



Babergh District Council

Budget Book 2026/27

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General Fund Revenue Budget Summary

Budget Areas		Budget 2025/26 (£'000)	Budget 2026/27 (£'000)	Difference 25/26 to 26/27
Service Expenditure	Employees	12,456	11,553	(902)
	Premises Expenses	1,772	1,778	6
	Supplies & Services	5,363	5,017	(345)
	Transport Expenses	441	434	(7)
	Contracts	4,920	9,446	4,526
Grants & Income	Grants and Contributions	(1,592)	(2,706)	(1,113)
	Sales, Fees & Charges	(5,462)	(8,393)	(2,931)
	Savings from Savings Programme	(91)	-	91
	Rental & Other Income (incl. PV panels)	(2,348)	(2,017)	331
Housing Benefits	HB Transfer Payments	12,401	12,403	1
	HB Grants and Contributions	(12,398)	(12,398)	-
Reserves	Transfers to / (from) Reserves	(402)	(526)	(125)
Net expenditure on services as above		15,059	14,591	(468)
Recharges	Charge to HRA/Capital	(1,964)	(1,803)	161
Capital Financing Costs	Interest Payable - CIFCO (PWL B Only)	187	177	(11)
	Interest Payable - Short-Term Borrowings	2,084	1,952	(132)
	Less Item 8 Debit Recharge to HRA	(462)	(918)	(455)
	Minimum Revenue Provision (MRP)	1,771	2,091	320
Investment Income	Pooled Funds - Transfers to Reserves	1,000	-	(1,000)
	Interest Receivable - Pooled Funds	(420)	(336)	84
	Interest Receivable - Short-Term Investments	(178)	(208)	(29)
	Less Item 8 Credit Recharge from HRA	172	321	149
	Interest Receivable - (CIFCO)	(2,160)	(2,146)	14
Total Net Cost of Services		15,090	13,722	(1,368)
Government Grants	New Homes Bonus	(838)	-	838
	Revenue Support Grant (RSG)	(154)	(3,549)	(3,395)

General Fund Revenue Budget Summary

Budget Areas		Budget 2025/26 (£'000)	Budget 2026/27 (£'000)	Difference 25/26 to 26/27
	Adjustment Support Grant	-	(440)	(440)
	Employers National Insurance Compensation	(119)	-	119
	Funding Guarantee Grant	(219)	-	219
Business Rates	Baseline Business Rates	(10,305)	(13,923)	(3,618)
	Business Rates Current Year Levy	888	(71)	(959)
	Business Rate Tariff Payments	8,185	11,947	3,762
	Business Rates Pool share of Growth Benefit	(487)	-	487
	S31 Business Rates Grant	(3,135)	-	3,135
	Removal of Top Slicing	(233)	-	233
	Business Rates - Renewable Energy	(223)	(218)	5
	Enterprise Zone income	(318)	(403)	(85)
	Business Rates Prior Year Deficit / (Surplus)	(354)	(120)	234
	Business Rates Adjustment	-	125	125
Council Tax	Collection Fund Surplus/Deficit	-	16	16
	Council Tax	(7,144)	(7,422)	(277)
Total Funding		(14,457)	(14,056)	401
Net Balance (To) / From Reserves		633	(334)	(967)

General Fund Revenue Budget – Services and Activities Summary

Directorate and Service Area	Expenditure 2026/27							Income 2026/27				Reserves 2026/27	Net Expenditure (£'000)
	Employees (£'000)	Premises (£'000)	Supplies & Services (£'000)	Transport (£'000)	Contracts (£'000)	Transfer Payments (£'000)	Total Expenditure (£'000)	Grants and Contributions (£'000)	Sales, Fees & Charges (£'000)	Other Income (£'000)	Total Income (£'000)	Transfer to/(from) Reserves (£'000)	
Climate & Nature Recovery	157	-	20	1	-	-	178	-	-	-	-	-	178
Climate & Nature Recovery	157	-	20	1	-	-	178	-	-	-	-	-	178
Corporate Services	1,825	-	1,145	12	525	-	3,507	-	(138)	(7)	(145)	-	3,362
Communications & Engagement	190	-	34	1	-	-	224	-	-	-	-	-	224
Customer Operations	638	-	7	1	-	-	646	-	-	-	-	-	646
Governance and Civic Office	56	-	533	9	-	-	598	-	-	-	-	-	598
ICT & Programme Management	341	-	185	0	525	-	1,051	-	-	-	-	-	1,051
Internal Audit	76	-	30	0	-	-	105	-	-	-	-	-	105
Shared Legal Services	313	-	296	-	-	-	609	-	(138)	(7)	(145)	-	464
Strategic Policy, Performance, Insight & Risk	213	-	60	0	-	-	273	-	-	-	-	-	273
Electoral Services and Land Charges	220	-	97	-	-	-	317	-	(103)	(25)	(128)	15	204
Electoral Services and Land Charges	220	-	97	-	-	-	317	-	(103)	(25)	(128)	15	204
Finance & Procurement	907	29	502	51	1,216	12,403	15,108	(12,533)	-	(118)	(12,651)	-	2,457
Finance	763	29	502	51	1,216	12,403	14,964	(12,533)	-	(118)	(12,651)	-	2,313
Procurement	144	-	-	-	-	-	144	-	-	-	-	-	144
Housing	1,400	857	658	28	-	-	2,943	(936)	(2)	(1,052)	(1,990)	9	963
Building Services	-	215	82	-	-	-	297	-	-	(395)	(395)	-	(98)
Housing Solutions	1,400	642	576	28	-	-	2,646	(936)	(2)	(657)	(1,595)	9	1,061
HR & Organisational Development	612	-	79	1	-	-	692	-	-	-	-	-	692
HR, Organisational Development	612	-	79	1	-	-	692	-	-	-	-	-	692
Operations	3,339	536	1,342	305	4,837	-	10,359	(1,251)	(4,481)	(420)	(6,152)	(250)	3,957
Building Control	531	3	16	18	-	-	569	(130)	(476)	-	(605)	-	(36)
Health & Safety, Emergency Planning and Business Continuity	98	-	35	1	-	-	134	-	-	-	-	-	134
Public Protection	757	-	143	20	-	-	920	-	(310)	-	(310)	-	610
Public Realm & Car Parking	1,544	514	553	192	-	-	2,803	(72)	(1,388)	-	(1,460)	(250)	1,094
Recycling, Waste & Fleet	409	19	594	73	4,837	-	5,933	(1,050)	(2,308)	(420)	(3,778)	-	2,155
Place	2,193	223	955	33	2,868	-	6,272	(323)	(3,669)	(17)	(4,009)	(300)	1,963
Economy and Business	153	1	42	2	-	-	198	-	-	(17)	(17)	(12)	168
Planning (incl. Dev, Heritage & Enforcement)	1,205	-	418	23	-	-	1,647	-	(946)	-	(946)	(165)	536
Strategic Planning and CIL	508	-	184	1	-	-	694	(60)	(50)	-	(110)	(59)	525
Sustainable Communities	326	223	310	7	2,868	-	3,734	(263)	(2,674)	-	(2,936)	(64)	734
Property, Development & Regeneration	187	133	192	1	-	-	512	(61)	-	(379)	(440)	-	72
Property, Development & Regeneration	-	-	-	-	-	-	-	-	-	-	-	-	-
Regeneration & Capital Projects	41	-	-	1	-	-	42	-	-	-	-	-	42
Strategic Property	103	133	177	-	-	-	413	-	-	(379)	(379)	-	35
The Council's Companies	43	-	15	-	-	-	57	(61)	-	-	(61)	-	(4)
Senior Leadership Team	713	-	28	2	-	-	743	-	-	-	-	-	743
Senior Leadership Team	713	-	28	2	-	-	743	-	-	-	-	-	743
Total	11,553	1,778	5,017	434	9,446	12,403	40,632	(15,104)	(8,393)	(2,017)	(25,514)	(526)	14,591

General Fund Revenue Budget – Climate & Nature Recovery

	Expenditure 2026/27							Income 2026/27				Reserves 2026/27	
Climate & Nature Recovery	Employees (£'000)	Premises (£'000)	Supplies & Services (£'000)	Transport (£'000)	Contracts (£'000)	Transfer Payments (£'000)	Total Expenditure (£'000)	Grants and Contributions (£'000)	Sales, Fees & Charges (£'000)	Other Income (£'000)	Total Income (£'000)	Transfer to/(from) Reserves (£'000)	Net Expenditure (£'000)
Biodiversity	53	-	5	0	-	-	59	-	-	-	-	-	59
Climate Change and sustainability	104	-	15	1	-	-	120	-	-	-	-	-	120
Total	157	-	20	1	-	-	178	-	-	-	-	-	178

General Fund Revenue Budget – Corporate Services

	Expenditure 2026/27							Income 2026/27				Reserves 2026/27	
Corporate Services	Employees (£'000)	Premises (£'000)	Supplies & Services (£'000)	Transport (£'000)	Contracts (£'000)	Transfer Payments (£'000)	Total Expenditure (£'000)	Grants and Contributions (£'000)	Sales, Fees & Charges (£'000)	Other Income (£'000)	Total Income (£'000)	Transfer to/(from) Reserves (£'000)	Net Expenditure (£'000)
Communications & Engagement	190	-	34	1	-	-	224	-	-	-	-	-	224
Communications	190	-	34	1	-	-	224	-	-	-	-	-	224
Customer Operations	638	-	7	1	-	-	646	-	-	-	-	-	646
Customer Operations	638	-	7	1	-	-	646	-	-	-	-	-	646
Governance and Civic Office	56	-	533	9	-	-	598	-	-	-	-	-	598
Central Postal Service	19	-	82	-	-	-	100	-	-	-	-	-	100
Central Printing	-	-	4	-	-	-	4	-	-	-	-	-	4
Cost of Democracy	(158)	-	437	9	-	-	288	-	-	-	-	-	288
Governance	195	-	11	0	-	-	206	-	-	-	-	-	206
ICT & Programme Management	341	-	185	0	525	-	1,051	-	-	-	-	-	1,051
ICT	311	-	178	0	525	-	1,014	-	-	-	-	-	1,014
Information Management	30	-	7	-	-	-	37	-	-	-	-	-	37
Internal Audit	76	-	30	0	-	-	105	-	-	-	-	-	105
Internal Audit	76	-	30	0	-	-	105	-	-	-	-	-	105
Shared Legal Services	313	-	296	-	-	-	609	-	(138)	(7)	(145)	-	464
Legal & Info Gov Services	313	-	296	-	-	-	609	-	(138)	(7)	(145)	-	464
Strategic Policy, Performance, Insight & Risk	213	-	60	0	-	-	273	-	-	-	-	-	273
Strategic Policy, Performance, Insight & Risk	213	-	60	0	-	-	273	-	-	-	-	-	273
Total	1,825	-	1,145	12	525	-	3,507	-	(138)	(7)	(145)	-	3,362

General Fund Revenue Budget – Electoral Services and Land Charges

	Expenditure 2026/27							Income 2026/27				Reserves 2026/27	
Electoral Services and Land Charges	Employees (£'000)	Premises (£'000)	Supplies & Services (£'000)	Transport (£'000)	Contracts (£'000)	Transfer Payments (£'000)	Total Expenditure (£'000)	Grants and Contributions (£'000)	Sales, Fees & Charges (£'000)	Other Income (£'000)	Total Income (£'000)	Transfer to/(from) Reserves (£'000)	Net Expenditure (£'000)
Elections	-	-	25	-	-	-	25	-	-	(25)	(25)	15	15
Electoral Registration	126	-	52	-	-	-	178	-	(1)	-	(1)	-	177
Land Charges	94	-	20	-	-	-	115	-	(102)	-	(102)	-	13
Total	220	-	97	-	-	-	317	-	(103)	(25)	(128)	15	204

General Fund Revenue Budget – Finance & Procurement

	Expenditure 2026/27							Income 2026/27				Reserves 2026/27	
Finance & Procurement	Employees (£'000)	Premises (£'000)	Supplies & Services (£'000)	Transport (£'000)	Contracts (£'000)	Transfer Payments (£'000)	Total Expenditure (£'000)	Grants and Contributions (£'000)	Sales, Fees & Charges (£'000)	Other Income (£'000)	Total Income (£'000)	Transfer to/(from) Reserves (£'000)	Net Expenditure (£'000)
Finance	763	29	502	51	1,216	12,403	14,964	(12,533)	-	(118)	(12,651)	-	2,313
Bank Charges	-	-	49	-	-	-	49	-	-	-	-	-	49
Council Tax	-	-	3	-	-	-	3	-	-	-	-	-	3
Council Tax Collection	-	-	2	-	-	-	2	-	-	(108)	(108)	-	(106)
External Audit	-	-	177	-	-	-	177	-	-	-	-	-	177
Financial Resources	651	-	215	0	-	-	867	-	-	-	-	-	867
Insurance	112	29	27	51	-	-	219	-	-	-	-	-	219
NNDR Collection	-	-	-	-	-	-	-	(134)	-	(10)	(144)	-	(144)
Rent Allowances	-	-	-	-	-	6,525	6,525	(6,618)	-	-	(6,618)	-	(94)
Rent Rebates to HRA Dwellings	-	-	-	-	-	5,878	5,878	(5,780)	-	-	(5,780)	-	98
Shared Revenues Partnership (SRP)	-	-	-	-	1,216	-	1,216	-	-	-	-	-	1,216
Treasury Management	-	-	29	-	-	-	29	-	-	-	-	-	29
Procurement	144	-	-	-	-	-	144	-	-	-	-	-	144
Procurement	144	-	-	-	-	-	144	-	-	-	-	-	144
Total	907	29	502	51	1,216	12,403	15,108	(12,533)	-	(118)	(12,651)	-	2,457

General Fund Revenue Budget – Housing

	Expenditure 2026/27							Income 2026/27				Reserves 2026/27	
Housing	Employees (£'000)	Premises (£'000)	Supplies & Services (£'000)	Transport (£'000)	Contracts (£'000)	Transfer Payments (£'000)	Total Expenditure (£'000)	Grants and Contributions (£'000)	Sales, Fees & Charges (£'000)	Other Income (£'000)	Total Income (£'000)	Transfer to/(from) Reserves (£'000)	Net Expenditure (£'000)
Building Services	-	215	82	-	-	-	297	-	-	(395)	(395)	-	(98)
PV Panels	-	215	82	-	-	-	297	-	-	(395)	(395)	-	(98)
Housing Solutions	1,400	642	576	28	-	-	2,646	(936)	(2)	(657)	(1,595)	9	1,061
CB Lettings	67	-	-	-	-	-	67	-	-	-	-	-	67
Community Housing Fund	-	-	1	-	-	-	1	-	-	-	-	(1)	-
Domestic Abuse Funding	46	-	2	2	-	-	50	(36)	-	(15)	(52)	-	(2)
Guaranteed Rent Scheme	106	550	15	3	-	-	674	(76)	-	(575)	(651)	-	23
HMO Licence	-	-	-	-	-	-	-	-	(2)	-	(2)	-	(2)
Homeless Prevention Fund	545	-	103	10	-	-	658	(220)	-	-	(220)	-	438
Homelessness Private Sector	-	45	383	1	-	-	429	(350)	-	(30)	(380)	-	49
Homes for Ukraine	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing Standards	159	-	2	3	-	-	165	-	-	-	-	-	165
Independent Living Service	-	-	5	-	-	-	5	-	-	-	-	-	5
Old School House	-	23	3	-	-	-	26	-	-	(36)	(36)	10	-
Other Temporary Accommodation	166	12	10	5	-	-	193	-	-	-	-	-	193
Rent Deposit Scheme	27	12	-	1	-	-	40	(40)	-	-	(40)	-	-
Renters Right Act	-	-	40	-	-	-	40	(40)	-	-	(40)	-	-
Rough Sleepers Intervention Yr3	170	-	-	2	-	-	173	(173)	-	-	(173)	-	-
Strategic Housing	112	-	13	0	-	-	126	-	(1)	-	(1)	-	125
Total	1,400	857	658	28	-	-	2,943	(936)	(2)	(1,052)	(1,990)	9	963

General Fund Revenue Budget – HR & Organisational Development

	Expenditure 2026/27							Income 2026/27				Reserves 2026/27	
HR, Organisational Development	Employees (£'000)	Premises (£'000)	Supplies & Services (£'000)	Transport (£'000)	Contracts (£'000)	Transfer Payments (£'000)	Total Expenditure (£'000)	Grants and Contributions (£'000)	Sales, Fees & Charges (£'000)	Other Income (£'000)	Total Income (£'000)	Transfer to/(from) Reserves (£'000)	Net Expenditure (£'000)
HR	512	-	79	1	-	-	592	-	-	-	-	-	592
Organisational Development	100	-	-	-	-	-	100	-	-	-	-	-	100
Total	612	-	79	1	-	-	692	-	-	-	-	-	692

General Fund Revenue Budget – Operations

	Expenditure 2026/27							Income 2026/27				Reserves 2026/27	
Operations	Employees (£'000)	Premises (£'000)	Supplies & Services (£'000)	Transport (£'000)	Contracts (£'000)	Transfer Payments (£'000)	Total Expenditure (£'000)	Grants and Contributions (£'000)	Sales, Fees & Charges (£'000)	Other Income (£'000)	Total Income (£'000)	Transfer to/(from) Reserves (£'000)	Net Expenditure (£'000)
Building Control	531	3	16	18	-	-	569	(130)	(476)	-	(605)	-	(36)
Building Control Commercial Income	-	-	2	-	-	-	2	-	(6)	-	(6)	-	(5)
Building Regs Chargeable Services	362	-	9	12	-	-	383	-	(447)	-	(447)	-	(64)
Building Regs Non-Chargeable Services	79	-	-	3	-	-	81	-	-	-	-	-	81
Building Regs Other Activities	52	-	1	2	-	-	55	(130)	-	-	(130)	-	(75)
Building Regulations Chargeable Services	6	-	-	-	-	-	6	-	-	-	-	-	6
Building Regulations Non-Chargeable Services	1	-	-	-	-	-	1	-	-	-	-	-	1
Dangerous Structures	-	3	-	-	-	-	3	-	(3)	-	(3)	-	-
Street Naming & Numbering	31	-	5	1	-	-	38	-	(20)	-	(20)	-	18
Health & Safety, Emergency Planning and Business Continuity	98	-	35	1	-	-	134	-	-	-	-	-	134
Health & Safety	98	-	35	1	-	-	134	-	-	-	-	-	134
Public Protection	757	-	143	20	-	-	920	-	(310)	-	(310)	-	610
Civil Protection & Emergency Planning	-	-	30	-	-	-	30	-	-	-	-	-	30
Environmental Protection	330	-	47	8	-	-	386	-	(15)	-	(15)	-	371
Food & Safety (General)	318	-	15	9	-	-	342	-	(16)	-	(16)	-	326
Food and Safety (General)	-	-	-	-	-	-	-	-	(8)	-	(8)	-	(8)
Health & Safety	(3)	-	-	-	-	-	(3)	-	-	-	-	-	(3)
Licensing	111	-	52	2	-	-	165	-	(271)	-	(271)	-	(105)
Public Realm & Car Parking	1,544	514	553	192	-	-	2,803	(72)	(1,388)	-	(1,460)	(250)	1,094
Biodiversity Task Force	59	55	-	3	-	-	116	-	-	-	-	-	116
Car Parks	71	356	205	0	-	-	632	-	(1,152)	-	(1,152)	-	(519)
Civil Parking Enforcement	-	-	93	-	-	-	93	-	(67)	-	(67)	-	25
Electric Vehicle (EV) Charge Points	-	26	9	-	-	-	35	-	(43)	-	(43)	9	-
Footpaths	19	-	-	0	-	-	19	-	-	-	-	-	19
Open Spaces	840	20	166	102	-	-	1,128	(61)	(24)	-	(85)	(251)	792
Play Facilities	29	-	-	-	-	-	29	-	-	-	-	-	29
Public Conveniences	-	57	48	-	-	-	105	-	-	-	-	-	105

General Fund Revenue Budget – Operations

	Expenditure 2026/27							Income 2026/27				Reserves 2026/27	
Operations	Employees (£'000)	Premises (£'000)	Supplies & Services (£'000)	Transport (£'000)	Contracts (£'000)	Transfer Payments (£'000)	Total Expenditu re (£'000)	Grants and Contributio ns (£'000)	Sales, Fees & Charges (£'000)	Other Income (£'000)	Total Income (£'000)	Transfer to/(from) Reserves (£'000)	Net Expenditur e (£'000)
Service Improvements - Environment & Projects	39	-	-	-	-	-	39	-	-	-	-	-	39
Street & Major Road Cleansing	489	-	33	87	-	-	608	(11)	(101)	-	(113)	(7)	488
Recycling, Waste & Fleet	409	19	594	73	4,837	-	5,933	(1,050)	(2,308)	(420)	(3,778)	-	2,155
Bring Sites	20	-	54	0	-	-	75	-	-	(106)	(106)	-	(32)
Domestic Waste	256	-	-	0	2,449	-	2,705	(1,050)	(116)	-	(1,166)	-	1,540
Food Waste	-	-	-	-	1,520	-	1,520	-	-	-	-	-	1,520
Garden Waste	102	-	212	0	663	-	978	-	(1,431)	(313)	(1,744)	-	(766)
Joint Waste Contract	-	19	40	73	-	-	132	-	-	-	-	-	132
Trade Waste	31	-	288	0	204	-	523	-	(762)	-	(762)	-	(239)
Total	3,339	536	1,342	305	4,837	-	10,359	(1,251)	(4,481)	(420)	(6,152)	(250)	3,957

General Fund Revenue Budget – Place

	Expenditure 2026/27							Income 2026/27				Reserves 2026/27	
Place	Employees (£'000)	Premises (£'000)	Supplies & Services (£'000)	Transport (£'000)	Contracts (£'000)	Transfer Payments (£'000)	Total Expenditure (£'000)	Grants and Contributions (£'000)	Sales, Fees & Charges (£'000)	Other Income (£'000)	Total Income (£'000)	Transfer to/(from) Reserves (£'000)	Net Expenditure (£'000)
Economy and Business	153	1	42	2	-	-	198	-	-	(17)	(17)	(12)	168
Economy & Business	134	-	10	1	-	-	146	-	-	-	-	(12)	133
Hadleigh Market	-	1	14	-	-	-	15	-	-	(12)	(12)	-	3
Town Centres	19	-	-	0	-	-	19	-	-	-	-	-	19
Visitor Economy	-	-	18	-	-	-	18	-	-	(5)	(5)	-	13
Planning (incl. Dev, Heritage & Enforcement)	1,205	-	418	23	-	-	1,647	-	(946)	-	(946)	(165)	536
Business Improvement (Communities & Growth)	42	-	-	-	-	-	42	-	-	-	-	-	42
Development Management	888	-	188	14	-	-	1,090	-	(851)	-	(851)	(22)	216
Development Management - Appeals	-	-	216	-	-	-	216	-	-	-	-	(128)	88
Heritage	106	-	-	5	-	-	111	-	(15)	-	(15)	(15)	81
Planning Enforcement	169	-	0	5	-	-	174	-	-	-	-	-	174
Planning Performance Agreement	-	-	15	-	-	-	15	-	(35)	-	(35)	-	(20)
Pre Application Charging	-	-	-	-	-	-	-	-	(45)	-	(45)	-	(45)
Strategic Planning and CIL	508	-	184	1	-	-	694	(60)	(50)	-	(110)	(59)	525
Community Infrastructure Levy (CIL)	140	-	-	1	-	-	141	-	(50)	-	(50)	-	91
Development Policy & Local Plans	296	-	126	1	-	-	422	-	-	-	-	(10)	412
Neighbourhood Plan Designations	49	-	58	-	-	-	107	(60)	-	-	(60)	(49)	(2)
S106 Monitoring	23	-	-	-	-	-	23	-	-	-	-	-	23
Strategic Planning General	-	-	1	-	-	-	1	-	-	-	-	-	1
Sustainable Communities	326	223	310	7	2,868	-	3,734	(263)	(2,674)	-	(2,936)	(64)	734
Community Achievement Awards	-	-	1	-	-	-	1	-	-	-	-	-	1
Community Development	284	-	-	7	-	-	291	-	-	-	-	-	291
Community Safety-CCTV	-	1	51	-	-	-	52	(19)	-	-	(19)	-	32
Community Safety- General	-	-	24	-	-	-	24	-	-	-	-	-	24
Grants & Contributions	-	-	134	-	-	-	134	-	-	-	-	-	134
Hadleigh Pool	-	86	-	-	-	-	86	(80)	-	-	(80)	-	6

General Fund Revenue Budget – Place

	Expenditure 2026/27							Income 2026/27				Reserves 2026/27	
Place	Employees (£'000)	Premises (£'000)	Supplies & Services (£'000)	Transport (£'000)	Contracts (£'000)	Transfer Payments (£'000)	Total Expenditure (£'000)	Grants and Contributions (£'000)	Sales, Fees & Charges (£'000)	Other Income (£'000)	Total Income (£'000)	Transfer to/(from) Reserves (£'000)	Net Expenditure (£'000)
Healthy Behaviours Partnership	42	-	-	-	-	-	42	(43)	-	-	(43)	-	(1)
Kingfisher Leisure Centre	-	131	-	-	1,923	-	2,054	(120)	(1,762)	-	(1,882)	-	173
Hadleigh Pool and Leisure Centre	-	-	-	-	945	-	945	-	(912)	-	(912)	-	33
Locality Awards	-	-	64	-	-	-	64	-	-	-	-	(64)	-
Mobile CCTV	-	5	-	-	-	-	5	-	-	-	-	-	5
Policy & Strategy H & W	-	-	31	-	-	-	31	-	-	-	-	-	31
Women's Cycle Tour	-	-	5	-	-	-	5	-	-	-	-	-	5
Total	2,193	223	955	33	2,868	-	6,272	(323)	(3,669)	(17)	(4,009)	(300)	1,963

General Fund Revenue Budget – Property, Development & Regeneration

	Expenditure 2026/27							Income 2026/27				Reserves 2026/27	
Property, Development & Regeneration	Employees (£'000)	Premises (£'000)	Supplies & Services (£'000)	Transport (£'000)	Contracts (£'000)	Transfer Payments (£'000)	Total Expenditure (£'000)	Grants and Contributions (£'000)	Sales, Fees & Charges (£'000)	Other Income (£'000)	Total Income (£'000)	Transfer to/(from) Reserves (£'000)	Net Expenditure (£'000)
Regeneration & Capital Projects	41	-	-	1	-	-	42	-	-	-	-	-	42
Regeneration	41	-	-	1	-	-	42	-	-	-	-	-	42
Strategic Property	103	133	177	-	-	-	413	-	-	(379)	(379)	-	35
Asset Utilisation	103	25	30	-	-	-	158	-	-	(5)	(5)	-	153
Borehamgate Shopping Centre	-	15	40	-	-	-	55	-	-	(250)	(250)	-	(195)
Chilton Depot	-	48	-	-	-	-	48	-	-	-	-	-	48
Creting Rd Depot	-	37	6	-	-	-	43	-	-	-	-	-	43
Endeavour House - HQ	-	8	101	-	-	-	109	-	-	-	-	-	109
Industrial Estates	-	-	-	-	-	-	-	-	-	(78)	(78)	-	(78)
Navigation House	-	-	-	-	-	-	-	-	-	(16)	(16)	-	(16)
South Suffolk Business Centre	-	-	-	-	-	-	-	-	-	(30)	(30)	-	(30)
The Council's Companies	43	-	15	-	-	-	57	(61)	-	-	(61)	-	(4)
BMS Invest	43	-	15	-	-	-	57	(61)	-	-	(61)	-	(4)
Total	187	133	192	1	-	-	512	(61)	-	(379)	(440)	-	72

General Fund Revenue Budget – Senior Leadership Team

	Expenditure 2026/27							Income 2026/27				Reserves 2026/27	
Senior Leadership Team	Employees (£'000)	Premises (£'000)	Supplies & Services (£'000)	Transport (£'000)	Contracts (£'000)	Transfer Payments (£'000)	Total Expenditure (£'000)	Grants and Contributions (£'000)	Sales, Fees & Charges (£'000)	Other Income (£'000)	Total Income (£'000)	Transfer to/(from) Reserves (£'000)	Net Expenditure (£'000)
BMS Invest	41	-	-	-	-	-	41		-	-	-	-	41
Corporate Management	61	-	-	-	-	-	61		-	-	-	-	61
Senior Leadership Team	611	-	28	2	-	-	641		-	-	-	-	641
Total	713	-	28	2	-	-	743	-	-	-	-	-	743

Housing Revenue Account (HRA) Budget 2025/26

Housing Revenue Account	2025/26 Budget (£'000)	2026/27 Budget (£'000)	Budget Movement (£'000)
Rent Receivable	(21,562)	(22,849)	(1,287)
Service Charges	(1,013)	(1,028)	(15)
Other Income	(32)	(6)	26
Income	(22,607)	(23,882)	(1,275)
Expenditure	19,847	18,834	(1,014)
Employment Costs	5,404	5,318	(86)
Cleaning	74	95	21
Compensation payments to Tenants	51	39	(12)
Corporate & Democratic Core	221	204	(17)
Contracted Services	992	870	(121)
Energy Costs	450	394	(57)
General Fund Recharge to HRA	1,602	1,433	(169)
HRA Recharge to General Fund	(12)	0	12
IT Costs	315	410	96
Other Supplies & Services	35	171	135
Rents, Rates & Premises Insurance	75	487	412
Repair & Maintenance of Buildings	4,444	3,332	(1,113)
Services	629	950	322
Tools, Equipment, Furniture & Materials	408	438	30
Transport Costs	348	343	(5)
Bad Debts	112	119	6
Cost of Services	15,148	14,603	(545)
Depreciation	4,701	4,232	(469)
Interest Receivable	(260)	(321)	(61)
Interest Payable	3,090	3,369	279
Revenue Contribution to Capital	8,283	10,856	2,573
Deficit for the Year	8,353	8,855	502

General Fund Capital Programme 2025/26 to 2029/30

Capital Budget	2025/26 Forecast (£'000)	2026/27 Budget (£'000)	2027/28 Forecast (£'000)	2028/29 Forecast (£'000)	2029/30 Forecast (£'000)	2030/31 Forecast (£'000)	Total (£'000)
General Fund Housing							
Mandatory Disabled Facilities Grant	798	760	760	760	760	760	4,598
Renovation / Home Repair Grants	9	-	-	-	-	-	9
Total General Fund Housing	807	760	760	760	760	760	4,607
Operations							
Replacement Refuse Freighters - Joint Scheme	735	340	340	340	340	340	2,435
Simpler Recycling - Twin Stream Recycling Collection	1,403	-	-	-	-	-	1,403
Simpler Recycling - Food Waste Collections	892	-	-	-	-	-	892
Refuse and Recycling Bins	284	100	100	100	100	100	784
Total Operations	3,314	440	440	440	440	440	5,514
Public Realm							
Vehicle and Plant Renewals	295	180	180	180	180	180	1,195
Parking Strategy Implementation	51	-	-	-	-	-	51
Pin Mill - Planned Maintenance	30	30	30	30	30	30	180
Play Equipment	129	50	50	50	50	50	379
Total Public Realm	505	260	260	260	260	260	1,805
Communities and Well-being							
Community Development Grants	120	120	120	120	120	120	720
S106 Open Spaces Expenditure	181	158	-	-	-	-	339
S106 Affordable Housing	52	22	-	-	-	-	74
CIL Funded Infrastructure Grants	936	1,600	-	-	-	-	2,536
Total Communities and Well-being	1,289	1,900	120	120	120	120	3,669

General Fund Capital Programme 2025/26 to 2029/30

Capital Budget	2025/26 Forecast (£'000)	2026/27 Budget (£'000)	2027/28 Forecast (£'000)	2028/29 Forecast (£'000)	2029/30 Forecast (£'000)	2030/31 Forecast (£'000)	Total (£'000)
Leisure Contracts							
Kingfisher Leisure Centre Planned Capital works	160	775	300	100	100	100	1,535
Kingfisher Leisure Centre-Roof Works	164	-	-	-	-	-	164
Hadleigh Leisure Centre Planned Capital works	70	70	70	70	70	70	420
Total Leisure Contracts	394	845	370	170	170	170	2,119
Property, Development and Regeneration							
Babergh Growth Ltd - Capital Loans	2,900	-	-	-	-	-	2,900
Belle Vue - Café & Toilets	1,523	1,200	-	-	-	-	2,723
Belle Vue - Boundary Wall	93	-	-	-	-	-	93
Planned Maintenance / Enhancements - Car Parks	5	15	15	15	15	15	80
Chilton Depot Planned Maintenance	495	150	150	150	150	150	1,245
Corporate Buildings-Planned Maintenance/Enhancements	100	100	100	100	100	100	600
9 Curzon Road-Improvement Works	42	-	-	-	-	-	42
Borehamgate & Navigation House - Planned Maintenance	200	230	-	-	-	-	430
Strategic Investment Fund	-	350	-	-	-	-	350
Total Property, Development and Regeneration	5,358	2,045	265	265	265	265	8,463
Corporate Resources							
ICT-Hardware/Software Refresh	50	50	50	50	50	50	300
Total Corporate Resources	50	50	50	50	50	50	300
Climate Change & Nature Recovery							

General Fund Capital Programme 2025/26 to 2029/30

Capital Budget	2025/26 Forecast (£'000)	2026/27 Budget (£'000)	2027/28 Forecast (£'000)	2028/29 Forecast (£'000)	2029/30 Forecast (£'000)	2030/31 Forecast (£'000)	Total (£'000)
Rent a Roof Scheme	-	300	-	-	-	-	300
Total Climate Change & Nature Recovery	-	300	-	-	-	-	300
Total Capital Budget	11,717	6,600	2,265	2,065	2,065	2,065	26,777

Capital Financing	2025/26 Forecast (£'000)	2026/27 Budget (£'000)	2027/28 Forecast (£'000)	2028/29 Forecast (£'000)	2029/30 Forecast (£'000)	2030/31 Forecast (£'000)	Total (£'000)
Borrowing	(6,721)	(2,572)	-	(699)	(970)	(954)	(11,916)
Disabled Facilities Grant	(798)	(760)	(760)	(760)	(760)	(760)	(4,598)
Other Capital Grants	(2,579)	(1,200)	-	-	-	-	(3,779)
S106/CIL	(1,169)	(1,780)	-	-	-	-	(2,949)
Capital Receipts	(400)	(288)	(1,505)	(606)	(335)	(351)	(3,485)
Earmarked Reserves	(50)	-	-	-	-	-	(50)
Total Financing	(11,717)	(6,600)	(2,265)	(2,065)	(2,065)	(2,065)	(26,777)

Housing Revenue Account Capital Programme 2025/26 to 2029/30

Capital Programme HRA	2025/26 Budget (£'000)	2026/27 Budget (£'000)	2027/28 Forecast (£'000)	2028/29 Forecast (£'000)	Total (£'000)
Roofing	5,636	2,014	2,054	2,096	11,800
Window and Door Replacement	776	1,114	1,136	1,159	4,185
Central Heating	802	1,025	1,045	1,066	3,938
Rewiring	429	521	532	542	2,024
Electrical Works	-	100	102	104	306
Insulation	33	304	310	316	963
Bathrooms	629	466	475	484	2,054
Garages, Forecourts & Stores	8	1,004	1,024	1,044	3,080
Water Mains	-	40	41	42	123
Kitchens	1,204	1,092	1,114	1,136	4,546
Major Voids	-	200	204	208	612
Fire Doors	4	334	340	347	1,025
FRA -GN Fire Compartmentation Works	-	259	255	260	774
Fire Detection (FRA)	299	309	306	104	1,018
Emergency Lighting	42	33	15	16	106
Warden Call	341	10	10	10	371
Mechanical Heating upgrades SHUS's	-	100	-	-	100
Mechanical BMS SHUS's	-	50	-	-	50
LOLER Lift and roller shutter upgrades	-	25	-	-	25
Newell Court Storage heaters	-	40	-	-	40
Electrical upgrades SHU's	-	60	61	62	183
Water Hygiene upgrades	-	20	20	21	61
Misting system purchase/installations	-	10	14	19	43
Planned Maintenance	10,203	9,130	9,058	9,036	37,427
Roads and Paths	20	155	155	155	485
Dampness & Condensation	46	118	121	123	408
Sheltered Units - Compartmentation	1,309	58	59	60	1,486

Housing Revenue Account Capital Programme 2025/26 to 2029/30

Capital Programme HRA	2025/26 Budget (£'000)	2026/27 Budget (£'000)	2027/28 Forecast (£'000)	2028/29 Forecast (£'000)	Total (£'000)
Major Improvements	-	110	112	114	336
Structural Works	51	60	62	63	236
Sewage Treatment Works	-	65	66	68	199
Unadopted Drains & Sewers	246	40	41	42	369
Asbestos Improvements	97	164	168	171	600
Other Responsive Maintenance Work	1,769	770	784	796	4,119
Decarbonisation Match Fund	2,527	2,895	884	-	6,306
Social Housing Decarbonisation Match Fund	2,527	2,895	884	-	6,306
Environmental	216	350	357	364	1,287
ICT Projects	559	310	136	138	1,143
Council House Adaptions	533	560	571	582	2,246
Horticulture and play equip	30	30	-	-	60
Other Work	1,338	1,250	1,064	1,084	4,736
Uplands, Sudbury	3,180	2,890	2,030	-	8,100
New Build	3,180	2,890	2,030	-	8,100
Total	19,015	16,934	13,820	10,916	60,688

General Fund Reserves

Reserve	Opening Balance 1 April 2025 (£'000)	Forecast Movement 2025/26 (£'000)	Forecast Closing Balance 31 March 2026 (£'000)	Budget Movement 2026/27 (£'000)	Budget Balance as at 31 March 2027	Budget Movement 2027/28 (£'000)	Budget Balance as at 31 March 2028	Budget Movement 2028/29 (£'000)	Budget Balance as at 31 March 2029	Budget Movement 2029/30 (£'000)	Budget Balance as at 31 March 2030	Budget Movement 2030/31 (£'000)	Budget Balance as at 31 March 2031
Business Rates & Council Tax	3,796	(3,796)	-	-	-	-	-	-	-	-	-	-	-
Financial Resilience Reserve	1,766	2,796	4,562	-	4,562	-	4,562	-	4,562	-	4,562	-	4,562
Expected Credit Loss Reserve	938	-	938	-	938	-	938	-	938	-	938	-	938
Pooled Investments (loss in value) Reserve	-	1,000	1,000	-	1,000	-	1,000	-	1,000	-	1,000	-	1,000
In Year Forecast Surplus / (Deficit)	-	(333)	(333)	334	1	(1,271)	(1,270)	(2,437)	(3,707)	(3,225)	(6,932)	(3,057)	(9,989)
Total Financial resilience and risk reserves	6,500	(333)	6,167	334	6,501	(1,271)	5,230	(2,437)	2,793	(3,225)	(432)	(3,057)	(3,489)
Climate Change and Biodiversity	174	(5)	169	9	178	9	187	9	196	9	205	9	214
Community Housing Fund	63	(24)	39	(1)	38	(1)	37	(1)	36	(1)	35	(1)	34
Commuted Maintenance Payments	1,840	(190)	1,650	(259)	1,391	(259)	1,132	(259)	873	(259)	614	(259)	355
Elections Equipment	25	-	25	-	25	-	25	-	25	-	25	-	25
Elections Fund	50	35	85	15	100	37	137	38	175	40	214	(201)	14
Government Grants	235	-	235	-	235	-	235	-	235	-	235	-	235
Homelessness	59	-	59	-	59	-	59	-	59	-	59	-	59
Neighbourhood Planning Grants	47	(16)	31	(28)	3	10	13	(13)	-	-	-	-	-
Planning (Legal)	347	(195)	152	(128)	24	-	24	-	24	-	24	-	24
Planning Enforcement	93	-	93	-	93	-	93	-	93	-	93	-	93
Strategic Planning / Joint Local Plan	380	(2)	378	(10)	368	(10)	358	(10)	348	(10)	338	(10)	328
Temporary Accommodation	-	-	-	10	10	10	20	10	30	10	40	10	50
Rough Sleepers	13	(13)	-	-	-	-	-	-	-	-	-	-	-
Total Service specific earmarked reserves	3,326	(410)	2,916	(392)	2,524	(205)	2,320	(226)	2,094	(212)	1,882	(452)	1,431
Strategic Priorities	632	(220)	412	(127)	285	(79)	206	(79)	127	(64)	63	(63)	-
Business Rates Retention Pilot (BRRP)	229	(22)	207	(8)	199	-	199	-	199	-	199	-	199
Transformation Fund	-	1,000	1,000	-	1,000	-	1,000	-	1,000	-	1,000	-	1,000
Total Corporate Priorities Reserves:	861	758	1,619	(135)	1,484	(79)	1,405	(79)	1,326	(64)	1,262	(63)	1,199
OVERALL TOTAL	10,687	15	10,702	(193)	10,509	(1,555)	8,955	(2,742)	6,213	(3,501)	2,712	(3,572)	(860)

Housing Revenue Account (HRA) Reserves

Reserves	Balance at 31 March 2025 (£'000)	Forecast Balance at 31 March 2026 (£'000)	2026/27 Budget Deficit (£'000)	Forecast Balance at 31 March 2027 (£'000)
Working Balance	(1,000)	(1,000)	-	(1,000)
Strategic Reserves	(14,856)	(12,079)	8,855	(3,224)
Total Reserves	(15,856)	(13,079)	8,855	(4,224)