

Budget Book 2025/26

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1. Introduction

This budget book provides summary information on the Council's budget for 2025/26. It reflects the budget that was agreed by the Council in February 2025.

The proposed budgets and associated Delivery Plan seek to advance the Council's priority areas:

- Sustainable, resilient local economy.
- Empowering individuals and communities.
- Cleaner greener Broadland.
- Providing the right homes in the right places.
- A modern, caring Council safeguarding our future.

For more detailed information on the Budget please use the link [here](#)

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2. Revenue Budget 2025/26

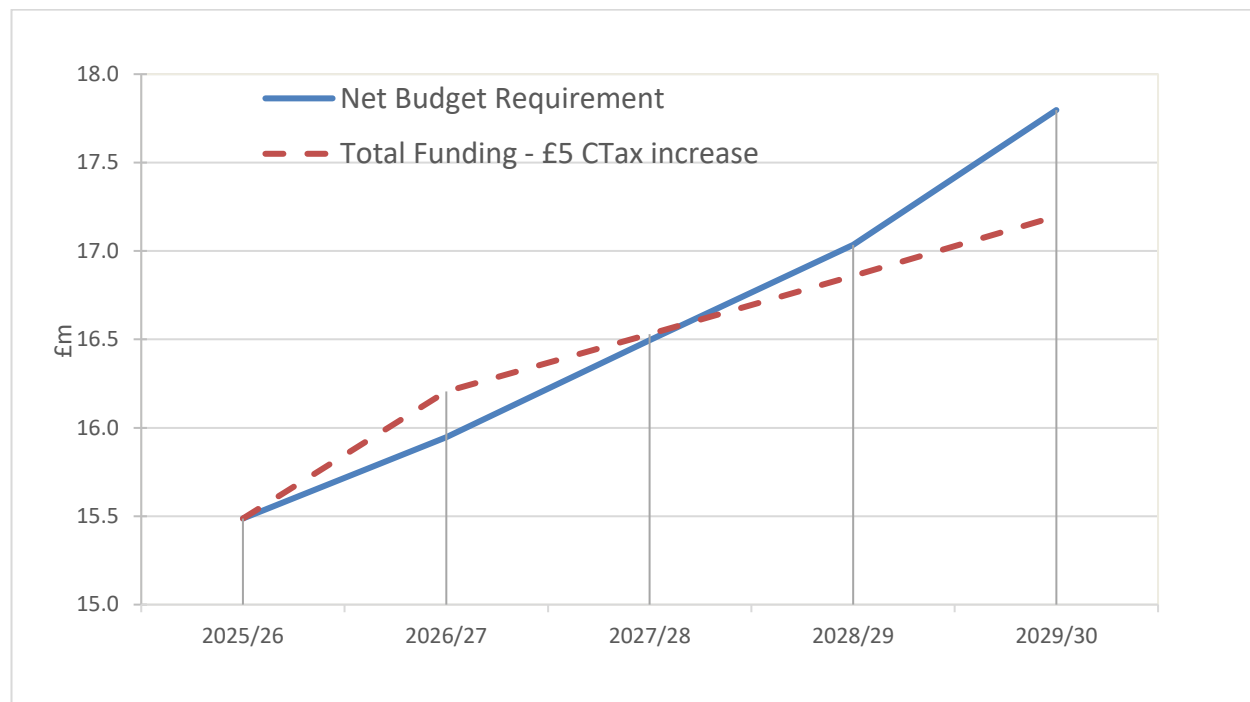
	FTE Core	FTE Externally Funded	Pay £'000	Non- Pay £'000	Income £'000	25/26 Budget £'000	Prior Yr FTE	FTE Externally Funded	Pay £'000	Non- Pay £'000	Income £'000	24/25 Budget £'000
Chief of Staff												
Executive Team	4.05		445	15	0	460	4.05		410	23	0	433
Chief of Staff, Comms & Internal Audit	6.69		400	151	-30	521	5.81		336	181	-18	499
Governance	7.44		411	613	-13	1,011	7.35		379	662	-43	998
Elections & Electoral Registration			12	86	-27	71			210	296	-446	60
Human Resources	5.00		416	92	0	508	5.69		519	95	0	614
Apprentices	10.35		347	0	0	347	10.80		316	0	0	316
Apprentices (Opportunity Funded)	1.80		58	-58	0	0	2.70		78	-78	0	0
Finance												
Corporate Costs (inc. pension costs)			723	576	-1	1,298			734	604	-1	1,337
Finance & Procurement	8.34		430	93	0	523	8.88		407	93	0	500
Council Tax & NNDR	14.89		589	77	-278	388	15.07		528	77	-242	363
Transformation and ICT / Digital												
ICT & Digital	11.16		648	938	-9	1,577	10.76		617	932	0	1,549
Strategy & Transformation	6.97		407	7	0	414	6.00		375	7	0	382
Customer Services	3.50		124	187	0	311	4.31		137	181	0	318
Horizon Centre / Facilities	2.83		125	692	-453	364	2.40		111	773	-467	417
Economic Growth												
Economic Growth	8.75		590	551	-560	581	9.11		550	574	-555	569
Shared Prosperity Fund		2.07	100	533	-634	-1		2.07	128	533	-660	1
Growth Posts (Opportunity Funded)	0.90		57	-57	0	0	0.45		30	-30	0	0
Car Parks & Public Conveniences			0	118	-1	117			0	149	-1	148
Community Assets	1.80	0.60	116	350	-94	372	1.80	1.60	148	330	-161	317
Regulatory												
Community & Environmental Protection	7.78		432	95	-49	478	7.40		399	91	-44	446
Food Safety	3.23		190	11	-3	198	3.29		156	9	-1	164
Licensing	3.75		161	33	-338	-144	3.03		129	33	-243	-81
Planning and Business Support												
Planning	27.94		1,551	328	-1,436	443	27.45		1,394	282	-1,675	1
Building Control			0	44	0	44			0	38	0	38
Business Support	10.16		346	52	-310	88	10.16		310	52	-300	62
Nutrient Mitigation (Reserve Funded)		3.00	152	494	0	646			0	0	0	0
Individuals & Families												
Communities and Early Help	14.24	7.14	867	287	-283	871	12.62	7.07	607	393	-323	677

	FTE Core	FTE Externally Funded	Pay £'000	Non- Pay £'000	Income £'000	25/26 Budget £'000	Prior Yr FTE	FTE Externally Funded	Pay £'000	Non- Pay £'000	Income £'000	24/25 Budget £'000
Housing Standards & Indep. Living	8.56		375	25	-120	280	9.30		379	23	-115	287
Housing and Benefits	28.82	1.56	1,290	1,460	-1,687	1,063	28.57	1.56	1,119	842	-1,280	681
District Direct			0	0	0	0			0	0	0	0
Social Prescribing (Com Connectors)		13.20	570	10	-579	1		7.70	309	12	-321	0
Next Steps		1.50	55	1	-55	1		1.50	48	1	-49	0
Hardship Support (Opp Funded)	0.92		13	-16	0	-3	1.67		59	-59	0	0
Rapid Rehousing			0	0	0	0			0	0	0	0
Warm Homes Fund			0	0	0	0			0	0	0	0
People from Abroad		7.29	272	87	-359	0		8.96	245	87	-332	0
Property Management			0	84	0	84			0	66	0	66
Housing Benefit Payments			0	15,294	-14,957	337			0	14,322	-14,382	-60
Community Services												
Waste Services	9.69		465	7,561	-4,940	3,086	10.28		416	7,122	-4,691	2,847
Leisure												
Leisure - Active Norfolk contribution			0	11	0	11			0	11	0	11
Net Cost of Services	209.56	36.36	12,737	30,825	-27,216	16,346	208.95	30.46	11,583	28,727	-26,350	13,960
Precept - Internal Drainage Board						355						323
Interest Payable						50						50
Investment Income - Treasury Mgt.						-1,550						-1,120
Investment Income - Broadland Growth						-						-200
Investment Income - Broadland Living						-67						-68
Investment Income – NMF						-646						0
Council Tax Deficit / (Surplus)						-17						-56
Transfers To / (From) Reserves												
To Capital Funding Reserve						50						250
To Waste Reserve						500						500
To Extended Producer Responsibility (EPR) Reserve						365						0
To Elections Reserve						40						40
To Street Lighting Fund						41						78
To Bure Valley Railway Reserve						20						20
To / (From) Nutrient Mitigation Reserves						0						0
Transfer to / (from) General Reserve						0						0
						15,487						13,777

	FTE Core	FTE Externally Funded	Pay £'000	Non- Pay £'000	Income £'000	25/26 Budget £'000	Prior Yr FTE	FTE Externally Funded	Pay £'000	Non- Pay £'000	Income £'000	24/25 Budget £'000
Funded by												
Council Tax - District Element						6,717						6,610
Council Tax - Special Expenses						62						99
NNDR (Business Rates) - Baseline						3,138						3,106
NNDR (Business Rates) - Grant						641						611
NNDR (Business Rates) - Growth						825						888
NNDR (Business Rates) - Pooling Benefit						600						500
Revenue Support Grant						211						189
New Homes Bonus						822						1,230
Services Grant						0						20
Funding Guarantee / Floor						546						524
Extended Producer Responsibility (EPR)						1,925						
Other Government Grants						0						0
						<u>15,487</u>						<u>13,777</u>

3. Medium Term Financial Strategy

The following graph shows the Council's projected Net Budget requirement compared to the predicted Total Funding over the next few years. The gap between the lines is the potential funding gap.



This shows a funding gap developing over the next few years as Government funding is unlikely to keep pace with expenditure pressures.

Future year funding figures are also uncertain due to:

- the Government's ongoing funding review, and
- potential changes to the Business rates retention scheme.

However, we do not yet know what impact these will have on the Council.

Medium Term Financial Strategy Figures

	Assumptions	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000
Base Net Cost of Services		16,346	16,346	16,770	17,180	17,576
<u>Recurring Adjustments:</u>						
Inflationary Pressures	3.50%		572	587	601	615
Savings - Customer Experience			-148	-177	-205	
Cost of Services		16,346	16,770	17,180	17,576	18,191
<u>Non-Recurring Adjustments</u>						
Internal Drainage Board Precept	10.00%	355	391	430	473	520
Interest Payable & MRP	No change	50	50	50	50	50
Investment Income - Treasury Mgt.	Reducing	-1,550	-1,450	-1,350	-1,250	-1,150
Investment Income - Broadland Growth	No loans yet	0	0	0	0	0
Investment Income - Broadland Living	No change	-67	-67	-67	-67	-67
Investment Income - Nutrient Mitigation	No change	-646	-646	-646	-646	-646
Council Tax - Deficit / (Surplus)	No change	-17	-17	-17	-17	-17
Trsf. to Earmarked Res - Other Capital	No change	50	50	50	50	50
Trsf. to Earmarked Res - Waste Capital	No change	500	500	500	500	500
Trsf. to EPR Reserve	Reducing	365	265	265	265	265
Trsf. to / (from) Earmarked Reserves	No change	101	101	101	101	101
Net Budget Requirement		15,487	15,947	16,496	17,035	17,797

<u>Funded by</u>						
Council Tax - District Element	£5 increase	6,717	7,036	7,360	7,690	8,026
Council Tax - Special Expenses	No change	62	62	62	62	62
NNDR (Business Rates)	No change	5,204	5,204	5,204	5,204	5,204
Revenue Support Grant	No change	211	211	211	211	211
New Homes Bonus	No change	822	822	822	822	822
Extended Producer Responsibility (EPR) income	No change	1,925	1,925	1,925	1,925	1,925
Grant for Food Waste service	New		400	400	400	400
Other Grants (i.e. Funding Floor)	No change	546	546	546	546	546
Total Funding		15,487	16,206	16,530	16,860	17,196

Funding Gap / (Annual Surplus)		0	-259	-34	175	601
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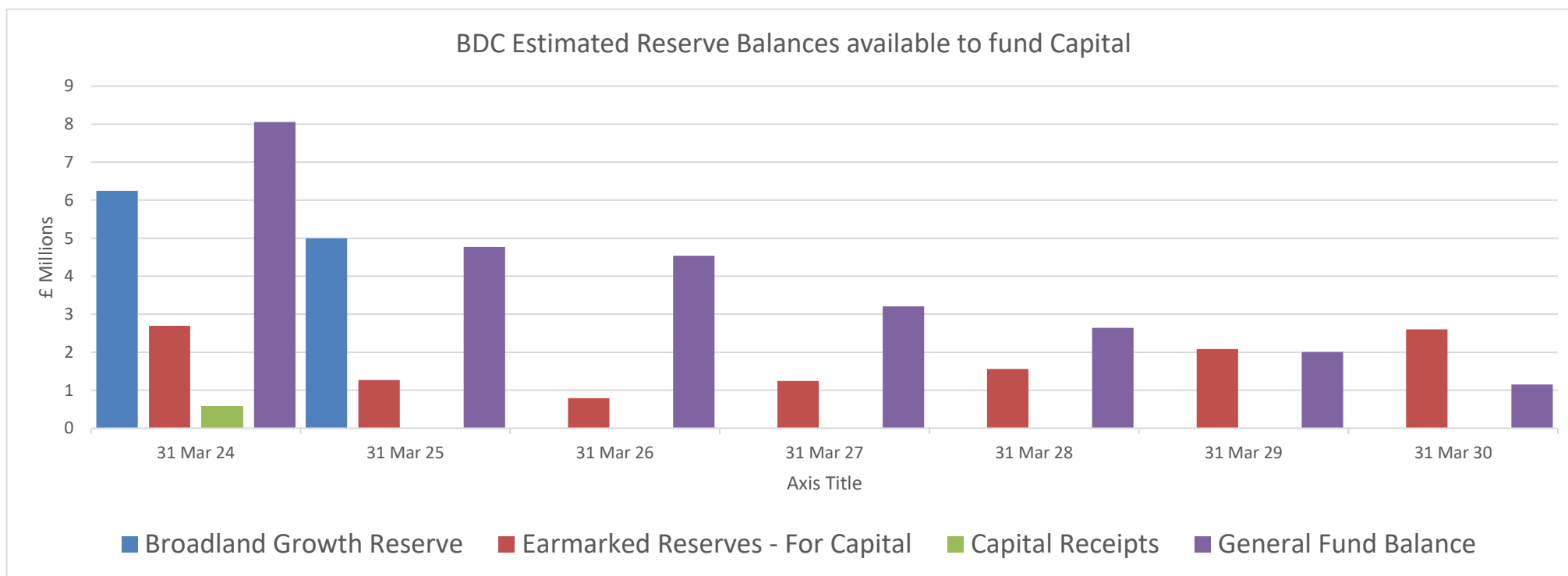
<u>Council Tax Calculation</u>						
Council Taxbase (Homes)	1.00%	49,789	50,287	50,790	51,298	51,811
Council Tax		134.91	139.91	144.91	149.91	154.91
		6,717	7,036	7,360	7,690	8,026

4. Capital Programme

	Provisional Projects	Budget 2025/26 £	Budget 2026/27 £	Budget 2027/28 £	Budget 2028/29 £	Budget 2029/30 £	Total 2025/26 to 2029/30 £
Providing the Right Homes in the Right Places							
Broadland Growth Financing	Y						0
Local Authority Housing Fund - 3		276,600					276,600
Offset by Local Authority Housing Fund Grant (3)		-159,600					-159,600
Empowering Individuals and Communities							
Disabled Facilities Grants (DFG)		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000
Offset by Better Care Fund DFG Grant		-1,000,000	-1,000,000	-1,000,000	-1,000,000	-1,000,000	-5,000,000
Minor Improvement Grants		20,000	20,000	20,000	20,000	20,000	100,000
Street Lighting (funded by Street Lighting Reserve)		20,000	20,000	20,000	20,000	20,000	100,000
Bure Valley Railway works		22,500	22,500	22,500	22,500	22,500	112,500
Marriotts Way Bridge works		7,500	7,500	7,500	7,500	7,500	37,500
Buildings at Risk / Historic Buildings Grants		15,000	15,000	15,000	15,000	15,000	75,000
Play Areas (works fully funded by s106 monies)							0
Plumstead Road	Y	286,000	1,144,000				1,430,000
Offset by various funding		-286,000	-1,144,000				-1,430,000
Sustainable, Resilient Local Economy							
Broadland Country Park Visitor centre	Y	1,640,000					1,640,000
Offset by CIL, S106 and Business Rates Pool grant		-1,640,000					-1,640,000
Shared Prosperity Fund - Pride in Place Programme		79,303					79,303
Offset by Shared Prosperity Fund Grant		-79,303					-79,303
Cleaner, Greener Broadland							
Warm Homes		3,000,000	3,000,000	3,000,000			9,000,000
Offset by Grant		-3,000,000	-3,000,000	-3,000,000			-9,000,000
A Modern Caring Council - Jointly With SNC							
Horizon Centre - Capital Maintenance		120,000	78,375	60,561	125,000	101,938	485,874
IT - Device Replacement Programme (e.g. Laptops & Tablets)		110,100	121,000	133,000	146,000	161,000	671,100
IT - Infrastructure			767,250				767,250
IT - System Replacement Programme		135,000	164,138	81,000	135,000	351,000	866,138
IT - Customer Experience Programme		215,100					215,100
A Modern Caring Council - BDC Only Costs							
IT - Members (4-year replacement cycle)				71,000			71,000

	Provisional Projects	Budget 2025/26 £	Budget 2026/27 £	Budget 2027/28 £	Budget 2028/29 £	Budget 2029/30 £	Total 2025/26 to 2029/30 £
Waste Vehicles - Replacement Diesel / HVO Vehicles		1,111,000	65,000	205,000			1,381,000
Waste Vehicles - Extra vehicle to grow garden waste service		222,000					222,000
Bins - Domestic Waste, Recycling		201,400	211,470	222,044	233,146	244,803	1,112,863
Grand Total		8,481,503	6,636,233	4,857,605	1,724,146	1,943,741	23,643,227

BDC Capital Programme - Financing Summary	2025/26	2026/27	2027/28	2028/29	2029/30	Total
Capital Grants	6,164,903	5,144,000	4,000,000	1,000,000	1,000,000	17,308,903
Capital Receipts	1,000,000					1,000,000
Other Earmarked Reserves	1,091,343	155,000	295,000	90,000	90,000	1,721,343
General Reserves	225,257	1,337,233	562,605	634,146	853,741	3,612,981
Grand Total	8,481,503	6,636,233	4,857,605	1,724,146	1,943,741	23,643,227



5. Total Council Tax

The following table consolidates the overall council tax position for 2025/26.

	24/25 Band D £	25/26 Band D £	Change
Norfolk County Council	1,672.11	1,755.63	4.99%
Police & Crime Commissioner	315.90	329.85	4.42%
Total Preceptors	1,988.01	2,085.48	4.90%
Broadland District Council	134.91	134.91	0.00%
Special Expenses	2.02	1.25	-38.12%
Total District Element	136.93	136.16	£0.77 decrease
Parishes (Average)	100.03	106.35	6.32%
Total Band D Council Tax	2,224.97	2,327.99	4.63%%

6. Parish Precepts

The following table lists the Parish and Town Council Precepts for 2025/26

	Precept	Parish Band D	Special Expenses Band D	District, Parish & Special Band D
	£	£	£	£
Acle	163,422.00	142.23		277.14
Attlebridge	170.00	2.88		137.79
Aylsham	501,730.00	183.99		318.90
Beeston	0.00	0.00		134.91
Beighton	8,000.00	43.48		178.39
Belaugh	0.00	0.00		134.91
Blickling	1,000.00	20.00		154.91
Blofield	112,200.00	67.15		202.06
Booton	550.00	9.32		144.23
Brampton	5,500.00	73.33		208.24
Brandiston	175.00	4.27		139.18
Brundall	173,820.00	98.65		233.56
Burgh and Tuttington	4,000.00	26.85		161.76
Buxton with Lammas	36,375.00	59.83		194.74
Cantley	14,000.00	55.78		190.69
Cawston	39,500.00	72.08		206.99
Coltishall	55,371.00	91.37		226.28
Crostwick	0.00	0.00		134.91
Drayton	209,784.00	102.73		237.64
Felthorpe	11,000.00	40.15		175.06
Foulsham	17,500.00	50.43		185.34
Freethorpe	17,931.00	51.97		186.88
Frettenham	16,000.00	56.34		191.25
Great and Little Plumstead	67,355.48	46.77		181.68
Great Witchingham	28,966.00	114.49	10.00	259.40
Guestwick	350.00	6.25		141.16
Hainford	14,086.00	37.46		172.37
Halvergate	17,977.00	80.98		215.89
Haveringland	1,100.00	10.48		145.39
Hellesdon	634,036.00	159.51	15.00	309.42
Hemblington	3,900.00	25.49		160.40
Hevingham	19,000.00	43.28		178.19
Heydon	4,000.00	75.47		210.38
Honingham	10,718.00	66.99		201.90
Horsford	127,000.00	70.63		205.54
Horsham and Newton St Faith	33,000.00	51.32		186.23
Horstead with Stanninghall	36,396.00	91.68		226.59
Lingwood and Burlingham	30,016.00	33.46		168.37
Marsham	12,539.00	52.03		186.94
Morton on the Hill	470.00	12.70		147.61
Old Catton	399,256.00	162.96		297.87
Oulton	3,500.00	41.67		176.58
Postwick	19,038.00	59.31		194.22

	Precept	Parish Band D	Special Expenses Band D	District, Parish & Special Band D
	£	£	£	£
Rackheath	158,241.00	142.30		277.21
Reedham	24,551.00	55.55		190.46
Reepham	93,009.00	93.76		228.67
Ringland	8,700.00	96.67		231.58
Salhouse	32,133.00	52.00		186.91
Salle	0.00	0.00		134.91
South Walsham	24,864.00	74.00		208.91
Spixworth	111,000.00	81.26		216.17
Sprowston	897,054.00	141.51		276.42
Stratton Strawless	8,711.00	43.34		178.25
Strumpshaw	14,115.00	49.01		183.92
Swannington, Alderford & Little Witchingham	6,200.00	34.83		169.74
Taverham	340,469.00	94.37		229.28
Themelthorpe (Note 1)	0.00	0.00		134.91
Thorpe St Andrew	636,580.00	121.74		256.65
Upton with Fishley	10,328.00	39.12		174.03
Weston Longville	11,570.00	73.69		208.60
Woodbastwick	5,400.00	32.14		167.05
Wood Dalling	2,046.00	20.88		155.79
Wroxham	59,412.00	73.80		208.71

Note 1: We have not received a formal precept request from Themelthorpe. Therefore, we have set this precept at the same level as 2024/25.