



<b>Report To:</b>	Overview and Scrutiny Committee
<b>Date:</b>	15 <sup>th</sup> January 2026
<b>Subject:</b>	Budget Overview 2026/27 - 2030/31
<b>Purpose:</b>	To review this report and provide feedback to Cabinet on 18 <sup>th</sup> February 2026 prior to the finalisation of the budget and MTFS for 2026/27 to 2030/31
<b>Key Decision:</b>	N/A
<b>Portfolio Holder:</b>	Councillor Sandeep Ghosh, Portfolio Holder for Finance and Economic Growth
<b>Report Of:</b>	Russell Stone, Director of Finance (S151 Officer)
<b>Report Author:</b>	Russell Stone, Director of Finance (S151 Officer)
<b>Ward(s) Affected:</b>	All
<b>Exempt Report:</b>	No

### Summary

This report has been prepared to support the Overview and Scrutiny Committee in its consideration of the Council's draft budget proposals for 2026/27 to 2030/31 summarising the current position, the process undertaken to reach it, and the next steps towards finalising the budget. The purpose is to provide Members with an overview of the key components of the draft budget, the statutory framework governing the budget-setting process, and the wider financial context within which these proposals have been developed.

### Recommendations

It is recommended that the Draft Budget and Medium-Term Financial Strategy for the period 2026/27 to 2030/31 is scrutinised by the Overview and Scrutiny Committee and feedback is provided to Cabinet on 18<sup>th</sup> February 2026.

## **Reasons for Recommendations**

To comply with the budgetary and policy framework and legislative requirement.

## **Other Options Considered**

It is best practice to consult with the Overview and Scrutiny Committee as part of the budget setting process.

### **1 Introduction**

- 1.1 This report has been prepared to support the Committee in its consideration of the Council's draft budget proposals for 2026/27 to 2030/31 summarising the current position, the process undertaken to reach it, and the next steps towards finalising the budget. The purpose is to provide Members with an overview of the key components of the draft budget, the statutory framework governing the budget-setting process, and the wider financial context within which these proposals have been developed.
- 1.2 The 2026/27 budget has been developed against a backdrop of significant financial pressure and with a sustained period of funding uncertainty now being replaced with the most far-reaching set of changes the Local Government finance system has seen.
- 1.3 In addition, the combination of economic uncertainty, inflationary pressures and rising demand for Council services is increasing the pressures being felt on Council Services. Despite these challenges the approach adopted seeks to preserve the Council's sound financial position and take a considered approach to mitigating these exceptional circumstances. With the steps taken the draft budgets present a sustainable financial position which continues to focus on delivering services.

### **2 Provisional Local Government Finance Settlement (LGF) 2026/27**

- 2.1 The Provisional Local Government Finance Settlement for 2026/27 was released on 17<sup>th</sup> December 2025 with further supporting information following.
- 2.2 The 2026/27 Settlement includes provisional allocations for 2027/28 and 2028/29 and as such delivers the first multi-year settlement in a decade.
- 2.3 The settlement reflects changes made through the 2024 Autumn Budget & Spending Review, 2025 Budget and 20 November 2025 Policy Statement which collectively results in an unprecedented level of change to the Local Government Finance system and significant added complexity.
- 2.4 Amongst other changes, the spending comparisons made by Ministry of Housing, Communities and Local Government (MHCLG) within the settlement have been

assessed against values from 2024/25 and not 2025/26. Given the scale of change being experienced, the main areas of change within the settlement are set out below.

### **3 Summary of main changes within the LGF Settlement (Tables 1 and 2)**

- 3.1 **Fair Funding Assessment** – MHCLG has published the provisional outcome of the Fair Funding Review which sets the new levels of funding for Local Authorities. The settlement suggests that the Fair Funding Assessment amounts also include Simpler Recycling new burdens (primarily food waste), but this is not itemised, and analysis suggests there is little additional funding that could account for this.
- 3.2 **Funding Floor** – MHCLG has decided to implement a 2-tier system of funding floors. This means that some Local Authorities will receive varying levels of funding protection depending on how far from the newly assessed level of funding they are.
- 3.3 **Funding Floor Cost** – The transitional protect amounts (floor payments), are £146.9m, £352.7m and £567.5m for the three years 2026/27 to 2028/29. This means that the transition from current funding to new funding amounts is not achieved over the three-year period and there would remain a high degree of uncertainty beyond 2028/29 for those in receipt of material 2028/29 floor payments. Local Government Reorganisation (LGR) may reduce this burden for 2029/30 if funding amounts were recalculated on new authorities (by diluting eligibility).
- 3.4 **Recovery grant** – the 2025/26 Recovery Grant continues, and certain authorities will receive an increase, adding up to no more than £35 million over three years, to lift up their core spending power by 5%, 6% and 7% respectively in each year of the settlement (this approximates to 5% + 1% + 1% in most cases).
- 3.5 **Council Tax** – The Council Tax referendum limit in 2026/27 is the higher of 3% or £5 for shire district councils.
- 3.6 **Business Rates Reset, Revaluation and Multiplier Reform** – the split of Fair Funding Assessment to Baseline Funding Level and Revenue Support Grant, and the new top-up and tariff amounts, reflects MHCLG's latest analysis on the impact of the business rates revaluation, business rates reset and introduction of new business rates multipliers. As a result of the reset of the Business Rates Retention System from 1 April 2026 as part of the Government's Fair Funding Review, the net Retained Business Rates income has reduced significantly from prior years. This is compensated by an increase in Revenue Support Grant which is shown in Table 1 and Table 2.

#### **Consolidated Grants in Core Spending Power**

- 3.7 Changes from previous years include 4 new consolidated grants, bringing together 16 funding streams over the multi-year Settlement, alongside grants that have been rolled into the Revenue Support Grant. Of these 4 grants, 2 are applicable to Boston Borough Council – Homelessness, Rough Sleeping & Domestic Abuse Grant and the Crisis & Resilience Fund.

3.8 Homelessness, Rough Sleeping & Domestic Abuse Grant consolidates the Homelessness Prevention Grant, Rough Sleeping Prevention and Recovery Grant, Rough Sleeping Accommodation Programme & the Domestic abuse grant. This has been incorporated into the core spending power.

3.9 The Crisis & Resilience Fund now includes the Discretionary Housing Fund.

#### **4 Financial implications**

4.1 The Tables 1 and 2 show how the Settlement impacts the Councils funding position.

4.2 Table 1 seeks to demonstrate the shift to how the settlement assumes funding will change over the settlement period.

4.3 This includes a number of key factors, which includes:

- The transition from the current funding methodology into the new Fair Funding allocation.
- The rate at which it is assumed Council Tax will rise.
- The new consolidated Homelessness, Rough Sleeping and Domestic Abuse grant.
- The value of existing grants which are being 'rolled in' to the funding settlement, and
- The recovery grant, which the Council will continue to receive.

4.4 The table demonstrates a small increase in funding at a Core Spending Power level; however, it should be noted that this calculation includes assumed increases in Council Tax and that without this assumption the level of grant reduces year on year.

4.5 The increase in funding levels also reflects receipt of the 'ringfenced' and consolidated Homelessness grant.

4.6 Given the Council has, and continues to experience high levels of inflation, the reduction in grant funding means that spending power will diminish over time and the settlement presents a real-terms cut to funding.

4.7 The assumed increase in Council Tax is based on nationally applied assumptions and Table 2 sets out this calculation. A key element of this calculation is that the system applied in the national assessment overestimates the level of Council Tax that will be generated locally by £42,000.

**Table 1 - Core Spending Power Breakdown**

Core Spending Power	2024/25	2025/26	Change		2026/27	Change		2027/28	Change		2028/29
	£ millions	£ millions	£ millions	%	£ millions	£ millions	%	£ millions	£ millions	%	£ millions
Legacy Funding Assessment	6.932	6.207	(6.207)	(100.0%)							
Fair Funding Allocation			6.362		6.362	(0.133)	(2.1%)	6.229	(0.160)	(2.6%)	6.069
Council tax requirement	5.156	5.307	0.205	3.9%	5.512	0.213	3.9%	5.725	0.221	3.9%	5.947
Homelessness, Rough Sleeping and Domestic Abuse	0.142	0.205	0.601	293.0%	0.806	0.023	2.9%	0.829	0.020	2.5%	0.849
Grants rolled in to Revenue Support Grant	0.141	0.209	(0.209)	(100.0%)							
Recovery Grant		0.306			0.306			0.306			0.306
<b>Core Spending Power total</b>	<b>12.371</b>	<b>12.235</b>	<b>0.751</b>	<b>6.1%</b>	<b>12.986</b>	<b>0.104</b>	<b>0.8%</b>	<b>13.089</b>	<b>0.082</b>	<b>0.6%</b>	<b>13.171</b>
Core Spending Power year-on-year change (£ millions)		-0.1			0.8			0.1			0.1
Core Spending Power year-on-year change (%)		-1.1%			6.1%			0.8%			0.6%

**Table 2 - Council Tax Analysis**

	£ millions	Band D Equivalent	£	%		
Council Tax Requirement 2025/26	5.307				A	
2025/26 Council Tax Base for tax setting purposes		20,291.0			B	
<b>2025/26 Band D</b>			£ 261.55		<b>C</b>	= A / B
Assumed increase (3%, 5%, or £5 equivalent)			£ 7.85	3.00%	<b>D</b>	
<b>CSP assumed 2026/27 Band D</b>			£ 269.40		<b>E</b>	= C x (1+D) OR C + D, as applicable)
CSP Council Tax	5.512				<b>F</b>	
CSP assumed Council Tax Base		20,461.4			<b>G</b>	= F / E
<b>CSP assumed increase in Council Tax Base for 2026/27</b>		170.4		0.8%	<b>H</b>	= G - B
Council Tax Base October 2025		20,691.1			<b>I</b>	No adjustment for collection rate is included on CTB form
2025/26 Budgeted Collection Rate				98.14%	<b>J</b>	Preceptors shown as average of billing authorities'
Estimated Council Tax Base		20,306.2			<b>K</b>	= I x J
<b>Estimated change in Council Tax Base (CTR 2025/26 to now)</b>		15.2		0.1%		= K - B
<b>Amount CTB Above / (Below) CSP Assumed Council Tax Base</b>	(0.042)	(155.2)			<b>M</b>	= L - H

## 5 Budget 2026/27 and MTFS

### Journey to Date

- 5.1 May – July 2025 - Budget process started with Budget Managers asked to undertake a forward look into the next financial year 2026/27 and estimate the revenue pressures and saving opportunities that would need to be considered for addition to the MTFS.
- 5.2 August 2025 - Star Chamber Meetings - A comprehensive review of both pressures and cost reductions were brought to the Star Chamber panels and collated for further SLT review. The review focused on assessing the structure, scale and purpose of budgets within service areas to evaluate benefits and resource use. It examined whether services are statutory or discretionary and their alignment to local priorities. The process identified emerging budget pressures, new opportunities, and evaluated how savings from service reviews contribute to the overall targets were held for each service where the results.
- 5.3 September onwards – Services reviewed and refined pressures and efficiency savings' proposals to be incorporated into the 2026/27 Budget and MTFS.

### Items included within 2026/27 Budget and MTFS (Tables 5 and 6)

- 5.4 Pressures and Efficiencies as outlined in Tables 3 and 4.
- 5.5 **Pension Triennial Review** - As a result of the latest pension triennial review received in November 2025 covering 2026/27 to 2028/29, the primary and secondary contribution rates have decreased resulting in a saving of (£645k) for 2026/27. Savings in future years are as follows: 2027/28 (£656k), 2028/29 (£668k), 2029/30 (£682k) and 2030/31 (£696k).
- 5.6 **Internal Drainage Board Funding** - is assumed to continue throughout the MTFS at the 2025/26 level of £654k.
- 5.7 **Inflation** - 3.7% inflation has been built into the 2026/27 budget and 2.0% built in from 2027/28 to 2030/31.
- 5.8 **Fees and Charges** - In some cases, the levels of fees are set by the Government and the Council has no control over what is charged. Where the Council has had control, it has not always increased these charges in line with inflation or other market conditions. Given future uncertainty around levels of government grant support and business rates income, it is proposed that the budget should apply 5% increases to all discretionary fees and charges on an annual basis where appropriate. Where income pressures have been identified, uplifts have not been applied.
- 5.9 **Pay Award** - Throughout the MTFS a 3.0% pay award has been assumed.
- 5.10 **Salary Efficiency** - A vacancy factor equivalent to 4% of the staffing budget has been included in each year. This equates to £379k in 2026/27.

5.11 **Boston Leisure Project** – Due to the closure of the facility and ongoing construction work, additional revenue costs are due to be incurred totalling £474k which will be partially offset by the existing budget and the remaining funded from reserves.

5.12 **New Leisure Facility Contract** – Additional expenditure budget of £62k for 2026/27 and £61k for 2027/28 has been built into the budget. From 2028/29, savings have been incorporated starting at (£32k) to (£76k) in 2030/31.

5.13 **Reserves** – Contribution from reserve for 2026/27 are currently £1.120m including £451k for the Boston Leisure project, £250k for the Local Plan, £154k Homelessness funding drawn down and £131k for MRP contributions. Contributions to reserves include the annual election contribution and Riverside Industrial Estate income.

5.14 **Council Tax** - £7.83 (3.5%) increase in band D charge (£223.65 to £231.48). \*Local authorities are permitted to increase council tax by up to 3.0% or £5, whichever is higher, relation to the relative basic amount (RBA). The RBA takes into account the total of the council tax precepts plus Boston Town Area Committee (BTAC). The RBA band D charge is £269.37, increased from 2025/26 by 2.99%.

5.15 **Future Tax Base** - Estimated 1.5% annual growth in tax base.

#### **Major Variations from 2025/26 budget to draft 2026/27 budget (Table 5)**

5.16 **HB Subsidy/Rent Allowances** – there is a £2.890m adjustment in transfer payments from 2025/26 to 2026/27 for Rent Allowances, reflecting a 16.82% reduction in HB Subsidy caseload due to the Universal Credit transition. The corresponding funding decrease is shown in the income line within Table 1.

5.17 **Investment Income** – A further review is currently underway. The current investment income reflects the existing Capital Programme and a reduction in Property Fund dividends.

5.18 **Third Party Payments** – There has been an increase in costs due to the Local Plan and the Boston Leisure Project, both of which are funded from reserves.

5.19 **Supplies & Services** – Reduction 2026/27 due to one off costs incurring in 2025/26 and a decrease in Council Tax cost bad debt.

#### **Major Variations from 2025/26 budget to draft 2026/27 budget (Table 6)**

5.20 **Finance** – Secondary pension contributions decrease totalling £248k.

5.21 **Wellbeing and Community Leadership** – Temporary accommodation funding is now incorporated into Revenue Support Grant. The £154k Homelessness staffing funded by existing Asylum funding is held in reserves and Household Support funding has not yet been confirmed.

5.22 **General Fund Assets** – Increase in service income and a reduction in employee costs due to a review of the service.

5.23 **Planning and Strategic Infrastructure** – Local Plan costs estimated at £250k for 2026/27, funded via reserve, £71k increase in employee costs and £34k reduction in planning application fees.

5.24 **Strategic Growth and Development** – Movement relates to employee costs allocated to other directorates.

5.25 **Investment Income** - A further review is currently underway. The current investment income reflects the existing Capital Programme and a reduction in Property Fund dividends.

5.26 The following information is required/being worked on to finalise the 2026/27 Budget and MTFS.

- NNDR 1 outstanding, due 31 January 2026 and associated assumptions
- Final LGF Settlement information
- Capital programme and reserves position
- Impact of Food Waste and future funding opportunities
- Finalisation of investment income and interest on borrowing
- Fees and charges final review
- PSPS Contract Price and Transformation Plan.

## 6 CONCLUSION AND RECOMMENDATION

- 6.1 This has been a challenging year for the Council and the LGF Settlement has not been brilliant for Local Government as a whole.
- 6.2 However, for Boston Borough Council the 2026/27 Budget process was started early and a lot of progress has been made towards developing the draft budget.
- 6.3 Members of the Committee are asked to review this report and provide feedback to the Cabinet on the 18<sup>th</sup> February 2026 prior to the finalisation of the Budget and MTFS for 2026/27 to 2030/31.

**Table 3- Pressures incorporated in the 2026/27 Budget and MTFS**

	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000	2030/31 £'000
Corporate	41	45	39	42	50
Communities and Housing	3	3	3	3	3
Finance	287	495	697	926	1,147
Leisure and Local Services	91	86	76	76	76
Neighbourhoods	75	78	82	85	89
Planning and Strategic Infrastructure	327	327	327	77	77
Regulatory	10	11	12	13	13
<b>Total</b>	<b>834</b>	<b>1,045</b>	<b>1,236</b>	<b>1,222</b>	<b>1,455</b>

**Table 4 – Savings incorporated in the 2026/27 Budget and MTFS**

	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000	2030/31 £'000
Corporate	(67)	(67)	(67)	(67)	(67)
Communities and Housing	(29)	(34)	(39)	(39)	(39)
Finance	(32)	(32)	(32)	(33)	(33)
Governance and Monitoring	(69)	(69)	(69)	(69)	(69)
Neighbourhoods	(53)	(75)	(100)	(125)	(168)
Regulatory	(28)	(28)	(28)	(28)	(28)
<b>Total</b>	<b>(278)</b>	<b>(305)</b>	<b>(335)</b>	<b>(361)</b>	<b>(404)</b>

**Table 5 – Medium Term Financial Strategy 2026 – 2031 By Account**

Area	2025/26 Revised Budget £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000	2030/31 £'000
Employee Related Expenditure	11,940	11,998	12,346	12,688	13,098	13,509
Premises Related Expenditure	607	631	659	667	673	680
Transport Related Expenditure	912	921	866	884	903	923
Supplies & Services	3,553	3,414	3,416	3,452	3,483	3,532
Internal Drainage Boards	2,927	3,144	3,301	3,466	3,640	3,822
Third Party Payments	5,194	5,581	5,323	5,456	5,410	5,656
Transfer Payments	12,910	9,377	9,012	8,570	8,234	7,911
Income	(23,166)	(19,658)	(19,809)	(19,819)	(19,779)	(19,630)
Investment Income	(1,902)	(1,002)	(901)	(905)	(900)	(900)
Efficiencies Required - IDB	(259)	-	-	-	-	-
Efficiencies Required	(376)	(1,309)	(2,137)	(2,825)	(3,101)	(3,814)
<b>Council Sub – Total</b>	<b>12,340</b>	<b>13,097</b>	<b>12,076</b>	<b>11,634</b>	<b>11,661</b>	<b>11,689</b>
Direct Revenue Financing	648	-	-	-	-	-
Minimum Revenue Provision	207	256	863	1,049	1,172	1,180
Borrowing Discount Allocated to Revenue	(642)	(624)	(624)	(624)	(624)	(624)
Interest on Borrowing	111	252	224	336	336	336
Contributions from Reserves	(1,450)	(1,120)	(848)	(734)	(852)	(860)
Contributions to Reserves	533	63	20	63	63	63
BTAC	769	779	TBC	TBC	TBC	TBC
<b>Net Cost of Services</b>	<b>12,516</b>	<b>12,703</b>	<b>11,711</b>	<b>11,724</b>	<b>11,756</b>	<b>11,784</b>
<b>Financing</b>						
Retained Business Rates	(3,075)	(3,087)	(3,056)	(3,117)	(3,179)	(3,243)
Section 31 Grant	(2,382)	-	-	-	-	-
Less: Pooling Levy Returned to LCC	315	-	-	-	-	-
NNDR Deficit Share of Collection Fund	79	47	-	-	-	-
Revenue Support Grant	(482)	(3,588)	(3,391)	(3,174)	(2,952)	(2,716)
New Homes Bonus Grant	(174)	-	-	-	-	-
Council Tax	(4,538)	(4,762)	(4,941)	(5,127)	(5,319)	(5,519)
Specific Grants	(681)	(578)	(323)	(306)	(306)	(306)
BTAC	(769)	(779)	TBC	TBC	TBC	TBC
Council Tax Deficit Share of Collection Fund	137	44	-	-	-	-
EPR	(946)	TBC	TBC	TBC	TBC	TBC
<b>Funding</b>	<b>(12,516)</b>	<b>(12,703)</b>	<b>(11,711)</b>	<b>(11,724)</b>	<b>(11,756)</b>	<b>(11,784)</b>
<b>Tax Base</b>	20,291	20,572	20,881	21,194	21,512	21,834
<b>BBC Band D Council Tax</b>	223.65	231.48	239.58	247.97	256.65	265.63
<b>Total Council Tax</b>	<b>4,538</b>	<b>4,762</b>	<b>5,003</b>	<b>5,255</b>	<b>5,521</b>	<b>5,800</b>

**Table 6 – Medium Term Financial Strategy 2026 – 2031 By Service**

Area	2025/26 Revised Budget £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000	2030/31 £'000
Corporate	2,284	2,268	2,362	2,400	2,494	2,588
Finance	1,178	939	759	886	1,037	1,170
Wellbeing and Community Leadership	1,306	1,747	1,725	1,764	1,756	1,837
Economic Growth	110	183	191	197	202	210
Governance	956	921	1,051	915	916	942
General Fund Assets	565	456	292	278	274	361
Leisure and Culture	1,724	1,727	1,329	1,278	1,290	1,311
Neighbourhoods	2,642	2,673	2,631	2,658	2,688	2,713
Planning & Strategic Infrastructure	284	598	636	643	445	480
Regulatory	667	632	715	753	791	835
Strategic Growth & Development	234	120	122	126	129	134
Investment Income	(1,902)	(1,002)	(901)	(905)	(900)	(900)
Efficiencies Required IDB	(259)	-	-	-	-	-
Efficiencies Required	(376)	(1,309)	(2,137)	(2,825)	(3,101)	(3,814)
BTAC	769	779	TBC	TBC	TBC	TBC
<b>Council Sub – Total</b>	<b>10,182</b>	<b>10,732</b>	<b>8,775</b>	<b>8,168</b>	<b>8,021</b>	<b>7,867</b>
Internal Drainage Boards	2,927	3,144	3,301	3,466	3,640	3,822
Direct Revenue Financing	648	-	-	-	-	-
Minimum Revenue Provision	207	256	863	1,049	1,172	1,180
Borrowing Discount Allocated to Revenue	(642)	(624)	(624)	(624)	(624)	(624)
Interest on Borrowing	111	252	224	336	336	336
Contributions from Reserves	(1,450)	(1,120)	(848)	(734)	(852)	(860)
Contributions to Reserves	533	63	20	63	63	63
<b>Net Cost of Services</b>	<b>12,516</b>	<b>12,703</b>	<b>11,711</b>	<b>11,724</b>	<b>11,756</b>	<b>11,784</b>
<b>Financing</b>						
Retained Business Rates	(3,075)	(3,087)	(3,056)	(3,117)	(3,179)	(3,243)
Section 31 Grant	(2,382)	-	-	-	-	-
Less: Pooling Levy Returned to LCC	315	-	-	-	-	-
NNDR Deficit Share of Collection Fund	79	47	-	-	-	-
Revenue Support Grant	(482)	(3,588)	(3,391)	(3,174)	(2,952)	(2,716)
New Homes Bonus Grant	(174)	-	-	-	-	-
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Specific Grants	(681)	(578)	(323)	(306)	(306)	(306)
BTAC	(769)	(779)	TBC	TBC	TBC	TBC
Council Tax Deficit Share of Collection Fund	137	44	-	-	-	-
EPR	(946)	TBC	TBC	TBC	TBC	TBC
<b>Funding</b>	<b>(12,516)</b>	<b>(12,703)</b>	<b>(11,711)</b>	<b>(11,724)</b>	<b>(11,756)</b>	<b>(11,784)</b>
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<b>BBC Band D Council Tax</b>	223.65	231.48	239.58	247.97	256.65	265.63
<b>Total Council Tax</b>	<b>4,538</b>	<b>4,762</b>	<b>5,003</b>	<b>5,255</b>	<b>5,521</b>	<b>5,800</b>

## **Implications**

### **South and East Lincolnshire Councils Partnership (SELCP)**

This budget supports the SELCP partnership arrangements.

### **Corporate Priorities**

This budget has been built in line with corporate priorities.

### **Staffing**

The Equality Act requires BBC to consider any equality impacts in relation to staff from these plans.

### **Workforce Capacity Implications**

Contained within the budget that is being set.

### **Constitutional and Legal Implications**

The draft budget report is required by virtue of the Local Government Finance Act 1992, as amended by the Localism Act 2011.

### **Data Protection**

None

### **Financial**

Contained within the report.

### **Risk Management**

Risk management is considered as part of the budget setting process.

### **Stakeholder / Consultation / Timescales**

The Council has a legal duty to consult residents on its budget proposals.

### **Reputation**

None

### **Contracts**

None

## **Crime and Disorder**

None

## **Equality and Diversity / Human Rights / Safeguarding**

New Equality Impact Assessments will be developed and published wherever these are required and will be made available during the management and decision-making of the Programme.

## **Health and Wellbeing**

None.

## **Climate Change and Environment Impact Assessment**

None

## **Acronyms**

MTFS – Medium Term Financial Strategy

LGF – Provisional Local Government Financial Settlement

MHCLG – Ministry of Housing, Communities and Local Government

RBA – Relative Basic Amount

BTAC – Boston Town Area Committee

## **Appendices**

None

## **Background Papers**

No background papers as defined in Section 100D of the Local Government Act 1972 were used in the production of this report.

## **Chronological History of this Report**

None

## **Report Approval**

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