

Section 151 Officer Risk Assessment

The Section 151 Officer has reviewed the amendment and undertaken a risk assessment of the budget proposals as a result.

The Section 151 Officer's comments are set out below:

On the basis that the proposed amendment is to use £0.104m and £0.225m of available reserves to fund non-recurrent spend, my risk assessment of the 2026/27 Budget remains as set out in the report, i.e. that the estimates made for the purpose of the calculation of the budget are robust and the level of reserves and balances are adequate.

In forming my risk assessment, I highlight the following to Members:

- The funding of £0.104m from available one-off reserves will be included in the Council's parks maintenance schedule ringfenced to fund the replacement of play equipment in Alexandra Park, Heathbank Park, High Lane Park, Unity Park and Walnut Tree Playground.
- Commuted sums of £0.039m already earmarked for the parks listed will be used to fund costs alongside the use of available one-off reserves proposed. Where appropriate, Officers will use any additional commuted sums received, where eligible for use on the parks listed in the proposal, instead of using reserves.
- Any underspend on the £0.104m of one-off reserves once work on each park has been completed will be uncommitted and realigned as part of the Council's Reserves Policy annual review.
- Funding will cover the costs of required play equipment, maintenance, and contractor costs.
- Members will work with relevant Officers to determine the best uses of the funding within the ringfence set out.
- The proposed use of £0.225m of available reserves to fund non-recurrent spend includes funding of staffing costs needed to deliver the proposed events and initiatives. Staffing costs are estimated to be around £0.025m based on 0.5FTE at SO1 grade.
- Members will work with relevant Officers to determine the best use of the funding to deliver the proposed events and initiatives.
- The cumulative use of available reserves across all proposed budget amendments will need to be considered to ensure the level of reserves and balances remain adequate.

The relevant appendices to the 2026/27 proposed Cabinet Revenue Budget report have been updated to reflect the proposed budget amendments. The updated appendices are attached to the proposed budget amendment with changes highlighted in yellow

LG Budget Amendment - SCG Amended

Appendix 1 – 2026/27 to 2029/30 MTFP Changes to Forecast Savings Requirement	2026/27 £000	2027/28 £000	2028/29 £000	2029/30 £000
Savings Requirement Approved on 27 February 2025	20,945	32,148	43,928	56,494
MTFP Forecast and Assumption Changes Favourable				
Employer Pension Contributions from 2026/27 3.7% reduction from 18.7% to 15%	(3,336)	(3,336)	(3,336)	(3,336)
Airport Car Park Investment Income	(414)	(414)	(414)	(414)
Garden Waste Permit Income – Increased Uptake	(500)	(500)	(500)	(500)
Waste Disposal Levy 2026/27 3.18%, 2027/28 3.77% & 2028/29 2.5%	(976)	(1,013)	(1,038)	(1,076)
Transport Levy 2026/27 1.4%, 2027/28 3% Onwards	(344)	(354)	(365)	(376)
GMCA Levy	(138)	(138)	(69)	(69)
Budget Adjustments	(1,267)	(1,267)	(1,267)	(1,267)
Extended Producer Responsibility (pEPR)	(2,906)	(2,615)	(2,325)	(2,034)
GMCA Extended Producer Responsibility (pEPR) Funding Return	(1,937)	(1,590)	0	0
GMCA Business Rates Reset Share	(406)	(406)	(406)	(406)
MTFP Forecast and Assumptions Changes Adverse				
Price Inflation – Rebase 2025/26, 3% 2026/27 & 2.5% 2027/28 (including Real Living Wage (RLW) increase)	2,242	4,205	5,643	7,090
Pay Inflation Rebase 2025/26, 3% 2026/27 & 2.5% 2027/28	1,344	1,889	1,734	1,581
Business Rates Forecast	0	0	0	733
Council Tax Taxbase Reduction	76	93	112	132
Core Budget Pressures				
Approved Cremator Replacement Capital Scheme Borrowing Cost	280	249	418	500
Recurrent Impact of In-Year Budget Pressures Children's and Education	7,856	6,231	2,848	2,848
Recurrent Impact of In-Year Budget Pressures Adult Social Care	2,050	675	(700)	(700)
Recurrent Impact of In-Year Budget Pressures Other	1,923	1,923	1,923	1,923
Investment and Development Account	0	0	3,000	3,000
Local Government Finance Settlement				
Local Government Fairer Funding Review	(1,614)	5,543	12,395	12,395
Cabinet Proposals				
Change Proposals 2026/27	(1,500)	(1,500)	(1,500)	(1,500)
Service Productivity & Efficiency	(6,537)	(6,537)	(6,537)	(6,537)
Council Tax Increase – General 2.99%	(6,188)	(12,747)	(19,698)	(27,059)
Council Tax Increase – ASC Precept 2%	(4,139)	(8,527)	(13,176)	(18,099)
Stockport Community Group Budget Amendment	104	0	0	0
Labour Group Budget Amendment	225	0	0	0
Favourable Smoothing Reserves, GMCA Budget and One-Off Resources				
Collection Fund 2024/25 Outturn above Declared	(69)	0	0	0
Cost of Leisure Contingency Budget Rebase	(400)	0	0	0
Appropriation To Reserves – Workforce Investment/Change Reserve	710	0	0	0
Appropriation From Reserves – Airport Dividend Declared 2024/25	(484)	0	0	0
Appropriation From Reserves – Balancing	(4,271)	0	0	0
Appropriation From Reserves – Stockport Community Group Budget Amendment	(104)	0	0	0
Appropriation From Reserves – Labour Group Budget Amendment	(225)	0	0	0
Revised Savings Requirement	0	12,012	20,670	23,323

Appendix 2 – 2026/27 Proposed Revenue Budget

	2026/27 Proposed Revenue Budget £000
Children, Families & Education	85,420
Communities, Culture and Public Protection	7,942
Economy, Regeneration & Skills	311
Finance & Resources	37,723
Health, Wellbeing and Adult Social Care	149,801
Housing and Environment	15,831
Parks, Highways & Transport Services	10,000
Cash Limit	307,028
Pay Inflation	4,150
Inflation - Price	3,452
Children, Families and Youth Uplift	1,170
Leisure Management Fee Contingency	613
Apprenticeship Levy	459
Public Health 2025/26 Uplift	441
Stockport Community Group Budget Amendment	104
Labour Group Budget Amendment	225
Non-Cash Limits	62,600
Total Net Expenditure	380,242
Less General Financing Resources:	
Business Rates Income	121,682
Business Rates - Top up	17,527
Better Care Fund	11,981
Children, Families and Youth Grant	2,053
Extended Producer Responsibility (pEPR)	2,906
GMCA Extended Producer Responsibility (pEPR) Return	1,937
GMCA Share of Business Rates Reset	406
Collection Fund 2024/25 Outturn above Declared	69
Appropriation To Reserves – Workforce Investment/Change Reserve	(710)
Appropriation From Reserves – Airport Dividend Declared 2024/25	484
Appropriation From Reserves – Stockport Community Group Budget Amendment	104
Appropriation From Reserves – Labour Group Budget Amendment	225
Appropriation From Reserves – Balancing	4,271
Proposed Council Tax Requirement	217,307
Council Tax Requirement - Memorandum:	
Adult Social Care Precept Element	37,361
Council Tax Requirement (Excluding Adult Social Care Precept)	179,946

Appendix 3 – 2026/27 Proposed Portfolio Cash Limit Budgets

Portfolio	2025/26 Q2+ Budget (2026/27 Starting Point) £000	2026/27 Indicative Adjustments* £000	2026/27 Proposed Savings £000	2026/27 Contingency Allocations/ Adjustments** £000	2026/27 Proposed Revenue Budget £000
Children, Families & Education	76,431	7,535	(1,725)	3,179	85,420
Communities, Culture and Public Protection	8,387	(295)	(150)	0	7,942
Economy, Regeneration & Skills	515	(104)	(100)	0	311
Finance & Resources	41,130	(1,465)	(1,942)	0	37,723
Health, Wellbeing and Adult Social Care	138,549	6,482	(3,487)	8,257	149,801
Housing and Environment	15,270	644	(83)	0	15,831
Parks, Highways & Transport Services	10,210	340	(550)	0	10,000
Cash Limit	290,492	13,137	(8,037)	11,436	307,028
Non Cash Limit	65,486	7,728	0	0	73,214
Total	355,978	20,865	(8,037)	11,436	380,242

*Indicative adjustments reflect previously agreed adjustments to base Cash Limit and Non Cash Limit budgets.

**Contingency allocation adjustments subject to provider fee setting process and approval in each service area.

Appendix 3 (continued) – 2026/27 Proposed Directorate Cash Limit Budgets

Directorate	2025/26 Q2+ Budget (2026/27 Starting Point) £000	2026/27 Indicative Adjustments* £000	2026/27 Proposed Savings £000	2026/27 Contingency Allocations/ Adjustments** £000	2026/27 Proposed Revenue Budget £000
Corporate and Support					
Communities, Culture and Public Protection	2,060	(57)	0	0	2,003
Finance and Resources	31,223	(1,077)	(1,842)	0	28,304
	33,283	(1,134)	(1,842)	0	30,307
Services to People					
Children, Families & Education	67,009	6,320	(25)	2,877	76,181
Children, Families & Education (Education)	9,422	1,215	(1,700)	302	9,239
Health, Wellbeing and Adult Social Care	124,434	6,537	(3,487)	8,257	135,741
Health, Wellbeing and Adult Social Care (Public Health)	14,115	(55)	0	0	14,060
	214,980	14,017	(5,212)	11,436	235,221
Services to Place					
Communities, Culture and Public Protection	6,327	(238)	(150)	0	5,939
Economy, Regeneration & Skills	515	(104)	(100)	0	311
Finance & Resources	9,907	(388)	(100)	0	9,419
Housing and Environment	15,270	644	(83)	0	15,831
Parks, Highways and Transport Services	10,210	340	(550)	0	10,000
	42,229	254	(983)	0	41,500
Cash Limit	290,492	13,137	(8,037)	11,436	307,028
Corporate and Support	2,540	(626)	0	0	1,914
Services to Place	46,582	968	0	0	47,550
Technical	16,364	7,386	0	0	23,750
Non Cash Limit	65,486	7,728	0	0	73,214
Total	355,978	20,865	(8,037)	11,436	380,242

*Indicative adjustments reflect previously agreed adjustments to base Cash Limit and Non Cash Limit budgets.

**Contingency allocation adjustments subject to provider fee setting process and approval in each service area.

Appendix 6 – 2026/27 to 2029/30 Medium-Term Financial Plan

	2026/27 £000	2027/28 £000	2028/29 £000	2029/30 £000
Resources				
Council Tax Income	179,946	187,352	195,149	203,351
Adult Social Care Precept	37,361	41,910	46,720	51,806
Business Rates Income	121,682	124,117	126,598	129,138
Business Rates Top Up	17,527	21,827	14,232	12,827
Better Care Fund Allocation*	11,981	0	0	0
Childrens, Families and Youth Grant	2,053	2,053	1,540	1,540
Extended Producer Responsibility (pEPR)	2,906	2,615	2,325	2,034
GMCA Extended Producer Responsibility (pEPR) Return	1,937	1,590	0	0
GMCA Share of Business Rates Reset	406	406	406	406
Collection Fund 2024/25 Outturn above Declared	69	0	0	0
	375,868	381,870	386,970	401,102
Expenditure				
Cash Limits**	307,028	303,161	299,924	299,206
Pay Inflation	4,150	7,713	10,634	13,614
Inflation - Price, Energy, Real Living Wage & Supplier Impact**	3,452	14,816	25,588	36,376
Public Health Uplift	441	836	1,221	1,221
Children, Families and Youth Grant Uplift Investment	1,170	1,170	657	657
Demand Pressures***	0	2,000	4,000	6,000
Apprenticeship Levy	459	468	478	487
Leisure Management Fee Contingency	613	0	0	0
Stockport Community Group Budget Amendment	104	0	0	0
Labour Group Budget Amendment	225	0	0	0
Non-Cash Limits	62,600	63,718	65,138	66,864
	380,242	393,882	407,640	424,425
Cumulative Savings Requirement – Total Expenditure Less Total Resources	4,374	12,012	20,670	23,323
Appropriation From Reserves – Balancing	(4,271)	0	0	0
Appropriation From Reserves – Airport Dividend Declared 2024/25	(484)	0	0	0
Appropriation From Reserves – Stockport Community Group Budget Amendment	(104)	0	0	0
Appropriation From Reserves – Labour Group Budget Amendment	(225)	0	0	0
Appropriation To Reserves – Budget Resilience	710	0	0	0
Cumulative Savings Requirement as at 26 February 2026	0	12,012	20,670	23,323

*From 2027/28 the Better Care Fund Allocation is included in the Settlement Funding Assessment.

**Contingency allocation adjustments subject to provider fee setting process and approval.

****Demand contingency allocated in full to service budgets in 2026/27.*