Budget Preparation 2026/27 – progress tracker as at 4/11/25

Item	Element	Activity	Timing	Progress
A1	Preliminary	SLT, CMT and Informal Executive Boards briefed on financial position	Complete	Complete
A2	Research	Services propose any unavoidable budget pressures for addition to Budget and bring forward proposals for savings.	Completed by end July; Star Chamber review process completed	Complete
A3	Support & Review	All proposals for additional pressures and savings are received supported & reviewed by Star Chamber (Support & Review) Panels	By end August 2025	Complete
B1	Selection & Reiteration	Portfolio Holders consider budget position	October through November 2025	In progress
B2.a	Assurance and Consultation	Audit Committees receive a report from the Section 151 Officer setting out the overall process so that the Committees can reach for assurance in the overall system used.	By end July 2025	Complete
B2.b	Assurance & Consultation	Scrutiny function receives a report from the Section 151 Officer setting out the overall process so that the Committees can reach for assurance in the overall system used.	By end October 2025	Complete
B3	Consultation	Consultation on Internet sites commences, booking of engagements with the business community and voluntary sectors commences and specific consultations are launched for savings.	October through November 2025	In progress
B4	Balance	Sufficient work undertaken to enable preparation of material for First Cabinet/Executive Board Engagement.	By mid-December 2025	
C1	1st Cabinet/Executive Board Engagement	Executive decisions made on early savings and resulting net shortfalls stated. Budgets referred to Scrutiny meetings in January 2026. Opportunity to present other reports for December Council: (select from HRA Budget, HRA Rent Setting, CTSS scheme changes & policy approvals, Council Tax Base setting et al).	By mid-December 2025	
C2	December Council	Opportunity to present reports from December Cabinet/Executive Board (select from HRA Budget, HRA Rent Setting, CTSS scheme changes & policy approvals etc.)	December	
C3	Settlement	Provisional Settlements received and Budget plans considered by Portfolio Holders before Christmas.	Last week before Christmas	
C4	Scrutiny Review	Scrutiny Committees meet to receive Draft Budget Papers and make recommendations to Cabinet/Executive Board.	Mid to late January 2026	Meetings Scheduled
D1	January Council	Opportunity to present reports from December Cabinet/Executive Board (select from HRA Budget, HRA Rent Setting, CTSS scheme changes & policy approvals etc.) but in particular Council Tax Base if not already set.	January 2026	
D2	February Cabinet/Executive Board	Cabinet/Executive Board receives recommendations from Scrutiny committee and refers final Budget packs to Council.	Mid to late February 2026	
D3	February/March Council	Budget Council where GF Budget and Council Tax set.	Late February to early March; statutory deadline 11 March 2026	