

Report of the Portfolio Holder for Resources and Personnel Policy

Budget Timetable and Budget Consultation 2026/271. Purpose of Report

To advise on the budget consultation process for 2026/27 and to set out the proposed timetable and budget scrutiny process. This is in accordance with all the Council's priorities.

2. Recommendation

Cabinet is asked to RESOLVE that the budget setting process for 2026/27 and the Budget Consultation questionnaire be approved.

3. Detail

The proposed budget preparation timetable and budget consultation process for 2026/27 is set out in **Appendix 1**. This will culminate in the overall budget report being recommended to Council for approval in March 2026.

Under the Constitution, it is proposed that elements of the budget are reported to the Overview and Scrutiny Committee for detailed scrutiny. An overall budget report will then be presented to Cabinet on 3 February 2026 for recommendation to Council on 4 March 2026.

The budget consultation process proposed is similar to that adopted previously, using a web-based survey that is publicised through social media. The survey is attached at **Appendix 2** and includes questions relating to a resident's method of access of particular Council services, the preferred means of interacting with the Council and the impact of cost-of-living issues.

Promotional activity will include social media messages, 'email-me' bulletins, press releases, website promotion and direct engagement with groups, organisations and individuals on the Council's stakeholder map. All responders will be entered into a prize draw.

4. Key Decision

This report is not a key decision as defined under Regulation 8 of the Local Authorities (Executive Arrangements) (Meetings and Access to Information) (England) Regulations 2012.

5. Updates from Scrutiny

Not applicable.

6. Financial Implications

The comments from the Assistant Director Finance Services were as follows:

The budget consultation with residents will provide useful feedback to inform the budget setting process that will culminate in the overall budget report being recommended to Council for approval on 4 March 2026.

7. Legal Implications

The comments from the Head of Legal Services were as follows:

Section 65 of the Local Government Finance Act 1992 places a duty upon local authorities to consult representatives of non-domestic ratepayers before setting the budget. Whilst there is no specific statutory requirement to consult with residents, local authorities were placed under a general duty to 'inform, consult and involve' representatives of local people when exercising their functions by the Local Democracy, Economic Development and Construction Act 2009. This was repealed and replaced by more prescriptive forms of involvement by the Localism Act 2011.

8. Human Resources Implications

There were no comments from the Human Resources Manager.

9. Union Comments

Not applicable

10. Climate Change Implications

The proposed survey includes consideration of the Council's approach to tackling climate. The survey will be available online although anyone who is unable to complete the form online can send their comments direct to the Finance Services team at the Council Offices in Beeston.

11. Data Protection Compliance Implications

This report does not contain any OFFICIAL(SENSITIVE) information and there are no Data Protection issues in relation to this report.

12. Equality Impact Assessment

As there is no change to policy an equality impact assessment is not required.

13. Background Papers

Nil.

Appendix 1**Budget Timetable and Consultation Process**

| Date/Period | Activity |
|-----------------------------------|--|
| 6 October 2025 | Online survey published on or around this date |
| 5 November 2025 | Deadline for capital and revenue submissions |
| 16 November 2025 | Online survey closes |
| During October and November 2025 | Compilation of Business Plans and proposed annual revenue budgets and three-year capital programme (Financial Plans) |
| During November and December 2025 | Scrutiny of Business Plans and Financial Plans by General Management Team |
| 2 December 2025 | Setting of the Council Tax Base |
| 6 January 2026 | Results of budget consultation exercise and draft budget proposals to Cabinet |
| 19 and 20 January 2026 | Scrutiny of Business Plans and Financial Plans by Overview and Scrutiny Committee |
| 3 February 2026 | Budget proposals presented to Cabinet |
| 4 March 2026 | Budget approved by Council |