

# Budget Summary 2026/27

## **DRAFT**

Revenue Budget 2026/27

Medium Term Financial Plan 2026/27 to 2028/29

Capital Programme to 2035/36

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Further information can also be obtained from our website:  
[eastsussex.gov.uk](https://eastsussex.gov.uk)

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## Chief Finance Officer's Foreword

### Introduction

This budget summary provides detail on the 2026/27 revenue budget and the Capital Programme to 2035/36. 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 2026/27 Approved Budget

In 2026/27 the Council (including schools) will spend £693.2m to deliver services to the people of East Sussex, with a further £101.5m of investment in infrastructure and assets through its capital programme. The Council's stated priority 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

The provisional Local Government Finance Settlement published on 17 December 2025 has confirmed the assumptions in our initial modelling of the Fair Funding Review 2.0 (FFR 2.0). As anticipated, the changes to formulae have significantly reduced the Council's share of settlement funding, now known as the Fair Funding Assessment (FFA). Whilst the change in grant funding from 2025/26 to 2026/27 is cash neutral, with inflation currently between 3% to 4%, this represents a significant reduction in real terms.

Allocations of most grants were confirmed and factored into the Medium Term Financial Plan (MTFP) and £6.3m of savings have been identified, leaving a deficit position of £55.6m in 2026/27 which, subject to approval, will be funded from borrowing via Exceptional Financial Support (EFS).

It should be noted that EFS is not "free money." Borrowing for revenue creates future liabilities and interest costs, increasing pressure on the MTFP. While EFS provides short-term relief, it fundamentally undermines long-term sustainability. Consequently, there is a forecast deficit on the MTFP of £111.1m by 2028/29. There remain significant uncertainties which may have an impact:

- Service performance and transformation, for example, within Children's Social Care;
- SEND reform and impact on rising funding deficits;
- The future funding of social care;
- Adult Social Care fair pay agreement consultation;
- Impact of structural changes in local government through Local Government Reorganisation and Devolution;
- Environmental targets, including the impact of Climate Emergency; and
- Geopolitical uncertainty leading to international trade issues, inflation and higher borrowing costs.

## **Chief Finance Officer's Foreword**

### **Capital Programme**

The planned programme aligned to the Capital Strategy to 2045/46 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.

This Capital Strategy has been prepared in the context of significant structural changes within local government. There is an anticipated, but as yet undefined, impact on the capital programme and strategy arising from:

- Local Government Reorganisation (LGR): Potential integration of district and borough council capital programmes into a consolidated framework, which may require realignment of priorities and resources.
- Combined County Authorities (CCA): The establishment of CCAs is expected to influence certain funding streams and governance arrangements, introducing new opportunities and constraints that will need to be reflected in future iterations of this strategy.

Given the evolving nature of these changes, the capital programme will remain under review to ensure flexibility and responsiveness as further details emerge.

The programme to 2035/36 is £845.4m gross. The projected income to fund the programme is £582.5m, leaving a potential borrowing requirement of £262.9m.

**Ian Gutsell**

**Chief Finance Officer**

**January 2026**

# Medium Term Financial Planning

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£'m	2025/26 Budget	2026/27 Estimate	2027/28 Estimate	2028/29 Estimate
<b>TAXATION &amp; GOVERNMENT FUNDING</b>		(579.615)	(637.602)	(659.059)
Council Tax	(370.172)	(13.551)	(19.089)	(20.342)
Adult Social Care Precept	(29.050)	(7.991)	(8.534)	(9.094)
Business Rates (inclusive of Pooling)	(102.987)	102.987		
Social Care Grant	(59.640)	59.640		
ASC Market Sustainability and Improvement Grant	(11.312)	11.312		
Children's Social Care Prevention Grant	(1.485)	1.485		
Revenue Support Grant	(4.452)	4.452		
New Homes Bonus	(0.517)	0.517		
Revenue Support Grant - new		(94.314)	(18.691)	7.341
Baseline Funding - Business Rates top up and retained rates		(87.614)	(2.009)	(1.808)
Consolidated grants rolled into Core Spending Power		(34.910)	26.866	0.971
<b>TOTAL TAXATION &amp; GOVERNMENT FUNDING</b>	<b>(579.615)</b>	<b>(637.602)</b>	<b>(659.059)</b>	<b>(681.991)</b>
<b>SERVICE PLAN</b>				
Service Expenditure	515.467	548.095	649.881	680.218
<b>Inflation</b>				
Non-pay Inflation	17.011	19.488	17.738	18.547
Pay Awards, NI and Pensions	1.948	10.996		
<b>Adult Social Care</b>				
Better Care Fund - Discharge Funding	5.088			
Discharge Funding - New Burdens	(5.088)			
Growth & Demography	3.917	18.134	7.023	22.479
Transfer PH savings grant to CHB	1.444			
Pressures approved via protocol in previous years	10.350	0.580		
Pressures approved via protocol 2026/27		0.140	0.064	(0.078)
Consolidated grants rolled into Core Spending Power		28.846		
<b>Children's Services</b>				
Looked After Children Growth & Demography	0.808	18.111	1.309	3.449
Home to School Transport Growth & Demography	5.908	2.769	2.896	3.244
Looked After Children Placements Covid-related	(0.519)			
Covid Grant Funding for Looked After Children Placements	0.519			
Family Safeguarding	(2.075)	(3.533)		
Net Operational Pressures incl. Careleavers and Locality	0.475	2.929		
Pressures approved via protocol in previous years	5.444	1.940	0.680	
Public Health Savings - transfer to CSD	0.459	(0.586)		
Home to School Transport - grant rolled into RSG 2025/26		0.992		
Pressures approved via protocol 2026/27		0.141	(0.066)	
Consolidated grants rolled into Core Spending Power		3.364		
<b>Communities, Environment &amp; Transport</b>				
Waste Housing Growth	0.307	0.189	0.419	0.405
Waste PFI Additional Income	1.450	0.400	0.300	0.300

# Medium Term Financial Planning

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£'m	2025/26 Budget	2026/27 Estimate	2027/28 Estimate	2028/29 Estimate
Waste PFI Credits			0.125	2.871
Pressures approved via protocol in previous years	0.445	0.745		
Pressures approved via protocol 2026/27		0.313		
Consolidated grants rolled into Core Spending Power		0.027		
<b>Business Services</b>				
Pressures approved via protocol in previous years	0.779	(0.064)		
Pressures approved via protocol 2026/27		0.587	0.032	(0.088)
Oracle system support		1.146		
<b>Governance Services</b>				
Pressures approved via protocol in previous years	0.148			
Elections		0.409	1.500	(1.125)
Pressures approved via protocol 2026/27		0.053		
<b>Savings</b>				
Savings 2024/25	(2.685)			
Savings 2025/26-2027/28 - approved Feb 2025	(13.505)	(3.279)	(1.219)	
Savings 2025/26-2027/28 - additional		(3.051)	(0.464)	(0.008)
<b>Net Service Expenditure</b>	<b>548.095</b>	<b>649.881</b>	<b>680.218</b>	<b>730.214</b>
<b>Corporate Expenditure</b>		42.969	43.352	53.014
Treasury Management	14.780	2.662	3.698	3.424
General Contingency	5.650	1.050	0.300	0.600
Contingency for Potential Pay, Recruitment and Retention	12.353	(5.064)	5.605	5.745
Orbis Review		1.700		
Inflation risk provision	6.242	(1.098)	0.024	0.023
Pensions	4.874			
Apprenticeship Levy	0.600			
Movement in Reserves	(1.107)	1.107		
Levies & Grants	1.021	0.026	0.035	0.037
Transfer PH savings grant to CHB	(1.444)			
<b>TOTAL CORPORATE EXPENDITURE</b>	<b>42.969</b>	<b>43.352</b>	<b>53.014</b>	<b>62.843</b>
<b>TOTAL PLANNED EXPENDITURE</b>	<b>591.064</b>	<b>693.233</b>	<b>733.232</b>	<b>793.057</b>
<b>CUMULATIVE DEFICIT/(SURPLUS)</b>	<b>11.449</b>	<b>55.631</b>	<b>74.173</b>	<b>111.066</b>
<b>ANNUAL DEFICIT/(SURPLUS)</b>	<b>(2.895)</b>	<b>44.182</b>	<b>18.542</b>	<b>36.893</b>
One-off use of Financial Management Reserve	14.344			
One-off use of Waste Reserve	(9.449)	9.449		
One-off use of Insurance Reserve	(2.000)	2.000		
<b>ANNUAL DEFICIT/(SURPLUS) after use of reserves</b>	<b>0.000</b>	<b>55.631</b>	<b>18.542</b>	<b>36.893</b>

**Fair Funding Allocation (FFA) 2026/27**

The FFA represents the general funding level provided by Government to local authorities. For the first time since 2013/14 Government has implemented a new funding formula. At the same time there has been a business rates reset and a business rates revaluation. As a result of these changes a number for funding streams have been rolled into Revenue Support Grant (RSG). The Government has also decided to include the Local Authority Better Care Grant within the FFA for the first time.

**Fair Funding Allocation (FFA):**

Funding	2025/26 £'000	2026/27 £'000	1 year change £'000	1 year change %
Business Rates Retention	13,562	18,545	4,983	36.7%
Business Rates Top-up	67,881	69,069	1,188	1.8%
Legacy Business Rates, Rolled In Funding <sup>1</sup>	20,373		(20,373)	-100.0%
<b>Total Baseline Funding Level (Business Rates)</b>	<b>101,816</b>	<b>87,614</b>	<b>(14,202)</b>	<b>-13.9%</b>
2025/26 Revenue Support Grant	5,434		(5,434)	
Additional Funding Distributed via Adult Social Care Relative Needs Formula		1,557	1,557	
Additional Funding for Local Services		525	525	
Social Care in Prisons grant (rolled in grant)		108	108	
War Pensions Disregard grant (rolled in grant)		113	113	
Legacy Grant Funding, Other Rolled In Grants <sup>2</sup>	76,009	92,011	16,002	
<b>Revenue Support Grant</b>	<b>81,443</b>	<b>94,314</b>	<b>12,871</b>	<b>15.8%</b>
<b>Local Authority Better Care Grant</b>	<b>26,865</b>	<b>26,865</b>	<b>0</b>	<b>0.0%</b>
<b>Total - ESCC</b>	<b>210,124</b>	<b>208,793</b>	<b>(1,331)</b>	<b>-0.6%</b>

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

<sup>1</sup>This includes Funding streams that were within Core Spending Power in 2025/26, including: Social Care Grant; Market Sustainability and Improvement Fund; Employer National Insurance Contributions; and New Homes Bonus. For 2026/27 this funding has become part of RSG.

<sup>2</sup> This includes business rates compensation for under-indexation of tax rates; Green Plant and Machinery exemptions; and Small Business Rates Relief lost supplementary income. For 2026/27 this funding has become part of RSG.

Government funding to local authority services has decreased. For 2026/27, the decrease in FFA is £1.331m or -0.6%. The change from 2025/26 includes inflationary increases and new elements of additional funding for Adult Social Care and Local Services. However even with these increases the overall change is still a decrease. This is due to the new Relative Needs Formula which has resulted in the Council receiving a reduced share of national funding.

## Resources - funding / core spending power

### 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 Council's Spending Power for 2024/25 to 2028/29; reflecting a new three-year settlement (2026/27 to 2028/29). The comparison to 2024/25 is unusual whereas 2025/26 is the final year of the old funding formula and would be what a new settlement is normally compared with.

Core Spending Power	2024/25	2025/26	2026/27	2027/28	2028/29	Change from 2024/25		Change from 2025/26	
	£'000	£'000	£'000	£'000	£'000	£'000	%	£'000	%
Baseline Funding	100,125	101,816	87,614	89,624	91,432	(8,693)	-8.7%	(10,384)	-10.2%
Revenue Support Grant (RSG)	74,714	81,443	94,314	113,005	105,664	30,950	41.4%	24,221	29.7%
Local Authority Better Care Grant <sup>3</sup>	21,776	26,865	26,865			(21,776)	-100.0%	(26,865)	-100.0%
<b>Fair Funding Allocation</b>	<b>196,615</b>	<b>210,124</b>	<b>208,793</b>	<b>202,629</b>	<b>197,096</b>	<b>481</b>	<b>0.2%</b>	<b>(13,028)</b>	<b>-6.2%</b>
Council Tax Requirement	371,000	394,475	419,399	445,900	474,078	103,078	27.8%	79,603	20.2%
Homelessness, Rough Sleeping and Domestic Abuse	1,114	1,389	1,389	1,389	1,389	275	24.7%	0	0.0%
Families First Partnership <sup>4</sup>	1,928	3,537	6,655	6,655	5,684	3,756	194.8%	2,147	60.7%
Total Transitional Protections						0		0	
Grants Rolled in to Revenue Support Grant <sup>5</sup>	1,702	1,706				(1,702)	-100.0%	(1,706)	-100.0%
Recovery Grant						0		0	
Recovery Grant Guarantee						0		0	
Mayoral Capacity Funding						0		0	
<b>ESCC Core Spending Power</b>	<b>572,359</b>	<b>611,231</b>	<b>636,236</b>	<b>656,573</b>	<b>678,247</b>	<b>105,888</b>	<b>18.5%</b>	<b>67,016</b>	<b>11.0%</b>

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

<sup>3</sup> For 2027/28 this funding will become part of RSG.

<sup>4</sup> This is part of the new Children, Families and Youth Grant and is allocated using the latest Children and Young People Relative Needs Formula

<sup>5</sup> These Grants are all new to Core Spending Power and have rolled in to RSG for 2026/27.

For the Council, Core Spending Power suggests an increase in funding of £67.0m or 11.0% when compared to 2025/26. The increase includes Government's assumption that the Council will take up the maximum allowance to increase Council Tax by 4.99% in each year of the 3 year settlement (2026/27 to 2028/29). The increase also includes an increase to the Families First Partnership. The main part of the Government's funding to the Council or FFA is decreasing by £13.0m or -6.2%. Again this is mainly due to the new Relative Needs Formula, funding loss protection means the full effect of the Formula change will not be seen until 2028/29, the final year of the settlement. For 2027/28 the Local Authority Better Care Grant rolls into RSG.

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 2025/26 £'000	Estimate 2026/27 £'000	Change £'000
<b>Adult Social Care/Public Health</b>			
Public Health Grant	32,679	33,261	582
Tobacco Control	711	711	0
Housing Support	596	596	0
Substance Misuse	2,028	2,028	0
Rough Sleepers	400	400	0
* Improved Better Care Fund (IBCF)	21,777	0	(21,777)
* Local Reform and Community Voices Grant - War Pensions scheme disregard	219	0	(219)
Local Reform and Community Voices Grant	361	54	(307)
DWP Resource Management	5	5	0
	<b>58,776</b>	<b>37,055</b>	<b>(21,721)</b>
<b>Children's Services</b>			
* Troubled Families Grant	1,817	0	(1,817)
Unaccompanied Asylum Seeking Children (UASC)	2,920	2,920	0
Family Hubs	1,686	2,092	406
Holiday Activity & Food Programme	1,655	1,673	18
* Extended Rights to Free Transportation	982	0	(982)
* Staying Put	270	0	(270)
Youth Offending Team Grant - Core	530	545	15
Youth Offending Team Grant - Secure Remand	53	53	0
Hastings Priority Improvement Area	74	74	0
* 18+ Care Leavers Service	116	0	(116)
KS2 moderation and phonics	18	18	0
Multiply Adult Numeracy	880	0	(880)
Autism in Schools	0	145	145
SEND Data grant	160	113	(47)
Virtual School Heads	321	105	(216)
	<b>11,482</b>	<b>7,738</b>	<b>(3,744)</b>
<b>Communities Economy and Transport</b>			
Extended Producer Responsibility for Packaging (pEPR)	4,829	4,506	(323)
PFI Grant - Waste	2,996	2,996	0
Transport of the South East	2,065	1,033	(1,032)
Bus Service Improvement Plan	4,800	5,077	277
Bus Service Operators Grant	443	443	0
Area of Outstanding Natural Beauty High Weald	2,065	414	(1,651)
Bikeability Grant for Local Highway Authorities	217	217	0
National Trail grant	45	48	3
	<b>17,460</b>	<b>14,734</b>	<b>(2,726)</b>
<b>Business Services</b>			
PFI Grant - Peacehaven Schools	1,759	586	(1,173)
	<b>1,759</b>	<b>586</b>	<b>(1,173)</b>
<b>Centrally Held items</b>			
Inshore Fisheries Conservation Authorities Grant	58	58	0
MHCLG New Burdens grant	12	12	0
	<b>70</b>	<b>70</b>	<b>0</b>
<b>Total Direct Impact</b>	<b>89,547</b>	<b>60,183</b>	<b>(29,364)</b>

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

	Rebased Budget 2025/26 £'000	Estimate 2026/27 £'000
<b>Children's Services</b>		
Dedicated Schools Grant	300,222	299,416
Pupil Premium Grant	9,485	9,485
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
	<b>323,656</b>	<b>322,850</b>

## Communities Economy and Transport

Community Learning	202	202
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<b>Total Indirect Impact</b>	<b>323,858</b>	<b>323,052</b>
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## Grant Funding Summary

<b>Government Specific and Special Grants</b>		
Total Direct Impact	89,547	60,183
Total Indirect Impact	323,858	323,052
<b>Total</b>	<b>413,405</b>	<b>383,235</b>

<b>Summary by department</b>		
Adult Social Care/Public Health	58,776	37,055
Children's Services	335,138	330,588
Communities Economy and Transport	17,662	14,936
Governance Services	0	0
Business Services	1,759	586
	<b>413,335</b>	<b>383,165</b>
Corporate items	70	70
<b>Total</b>	<b>413,405</b>	<b>383,235</b>

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

\* From 2026/27 grant rolled into Revenue Support Grant (RSG) and/or Core Spending Power (CSP)

# Revenue Budget Summary 2026/27

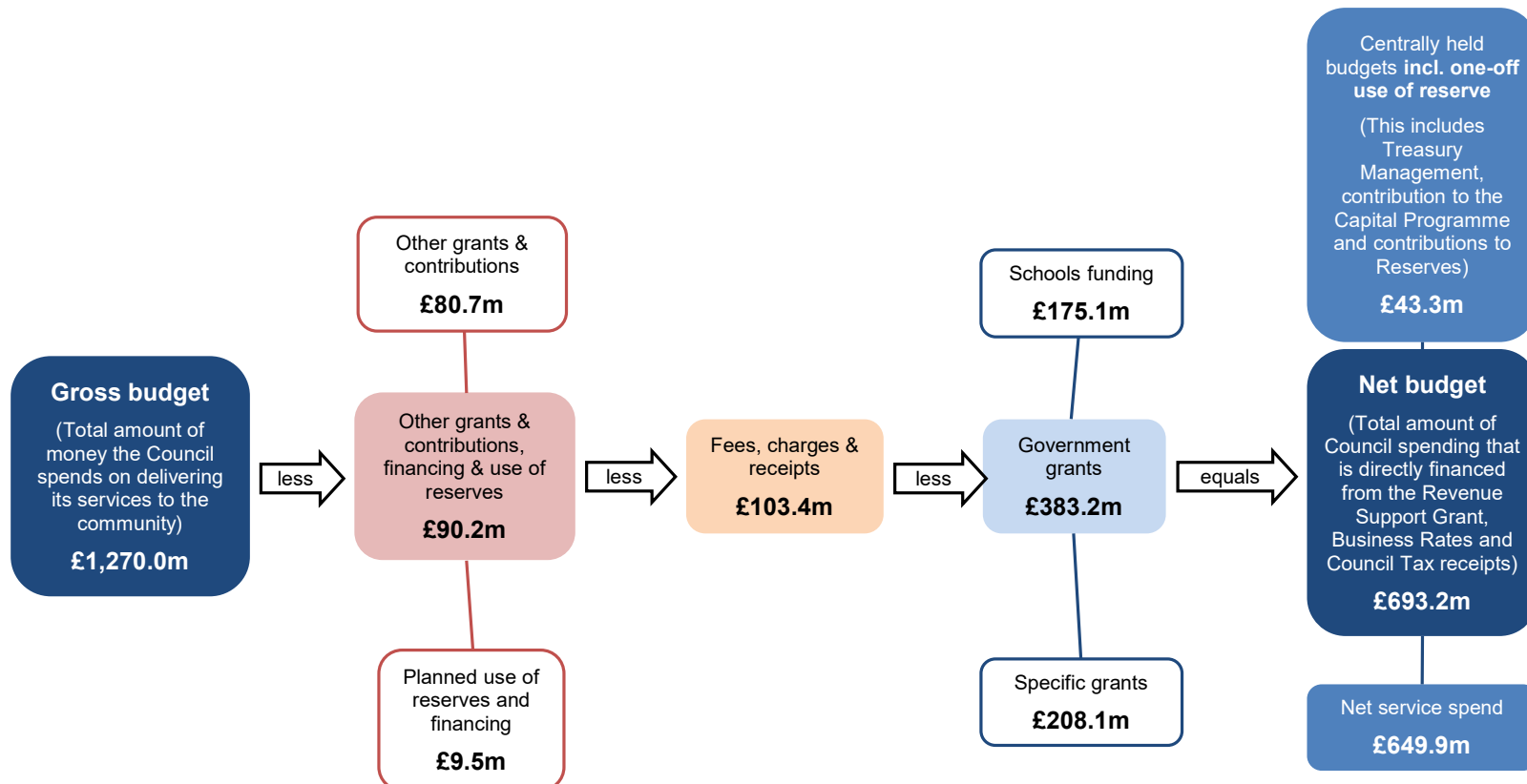
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ESCC Budget	2025/26 Approved Budget £000	2026/27 Budget £000	Change £000	%
<b>Gross Expenditure</b>	<b>1,138,234</b>	<b>1,269,952</b>	<b>131,718</b>	<b>11.57%</b>
Less:				
Fees, Charges & Receipts	(90,304)	(103,390)	(13,086)	
Specific Government Grants	(382,742)	(383,235)	(493)	
Financing and Planned use of reserves	(16,942)	(9,408)	7,534	
Other grants and contributions	(68,631)	(80,686)	(12,055)	
<b>Net Expenditure</b>	<b>579,615</b>	<b>693,233</b>	<b>113,618</b>	<b>19.60%</b>
Made up of:-				
Net Service Expenditure	<b>548,095</b>	<b>649,880</b>	<b>101,785</b>	<b>18.57%</b>
Treasury Management	14,780	17,442		
General Contingency	5,650	6,700		
Contingency for Potential Pay, Recruitment and Retention	12,353	7,290		
Orbis Review		1,700		
Inflation Risk Provision	6,242	5,144		
Pensions	4,874	4,874		
Apprenticeship Levy	600	600		
Movement in Reserves	(1,107)	0		
Levies and Grants	1,021	1,047		
Transfer PH savings grant to CHB	(1,444)	(1,444)		
One-off use of Waste and Insurance Reserves	(11,449)			
<b>Net corporate expenditure</b>	<b>31,520</b>	<b>43,353</b>	<b>11,833</b>	<b>37.54%</b>
<b>Net Budget</b>	<b>579,615</b>	<b>693,233</b>	<b>113,618</b>	<b>19.60%</b>

# Revenue Budget Summary 2026/27

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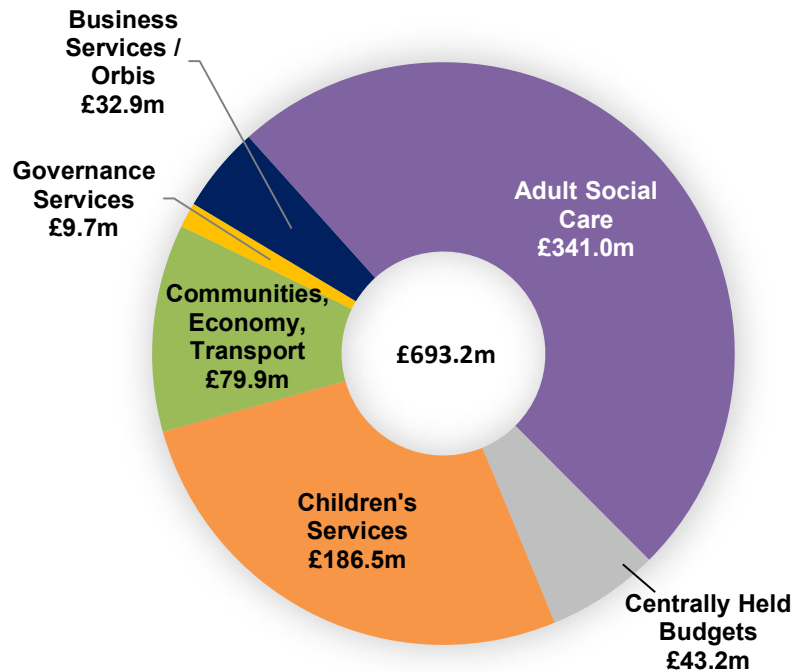
ESCC Budget	2025/26 Approved Budget £000	2026/27 Budget £000	Change £000	%
Funded by:-				
Business Rates	(102,987)	(87,614)		
Revenue Support Grant	(4,452)	(94,314)		
Social Care Grants	(70,952)			
Children's Social Care Prevention Grant	(1,485)			
New Homes Bonus	(517)			
Local Authority Better Care Grant		(26,865)		
Children, Families and Youth Grant		(6,656)		
Homelessness, Rough Sleeping and Domestic Abuse Grant		(1,389)		
Collection Fund Adjustment	123	(3,942)		
Collection Fund Council Tax (Surplus)/Deficit	(4,870)	3,942		
Exceptional Financial Support		(55,631)		
<b>Funding Other Than Council Tax</b>	<b>(185,140)</b>	<b>(272,469)</b>	<b>(87,329)</b>	<b>47.17%</b>
<b>Council Tax Requirement</b>	<b>394,475</b>	<b>420,764</b>		
Taxbase: Number of "Band D" equivalent dwellings	211,282.4	214,643.8		
<b>Band D Council Tax</b>	<b>£1,867.05</b>	<b>£1,960.29</b>	<b>£93.24</b>	<b>4.99%</b>



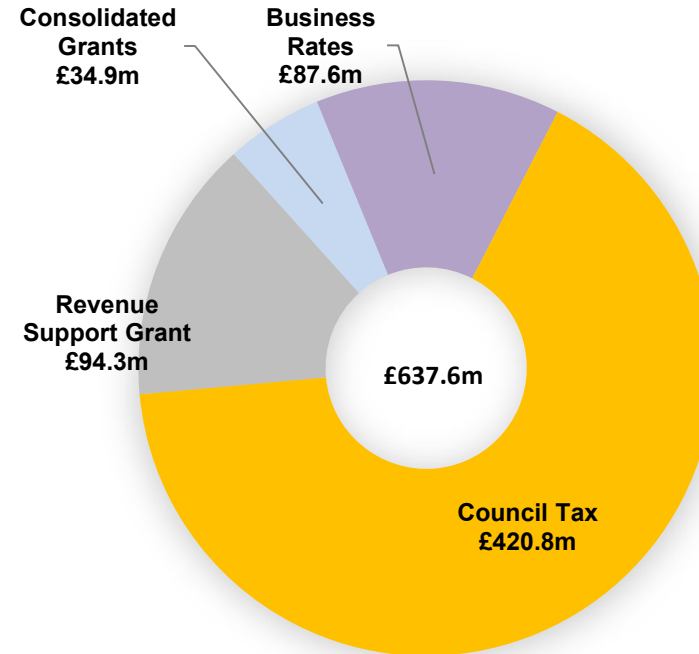
## Revenue Budget Summary 2026/27 - net revenue budget

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### How will we spend your money (net)



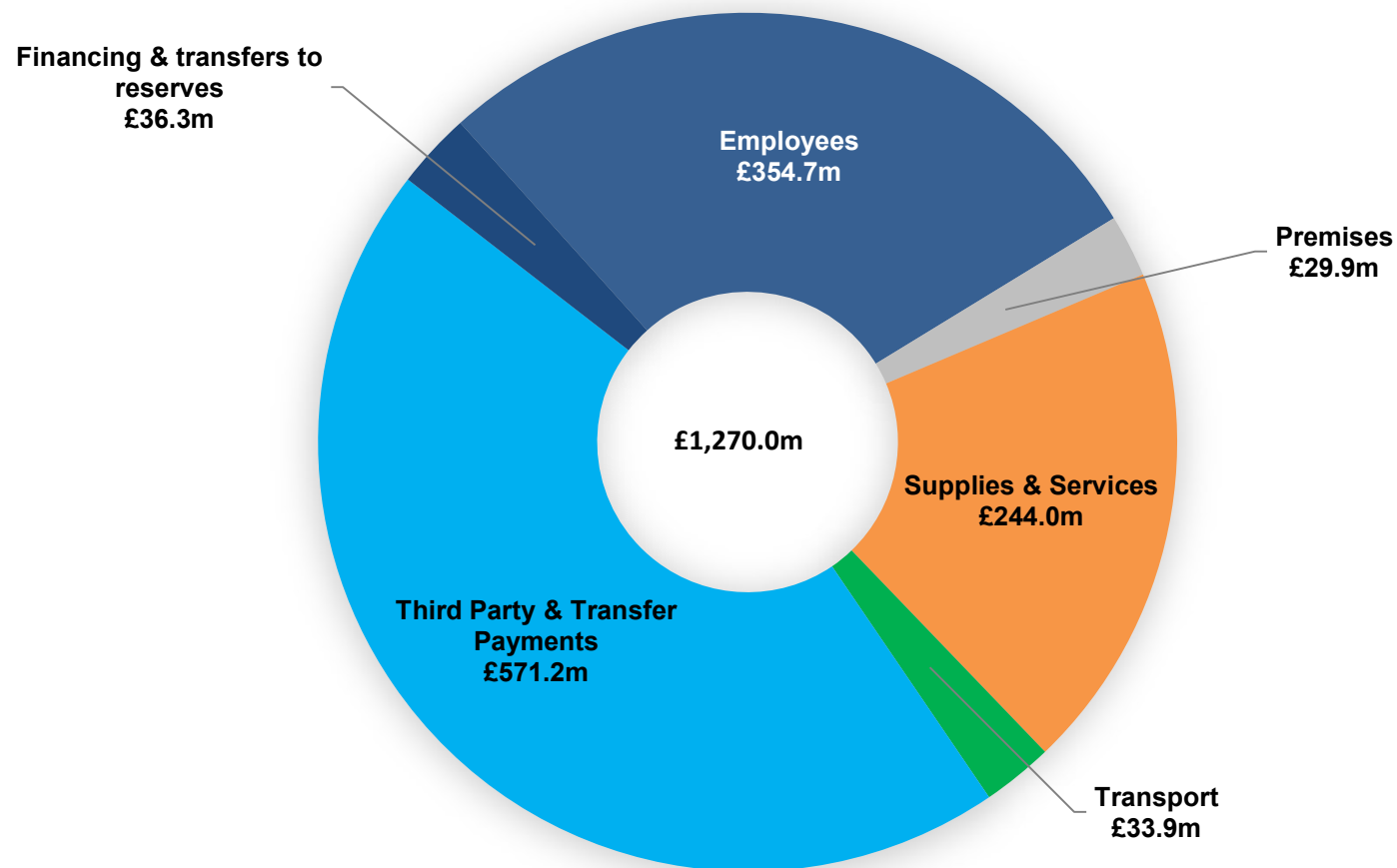
### Where the money comes from (net)



NB: the difference between spend and funding is £55.6m, which represents the forecast deficit for 2026/27 that will (subject to approval) be funded by Exceptional Financial Sup

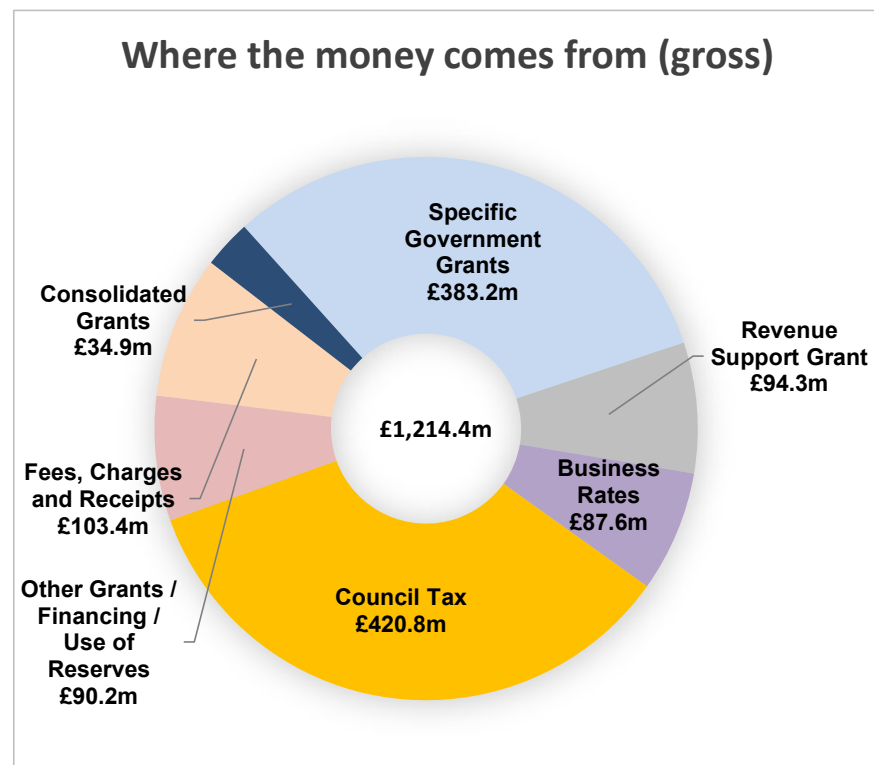
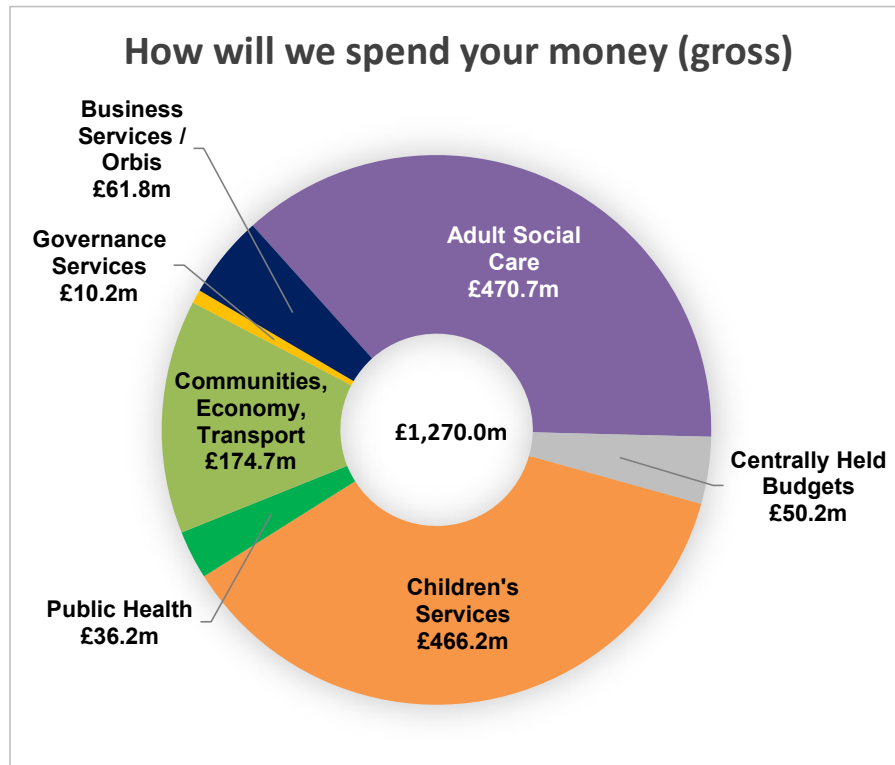
## Revenue Budget Summary 2026/27 - subjective analysis

**DRAFT**



## Revenue Budget Summary 2026/27 - gross revenue budget

**DRAFT**



NB: the difference between spend and funding is £55.6m, which represents the forecast deficit for 2026/27 that will (subject to approval) be funded by Exceptional Financial Support.

# Revenue Budget Summary 2026/27 - budget changes 2025/26 to 2026/27

**DRAFT**

	2025/26 Rebased Net Budget	Additions	Reductions	2026/27 Net Budget	Change	
	£'000	£'000	£'000	£'000	£'000	%
Adult Social Care	286,157	58,818	(3,995)	340,980	54,823	19.16%
Public Health	-	-	-	-	-	0.00%
Business Services / Orbis	32,160	1,942	(1,230)	32,872	712	2.21%
Children's Services (inc. schools)	160,474	26,602	(610)	186,466	25,992	16.20%
Communities, Economy & Transport	76,835	4,911	(1,834)	79,912	3,077	4.00%
Governance Services	9,502	490	(342)	9,650	148	1.56%
<b>Total Departments</b>	<b>565,128</b>	<b>92,763</b>	<b>(8,011)</b>	<b>649,880</b>	<b>84,752</b>	<b>15.00%</b>
Centrally held budgets	25,938	18,561	(1,146)	43,353	17,415	67.14%
One-off Use of Reserve	(11,449)	11,449	-	-	11,449	-100.00%
<b>Total</b>	<b>579,617</b>	<b>122,773</b>	<b>(9,157)</b>	<b>693,233</b>	<b>113,616</b>	<b>19.60%</b>



# Revenue Budget Summary 2026/27 - subjective analysis

**DRAFT**

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	70,231	851	649	8,922	388,678	1,389	470,720	(59)	(68,365)	(61,788)	-	(130,212)	472	340,980
Public Health	3,374	-	13	118	28,893	3,761	36,159	(36,996)	(231)	-	(289)	(37,516)	1,357	-
Business Services / Orbis	24,666	13,271	132	20,195	3,557	1	61,822	(1,032)	(6,125)	(10,488)	(2,247)	(19,892)	(9,058)	32,872
Children's Services	215,145	10,736	1,887	89,965	148,187	280	466,200	(330,089)	17,707	(6,937)	(15)	(319,334)	39,600	186,466
Communities Economy & Transport	20,270	4,627	31,136	111,506	447	6,729	174,715	(14,936)	(23,543)	(23,850)	(104)	(62,433)	(32,370)	79,912
Governance Services	7,095	435	43	2,223	417	-	10,213	(53)	(129)	(327)	(53)	(562)	(1)	9,650
<b>Services</b>	<b>340,781</b>	<b>29,920</b>	<b>33,860</b>	<b>232,929</b>	<b>570,179</b>	<b>12,160</b>	<b>1,219,829</b>	<b>(383,165)</b>	<b>(80,686)</b>	<b>(103,390)</b>	<b>(2,708)</b>	<b>(569,949)</b>	<b>-</b>	<b>649,880</b>
Centrally held budgets	13,964	-	-	11,010	1,007	12,693	38,674	(70)	-	-	(6,700)	(6,770)	-	31,904
Reverse prior year use of reserves						11,449	11,449					-	-	11,449
<b>Total</b>	<b>354,745</b>	<b>29,920</b>	<b>33,860</b>	<b>243,939</b>	<b>571,186</b>	<b>36,302</b>	<b>1,269,952</b>	<b>(383,235)</b>	<b>(80,686)</b>	<b>(103,390)</b>	<b>(9,408)</b>	<b>(576,719)</b>	<b>-</b>	<b>693,233</b>

# Revenue Budgets - Adult Social Care

**DRAFT**

2025/26		2026/27													
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
Independent Sector - Physical, Sensory and Memory & Cognition Support															
79,319	Residential & Nursing	-	-	-	-	129,686	-	129,686	-	-	(33,369)	-	(33,369)	-	96,317
13,848	Supported & Other Accommodation	-	-	-	-	13,892	-	13,892	-	-	-	-	-	-	13,892
40,447	Home Care	-	-	-	-	40,447	-	40,447	-	-	-	-	-	-	40,447
1,658	Day Care	-	-	-	-	1,658	-	1,658	-	-	-	-	-	-	1,658
21,781	Direct Payments	-	-	-	-	21,781	-	21,781	-	-	-	-	-	-	21,781
(49,751)	Other Services	-	-	-	422	2,909	-	3,331	-	(20,302)	-	-	(20,302)	159	(16,812)
(16,899)	Fairer Charging *	-	-	-	-	-	-	-	-	-	(21,101)	-	(21,101)	-	(21,101)
-	Meals in the Community	-	-	-	-	-	-	-	-	-	-	-	-	-	-
90,403	Subtotal	-	-	-	422	210,373	-	210,795	-	(20,302)	(54,470)	-	(74,772)	159	136,182
Independent Sector - Learning Disability Support															
54,994	Residential & Nursing	-	-	-	-	64,587	-	64,587	-	-	(3,536)	-	(3,536)	-	61,051
32,820	Supported & Other Accommodation	-	-	-	-	32,386	-	32,386	-	-	-	-	-	-	32,386
6,638	Home Care	-	-	-	-	6,638	-	6,638	-	-	-	-	-	-	6,638
3,282	Day Care	-	-	-	-	3,282	-	3,282	-	-	-	-	-	-	3,282
8,723	Direct Payments	-	-	-	-	8,723	-	8,723	-	-	-	-	-	-	8,723
(12,261)	Other Services	770	-	1	57	1,480	-	2,308	-	(9,483)	-	-	(9,483)	-	(7,175)
(2,262)	Fairer Charging *	-	-	-	-	-	-	-	-	-	(624)	-	(624)	-	(624)
91,934	Subtotal	770	-	1	57	117,096	-	117,924	-	(9,483)	(4,160)	-	(13,643)	-	104,281
Independent Sector - Mental Health Support															
22,241	Residential & Nursing	-	-	-	-	22,488	-	22,488	-	-	(511)	-	(511)	-	21,977
16,593	Supported & Other Accommodation	-	-	-	-	16,593	-	16,593	-	-	-	-	-	-	16,593
2,624	Home Care	-	-	-	-	2,624	-	2,624	-	-	-	-	-	-	2,624
119	Day Care	-	-	-	-	119	-	119	-	-	-	-	-	-	119
3,154	Direct Payments	-	-	-	-	3,154	-	3,154	-	-	-	-	-	-	3,154
(17,720)	Other Services	-	-	-	-	343	-	343	-	(18,930)	-	-	(18,930)	-	(18,587)
(996)	Fairer Charging *	-	-	-	-	-	-	-	-	-	(675)	-	(675)	-	(675)
26,015	Subtotal	-	-	-	-	45,321	-	45,321	-	(18,930)	(1,186)	-	(20,116)	-	25,205
Adult Operations															
33,224	Assessment & Care Management	32,813	156	156	666	818	-	34,609	(54)	(2,714)	(145)	-	(2,913)	153	31,849
12,201	Directly Provided Services - Older People	13,835	216	325	610	1,768	-	16,754	-	(4,846)	(346)	-	(5,192)	150	11,712
8,908	Directly Provided Services - Learning Disability	8,914	240	67	101	-	-	9,322	-	(12)	(530)	-	(542)	342	9,122
54,333	Subtotal	55,562	612	548	1,377	2,586	-	60,685	(54)	(7,572)	(1,021)	-	(8,647)	645	52,683

# Revenue Budgets - Adult Social Care

**DRAFT**

2025/26		2026/27													
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															
6,547	Commissioners, Comissioned Services and Supply Managemen	5,550	237	17	323	4,109	-	10,236	-	(4,129)	-	-	(4,129)	-	6,107
4,252	Supporting People	-	2	-	-	2,007	-	2,009	-	-	-	-	-	-	2,009
4,430	Equipment & Assistive Technology	303	-	-	5,044	3,562	-	8,909	-	(3,637)	(850)	-	(4,487)	-	4,422
694	Carers	1,383	-	50	12	2,172	-	3,617	-	(2,923)	-	-	(2,923)	-	694
15,923	Subtotal	7,236	239	67	5,379	11,850	-	24,771	-	(10,689)	(850)	-	(11,539)	-	13,232
5,074	Planning, Performance and Engagement	5,562	-	15	789	-	-	6,366	(5)	(719)	(101)	-	(825)	-	5,541
1,323	Service Strategy (including Director & support)	473	-	1	888	77	-	1,439	-	(160)	-	-	(160)	-	1,279
1,152	Safer Communities	628	-	17	10	1,375	1,389	3,419	-	(510)	-	-	(510)	(332)	2,577
286,157	Total	70,231	851	649	8,922	388,678	1,389	470,720	(59)	(68,365)	(61,788)	-	(130,212)	472	340,980

\* 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
<b>Rebased Net Budget 2025/26</b>	<b>286,157</b>
Growth / Pressures	18,854
Inflation	13,068
Savings	(3,979)
Tfrs between depts	(16)
Other	26,896
<b>Departmental Estimate 2026/27</b>	<b>340,980</b>

Revenue Budgets - Public Health

DRAFT

2025/26		2026/27													
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
11,833	Mental Health and Best Start	-	-	-	-	11,838	-	11,838	-	-	-	-	-	-	11,838
10,102	Risky Behaviours and Threats to Health	43	-	-	15	13,331	-	13,389	(3,735)	(168)	-	-	(3,903)	472	9,958
2,994	Health Systems	-	-	-	69	2,811	-	2,880	-	-	-	-	-	-	2,880
774	Communities	-	-	-	-	844	-	844	-	-	-	-	-	-	844
(25,703)	Central Support	3,331	-	13	34	69	3,761	7,208	(33,261)	(63)	-	(289)	(33,613)	885	(25,520)
- Total		3,374	-	13	118	28,893	3,761	36,159	(36,996)	(231)	-	(289)	(37,516)	1,357	-

Main changes between years	£'000
Rebased Net Budget 2025/26	-
Growth / Pressures	-
Inflation	-
Savings	-
Tfrs between depts	-
Other	-
Departmental Estimate 2026/27	-

# Revenue Budgets - Business Services / Orbis

**DRAFT**

2025/26 Rebased Net Budget	2026/27													
	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
6,363 Finance	10,424	618	52	4,929	17	-	16,040	(241)	(3,527)	(597)	(2,188)	(6,553)	(2,055)	7,432
9,894 IT & Digital	7,490	126	38	5,782	-	-	13,436	(121)	(749)	(1,461)	(58)	(2,389)	(1,630)	9,417
2,559 HR & Organisational Development	3,052	-	2	410	-	1	3,465	(61)	-	(602)	(1)	(664)	(371)	2,430
- Procurement	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9,398 Property	3,700	12,527	40	5,284	3,540	-	25,091	(609)	(1,849)	(7,828)	-	(10,286)	(5,002)	9,803
3,946 Contribution to Orbis Partnership	-	-	-	3,790	-	-	3,790	-	-	-	-	-	-	3,790
<b>32,160 Total</b>	<b>24,666</b>	<b>13,271</b>	<b>132</b>	<b>20,195</b>	<b>3,557</b>	<b>1</b>	<b>61,822</b>	<b>(1,032)</b>	<b>(6,125)</b>	<b>(10,488)</b>	<b>(2,247)</b>	<b>(19,892)</b>	<b>(9,058)</b>	<b>32,872</b>

Main changes between years	£000
<b>Rebased Net Budget 2025/26</b>	<b>32,160</b>
Growth / Pressures	523
Inflation	309
Savings	(355)
Tfrs between depts	1,110
Other	(875)
<b>Departmental Estimate 2026/27</b>	<b>32,872</b>

# Revenue Budgets - Children's Services

**DRAFT**

2025/26		2026/27													
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
Early Help & Social Care															
5,803	Early Help Keywork and Children's Centres	6,198	277	147	206	19	-	6,847	(2,092)	(297)	(26)	-	(2,415)	40	4,472
24,375	Locality Social Work & Family Assessment	16,955	-	288	488	7,937	-	25,668	-	(437)	-	-	(437)	(20)	25,211
8,295	Looked After Children	7,265	87	583	1,134	1,950	-	11,019	(1,421)	-	-	-	(1,421)	203	9,801
404	Other Children & Families	984	-	1	4	-	-	989	-	-	-	-	-	-	989
625	Separated Children	-	-	-	-	2,920	-	2,920	(2,920)	-	-	-	(2,920)	-	-
4,513	Specialist Services	5,502	71	113	239	2,562	-	8,487	(598)	(810)	-	-	(1,408)	(599)	6,480
44,015	Subtotal	36,904	435	1,132	2,071	15,388	-	55,930	(7,031)	(1,544)	(26)	-	(8,601)	(376)	46,953
Education															
2,723	Inclusion & Partnerships	4,922	-	72	1,034	-	-	6,028	(3,431)	-	(426)	-	(3,857)	492	2,663
3,351	Participation & Planning	5,538	-	46	65,643	1,857	-	73,084	(69,167)	(2,025)	(160)	-	(71,352)	1,655	3,387
4,418	SEND & Safeguarding	19,311	57	223	3,170	56,475	-	79,236	(71,387)	(2,068)	(1,006)	-	(74,461)	(79)	4,696
10,492	Subtotal	29,771	57	341	69,847	58,332	-	158,348	(143,985)	(4,093)	(1,592)	-	(149,670)	2,068	10,746
Commissioning & Transformation															
865	Commissioned Services	-	-	-	29	393	-	422	-	(30)	-	-	(30)	206	598
2,865	Localities Placements	-	-	-	-	3,769	-	3,769	(800)	-	-	-	(800)	-	2,969
64,831	Looked After Children Placements	16,061	413	168	642	68,299	280	85,863	(110)	(244)	(4,475)	-	(4,829)	105	81,139
653	Social Work & Education	829	-	5	-	-	-	834	-	(129)	(81)	-	(210)	-	624
1,290	Transformation	1,217	-	5	4	90	-	1,316	-	-	-	-	-	-	1,316
70,504	Subtotal	18,107	413	178	675	72,551	280	92,204	(910)	(403)	(4,556)	-	(5,869)	311	86,646
1,476	Adoption South East	1,570	-	37	255	-	-	1,862	-	(228)	-	-	(228)	-	1,634
-	Schools	117,999	9,796	153	14,028	1,911	-	143,887	(175,083)	24,756	-	-	(150,327)	6,440	-
Management & Support															
614	Central Resources	1,950	-	5	253	-	-	2,208	(1,191)	-	-	(15)	(1,206)	(410)	592
5,200	Communications, Planning & Performance	8,626	35	41	2,749	5	-	11,456	(1,889)	(781)	(763)	-	(3,433)	(125)	7,898
28,173	Home to School Transport	218	-	-	87	-	-	305	-	-	-	-	-	31,692	31,997
33,987	Subtotal	10,794	35	46	3,089	5	-	13,969	(3,080)	(781)	(763)	(15)	(4,639)	31,157	40,487
160,474	Total	215,145	10,736	1,887	89,965	148,187	280	466,200	(330,089)	17,707	(6,937)	(15)	(319,334)	39,600	186,466

Main changes between years		£'000
<b>Rebased Net Budget 2025/26</b>		<b>160,474</b>
Growth / Pressures		23,349
Inflation		2,819
Savings		(596)
Tfrs between depts		(14)
Other		434
<b>Departmental Estimate 2026/27</b>		<b>186,466</b>

# Revenue Budgets - Communities, Economy & Transport

**DRAFT**

2025/26 Rebased Net Budget	2026/27													
	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
<b>Community Services</b>														
705 Archives	444	656	-	730	-	-	1,830	-	(1,078)	(166)	-	(1,244)	32	618
972 Road Safety	1,047	9	30	197	-	-	1,283	(217)	(96)	(89)	-	(402)	4	885
991 Trading Standards	946	-	9	91	-	-	1,046	-	-	(42)	(44)	(86)	2	962
125 Travellers Sites	235	110	4	14	-	-	363	-	(111)	(139)	-	(250)	6	119
284 Emergency Planning	381	-	3	90	-	-	474	-	(202)	-	-	(202)	-	272
<b>3,077 Subtotal</b>	<b>3,053</b>	<b>775</b>	<b>46</b>	<b>1,122</b>	<b>-</b>	<b>-</b>	<b>4,996</b>	<b>(217)</b>	<b>(1,487)</b>	<b>(436)</b>	<b>(44)</b>	<b>(2,184)</b>	<b>44</b>	<b>2,856</b>
<b>Customer, Library &amp; Registration Services</b>														
4,367 Libraries	3,109	806	32	951	-	-	4,898	(202)	(120)	(248)	-	(570)	(57)	4,271
369 Records	163	198	-	18	-	-	379	-	-	(17)	-	(17)	3	365
401 Customer Care	387	-	-	1	-	-	388	-	-	-	-	-	-	388
(142) Registration	1,519	48	19	67	-	-	1,653	-	(5)	(1,952)	-	(1,957)	14	(290)
<b>4,995 Subtotal</b>	<b>5,178</b>	<b>1,052</b>	<b>51</b>	<b>1,037</b>	<b>-</b>	<b>-</b>	<b>7,318</b>	<b>(202)</b>	<b>(125)</b>	<b>(2,217)</b>	<b>-</b>	<b>(2,544)</b>	<b>(40)</b>	<b>4,734</b>
<b>Transport &amp; Operational Services</b>														
8,060 Passenger Services	306	-	-	17,638	-	-	17,944	(5,516)	(401)	(78)	-	(5,995)	(2,320)	9,629
2 Home to School and ASC Transport	128	-	30,290	1,521	-	-	31,939	(4)	(81)	(75)	-	(160)	(31,778)	1
(265) Parking	851	-	1	3,921	-	-	4,773	-	(298)	(7,526)	-	(7,824)	2,786	(265)
35,590 Waste Disposal	449	504	7	62,198	274	4,506	67,938	(7,502)	(17,616)	(5,184)	-	(30,302)	2	37,638
837 Rights of Way/Countryside Management	873	48	24	167	3	-	1,115	(48)	(80)	(195)	-	(323)	10	802
793 Other Transport & Operational Services	1,188	50	671	162	-	35	2,106	-	-	(160)	-	(160)	(1,027)	919
<b>45,017 Subtotal</b>	<b>3,795</b>	<b>602</b>	<b>30,993</b>	<b>85,607</b>	<b>277</b>	<b>4,541</b>	<b>125,815</b>	<b>(13,070)</b>	<b>(18,476)</b>	<b>(13,218)</b>	<b>-</b>	<b>(44,764)</b>	<b>(32,327)</b>	<b>48,724</b>
<b>Highways</b>														
1,258 Contract Management	1,181	6	11	1,337	-	709	3,244	-	-	(1,944)	-	(1,944)	21	1,321
15,252 Contract Costs (fixed and reactive)	-	2,094	-	18,684	-	-	20,778	-	(250)	(4,330)	-	(4,580)	-	16,198
651 Non Contract Works	-	1	-	428	135	-	564	-	(30)	(7)	-	(37)	-	527
<b>17,161 Subtotal</b>	<b>1,181</b>	<b>2,101</b>	<b>11</b>	<b>20,449</b>	<b>135</b>	<b>709</b>	<b>24,586</b>	<b>-</b>	<b>(280)</b>	<b>(6,281)</b>	<b>-</b>	<b>(6,561)</b>	<b>21</b>	<b>18,046</b>

# Revenue Budgets - Communities, Economy & Transport

**DRAFT**

2025/26		2026/27													
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															
434	Environment	438	70	2	429	4	-	943	-	(271)	(356)	-	(627)	3	319
1,033	Planning	1,850	-	15	331	-	-	2,196	-	(20)	(1,292)	(60)	(1,372)	25	849
5	High Weald	730	27	4	351	-	-	1,112	(414)	(734)	-	-	(1,148)	36	-
1,472	Subtotal	3,018	97	21	1,111	4	-	4,251	(414)	(1,025)	(1,648)	(60)	(3,147)	64	1,168
1,991	Economic Development Skills and Growth	1,365	-	8	532	-	-	1,905	-	(358)	(50)	-	(408)	(98)	1,399
3,122	Management & Support	2,680	-	6	1,648	31	1,479	5,844	(1,033)	(1,792)	-	-	(2,825)	(34)	2,985
76,835	Total	20,270	4,627	31,136	111,506	447	6,729	174,715	(14,936)	(23,543)	(23,850)	(104)	(62,433)	(32,370)	79,912

Main changes between years	£'000
<b>Rebased Net Budget 2025/26</b>	<b>76,835</b>
Growth / Pressures	1,647
Inflation	3,264
Savings	(1,257)
Tfrs between depts	(11)
Other	(566)
<b>Departmental Estimate 2026/27</b>	<b>79,912</b>



# Revenue Budgets - Governance Services

**DRAFT**

2025/26		2026/27													
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
2,839	Corporate Governance	1,667	2	19	1,207	417	-	3,312	-	(79)	(45)	-	(124)	1	3,189
Corporate Support															
1,269	Communications	1,252	-	1	-	-	-	1,253	(53)	(50)	(1)	-	(104)	(2)	1,147
2,433	Legal	2,523	-	10	107	-	-	2,640	-	-	(281)	-	(281)	-	2,359
3,702	Subtotal	3,775	-	11	107	-	-	3,893	(53)	(50)	(282)	-	(385)	(2)	3,506
2,038	Coroners	1,026	433	10	583	-	-	2,052	-	-	-	-	-	-	2,052
923	Senior Management & Organisational Development	627	-	3	326	-	-	956	-	-	-	(53)	(53)	-	903
9,502	Total	7,095	435	43	2,223	417	-	10,213	(53)	(129)	(327)	(53)	(562)	(1)	9,650

Main changes between years	
	£'000
<b>Rebased Net Budget 2025/26</b>	<b>9,502</b>
Growth / Pressures	462
Inflation	28
Savings	(143)
Tfrs between depts	(1)
Other	(198)
<b>Departmental Estimate 2026/27</b>	<b>9,650</b>

## Introduction

The planned capital programme supports the Council's Capital Strategy to 2045/46. It comprises targeted basic need investment that supports services in the delivery of priority outcomes and is supported by a planned programme to 2035/36. 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.

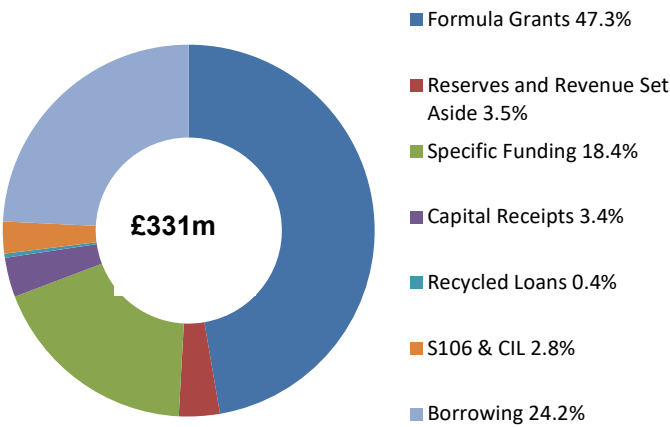
The proposed programme includes:

- 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

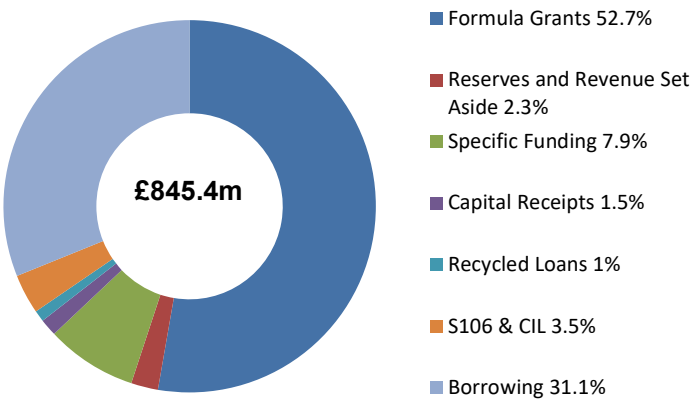
An estimated 53% (£445.7m) will be funded from Government grants, with 11% (£96.1m) funded from scheme-specific income, requiring the remaining 36% (£303.6m) funded locally through borrowing, capital receipts, recycled loans and use of reserves set aside for a specific purpose.

## Total 10 year Programme of £845.4m comprising:

### MTFP Programme to 2028/29



### Programme 2025/26 to 2035/36



## Capital programme - current programme and resources

Capital Programme	2025/26	2026/27	2027/28	2028/29	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36	Remaining
	Current Yr	MTFP Period			Programme								Budget
					Total								Total
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Adult Social Care	1,868	183			2,051								2,051
Business Services	35,790	37,267	15,221	13,373	101,651	21,776	20,641	41,535	39,010	39,781	22,208	17,154	303,756
Children's Services	2,789	2,451	1,924		7,164								7,164
Communities, Economy & Transport	58,310	82,265	48,757	44,433	233,765	49,592	41,007	40,285	44,474	40,465	41,960	40,858	532,406
Gross Expenditure by Department	98,757	122,166	65,902	57,806	344,631	71,368	61,648	81,820	83,484	80,246	64,168	58,012	845,377
Corporate Slippage Risk Factor - Expenditure	(2,176)	(20,633)	6,536	2,684	(13,589)	1,941	1,941	1,941	1,942	1,942	1,941	1,941	0
Revised Gross Expenditure	96,581	101,533	72,438	60,490	331,042	73,309	63,589	83,761	85,426	82,188	66,109	59,953	845,377
Corporate Slippage Risk Factor - Income	1,129	10,706	(3,391)	(1,392)	7,052	(1,007)	(1,007)	(1,007)	(1,008)	(1,008)	(1,007)	(1,008)	0
Section 106 and CIL	(5,124)	(3,812)	(602)	(25)	(9,563)	(1,097)	(927)	(25)					(11,612)
Grants from non-departmental public bodies													
Other Specific Funding	(24,683)	(33,025)	(8,641)	(553)	(66,902)								(66,902)
Net Expenditure	67,903	75,402	59,804	58,520	261,629	71,205	61,655	82,729	84,418	81,180	65,102	58,945	766,863

Current Funding Assumptions	2025/26	2026/27	2027/28	2028/29	2025-30	2031-35	Total
		MTFP Period			Programme	Programme	Resource
					Total	Total	
	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Capital Receipts	1,288	4,449	2,102	3,461	11,300	1,293	12,593
Formula Grants	30,714	38,059	40,881	46,930	156,584	289,119	445,703
Section 106 and CIL Target	671				671	16,930	17,601
Recycled Loans	274	300	300	300	1,174	7,040	8,214
Reserves and revenue set aside	5,680	2,586	1,409	2,056	11,731	8,099	19,830
Borrowing	29,276	30,008	15,112	5,773	80,169	182,753	262,922
	67,903	75,402	59,804	58,520	261,629	505,234	766,863

Adult Social Care	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36	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	1,868	43										1,911
Gross Expenditure	1,868	183	0	0	0	0	0	0	0	0	0	2,051
S106 & CIL												
Grants from non-departmental public bodies												
Other Specific Funding	(1,868)	(183)										(2,051)
Net Expenditure	0	0	0	0	0	0	0	0	0	0	0	0

Business Services	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36	Budget Total
	MTFP Period											
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
<b>Target led basic need:</b>												
Schools Basic Need (delivered on behalf of CSD)	664	400	400	400	4,617	4,092	23,765	23,241	23,503	3,725	787	85,594
Special Educational Needs (delivered on behalf of CSD)	2,659	4,078	1,000	500	500	500	500	500	500	500	500	11,737
Special Educational Needs – Additional Places (delivered on behalf of CSD)	6,621	9,181	250									16,052
Capital Building Improvements (Schools)	4,800	7,121	5,012	5,012	5,012	5,012	5,012	5,012	5,012	5,012	5,012	57,029
Capital Building Improvements (Corporate)	4,400	4,250	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	44,650
IT & Digital Strategy Implementation	4,144	4,099	2,102	3,461	7,647	7,037	8,258	6,257	6,766	8,971	6,855	65,597
IT & Digital Strategy implementation - Oracle Implementation	7,710	8,037	2,457									18,204
<b>Specific Projects:</b>												
Disability Children's Homes (delivered on behalf of CSD)	14											14
Westfield Lane (delivered on behalf of CSD)	17											17
Youth Investment Fund (delivered on behalf of CSD)	1,745											1,745
Hollington Youth Centre (delivered on behalf of CSD)	2,992	101										3,093
IT & Digital Strategy implementation (utilising automation)	24											24
<b>Gross Expenditure</b>	<b>35,790</b>	<b>37,267</b>	<b>15,221</b>	<b>13,373</b>	<b>21,776</b>	<b>20,641</b>	<b>41,535</b>	<b>39,010</b>	<b>39,781</b>	<b>22,208</b>	<b>17,154</b>	<b>303,756</b>
S106 & CIL		(1,169)			(1,072)	(902)						(3,143)
Grants from non-departmental public bodies												
Other Specific Funding	(4,737)	(101)										(4,838)
<b>Net Expenditure</b>	<b>31,053</b>	<b>35,997</b>	<b>15,221</b>	<b>13,373</b>	<b>20,704</b>	<b>19,739</b>	<b>41,535</b>	<b>39,010</b>	<b>39,781</b>	<b>22,208</b>	<b>17,154</b>	<b>295,775</b>

Children's Services	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36	Budget Total
	MTFP Period											
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
<b>Target led basic need:</b>												
Schools Delegated Capital	1,150	1,150	1,150									3,450
<b>Specific Projects:</b>												
House Adaptations for Disabled Children's Carers Homes	430	109										539
Hastings and Rother Skills Capital	93											93
Youth Service Mobile Resource Bus	53											53
Children's Services Essential System Developments	1,063	1,192	774									3,029
<b>Gross Expenditure</b>	<b>2,789</b>	<b>2,451</b>	<b>1,924</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,164</b>
S106 & CIL												
Grants from non-departmental public bodies												
Other Specific Funding	(1,726)	(1,259)	(1,150)									(4,135)
<b>Net Expenditure</b>	<b>1,063</b>	<b>1,192</b>	<b>774</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,029</b>

Communities, Economy & Transport	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36	Budget Total
	MTFP Period											
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
<b>Target led basic need:</b>												
Highways Structural Maintenance	18,375	20,948	25,094	28,531	32,452	32,452	32,452	32,452	32,452	32,452	32,452	320,112
Bridge Assessment Strengthening	3,480	7,758	1,830	1,885	1,942	2,000	2,060	2,122	2,186	2,252	2,320	29,835
Rights of Way Surface Repairs and Bridge Replacement Programme	810	662	702	744	789	836	886	939	995	1,055	1,118	9,536
Street Lighting and Traffic Signals (life expired)	2,396	2,450	3,565	1,095	1,135	1,192	1,250	1,310	1,372	1,436	1,508	18,709
<b>Specific Projects:</b>												
Broadband	338	500	500	500								1,838
Climate Emergency Works	242											242
Flood & Coastal Resilience Innovation Programme	910	613										1,523
Flood Management and SuDS in Schools	445											445
Urban Tree Challenge	15	15	15									45
Bexhill & Hastings Link Road Complementary Measures	132											132
Community Match Fund	451											451
Economic Growth & Strategic Infrastructure Programme												
Economic Intervention Fund - Loans		300	300	300	300	300	177					1,677
Growing Places Fund Loan Scheme	650					767		4,191		1,305		6,913
Other Integrated Transport Schemes	2,737	5,653	4,720	5,355	8,003	2,941	2,941	2,941	2,941	2,941	2,941	44,114
Integrated Transport Schemes - A22 Corridor Package	6,092											6,092
A22 North of Hailsham	272											272
Safer Roads	28	836										864
Visually Better Roads	248											248

Communities, Economy & Transport	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36	Budget Total
	MTFP Period											
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Local Electric Vehicle Infrastructure		2,320	2,221									4,541
Gypsy and Traveller Site Refurbishment	137	70	70	70	70	70	70	70	70	70	70	837
The Keep	212	85	152	628								1,077
Library Refurbishment	442	456	449	449	449	449	449	449	449	449	449	4,939
14A Alders Close Heating	188											188
Community Road Safety Interventions	131	291										422
Newhaven Port Access Road	28											28
Real Time Passenger Information	199	68										267
Passenger Services Software	5											5
Bus Service Improvement Plan - Bus Prioritisation	1,231	9,812	1,190	1,213	1,236							14,682
Bus Service Improvement Plan - Passenger Transport	804	3,034	3,094	3,156	3,216							13,304
Queensway Depot Development (Formerly Eastern)	1											1
Queensway Gateway Road	5,316											5,316
Exceat Bridge	2,587	9,243	4,855	507								17,192
Waste Transfer Stations Fire Suppression		1,215										1,215
Emergency Active Travel Fund - Tranche 2	403											403
Area-wide Traffic Management Scheme - Schools Streets	154											154
Schools Streets (Countywide Plan)	61	100										161
Area-wide Traffic Management Scheme - Eastbourne Liveable Town Centre	80	202		32								282



Communities, Economy & Transport	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36	Budget Total
	MTFP Period											
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Hastings Town Centre Public Realm and Green Connections	1,024	8,681										9,705
Local Enterprise Funded Schemes												
Eastbourne Town Centre Phase 2a	2,290	1,933										4,223
Eastbourne Town Centre Phase 2b	4,328											4,328
Eastbourne/South Wealden Walking & Cycling Package	183	1,720										1,903
Hailsham/Polegate/Eastbourne Movement & Access Corridor	150	160										310
Hastings & Bexhill Movement & Access Package	735	3,140										3,875
<b>Gross Expenditure</b>	<b>58,310</b>	<b>82,265</b>	<b>48,757</b>	<b>44,433</b>	<b>49,592</b>	<b>41,007</b>	<b>40,285</b>	<b>44,474</b>	<b>40,465</b>	<b>41,960</b>	<b>40,858</b>	<b>532,406</b>
S106 & CIL	(5,124)	(2,643)	(602)	(25)	(25)	(25)	(25)					(8,469)
Grants from non-departmental public bodies												
Other Specific Funding	(16,352)	(31,482)	(7,491)	(553)								(55,878)
<b>Net Expenditure</b>	<b>36,834</b>	<b>48,140</b>	<b>40,664</b>	<b>43,855</b>	<b>49,567</b>	<b>40,982</b>	<b>40,260</b>	<b>44,474</b>	<b>40,465</b>	<b>41,960</b>	<b>40,858</b>	<b>468,059</b>

# Reserve Balances

**DRAFT**

	Anticipated Balance 31st Mar 2026 £'000	Net planned Movements 2026/27 £'000	Anticipated Balance 31st Mar 2027 £'000	Estimated Balance 31st Mar 2030 £'000
<b>Held on behalf of others or statutorily ringfenced</b>				
Balances held by Schools	16,043	0	16,043	16,043
Extended Schools	1,533	0	1,533	1,533
Schools Supply Teacher Insurance	162	0	162	0
<b>Schools</b>	<b>17,738</b>	<b>0</b>	<b>17,738</b>	<b>17,576</b>
Public Health	1,107	(289)	818	634
High Weald	252	0	252	252
Car Parking	1,031	0	1,031	600
Lewes Athletics Track	19	0	19	19
The Keep - Archive Service	552	0	552	357
Sussex Air Quality Partnership	12	0	12	0
EU Exit Funding	427	0	427	427
IT&D Partnerships	90	(39)	51	0
<b>Subtotal held on behalf of others or statutorily ringfenced</b>	<b>21,228</b>	<b>(328)</b>	<b>20,900</b>	<b>19,865</b>
<b>Service-Specific Reserves:</b>				
Corporate Waste	14,735	4,506	19,241	7,409
Capital Programme	0	0	0	0
Insurance Risk	3,678	0	3,678	3,497
<b>Total Named Service Reserves</b>	<b>18,413</b>	<b>4,506</b>	<b>22,919</b>	<b>10,906</b>
<b>Strategic Reserves:</b>				
Priority Outcomes and Transformation reserve: to fund transformation programmes to change, protect and improve Council services	4,401	(650)	3,751	1,874
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	6,050	(1,225)	4,825	3,306
<b>Total Strategic Reserves</b>	<b>10,451</b>	<b>(1,875)</b>	<b>8,576</b>	<b>5,180</b>
<b>General Fund</b>	<b>10,000</b>	<b>0</b>	<b>10,000</b>	<b>10,000</b>
<b>Total Reserves</b>	<b>60,092</b>	<b>2,303</b>	<b>62,395</b>	<b>45,951</b>

This table provides a summary of planned movements in and out of the individual reserves over the financial year 2026/27, plus estimated balances by March 2030.

## 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/infrastructure.

### 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.