



**Mid Suffolk District Council**

**Budget Book 2025/26**

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## General Fund Revenue Budget Summary

Budget Areas		Budget 2024/25 £'000)	Budget 2025/26 (£'000)	Difference 24/25 to 25/26
Service Expenditure	Employees	13,698	15,253	1,555
	Premises Expenses	1,337	1,803	466
	Supplies & Services	6,717	7,007	290
	Transport Expenses	505	535	30
	Contracts	4,827	5,076	249
Grants & Income	Grants and Contributions	(1,832)	(1,281)	551
	Sales, Fees & Charges	(4,827)	(5,820)	(993)
	Rental & Other Income (incl. PV panels)	(1,852)	(2,216)	(364)
Housing Benefits	HB Transfer Payments	9,239	9,239	-
	HB Grants and Contributions	(9,366)	(9,366)	-
Reserves	Transfers to / (from) Reserves	(2,325)	(2,523)	(198)
Net expenditure on services as above		16,121	17,708	1,587
Recharges	Charge to HRA/Capital	(1,792)	(1,610)	182
Capital Financing Costs	Interest Payable - CIFCO (PWL B Only)	396	375	(21)
	Interest Payable - Short-Term Borrowings	2,645	1,619	(1,026)
	Less Item 8 Debit Recharge to HRA	(1,693)	(2,367)	(674)
	Revenue Contribution to Capital	-	839	839
	Minimum Revenue Provision (MRP)	1,324	1,423	99
Investment Income	Pooled Funds - Transfers to Reserves	-	1,000	1,000
	Interest Receivable - Pooled Funds	(566)	(420)	146
	Interest Receivable - Short-Term Investments	(33)	(205)	(172)
	Less Item 8 Credit Recharge from HRA	-	142	142
	Interest Receivable - (CIFCO)	(2,172)	(2,160)	12
Dividends	Dividend from Gateway 14 Ltd	(20,000)	(2,900)	17,100
	Transfer of Gateway 14 Dividend into reserves	20,000	2,900	(17,100)
Total Net Cost of Services		14,230	16,344	2,114

## General Fund Revenue Budget Summary

Budget Areas		Budget 2024/25 £'000)	Budget 2025/26 (£'000)	Difference 24/25 to 25/26
<b>Government Grants</b>	New Homes Bonus	(1,683)	(1,903)	(220)
	Revenue Support Grant (RSG)	(121)	(157)	(36)
	Services Grant	(14)	-	14
	Rural Services Delivery Grant	(588)	-	588
	Transitional Protection Grant (95%)	-	-	-
	Employers National Insurance Compensation	-	(132)	(132)
	Funding Guarantee Grant	(346)	(271)	75
<b>Business Rates</b>	Baseline Business Rates	(2,935)	(1,222)	1,713
	Business Rates Pool share of Growth Benefit	(600)	(788)	(188)
	S31 Business Rates Grant	(3,841)	(3,171)	670
	Removal of Top Slicing	(700)	(606)	94
	Business Rates - Renewable Energy	(647)	(640)	7
	Income from Freeport	(240)	(365)	(125)
	Business Rates Pot B (Stowmarket Innovation Gateway)	-	(839)	(839)
	Business Rates Prior Year Deficit / (Surplus)	(396)	(1,144)	(748)
<b>Council Tax</b>	Collection Fund Surplus/Deficit	-	-	-
	Council Tax	(7,320)	(7,490)	(170)
<b>Total Funding</b>		<b>(19,431)</b>	<b>(18,727)</b>	<b>704</b>
<b>Net Balance (To) / From Reserves</b>		<b>(5,201)</b>	<b>(2,383)</b>	<b>2,818</b>

# General Fund Revenue Budget Services and Activities Summary

	Expenditure 2025/26							Income 2025/26				Reserves 2025/26	
Directorate and Service Area	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)
<b>Climate &amp; Nature Recovery</b>	<b>370</b>	<b>-</b>	<b>149</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>519</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(233)</b>	<b>286</b>
Climate & Nature Recovery	370	-	149	-	-	-	519	-	-	-	-	(233)	286
<b>Corporate Services</b>	<b>2,582</b>	<b>-</b>	<b>1,211</b>	<b>11</b>	<b>476</b>	<b>-</b>	<b>4,281</b>	<b>-</b>	<b>(135)</b>	<b>(22)</b>	<b>(157)</b>	<b>(307)</b>	<b>3,817</b>
Communications & Engagement	262	-	38	1	-	-	300	-	-	-	-	-	300
Customer Operations	1,075	-	10	1	-	-	1,086	-	-	-	-	(307)	779
Governance and Civic Office	64	-	546	9	-	-	620	-	-	-	-	-	620
ICT & Programme Management	394	-	214	-	476	-	1,084	-	-	-	-	-	1,084
Internal Audit	80	-	33	-	-	-	112	-	-	-	-	-	112
Shared Legal Services	332	-	268	-	-	-	600	-	(135)	(22)	(157)	-	443
Strategic Policy, Performance, Insight & Risk	376	-	103	-	-	-	479	-	-	-	-	-	479
<b>Electoral Services and Land Charges</b>	<b>262</b>	<b>-</b>	<b>96</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>358</b>	<b>-</b>	<b>(155)</b>	<b>(25)</b>	<b>(180)</b>	<b>45</b>	<b>222</b>
Electoral Services and Land Charges	262	-	96	-	-	-	358	-	(155)	(25)	(180)	45	222
<b>Finance &amp; Procurement</b>	<b>627</b>	<b>244</b>	<b>411</b>	<b>65</b>	<b>1,216</b>	<b>9,239</b>	<b>11,804</b>	<b>(9,492)</b>	<b>-</b>	<b>(145)</b>	<b>(9,637)</b>	<b>-</b>	<b>2,167</b>
Finance	460	244	408	65	1,216	9,239	11,633	(9,492)	-	(145)	(9,637)	-	1,996
Procurement	167	-	4	-	-	-	171	-	-	-	-	-	171
<b>Housing</b>	<b>1,288</b>	<b>700</b>	<b>949</b>	<b>21</b>	<b>-</b>	<b>-</b>	<b>2,957</b>	<b>(764)</b>	<b>(8)</b>	<b>(902)</b>	<b>(1,673)</b>	<b>(410)</b>	<b>874</b>
Building Services	-	40	149	-	-	-	189	-	-	(305)	(305)	-	(116)
Housing Solutions	1,288	660	800	21	-	-	2,769	(764)	(8)	(597)	(1,368)	(410)	991
<b>HR &amp; Organisational Development</b>	<b>646</b>	<b>-</b>	<b>154</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>801</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>801</b>
HR, Organisational Development	646	-	154	1	-	-	801	-	-	-	-	-	801
<b>Operations</b>	<b>4,199</b>	<b>296</b>	<b>1,738</b>	<b>386</b>	<b>3,383</b>	<b>-</b>	<b>10,002</b>	<b>(30)</b>	<b>(3,799)</b>	<b>(887)</b>	<b>(4,717)</b>	<b>(542)</b>	<b>4,744</b>
Building Control	612	-	15	28	-	-	655	-	(462)	-	(462)	-	194
Health & Safety, Emergency Planning and Business Continuity	143	-	34	1	-	-	178	-	-	-	-	(5)	173
Public Protection	872	-	176	14	-	-	1,063	-	(230)	-	(230)	-	832
Public Realm & Car Parking	2,092	274	431	270	-	-	3,067	(30)	(813)	(2)	(845)	(485)	1,737
Recycling, Waste & Fleet	480	21	1,082	71	3,383	-	5,039	-	(2,294)	(885)	(3,179)	(52)	1,808
<b>Place</b>	<b>3,900</b>	<b>-</b>	<b>2,007</b>	<b>48</b>	<b>-</b>	<b>-</b>	<b>5,956</b>	<b>(208)</b>	<b>(1,303)</b>	<b>-</b>	<b>(1,511)</b>	<b>(990)</b>	<b>3,455</b>
Economy and Business	364	-	162	3	-	-	529	(13)	-	-	(13)	(44)	472
Planning (incl. Dev, Heritage & Enforcement)	2,184	-	476	36	-	-	2,696	-	(1,148)	-	(1,148)	(137)	1,411
Strategic Planning and CIL	666	-	259	1	-	-	927	(113)	(155)	-	(268)	(37)	622
Sustainable Communities	686	-	1,110	8	-	-	1,804	(81)	-	-	(81)	(773)	950
<b>Property, Development &amp; Regeneration</b>	<b>648</b>	<b>564</b>	<b>274</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>1,487</b>	<b>(133)</b>	<b>(420)</b>	<b>(235)</b>	<b>(788)</b>	<b>(87)</b>	<b>613</b>
Property, Development & Regeneration	-	-	-	-	-	-	-	-	-	-	-	-	-
Regeneration & Capital Projects	283	-	50	1	-	-	333	-	-	-	-	(63)	271
Strategic Property	152	564	210	-	-	-	926	-	(420)	(235)	(655)	(24)	247
The Council's Companies	213	-	15	-	-	-	228	(133)	-	-	(133)	-	95
<b>Senior Leadership Team</b>	<b>730</b>	<b>-</b>	<b>18</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>749</b>	<b>(20)</b>	<b>-</b>	<b>-</b>	<b>(20)</b>	<b>-</b>	<b>729</b>

## General Fund Revenue Budget Services and Activities Summary

	Expenditure 2025/26							Income 2025/26				Reserves 2025/26	
Directorate and Service Area	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)
Senior Leadership Team	730	-	18	2	-	-	749	(20)	-	-	(20)	-	729
<b>Total</b>	<b>15,253</b>	<b>1,803</b>	<b>7,007</b>	<b>535</b>	<b>5,076</b>	<b>9,239</b>	<b>38,913</b>	<b>(10,646)</b>	<b>(5,820)</b>	<b>(2,216)</b>	<b>(18,682)</b>	<b>(2,523)</b>	<b>17,708</b>

# General Fund Revenue Budget – Climate & Nature Recovery

	Expenditure 2025/26							Income 2025/26				Reserves 2025/26	
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	100	-	10	-	-	-	110	-	-	-	-	(27)	83
Climate Change and sustainability	270	-	18	-	-	-	288	-	-	-	-	(84)	204
<b>Total</b>	<b>370</b>	<b>-</b>	<b>149</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>519</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(233)</b>	<b>286</b>

# General Fund Revenue Budget – Corporate Services

	Expenditure 2025/26							Income 2025/26				Reserves 2025/26	
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)
<b>Communications &amp; Engagement</b>	262	-	38	1	-	-	300	-	-	-	-	-	300
Communications	262	-	38	1	-	-	300	-	-	-	-	-	300
<b>Customer Operations</b>	1,075	-	10	1	-	-	1,086	-	-	-	-	(307)	779
Customer Operations	1,075	-	10	1	-	-	1,086	-	-	-	-	(307)	779
<b>Governance and Civic Office</b>	64	-	546	9	-	-	620	-	-	-	-	-	620
Central Postal Service	20	-	87	-	-	-	107	-	-	-	-	-	107
Central Printing	-	-	9	-	-	-	9	-	-	-	-	-	9
Cost of Democracy	(179)	-	438	9	-	-	268	-	-	-	-	-	268
Governance	224	-	13	0	-	-	237	-	-	-	-	-	237
<b>ICT &amp; Programme Management</b>	394	-	214	0	476	-	1,084	-	-	-	-	-	1,084
ICT	346	-	207	0	476	-	1,030	-	-	-	-	-	1,030
Information Management	48	-	6	-	-	-	54	-	-	-	-	-	54
<b>Internal Audit</b>	80	-	33	0	-	-	112	-	-	-	-	-	112
Internal Audit	80	-	33	0	-	-	112	-	-	-	-	-	112
<b>Shared Legal Services</b>	332	-	268	-	-	-	600	-	(135)	(22)	(157)	-	443
Legal & Info Gov Services	332	-	268	-	-	-	600	-	(135)	(22)	(157)	-	443
<b>Strategic Policy, Performance, Insight &amp; Risk</b>	376	-	103	0	-	-	479	-	-	-	-	-	479
Strategic Policy, Performance, Insight & Risk	376	-	103	0	-	-	479	-	-	-	-	-	479
<b>Total</b>	2,582	-	1,211	11	476	-	4,281	-	(135)	(22)	(157)	(307)	3,817



# General Fund Revenue Budget – Electoral Services and Land Charges

	Expenditure 2025/26							Income 2025/26				Reserves 2025/26	
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)	45	45
Electoral Registration	148	-	51	-	-	-	199	-	(2)	-	(2)	-	197
Land Charges	114	-	20	-	-	-	134	-	(153)	-	(153)	-	(19)
<b>Total</b>	<b>262</b>	<b>-</b>	<b>96</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>358</b>	<b>-</b>	<b>(155)</b>	<b>(25)</b>	<b>(180)</b>	<b>45</b>	<b>222</b>

# General Fund Revenue Budget – Finance & Procurement

	Expenditure 2025/26							Income 2025/26				Reserves 2025/26	
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)
<b>Finance</b>	<b>460</b>	<b>244</b>	<b>408</b>	<b>65</b>	<b>1,216</b>	<b>9,239</b>	<b>11,633</b>	<b>(9,492)</b>	<b>-</b>	<b>(145)</b>	<b>(9,637)</b>	<b>-</b>	<b>1,996</b>
Bank Charges	-	-	112	-	-	-	112	-	-	-	-	-	112
Council Tax Collection	-	-	-	-	-	-	-	-	-	(136)	(136)	-	(136)
External Audit	-	-	161	-	-	-	161	-	-	-	-	-	161
Financial Resources	693	-	55	1	-	-	749	-	-	-	-	-	749
Insurance	181	244	20	65	-	-	511	-	-	-	-	-	511
NNDR Collection	-	-	-	-	-	-	-	(126)	-	(9)	(135)	-	(135)
Pay Inflation and Increment Costs	(415)	-	-	-	-	-	(415)	-	-	-	-	-	(415)
Rent Allowances	-	-	-	-	-	4,431	4,431	(4,464)	-	-	(4,464)	-	(32)
Rent Rebates to HRA Dwellings	-	-	-	-	-	4,808	4,808	(4,902)	-	-	(4,902)	-	(94)
Shared Revenues Partnership (SRP)	-	-	8	-	1,216	-	1,225	-	-	-	-	-	1,225
Treasury Management	-	-	51	-	-	-	51	-	-	-	-	-	51
<b>Procurement</b>	<b>167</b>	<b>-</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>171</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>171</b>
Central Stationery & Equipment	-	-	4	-	-	-	4	-	-	-	-	-	4
Procurement	167	-	-	-	-	-	167	-	-	-	-	-	167
<b>Total</b>	<b>627</b>	<b>244</b>	<b>411</b>	<b>65</b>	<b>1,216</b>	<b>9,239</b>	<b>11,804</b>	<b>(9,492)</b>	<b>-</b>	<b>(145)</b>	<b>(9,637)</b>	<b>-</b>	<b>2,167</b>

# General Fund Revenue Budget – Housing

	Expenditure 2025/26							Income 2025/26				Reserves 2025/26	
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)
<b>Building Services</b>	-	40	149	-	-	-	189	-	-	(305)	(305)	-	(116)
PV Panels	-	40	149	-	-	-	189	-	-	(305)	(305)	-	(116)
<b>Housing Solutions</b>	1,288	660	800	21	-	-	2,769	(764)	(8)	(597)	(1,368)	(410)	991
CB Lettings	36	-	-	-	-	-	36	-	-	-	-	-	36
Community Housing Fund	-	-	4	1	-	-	5	-	-	-	-	(5)	-
Domestic Abuse Funding	34	-	5	0	-	-	39	(39)	-	-	(39)	-	-
Guaranteed Rent Scheme	60	510	28	1	-	-	599	(82)	-	(465)	(546)	-	53
HMO Licence	-	-	-	-	-	-	-	-	(1)	-	(1)	-	(1)
Homeless Prevention Fund	529	-	113	8	-	-	650	(235)	-	(1)	(236)	-	414
Homelessness Private Sector	-	30	341	2	-	-	373	(320)	(4)	-	(324)	-	49
Homes for Ukraine	11	-	-	-	-	-	11	-	-	(11)	(11)	-	-
Housing Standards	168	-	5	4	-	-	177	-	-	-	-	-	177
Independent Living Service	-	1	20	-	-	-	21	(21)	-	-	(21)	-	-
MSM Housing Solutions	175	-	250	-	-	-	425	-	-	-	-	(425)	-
Other Temporary Accommodation	129	10	12	3	-	-	153	(24)	-	-	(24)	-	129
Rent Deposit Scheme	26	20	1	1	-	-	48	(43)	-	(5)	(48)	-	-
Rough Sleepers Intervention Yr3	-	-	-	-	-	-	-	-	-	-	-	-	-
Strategic Housing	121	-	16	1	-	-	137	-	(4)	-	(4)	-	133
The Foyer	-	90	6	-	-	-	96	-	-	(116)	(116)	20	-
<b>Total</b>	<b>1,288</b>	<b>700</b>	<b>949</b>	<b>21</b>	<b>-</b>	<b>-</b>	<b>2,957</b>	<b>(764)</b>	<b>(8)</b>	<b>(902)</b>	<b>(1,673)</b>	<b>(410)</b>	<b>874</b>

# General Fund Revenue Budget – HR & Organisational Development

	Expenditure 2025/26							Income 2025/26				Reserves 2025/26	
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	546	-	154	1	-	-	701	-	-	-	-	-	701
Organisational Development	100	-	-	-	-	-	100	-	-	-	-	-	100
<b>Total</b>	<b>646</b>	<b>-</b>	<b>154</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>801</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>801</b>

# General Fund Revenue Budget – Operations

	Expenditure 2025/26							Income 2025/26				Reserves 2025/26	
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)
<b>Building Control</b>	<b>612</b>	<b>-</b>	<b>15</b>	<b>28</b>	<b>-</b>	<b>-</b>	<b>655</b>	<b>-</b>	<b>(462)</b>	<b>-</b>	<b>(462)</b>	<b>-</b>	<b>194</b>
Building Control Commercial Income	-	-	3	-	-	-	3	-	(7)	-	(7)	-	(4)
Building Regs Chargeable Services	423	-	10	19	-	-	452	-	(411)	-	(411)	-	41
Building Regs Non-Chargeable Services	92	-	-	4	-	-	96	-	-	-	-	-	96
Building Regs Other Activities	61	-	-	3	-	-	64	-	-	-	-	-	64
Street Naming & Numbering	37	-	2	2	-	-	40	-	(43)	-	(43)	-	(3)
<b>Health &amp; Safety, Emergency Planning and Business Continuity</b>	<b>143</b>	<b>-</b>	<b>34</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>178</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(5)</b>	<b>173</b>
Business Continuity / Emergency Planning	5	-	-	-	-	-	5	-	-	-	-	(5)	-
Health & Safety	138	-	34	1	-	-	173	-	-	-	-	-	173
<b>Public Protection</b>	<b>872</b>	<b>-</b>	<b>176</b>	<b>14</b>	<b>-</b>	<b>-</b>	<b>1,063</b>	<b>-</b>	<b>(230)</b>	<b>-</b>	<b>(230)</b>	<b>-</b>	<b>832</b>
Civil Protection & Emergency Planning	-	-	29	-	-	-	29	-	-	-	-	-	29
Environmental Protection	379	-	103	6	-	-	489	-	(17)	-	(17)	-	472
Food & Safety (General)	375	-	15	8	-	-	397	-	(41)	-	(41)	-	356
Licensing	118	-	30	0	-	-	148	-	(172)	-	(172)	-	(24)
<b>Public Realm &amp; Car Parking</b>	<b>2,092</b>	<b>274</b>	<b>431</b>	<b>270</b>	<b>-</b>	<b>-</b>	<b>3,067</b>	<b>(30)</b>	<b>(813)</b>	<b>(2)</b>	<b>(845)</b>	<b>(485)</b>	<b>1,737</b>
Biodiversity Task Force	60	50	-	3	-	-	112	-	-	-	-	-	112
Car Parks	75	182	85	0	-	-	343	-	(605)	-	(605)	-	(262)
Civil Parking Enforcement	-	-	97	-	-	-	97	-	(40)	-	(40)	-	58
Electric Vehicle (EV) Charge Points	-	19	8	-	-	-	27	-	(31)	-	(31)	5	-
Footpaths	59	-	-	-	-	-	59	-	-	-	-	-	59
Open Spaces	1,214	11	113	148	-	-	1,487	(10)	(72)	(2)	(84)	(318)	1,085
Public Conveniences	-	11	-	-	-	-	11	-	-	-	-	-	11
Service Improvements - Environment & Projects	41	-	-	-	-	-	41	-	-	-	-	-	41
Street & Major Road Cleansing	644	-	127	119	-	-	890	(21)	(65)	-	(86)	(171)	634
<b>Recycling, Waste &amp; Fleet</b>	<b>480</b>	<b>21</b>	<b>1,082</b>	<b>71</b>	<b>3,383</b>	<b>-</b>	<b>5,039</b>	<b>-</b>	<b>(2,294)</b>	<b>(885)</b>	<b>(3,179)</b>	<b>(52)</b>	<b>1,808</b>
Bring Sites	24	-	104	-	-	-	128	-	-	(141)	(141)	(3)	(16)
Domestic Waste	300	-	394	1	2,605	-	3,300	-	(251)	(437)	(688)	(32)	2,580
Garden Waste	120	-	301	-	672	-	1,093	-	(1,400)	(306)	(1,706)	(13)	(626)
Joint Waste Contract	-	21	44	70	-	-	134	-	-	-	-	-	134
Recycling Centre	-	1	2	-	-	-	3	-	-	(0)	(0)	-	2
Trade Waste	36	-	238	-	106	-	381	-	(644)	-	(644)	(4)	(267)
<b>Total</b>	<b>4,199</b>	<b>296</b>	<b>1,738</b>	<b>386</b>	<b>3,383</b>	<b>-</b>	<b>10,002</b>	<b>(30)</b>	<b>(3,799)</b>	<b>(887)</b>	<b>(4,717)</b>	<b>(542)</b>	<b>4,744</b>

# General Fund Revenue Budget – Place

	Expenditure 2025/26							Income 2025/26				Reserves 2025/26	
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)
<b>Economy and Business</b>	<b>364</b>	<b>-</b>	<b>162</b>	<b>3</b>	<b>-</b>	<b>-</b>	<b>529</b>	<b>(13)</b>	<b>-</b>	<b>-</b>	<b>(13)</b>	<b>(44)</b>	<b>472</b>
Economy & Business	304	-	21	2	-	-	327	-	-	-	-	(44)	284
Mid Suffolk Culture Fund	-	-	110	-	-	-	110	-	-	-	-	-	110
Shared Prosperity Fund	13	-	-	-	-	-	13	(13)	-	-	(13)	-	-
Town Centres	47	-	-	0	-	-	47	-	-	-	-	-	47
Visitor Economy	-	-	31	-	-	-	31	-	-	-	-	-	31
<b>Planning (incl. Dev, Heritage &amp; Enforcement)</b>	<b>2,184</b>	<b>-</b>	<b>476</b>	<b>36</b>	<b>-</b>	<b>-</b>	<b>2,696</b>	<b>-</b>	<b>(1,148)</b>	<b>-</b>	<b>(1,148)</b>	<b>(137)</b>	<b>1,411</b>
Business Improvement (Communities & Growth)	44	-	-	-	-	-	44	-	-	-	-	-	44
Development Management	1,620	-	224	25	-	-	1,869	-	(1,048)	-	(1,048)	(30)	790
Development Management - Appeals	-	-	248	-	-	-	248	-	-	-	-	(107)	141
Heritage	187	-	-	6	-	-	193	-	(15)	-	(15)	-	179
Planning Enforcement	332	-	0	6	-	-	338	-	-	-	-	-	338
Planning Performance Agreement	-	-	5	-	-	-	5	-	(40)	-	(40)	-	(35)
Pre Application Charging	-	-	-	-	-	-	-	-	(45)	-	(45)	-	(45)
<b>Strategic Planning and CIL</b>	<b>666</b>	<b>-</b>	<b>259</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>927</b>	<b>(113)</b>	<b>(155)</b>	<b>-</b>	<b>(268)</b>	<b>(37)</b>	<b>622</b>
Community Infrastructure Levy (CIL)	208	-	-	1	-	-	209	-	(155)	-	(155)	-	53
Development Policy & Local Plans	374	-	136	1	-	-	510	-	-	-	-	(10)	500
Neighbourhood Plan Designations	58	-	69	0	-	-	127	(100)	-	-	(100)	(27)	-
S106 Monitoring	27	-	-	-	-	-	27	(13)	-	-	(13)	-	13
Strategic Planning General	-	-	54	-	-	-	54	-	-	-	-	-	54
<b>Sustainable Communities</b>	<b>686</b>	<b>-</b>	<b>1,110</b>	<b>8</b>	<b>-</b>	<b>-</b>	<b>1,804</b>	<b>(81)</b>	<b>-</b>	<b>-</b>	<b>(81)</b>	<b>(773)</b>	<b>950</b>
Community Achievement Awards	-	-	3	-	-	-	3	-	-	-	-	-	3
Community Development	605	-	1	8	-	-	614	-	-	-	-	-	614
Community Safety-CCTV	-	-	10	-	-	-	10	-	-	-	-	-	10
Community Safety-General	-	-	24	-	-	-	24	-	-	-	-	-	24
Grants & Contributions	-	-	599	-	-	-	599	-	-	-	-	(340)	259
Healthy Behaviours Capacity Support	81	-	-	-	-	-	81	(81)	-	-	(81)	-	-
Community Wellbeing	-	-	433	-	-	-	433	-	-	-	-	(433)	-
Policy & Strategy H & W	-	-	26	-	-	-	26	-	-	-	-	-	26
Women's Cycle Tour	-	-	15	-	-	-	15	-	-	-	-	-	15
<b>Total</b>	<b>3,900</b>	<b>-</b>	<b>2,007</b>	<b>48</b>	<b>-</b>	<b>-</b>	<b>5,956</b>	<b>(208)</b>	<b>(1,303)</b>	<b>-</b>	<b>(1,511)</b>	<b>(990)</b>	<b>3,455</b>

General Fund Revenue Budget – Property, Development & Regeneration

	Expenditure 2025/26							Income 2025/26				Reserves 2025/26	
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)
<b>Regeneration &amp; Capital Projects</b>	<b>283</b>	<b>-</b>	<b>50</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>333</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(63)</b>	<b>271</b>
Regeneration	283	-	50	1	-	-	333	-	-	-	-	(63)	271
<b>Strategic Property</b>	<b>152</b>	<b>564</b>	<b>210</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>926</b>	<b>-</b>	<b>(420)</b>	<b>(235)</b>	<b>(655)</b>	<b>(24)</b>	<b>247</b>
Asset Management	12	2	-	-	-	-	14	-	-	-	-	-	14
Asset Utilisation	141	50	42	-	-	-	233	-	-	(5)	(5)	-	228
Pure Gym & Adjacent Building	-	50	-	-	-	-	50	-	(50)	(102)	(152)	-	(102)
Stowmarket CAP	-	13	56	-	-	-	70	-	-	-	-	(24)	45
Chilton Depot	-	50	-	-	-	-	50	-	-	-	-	-	50
Creeping Rd Depot	-	38	6	-	-	-	44	-	-	-	-	-	44
Endeavour House - HQ	-	25	105	-	-	-	130	-	-	-	-	-	130
Headquarters General	-	4	-	-	-	-	4	-	-	-	-	-	4
Horsepond Place, Needham Market	-	-	-	-	-	-	-	-	-	(80)	(80)	-	(80)
Mid Suffolk Leisure Maintenance	-	284	-	-	-	-	284	-	(370)	-	(370)	-	(85)
Needham Lake Visitor Centre	-	-	-	-	-	-	-	-	-	(26)	(26)	-	(26)
Opportunities Building Chilton Field	-	-	-	-	-	-	-	-	-	(21)	(21)	-	(21)
Stowmarket Football Ground	-	-	-	-	-	-	-	-	-	(1)	(1)	-	(1)
Wenham Depot	-	13	1	-	-	-	14	-	-	-	-	-	14
Wenham Depot TDP	-	3	-	-	-	-	3	-	-	-	-	-	3
Wingfield Barns	-	31	-	-	-	-	31	-	-	-	-	-	31
<b>The Council's Companies</b>	<b>213</b>	<b>-</b>	<b>15</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>228</b>	<b>(133)</b>	<b>-</b>	<b>-</b>	<b>(133)</b>	<b>-</b>	<b>95</b>
BMS Invest	213	-	15	-	-	-	228	(133)	-	-	(133)	-	95
<b>Total</b>	<b>648</b>	<b>564</b>	<b>274</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>1,487</b>	<b>(133)</b>	<b>(420)</b>	<b>(235)</b>	<b>(788)</b>	<b>(87)</b>	<b>613</b>

# General Fund Revenue Budget – Senior Leadership Team

	Expenditure 2025/26							Income 2025/26				Reserves 2025/26	
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)
Corporate Management	67	-	-	-	-	-	67	-	-	-	-	-	67
Senior Leadership Team	662	-	18	2	-	-	682	(20)	-	-	(20)	-	662
<b>Total</b>	<b>730</b>	<b>-</b>	<b>18</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>749</b>	<b>(20)</b>	<b>-</b>	<b>-</b>	<b>(20)</b>	<b>-</b>	<b>729</b>



## Housing Revenue Account (HRA) Budget 2025/26

Mid Suffolk District Council	2024/25 Budget (£'000)	2025/26 Budget (£'000)	Difference 24/25 to 25/26 (£'000)
Rental Income	(19,356)	(20,004)	(648)
Void losses	190	243	54
Non-Dwelling Rents	(420)	(468)	(49)
Service Charges	(970)	(1,091)	(121)
Other Income	(74)	(21)	53
<b>Income</b>	<b>(20,630)</b>	<b>(21,340)</b>	<b>(711)</b>
Employee Costs	5,015	5,228	213
Cleaning	23	52	30
Compensation payments to Tenants	31	51	20
Contracted Services	98	784	686
Corporate and Democratic Core	178	218	40
Energy Costs	565	457	(109)
General Fund Recharge to HRA	1,251	1,399	148
HRA Recharge to General Fund	(5)	(5)	-
IT Costs	208	311	103
Other Supplies & Services	48	36	(12)
Rents, Rates & Premises Insurance	159	157	(2)
Repair & Maintenance of Buildings	3,387	4,401	1,015
Services	297	463	166
Tools, Equipment, Furniture & Materials	383	390	7
Transport Costs	257	341	85
Bad Debt Provision	120	106	(14)
<b>Expenditure</b>	<b>12,013</b>	<b>14,389</b>	<b>2,376</b>
Depreciation	4,709	4,200	(509)
Interest Payable	4,867	5,002	135
Interest Receivable	-	(143)	(143)
<b>Deficit for Year</b>	<b>960</b>	<b>2,108</b>	<b>1,149</b>

General Fund Capital Programme 2025/26 to 2029/30

Capital Budget	2025/26 Proposed Budget (£'000)	2026/27 Proposed Budget (£'000)	2027/28 Proposed Budget (£'000)	2028/29 Proposed Budget (£'000)	2029/30 Proposed Budget (£'000)	Total (£'000)
<b>General Fund Housing</b>						
Mandatory Disabled Facilities Grant	698	698	698	698	698	3,490
Cosy Homes Scheme	600	1,300	-	-	-	1,900
<b>Total General Fund Housing</b>	<b>1,298</b>	<b>1,998</b>	<b>698</b>	<b>698</b>	<b>698</b>	<b>5,390</b>
<b>Operations</b>						
Replacement Refuse Freighters	420	210	210	210	210	1,260
Simpler Recycling-Twin Stream	1,078	-	-	-	-	1,078
Simpler Recycling - Food Waste	1,538	-	-	-	-	1,538
Bins	160	160	160	160	160	800
<b>Total Operations</b>	<b>3,196</b>	<b>370</b>	<b>370</b>	<b>370</b>	<b>370</b>	<b>4,676</b>
<b>Public Realm</b>						
Street care - Vehicles and Plant Renewals	90	90	90	90	90	450
Car Parks - Planned Maintenance	40	40	40	40	40	200
Needham Lake Footpath – Planned Maintenance	15	15	15	15	15	75
Public Realm Enhancements	85	-	-	-	-	85
Play equipment	50	50	50	50	50	250
<b>Total Public Realm</b>	<b>280</b>	<b>195</b>	<b>195</b>	<b>195</b>	<b>195</b>	<b>1,060</b>
<b>Communities and Well-being</b>						
Community Development Grants	190	190	190	190	190	950
CIL Funded Infrastructure Grants	2,000	2,000	2,000	2,000	2,000	10,000
<b>Total Communities and Well-being</b>	<b>2,190</b>	<b>2,190</b>	<b>2,190</b>	<b>2,190</b>	<b>2,190</b>	<b>10,950</b>
<b>Corporate Resources</b>						
ICT-Hardware/Software Refresh	225	150	150	150	150	825
<b>Total Corporate Resources</b>	<b>225</b>	<b>150</b>	<b>150</b>	<b>150</b>	<b>150</b>	<b>825</b>

General Fund Capital Programme 2025/26 to 2029/30

Capital Budget	2025/26 Proposed Budget (£'000)	2026/27 Proposed Budget (£'000)	2027/28 Proposed Budget (£'000)	2028/29 Proposed Budget (£'000)	2029/30 Proposed Budget (£'000)	Total (£'000)
<b>Leisure Contracts</b>						
Stowmarket Leisure Centre - Repairs & Renewals	400	500	500	-	-	1,400
Stradbroke Pool - Repairs & Renewals	540	-	-	-	-	540
<b>Total Leisure Contracts</b>	<b>940</b>	<b>500</b>	<b>500</b>	<b>0</b>	<b>0</b>	<b>1,940</b>
<b>Property, Development and Regeneration</b>						
Gateway 14 Ltd - Skills and Innovation Centre	14,638	1,721	-	-	-	16,359
Stowmarket Health, Education & Leisure Facility (SHELF)-phase 1	2,670	-	-	-	-	2,670
Creeping Road Depot-maintenance & configuration	450	250	-	-	-	700
Corp Buildings-Planned Maintenance	30	30	30	30	30	150
Wingfield Barns	20	20	20	20	20	100
<b>Total Property, Development and Regeneration</b>	<b>17,808</b>	<b>2,021</b>	<b>50</b>	<b>50</b>	<b>50</b>	<b>19,979</b>
<b>Total Capital Budget</b>	<b>25,937</b>	<b>7,424</b>	<b>4,153</b>	<b>3,653</b>	<b>3,653</b>	<b>44,820</b>

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

Capital Programme	2025/26 Budget (£'000)	2026/27 Budget (£'000)	2027/28 Budget (£'000)	2028/29 Budget (£'000)	2029/30 Budget (£'000)	Total (£'000)
<b>Planned Maintenance &amp; Response</b>						
Social Housing Decarbonisation Match Funding	2,383	2,556	1,278	-	-	6,217
Environmental (Neighbourhood) Improvements	218	222	227	231	236	1,133
Disabled adaptations to council dwellings	538	549	560	571	583	2,801
Kitchens	1,161	1,184	1,208	1,232	1,256	6,040
Bathroom	538	548	559	571	582	2,798
Windows/Doors/Garage Doors	701	715	730	744	759	3,650
Smoke Alarms /Carbon Monoxide Detectors/Internal Fire Doors/Fire Detection/Emergency Lighting/Warden Call	368	860	343	350	357	2,277
Insulation/Heating/Domestic Elec	1,176	1,200	1,224	1,248	1,273	6,121
Roofing/R-Water Goods &FSB	3,345	3,939	4,018	4,866	4,963	21,131
Estate Improvements /Sheltered/Roads & Paths	1,315	1,289	1,315	22	22	3,964
Asbestos	98	100	102	104	106	508
Damp & Mould	46	47	48	49	50	241
<b>Total Housing Maintenance</b>	<b>11,887</b>	<b>13,210</b>	<b>11,610</b>	<b>9,986</b>	<b>10,186</b>	<b>56,879</b>
<b>Other Capital Spend (ICT Projects etc)</b>	<b>550</b>	<b>310</b>	<b>133</b>	<b>133</b>	<b>133</b>	<b>1,259</b>
<b>New build programme including acquisitions</b>	<b>3,951</b>	<b>856</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,807</b>
<b>Total HRA Capital Spend</b>	<b>16,387</b>	<b>14,376</b>	<b>11,743</b>	<b>10,119</b>	<b>10,319</b>	<b>62,945</b>

## General Fund Reserves

Reserve	Forecast Balance as at 31/03/25 (£'000)	Movement between reserves 2025/26 (£'000)	Movement from Reserve 2025/26 (£'000)	Movement to Reserve 2025/26 (£'000)	Balance as at 31/03/26 (£'000)	Movement to/from Reserve 2026/27 (£'000)	Balance as at 31/03/27 (£'000)	Movement to/from Reserve 2027/28 (£'000)	Balance as at 31/03/28 (£'000)	Movement to/from Reserve 2028/29 (£'000)	Balance as at 31/03/29 (£'000)	Movement to/from Reserve 2029/30 (£'000)	Balance as at 31/03/30 (£'000)
<b>FINANCIAL RESILIENCE &amp; RISK RESERVES</b>													
Business Rates & Council Tax	5,452	(5,452)			-		-		-		-		-
COVID 19	1,025		(5)		1,019		1,019		1,019		1,019		1,019
Pooled Investments (Loss in Value) Reserve	-			1,000	1,000		1,000		1,000		1,000		1,000
Financial Resilience Reserve	1,538	5,452			6,990		6,990		6,990		6,990		6,990
	<b>8,015</b>	<b>-</b>	<b>(5)</b>	<b>1,000</b>	<b>9,009</b>	<b>-</b>	<b>9,009</b>	<b>-</b>	<b>9,009</b>	<b>-</b>	<b>9,009</b>	<b>-</b>	<b>9,009</b>
<b>OPERATIONAL/SERVICE DELIVERY RESERVES</b>													
Business Rates Retention Pilot (BRRP)	454		(22)		431	(4)	428		428		428		428
Community Housing Fund	107		(5)		102	(5)	97	(5)	93	(5)	88	(5)	83
Commuted Maintenance Payments	403		(183)		220	(198)	22	(22)	-		-		-
Elections Equipment	24				24		24		24		24		24
Elections Fund	60			45	105	46	151	48	199	49	248	50	298
Climate Change and Biodiversity	550			5	554	5	559	5	564	5	569	6	575
Government Grants	320				320		320		320		320		320
Homelessness	206				206		206		206		206		206
Neighbourhood Planning Grants	4				4		4		4		4		4
Planning (Legal)	1,122		(148)	31	1,122	(118)	1,004	(110)	894	(191)	703	(161)	542
Planning Enforcement	45				45		45		45		45		45
Repair & Renewals	293				293		293		293		293		293
Rough Sleepers	26				26		26		26		26		26
Strategic Planning	358				358		358		358		358		358
Temporary Accommodation	10			20	30	20	50	20	70	20	90	20	110
Welfare Benefits Reform	7				7		7		7		7		7
	<b>3,987</b>	<b>-</b>	<b>(357)</b>	<b>101</b>	<b>3,847</b>	<b>(254)</b>	<b>3,593</b>	<b>(64)</b>	<b>3,529</b>	<b>(121)</b>	<b>3,408</b>	<b>(90)</b>	<b>3,318</b>
<b>INVESTING IN THE DISTRICT</b>													
Insulation Project Reserve (Cosy Homes)	1,900		(600)		1,300	(1,300)	-		-		-		-
Useable Capital Receipts Reserve	1,600				1,600		1,600		1,600		1,600		1,600
Mid Suffolk Plan Implementation Reserve	19,105		(15,775)	5,283	8,613	400	9,013	1,878	10,891	(322)	10,569	1,789	12,358
Thriving Communities Fund	4,256		(883)		3,374	(433)	2,941	(313)	2,629	(193)	2,436	(73)	2,364
Skills & Innovation Centre Reserve	7,953		(7,799)		153	(153)	-		-		-		-
Strategic Priorities	2,788		(843)		1,945	(501)	1,444	(340)	1,104	(340)	764	(340)	424
	<b>37,602</b>	<b>-</b>	<b>(25,900)</b>	<b>5,283</b>	<b>16,985</b>	<b>(1,987)</b>	<b>14,998</b>	<b>1,225</b>	<b>16,224</b>	<b>(855)</b>	<b>15,369</b>	<b>1,376</b>	<b>16,745</b>
<b>Total Earmarked Reserve Balance</b>	<b>49,603</b>	<b>-</b>	<b>(26,262)</b>	<b>6,384</b>	<b>29,841</b>	<b>(2,241)</b>	<b>27,601</b>	<b>1,161</b>	<b>28,762</b>	<b>(976)</b>	<b>27,786</b>	<b>1,287</b>	<b>29,072</b>

## Housing Revenue Account (HRA) Reserves

<b>MSDC Reserves</b>	<b>Balance at 31 March 2024 (£'000)</b>	<b>Forecast Balance at 31 March 2025 (£'000)</b>	<b>2025/26 Budget Deficit (£'000)</b>	<b>Budget Balance at 31 March 2026 (£'000)</b>
Working Balance	(1,000)	(1,000)	-	(1,000)
Strategic Reserves	(6,262)	(3,978)	2,108	(1,871)
Leaseholders Repairs Reserve	(26)	(26)	-	(26)
Building Council Homes Programme	(20)	-	-	-
<b>Total Reserves</b>	<b>(7,308)</b>	<b>(5,004)</b>	<b>2,108</b>	<b>(2,897)</b>