Appendix A

Capital Approvals - by Service Area

Virements

Scheme	Service Area	Funding Source	2026/27	2027/28	2028/29	2029/30	Later Years
			£	£	£	£	£
Highways & Bridges Capital Maintenance	Neighbourhood & Enforcement Services	Grant	(40,000)				
Rights of Way	Prosperity & Investment	Grant	40,000				
Service & Financial Approved Schemes	Neighbourhood & Enforcement Services	Prudential	(25,000)				
Local Regeneration Fund	Prosperity & Investment	Prudential	25,000				
Capital investment Fund	Corporate Items	Prudential		(500,000)			
Local Regeneration Fund	Prosperity & Investment	Prudential	500,000				
Virements - Total			**500,000**	**(500,000)**	**0**	**0**	**0**

Slippage

Scheme	Service Area	Funding Source	2026/27	2027/28	2028/29	2029/30	Later Years
			£	£	£	£	£
Integrated Community Schemes	Adult Social Care	Prudential	(60,430)	60,430			
Managing the Funding of the Capital Programme	Corporate items	Capital Receipts	1,137,861	(2,508,861)	1,371,000		
Managing the Funding of the Capital Programme	Corporate items	Prudential	(1,137,861)	2,508,861	(1,371,000)		
All Other School Schemes	Education & Skills	Grant	(9,211,071)	9,211,071			
Affordable Housing Programme	Housing Commercial & Customer Services	Prudential	(2,100,000)	2,100,000			
Climate Change	Housing Commercial & Customer Services	Prudential	(612,473)	612,473			
Housing	Housing Commercial & Customer Services	Capital Receipts	(101,861)	101,861			
Swimming Pool in the Dawley Area	Housing Commercial & Customer Services	Prudential	3,017,569	(3,017,569)			
Housing Company - Housing	Prosperity & Investment	Prudential	(10,280,339)	(6,882,143)	17,162,482		
Local Regeneration Fund	Prosperity & Investment	Prudential	(9,946,832)	9,946,832			
Local Regeneration Fund	Prosperity & Investment	Grant	(4,048,000)	4,048,000			
Local Regeneration Fund	Prosperity & Investment	External	(226,317)	226,317			
Property Investment Portfolio	Prosperity & Investment	Capital Receipts	(1,607,000)	1,607,000			
Property Investment Portfolio	Prosperity & Investment	Prudential	(5,152,576)	5,152,576			
Property Investment Portfolio	Prosperity & Investment	External	(1,321,424)	1,321,424			
Playing Pitch Investment	Prosperity & Investment	Prudential	(600,000)	600,000			
Levelling Up Fund	Prosperity & Investment	Grant	(2,249,447)	2,249,447			
Levelling Up Fund	Prosperity & Investment	Prudential	(250,000)	250,000			
Property Investment Portfolio	Prosperity & Investment	Capital Receipts	500,000	(500,000)			
Legal Fees	Policy and Governance	Prudential	(44,518)	44,518			
Integrated Transport	Neighbourhood & Enforcement Services	Prudential	(139,809)	139,809			
Safer Routes to Schools	Neighbourhood & Enforcement Services	Prudential	(65,176)	65,176			
Service & Financial Approved Schemes	Neighbourhood & Enforcement Services	Prudential	(100,000)	100,000			
Highways & Bridges Capital Maintenance	Neighbourhood & Enforcement Services	Prudential	200,000	(200,000)			
Managing the Funding of the Capital Programme	Corporate items	Capital Receipts	(500,000)	1,358,805	(858,805)		
Managing the Funding of the Capital Programme	Corporate items	Prudential	500,000	(1,358,805)	858,805		
Towns Fund	Prosperity & Investment	Prudential	(500,000)	500,000			
Property Investment Portfolio	Prosperity & Investment	Prudential		(9,614,104)	9,614,104		
Property Investment Portfolio	Prosperity & Investment	Capital Receipts		(858,805)	858,805		
Pride in Your Place Programme	Prosperity & Investment	Prudential	(1,000,000)	1,000,000			
Local Electric Vehicle Infrastructure	Neighbourhood & Enforcement Services	Grant	(510,000)	(510,000)	510,000	204,000	306,000
Slippage - Total			**(46,409,703)**	**17,754,312**	**28,145,391**	**204,000**	**306,000**

New Allocation

Scheme	Service Area	Funding Source	2026/27	2027/28	2028/29	2029/30	Later Years
			£	£	£	£	£
Efficiency Schemes Capitalisation	Corporate items	Capital Receipts			(471,000)		
All Other School Schemes	Education & Skills	Grant	(50,160)	50,160			
Culture	Housing Commercial & Customer Services	Revenue	(55,000)				
Culture	Housing Commercial & Customer Services	Prudential	55,000				
Culture	Housing Commercial & Customer Services	Grant	68,000				
Housing Investment in Sutton Hill and Madeley	Housing Commercial & Customer Services	Prudential		2,000,000			
Highways & Bridges Capital Maintenance	Neighbourhood & Enforcement Services	External	235,492				
Integrated Transport	Neighbourhood & Enforcement Services	External	9,320				
Local Regeneration Fund	Prosperity & Investment	Capital Receipts	353,324				
Playing Pitch Investment	Prosperity & Investment	External	(28,778)				
Site Preparation	Prosperity & Investment	Capital Receipts	(379,000)				
Playing Pitch Investment	Prosperity & Investment	Grant	904,231				
Integrated Transport	Neighbourhood & Enforcement Services	External	79,905				
Levelling Up Fund - Addenbrooke	Prosperity & Investment	Capital Receipts	7,319				
New Allocations - Total			**1,199,653**	**2,050,160**	**(471,000)**	**0**	**0**
Capital Allocation - Total			**(44,710,050)**	**19,304,472**	**27,674,391**	**204,000**	**306,000**

Appendix B

2026/27 Treasury Management & Prudential Indicators

Overall Treasury Portfolio at 31 August 2026 - £m

	2026/27 Original Estimate	2026/27 Latest Estimate	2027/28 Latest Estimate	2028/29 Latest Estimate
Gross Borrowing (at end of the year)	565.7	539.9	612.3	663.8
Investments (at the end of the year)	15.0	15.0	15.0	15.0
Net Borrowing	**550.7**	**524.9**	**597.3**	**648.8**

Capital Expenditure & Commitments - £m

This indicator shows actual capital expenditure for the previous year and planned capital expenditure for 3 years.
The table below reflects approvals througought the year at Full Council, including those proposed in this report

Capital Expenditure/Funding	2026/27	2027/28	2028/29
Grant Funded	43.91	55.14	23.49
Prudential Borrowing	55.49	73.58	52.25
Capital Receipts	20.85	10.54	6.90
Revenue / External	1.12	1.45	-
Total	**121.38**	**140.71**	**82.63**

Capital Financing Requirment (CFR) (Loans)	**681.19**	**750.64**	**798.37**	✓Gross borrowing above is below the CFR

Authorised Limit and Operational Boundary (Debt)

The Authorised Limit for borrowing is the maximum amount the Council may borrow at any point in the year. The Operational Boundanry is the maximum amount that the Council would normally borrow at any time during the year.

	2026/27	2026/27	2027/28	
Authorised Limit for borrowing - indicator set	780.0	840.0	860.0	✓CFR (above) is below both the Authorised Limit and the Operational Boundary
Operational Boundary for external debt - indicator set	760.0	820.0	840.0	

Security

The Council considers security, liquidity and yield, in that order, when making investment decisions.
Credit ratings remain an important element of assessing credit risk, but they are not a sole feature in the Council's assessment of counterparty credit risk.
The Council has adopted a voluntary measure of its exposure to credit risk by monitoring the value-weighted credit score of its investment portfolio. This is calculated by applying

Credit Risk Indicator	Target	Actual - 31/08/2026	
Portfolio average credit score	6 or lower (which is equivalent to a credit rating of A or higher)	1.74	✓ The Average credit score for investments is within the target set

Maturity Structure

This indicator highlights the existence of any large concentrations of fixed rate debt needing to be replaced at times of uncertainty over interest rates and is designed to protect against excessive exposures to interest rate changes in any one period, in particular in the course of the next ten years.

Maturity Structure	Lower Limit	Upper Limit	Actual - 31/08/2026	Within Limit
Up to 1 year	0%	70%	38.2%	✓
1 year to 2 years	0%	30%	19.6%	✓
2 years to 5 years	0%	50%	9.4%	✓
5 years to 10 years	0%	75%	9.8%	✓
10 years to 20 years	0%	75%	1.4%	✓
20 years to 30 years	0%	75%	2.9%	✓
30 years to 40 years	0%	100%	4.3%	✓
40 years to 50 years	0%	100%	10.3%	✓
Over 50 years	0%	100%	4.1%	✓

Principal sums invested for periods longer than one year

Limit on principal invested longer than 364 days	2026/27	2027/28	2028/29	
Indicator Set	95%	95%	95%	✓currently 0% invested beyond 1 year
Actual at 30/06/2026	0%	0%	0%	

Ratio Affordability Measure

Ratio of finance cost to net revenue stream (%)	2026/27	2027/28	2028/29	
Indicator Set	7.64%	8.14%	7.96%	✓Financing cost to net revenue stream is inline with that budgeted
Current projection	7.64%	8.14%	7.06%	