

Appendix H - 2026/27 Prudential Indicators

| Prudential indicator 1 - Capital Expenditure | 2026/27 Budget £m | 2027/28 Budget £m | 2028/29 Budget £m | 2029/30 Budget £m |
|--|-------------------------|----------------------|-------------------------|-------------------------|
| Total | 18.7 | 15.2 | 11.7 | 10.9 |

| Prudential indicator 2 - Capital Financing | 2026/27 Budget £m | 2027/28 Budget £m | 2028/29 Budget £m | 2029/30 Budget £m |
|--|-------------------------|----------------------|-------------------------|-------------------------|
| External Sources (Grants & S106 Contributions) | 4.7 | 3.9 | 3.1 | 3.1 |
| Capital Resources (Capital Receipt and Reserves) | 3.0 | 1.9 | 0.9 | 0.2 |
| Borrowing & Other Debt (Including Leasing) | 11.0 | 9.5 | 7.8 | 7.6 |
| Total | 18.7 | 15.2 | 11.7 | 10.9 |

| Prudential indicator 3 - Gross Debt Forecast Compared to CFR | 2026/27 Budget £m | 2027/28 Budget £m | 2028/29 Budget £m | 2029/30 Budget £m |
|--|-------------------------|----------------------|-------------------------|-------------------------|
| Debt (Inc. PFI, leases, right of use assets) | 221.6 | 222.0 | 222.2 | 222.2 |
| Capital Financing Requirement (Total) | 237.1 | 237.5 | 237.7 | 237.8 |

| Prudential indicator 4 - Operational & Authroised Borrowing Limits | 2026/27 Budget £m | 2027/28 Budget £m | 2028/29 Budget £m | 2029/30 Budget £m |
|--|-------------------------|----------------------|-------------------------|-------------------------|
| Operational Boundry - Borrowing | 255.5 | 259.3 | 262.0 | 262.5 |
| Operational Boundry - PFI, Leases & Right of Use Assets | 17.8 | 17.8 | 17.8 | 17.8 |
| Operational /boundry - total external debt | 273.3 | 277.1 | 279.8 | 280.3 |
| Authorised Limit - Borrowing | 270.9 | 274.7 | 277.4 | 277.9 |
| Authorised Limit - PFI, Leases & Rights of Use Assets | 18.8 | 18.8 | 18.8 | 18.8 |
| Authorised Limits - Total External Debt | 289.7 | 293.5 | 296.2 | 296.7 |

| Prudential indicator 5 - Proportion of Financing Costs to Net Revenue Stream | 2026/27 Budget £m | 2027/28 Budget £m | 2028/29 Budget £m | 2029/30 Budget £m |
|--|-------------------------|----------------------|-------------------------|-------------------------|
| Net Interest Payable | 7.0 | 7.3 | 7.3 | 7.3 |
| MRP | 6.1 | 6.3 | 6.5 | 6.6 |
| Total Financing Costs | 13.2 | 13.6 | 13.8 | 13.9 |
| Net Revenue Stream | 229.7 | 234.4 | 239.5 | 244.7 |
| Proportion of Net Revenue Stream % | 5.74% | 5.79% | 5.76% | 5.69% |

| Treasury management indicator 1 - Liability Benchmark | 2026/27 Budget £m | 2027/28 Budget £m | 2028/29 Budget £m | 2029/30 Budget £m |
|---|-------------------------|----------------------|-------------------------|-------------------------|
| Loans CFR | 237.1 | 237.5 | 237.7 | 237.8 |
| Less: Balance sheet resources | -25.5 | -25.5 | -25.5 | -25.9 |
| Net loans requirement | 211.6 | 212 | 212.2 | 211.9 |
| Plus: Liquidity allowance | 10 | 10 | 10 | 10.3 |
| Liability benchmark | 221.6 | 222 | 222.2 | 222.2 |
| Current loan profile** | -131.8 | -123.5 | -115.3 | -106.8 |
| Borrowing requirement | 89.8 | 98.5 | 106.9 | 115.4 |

| Treasury management indicator 2 -Maturity Structure of Borrowing | Upper limit | Lower limit |
|--|-------------|-------------|
| Under 12 months | 50% | 0% |

| | | |
|--------------------------------|-----|-----------------------------|
| 12 months and within 24 months | 30% | 0% |
| 24 months and within 5 years | 30% | 0% |
| 5 years and within 10 years | 30% | Cumulatively minimum 30% |
| 10 years and within 20 years | 30% | |
| 20 years and within 30 years | 30% | |
| 30 years and within 40 years | 30% | |
| 40 years and within 50 years | 30% | |
| 50 years and above | 30% | |

| Treasury management indicator 3 -Treasury investments - liquidity risk | 2025/26 | 2026/27 | 2027/28 | No fixed date |
|---|----------------|----------------|----------------|--------------------------|
| Limit on principal invested beyond year end | £5m | £4m | £2m | £10m |