COUNCIL TAX PRECEPT OPTIONS 2026/27

Examples only

	Option 1		**Option 2**		**Option 3**
Precept	672,115	Precept	688,186		704,655
Other	28,965	Other	28,965		28,965
Reserves	32,540	Reserves	16,469		-
	733,620		733,620		733,620

Option 1 requires use of reserves to maintain a balanced budget.

Option 2 also requires use of reserves .

Option 3 provides balanced budget without use of reserves.

	Council Tax Base		Band D	Precept	Annual Increase £	Pence per week	Percent
2025/26	7986		79.50	634,875			
2026/27	7954	TBC Option 1	84.50	672,115	5.00	0.09	6.28%
2026/27	7954	TBC Option 2	86.54	688,385	7.04	0.14	8.43%
2026/27	7954	TBC Option 3	88.60	704,655	9.10	0.17	11.44%

FINANCIAL SUMMARY	2025/2026		**2026/2027** **TBC see options Example Only**		
			Option 1	**Option 2**	**Option 3**
Balance b/fwd 01/04/25	363,348	Forecast Balance 31.03.26	395,693	395,693	395,693
Precept 2025/26	634,875		**672,115**	**688,186**	**704,655**
Other Probable Income	24,435		28,965	28,965	28,965
Total Probable Income 2025/26	659,310	Total Forecast Income	701,080	717,151	733,620
		Reduce General Reserves	32,450	16,469	
Total Probable Expenditure 2025/26	626,965	Total Forecast Expenditure	733,620	733,620	733,620
Forecast Operational Reserve @ 31/03/2026	395,693	31.03.2027	**363,153**	**379,224**	**395,693**

Note: Scala remaining 7 years loan @31.03.2026

Postscript: Full Council 11.02.2026 approved Council Tax Option 1