

Budget Book 2026/27

Contents

1. Introduction.....	1
2. Revenue Budget 2026/27	2
3. Medium Term Financial Strategy.....	5
4. Capital Programme.....	7
5. Total Council Tax.....	9
6. Parish Precepts	10

1. Introduction

This budget book provides summary information on the Council's budget for 2026/27. It reflects the budget that was agreed by the Council in February 2026.

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](#)

Revenue Budget and Council Tax	Page 229
Capital Strategy and Capital Programme	Page 258
Treasury Management Strategy Statement	Page 270

2. Revenue Budget 2026/27

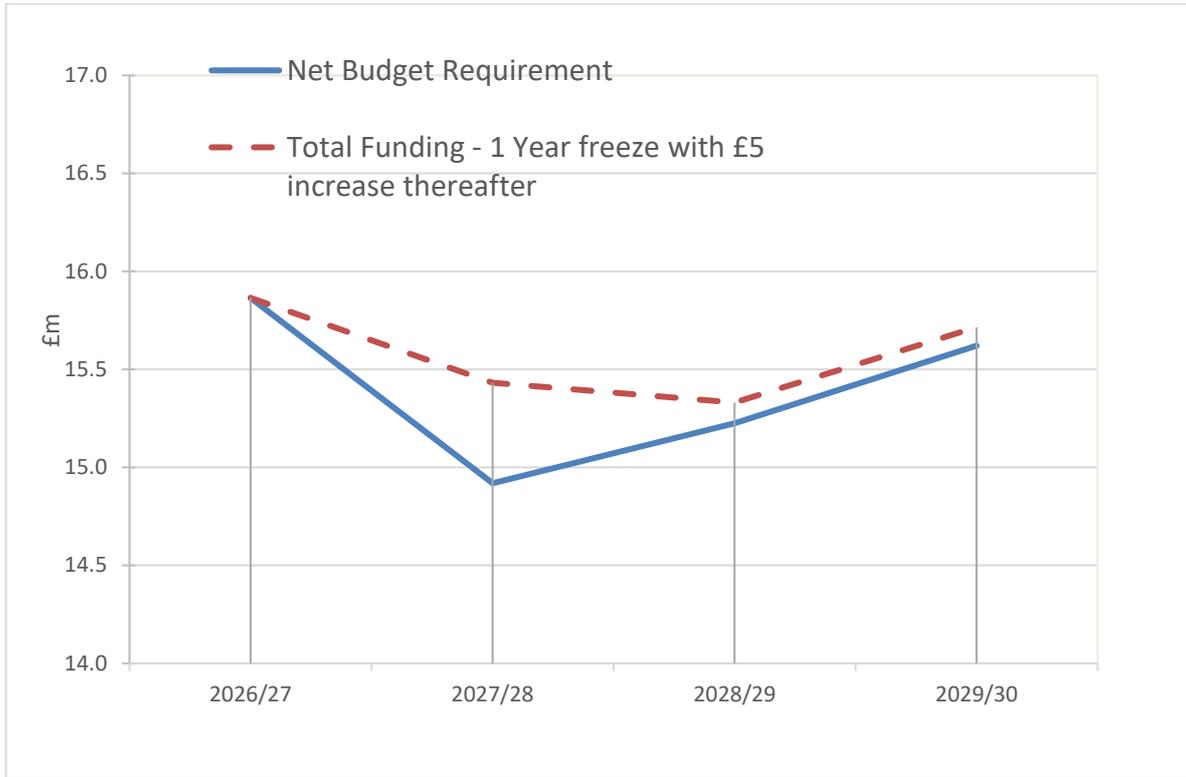
	FTE Core	FTE Externally Funded	Pay £'000	Non- Pay £'000	Income £'000	26/27 Budget £'000	Prior Yr FTE	FTE Externally Funded	Pay £'000	Non- Pay £'000	Income £'000	25/26 Budget £'000
Chief of Staff												
Executive Team	4.05		487	9	0	496	4.05		445	15	0	460
Chief of Staff & Comms	6.46		403	71	-30	444	6.69		400	80	-30	450
Governance	7.67		460	622	-13	1,069	7.44		411	613	-13	1,011
Elections & Electoral Registration			139	274	-355	58			132	264	-325	71
People Team	5.27		421	114	0	534	5.00		416	92	0	508
Apprentices	10.35		347	0	0	347	10.35		347	0	0	347
Apprentices (Opportunity Funded)	3.15		114	-114	0	0	1.80		58	-58	0	0
Finance												
Corporate Costs			82	708	-1	789			723	683	-1	1,405
Internal Audit			0	75	0	75			0	69	0	69
Finance & Procurement	8.79		484	89	-5	568	8.34		430	92	0	522
Council Tax & NNDR	16.56		713	74	-286	501	14.89		589	77	-278	388
Local Government Reorganisation												
Local Government Reorganisation	0.68		56	4	0	60			0	0	0	0
Nutrient Mitigation (Reserve Funded)		3.00	174	472	0	646		3.00	152	494	0	646
Transformation and ICT / Digital												
ICT & Digital	10.80		713	917	0	1,630	11.16		648	938	-9	1,577
Strategy & Transformation	7.36		428	6	0	434	6.97		407	7	0	414
Customer Services	14.23		678	223	-280	621	13.66		608	239	-310	537
Horizon Centre / Facilities	2.65		128	729	-488	370	2.83		125	692	-453	364
Economic Growth												
Economic Growth	8.77		611	611	-555	667	8.75		612	583	-615	580
Shared Prosperity Fund			0	0	0	0		2.07	100	533	-633	0
Growth Posts (Opportunity Funded)	0.90		62	-60	0	2	0.90		57	-57	0	0
Car Parks			0	46	-1	45			0	44	-1	43
Public Conveniences			0	86	0	86			0	74	0	74
Street Lighting			0	23	0	23			0	21	0	21
Community Assets	2.25	0.60	151	366	-95	422	1.80	0.60	116	329	-94	351
Regulatory												
Community & Environmental Protection	8.68		517	90	-49	558	7.78		432	95	-49	478
Food Safety	4.58		275	15	-5	285	3.23		190	11	-3	198
Licensing	3.75		176	41	-389	-173	3.75		161	33	-338	-144

	FTE Core	FTE Externally Funded	Pay £'000	Non- Pay £'000	Income £'000	26/27 Budget £'000	Prior Yr FTE	FTE Externally Funded	Pay £'000	Non- Pay £'000	Income £'000	25/26 Budget £'000
Planning and Business Support												
Planning	24.32	0.45	1,439	115	-1,661	-108	22.79		1,271	118	-1,406	-16
Planning Policy	4.95		288	339	-60	567	5.15		280	211	-30	461
Building Control			0	46	0	46			0	44	0	44
Director of Place Codes			28	0	0	28			0	0	0	0
Individuals & Families												
Communities and Early Help	13.01	7.40	1,113	429	-567	976	13.84	8.14	888	283	-299	872
Housing Standards & Index. Living	8.27		394	23	-120	297	8.57		375	25	-120	280
Housing Benefits	13.06	0.36	606	48	-260	394	28.73	0.70	518	48	-287	279
Temporary Accommodation	8.17		344	853	-1,160	37	Inc abv		245	635	-683	197
Housing and Homelessness	10.29	0.86	624	1,089	-756	958	Inc abv	0.86	527	862	-717	672
District Direct			0	0	0	0			0	0	0	0
Social Prescribing (Com Connectors)		12.10	575	10	-585	0		13.20	570	10	-579	1
Next Steps		1.50	0	1	0	1		1.50	55	1	-55	1
Hardship Support (Opp Funded)			0	0	0	0			13	-16	0	-3
Rough Sleeping	0.27		17	17	-17	17	Inc abv		0	0	0	0
Warm Homes Fund		4.50	0	0	0	0		8.89	0	0	0	0
People from Abroad		6.59	253	24	-277	0		7.29	272	87	-360	-1
Housing Benefit Payments			0	15,308	-14,971	337			0	15,294	-14,957	337
Community Services												
Waste Services	9.12		353	7,709	-6,700	1,361	9.69		327	7,561	-6,865	1,023
Leisure												
Leisure - Active Norfolk Contribution			0	13	0	13			0	11	0	11
Net Cost of Services	218.40	37.36	13,653	31,514	-29,685	15,482	208.17	46.25	12,900	31,136	-29,510	14,528
Precept - Internal Drainage Board						387						355
Interest Payable						50						50
Minimum Revenue Provision						37						0
Investment Income - Treasury Mgt						-1,100						-1,550
Investment Income – NMF						-646						-646
Investment Income - Broadland Living						-46						-67
Council Tax Deficit / (Surplus)						-27						-17

	FTE Core	FTE Externally Funded	Pay £'000	Non- Pay £'000	Income £'000	26/27 Budget £'000	Prior Yr FTE	FTE Externally Funded	Pay £'000	Non- Pay £'000	Income £'000	25/26 Budget £'000
Transfers To / (From) Reserves												
To Capital Funding Reserve						50						50
To Waste Reserve						500						500
To Elections Reserve						0						40
To Street Lighting Fund						19						41
To Bure Valley Railway Reserve						0						20
To / (From) Nutrient Mitigation Reserves						0						0
To EPR Reserve						0						365
To LGR Reserve						1,000						0
To / (From) Other Reserves						-371						0
Transfer to / (from) General Reserve						530						0
						15,865						13,669
Funded by												
Council Tax - District Element						6,801						6,717
Council Tax - Special Expenses						42						62
NNDR (Business Rates) - Baseline						3,373						3,138
NNDR (Business Rates) - Grant						0						641
NNDR (Business Rates) - Growth						0						825
NNDR (Business Rates) - Pooling Benefit						0						600
Revenue Support Grant						5,649						211
New Homes Bonus						0						822
NIC Grant						0						107
Funding Guarantee / Floor						0						546
						15,865						13,669

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/surplus.



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

On 17 December 2025, the Government issued the 2026/27 Provisional Finance Settlement. As expected, this settlement has resulted in significant changes to local authority funding.

This is the first multi-year settlement in a decade, and covers the three-year period 2026/27, 2027/28 and 2028/29.

As part of this settlement, a new Fair Funding Assessment (FFA) has been introduced which has made major changes to the main funding formula, and this has shifted funding away from areas such as Broadland towards areas of higher deprivation, presenting the council with financial challenges specifically a reduction in the settlement in 2027/28 and 2028/29.

Medium Term Financial Strategy Figures

	Assumptions	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000
Base Net Cost of Services		15,422	15,422	15,737	16,032
<u>Recurring Adjustments:</u>					
Inflationary Pressures	3.00%		463	472	481
Savings - Customer Experience			-148	-177	-205
Cost of Services		15,422	15,737	16,032	16,308
<u>Non-Recurring Adjustments</u>					
LGR Costs		60	60		
Internal Drainage Board Levy	5.00%	387	406	426	447
Interest Payable & MRP	No change	87	87	87	87
Investment Income - Treasury Mgt	Reducing	-1,100	-1,000	-900	-800
Investment Income - NMF	No change	-646	-646	-646	-646
Investment Income - Broadland Living	No change	-46	-46	-46	-46
Council Tax - Deficit / (Surplus)	No change	-27	-27	-27	-27
Trsf to Earmarked Reserves - Other Capital	No change	50	50		
Trsf to Earmarked Reserves - Waste Capital	No change	500	500	500	500
Trsf to / (from) Earmarked Reserves	No change	648	-202	-202	-202
Trsf to / (from) General Reserves	-	530			
Net Budget Requirement		15,865	14,919	15,224	15,621

<u>Funded by</u>					
Council Tax - District Element	£5 increase	6,801	7,166	7,541	7,926
Council Tax - Special Expenses	No change	42	42	42	42
NNDR (Business Rates)	Settlement	3,373	3,450	3,520	3,520
Revenue Support Grant	Settlement	5,649	4,774	3,860	3,860
Transitional Protection Grant	Settlement	0	0	368	368
Total Funding		15,865	15,432	15,331	15,716

Funding Gap / (Annual Surplus)		0	-513	-107	-95
--------------------------------	--	---	------	------	-----

<u>Council Tax Calculation</u>					
Council Taxbase (Homes)	1.60%	50,414	51,221	52,040	52,873
Council Tax		134.91	139.91	144.91	149.91
		6,801	7,166	7,541	7,926

4. Capital Programme

BDC Capital Programme	Budget 2026/27 £	Budget 2027/28 £	Budget 2028/29 £	Budget 2029/30 £	Budget 2030/31 £	Total 2026/27 to 2030/31 £
Providing the Right Homes in the Right Places						
Temporary Accommodation - Purchase 3 (Subject to TA need)	2,000,000					2,000,000
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
Nest project GNGB	150,000					150,000
Offset by GNGB funding	-150,000					-150,000
Blofield Park project GNGB	412,000	88,000				500,000
Offset by GNGB funding	-412,000	-88,000				-500,000
Sustainable, Resilient Local Economy						
Broadland Country Park Visitor centre	560,000					560,000
Offset by CIL, S106 and Business Rates Pool	-560,000					-560,000
Cleaner, Greener Broadland						
Warm Homes	1,000,000	1,000,000				2,000,000
Offset by Grant	-1,000,000	-1,000,000				-2,000,000
A Modern Caring Council - Jointly With SNC						
Horizon Centre - Maintenance	42,974	90,829	164,143	121,580	178,118	597,643
IT - Audio Visual		56,250				56,250
IT - Device Replacement Programme (e.g. Laptops & Tablets)	117,000	128,700	141,570	155,727	171,300	714,297
IT - Infrastructure	83,250				921,000	1,004,250
IT - System Replacement Programme	171,000	9,000	135,000	135,000	135,000	585,000
A Modern Caring Council - BDC Only Costs						
Waste Vehicles - Replacement Diesel / HVO Vehicles (Note 3)	65,000	205,000				270,000
Bins - Domestic Waste, Recycling	250,023	262,524	275,650	289,433	303,905	1,381,535
Grand Total (Before Grant Contributions)	5,891,247	2,880,303	1,756,363	1,741,740	2,749,322	15,018,974
Offset by Grants	-3,122,000	-2,088,000	-1,000,000	-1,000,000	-1,000,000	-8,210,000
Grand Total (Net of Grant Contributions)	2,769,247	792,303	756,363	741,740	1,749,322	6,808,974

BDC Capital Programme - Financing Summary	2026/27	2027/28	2028/29	2029/30	2030/31	Total
Capital Grants	3,122,000	2,088,000	1,000,000	1,000,000	1,000,000	8,210,000
Capital Receipts		517,303	736,363	246,334		1,500,000
Borrowing for temporary accommodation properties	1,000,000					1,000,000
Earmarked Reserve - Capital Funding	50,000	50,000				100,000
Earmarked Reserve - Street Lighting	20,000	20,000	20,000	20,000	20,000	100,000
Earmarked Reserve - Refuse	65,000	205,000				270,000
General Reserve	1,634,247			475,405	1,729,322	3,838,974
Grand Total	5,891,247	2,880,303	1,756,363	1,741,740	2,749,322	15,018,974
Running balance on Capital Earmarked Reserves	4,600,450	4,894,376	5,393,302	5,892,228	6,391,154	
Running balance on General Reserve	6,902,910	6,902,910	6,902,910	6,427,505	4,698,183	

5. Total Council Tax

The following table consolidates the overall council tax position for 2026/27.

	25/26 Band D £	26/27 Band D £	Change
Norfolk County Council	1,755.63	1,843.38	4.998%
Police & Crime Commissioner	329.85	344.79	4.529%
Total Preceptors	2,085.48	2,188.17	4.924%
Broadland District Council	134.91	134.91	0.00%
Special Expenses	1.25	0.83	42p decrease
Total District Element	136.16	135.74	42p decrease
Parishes (Average)	106.35	113.87	7.071%
Total Band D Council Tax	2,327.99	2,437.78	4.716%%

6. Parish Precepts

The following table lists the Parish and Town Council Precepts for 2026/27

	Precept	Parish Band D	Special Expenses Band D	District, Parish & Special Band D
	£	£	£	£
Acle	169,624.00	146.48		281.39
Attlebridge	170.00	2.79		137.70
Aylsham	627,715.00	227.68		362.59
Beeston	0.00	0.00		134.91
Beighton	8,000.00	43.48		178.39
Belaugh	0.00	0.00		134.91
Blickling	1,100.00	22.00		156.91
Blofield	119,600.00	71.79		206.70
Booton	550.00	9.32		144.23
Brampton	6,325.00	82.14		217.05
Brandiston	175.00	4.27		139.18
Brundall	186,440.00	103.52		238.43
Burgh and Tuttington	4,000.00	27.40		162.31
Buxton with Lammas	39,842.00	65.75		200.66
Cantley	27,650.00	108.86		243.77
Cawston	41,000.00	74.28		209.19
Coltishall	70,496.00	114.44		249.35
Crostwick	0.00	0.00		134.91
Drayton	228,497.00	109.43		244.34
Felthorpe	12,000.00	44.12		179.03
Foulsham	17,750.00	50.43		185.34
Freethorpe	18,752.00	52.97		187.88
Frettenham	17,000.00	58.02		192.93
Great and Little Plumstead	71,396.81	49.68		184.59
Great Witchingham	30,041.00	117.35	8.00	260.26
Guestwick	350.00	6.03		140.94
Hainford	15,494.00	40.35		175.26
Halvergate	18,521.38	84.57		219.48
Haveringland	1,100.00	10.89		145.80
Hellesdon	665,675.00	167.72	10.00	312.63
Hemblington	4,000.00	25.97		160.88
Hevingham	20,000.00	45.35		180.26
Heydon	5,000.00	94.34		229.25
Honingham	13,178.00	84.47		219.38
Horsford	131,500.00	73.01		207.92
Horsham and Newton St Faith	36,000.00	54.88		189.79
Horstead with Stanninghall	39,018.00	97.79		232.70
Lingwood and Burlingham	30,916.00	34.16		169.07
Marsham	14,420.00	60.33		195.24
Morton on the Hill	470.00	12.70		147.61
Old Catton	434,689.00	174.71		309.62
Oulton	3,600.00	43.37		178.28
Postwick	23,644.00	61.10		196.01

	Precept	Parish Band D	Special Expenses Band D	District, Parish & Special Band D
	£	£	£	£
Rackheath	166,041.00	150.81		285.72
Reedham	27,362.00	61.21		196.12
Reepham	96,700.00	98.47		233.38
Ringland	9,700.00	105.43		240.34
Salhouse	33,848.00	54.51		189.42
Salle	0.00	0.00		134.91
South Walsham	24,864.00	72.07		206.98
Spixworth	125,840.00	89.38		224.29
Sprowston	942,788.00	143.43		278.34
Stratton Strawless	8,241.00	40.80		175.71
Strumpshaw	15,376.00	52.66		187.57
Swannington, Alderford & Little Witchingham	6,360.00	36.76		171.67
Taverham	367,354.00	100.84		235.75
Themelthorpe	0.00	0.00		134.91
Thorpe St Andrew	666,000.00	126.81		261.72
Upton with Fishley	11,360.00	42.23		177.14
Weston Longville	13,010.00	82.87		217.78
Woodbastwick	5,508.00	32.02		166.93
Wood Dalling	2,312.00	22.67		157.58
Wroxham	62,383.00	77.11		212.02

Note 1: We have not received a formal precept request from the following parishes: Beeston, Booton, Guestwicy, Morton on the Hill and Themelthorpe. Therefore, we have set these precepts at the same level as 2025/26.