



## Boston Borough Council

### 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 3 of Part 3 of the Council's Constitution).

Unless the Leader and the Chairman of the relevant Overview and Scrutiny Committee 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 clear working days after the publication of the decision, unless called in under the call-in procedures as set out in Section E of Part 4 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 2 March 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	Director of Finance (S151 Officer) Russell.Stone@sholland.gov.uk
Ward(s) Affected	All wards
Urgent?	No
Key Decision?	No
In Forward Plan?	Yes
Date of Decision	18 February 2026

Date Published	20 February 2026
Call-In Expiry	27 February 2026
Exempt Information?	No
Decision (Action Agreed)	<p><b>Resolved:</b></p> <ol style="list-style-type: none"> <li>1. That the Draft Budget 2026/27, including all appendices, be approved and that it be forwarded to Council on 2<sup>nd</sup> March 2026 for consideration and approval with the following specific recommendations: <ol style="list-style-type: none"> <li>a) That the Medium Term Financial Strategy (at Appendix 1) be approved.</li> <li>b) That it be noted that the Council Tax Base for Boston Borough Council (BBC) of 20,572 and 9,455 for Boston Special Expenses (Band D equivalent) has been set for 2026/27, as of the 23<sup>rd</sup> December 2025, by the Director of Finance &amp; Section 151 Officer under officer delegation in line with the Constitution;</li> <li>c) That the Revenue Estimates for the General Fund and Boston Special Expenses for 2026/27 (in Appendices 1, 1A and 1B within the report) be approved;</li> <li>d) That the additions to and use of reserves (in Appendix 1 within the report) be approved;</li> <li>e) That the Capital Programme and Capital Strategy (in Appendices 2 and 3 within the report) be approved;</li> <li>f) That the Treasury Management Policy Statement Treasury Management Strategy Statement MRP Policy and Annual Investment Strategy and Treasury Management Practices (in Appendices 4A, 4B and 4C within the report) be approved;</li> <li>g) That the Fees and Charges Schedule 2026/27 (in Appendix 5 within the report) be approved;</li> </ol> </li> </ol>

	<p><b>h) 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 (in Paragraph 10 within the report);</b></p> <p><b>i) That the Council Tax for a Band D property in 2026/27 be set at £231.48 (£7.83 per annum increase on 2025/26 levels) for Boston Borough Council and £82.44 (£1.35 per annum increase on 2025/26 levels) for Boston Special Expenses; and</b></p> <p><b>j) That the Annual Delivery Plan for 2026/27 (in Appendix 6 within the report) be approved.</b></p> <p><b>2. That authority be delegated to the Director of Finance (S151 Officer), in consultation with the Portfolio Holder for Finance, for the further amendment of this document (where needed to ensure financial integrity and reconciliation) in preparation for Council on 2<sup>nd</sup> March 2026.</b></p>
Reason(s)	To comply with the budgetary and policy framework and legislative requirement.
Options	No other options were considered.
Further Information	N/A