

Budget Summary 2025/26

Revenue Budget 2025/26

Medium Term Financial Plan 2025/26 to 2027/28

Capital Programme to 2034/35

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eastsussex.gov.uk

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Chief Finance Officer's Foreword

Introduction

This budget summary provides detail on the 2025/26 revenue budget and the Capital Programme to 2034/35. It gives analysis of expenditure by type and also by accountability, along with detail of our resources to finance that expenditure. The summary provides a useful source of information for Council officers, elected members and the public alike.

The 2025/26 Approved Budget

In 2025/26 the Council (including schools) will spend £579.6m to deliver services to the people of East Sussex, with a further £61.4m of investment in infrastructure and assets through its capital programme. The Council's stated priorities outcomes are:-

- Driving Sustainable Economic Growth;
- Helping people to help themselves;
- Keeping vulnerable people safe; and
- Making the best use of resources in the short and long term.

Revenue Budget

As widely expected the Provisional Local Government Settlement, published on 18 December 2024, did not announce anything that significantly improved the Council's financial position for 2025/26. Allocations of most grants were confirmed and factored into the MTFP, and £13.5m of savings have been identified, leaving a deficit position of £11.4m in 2025/26. The deficit will be mitigated by one-off use of the Waste PFI and Insurance Services reserves. The uncertainty of future funding continues as the settlement was once again for one year only.

In setting a balanced budget for 2025/26, there still remains an deficit on the MTFP of £56.1m by 2027/28. There remain significant uncertainties which may have an impact:

- What will be the impact of Funding Reform?
- What will happen with regard to the Business Rates system, particularly as Business Rates Retention seems to be off the table?
- What will be the impact of devolution and local government reorganisation?
- How long will inflation remain comparatively high and what impact will this have on services?
- What financial impact will the reforms to Adult Social Care and Children's Services have in the coming years?

Capital Programme

The planned programme aligned to the Capital Strategy to 2044/45 has been reviewed and extended to maintain a 10 year planned programme. Work has been completed to reset priorities and present realigned targeted basic need capital investment to maintain capital assets, deliver core services to the residents of East Sussex, as well as to support carbon reduction targets.

The programme to 2034/35 is £713.9m gross. The projected income to fund the programme is £495.6m, leaving a potential borrowing requirement of £218.3m.

Ian Gutsell
Chief Finance Officer
January 2025

Medium Term Financial Planning

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£'m	2024/25 Budget	2025/26 Estimate	2026/27 Estimate	2027/28 Estimate
TAXATION & GOVERNMENT FUNDING		(538.102)	(579.615)	(586.096)
Council Tax	(352.015)	(18.157)	(7.311)	(13.301)
Adult Social Care Precept	(21.535)	(7.515)	0.000	0.000
Business Rates (inclusive of Pooling)	(102.469)	(0.518)	0.385	(2.195)
Social Care Grant	(45.393)	(14.247)		
ASC Market Sustainability and Improvement Grant	(11.312)			
Services Grant	(0.478)	0.478		
Children's Social Care Prevention Grant	0.000	(1.485)		
Revenue Support Grant	(4.346)	(0.106)	(0.072)	(0.089)
New Homes Bonus	(0.554)	0.037	0.517	
TOTAL TAXATION & GOVERNMENT FUNDING	(538.102)	(579.615)	(586.096)	(601.681)
SERVICE PLAN				
Service Expenditure	457.488	515.467	548.095	572.928
Inflation				
Non-pay Inflation	28.222	19.402	21.061	19.330
Allocation of PYs pay award to service departments	10.401	1.948		
Adult Social Care				
Better Care Fund - Discharge Funding	(2.035)	5.088		
Discharge Funding - New Burdens	2.035	(5.088)		
Growth & Demography	3.917	7.491	3.917	3.917
Future demand modelling net of attrition (Covid-related)	(0.365)			
Transfer PH savings grant to CHB		1.444		
Pressures approved via protocol in previous years	0.330	0.330		
Service Demand		5.709		
Children's Services				
Growth & Demography	0.973	0.808	0.808	0.808
Looked After Children Placements Covid-related	(0.347)	(0.519)		
Covid Grant Funding for Looked After Children Placements	(0.442)	0.519		
Family Safeguarding	(0.194)	(2.075)	(3.533)	
Net Operational Pressures incl. Careleavers and Locality		0.475	2.929	
Pressures approved via protocol in previous years	21.597	3.790	0.186	0.680
Reprofile of Public Health Investment	(2.420)	0.459	(0.586)	
Home to School Transport Growth & Demography		5.908	1.926	1.858
Communities, Environment & Transport				
Waste Housing Growth	0.265	0.307	0.414	0.342
Waste PFI additional income	(3.000)	1.450	(0.100)	0.800
Highways Contract Mobilisation	(2.313)			
Highways Contract Mobilisation – Reserve Contribution	0.817			
Pressures approved via protocol in previous years	(0.047)	0.100	(0.505)	
Pressures approved via protocol 2024/25		0.345	1.250	

Medium Term Financial Planning

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£'m	2024/25 Budget	2025/26 Estimate	2026/27 Estimate	2027/28 Estimate
Business Services				
Pressures approved via protocol in previous years	(0.078)			
Modernising Back Office Systems	0.386			
Licences, including digital and robotics	0.403			
Pressures approved via protocol 2024/25		0.779	(0.064)	
Governance Services				
Pressures approved via protocol in previous years	0.567	0.148		
Elections			0.409	
Savings				
Savings 2024/25		(2.685)		
Savings 2025/26 to 2027/28		(13.505)	(3.279)	(1.219)
Review of BSD Savings Options	(0.693)			
Net Service Expenditure	515.467	548.095	572.928	599.444
Corporate Expenditure		36.979	42.969	50.533
Treasury Management	11.080	3.700	2.068	2.068
General Contingency	5.270	0.380	0.040	0.140
Contingency for Potential Pay, Recruitment and Retention	7.940	4.413	5.419	5.555
Inflation risk provision	6.217	0.025	0.023	0.023
Pensions	4.874			
Apprenticeship Levy	0.600			
Movement in Reserves		(1.107)		
Levies & Grants	0.998	0.023	0.014	0.014
Transfer PH savings grant to CHB		(1.444)		
TOTAL CORPORATE EXPENDITURE	36.979	42.969	50.533	58.333
TOTAL PLANNED EXPENDITURE	552.446	591.064	623.461	657.777
CUMULATIVE DEFICIT/(SURPLUS)	14.344	11.449	37.365	56.096
ANNUAL DEFICIT/(SURPLUS)	14.344	(2.895)	25.916	18.731
One-off Use of Financial Management Reserve 2024/25	(14.344)	14.344		
One-off use of Waste Reserve		(9.449)	9.449	
One-off use of Insurance Reserve		(2.000)	2.000	
ANNUAL DEFICIT/(SURPLUS) after use of reserves	0.000	0.000	37.365	18.731

Settlement Funding Assessment (SFA) 2025/26

The SFA represents the general funding level provided by Government to local authorities. For only the sixth time since the introduction of current formula in 2013/14, Government funding to local authority services has increased. For 2025/26, the increase in SFA is £1.835m or 2.2%. The change from 2024/25 includes inflationary increases to both the Baseline Funding Level and the Revenue Support Grant.

Settlement Funding Assessment (SFA):

Funding	2024/25	2025/26	1 year change	1 year change
	£'000	£'000	£'000	%
Business Rates Retention	13,438	13,562	124	0.9%
Business Rates Top-up	67,258	67,881	623	0.9%
Total Business Rates (Baseline Funding Level)	80,696	81,443	747	0.9%
Revenue Support Grant (RSG)	4,346	5,434	1,088	25.0%
Total - ESCC	85,042	86,877	1,835	2.2%

(NB: this data comes from DLUHC and therefore there may be rounding differences)

Business rates retention is based on the Government's national assessment of business rate yield. The Council's budget for business rates retention reflects its 9% share of locally collected business rates from information provided by the District and Borough Councils at set points in time.

Core Spending Power

Core Spending Power represents the Government's assessment of the funding they provide to us. It includes their assumptions on growth and inflation. The calculation is designed to give their view as to how local authority spending is changing overall.

The table below details changes to the County Council's Spending Power for 2015/16 to 2025/26; 2025/26 reflecting a one-year settlement only (NB: this data comes from DLUHC and therefore there may be rounding differences)

Core Spending Power	2015/16 £'000	2016/17 £'000	2017/18 £'000	2018/19 £'000	2019/20 £'000	2020/21 £'000	2021/22 £'000	2022/23 £'000	2023/24 £'000	2024/25 £'000	2025/26 £'000	Change from 2015/16 £'000	%
<i>Business Rates retention</i>	11,302	11,396	11,462	11,855	34,939	12,291	12,291	12,291	13,043	13,438	13,562	2,260	20.0%
<i>Business Rates Top-Up</i>	56,828	57,302	58,638	60,351	42,413	62,773	62,773	62,773	64,831	67,258	67,881	11,053	19.4%
<i>Revenue Support Grant</i>	68,875	45,107	26,727	14,966		3,548	3,568	3,687	4,076	4,346	5,434	-63,441	-92.1%
Settlement Funding Assessment	137,005	113,805	96,827	87,172	77,352	78,612	78,632	78,752	81,950	85,042	86,877	-50,128	-36.6%
Compensation for business rates capping	994	994	1,053	1,655	2,407	3,009	3,911	7,672	13,265	16,344	17,219	16,225	1633.0%
Council Tax	227,221	242,631	257,380	276,720	287,676	300,874	310,355	327,722	348,789	371,000	392,878	165,657	72.9%
Local Authority Better Care Grant			11,313	15,157	18,551	21,136	21,136	21,777	21,777	21,777	26,865	26,865	
New Homes Bonus	2,275	2,720	2,078	1,231	886	761	505	816	351	554	517	-1,757	-77.3%
New Homes Bonus returned funding	222	159	168									-222	-100.0%
Transition Grant		2,704	2,696										
Adult Social Care Support Grant			2,597	1,616									
Winter Pressures Grant ¹				2,586	2,586								
Social Care Support Grant ²					4,417								
Social Care Grant						14,631	17,083	23,674	38,557	50,779	59,640	59,640	
Market Sustainability and Fair Cost of Care Fund ³								1,745					
Market Sustainability and Improvement Fund									6,055	11,312	11,312	11,312	
Adult Social Care Discharge Fund ¹									3,053	5,088		0	
Services Grant								5,175	3,036	524		0	
Domestic Abuse Safe Accommodation Grant							1,069	1,072	1,094	1,114	1,389	1,389	
Children's Social Care Prevention Grant											1,485	1,485	
Grants rolled in ⁴	1,365	1,553	1,594	1,671	1,634	1,669	1,696	1,845	4,820	995		-1,365	
ESCC Core Spending Power	369,081	364,565	375,707	387,807	395,509	420,692	434,387	470,249	522,746	564,530	598,181	229,101	62.1%

¹ Rolled into the Local Authority Better Care Grant.

² For 2020-21, Social Care Support Grant allocations were rolled into the Social Care Grant.

³ For 2023-24, Market Sustainability and Fair Cost of Care Fund allocations were rolled into the Market Sustainability and Improvement Fund.

⁴ The Grants rolled in row states the value of grants which have been consolidated into the Settlement, for financial years prior to 2025-26.

For the Council, last years Spending Power calculation showed that spending would increase by £186.1m or 50.5% in the 9 years since 2015/16, which has since revised to £195.4m or 53.0%. This year's calculation suggests an increase in Spending Power of £229.1m or 62.1% since 2015/16. The increase includes Government's assumption that the Council will take up the maximum allowance to increase Council Tax by 4.99% in 2025/26, which includes an adult social care precept at 2.0%. The increase also includes increases to the Social Care Grant and other grants to support social care and hospital discharge, together with the addition of the Domestic Abuse Safe Accommodation Grant.

The Government revises this measure each year, the combination of additional inclusions and changes to Core Spending Power mean the Government's presentation of Core Spending Power may lead to public confusion with regards to the County Council's financial position.

Resources - specific and special grant funding

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Direct impact on County Council Services

	Rebased Budget 2024/25 £'000	Estimate 2025/26 £'000	Change £'000
Adult Social Care/Public Health			
Public Health Grant	30,389	30,804	415
Tobacco Control	0	700	700
Housing Support	596	596	0
Substance Misuse	2,028	2,028	0
Rough Sleepers	420	420	0
Improved Better Care Fund (IBCF)	21,777	21,777	0
Discharge Funding (administered via IBCF)	5,088	0	(5,088)
Local Reform and Community Voices Grant - War Pensions scheme disregard	218	218	0
Local Reform and Community Voices Grant	361	361	0
DWP Resource Management	5	5	0
	60,882	56,909	(3,973)
Children's Services			
Troubled Families Grant	1,651	1,817	166
Unaccompanied Asylum Seeking Children (UASC)	2,920	2,920	0
Family Hubs	0	1,686	1,686
Extended Rights to Free Transportation	875	982	107
Staying Put	270	270	0
Youth Offending Team Grant - Core	530	530	0
Youth Offending Team Grant - Secure Remand	53	53	0
School Improvement grant	217	229	12
Hastings Priority Improvement Area	74	74	0
DfE 18+ Care Leavers Service	81	81	0
KS2 moderation and phonics	18	18	0
Homelessness Prevention	35	35	0
Multiply Adult Numeracy	880	880	0
Virtual School Heads	67	321	254
	7,671	9,896	2,225
Communities Economy and Transport			
Extended Producer Responsibility for Packaging (pEPR)	0	4,829	4,829
PFI Grant - Waste	2,996	2,996	0
Transport of the South East	2,240	2,065	(175)
Bus Service Improvement Plan	6,622	4,800	(1,822)
Bus Service Operators Grant	443	443	0
Area of Outstanding Natural Beauty High Weald	2,065	2,065	0
Bikeability Grant for Local Highway Authorities	217	217	0
National Trail grant	43	45	2
Biodiversity Net Gain and Local Nature Recovery Strategies	93	0	(93)
	14,719	17,460	2,741
Business Services			
PFI Grant - Peacehaven Schools	1,759	1,759	0
	1,759	1,759	0
Centrally Held items			
Inshore Fisheries Conservation Authorities Grant	58	58	0
MHCLG New Burdens grant	12	0	(12)
	70	58	(12)
Total Direct Impact	85,101	86,082	981

Indirect impact - where the Council passports funds to schools/other organisations

	Rebased Budget 2024/25 £'000	Estimate 2025/26 £'000
Children's Services		
Dedicated Schools Grant	272,472	273,095
Pupil Premium Grant	9,273	9,414
Higher Education Funding Council grant	602	602
Teachers Pension Grant	110	110
Universal Infant Free School Meals	3,119	3,119
PE and Sport Grant	1,836	1,836
Teachers Pay Grant	2,015	2,015
Ukraine Funding	782	782
Early Careers Framework	163	163
Mentor Back Fill	102	102
Mainstream School Additional	5,207	5,207
NQT Education Recovery	13	13
	295,694	296,458

Communities Economy and Transport

Skills Funding Agency	564	0
Community Learning	202	202

Total Indirect Impact	296,460	296,660
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Grant Funding Summary

Government Specific and Special Grants		
Total Direct Impact	85,101	86,082
Total Indirect Impact	296,460	296,660
	381,561	382,742
Total	381,561	382,742

Summary by department

Adult Social Care/Public Health	60,882	56,909
Children's Services	303,365	306,354
Communities Economy and Transport	15,485	17,662
Governance Services	0	0
Business Services	1,759	1,759
	381,491	382,684
Corporate items	70	58
	381,561	382,742
Total	381,561	382,742

(please note, at this stage not all grants are confirmed)

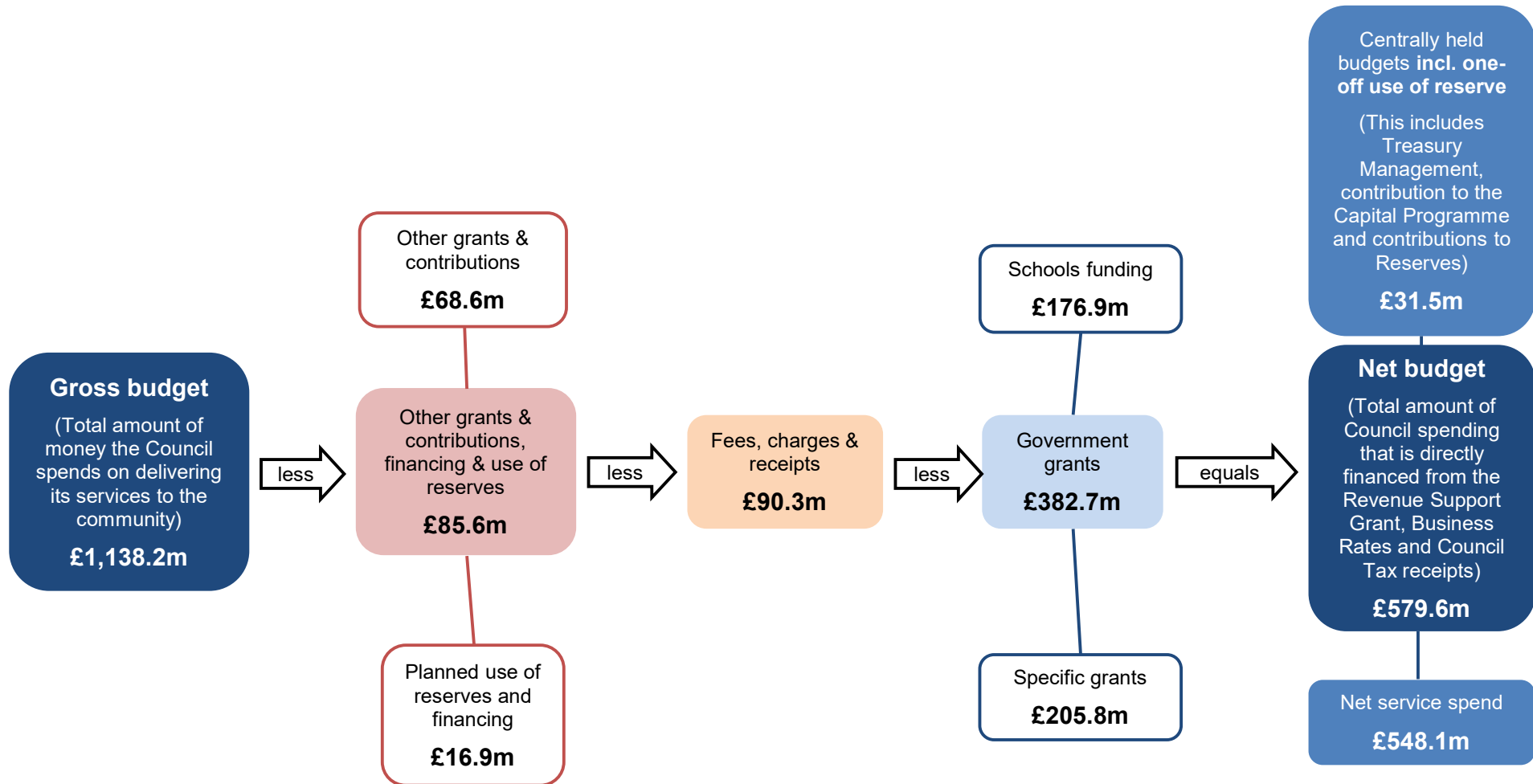
Revenue Budget Summary 2025/26

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ESCC Budget	2024/25 Approved Budget £000	2025/26 Budget £000	Change £000	%
Gross Expenditure	1,071,840	1,138,234	66,394	6.19%
Less:				
Fees, Charges & Receipts	(78,079)	(90,304)	(12,225)	
Specific Government Grants	(361,800)	(382,742)	(20,942)	
Financing and Planned use of reserves	(30,919)	(16,942)	13,977	
Other grants and contributions	(62,940)	(68,631)	(5,691)	
Net Expenditure	538,102	579,615	41,513	7.71%
Made up of:-				
Net Service Expenditure	515,467	548,095	32,628	6.33%
Treasury Management	11,080	14,780		
General Contingency	5,270	5,650		
Contingency for Potential Pay, Recruitment and Reter	7,940	12,353		
Inflation Risk Provision	6,217	6,242		
Pensions	4,874	4,874		
Apprenticeship Levy	600	600		
Movement in Reserves		(1,107)		
Levies and Grants	998	1,021		
Transfer PH savings grant to CHB		(1,444)		
One-off use of Financial Management Reserve	(14,344)			
One-off use of Waste and Insurance Reserves		(11,449)		
Net corporate expenditure	22,635	31,520	8,885	39.25%
Net Budget	538,102	579,615	41,513	7.71%
Funded by:-				
Business Rates (inclusive of Pooling)	(102,469)	(102,987)		
Social Care Grants	(56,705)	(70,952)		
Services Grant	(478)			
Children's Social Care Prevention Grant		(1,485)		
Revenue Support Grant	(4,346)	(4,452)		
New Homes Bonus	(554)	(517)		
Collection Fund Adjustment	1,443	123		
Collection Fund Council Tax (Surplus)/Deficit	(3,993)	(4,870)		
Funding Other Than Council Tax	(167,102)	(185,140)	(18,038)	10.79%
Council Tax Requirement	371,000	394,475		
Taxbase: Number of "Band D" equivalent dwellings	208,625.0	211,282.4		
Band D Council Tax	£1,778.31	£1,867.05	£88.74	4.99%

Revenue Budget Summary 2025/26 - gross budget to net budget

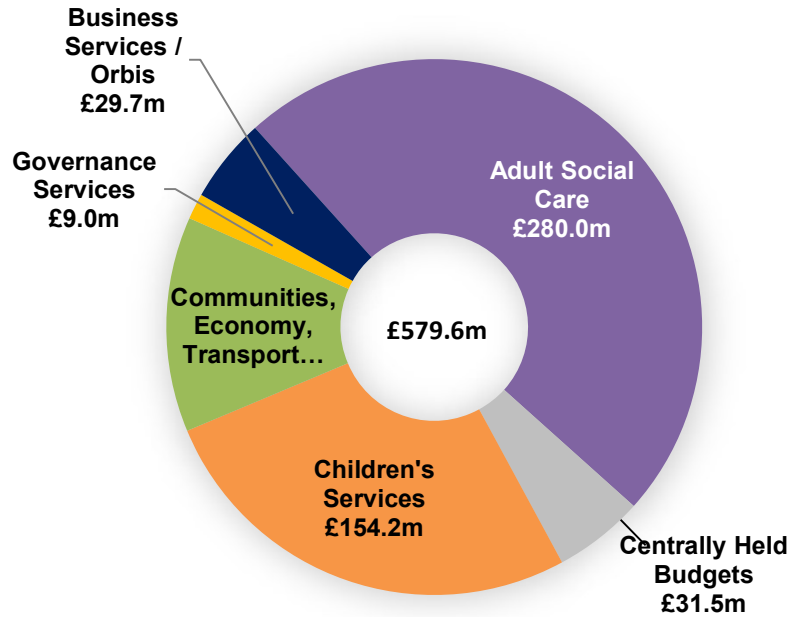
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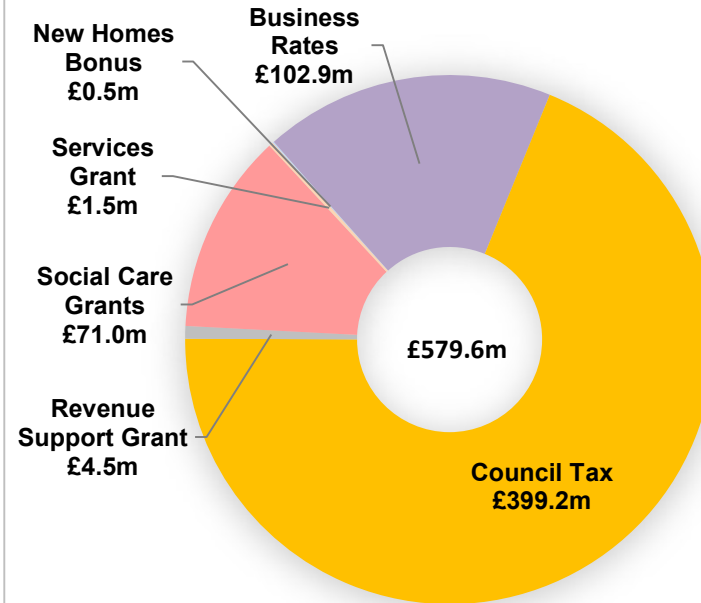
Revenue Budget Summary 2025/26 - net revenue budget

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How will we spend your money (net)

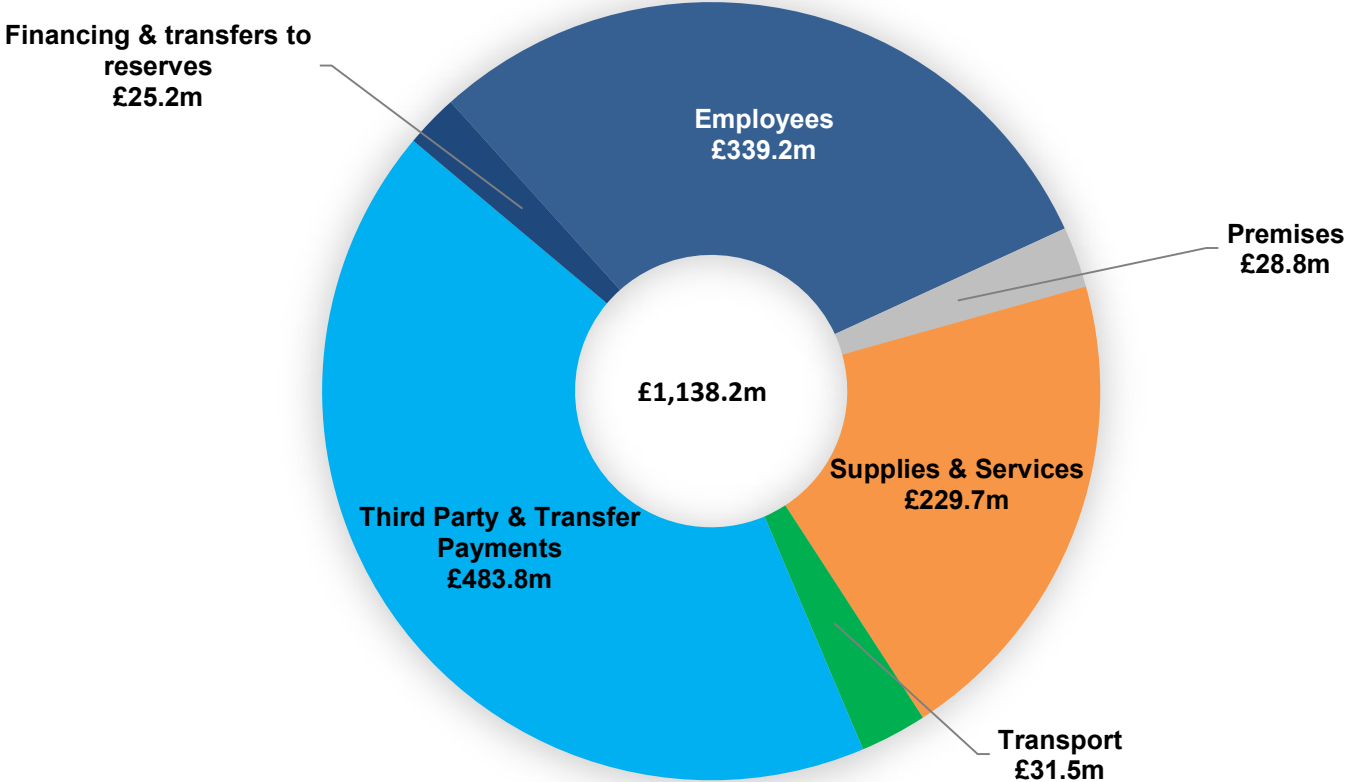


Where the money comes from (net)



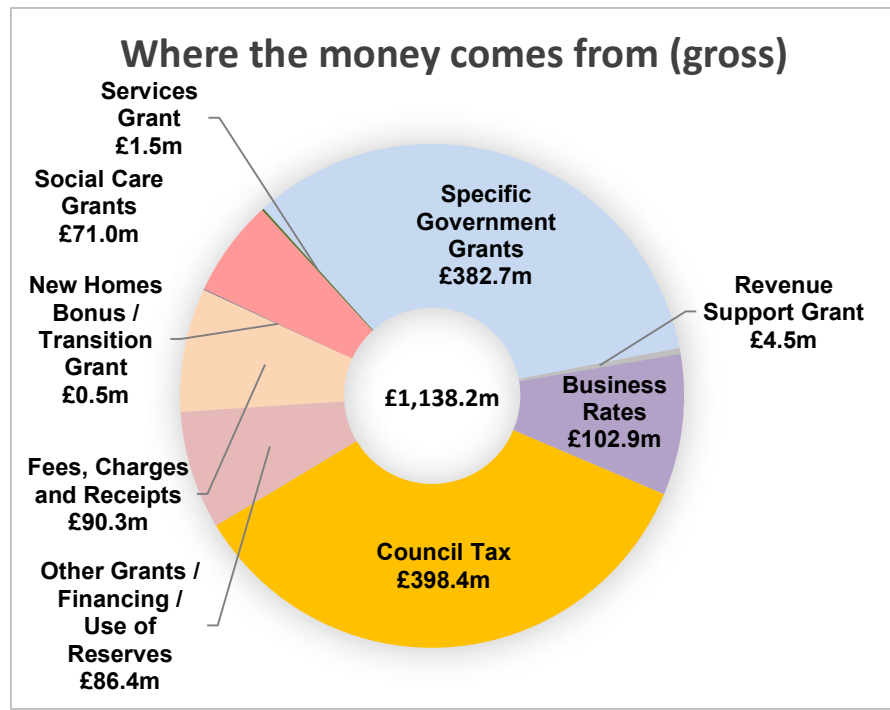
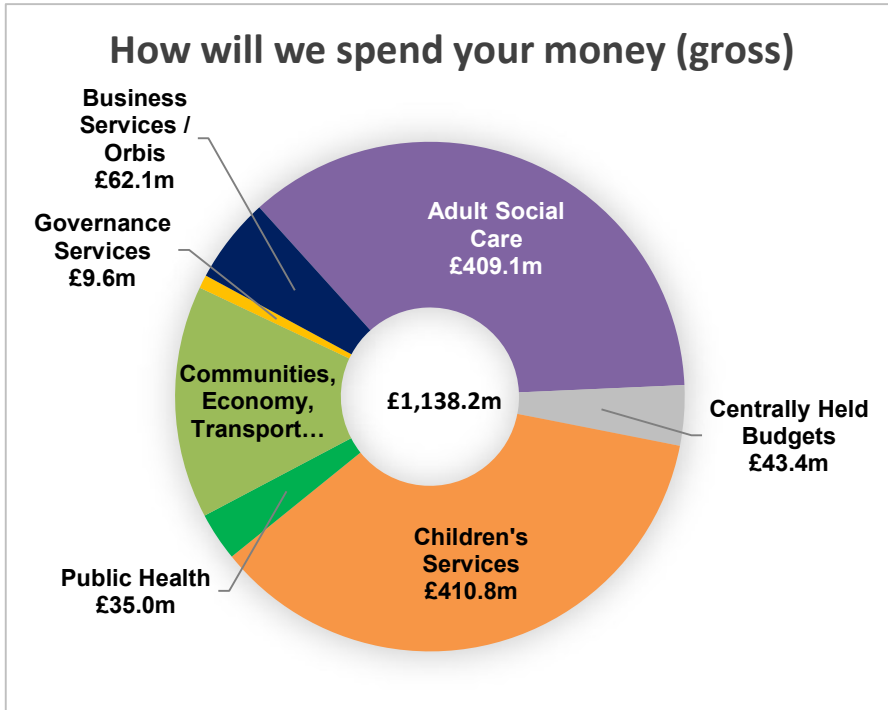
Revenue Budget Summary 2025/26 - subjective analysis

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Revenue Budget Summary 2025/26 - gross revenue budget

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Revenue Budget Summary 2025/26 - budget changes 2024/25 to 2025/26

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	2024/25	Additions	Reductions	2025/26 Net	Change	
	Rebased Net Budget £'000	£'000	£'000	Budget £'000	£'000	%
Adult Social Care	259,957	27,605	(7,486)	280,076	20,119	7.74%
Public Health	-	1,444	(1,444)	-	-	0.00%
Business Services / Orbis	29,715	1,059	(1,077)	29,697	(18)	-0.06%
Children's Services (inc. schools)	144,893	13,301	(4,041)	154,153	9,260	6.39%
Communities, Economy & Transport	73,803	3,300	(1,902)	75,201	1,398	1.89%
Governance Services	9,046	170	(248)	8,968	(78)	-0.86%
Total Departments	517,414	46,879	(16,198)	548,095	30,681	5.93%
Centrally held budgets	33,923	10,490	(1,444)	42,969	9,046	26.67%
One-off Use of Reserve	(14,344)	14,344	(11,449)	(11,449)	2,895	-20.18%
Total	536,993	71,713	(29,091)	579,615	42,622	7.94%

Revenue Budget Summary 2025/26 - subjective analysis

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Department	Employees	Premises	Transport	Supplies & Services	Transfers & Third Party Payments	Financing & Transfers to Reserves	Total Expenditure	Government Grants	Other Grants & Contributions	Fees, Charges & Receipts	Financing & Planned Use of Reserves	Total Income	Internal Recharges (exp & inc)	Net Service Expenditure
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Adult Social Care	64,206	842	626	16,198	327,261	-	409,133	(22,361)	(56,795)	(50,465)	-	(129,621)	564	280,076
Public Health	3,233	-	16	58	28,669	3,055	35,031	(34,548)	-	-	(1,714)	(36,262)	1,231	-
Business Services / Orbis	22,279	12,703	128	23,009	3,931	16	62,066	(2,203)	(7,530)	(10,053)	(2,362)	(22,148)	(10,221)	29,697
Children's Services	203,719	10,580	1,835	72,353	122,038	282	410,807	(305,857)	17,972	(6,469)	(230)	(294,584)	37,930	154,153
Communities Economy & Transport	19,972	4,273	28,874	107,457	765	6,862	168,203	(17,662)	(22,137)	(22,799)	(901)	(63,499)	(29,503)	75,201
Governance Services	6,764	382	45	2,270	140	-	9,601	(53)	(129)	(318)	(132)	(632)	(1)	8,968
Services	320,173	28,780	31,524	221,345	482,804	10,215	1,094,841	(382,684)	(68,619)	(90,104)	(5,339)	(546,746)	-	548,095
Centrally held budgets	19,027	-	-	8,405	981	14,980	43,393	(58)	(12)	(200)	(154)	(424)	-	42,969
One-off use of reserve	-	-	-	-	-	-	-	-	-	-	(11,449)	(11,449)	-	(11,449)
Total	339,200	28,780	31,524	229,750	483,785	25,195	1,138,234	(382,742)	(68,631)	(90,304)	(16,942)	(558,619)	-	579,615

Revenue Budgets - Adult Social Care

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2024/25		2025/26													
Rebased Net Budget		Employees	Premises	Transport	Supplies and Services	Third Party & Transfer Payments	Financing and Transfer to Reserves	Total Expenditure	Government Grants	Other Grants and Contributions	Fees, Charges & Receipts	Financing and Planned Use of Reserves	Total Income	Internal Recharges (exp & inc)	Net Service Expenditure
£'000		£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Independent Sector - Physical, Sensory and Memory & Cognition Support															
73,386	Residential & Nursing	-	-	-	-	101,906	-	101,906	-	-	(29,279)	-	(29,279)	-	72,627
12,000	Supported & Other Accommodation	-	-	-	-	12,000	-	12,000	-	-	-	-	-	-	12,000
41,283	Home Care	-	-	-	-	37,741	-	37,741	-	-	-	-	-	-	37,741
1,663	Day Care	-	-	-	-	1,521	-	1,521	-	-	-	-	-	148	1,669
18,455	Direct Payments	-	-	-	-	18,455	-	18,455	-	-	-	-	-	-	18,455
(62,407)	Other Services	-	-	-	7,858	2,428	-	10,286	(21,996)	(20,538)	-	-	(42,534)	-	(32,248)
(12,550)	Fairer Charging *	-	-	-	-	-	-	-	-	-	(12,550)	-	(12,550)	-	(12,550)
-	- Meals in the Community	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71,830	Subtotal	-	-	-	7,858	174,051	-	181,909	(21,996)	(20,538)	(41,829)	-	(84,363)	148	97,694
Independent Sector - Learning Disability Support															
51,863	Residential & Nursing	-	-	-	-	54,815	-	54,815	-	-	(3,177)	-	(3,177)	-	51,638
25,480	Supported & Other Accommodation	-	-	-	-	25,458	-	25,458	-	-	-	-	-	-	25,458
1,796	Home Care	-	-	-	-	1,796	-	1,796	-	-	-	-	-	-	1,796
2,933	Day Care	-	-	-	-	2,433	-	2,433	-	-	-	-	-	-	2,433
7,642	Direct Payments	-	-	-	-	7,642	-	7,642	-	-	-	-	-	21	7,663
71	Other Services	-	-	-	-	1,035	-	1,035	-	(964)	-	-	(964)	-	71
(1,989)	Fairer Charging *	-	-	-	-	-	-	-	-	-	(1,989)	-	(1,989)	-	(1,989)
87,796	Subtotal	-	-	-	-	93,179	-	93,179	-	(964)	(5,166)	-	(6,130)	21	87,070
Independent Sector - Mental Health Support															
21,034	Residential & Nursing	-	-	-	-	21,508	-	21,508	-	-	(474)	-	(474)	-	21,034
13,926	Supported & Other Accommodation	-	-	-	-	13,926	-	13,926	-	-	-	-	-	-	13,926
2,235	Home Care	-	-	-	-	2,235	-	2,235	-	-	-	-	-	-	2,235
110	Day Care	-	-	-	-	110	-	110	-	-	-	-	-	-	110
2,903	Direct Payments	-	-	-	-	2,903	-	2,903	-	-	-	-	-	-	2,903
(15,233)	Other Services	-	-	-	-	720	-	720	-	(15,952)	-	-	(15,952)	-	(15,232)
(976)	Fairer Charging *	-	-	-	-	-	-	-	-	-	(976)	-	(976)	-	(976)
23,999	Subtotal	-	-	-	-	41,402	-	41,402	-	(15,952)	(1,450)	-	(17,402)	-	24,000
Adult Operations															
30,508	Assessment & Care Management	31,587	129	157	223	811	-	32,907	(54)	(2,591)	(145)	-	(2,790)	151	30,268
11,726	Directly Provided Services - Older People	12,241	239	304	564	2,170	-	15,518	-	(4,392)	(327)	-	(4,719)	226	11,025
8,731	Directly Provided Services - Learning Disability	7,414	234	73	692	-	-	8,413	-	(12)	(593)	-	(605)	346	8,154
50,965	Subtotal	51,242	602	534	1,479	2,981	-	56,838	(54)	(6,995)	(1,065)	-	(8,114)	723	49,447

Revenue Budgets - Adult Social Care

DRAFT

2024/25		2025/26														
Rebased Net Budget		Employees	Premises	Transport	Supplies and Services	Third Party & Transfer Payments	Financing and Transfer to Reserves	Total Expenditure	Government Grants	Other Grants and Contributions	Fees, Charges & Receipts	Financing and Planned Use of Reserves	Total Income	Internal Recharges (exp & inc)	Net Service Expenditure	
£'000		£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	
Strategy, Commissioning and Supply Management																
6,124	Commissioners, Commissioned Services and Supply Management	5,443	237	25	435	4,274	-	10,414	-	(4,329)	-	-	(4,329)	4	6,089	
5,834	Supporting People	-	3	-	-	4,227	-	4,230	-	(387)	-	-	(387)	-	3,843	
4,114	Equipment & Assistive Technology	204	-	-	5,019	3,460	-	8,683	-	(3,535)	(850)	-	(4,385)	-	4,298	
694	Carers	1,236	-	50	12	2,223	-	3,521	-	(2,828)	-	-	(2,828)	-	693	
-	- Mental Health Commissioned Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
16,766	Subtotal	6,883	240	75	5,466	14,184	-	26,848	-	(11,079)	(850)	-	(11,929)	4	14,923	
6,681	Planning, Performance and Engagement	5,109	-	14	472	12	-	5,607	(311)	(597)	(105)	-	(1,013)	-	4,594	
714	Service Strategy (including Director & support)	455	-	1	898	77	-	1,431	-	(160)	-	-	(160)	-	1,271	
1,206	Safer Communities	517	-	2	25	1,375	-	1,919	-	(510)	-	-	(510)	(332)	1,077	
259,957	Total	64,206	842	626	16,198	327,261	-	409,133	(22,361)	(56,795)	(50,465)	-	(129,621)	564	280,076	

* Fairer Charging is income from clients for non residential/nursing services. This represents contributions towards packages of care that may include a combination of Supported Accommodation, Home Care, Day Care, Direct Payments or Other Services.

Main changes between years	£'000
Rebased Net Budget 2024/25	259,957
Growth / Pressures	13,338
Inflation	14,267
Savings	(7,486)
Pay award	-
Tfrs between depts	-
Departmental Estimate 2025/26	280,076

Revenue Budgets - Public Health

DRAFT

2024/25		2025/26													
Rebased Net Budget		Employees	Premises	Transport	Supplies & Services	Transfers & Third Party Payments	Financing & Transfers to Reserves	Total Expenditure	Government Grants	Other Grants & Contributions	Fees, Charges & Receipts	Financing & Planned Use of Reserves	Total Income	Internal Recharges (exp & inc)	Net Service Expenditure
£'000		£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
11,760	Mental Health and Best Start	-	-	-	-	11,251	-	11,251	-	-	-	-	-	332	11,583
10,425	Risky Behaviours and Threats to Health	18	-	-	15	13,278	-	13,311	(3,744)	-	-	-	(3,744)	412	9,979
3,772	Health Systems	-	-	-	-	2,914	-	2,914	-	-	-	-	-	-	2,914
1,055	Communities	-	-	-	-	774	-	774	-	-	-	-	-	-	774
(27,012)	Central Support	3,215	-	16	43	452	3,055	6,781	(30,804)	-	-	(1,714)	(32,518)	487	(25,250)
- Total		3,233	-	16	58	28,669	3,055	35,031	(34,548)	-	-	(1,714)	(36,262)	1,231	-

Main changes between years	£'000
Rebased Net Budget 2024/25	
Growth / Pressures	
Inflation	
Savings	(1,444)
Pay award	
Tfrs between depts	1,444
Departmental Estimate 2025/26	-

Revenue Budgets - Business Services / Orbis

DRAFT

2024/25 Rebased Net Budget	2025/26													
	Employees	Premises	Transport	Supplies & Services	Transfers & Third Party Payments	Financing & Transfers to Reserves	Total Expenditure	Government Grants	Other Grants & Contributions	Fees, Charges & Receipts	Financing & Planned Use of Reserves	Total Income	Internal Recharges (exp & inc)	Net Service Expenditure
£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
6,365 Finance	8,609	618	50	4,143	16	-	13,436	(239)	(2,695)	(592)	(2,153)	(5,679)	(2,143)	5,614
8,789 IT & Digital	7,060	100	42	6,164	-	15	13,381	(121)	(1,065)	(1,092)	(50)	(2,328)	(1,827)	9,226
2,192 HR & Organisational Development	2,950	-	2	448	-	1	3,401	(61)	-	(637)	(38)	(736)	(371)	2,294
(100) Procurement	121	-	-	-	-	-	121	-	-	-	(121)	(121)	-	-
8,843 Property	3,539	11,985	34	8,728	3,915	-	28,201	(1,782)	(3,770)	(7,732)	-	(13,284)	(5,880)	9,037
3,626 Contribution to Orbis Partnership	-	-	-	3,526	-	-	3,526	-	-	-	-	-	-	3,526
29,715 Total	22,279	12,703	128	23,009	3,931	16	62,066	(2,203)	(7,530)	(10,053)	(2,362)	(22,148)	(10,221)	29,697

Main changes between years	£000
Rebased Net Budget 2024/25	29,715
Growth / Pressures	779
Inflation	271
Savings	(1,077)
Pay award	-
Tfrs between depts	9
Departmental Estimate 2025/26	29,697

Revenue Budgets - Children's Services

DRAFT

2024/25 Rebased Net Budget	2025/26							Total Expenditure	Government Grants	Other Grants & Contributions	Fees, Charges & Receipts	Financing & Planned Use of Reserves	Total Income	Internal Recharges (exp & inc)	Net Service Expenditure
	Employees	Premises	Transport	Supplies & Services	Transfers & Third Party Payments	Financing & Transfers to Reserves									
£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Early Help & Social Care															
1,288	Policy Support & Commissioned Services	701	-	5	3	660	-	1,369	-	(99)	(81)	-	(180)	206	1,395
5,881	Early Help Keywork and Children's Centres	7,798	277	154	271	207	-	8,707	(1,686)	(1,022)	(26)	-	(2,734)	100	6,073
24,594	Locality Social Work & Family Assessment	13,803	-	285	482	11,464	-	26,034	(800)	(200)	-	-	(1,000)	(15)	25,019
68,404	Looked After Children	20,566	325	654	1,086	56,104	282	79,017	(2,051)	(244)	(4,429)	-	(6,724)	301	72,594
4,102	Other Children & Families	3,895	19	83	286	4,289	-	8,572	(2,920)	(781)	-	-	(3,701)	(599)	4,272
877	Youth Justice	1,593	27	31	29	53	-	1,733	(583)	(281)	-	-	(864)	7	876
105,146	Subtotal	48,356	648	1,212	2,157	72,777	282	125,432	(8,040)	(2,627)	(4,536)	-	(15,203)	-	110,229
Education															
4,139	Inclusion and Special Educational Needs	16,669	18	218	9,159	44,187	-	70,251	(63,270)	(1,981)	(745)	-	(65,996)	(351)	3,904
5,346	Standards & Learning Effectiveness	10,585	-	154	46,007	2,563	-	59,309	(53,077)	(2,057)	(451)	-	(55,585)	1,999	5,723
215	Other Education	214	-	-	33	-	-	247	(32)	-	-	-	(32)	-	215
9,700	Subtotal	27,468	18	372	55,199	46,750	-	129,807	(116,379)	(4,038)	(1,196)	-	(121,613)	1,648	9,842
1,312	Adoption South East	1,247	-	37	255	-	-	1,539	-	(228)	-	-	(228)	-	1,311
-	Schools	117,012	9,875	153	14,145	2,476	-	143,661	(176,927)	25,443	-	(177)	(151,661)	8,000	-
Management & Support															
23,106	Admissions & Transport	606	-	7	80	30	-	723	(1,399)	-	(36)	(53)	(1,488)	28,910	28,145
3,562	Management & Support	6,984	39	29	385	-	-	7,437	(3,112)	(464)	(693)	-	(4,269)	(628)	2,540
2,067	Safeguarding	2,046	-	25	132	5	-	2,208	-	(114)	(8)	-	(122)	-	2,086
28,735	Subtotal	9,636	39	61	597	35	-	10,368	(4,511)	(578)	(737)	(53)	(5,879)	28,282	32,771
144,893	Total	203,719	10,580	1,835	72,353	122,038	282	410,807	(305,857)	17,972	(6,469)	(230)	(294,584)	37,930	154,153

Main changes between years	£'000
Rebased Net Budget 2024/25	144,893
Growth / Pressures	11,019
Inflation	2,282
Savings	(4,033)
Pay award	
Tfrs between depts	(8)
Other	
Departmental Estimate 2025/26	154,153

Revenue Budgets - Communities, Economy & Transport

DRAFT

2024/25		2025/26														
Rebased																
Net Budget		Employees	Premises	Transport	Supplies and Services	Third Party & Transfer Payments	Financing and Transfer to Reserves	Total Expenditure	Government Grants	Other Grants and Contributions	Fees, Charges & Receipts	Financing and Planned Use of Reserves	Total Income	Internal Recharges (exp & inc)	Net Service Expenditure	
£'000		£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	
Community Services																
664	Archives	462	675	1	785	-	-	1,923	-	(1,153)	(136)	-	(1,289)	30	664	
926	Road Safety	1,032	12	29	211	-	-	1,284	(217)	(94)	(82)	-	(393)	3	894	
1,095	Trading Standards	885	-	9	101	-	-	995	-	-	(47)	(44)	(91)	2	906	
110	Travellers Sites	240	96	4	14	-	-	354	-	(117)	(133)	-	(250)	7	111	
282	Emergency Planning	367	-	3	79	-	-	449	-	(195)	-	-	(195)	-	254	
3,077	Subtotal	2,986	783	46	1,190	-	-	5,005	(217)	(1,559)	(398)	(44)	(2,218)	42	2,829	
Customer, Library & Registration Services																
4,198	Libraries	2,925	739	41	958	-	7	4,670	(202)	(120)	(246)	-	(568)	(62)	4,040	
353	Records	152	200	-	16	-	-	368	-	-	(17)	-	(17)	3	354	
370	Customer Care	369	-	-	5	-	-	374	-	-	-	(4)	(4)	-	370	
(146)	Registration	1,477	95	19	72	-	-	1,663	-	(5)	(1,952)	-	(1,957)	13	(281)	
4,775	Subtotal	4,923	1,034	60	1,051	-	7	7,075	(202)	(125)	(2,215)	(4)	(2,546)	(46)	4,483	
Transport & Operational Services																
8,343	Passenger Services	203	-	-	16,542	-	-	16,745	(5,239)	(401)	(77)	(44)	(5,761)	(2,926)	8,058	
-	Home to School and ASC Transport	129	-	27,994	1,434	-	-	29,557	(4)	(417)	(61)	-	(482)	(29,075)	-	
(265)	Parking	1,162	-	1	2,752	-	533	4,448	-	(298)	(7,473)	(357)	(8,128)	3,415	(265)	
33,366	Waste Disposal	435	495	6	60,214	280	4,829	66,259	(7,825)	(16,982)	(5,899)	-	(30,706)	2	35,555	
836	Rights of Way/Countryside Management	812	48	24	164	3	-	1,051	(45)	(89)	(195)	-	(329)	10	732	
605	Other Transport & Operational Services	1,110	50	698	163	-	43	2,064	-	-	(177)	(175)	(352)	(1,043)	669	
42,885	Subtotal	3,851	593	28,723	81,269	283	5,405	120,124	(13,113)	(18,187)	(13,882)	(576)	(45,758)	(29,617)	44,749	
Highways																
1,588	Contract Management	991	6	9	404	-	-	1,410	-	-	-	-	-	14	1,424	
14,376	Contract Costs (fixed and reactive)	-	1,761	-	18,000	-	-	19,761	-	(147)	(4,716)	-	(4,863)	6	14,904	
640	Non Contract Works	-	-	-	525	205	-	730	-	(29)	(5)	-	(34)	-	696	
16,604	Subtotal	991	1,767	9	18,929	205	-	21,901	-	(176)	(4,721)	-	(4,897)	20	17,024	

Revenue Budgets - Communities, Economy & Transport

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2024/25		2025/26														
Rebased Net Budget		Employees	Premises	Transport	Supplies and Services	Third Party & Transfer Payments	Financing and Transfer to Reserves	Total Expenditure	Government Grants	Other Grants and Contributions	Fees, Charges & Receipts	Financing and Planned Use of Reserves	Total Income	Internal Recharges (exp & inc)	Net Service Expenditure	
£'000		£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	
Planning & Environment																
265	Environment	580	70	2	134	-	-	786	-	(88)	(312)	(135)	(535)	3	254	
962	Planning	1,771	-	15	426	-	-	2,212	-	(23)	(1,178)	(73)	(1,274)	24	962	
-	- High Weald	634	26	4	1,980	-	-	2,644	(2,065)	(571)	(43)	-	(2,679)	35	-	
1,227	Subtotal	2,985	96	21	2,540	-	-	5,642	(2,065)	(682)	(1,533)	(208)	(4,488)	62	1,216	
2,165	Economic Development Skills and Growth	1,362	-	8	580	250	-	2,200	-	(322)	(50)	(69)	(441)	70	1,829	
3,070	Management & Support	2,874	-	7	1,898	27	1,450	6,256	(2,065)	(1,086)	-	-	(3,151)	(34)	3,071	
73,803	Total	19,972	4,273	28,874	107,457	765	6,862	168,203	(17,662)	(22,137)	(22,799)	(901)	(63,499)	(29,503)	75,201	

Main changes between years	£'000
Rebased Net Budget 2024/25	73,803
Growth / Pressures	2,202
Inflation	1,098
Savings	(1,902)
Pay award	-
Tfrs between depts	-
Departmental Estimate 2025/26	75,201

Revenue Budgets - Governance Services

DRAFT

2024/25		2025/26													
Rebased Net Budget		Employees	Premises	Transport	Supplies & Services	Transfers & Third Party Payments	Financing & Transfers to Reserves	Total Expenditure	Government Grants	Other Grants & Contributions	Fees, Charges & Receipts	Financing & Planned Use of Reserves	Total Income	Internal Recharges (exp & inc)	Net Service Expenditure
£'000		£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
2,799	Corporate Governance	1,585	2	21	1,174	140	-	2,922	-	(79)	(37)	(132)	(248)	1	2,675
	Corporate Support														
1,225	Communications	1,206	-	2	59	-	-	1,267	(53)	(50)	-	-	(103)	(2)	1,162
2,250	Legal	2,413	-	10	108	-	-	2,531	-	-	(281)	-	(281)	-	2,250
3,475	Subtotal	3,619	-	12	167	-	-	3,798	(53)	(50)	(281)	-	(384)	(2)	3,412
	Community Services														
1,889	Coroners	1,005	380	10	603	-	-	1,998	-	-	-	-	-	-	1,998
-	- Third Sector	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1,889	Subtotal	1,005	380	10	603	-	-	1,998	-	-	-	-	-	-	1,998
883	Senior Management & Organisational Development	555	-	2	326	-	-	883	-	-	-	-	-	-	883
9,046	Total	6,764	382	45	2,270	140	-	9,601	(53)	(129)	(318)	(132)	(632)	(1)	8,968

Main changes between years	
	£'000
Rebased Net Budget 2024/25	9,046
Growth / Pressures	148
Inflation	22
Savings	(248)
Pay award	-
Tfrs between depts	-
Departmental Estimate 2025/26	8,968

Introduction

The planned capital programme supports the Council's Capital Strategy to 2044/45. It comprises targeted basic need investment that supports services in the delivery of priority outcomes and is supported by a planned programme to 2034/35. It includes providing for essential school places, investments in roads and transport infrastructure, support for climate change initiatives, enhancing the life of existing assets and ensuring they are fit for purpose, as well as support for strategic investment.

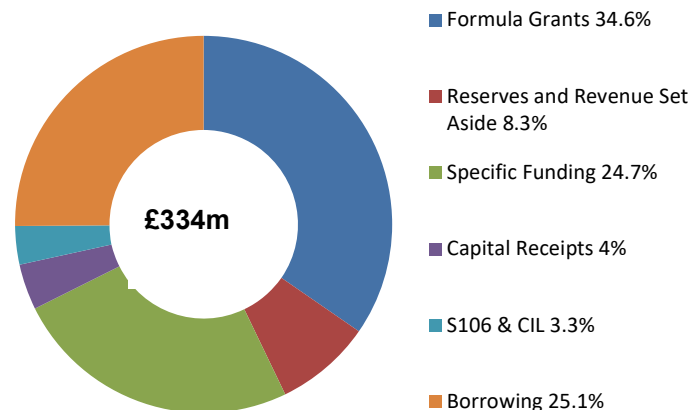
The proposed programme includes:

- Investment in the roads and transport infrastructure, to reflect the importance we place on our road network and its role in providing connectivity for our businesses and communities.
- Investment to support essential works to highway structures and to address a backlog of life-expired street lighting columns.
- Providing necessary school places and school access initiatives, safeguarding and temporary accommodation.
- Investment for important additional school places for pupils with Special Educational Needs and Disabilities (SEND).
- Capital Building Improvements and energy saving measures;
- Essential Libraries work to keep libraries in their current condition
- Support of Economic Growth and Strategic Infrastructure investment.
- Supported accommodation and improvements

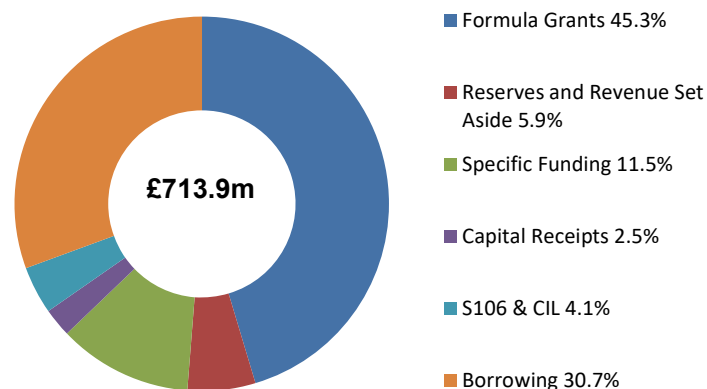
An estimated 45% (£323.9m) will be funded from Government grants, with 11% (£82.7m) funded from scheme-specific income, requiring the remaining 44% (£307.3m) funded locally through borrowing, capital receipts and use of reserves set aside for a specific purpose.

Total 10 year Programme of £713.9m comprising:

MTEP Programme to 2027/28



Programme 2024/25 to 2034/35



Capital programme - current programme and resources

Capital Programme	2024/25	2025/26	2026/27	2027/28	2024-28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	Remaining Budget
	Current Yr	MTFP Period			Programme								Total
					Total								Total
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Adult Social Care	3,092	2,092	43		5,227								5,227
Business Services	37,994	38,954	15,578	13,477	106,003	19,100	49,864	30,054	24,205	17,132	16,069	19,137	281,564
Children's Services	1,789	2,285	2,108	1,924	8,106								8,106
Communities, Economy & Transport	61,776	87,427	36,317	29,126	214,646	29,561	28,177	29,003	28,207	32,573	28,159	28,695	419,021
Gross Expenditure by Department	104,651	130,758	54,046	44,527	333,982	48,661	78,041	59,057	52,412	49,705	44,228	47,832	713,918
<i>Corporate Slippage Risk Factor</i>	<i>(20,068)</i>	<i>(18,278)</i>	<i>(7,337)</i>	<i>(3,924)</i>	<i>(49,607)</i>	<i>7,086</i>	<i>7,086</i>	<i>7,087</i>	<i>7,087</i>	<i>7,087</i>	<i>7,087</i>	<i>7,087</i>	<i>0</i>
Revised Gross Expenditure	84,583	112,480	46,709	40,603	284,375	55,747	85,127	66,144	59,499	56,792	51,315	54,919	713,918
Section 106 and CIL	(4,621)	(2,646)	(1,998)	(1,674)	(10,939)	(927)	(25)	(25)	(25)				(11,941)
Grants from non-departmental public bodies	(593)				(593)								(593)
Other Specific Funding	(28,637)	(48,400)	(3,817)	(1,209)	(82,063)								(82,063)
Net Expenditure	50,732	61,434	40,894	37,720	190,780	54,820	85,102	66,119	59,474	56,792	51,315	54,919	619,321

Current Funding Assumptions	2024/25	2025/26	2026/27	2027/28	2024-28	2028-35	Total
		MTFP Period			Programme	Programme	Resource
					Total	Total	
	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Capital Receipts	4,802	3,950	2,248	2,198	13,198	4,424	17,622
Formula Grants	25,772	29,530	29,330	30,919	115,551	208,370	323,921
Section 106 and CIL Target						17,601	17,601
Recycled Loans		300	300	300	900	5,755	6,655
Reserves and revenue set aside	14,671	11,841	85	152	26,749	8,432	35,181
Borrowing	5,487	15,813	8,931	4,151	34,382	183,959	218,341
Total	50,732	61,434	40,894	37,720	190,780	428,541	619,321

Capital programme - Adult Social Care

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Adult Social Care	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	Budget Total
	MTFP Period											
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Specific Projects:												
Greenacres		140										140
Learning Disability Supported Living Scheme	3,042	1,952	43									5,037
House Adaptations	50											50
Gross Expenditure	3,092	2,092	43	0	0	0	0	0	0	0	0	5,227
S106 & CIL												
Grants from non-departmental public bodies												
Other Specific Funding	(3,042)	(2,092)	(43)									(5,177)
Net Expenditure	50	0	0	0	0	0	0	0	0	0	0	50

Capital programme - Business Services

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Business Services	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	Budget Total
	MTFP Period											
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Target led basic need:												
Schools Basic Need (delivered on behalf of CSD)	518	400	512	460	6,138	26,174	10,877	12,307	3,472	689	492	62,039
Special Educational Needs	525	1,000	1,000	1,000	500	500	500	500	500	500	500	7,025
Special Educational Needs – Additional Places	1,300	11,000	3,390	1,430								17,120
Capital Building Improvements (Schools)	5,097	5,273	4,389	4,389	4,389	4,389	4,389	4,389	4,389	4,389	4,389	49,871
Capital Building Improvements (Corporate)	4,401	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	44,401
IT & Digital Strategy Implementation	7,423	5,771	2,248	2,198	4,073	14,801	10,288	3,009	4,771	6,491	9,756	70,829
IT & Digital Strategy implementation - Oracle Implementation	9,634	8,800										18,434
Specific Projects:												
Lansdowne Secure Unit Phase 2	39											39
Energy Efficiency - SALIX scheme	350											350
Disability Children's Homes	24											24
Westfield Lane (delivered on behalf of CSD)	17											17
Youth Investment Fund	7,003											7,003
Hollington Youth Centre	663	2,710	39									3,412
Hastings and Rother Skills Capital	1,000											1,000
Gross Expenditure	37,994	38,954	15,578	13,477	19,100	49,864	30,054	24,205	17,132	16,069	19,137	281,564
S106 & CIL	(1,885)			(1,072)	(902)							(3,859)
Grants from non-departmental public bodies												
Other Specific Funding	(9,055)	(2,710)	(39)									(11,804)
Net Expenditure	27,054	36,244	15,539	12,405	18,198	49,864	30,054	24,205	17,132	16,069	19,137	265,901

Capital programme - Children's Services

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Children's Services	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	Budget Total
	MTFP Period											
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Target led basic need:												
Schools Delegated Capital	1,150	1,150	1,150	1,150								4,600
Specific Projects:												
House Adaptations	50											50
Children's Services Essential System Developments	589	1,135	958	774								3,456
Gross Expenditure	1,789	2,285	2,108	1,924	0	0	0	0	0	0	0	8,106
S106 & CIL												
Grants from non-departmental public bodies												
Other Specific Funding	(1,150)	(1,150)	(1,150)	(1,150)								(4,600)
Net Expenditure	639	1,135	958	774	0	0	0	0	0	0	0	3,506

Communities, Economy & Transport	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	Budget Total
	MTFP Period											
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Hastings Town Centre Public Realm and Green Connections	400	8930										9,330
Local Enterprise Funded Schemes												
Eastbourne Town Centre Phase 2a	821	3,004										3,825
Eastbourne Town Centre Phase 2b	2,696	2,376										5,072
Eastbourne/South Wealden Walking & Cycling Package	170	1,805										1,975
Hailsham/Polegate/Eastbourne Movement & Access Corridor	134											134
Hastings & Bexhill Movement & Access Package	1,053	3,903										4,956
Gross Expenditure	61,776	87,427	36,317	29,126	29,561	28,177	29,003	28,207	32,573	28,159	28,695	419,021
S106 & CIL	(2,736)	(2,646)	(1,998)	(602)	(25)	(25)	(25)	(25)				(8,082)
Grants from non-departmental public bodies	(593)											(593)
Other Specific Funding	(15,390)	(42,448)	(2,585)	(59)								(60,482)
Net Expenditure	43,057	42,333	31,734	28,465	29,536	28,152	28,978	28,182	32,573	28,159	28,695	349,864

Reserve Balances

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	Anticipated Balance 31st Mar 2025 £'000	Net planned Movements 2025/26 £'000	Anticipated Balance 31st Mar 2026 £'000	Estimated Balance 31st Mar 2029 £'000
Held on behalf of others or statutorily ringfenced				
Balances held by Schools	18,258		18,258	18,258
Extended Schools	1,361		1,361	1,361
Schools Supply Teacher Insurance	247		247	0
Schools	19,866	0	19,866	19,619
Public Health	2,687	(2,214)	473	0
High Weald	235		235	235
Car Parking	2,105	(43)	2,062	1,974
ACRES (Adult College of Rural East Sussex)	0		0	0
Lewes Athletics Track	9		9	9
The Keep - Archive Service	458		458	263
Sussex Air Quality Partnership	9	(9)	0	0
EU Exit Funding	427		427	427
IT&D Partnerships	266	(11)	255	0
Subtotal held on behalf of others or statutorily ringfenced	26,062	(2,277)	23,785	22,527
Service-Specific Reserves:				
Corporate Waste	19,345	(4,610)	14,735	7,419
Capital Programme	9,460	(3,182)	6,278	0
Insurance Risk	7,358	(2,000)	5,358	5,177
Adult Social Care Reform	589		589	0
Total Named Service Reserves	36,752	(9,792)	26,960	12,596
Strategic Reserves:				
Priority Outcomes and Transformation reserve: to fund the transformation programme to change, protect and improve Council services	3,001	(74)	2,927	1,897
Financial Management reserve: to manage the potential financial consequences of risks recognised in the Council's risk management arrangements and the CFO's robustness statement, and to enable the effective management of the medium-term financial strategy and investment strategy	6,446	(444)	6,002	4,272
Total Strategic Reserves	9,447	(518)	8,929	6,169
General Fund	10,000	0	10,000	10,000
Total Reserves	82,261	(12,587)	69,674	51,292

This table provides a summary of planned movements in and out of the individual reserves over the financial year 2025/26, plus estimated balances by March 2029.

Explanation of key terms

Balances

A working balance is needed so that payments can be made before income is received, and as a cushion against unexpected expenditure during the year.

Band D Property

Property band commonly used to specify the average council tax. The band includes property values between £68,001 and £88,000 (as at 1st

Budget

An expression mainly in financial terms of the Council's policy for a specific period.

Business Rates

A charge on commercial and industrial buildings fixed by the Government and collected by District and Borough Councils. As of 2013/14 a proportion is retained and shared locally amongst authorities (including Fire & Rescue), rather than going to the Government for redistribution on a national basis. That part of business rates going to Government is redistributed as "Top-Up" grant, where local need is assessed as greater than the share of business rates retained locally. All County Councils are "Top-Up" authorities, receiving only a small share of business rates.

Depreciation

Amounts charged to services revenue for the use of assets/infrastucture.

Capital Expenditure / Capital Programme

Expenditure on the acquisition of assets, or which adds to rather than maintains the value of existing assets. It is financed mainly from borrowing and charged to the revenue account over a number of years.

Capital Financing

Capital expenditure is financed by loans, Government grants, external contributions (e.g. developers' contributions to specific schemes) contribution from the revenue account, and proceeds from the sale of assets. The revenue budget bears the cost of direct revenue contributions, together with interest and the provision for repayments of these loans.

Capital Receipts

Income received from the sale of capital assets, together with specific contributions, including Government grants, towards capital expenditure.

Contingency

A sum set aside to meet future pay and price rises over and above provision made in departmental budgets.

Council Tax Requirement

This is an amount calculated, in advance of each year, by each billing authority (e.g. Lewes District Council) and by each major precepting authority, (e.g. East Sussex County Council). It is the amount of revenue to be met from Council Tax, and is equivalent to an authority's Band D Council Tax multiplied by its council tax base.

Dedicated Schools Grant (DSG)

A major ring-fenced government specific grant, introduced in 2006/07, which provides funding for schools and schools-related expenditure.

Earmarked Reserves

Reserves which are set aside for specific purposes.

Government Grants

Contributions by central Government towards either the revenue or capital cost of local authority services.

Levies

A contribution which the County Council is required to make towards the costs of Ashdown Forest Conservators, Environment Agency (for flood defence) and Sussex Inshore Fisheries and Conservation Authority.

Net Budget Requirement

The total expenditure (after deduction of income) that the Council can finance from the aggregation of Revenue Support Grant, Business Rates and Council Tax.

New Homes Bonus

A government grant which is aimed at encouraging local authorities to increase the number of homes in their area.

Precept

The income which the Council requires a District or Borough Council to raise on its behalf from Council Tax.

Provisions and Reserves

Provisions are made from liabilities and losses which are likely or certain to be incurred but the amount or dates on which they will arise cannot be determined accurately. Internal reserves are set aside to finance future expenditure for purposes falling outside the definition of provisions.

Revenue Expenditure

Expenditure that the Council incurs on the day-to-day costs of providing services including principally on pay, running costs of buildings, equipment, third party payments and capital financing costs.

Revenue Support Grant (RSG)

Additional funding received from central government, outside that received through the business rates retention scheme.

Slippage

Actual capital payments or income, spent or received in a year different to that planned in the capital programme.

Specific and Special Grants

Grants paid by central Government for specific services and allocated to local authorities according to specific policies criteria.

Supported Borrowing

The level of borrowing that the Government will support via grant towards interest and principal repayments.

Tax Base

All domestic properties are placed in one of eight valuation bands. The council tax base is calculated according to Government regulations to assess, by proportion, the equivalent number of Band D properties. The County's net expenditure is divided by this number to give the council tax levy.

Third Party Payments

Payments made to agencies and contracted service providers, e.g. payments to private sector nursing homes.

Transfer Payments

Money paid by a local authority to an individual specifically to enable them to pay someone else e.g. awards paid to students to enable them to pay fees.