review 2.0). This is a comprehensive consultation which outlines proposed fundamental reforms to local government funding in the UK and seeks views on the approach to determining new funding allocations for local authorities and fire and rescue authorities. The approach proposed by the Government aims to make the way funding is provided for local authorities fairer and simpler and aims to move funding to authorities who have the greatest need, such as Middlesbrough.
- 4.7 A summary of the main points of the consultation is included at Appendix 1 for information.
- 4.8 Analysis of the potential effects on the Government's proposed approach on individual authorities has been undertaken in conjunction with organisations such as SIGOMA (Special Interest Group of Municipal Authorities) and Pixel Financial Management who the Council subscribes to. The Government has also provided some further information and clarification of some parts of the consultation.
- 4.9 Whilst no detailed information has been provided by the Government as to the effect on individual local authorities, the analysis undertaken to date indicates that Middlesbrough will obtain substantial additional funding from the proposed new approach, due to a recognition of the needs and demands that Middlesbrough faces in providing services and the fact that Middlesbrough has not received appropriate funding to meet its needs in previous years. There is still a high level of uncertainty in some aspects of the proposed approach and therefore at this stage no estimated figures are included in this report.
- 4.10 The consultation closed on 15 August 2025, and the Council submitted a response to the consultation which generally welcomed the Government's proposed approach.
- 4.11 After considering all the responses to the consultation the Government will provide detailed allocations of funding to individual local authorities for the next three years as part of the provisional Local Government Finance Settlement which is planned to be published in late November 2025. The Government have indicated that they will also publish a Local Government Finance Policy Statement by October 2025 and other information before the Settlement is published. The modelling of funding projections will be reviewed through the budget process to reflect new information as it becomes available. The timing of the provisional Settlement will determine how much certainty can be placed on the figures to be included in the report to Executive in December 2025.

General economic climate

- 4.12 The following paragraphs provide an overview of the general economic climate and main factors that currently exist. These will be monitored closely along with the potential effects for the Council in order to inform the MTFP.

- 4.13 UK Gross Domestic Product (GDP) grew by 0.7% in the first quarter of 2025, slightly above expectations, supported by strong business investment and a boost from net trade and inventories, this is likely due to activity brought forward ahead of new US tariffs.
- 4.14 Since late 2024, underlying employment growth has been broadly flat, reflecting subdued economic activity and rising employment costs. While weak GDP momentum accounts for part of this stagnation, firms have also cited higher employer National Insurance Contributions (NICs) and increases in the National Living Wage (NLW) as factors discouraging hiring. Sectors like retail and hospitality have been hit particularly hard.
- 4.15 Headline Consumer Price Index (CPI) inflation rose to 3.8% in July 2025, exceeding the 2% target and slightly surpassing expectations and remaining stubbornly high. This increase reflects reduced drag from energy prices, stronger core goods inflation, and higher food prices. Inflation is projected to peak at 4.0% in September 2025 before declining gradually. Core inflation remains elevated due to persistent services inflation, which stood at 5% in July 2025, and is influenced by high wage growth and one-off cost increases.
- 4.16 The Bank of England cut interest rates at its August 2025 meeting to 4%. A further 0.25% cut is expected in November 2025. There are concerns that with a weakening labour market and low economic activity, perhaps signalling that higher interest rates are hindering growth and employment.

Service Demand Pressures

- 4.17 In common with most local authorities, the combination of previous high and existing stubbornly high inflation and the cost of living crisis and other issues as outlined above have significantly impacted the local and national economy and put significant pressure upon demand for Council services and the cost of providing them. As detailed in the Revenue and Capital Budget – Forecast Year-end Outturn position at Quarter One 2025/26 report to this Executive existing financial pressures are continuing, and further financial pressures are emerging in relation to:
- Adult Social Care – increased demand for services (mainly residential care)
 - Children's Social Care – increased numbers and complexity of external residential placements
 - Potential shortfalls on income from strategic commercial investments.
 - Crematorium – reduced demand and associated reduction in income
 - Fleet Management – increased staff costs due to recruitment and retention challenges and a sharp increase in the cost of vehicle parts
 - Integrated Transport Service - home to school transport for children and transport for vulnerable adults
- 4.18 There are also a number of other significant potential financial pressures that are emerging in future years, and which may require the MTFP to be amended for. The major significant area is in Waste Services where firstly there are an estimated £2.279m remaining annual revenue costs that will be required to be incurred from

2026/27 onwards relating to Simpler Recycling – Legislation changes for Waste Streams as detailed in the report to Executive on 16 July 2025. The Government have confirmed as part of the Spending Review 2025 published on 11 June 2025 that local authorities will continue to receive Extended Producer Responsibility (EPR) funding, and it is proposed that EPR funding will be used to cover the annual revenue costs arising from Simpler Recycling.

- 4.19 Also, there are potential significant financial pressures arising in future years of the MTFP relating to Waste Disposal where there is a new waste disposal contract and Tees Valley Energy Recovery Facility planned to operate from 2030 which could impact on the price per tonne of waste disposed that the Council has to pay. Alongside this there is a need to consider the effects of the introduction of Simpler Recycling in 2026/27 on waste tonnages. Detailed financial modelling is currently being undertaken on the Waste Disposal budget to inform the MTFP.
- 4.20 The Government have announced the planned introduction of the Emissions Trading Scheme (ETS) from 2028/29. This will increase costs for local authorities, particularly those operating energy-from-waste (EfW) facilities or incinerators. This is because the ETS puts a price on carbon emissions, and waste management operations that produce emissions will need to purchase permits to cover their carbon footprint. The financial implications of this are not yet fully clear but the Local Government Association (LGA) estimates that the scheme could cost local authorities between £367m and £747m per year in total.
- 4.21 The Government have announced that EPR schemes where producers are responsible for the end-of-life management of their products, is expected to reduce the amount of waste going to landfills and incineration, potentially lowering ETS costs and reducing the burden of the ETS. The Government have also indicated that EPR funding which the Council will receive can be used to offset the costs of ETS, however the overall financial impact on local authorities is likely to still be significant.

Savings now found to be unachievable

- 4.22 The Quarter One budget monitoring report highlighted a number of previously approved budget savings that are now likely to be unachievable in the future and potentially will need removing from the MTFP or replacing with other savings. These are summarised below, and these will be considered as part of the updated MTFP to Executive in December 2025:
- Charging residents for issuing parking permits (£0.250m) - as announced at Full Council on 26 March 2025 the plan to charge for residents parking permits approved as part of the 2024/25 budget setting process was being paused. It is proposed that the savings associated with this (totalling £0.250m) are submitted for removal from the Council's budget as part of the 2026/27 budget setting.
 - Savings relating to Business Rates and Council Tax (£1.004m) - whilst savings will be made as intended these are recognised in the Collection Fund rather than the General Fund. Due to the prescribed mechanisms for operating the Collection Fund under legislation, the savings in the Collection Fund do not impact the General Fund position until the next year in the form of a surplus on

the Collection Fund which can be used in the budget setting. Budgeting for surpluses on the Collection Fund is not recommended, as whilst surpluses may exist on the Collection Fund which can be used for budget setting it is better practice to not budget for these in the MTFP. It is therefore recommended that these budgeted savings are considered for removal from the MTFP.

- Contractual Spend Review savings for 2025/26, which has now been identified as a double count of a 2024/25 saving (£0.700m).

Dedicated Schools Grant (DSG)

- 4.23 As mentioned in the Quarter One budget monitoring report the level of the DSG deficit and the future uncertainty relating to the treatment of this creates a significant future risk to the Council. This will need to be closely monitored and considered in future updates of the MTFP.

Pay awards

- 4.24 On 23 July 2025 agreement was reached between the employers and the trade unions as to the pay award of 3.2% for 2025/26 for local government employees from 1 April 2025. This along with other available information will inform the estimates of pay awards in future years of the MTFP.

2025 Pension Fund triennial valuation

- 4.25 A triennial valuation of the Teesside Pension Fund took place on 31 March 2025, and this will inform the contributions required from employers for the three years from 2026/27. The MTFP will be updated for the effects of this when employer contribution rates are provided, which should be by November 2025 at the latest.

Budget Strategy

- 4.26 It is essential that the Council develops a robust medium term financial strategy to achieve financial sustainability over the course of its MTFP whilst demonstrating that it is achieving Best Value in its use of resources. It is essential that the 2026/27 budget process achieves the following key objectives:

- Set and deliver a balanced General Fund budget for 2026/27
- Continue to ensure the Council's financial resilience through the achievement of a balanced MTFP and rebuilding of revenue reserves
- Further develop the Transformation Portfolio to establish programmes and projects that deliver improved outcomes at lower cost whilst meeting the Mayor's priorities within a Council Plan
- Establishes and utilises more robust and reliable demand and cost modelling that can be used to plan, manage, forecast and control the cost of services more effectively in order to improve forecasting of MTFP requirements.

4.27 The proposed budget strategy for 2026/27 and over the medium term will focus upon further development of the following themes in order to establish a robust and affordable MTFP:

- Further development of robust demand and cost modelling that will support the development of budgeting over the MTFP
- Develop prevention and demand management strategies in relation to meeting statutory responsibilities
- Service redesign and transformation and efficiency to deliver improved outcomes from a lower cost base
- Review statutory duties and functions and align policy and practice to remove provision in excess of statutory requirements where this is unaffordable
- Review, benchmark, and prioritise services within resource constraints
- Continue to review, rationalise and optimise the use of Council assets and where appropriate create further capital receipts to fund further transformation and the longer term capital programme whilst reducing operational costs of assets
- Review and optimise debt recovery
- A renewed focus upon the detection and prevention of fraud against the Council

4.28 The budget strategy for 2026/27 and the MTFP will heavily depend on the amount of Government funding which the Council will receive for future years as determined by the Fair Funding Review and the Council's allocation of funding from the Local Government Finance Settlement. The modelling of funding projections will be reviewed through the budget process to reflect new information as it becomes available. the government has indicated that the provisional Settlement will be issued in late November 2025.

4.29 As mentioned above initial analysis has indicated that it is likely that the Council will receive additional funding resulting from the Fair Funding Review, but this is still to be confirmed. It is proposed that the approach to determining how any additional funding is allocated will be in the following order:

- 1) Council Tax decisions
- 2) Demand / inflation pressures
- 3) Re-basing of budgets
- 4) Removal of unachievable budget savings
- 5) Service growth in line with Mayoral priorities

4.30 All the above will be subject to detailed analysis based on all available information and discussion with Executive members, and further information will be provided to all elected members at various points of the budget setting process. An all elected member briefing will be arranged for September 2025 to provide information on the main points of this report and any updates that can be provided. The Council's proposed 2026/27 budget and MTFP will be submitted to Executive on 3 December 2025 along with the start of the budget consultation process. A full briefing will be provided to all elected members regarding this when the Executive papers are circulated.

Budget Development Timetable

- 4.31 It is proposed that the Council adopts the following timetable summarised in Table 1 and detailed in Appendix 2, so that suitable proposals for the MTFP 2026/27 to 2029/30 can be published for public consultation before final decisions are made by Council in February 2026.

Table 1 -2026/27 Budget Setting – Summary Budget Timetable

2026/27 Budget Setting - Budget Timetable		
Date	Responsible	Action
September - end of December 2025	Executive Member for Finance / S151 Officer	Monthly Financial Resilience Working Group meetings
September 2025	Elected Mayor / S151 Officer	Briefing - All Elected Members
August 2025 - end of October 2025	LMT / Executive	Development of budget proposals
25 November 2026	Elected Mayor / S151 Officer	Briefing - All Elected Members
3rd December 2025	Executive	Executive - budget proposals agreed for consultation. Capital Programme review. 2026/27 Council Tax Base set
4th December 2025 - 7th January 2026	Finance	Budget Consultation period with public, political groups, OSB, business community & other stakeholders
December 2025 / Early January 2026	Finance	Consider Provisional Local Government Finance Settlement (expected to be available late November 2025)
End January 2026	Finance	Final Local Government Finance Settlement to be considered
January 2026	Elected Mayor / Executive / LMT	Amend budget proposals in light of consultation, feedback/updated officer advice and consider any alternative budget proposals
27 January 2026	Elected Mayor / S151 Officer	Briefing - All Elected Members
4th February 2026	Executive	Executive - agree final budget proposals for recommendation to Council
18th February 2026	Council	Full Council - to set 2026/27 revenue budget, 2026/27 Council Tax, revised MTFP to 2029/30 and Capital Strategy 2026/27

Member engagement in developing the budget and MTFP

- 4.32 The annual budget financial planning cycle requires a collaborative and co-ordinated approach by all elected members and officers in order to achieve a balanced budget and MTFP and ensure the financial sustainability of the Council. As outlined above in Table 1, briefings for all elected members will be arranged at various points of the process to ensure that key issues are understood. The Financial Resilience Working Group (FRWG) comprising cross party member representation will be re-established and will play a key role in the budget setting process. The first meeting will be held in September, and these will run through to the end of December.

5. Ward Member Engagement if relevant and appropriate

- 5.1 As detailed in paragraph 4.32 all elected members, including ward members, have a role to play in the budget setting process.

6. Other potential alternative(s) and why these have not been recommended

- 6.1 The Council is required by law to set a balanced budget and to operate robust and meaningful financial planning arrangements and this report sets out the development process and timeline for achieving that objective. Therefore, no other options are feasible.

7. Impact(s) of the recommended decision(s)

Topic	Impact
Financial (including procurement and Social Value)	<p>This report represents the first step in a budget process that will continue over the coming months with further detailed consideration of the outcomes being evaluated prior to the Executive considering and approving a draft budget for public consultation in December 2025.</p> <p>The budget process will culminate in the Chief Finance Officer's (S151 Officer) assessment of the robustness of the proposed budget and adequacy of reserves statement contained within the final report presented to Executive and Council in February 2026, followed by approval of the Budget, MTFP, Capital Programme, Treasury Management Strategy and annual council tax by Council.</p>
Legal	<p>The Council is required under legislation to set a balanced budget for each year. The Medium Term Financial Plan and revenue and capital budgets form part of the Council's policy framework, as set out in its constitution. The approach outlined within the document will enable the Council to operate within the resources available and continue to meet its many statutory duties.</p>
Risk	<p>The S151 Officer is required to provide statutory advice to the Council on the robustness of the budget estimates and adequacy of reserves, As such, an assurance was provided to Full Council at the time it set the 2025/26 budget it had been reasonably based on the best available information and assumptions.</p> <p>However, the uncertainties of the economic environment over the short to medium term present a high risk to the authority as reflected in the pressures being experienced and reflected in the Quarter One forecast overspend in the 2025/26 financial year. It is essential that Directors in consultation with Executive Members are focused upon developing and delivering financial recovery plans to control expenditure within the approved budget for 2025/26. Any actual overspend will impact upon the 2026/27 budget and MTFP to 2029/30.</p>

	<p>The development of the Council's MTFP is periodically reviewed and will build upon projections for the current period and beyond as further details and analysis become available. Throughout the budget process a range of different options will be considered including various levels of council tax, investment, expenditure reductions and income generation proposals. These will be regularly reported and thoroughly considered as part of an iterative process involving LMT, the Elected Mayor, Executive Members and briefings to all elected members. Impact assessments will be considered before final decisions are taken on whether to implement each proposal.</p>
<p>Human Rights, Public Sector Equality Duty and Community Cohesion</p>	<p>The Council must ensure that, in line with the Public Sector Equality Duty, that any budget saving proposals, other budget proposals, or proposed Council Tax increases thought to impact on those with protected characteristics are assessed, mitigated where possible and/or justified. As such impact assessments for any savings proposals will be undertaken as part of the budget process and included as part of the budget report to Council in February 2026.</p> <p>The Public Sector Equality Duty (PSED) (as set out in the Equality Act 2010) places a statutory duty on the Council in exercising its functions, to have regard to the need to:</p> <ul style="list-style-type: none"> • eliminate discrimination, harassment and victimisation; • advance equality of opportunity between persons who share a relevant protected characteristic and persons who do not share it; and • foster good relations between persons who share a relevant protected characteristic and persons who do not share it. • advance equality of opportunity between persons who share a relevant protected characteristic and persons who do not share it involves having due regard, in particular, to the need to: <ul style="list-style-type: none"> - remove or minimise disadvantages suffered by persons who share a relevant protected characteristic that are connected to that characteristic; - take steps to meet the needs of persons who share a relevant protected characteristic that

	<p>are different from the needs of persons who do not share it; and</p> <ul style="list-style-type: none"> - encourage persons who share a relevant protected characteristic to participate in public life or in any other activity in which participation by such persons is disproportionately low. <p>The protected characteristics are: age, disability, gender reassignment, pregnancy and maternity, race, religion or belief, sex and sexual orientation. Where proposed decisions may be relevant to one or more of these protected characteristics, the Council is obliged to assess the impact. If there is judged to be an adverse impact on these characteristics that is relevant to the duty above steps are taken to consider whether it can be avoided or mitigated. Where it cannot be avoided or mitigated, a decision can only be taken if it can be justified.</p>
Reducing Poverty	The proposed recommendations in this report do not directly impact on Reducing Poverty.
Climate Change / Environmental	The proposed recommendations in this report do not directly impact on Climate Change/Environmental issues.
Children and Young People Cared for by the Authority and Care Leavers	The proposed recommendations in this report do not directly impact on Children and Young People Cared for by the Authority and Care Leavers.
Data Protection	The proposed recommendations in this report do not directly impact on Data Protection issues.

Actions to be taken to implement the recommended decision(s)

Action	Responsible Officer	Deadline
Leadership Management Team (LMT) in consultation with Executive Members to prepare detailed plans and budget proposals in accordance with the Council's priorities and proposed budget strategy (paragraphs 4.26 to 4.30) taking account of periodic updates in MTFP assumptions.	Leadership Management Team (LMT) / Executive Members	25/11/25
That a further report is submitted to Executive on 3 December 2025 updating the MTFP and starting the consultation on budget proposals	Director of Finance and Transformation (s151 officer) / Head of Financial Planning & Business Partnering	3/12/25

Appendices

1	Summary of Government's Fair Funding Review Consultation
2	2026/27 Budget Setting – Detailed Budget Timetable

Background papers

Body	Report title	Date
Executive	2025/26 Budget, Medium Term Financial Plan 2025/26 to 2028/29, and Council Tax setting	5/2/25
Council	2025/26 Budget, Medium Term Financial Plan 2025/26 to 2028/29, and Council Tax setting	19/2/25
Executive	2024/25 Outturn Report	11/6/25

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