

# 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 Business Plan seek to advance the Council's priority areas:

- Growing a prosperous economy.
- Enriching our communities.
- Enhancing our environment.
- Moving with the times.

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

Revenue Budget and Council Tax	Page 809
Capital Strategy and Capital Programme	Page 842
Treasury Management Strategy Statement	Page 858

## 2. Revenue Budget 2026/27

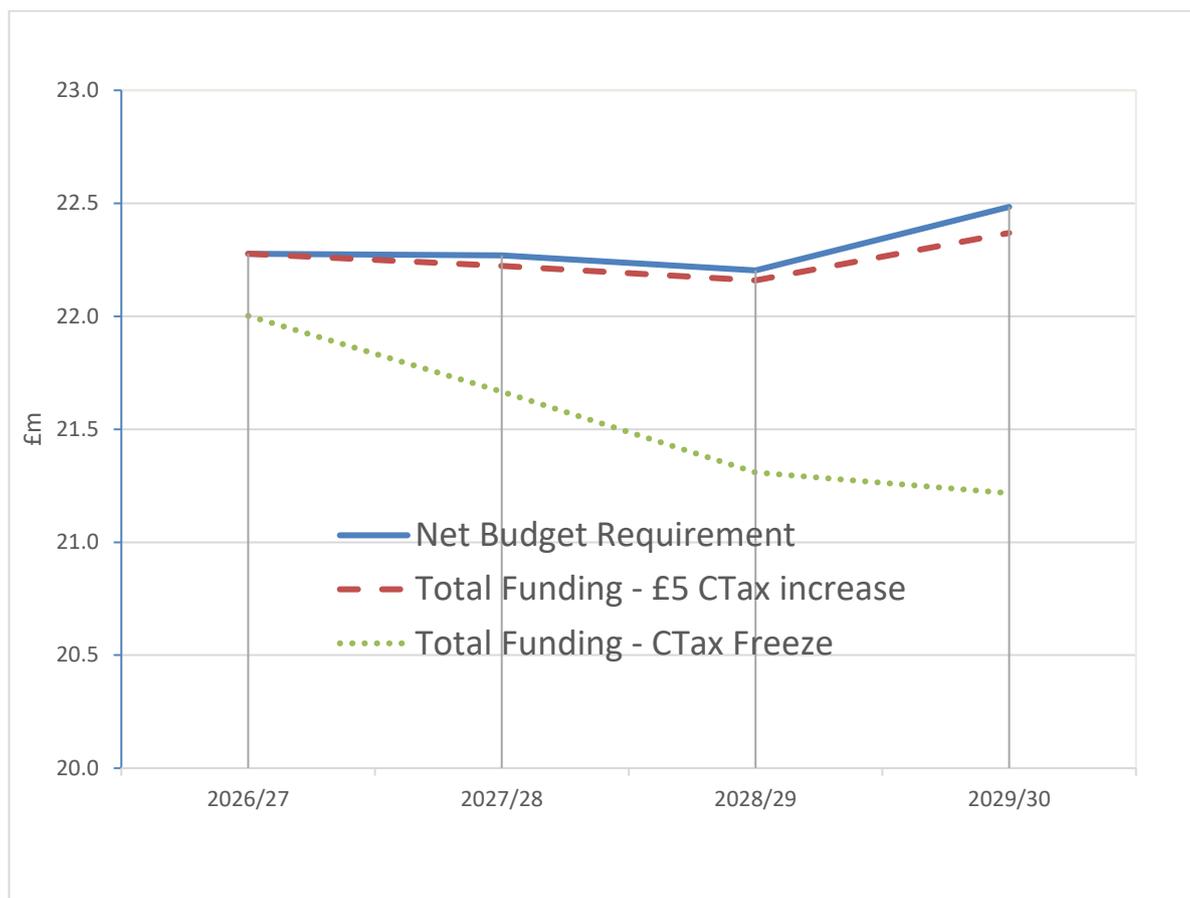
	FTE Core	FTE Externally Funded	Pay £'000	Non- Pay £'000	Income £'000	26/27 Budget £'000	Prior Yr FTE	FTE Externally Funded	Pay £'000	Non- Pay £'000	Income £'000	25/26 Budget £'000
<b>Chief of Staff</b>												
Executive Team	4.95		596	30	0	625	4.95		544	39	0	583
Chief of Staff & Comms	7.90		493	103	-37	559	8.17		489	114	-37	566
Governance	9.37		557	914	0	1,471	9.10		497	828	-15	1,310
Elections & Electoral Registration			172	287	-402	57			157	272	-368	61
People Team	6.44		511	120	0	631	6.11		481	111	0	592
Apprentices	13.65		494	0	0	494	14.65		491	0	0	491
Apprentices (Opportunity Funded)	4.05		146	-146	0	0	2.20		71	-71	0	0
<b>Finance</b>												
Corporate Costs			29	600	-25	605			1,547	600	-20	2,127
Internal Audit	2.80		167	474	-509	131	1.80		119	478	-515	82
Finance & Procurement	10.74		592	106	-6	692	10.19		526	110	0	636
Council Tax & NNDR	20.25		872	88	-393	567	18.20		721	91	-393	419
<b>Local Government Reorganisation</b>												
Local Government Reorganisation	0.83		69	281	0	350			0	0	0	0
<b>Nutrient Mitigation (Reserve Funded)</b>			0	0	0	0			0	0	0	0
<b>Transformation and ICT / Digital</b>												
ICT & Digital	13.20		872	1,282	0	2,154	13.65		781	1,236	0	2,017
Strategy & Transformation	9.00		526	8	0	534	7.29		497	8	0	505
Customer Services	17.39		829	258	-256	832	16.69		699	290	-250	739
Horizon Centre / Facilities	3.24		156	39	277	473	3.46		152	41	273	466
<b>Economic Growth</b>												
Economic Growth	13.05		952	1,540	-2,077	414	11.48		657	1,584	-2,136	105
Shared Prosperity Fund			0	0	0	0		2.53	122	608	-730	0
Clean Growth (Opportunity Funded)	1.10		76	-76	0	0	1.10		69	-69	0	0
Car Parks	4.00		175	215	-462	-72	4.00		159	209	-474	-106
Public Conveniences			0	0	0	0			0	0	0	0
Street Lighting			0	30	-10	20			0	41	-15	26
Community Assets	2.75		155	347	-104	399	2.20		116	384	-76	424
<b>Regulatory</b>												
Community & Environ Protection	12.66		739	84	-31	792	11.54		625	87	-31	681
Food Safety	5.60		336	17	-3	350	3.95		233	12	-2	243
Licensing	3.37		167	24	-209	-18	3.37		152	25	-180	-3

	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
<b>Planning and Business Support</b>												
Planning	30.72	0.55	1,804	153	-1,716	241	28.85		1,602	154	-1,456	300
Planning Policy	6.06		352	311	-60	603	6.29		342	258	-40	560
Building Control / CNC	39.70		2,327	466	-2,971	-178	37.03		2,195	367	-2,743	-181
Director of Place Codes			35	0	0	35			0	0	0	0
<b>Individuals &amp; Families</b>												
Communities and Early Help	18.72	1.95	995	972	-186	1,781	17.40	1.00	912	483	-204	1,191
Housing Standards & Indep. Living	10.28	0.00	493	41	-121	412	10.66	1.00	468	41	-121	388
Housing Benefits	15.96	0.45	740	45	-330	455	35.12	0.70	600	45	-330	315
Temporary Accommodation	9.99		420	554	-1,026	-52			299	368	-680	-13
Housing and Homelessness	12.57		637	943	-838	742			626	836	-647	815
District Direct		13.77	646	225	-871	0		11.77	505	225	-730	0
Social Prescribing (Com Connectors)		9.90	471	8	-458	20		10.80	466	8	-458	16
Next Steps			0	0	0	0			0	0	0	0
Hardship Support (Opp Funded)			0	0	1	1			26	0	-26	0
Rough Sleeping	0.32	3.00	151	56	0	206		4.00	165	56	-220	1
People from Abroad		8.05	309	56	-365	0		8.91	333	134	-467	0
Property Management			0	87	0	87			0	87	0	87
Housing Benefit Payments			0	17,887	-17,925	-38			0	17,867	-17,980	-113
<b>Community Services</b>												
Waste Services	166.76		6,758	4,090	-7,416	3,433	138.66		5,203	3,812	-7,449	1,566
<b>Leisure</b>												
Leisure	68.38		3,080	1,682	-4,364	397	68.67		2,769	1,780	-3,953	596
<b>Net Cost of Services</b>	<b>545.79</b>	<b>37.66</b>	<b>28,898</b>	<b>34,201</b>	<b>-42,892</b>	<b>20,207</b>	<b>496.77</b>	<b>40.71</b>	<b>26,416</b>	<b>33,549</b>	<b>-42,473</b>	<b>17,492</b>
<u>Other Income and Expenditure</u>												
Precept - Internal Drainage Board						274						261
Interest Payable						692						705
Minimum Revenue Provision						1,180						750
Investment Income - Treasury Mgt.						-1,250						-1,825
Investment Income - Big Sky Develop						-1,200						-1,327
Investment Income - Big Sky Property						-200						-73
Revenue Contribution to Capital Expend						134						134
Council Tax Deficit / (Surplus)						-22						-92

	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						2,700						2,000
To Car Park Upgrades Reserve						72						106
To Elections Reserve						0						40
To Street Lighting Replacement						7						7
To 3G Pitch Renewals Reserve						30						30
To Ketts Park Tennis Court Renewals						10						10
To EPR Reserve						0						1,215
To / (From) Other Reserves						-108						0
From Leisure Centre Recovery Reserve						-250						-250
						<u>22,276</u>						<u>19,184</u>
<b>Funded by</b>												
Council Tax - District Element						9,881						9,467
Council Tax - Special Expenses						8						8
NDR (Business Rates) - Baseline						3,941						3,403
NDR (Business Rates) - Grant						0						699
NDR (Business Rates) - Growth						0						996
NDR (Business Rates) - Pooling Benefit						0						650
Revenue Support Grant						8,437						291
<b>New Homes Bonus</b>						<b>0</b>						<b>1,392</b>
Rural Services Delivery Grant						0						0
NIC Grant						0						134
Funding Guarantee / Floor						9						2,144
						<u>22,276</u>						<u>19,184</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.

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 South Norfolk 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 Plan

	Assumptions	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000
Base Net Cost of Services		19,857	19,857	20,186	20,556
<u>Recurring Adjustments:</u>					
Inflationary Pressures	3.00%		596	606	617
Savings - Customer Experience			-180	-216	-251
Leisure Saving Target			-87	-20	
<b>Cost of Services</b>		<b>19,857</b>	<b>20,186</b>	<b>20,556</b>	<b>20,922</b>
<u>Non-Recurring Adjustments</u>					
LGR Costs (Annual Contribution)		350	350		
Internal Drainage Board Levy	5.00%	274	288	302	317
Interest Payable & MRP	No change	1,872	1,872	1,872	1,872
Investment Income - Treasury Mgt.	Reducing	-1,250	-1,050	-850	-650
Investment Income - Big Sky Development	Reducing	-1,200	-1,000	-800	-600
Investment Income - Big Sky Property	No change	-200	-200	-200	-200
Rev Contribution to Capital - Play areas	No change	134	134	134	134
Council Tax - Deficit / (Surplus)	No change	-22	-22	-22	-22
Trsf to Earmarked Reserves - Capital	Reducing	2,700	1,950	1,200	700
Trsf to / (from) Leisure Reserve	Runs out	-250	-250		
Trsf to / (from) Earmarked Reserves	No change	11	11	11	11
<b>Net Budget Requirement</b>		<b>22,276</b>	<b>22,269</b>	<b>22,203</b>	<b>22,484</b>

<u>Funded by</u>					
Council Tax - District Element	£5 increase	9,881	10,318	10,767	11,227
Council Tax - Special Expenses	No change	8	8	8	8
NNDR (Business Rates)	Settlement	3,941	4,031	4,113	4,113
Revenue Support Grant	Settlement	8,437	6,506	4,509	4,509
Transitional Protection Grant	Settlement	9	1,360	2,762	2,512
<b>Total Funding</b>		<b>22,276</b>	<b>22,223</b>	<b>22,159</b>	<b>22,369</b>

<b>Funding Gap / (Annual Surplus)</b>		0	46	44	115
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<u>Council Tax Calculation</u>					
Council Taxbase (Homes)	1.60%	54,896	55,774	56,667	57,573
Council Tax - with £5 increase		180.00	185.00	190.00	195.00
		9,881	10,318	10,767	11,227

#### 4. Capital Programme

SNC Capital Programme	Budget 2026/27 £	Budget 2027/28 £	Budget 2028/29 £	Budget 2029/30 £	Budget 2030/31 £	Total 2026/27 to 2030/31 £
Enriching Our Communities - Big Sky						
Big Sky Financing	Under the Big Sky Financing model agreed by Full Council on 7 July 2025, Big Sky Developments can request funding of up to £25m in total, plus a further temporary £10m burst facility.					
Enriching Our Communities - Housing						
Roundwell Site (Net of Homes England Funding)	880,000					880,000
Enriching Our Communities - Health & Leisure						
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
Investment in community / open spaces	2,250,000					2,250,000
Investment in Ketts Park (Net SNC contribution)	2,700,000					2,700,000
Offset by KP CIL money in CGU	-57,804					-57,804
Community Facilities Grant	500,000					500,000
Framingham Earl Leisure	3,000,000	400,000				3,400,000
Offset by Grant (GNGB)	-1,100,000					-1,100,000
Diss North - Leisure & Public Realm	4,236,000	2,124,972				6,360,972
Offset by Grant (GNGB)	-825,000					-825,000
Wymondham Leisure Centre - Maintenance Works & Equipment	65,000	75,000	20,000	250,000	30,000	440,000
Diss Leisure Centre - Maintenance Works & Equipment		20,000	30,000	45,000	30,000	125,000
Long Stratton Leisure Centre - Maintenance Works & Equipment	30,000	40,000	130,000	10,000	20,000	230,000
Ketts Park - Maintenance Works		15,000				15,000
Hethersett Surgery		5,188,000				5,188,000
Enriching Our Communities - Public Realm						
Street Lighting	24,240	24,240	24,240	24,240	24,240	121,200
Offset by recharge to Saffron	-12,240	-12,240	-12,240	-12,240	-12,240	-61,200
In Bloom Fund	150,000					150,000
Loddon Public Realm (e.g. Pyes Mill)	250,000					250,000
Street Cleaners for Parishes	100,000					100,000
Growing a Prosperous Economy						
Hethel Infrastructure Project	2,500,000					2,500,000
Hethel Infrastructure Project - SNC Contribution	1,000,000					1,000,000
Offset by Hethel Grants	-2,500,000					-2,500,000
Grow on Building 1 (GB1) NRP		1,100,000	1,100,000			2,200,000
Car Park Services Electric Vehicles	40,000					40,000
Car Park Improvements	35,000	35,000	35,000	35,000	35,000	175,000
Business Builder	350,000					350,000

SNC Capital Programme	Budget 2026/27 £	Budget 2027/28 £	Budget 2028/29 £	Budget 2029/30 £	Budget 2030/31 £	Total 2026/27 to 2030/31 £
<b>Moving with the Times - Our Own Needs - Jointly With BDC</b>						
Horizon Centre - Maintenance	42,974	90,829	164,143	121,580	178,118	597,643
IT - Audio Visual		68,750				68,750
IT - Device Replacement Programme (e.g. Laptops & Tablets)	138,600	152,460	167,706	184,477	202,924	846,167
IT - Infrastructure	101,750				1,119,000	1,220,750
IT - System Replacement Programme	278,050	11,000	165,000	165,000	165,000	784,050
<b>Moving with the Times - Our Own Needs - SNC Only Costs</b>						
Waste Infrastructure				6,617,429		6,617,429
Waste Depot Redevelopment	1,382,571					1,382,571
Bins Purchase (generates income from sales to new properties)	216,600	227,430	238,802	250,742	263,279	1,196,852
Waste Vehicles - Replacement Programme	1,118,000	1,201,850	1,291,989	1,388,888	1,773,054	6,773,781
Grounds Maintenance Equipment	16,000	16,000	45,000	16,000	16,000	109,000
<b>Grand Total (Before Grant Contributions)</b>	<b>22,424,785</b>	<b>11,810,531</b>	<b>4,431,879</b>	<b>10,128,355</b>	<b>4,876,615</b>	<b>53,672,164</b>
Offset by Grants	-5,495,044	-1,012,240	-1,012,240	-1,012,240	-1,012,240	-9,544,004
<b>Grand Total (Net of Grant Contributions)</b>	<b>16,929,741</b>	<b>10,798,291</b>	<b>3,419,639</b>	<b>9,116,115</b>	<b>3,864,375</b>	<b>44,128,160</b>

*Note: The Provisional Projects marker has been removed this year, as the budgets have been reviewed to ensure that all projects in 2026/27 and 2027/28 have a high likelihood of being delivered before LGR takes place.*

SNC Capital Programme - Financing Summary	2026/27	2027/28	2028/29	2029/30	2030/31	Total
Capital Grants	5,495,044	1,012,240	1,012,240	1,012,240	1,012,240	9,544,004
Capital Receipts		1,000,000				1,000,000
Borrowing				6,617,429		6,617,429
Earmarked Reserve - Capital Funding	16,887,433	6,566,920	1,200,000	700,000	700,000	26,054,353
Earmarked Reserve - Street Lighting	7,308	7,308	7,308	7,308	7,308	36,540
Earmarked Reserve - Car Parking	35,000	35,000	35,000	35,000	35,000	175,000
General Reserve		3,189,063	2,177,331	1,756,378	3,122,067	10,244,838
<b>Grand Total</b>	<b>22,424,785</b>	<b>11,810,531</b>	<b>4,431,879</b>	<b>10,128,355</b>	<b>4,876,615</b>	<b>53,672,164</b>
Running balance on Capital Earmarked Reserves	5,812,502	1,272,243	1,348,904	1,425,564	1,502,225	
Running balance on General Reserve	14,599,198	11,410,135	9,232,805	7,476,427	4,354,360	

## 5. Total Council Tax

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

	24/25 Band D £	25/26 Band D £	Change
Norfolk County Council	1,755.63	1,843.38	4.998%
Police & Crime Commissioner	329.85	344.79	4.529%
<b>Total Preceptors</b>	<b>2,085.48</b>	<b>2,188.17</b>	<b>4.924%</b>
South Norfolk Council	175.00	180.00	2.857%
Special Expenses	0.14	0.14	No change
<b>Total District Element</b>	<b>175.14</b>	<b>180.14</b>	<b>£5.00 increase</b>
Parishes (Average)	107.27	114.56	6.796%
<b>Total Band D Council Tax</b>	<b>2,367.89</b>	<b>2,482.87</b>	<b>4.856%</b>

## 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
	£	£	£	£
Alburgh	10,000.00	57.47		237.47
Aldeby	14,168.00	84.33		264.33
Alpington (1)	11,998.80	39.60		219.60
Ashby St Mary	5,500.00	42.31		222.31
Ashwellthorpe & Fundenhall	31,682.00	85.40		265.40
Aslacton	10,248.00	56.00		236.00
Barford (2)	14,926.80	59.00		239.00
Barnham Broom	17,594.00	78.20		258.20
Bawburgh	10,000.00	44.64		224.64
Bedingham	1,100.00	11.34		191.34
Bergh Apton	8,247.00	38.18		218.18
Bracon Ash & Hethel	9,757.00	44.55		224.55
Bramerton	19,591.00	100.98		280.98
Brandon Parva, Coston, Runhall & Welborne	4,700.00	31.54		211.54
Bressingham & Fersfield	9,900.00	27.35		207.35
Brockdish	17,280.00	62.16		242.16
Brooke	24,690.00	43.85		223.85
Broome	6,000.00	27.65		207.65
Bunwell	15,500.00	36.73		216.73
Burgh St. Peter (3)	7,500.00	45.73		225.73
Burston & Shimpling	15,028.00	68.00		248.00
Caistor & Bixley	13,885.00	71.21		251.21
Carleton Rode	4,605.00	14.95		194.95
Carleton St. Peter	0.00	0.00		180.00
Chedgrave	57,195.00	139.50		319.50
Claxton	7,700.00	75.49		255.49
Colney	2,000.00	31.25		211.25
Costessey	878,251.00	153.30	0.91	334.21
Cringleford	492,384.00	184.00		364.00
Denton	5,000.00	31.06		211.06
Deopham & Hackford	11,262.00	50.96		230.96
Dickleburgh & Rushall	44,150.00	79.98		259.98
Diss	752,684.00	256.19		436.19
Ditchingham	47,000.00	71.10		251.10
Earsham	20,750.00	68.71		248.71
East Carleton (4)	7,684.00	31.62		211.62
Easton	74,761.00	97.85		277.85
Ellingham (5)	27,000.00	76.27		256.27
Flordon	13,949.00	129.16		309.16
Fornsett	13,500.00	29.16		209.16
Framingham Earl	15,126.00	32.60		212.60
Framingham Pigot	0.00	0.00		180.00
Geldeston	11,926.00	68.15		248.15
Gillingham	12,492.00	45.26	8.48	233.74
Gissing	6,926.00	60.23		240.23
Gt. Melton	1,905.50	25.75		205.75
Gt. Moulton	7,468.00	24.17		204.17

	Precept £	Parish Band D £	Special Expenses Band D £	District, Parish & Special Band D £
Haddiscoe	8,007.30	40.85		220.85
Hales (6)	12,871.00	45.64		225.64
Heckingham (see 6)	0.00	45.64		225.64
Hedenham	0.00	0.00		180.00
Hellington (7)	19,000.00	51.91		231.91
Hempnall	18,300.00	38.36		218.36
Hethersett	282,313.00	96.06		276.06
Heywood	0.00	0.00		180.00
Hingham	99,000.00	103.34		283.34
Holverston	0.00	0.00		180.00
Howe	0.00	0.00		180.00
Keswick & Intwood	8,421.00	39.72		219.72
Ketteringham (see 4)	0.00	31.62		211.62
Kimberley & Carleton Forehoe	4,520.00	72.90		252.90
Kirby Bedon	1,796.00	24.60		204.60
Kirby Cane (see 5)	0.00	76.27		256.27
Kirstead	1,000.00	9.62		189.62
Langley with Hardley	10,543.00	72.71		252.71
Little Melton	28,224.00	60.05		240.05
Loddon	203,420.00	183.43		363.43
Long Stratton	312,155.00	218.75		398.75
Marlingford & Colton	20,000.00	126.58		306.58
Morley	11,400.00	54.55		234.55
Morningthorpe & Fritton	3,550.00	31.42		211.42
Mulbarton	158,547.00	116.92		296.92
Mundham	2,074.00	30.50		210.50
Needham	8,000.00	58.39		238.39
Newton Flotman	32,150.00	67.97		247.97
Norton Subcourse	3,488.00	32.91		212.91
Poringland	335,360.00	155.33		335.33
Pulham Market	33,609.00	81.38		261.38
Pulham St. Mary	27,250.00	78.30		258.30
Raveningham	0.00	0.00		180.00
Redenhall with Harleston	434,759.40	234.88		414.88
Rockland St. Mary (see 7)	0.00	51.91		231.91
Roydon	30,517.98	34.84		214.84
Saxlingham Nethergate	18,225.00	58.41		238.41
Scole	33,794.00	65.49		245.49
Seething	6,189.00	38.44		218.44
Shelfanger	5,681.00	33.03		213.03
Shelton & Hardwick	900.00	8.04		188.04
Shotesham	8,376.00	33.77		213.77
Sisland	0.00	0.00		180.00
Spooner Row	20,735.00	65.00		245.00
Starston	8,252.00	56.91		236.91
Stockton	330.00	12.69		192.69
Stoke Holy Cross	92,594.00	120.88		300.88
Surlingham	20,000.00	64.52		244.52
Swainsthorpe	13,230.00	91.24		271.24
Swardeston	6,692.00	22.16		202.16

	Precept £	Parish Band D £	Special Expenses Band D £	District, Parish & Special Band D £
Tacolneston	18,000.00	56.25		236.25
Tasburgh	26,674.00	61.60		241.60
Tharston & Hapton	40,385.44	96.16		276.16
Thurlton	14,308.00	47.07		227.07
Thurton	10,084.00	47.57		227.57
Thwaite	0.00	0.00		180.00
Tibenham	4,445.00	20.30		200.30
Tivetshall St. Margaret	25,608.06	113.31		293.31
Toft Monks	5,440.00	37.01		217.01
Topcroft	4,100.00	38.68		218.68
Trowse with Newton	110,000.00	241.76		421.76
Wacton	25,084.40	183.10		363.10
Wheatacre (see 3)	0.00	45.73		225.73
Wicklewood	12,000.00	28.71		208.71
Winfarthing	9,123.00	43.65		223.65
Woodton	15,845.00	75.09		255.09
Wortwell	40,583.00	179.57		359.57
Wramplingham (see 2)	0.00	59.00		239.00
Wreningham	11,500.00	47.92		227.92
Wymondham	775,300.00	114.25		294.25
Yelverton (see 1)	0.00	39.60		219.60

(1) Highlighted parishes are those that set a joint precept (see cross-references alongside parish names).

Note: We have not received a formal precept request from the following parishes  
Carleton Rode, Gillingham.

Therefore, we have set these precepts at the same level as 2025/26.