



SOUTH HOLLAND

DELEGATED DECISION RECORD

This records a key or other decision taken by the Cabinet in accordance with the Council's scheme of Delegations (as set out in Section D of Part 3 of the Council's Constitution).

Unless the Leader and the Chairman of the Performance Monitoring Panel certify that the matter is so urgent that the normal five-day scrutiny delay on action should not apply, then this decision will come into force and may then be implemented on the expiry of five working days after the publication of the decision, unless called in under the call-in procedures as set out in Section D of Part 3 of the Council's Constitution.

Decision Maker	Cabinet
Report Title	Annual Budget Report 2026/27, Medium Term Financial Strategy, Capital Programme and Capital Strategy, Treasury Management Policy/Strategy and Annual Delivery Plan
Summary Background	To approve and refer to Council on 26 February 2026 for consideration and approval: The General Fund Budget for 2026/27, including the use of reserves, Medium Term Financial Strategy, Capital Programme and Strategy, Treasury Management Policy/Strategy and the Annual Delivery Plan including the approval of Council Tax levels.
Author / Contact Officer	Russell Stone – Russell.Stone@sholland.gov.uk
Ward(s) Affected	All Wards
Urgent?	No
Key Decision?	No
In Key Decision Plan?	N/A
Date of Decision	17 February 2026
Date Published	18 February 2026
Call-In Expiry	25 February 2026
Exempt Information?	No
Decision (Action Agreed)	<p>It is recommended that Cabinet approve the Draft Budget 2026/27 including all appendices and it be forwarded to Council on 26th February 2026 for consideration and approval with the following specific recommendations:</p> <ol style="list-style-type: none"> 1. The Medium-Term Financial Strategy (at Appendix 1) be approved. 2. That it be noted that the Council Tax Base for South Holland District Council of 31,567 and 9,746 for Spalding Special Expenses (Band D equivalent) has been set for 2026/27 and on the 23 December 2025 by the Director of Finance & Section 151 Officer under officer delegation in line with the Constitution.

	<p>3. That the Revenue Estimates for the General Fund, HRA and Spalding Special Expense for 2026/27 (Appendices 1, 1a, 1b and 1c) be approved.</p> <p>4. The additions to and use of reserves (as detailed at Appendix 1) be approved.</p> <p>5. The Capital Programmes and Capital Strategy (Appendices 2a, 2b and 3) be approved.</p> <p>6. That the Treasury Management Policy Statement Treasury Management Strategy Statement MRP Policy and Annual Investment Strategy and Treasury Management Practices (Appendix 4a, 4b and 4c) be approved.</p> <p>7. The Fees and Charges Schedule 2026/27 (Appendix 5) be approved.</p> <p>8. That it be noted that on 28th January 2026 Council approved the housing rent increase for 2026/27.</p> <p>9. That the report of the Section 151 Officer, under Section 25 of the Local Government Act 2003 on the robustness of the estimates made for the purposes of the budget calculations and adequacy of proposed financial reserves be noted (Paragraph 11).</p> <p>10. That the Council Tax for a Band D property in 2026/27 be set at £214.92 (£6.39 per annum increase on 2025/26 levels) for South Holland District Council and £23.40 (£0.27 per annum increase on 2025/26 levels) for Spalding Special Expenses.</p> <p>11. The Annual Delivery Plan for 2026/27 (Appendix 6) be approved.</p> <p>It is recommended that Cabinet:</p> <p>12. Delegate the further amendment of this document (where needed to ensure financial integrity and reconciliation) in preparation for Council on 26 February to the Director of Finance & Section 151 Officer in consultation with the Portfolio Holder for Finance.</p>
Reason(s)	To comply with the budgetary and policy framework and legislative requirement.
Options	No other options were considered.
Further Information	N/A