

Slough Borough Council

Report To:	Cabinet
Date:	4 th March 2026
Subject:	2026/27 Budget and Medium-Term Financial Strategy 2026/27 to 2028/29
Lead Member:	Councillor Smith – Leader of the Council Councillor Bedi – Lead Member for Finance, Children and Lifelong Learning
Chief Officer:	Ian O'Donnell, Interim Executive Director of Corporate Resources (S151 Officer)
Contact Officer:	Mark Hak-Sanders, Director Financial Management & Strategy Nick Penny, Director of Finance - Corporate and Commercial
Ward(s):	All
Key Decision:	NO
Exempt:	NO
Decision Subject To Call In:	NO, this is a recommendation to Full Council
Appendices:	A) Response to Full Council's objections and proposed amendments. B) Officer advice on the legal requirement for Full Council to agree its budget and set the Council Tax and implications for not doing so. C) 26 th February 2026/27 Budget and MTFS 2026/27 to 2028/29 1 Council Tax Resolution 2 Proposed Budget 2026/27 by Directorate 3 Budget Proposals: a. Growth b. Savings 4 Dedicated Schools Grant – i. Schools Block Local Funding Formula ii. Individual Schools Budget 5 Capital Strategy 2026/27 6 Flexible Use of Capital Receipts Strategy 7 Treasury Management Strategy 8 Debt Repayment Strategy 9 Budget Risks Register 10 Reserves Strategy 11 Fees and Charges

- 12 Cumulative Equality Impact Assessment
- 13 Capital Programme 2026/27 – 2030/31
- 14 Report from Corporate Improvement Scrutiny Committee including Cabinet response.

1. Summary and Recommendations

- 1.1 This report sets out the Leader's response to Full Council's objection to Cabinet's recommended budget. It is recommended that this is endorsed by Cabinet.

The budget was previously proposed by Cabinet on 16th February 2026 and considered by Full Council on the 26th February 2026. Full Council did not approve the budget and asked Cabinet to re-consider on the basis of the presentations from the opposition groups. These were put forward at Full Council and are now published with the Council papers: *Tabled Papers from Full Council – [Budget Presentations Slides from Full Council on 26th February 2026](#)*.

Recommendations:

Cabinet is recommended to:

- 1) Endorse the Leader's response to the objection of Full Council to the Cabinet proposed budget as appended at Appendix A.
- 2) Approve revisions to budget estimates in the budget proposals as set out in Appendix A.
- 3) Recommend to Full Council:
 - (i) that it notes the Leader's response to its objections as set out in Appendix A,
 - (ii) that it reconsiders and approves the original budget proposal submitted to Full Council on 26th February 2026 (Appendix C) to include the changes as referenced in recommendation 2 above.
 - (iii) that it considers the overall budget in light of the advice from Officers set out in Appendix B.

Commissioner Review

Commissioners note the Leader's response to the objections outlined at the Full Council Budget meeting on 26 February 2026 to Cabinet's recommended budget, and the amendments proposed by Cabinet to the 2026/27 budget. The amendments have been certified as legally and technically viable by the Chief Finance Officer (Section 151 officer) and does not result in a change to the section 25 report set out in the report to Full Council on 26 February 2026.

The advice from the Council's Monitoring Officer and Head of Paid Service to all elected members is appended to this report, setting out their clear collective and Individual duties in respect of the budget and the consequences if members choose not to approve the budget at the Full Council meeting on 6 March 2026. Members will of course have differing views about the budget and can debate accordingly. But members must

collectively ensure that the Council will be in a position to meet its statutory requirement to set a lawful budget.

Commissioners are content for this report to be considered.

2. Introduction and Context

- 2.1 On 26th February 2026, Full Council considered the 2026/27 Budget and Medium-Term Financial Strategy to 2028/29 which was proposed at a meeting of Cabinet on 16th February 2026.
- 2.2 Full Council did not approve the item and asked Cabinet to reconsider its proposed budget on the basis of the presentations provided by the opposition groups.
- 2.3 The Council's Budget and Policy Framework Rules confirm that Full Council may object to the budget proposals submitted by Cabinet and instruct Cabinet to reconsider in light of those objections. In response the Leader may submit a revision or the estimates or amounts which have been reconsidered, with reasons for any amendments, to the Council for consideration or inform the Council of any disagreement that Cabinet has with the Council's objections and Cabinet's reasons for such disagreement.
- 2.4 Following the decision at Full Council, Cabinet members have carefully considered the objections and suggested amendments from the Opposition Groups. It is recommended that three changes are made to the original proposals and Appendix A includes the revised estimates or amounts which Cabinet is recommended to invite Council to approve. In addition the Leader has prepared a response to Full Council's objection, with reasons, and Cabinet is invited to approve this.

3. Options considered

- 3.1 The options open to Cabinet are to:
 - Resubmit the proposals considered on 16th February 2026 to Full Council unchanged, or
 - To put forward a revision of the estimates or amounts which have been reconsidered, with reasons for any amendments.
- 3.2 Cabinet must provide reasons for either option and its response may be a combination of these options. In either case, Cabinet can provide a response to the feedback from Full Council.

4. Response to Full Council's objections to the 2026/27 Budget proposals

- 4.1 The proposed response to Full Council is set out in Appendix A.

5. Implications of the Recommendation

5.1 Financial implications

This is a financial report with implications set out above. The Chief Finance Officer has reviewed the proposed revisions and agreed that they are robust and deliverable and do not change his s.25 report as set out in the report to Full Council on 26 February 2026.

5.2 Legal implications

The roles of Cabinet and Full Council in the budget setting process is set out in the Council's Budget and Policy Framework Procedure Rules. Following an objection to Cabinet's recommended budget, Cabinet is obligated to consider such objection and decide whether to submit a revision of the estimates or amounts which have been reconsidered, with reasons for any amendments, to Full Council for consideration or to inform Full Council of any disagreement Cabinet has with the Council's objections and Cabinet's reasons for any such disagreement.

Upon Full Council reconsidering the budget at its meeting on 5 March 2026, it must take into account any amendments to the estimates or amounts, Cabinet reasons for these, any disagreement Cabinet has with the objections and its reasons for such disagreement. Full Council must approve a budget for the purpose of setting the Council Tax before 11 March, therefore there will be no time limit on the length of the Full Council meeting and it will continue until it has reached a final decision. Such decision will come into effect immediately.

6. Background Papers

None