

Budget Summary 2026/27

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Revenue Budget 2026/27

Medium Term Financial Plan 2026/27 to 2028/29

Capital Programme to 2035/36

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Revenue Budget Services	18 to 25	or by writing to: Ian Gutsell Chief Finance Officer East Sussex County Council County Hall, St Anne's Crescent Lewes East Sussex BN7 1UE or by email to: finance@eastsussex.gov.uk	
Adult Social Care Public Health Business Services / Orbis Children's Services Communities Economy and Transport Governance Services			

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

£'m	2025/26 Budget	2026/27 Estimate	2027/28 Estimate	2028/29 Estimate
TAXATION & GOVERNMENT FUNDING				
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
TOTAL TAXATION & GOVERNMENT FUNDING	(579.615)	(637.602)	(659.059)	(681.991)
SERVICE PLAN				
Service Expenditure	515.467	548.095	649.881	680.218
Inflation				
Non-pay Inflation	17.011	19.488	17.738	18.547
Pay Awards, NI and Pensions	1.948	10.996		
Adult Social Care				
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		
Children's Services				
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		
Communities, Environment & Transport				
Waste Housing Growth	0.307	0.189	0.419	0.405
Waste PFI Additional Income	1.450	0.400	0.300	0.300

£'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		
Business Services				
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		
Governance Services				
Pressures approved via protocol in previous years	0.148			
Elections		0.409	1.500	(1.125)
Pressures approved via protocol 2026/27		0.053		
Savings				
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)
Net Service Expenditure	548.095	649.881	680.218	730.214
Corporate Expenditure				
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)			
TOTAL CORPORATE EXPENDITURE	42.969	43.352	53.014	62.843
TOTAL PLANNED EXPENDITURE	591.064	693.233	733.232	793.057
CUMULATIVE DEFICIT/(SURPLUS)	11.449	55.631	74.173	111.066
ANNUAL DEFICIT/(SURPLUS)	(2.895)	44.182	18.542	36.893
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		
ANNUAL DEFICIT/(SURPLUS) after use of reserves	0.000	55.631	18.542	36.893

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 of 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	2026/27	1 year change	1 year change
	£'000	£'000	£'000	%
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 ¹	20,373		(20,373)	-100.0%
Total Baseline Funding Level (Business Rates)	101,816	87,614	(14,202)	-13.9%
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 ²	76,009	92,011	16,002	
Revenue Support Grant	81,443	94,314	12,871	15.8%
Local Authority Better Care Grant	26,865	26,865	0	0.0%
Total - ESCC	210,124	208,793	(1,331)	-0.6%

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

¹This 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.

² 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 £'000	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	Change from 2024/25 £'000	Change from 2024/25 %	Change from 2025/26 £'000	Change from 2025/26 %
<i>Baseline Funding</i>	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 ³	21,776	26,865	26,865			(21,776)	-100.0%	(26,865)	-100.0%
Fair Funding Allocation	196,615	210,124	208,793	202,629	197,096	481	0.2%	(13,028)	-6.2%
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 ⁴	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 ⁵	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	
ESCC Core Spending Power	572,359	611,231	636,236	656,573	678,247	105,888	18.5%	67,016	11.0%

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

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

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

⁵ 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	Estimate 2026/27	Change £'000
	2026/27	Change £'000	
	£'000	£'000	£'000
Adult Social Care/Public Health			
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
	58,776	37,055	(21,721)
Children's Services			
* 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)
	11,482	7,738	(3,744)
Communities Economy and Transport			
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
	17,460	14,734	(2,726)
Business Services			
PFI Grant - Peacehaven Schools	1,759	586	(1,173)
	1,759	586	(1,173)
Centrally Held items			
Inshore Fisheries Conservation Authorities Grant	58	58	0
MHCLG New Burdens grant	12	12	0
	70	70	0
Total Direct Impact	89,547	60,183	(29,364)

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

	Rebased Budget 2025/26	Estimate 2026/27
	£'000	£'000
Children's Services		
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
	323,656	322,850
Communities Economy and Transport		
Community Learning	202	202
Total Indirect Impact	323,858	323,052

Grant Funding Summary

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

Summary by department

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
	413,335	383,165
Corporate items	70	70
Total	413,405	383,235

(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

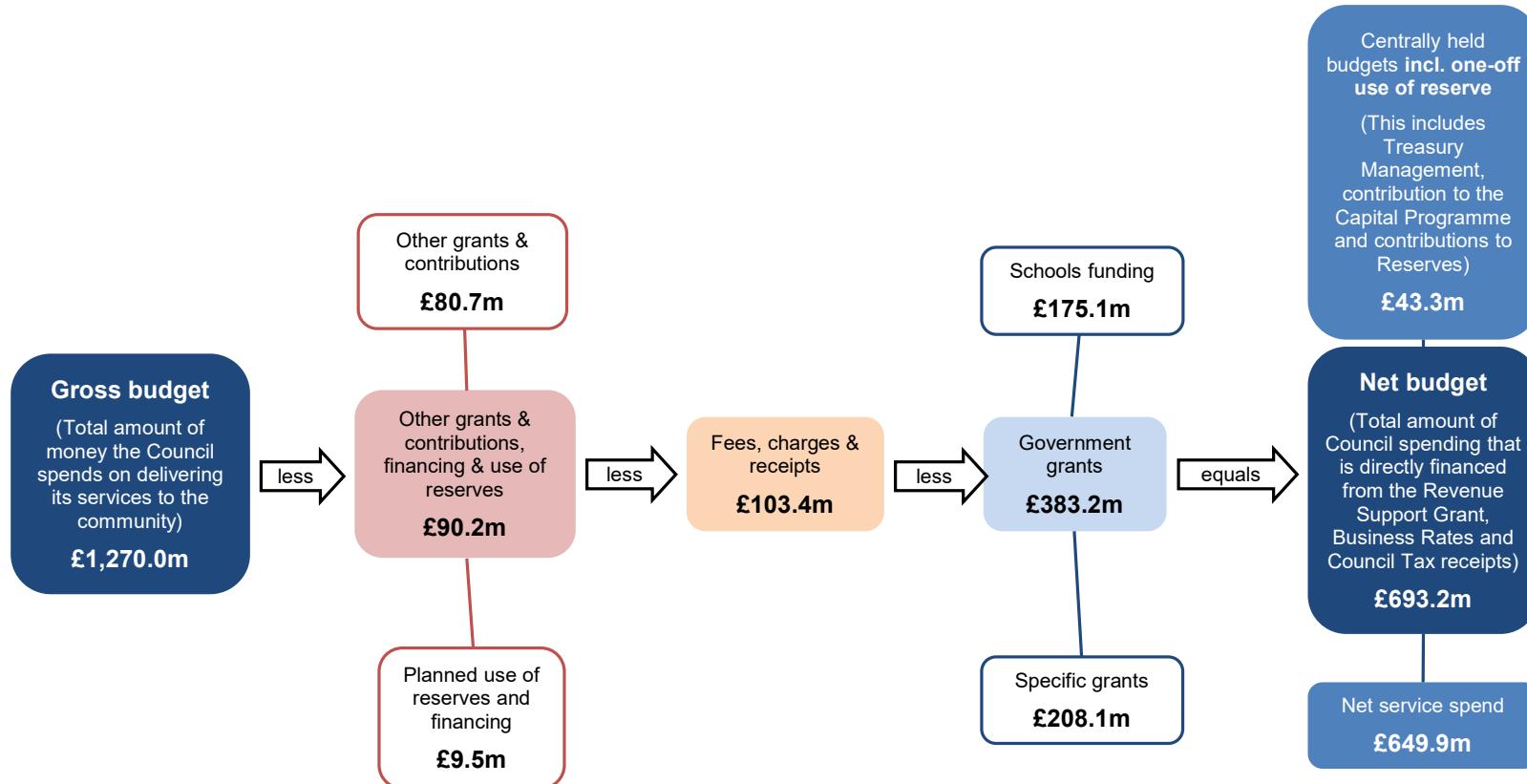
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ESCC Budget	2025/26	2026/27	Change	
	Approved Budget	Budget	£000	%
	£000	£000		
Gross Expenditure	1,138,234	1,269,952	131,718	11.57%
Less:				
Fees, Charges & Receipts	(90,304)	(103,390)	(13,086)	
Specific Government Grants	(382,742)	(383,235)	(493)	
Financing and Planned use of reserves	(16,942)	(9,408)	7,534	
Other grants and contributions	(68,631)	(80,686)	(12,055)	
Net Expenditure	579,615	693,233	113,618	19.60%
Made up of:-				
Net Service Expenditure	548,095	649,880	101,785	18.57%
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)			
Net corporate expenditure	31,520	43,353	11,833	37.54%
Net Budget	579,615	693,233	113,618	19.60%

Revenue Budget Summary 2026/27

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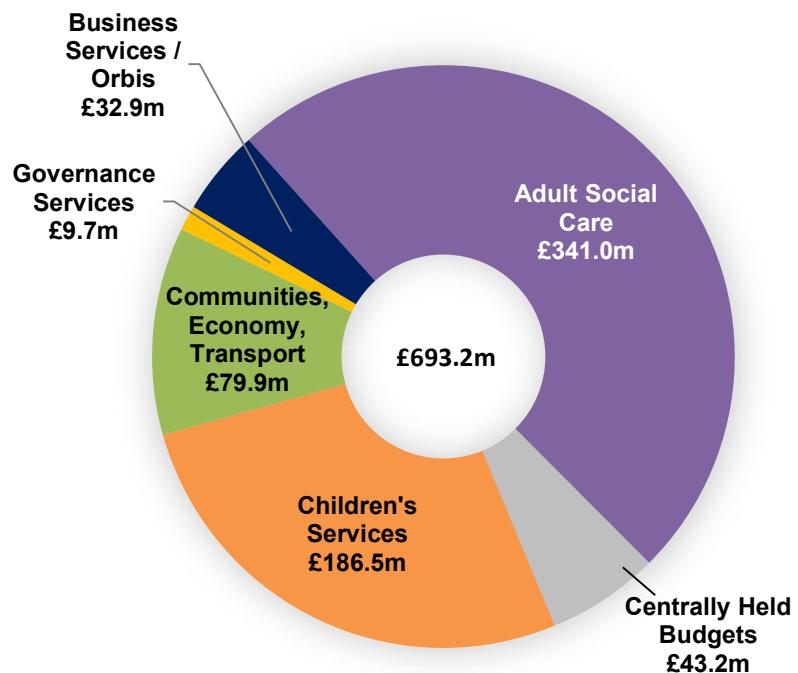
ESCC Budget	2025/26	2026/27	Change	
	Approved Budget £000	Budget £000	£000	%
Funded by:-				
Business Rates	(102,987)	(87,614)		
Revenue Support Grant	(4,452)	(94,314)		
Social Care Grants	(70,952)			
Children's Social Care Prevention Grant	(1,485)			
New Homes Bonus	(517)			
Local Authority Better Care 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)		
Funding Other Than Council Tax	(185,140)	(272,469)	(87,329)	47.17%
Council Tax Requirement	394,475	420,764		
Taxbase: Number of "Band D" equivalent dwellings	211,282.4	214,643.8		
Band D Council Tax	£1,867.05	£1,960.29	£93.24	4.99%



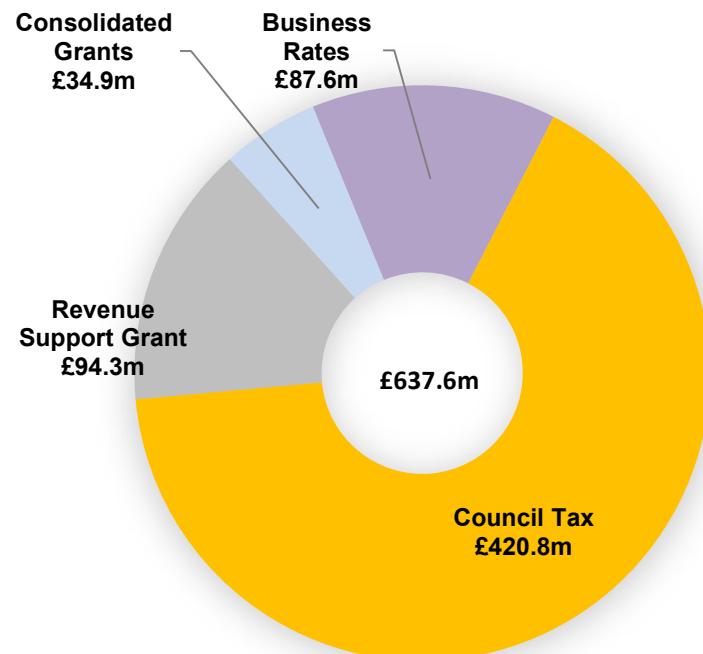
Revenue Budget Summary 2026/27 - net revenue budget

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How will we spend your money (net)



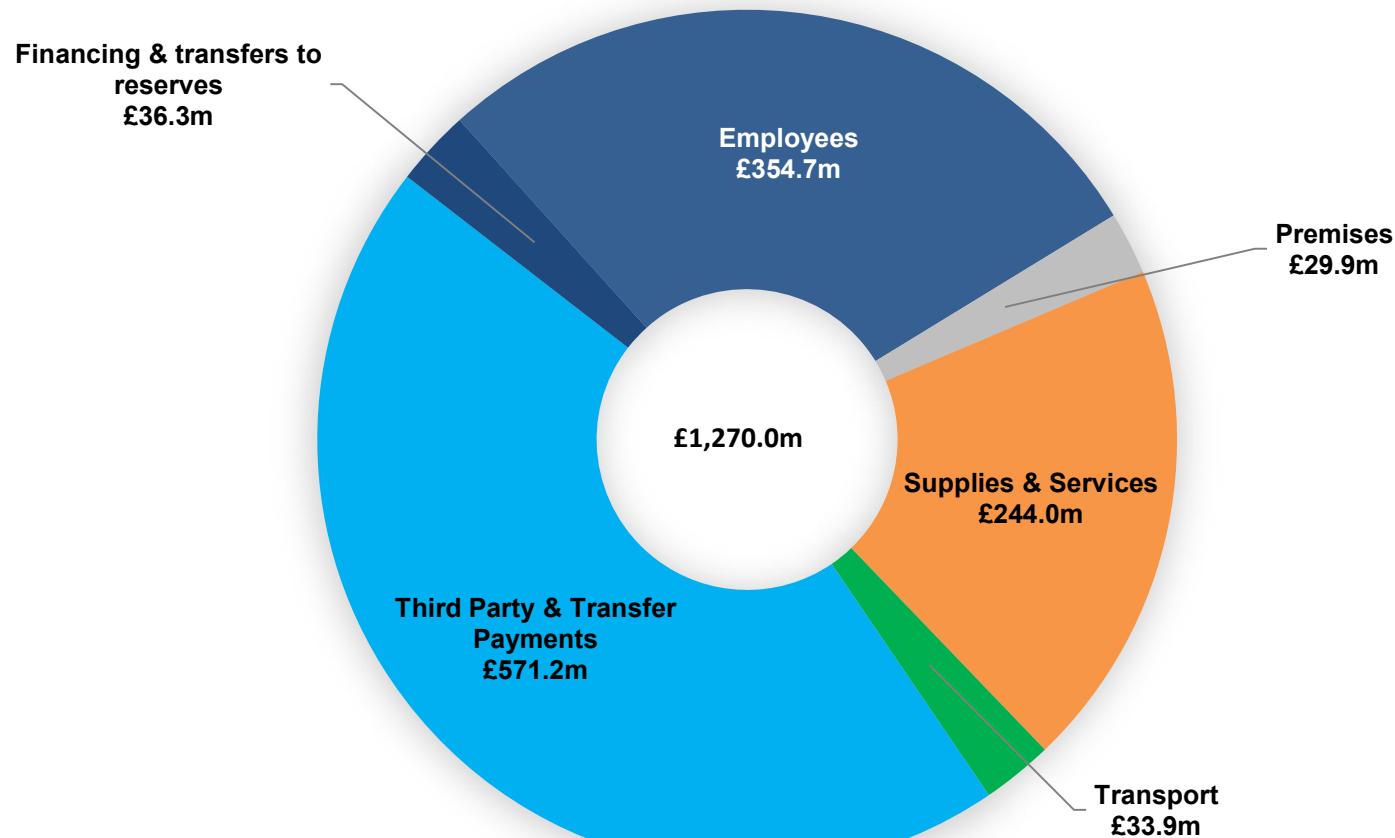
Where the money comes from (net)



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

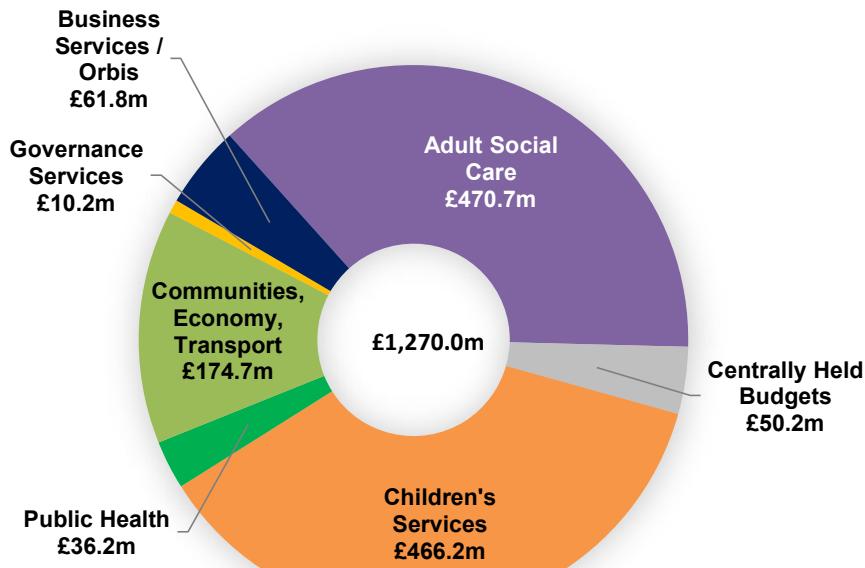
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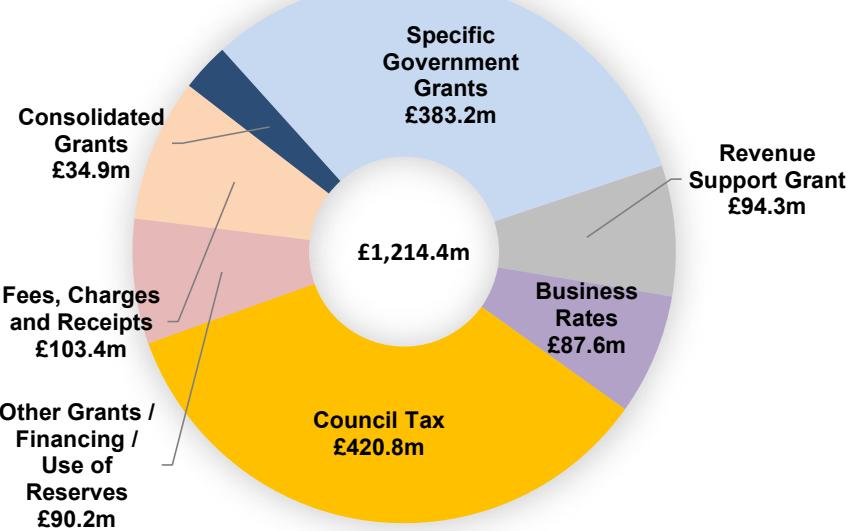
Revenue Budget Summary 2026/27 - gross revenue budget

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How will we spend your money (gross)



Where the money comes from (gross)



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

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	2025/26 Rebased Net Budget	Additions £'000	Reductions £'000	2026/27 Net Budget £'000	Change	
					£'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%
Total Departments	565,128	92,763	(8,011)	649,880	84,752	15.00%
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%
Total	579,617	122,773	(9,157)	693,233	113,616	19.60%

Revenue Budget Summary 2026/27 - 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	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
Services	340,781	29,920	33,860	232,929	570,179	12,160	1,219,829	(383,165)	(80,686)	(103,390)	(2,708)	(569,949)	-	649,880
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
Total	354,745	29,920	33,860	243,939	571,186	36,302	1,269,952	(383,235)	(80,686)	(103,390)	(9,408)	(576,719)	-	693,233

Revenue Budgets - Adult Social Care

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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	
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

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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	
Strategy, Commissioning and Supply Management														
6,547 Commissioners, Comissioned Services and Supply Management	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
Rebased Net Budget 2025/26	286,157
Growth / Pressures	18,854
Inflation	13,068
Savings	(3,979)
Tfrs between depts	(16)
Other	26,896
Departmental Estimate 2026/27	340,980

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	
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	-

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
32,160	Total	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

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

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	
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
Rebased Net Budget 2025/26	160,474
Growth / Pressures	23,349
Inflation	2,819
Savings	(596)
Tfrs between depts	(14)
Other	434
Departmental Estimate 2026/27	186,466

Revenue Budgets - Communities, Economy & Transport

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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	
Community Services														
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
3,077 Subtotal	3,053	775	46	1,122	-	-	4,996	(217)	(1,487)	(436)	(44)	(2,184)	44	2,856
Customer, Library & Registration Services														
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)
4,995 Subtotal	5,178	1,052	51	1,037	-	-	7,318	(202)	(125)	(2,217)	-	(2,544)	(40)	4,734
Transport & Operational Services														
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
45,017 Subtotal	3,795	602	30,993	85,607	277	4,541	125,815	(13,070)	(18,476)	(13,218)	-	(44,764)	(32,327)	48,724
Highways														
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
17,161 Subtotal	1,181	2,101	11	20,449	135	709	24,586	-	(280)	(6,281)	-	(6,561)	21	18,046

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	
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
Rebased Net Budget 2025/26	76,835
Growth / Pressures	1,647
Inflation	3,264
Savings	(1,257)
Tfrs between depts	(11)
Other	(566)
Departmental Estimate 2026/27	79,912

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	
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
Rebased Net Budget 2025/26	9,502
Growth / Pressures	462
Inflation	28
Savings	(143)
Tfrs between depts	(1)
Other	(198)
Departmental Estimate 2026/27	9,650

Introduction

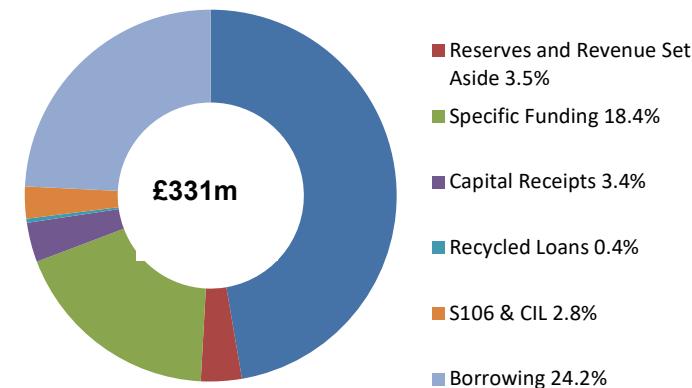
The planned capital programme supports the Council's Capital Strategy to 2045/46. It comprises targeted basic need investment that supports services in the delivery of priority outcomes and is supported by a planned programme to 2035/36. It includes providing for essential school places, investments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

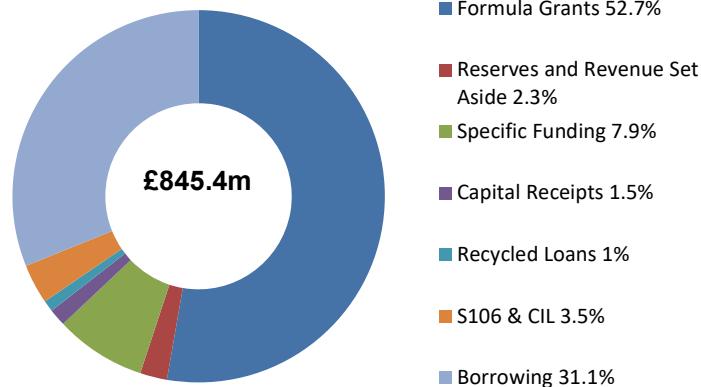
- Investment in the roads and transport infrastructure, to reflect the importance we place on our road network and its role in providing connectivity for our businesses and communities.
- Investment to support essential works to highway structures and to address a backlog of life-expired street lighting 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

Total 10 year Programme of £845.4m comprising:

MTFP Programme to 2028/29



Programme 2025/26 to 2035/36



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.

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 Budget Total	
	Current Yr	MTFP Period				Programme 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	
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	
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	
<i>Corporate Slippage Risk Factor - Expenditure</i>		(2,178)	(20,633)	6,536	2,684	(13,589)	1,941	1,941	1,941	1,942	1,942	1,941	1,941	
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	
<i>Corporate Slippage Risk Factor - Income</i>		1,129	10,706	(3,391)	(1,392)	7,052	(1,007)	(1,007)	(1,007)	(1,008)	(1,008)	(1,007)	(1,008)	
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														
Current Funding Assumptions	2025/26	2026/27	2027/28	2028/29	2025-30	2031-35	Total							
	MTFP Period				Programme Total	Programme	Resource							
	£'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	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		
Target led basic need:													
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	
Specific Projects:													
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	
Gross Expenditure	35,790	37,267	15,221	13,373	21,776	20,641	41,535	39,010	39,781	22,208	17,154	303,756	
S106 & CIL	(1,169)				(1,072)	(902)						(3,143)	
Grants from non-departmental public bodies													
Other Specific Funding	(4,737)	(101)										(4,838)	
Net Expenditure	31,053	35,997	15,221	13,373	20,704	19,739	41,535	39,010	39,781	22,208	17,154	295,775	

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
Target led basic need:												
Schools Delegated Capital	1,150	1,150	1,150									3,450
Specific Projects:												
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
Gross Expenditure	2,789	2,451	1,924	0	7,164							
S106 & CIL												
Grants from non-departmental public bodies												
Other Specific Funding	(1,726)	(1,259)	(1,150)									(4,135)
Net Expenditure	1,063	1,192	774	0	3,029							

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	
Target led basic need:													
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	
Specific Projects:													
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		
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	
Gross Expenditure	58,310	82,265	48,757	44,433	49,592	41,007	40,285	44,474	40,465	41,960	40,858	532,406	
S106 & CIL	(5,124)	(2,643)	(602)	(25)	(25)	(25)	(25)	(25)	(25)			(8,469)	
Grants from non-departmental public bodies													
Other Specific Funding	(16,352)	(31,482)	(7,491)	(553)								(55,878)	
Net Expenditure	36,834	48,140	40,664	43,855	49,567	40,982	40,260	44,474	40,465	41,960	40,858	468,059	

	Anticipated Balance 31st Mar 2026 £'000	Net planned Movements 2026/27 £'000	Anticipated Balance 31st Mar 2027 £'000	Estimated Balance 31st Mar 2030 £'000
Held on behalf of others or statutorily ringfenced				
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
Schools	17,738	0	17,738	17,576
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
Subtotal held on behalf of others or statutorily ringfenced	21,228	(328)	20,900	19,865
Service-Specific Reserves:				
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
Total Named Service Reserves	18,413	4,506	22,919	10,906
Strategic Reserves:				
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
Total Strategic Reserves	10,451	(1,875)	8,576	5,180
General Fund	10,000	0	10,000	10,000
Total Reserves	60,092	2,303	62,395	45,951

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 April).

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.