

Budget Summary 2023/24

Revenue Budget 2023/24

Medium Term Financial Plan 2023/24 to 2025/26

Capital Programme to 2032/33

DRAFT

Contents

	Page		Page
Introduction	3 to 4	Capital Programme to 2031/32	28 to 34
		Introduction	
		Summary of Departmental Spending & Resources	
		Adult Social Care	
		Business Services	
		Children's Services	
		Communities Economy and Transport	
Medium Term Financial Planning	5 to 7		
Resources	8 to 11	Reserve balances	35
Funding / spending power			
Council Tax in East Sussex			
Specific and Special Grant Funding			
		Explanation of key terms	36
Revenue Budget Summary	12 to 19		
ESCC Budget			
Gross Budget to Net Budget			
Departmental Budget Movements - prior years			
Gross & Net Revenue Budgets Charts			
Budget Changes 2022/23 to 2023/24			
Subjective Analysis			
Revenue Budgets	20 to 27		
Adult Social Care			
Public Health			
Business Services / Orbis			
Children's Services			
Communities Economy and Transport			
Governance Services			

Further information can also be obtained from our website:
eastsussex.gov.uk

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

Chief Finance Officer's Foreword

Introduction

This budget summary provides detail on the 2023/24 revenue budget and the Capital Programme to 2032/33. 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 2023/24 Approved Budget

In 2023/24 the Council (including schools) will spend £501.4m to deliver services to the people of East Sussex, with a further £96.7m of investment in infrastructure and assets through its capital programme. The Council's stated priorities outcomes are:-

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

Revenue Budget

The Spending Review 2022, announced in November 2022, provided high level funding totals across a number of service areas. The Provisional Local Government Settlement, announced on 21 December 2022, whilst providing more funding than our planning assumptions had modelling, was largely a one year settlement. The uncertainty of future funding continues. In setting the balanced budget for 2023/24, no additional savings to those identified in previous years have been sought; £1.0m will be delivered in 2023/24, out of the £1.7m to be delivered over the Medium Term Financial Plan (MTFP) period.

In setting a balanced budget for 2023/24, there still remains a deficit on the MTFP of £40.7m by 2025/26. There remain significant uncertainties which may have an impact:

- What will be the announcement of Funding Reform when implemented from 2023/24?
- What will happen with regard to the Business Rates system, particularly as Business Rates Retention seems to be off the table?
- How will the Levelling Up agenda impact?
- How long will inflation remain comparatively high and what impact will this have on services?
- What financial impact will the reforms to Adult Social Care and Children's Services have in the coming years?
- What pressures will arise as the climate change agenda moves forward?
- What are long term implications of the pandemic?

Chief Finance Officer's Foreword (cont'd)

Capital Programme

The planned programme aligned to the Capital Strategy to 2043/44 has been reviewed and extended to maintain a 10 year planned programme. Work has been completed to reset priorities and present realigned targeted basic need capital investment to maintain capital assets, deliver core services to the residents of East Sussex, as well as to support carbon reduction targets.

The programme to 2032/33 is £724.9m gross. The projected income to fund the programme is £392.0m, leaving a potential borrowing requirement of £332.9m.

Ian Gutsell

Chief Finance Officer

February 2023

Medium Term Financial Planning

£'m	2022/23	2023/24	2024/25	2025/26
	Budget	Estimate	Estimate	Estimate
TAXATION & GOVERNMENT FUNDING		(453.231)	(501.446)	(522.028)
Council Tax	(325.290)	(12.063)	(9.239)	(12.831)
Adult Social Care Precept	(7.840)	(6.635)	(3.488)	
Business Rates (Inclusive of BR Pooling in 2022/23)	(86.749)	(8.341)	(4.890)	(0.122)
Social Care Grant	(23.674)	(14.883)	(5.509)	19.436
ASC Market Sustainability and Improvement Grant		(6.055)	(3.017)	9.072
Services Grant	(5.175)	2.259	2.916	
Funding reform - net impact				(2.056)
Revenue Support Grant	(3.687)	(0.389)	(0.279)	4.355
Local Council Tax Support Grant 2021/22		(2.114)	2.114	
Local Tax Income Guarantee for 2020/21		(0.459)	0.459	
New Homes Bonus	(0.816)	0.465	0.351	
TOTAL TAXATION & GOVERNMENT FUNDING	(453.231)	(501.446)	(522.028)	(504.174)
SERVICE PLAN				
Service Expenditure	392.195	396.461	457.488	472.888
Inflation				
Contractual inflation (contract specific)	1.747	5.140	3.847	0.023
Normal inflation for contracts	13.664	30.405	10.401	10.916
Allocation of 2021/22 pay award to service departments		2.428		
Allocation of 2022/23 pay award to service departments		8.544		
Adult Social Care				
Improved Better Care Fund	(21.776)			
Better Care Fund - Discharge Funding		(3.053)	(2.035)	5.088
Better Care Fund - Discharge Funding New Burdens		3.053	2.035	(5.088)
Growth & Demography		3.413	3.917	
Future demand modelling net of attrition (Covid-related)		1.133	(0.365)	
Market Sustainability and Fair Cost of Care (MSFCC) Fund	(1.745)	1.745		
MSFCC Fund Pressures	1.745	(1.745)		
MFSCC - Support for New Burdens (from precept)	3.149	(3.149)		
Independent Living Fund rolled into Social Care Grant		0.956		
Voluntary Sector, Community Hubs, Shielded Group	(0.440)	0.440		
Children's Services				
Dedicated Schools Grant	0.422			
Growth & Demography (G&D)	4.091	1.760	0.973	0.808
Disabled Access Regulations for Buses/Coaches	0.098			
Looked After Children Placements Covid-related	1.393	(0.872)	(0.347)	(1.758)
Covid Grant Funding for Looked After Children Placements	(1.393)	0.077	(0.442)	1.758
Pressures approved via protocol	(0.124)	(0.124)	0.124	

Medium Term Financial Planning

£'m	2022/23 Budget	2023/24 Estimate	2024/25 Estimate	2025/26 Estimate
Financial Sustainability ex. G&D and Covid LAC				
School Attendance (new duty)		1.500		
Home to School Transport (incl. approved pressures)	0.523	4.427		
Family Safeguarding (Appendix 10)		0.316	(0.194)	(2.075)
Net Operational Pressures incl. Careleavers and Locality		2.285	(0.204)	0.475
SEND High Needs Block Additional funding	(2.138)			
Social Worker Pay	1.493			
Communities, Environment & Transport				
Waste PFI Efficiencies	(0.100)	(0.100)		
Waste Housing Growth	0.150	0.190	0.267	0.305
Pressures approved via protocol	0.265	0.815	(0.800)	
Support to Economic Development	0.025	(0.055)		
Highways Contract Mobilisation		2.313	(2.313)	
Highways Contract Mobilisation – Reserve Contribution		(0.817)	0.817	
Business Services				
Pressures approved via protocol	0.411	0.551	(0.078)	
Modernising Back Office Systems (MBOS)			0.386	
Governance Services				
Pressures approved via protocol		0.425	0.104	0.148
Savings				
Temporary mitigations to savings	(0.388)	(0.100)		
Removal of CSD Safeguarding Savings	0.854			
Removal of CET Trading Standards Saving	0.100	0.100		
Removal of Early Help Saving	0.893			
Savings Slippage	1.347	(1.347)		
Review of BSD Savings Options		0.373	(0.693)	
Net Service Expenditure	396.461	457.488	472.888	483.488
Corporate Expenditure		56.770	43.958	51.336
Treasury Management	19.930	(6.000)	1.500	4.400
New Homes Bonus to Capital Programme	0.816	(0.816)		
General Contingency	4.330	0.550	0.190	(0.230)
Contingency for Potential Pay, Recruitment and Retention	5.691	5.592	5.673	5.840
National Insurance 1.25% Increase	1.514	(1.514)		

Medium Term Financial Planning

£'m	2022/23	2023/24	2024/25	2025/26
	Budget	Estimate	Estimate	Estimate
Contract inflation and collection fund risk	4.755	(1.783)	0.003	
Provision for Energy Price Increase		1.300		
Pensions	8.023			
Apprenticeship Levy	0.600			
Levies & Grants	0.952	0.018	0.012	0.012
One off investment opportunities (held in reserve)	5.175	(5.175)		
Future Risks: CSD/SEND/ASC and Funding Reform/COVID legacy (held in reserve)	4.984	(4.984)		
TOTAL CORPORATE EXPENDITURE	56.770	43.958	51.336	61.358
TOTAL PLANNED EXPENDITURE	453.231	501.446	524.224	544.846
CUMULATIVE DEFICIT/(SURPLUS)	0.000	0.000	2.196	40.672
ANNUAL DEFICIT/(SURPLUS)	0.000	0.000	2.196	38.476

Resources - funding / core spending power

Settlement Funding Assessment (SFA) 2023/24

The SFA represents the general funding level provided by Government to local authorities. For only the fourth time since the introduction of current formula in 2013/14, Government funding to local authority services has increased. For 2023/24, the increase in SFA is £3.198m or 4.06%. The change from 2022/23 includes inflationary increases to both the Baseline Funding Level and the Revenue Support Grant.

Settlement Funding Assessment (SFA):

Funding	2022/23	2023/24	1 year change	1 year change
	£'000	£'000	£'000	%
Business Rates Retention	12,291	13,043	751	6.11%
Business Rates Top-up	62,773	64,831	2,058	3.28%
Total Business Rates (Baseline Funding Level)	75,064	77,873	2,809	3.74%
Revenue Support Grant (RSG)	3,687	4,076	389	10.54%
Total - ESCC	78,752	81,950	3,198	4.06%

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

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

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 County Council's Spending Power for 2015/16 to 2023/24; 2023/24 reflecting a one-year settlement only (NB: this data comes from DHULC and therefore there may be rounding differences)

Core Spending Power	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	Change from 2015/16	
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	%
<i>Business Rates retention</i>	11,302	11,396	11,462	11,855	34,939	12,291	12,291	12,291	13,043	1,741	15.4%
<i>Business Rates Top-Up</i>	56,828	57,302	58,638	60,351	42,413	62,773	62,773	62,773	64,831	8,003	14.1%
<i>Revenue Support Grant</i>	68,875	45,107	26,727	14,966		3,548	3,568	3,687	4,076	-64,799	-94.1%
Settlement Funding Assessment	137,005	113,805	96,827	87,172	77,352	78,612	78,632	78,752	81,950	-55,055	-40.2%
Compensation for business rates capping	994	994	1,053	1,655	2,407	3,009	3,911	7,672	13,265	12,271	1235.0%
Council Tax	227,221	242,632	257,380	276,720	287,676	300,874	310,355	327,722	346,063	118,842	52.3%
Improved Better Care Fund			11,313	15,157	18,551	21,136	21,136	21,777	21,777	21,777	
New Homes Bonus	2,275	2,720	2,078	1,231	886	761	505	816	351	-1,924	-84.6%
New Homes Bonus returned funding	222	159	168							-222	-100.0%
Transition Grant		2,704	2,696								
Adult Social Care Support Grant			2,597	1,616							
Winter pressures Grant ¹				2,586	2,586						
Social Care Support Grant ²					4,417						
Social Care Grant ³						14,631	17,083	23,674	38,557	38,557	
Market Sustainability and Fair Cost of Care Fund ⁴								1,745			
Adult Social Care Market Sustainability and Improvement Fund									6,055	6,055	
Adult Social Care Discharge Fund									3,053	3,053	
Services Grant								5,175	2,916	2,916	
Grants rolled in ³	832	1,053	1,018	986	956	956	956	971		-832	
ESCC Core Spending Power	368,547	364,065	375,131	387,122	394,831	419,979	432,578	468,303	513,986	145,438	39.5%

¹ For 2020-21, Winter Pressures Grant allocations were rolled into the Improved Better Care Fund, and no longer ringfenced.

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

³ For 2023-24, Independent Living Fund has been rolled into the Social Care Grant

⁴ For 2023-24, Market Sustainability and Fair Cost of Care Fund allocations were rolled into the ASC Market Sustainability and Improvement Fund.

For the Council, last years Spending Power calculation showed that spending would increase by £96.8m or 26.3% in the 7 years since 2015/16, which has since revised to £99.8m or 27.07%. This year's calculation suggests an increase in Spending Power of £145.4m or 39.5% since 2015/16. The increase includes Government's assumption that the Council will take up the maximum allowance to increase Council Tax by 4.99% in 2023/24, which includes an adult social care precept at 2.0%. The increase also includes increases to the Social Care Grant and other grants to support social care and hospital discharge, together with the continuation of the Services Grant at a reduced level.

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 - Council Tax

To be included in the final version following signing of the precept notices

Resources - specific and special grant funding

Direct impact on County Council Services

	Rebased Budget 2022/23 £'000	Estimate 2023/24 £'000	Change £'000
Adult Social Care/Public Health			
Public Health Grant	28,862	28,862	0
DoH ADDER Grant	1,350	1,350	0
Improved Better Care Fund (IBCF)	21,777	21,777	0
Discharge Funding (administered via IBCF)	0	3,053	3,053
Local Reform and Community Voices Grant - War Pensions scheme disregard	218	218	0
Local Reform and Community Voices Grant	361	361	0
Healthy Aging through Innovation in Rural Europe	56	0	(56)
Market Sustainability and Fair Cost of Care	1,745	0	(1,745)
DWP Resource Management	5	5	0
	54,374	55,626	1,252
Children's Services			
Troubled Families Grant	1,527	1,851	324
Unaccompanied Asylum Seeking Children (UASC)	2,328	2,920	592
Extended Rights to Free Transportation	714	714	0
Staying Put	297	270	(27)
Youth Offending Team Grant - Core	457	457	0
Youth Offending Team Grant - Secure Remand	197	197	0
School Improvement grant	217	217	0
Hastings Opportunity Area Fund	441	0	(441)
DfE 18+ Care Leavers Service	34	81	47
KS2 moderation and phonics	18	18	0
Homelessness Prevention	47	47	0
Multiply Adult Numeracy	0	878	878
Virtual School Heads	51	67	16
	6,328	7,717	1,389
Communities Economy and Transport			
PFI Grant - Waste	2,996	2,996	0
Transport of the South East	1,725	1,725	0
Bus Service Improvement Plan	0	9,503	9,503
Bus Service Operators Grant	439	437	(2)
DEFRA - Area of Outstanding Natural Beauty High Weald	987	1,318	331
Bikeability Grant for Local Highway Authorities	118	163	45
DfT Transport Services	4	6	2
Active Travel	220	0	(220)
	6,489	16,148	9,659
Business Services			
PFI Grant - Peacehaven Schools	1,759	1,759	0
External Audit	33	0	(33)
Homes for Ukraine	0	16	16
	1,792	1,775	(17)
Centrally Held items			
Inshore Fisheries Conservation Authorities Grant	58	58	0
MHCLG New Burdens grant	12	12	0
	70	70	0
Total Direct Impact	69,053	81,336	12,283

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

	Rebased Budget 2022/23 £'000	Estimate 2023/24 £'000
Children's Services		
Dedicated Schools Grant	236,893	239,232
Pupil Premium Grant	17,086	9,283
Teachers Pension Grant	108	0
Universal Infant Free School Meals	3,074	3,074
PE and Sport Grant	1,883	790
Teachers Pay Grant	27	0
Higher Education Funding Council grant	658	612
Ukraine Funding	0	0
	259,729	252,991

Communities Economy and Transport

Skills Funding Agency	564	564
Community Learning	202	202

Total Indirect Impact	260,495	253,757
------------------------------	----------------	----------------

Grant Funding Summary

Government Specific and Special Grants		
Total Direct Impact	69,053	81,336
Total Indirect Impact	260,495	253,757
	329,548	335,093
Grants from other agencies		
-	0	0
	0	0
Total	329,548	335,093

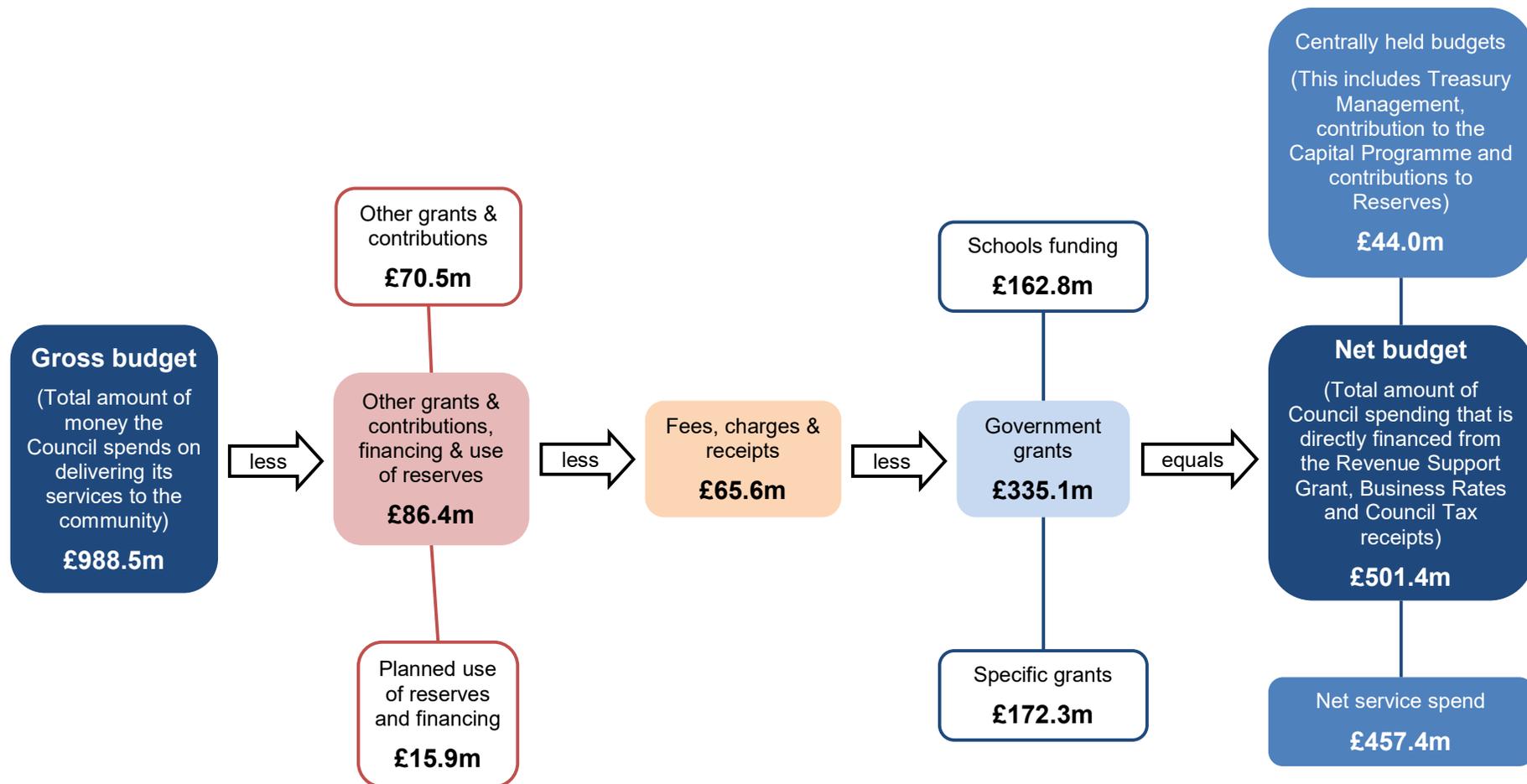
Summary by department		
Adult Social Care/Public Health	54,374	55,626
Children's Services	266,057	260,708
Communities Economy and Transport	7,255	16,914
Governance Services	0	0
Business Services	1,792	1,775
	329,478	335,023
Corporate items	70	70
	329,548	335,093
Grants from other agencies	0	0
Total	329,548	335,093

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

Revenue Budget Summary 2023/24

ESCC Budget	2022/23	2023/24	Change	
	Budget £000	Budget £000	£000	%
Gross Expenditure	921,363	988,505	67,142	7.29%
Less:				
Fees, Charges & Receipts	(69,390)	(65,621)	3,769	
Specific Government Grants	(331,501)	(335,093)	(3,592)	
Financing and Planned use of reserves	(5,901)	(15,919)	(10,018)	
Other grants and contributions	(61,340)	(70,426)	(9,086)	
Net Expenditure	453,231	501,446	48,215	10.64%
Made up of:-				
Net Service Expenditure	396,461	457,488	61,027	15.39%
Treasury Management	19,930	13,930		
Funding Capital Programme - New Homes Bonus	816			
General Contingency	4,330	4,880		
Contingency for Potential Pay, Recruitment and Retent	5,691	11,283		
National Insurance 1.25% Increase	1,514			
Contract inflation and collection fund risk	4,755	2,972		
Provision for Energy Price Increase		1,300		
Pensions	8,023	8,023		
Apprenticeship Levy	600	600		
Levies and Grants	952	970		
One off investment opportunities (held in Financial Management reserve)	5,175			
Future Risks: CSD/SEND/ASC and Funding Reform/COVID legacy (held in Financial Management reserve)	4,984			
Net corporate expenditure	56,770	43,958	(12,812)	-22.57%
Net Budget	453,231	501,446	48,215	10.64%
Funded by:-				
Business Rates (Inclusive of BR Pooling in 2021/22 & 2022/23)	(86,749)	(95,090)		
Social Care Grants	(23,674)	(44,612)		
Services Grant	(5,175)	(2,916)		
Revenue Support Grant	(3,687)	(4,076)		
Local Council Tax Support Grant 2021/22		(2,114)		
Local Tax Income Guarantee for 2020/21		(459)		
New Homes Bonus	(816)	(351)		
Collection Fund Adjustment		1,248		
Collection Fund Council Tax (Surplus)/Deficit	(4,763)	(4,287)		
Funding Other Than Council Tax	(124,864)	(152,657)	(27,793)	22.26%
Council Tax Requirement	328,367	348,789		
Taxbase: Number of "Band D" equivalent dwellings	203,532.3	205,921.2		
Band D Council Tax	£1,613.34	£1,693.80	£80.46	4.99%

Revenue Budget Summary 2023/24 - gross budget to net budget

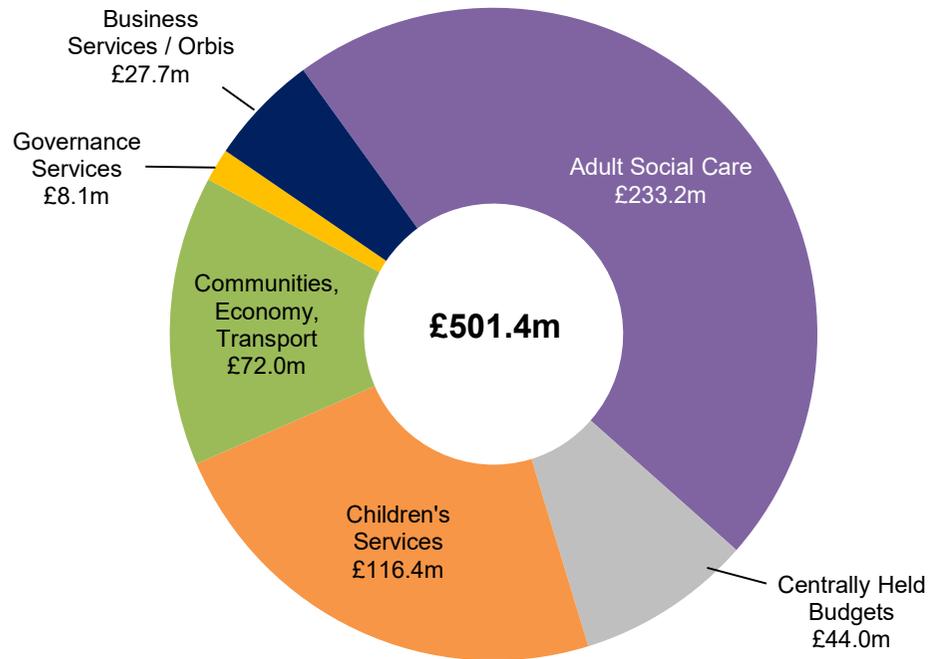


Revenue Budget Summary - departmental budget movements 2019/20 to 2022/23

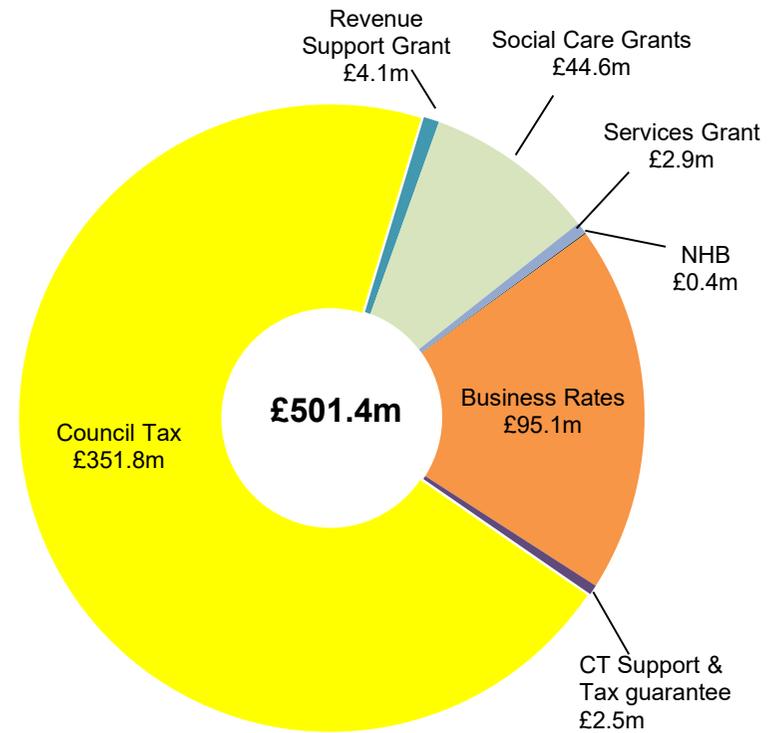
	2019/20 Rebased Budget £'000	Net Movt %	2020/21 Rebased Budget £'000	Net Movt %	2021/22 Rebased Budget £'000	Net Movt %	2022/23 Rebased Budget £'000	Net Movt 19/20 to 22/23 %
Adult Social Care	171,456	7.37%	184,093	4.64%	192,628	4.84%	201,945	17.78%
Public Health	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Business Services / Orbis	23,227	3.48%	24,036	1.20%	24,324	6.06%	25,797	11.06%
Children's Services (excl. schools)	77,314	14.91%	88,838	7.24%	95,271	6.52%	101,479	31.26%
Communities, Economy & Transport	61,626	-0.48%	61,330	1.00%	61,942	2.26%	63,339	2.78%
Governance Services	7,366	-5.15%	6,987	3.18%	7,209	2.80%	7,411	0.61%
Total Departments	340,989	7.12%	365,284	4.40%	381,374	4.88%	399,971	17.30%

Revenue Budget Summary 2023/24 - net revenue budget

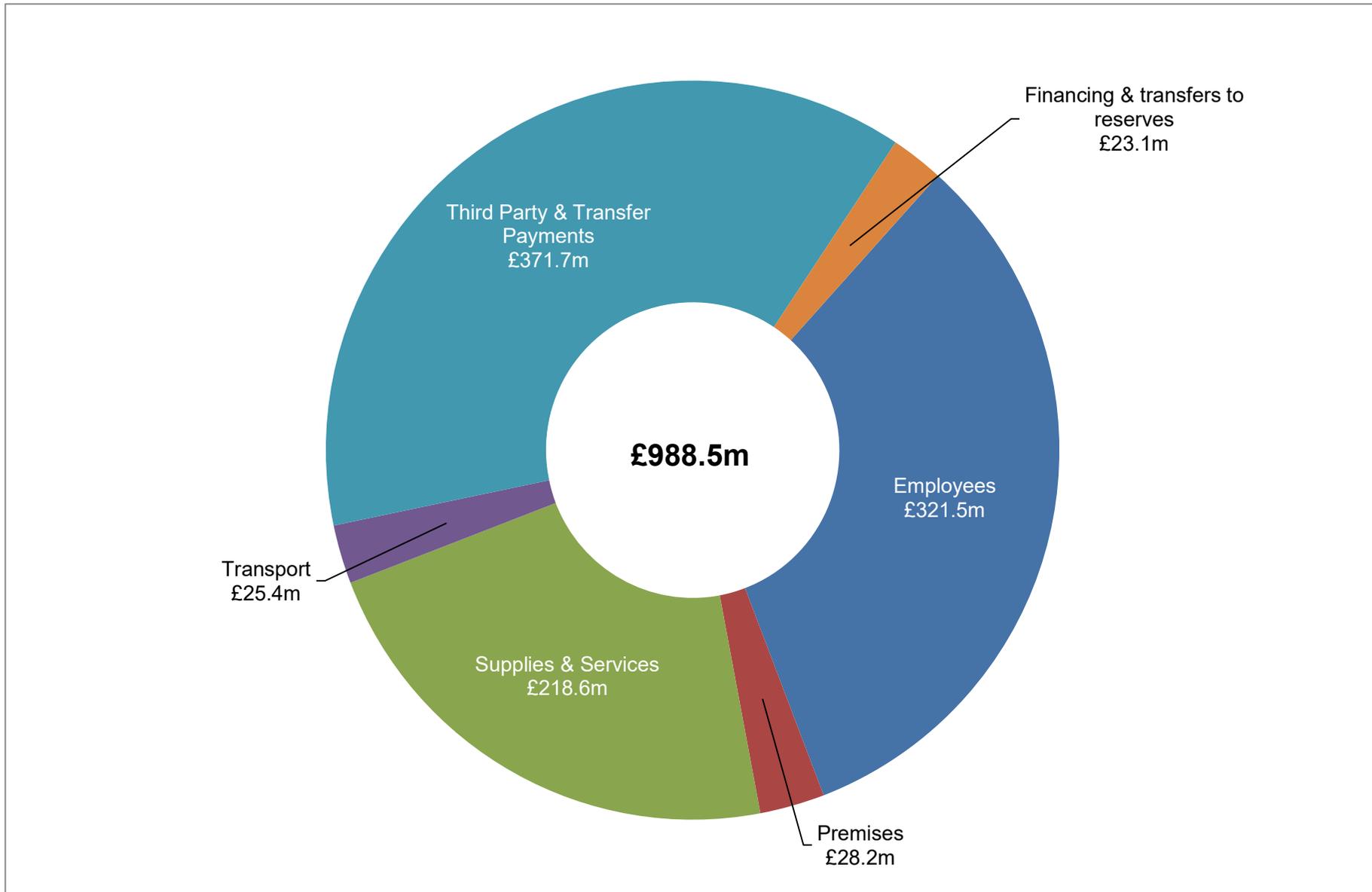
How we will spend your money (net)



Where the money comes from (net)

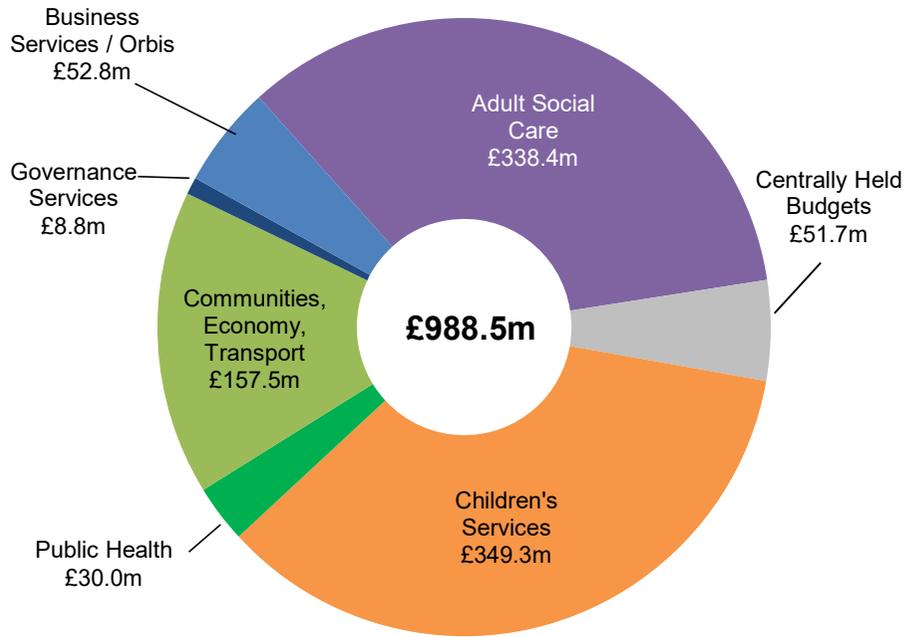


Revenue Budget Summary 2023/24 - subjective analysis

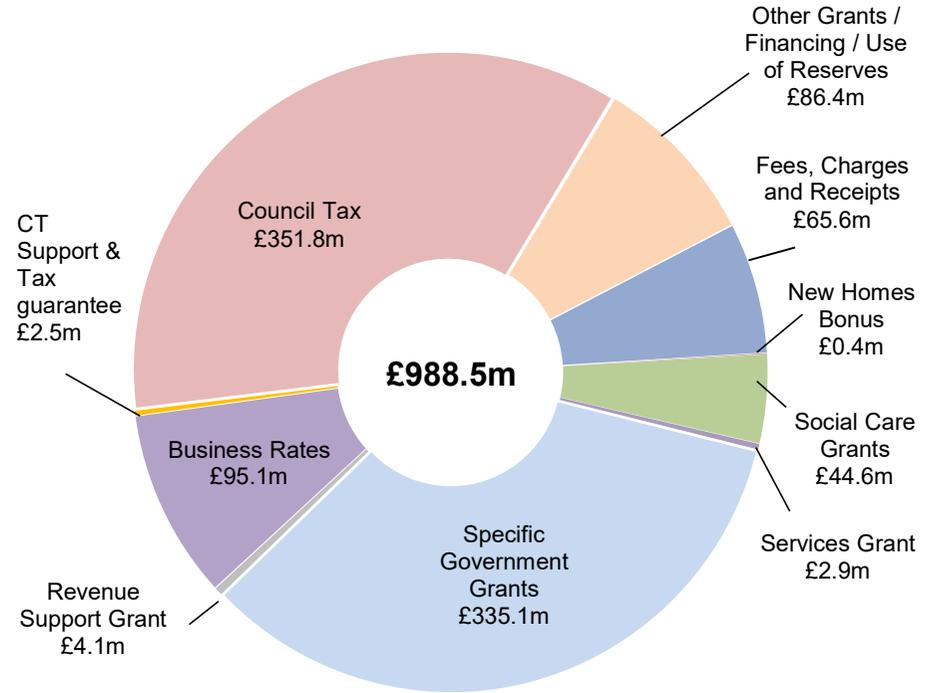


Revenue Budget Summary 2023/24 - gross revenue budget

How we will spend your money (gross)



Where the money comes from (gross)



Revenue Budget Summary 2023/24 - budget changes 2022/23 to 2023/24

	2022/23	Additions	Reductions	2023/24 Net	Change	
	Rebased Net Budget £'000	£'000	£'000	Budget £'000	£'000	%
Adult Social Care	201,945	31,299	-	233,244	31,299	15.50%
Public Health	-	-	-	-	-	0.00%
Business Services / Orbis	25,797	2,745	(869)	27,673	1,876	7.27%
Children's Services (inc. schools)	101,479	14,918	(16)	116,381	14,902	14.68%
Communities, Economy & Transport	63,339	8,821	(119)	72,041	8,702	13.74%
Governance Services	7,411	740	(2)	8,149	738	9.96%
Total Departments	399,971	58,523	(1,006)	457,488	57,517	14.38%
Centrally held budgets	56,770	7,450	(20,262)	43,958	(12,812)	-22.57%
Total	456,741	65,973	(21,268)	501,446	44,705	9.79%

Revenue Budget Summary 2023/24 - subjective analysis

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	59,237	836	746	24,067	253,502	4	338,392	(25,414)	(43,409)	(36,706)	-	(105,529)	381	233,244
Public Health	2,624	-	16	67	27,332	-	30,039	(30,212)	-	-	(1,320)	(31,532)	1,493	-
Business Services / Orbis	19,896	12,240	43	19,030	1,492	79	52,780	(2,214)	(6,943)	(5,534)	(198)	(14,889)	(10,218)	27,673
Children's Services	194,488	10,714	2,032	54,134	87,929	-	349,297	(260,216)	2,844	(5,661)	(1,565)	(264,598)	31,682	116,381
Communities Economy & Transport	19,089	4,094	22,517	109,629	518	1,612	157,459	(16,914)	(22,640)	(17,407)	(5,115)	(62,076)	(23,342)	72,041
Governance Services	6,272	319	47	2,164	8	-	8,810	(53)	(278)	(313)	(21)	(665)	4	8,149
Services	301,606	28,203	25,401	209,091	370,781	1,695	936,777	(335,023)	(70,426)	(65,621)	(8,219)	(479,289)	-	457,488
Centrally held budgets	19,905	-	-	9,533	930	21,360	51,728	(70)	-	-	(7,700)	(7,770)	-	43,958
Total	321,511	28,203	25,401	218,624	371,711	23,055	988,505	(335,093)	(70,426)	(65,621)	(15,919)	(487,059)	-	501,446

Revenue Budgets - Adult Social Care

2022/23		2023/24														
Rebased Net Budget	£'000	Employees	Premises	Transport	Supplies and Services	Third Party & Transfer Payments	Financing and Transfer to Reserves	Total Expenditure	Government Grants	Other Grants and Contributions	Fees, Charges & Receipts	Financing and Planned Use of Reserves	Total Income	Internal Recharges (exp & inc)	Net Service Expenditure	
		£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Independent Sector - Physical, Sensory and Memory & Cognition Support																
50,444	Residential & Nursing	-	-	-	-	76,032	-	76,032	-	(35)	(18,262)	-	(18,297)	-	57,735	
6,537	Supported & Other Accommodation	-	-	-	-	7,230	-	7,230	-	-	-	-	-	-	7,230	
21,992	Home Care	-	-	-	-	24,325	-	24,325	-	-	-	-	-	-	24,325	
1,273	Day Care	-	-	-	-	1,643	-	1,643	-	-	(312)	-	(312)	117	1,448	
18,543	Direct Payments	-	-	-	-	20,510	-	20,510	-	-	-	-	-	-	20,510	
(7,702)	Other Services	-	-	-	13,161	1,285	-	14,446	(25,048)	(15,607)	-	-	(40,655)	-	(26,209)	
(10,347)	Fairer Charging *	-	-	-	-	-	-	-	-	-	(10,347)	-	(10,347)	-	(10,347)	
-	- Meals in the Community	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
80,740	Subtotal	-	-	-	13,161	131,025	-	144,186	(25,048)	(15,642)	(28,921)	-	(69,611)	117	74,692	
Independent Sector - Learning Disability Support																
43,548	Residential & Nursing	-	-	-	-	51,968	-	51,968	-	-	(3,227)	-	(3,227)	-	48,741	
12,620	Supported & Other Accommodation	-	-	-	2	13,956	-	13,958	-	-	-	-	-	-	13,958	
1,367	Home Care	-	-	-	-	1,512	-	1,512	-	-	-	-	-	-	1,512	
1,624	Day Care	-	-	-	-	1,952	-	1,952	-	-	(141)	-	(141)	-	1,811	
7,506	Direct Payments	-	-	-	-	8,302	-	8,302	-	-	-	-	-	-	8,302	
1,097	Other Services	-	-	3	-	1,349	-	1,352	-	(332)	-	-	(332)	-	1,020	
(1,352)	Fairer Charging *	-	-	-	-	-	-	-	-	-	(1,352)	-	(1,352)	-	(1,352)	
66,410	Subtotal	-	-	3	2	79,039	-	79,044	-	(332)	(4,720)	-	(5,052)	-	73,992	
Independent Sector - Mental Health Support																
15,945	Residential & Nursing	-	-	-	-	18,231	-	18,231	-	-	(538)	-	(538)	-	17,693	
2,702	Supported & Other Accommodation	-	-	-	-	2,988	-	2,988	-	-	-	-	-	-	2,988	
431	Home Care	-	-	-	-	477	-	477	-	-	-	-	-	-	477	
32	Day Care	-	-	-	-	38	-	38	-	-	(2)	-	(2)	-	36	
1,033	Direct Payments	-	-	-	-	1,143	-	1,143	-	-	-	-	-	-	1,143	
(9,858)	Other Services	-	-	-	-	56	-	56	-	(9,875)	-	-	(9,875)	-	(9,819)	
(497)	Fairer Charging *	-	-	-	-	-	-	-	-	-	(497)	-	(497)	-	(497)	
9,788	Subtotal	-	-	-	-	22,933	-	22,933	-	(9,875)	(1,037)	-	(10,912)	-	12,021	

Revenue Budgets - Adult Social Care

2022/23		2023/24														
Rebased Net Budget	£'000	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
Adult Operations																
25,975	Assessment & Care Management	28,580	140	209	716	879	-	30,524	(54)	(2,174)	(132)	-	(2,360)	106	28,270	
10,326	Directly Provided Services - Older People	11,683	238	320	616	2,169	-	15,026	-	(3,964)	(334)	-	(4,298)	200	10,928	
7,107	Directly Provided Services - Learning Disability	7,240	240	97	215	1	4	7,797	-	(5)	(587)	-	(592)	354	7,559	
43,408	Subtotal	47,503	618	626	1,547	3,049	4	53,347	(54)	(6,143)	(1,053)	-	(7,250)	660	46,757	
Strategy, Commissioning and Supply Management																
2,881	Strategy, Commissioners and Supply Management	3,992	195	19	56	276	-	4,538	-	(472)	(20)	-	(492)	-	4,046	
5,619	Housing Support Services	352	20	3	8	5,764	-	6,147	-	(391)	-	-	(391)	-	5,756	
3,833	Equipment and Assistive Technology	163	-	-	5,224	2,968	-	8,355	-	(3,388)	(850)	-	(4,238)	-	4,117	
694	Carers	1,212	-	78	205	1,898	-	3,393	-	(2,694)	-	-	(2,694)	-	699	
122	Mental Health Commissioned Services	37	3	1	15	3,166	-	3,222	-	(3,098)	-	-	(3,098)	-	124	
13,149	Subtotal	5,756	218	101	5,508	14,072	-	25,655	-	(10,043)	(870)	-	(10,913)	-	14,742	
5,298	Planning, Performance and Engagement	4,936	-	13	452	1,882	-	7,283	(312)	(667)	(105)	-	(1,084)	4	6,203	
(17,934)	Service Strategy (including Director & support)	450	-	1	3,372	99	-	3,922	-	(198)	-	-	(198)	-	3,724	
1,086	Safer Communities	592	-	2	25	1,403	-	2,022	-	(509)	-	-	(509)	(400)	1,113	
201,945	Total	59,237	836	746	24,067	253,502	4	338,392	(25,414)	(43,409)	(36,706)	-	(105,529)	381	233,244	

* 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 2022/23	201,945
Growth / Pressures	2,451
Inflation	28,845
Savings	-
Pay award	-
Tfrs between depts	3
Departmental Estimate 2023/24	233,244

Revenue Budgets - Public Health

2022/23		2023/24													
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	
10,807	Mental Health and Best Start	-	-	-	-	10,884	-	10,884	-	-	-	-	-	400	11,284
10,672	Risky Behaviours and Threats to Health	43	-	-	15	11,432	-	11,490	(1,350)	-	-	-	(1,350)	612	10,752
3,073	Health Systems	-	-	-	10	3,458	-	3,468	-	-	-	-	-	-	3,468
1,128	Communities	-	-	-	-	1,008	-	1,008	-	-	-	-	-	-	1,008
(25,680)	Central Support	2,581	-	16	42	550	-	3,189	(28,862)	-	-	(1,320)	(30,182)	481	(26,512)
-	Total	2,624	-	16	67	27,332	-	30,039	(30,212)	-	-	(1,320)	(31,532)	1,493	-

Main changes between years	£'000
Rebased Net Budget 2022/23	
Growth / Pressures	
Inflation	
Savings	
Pay award	
Tfrs between depts	
Departmental Estimate 2023/24	-

Revenue Budgets - Business Services / Orbis

2022/23		2023/24													
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
4,393	Finance	8,122	582	4	2,285	16	78	11,087	(250)	(2,681)	(592)	(84)	(3,607)	(2,122)	5,358
7,700	IT & Digital	6,046	99	1	5,318	-	-	11,464	(121)	(1,173)	438	(23)	(879)	(2,793)	7,792
1,804	HR & Organisational Development	2,782	-	2	402	(38)	1	3,149	(61)	-	(637)	(91)	(789)	(371)	1,989
-	- Procurement	-	-	-	-	-	-	-	-	-	(100)	-	(100)	-	(100)
8,200	Property	2,946	11,559	36	7,305	1,514	-	23,360	(1,782)	(3,089)	(4,643)	-	(9,514)	(4,932)	8,914
3,700	Contribution to Orbis Partnership	-	-	-	3,720	-	-	3,720	-	-	-	-	-	-	3,720
25,797	Total	19,896	12,240	43	19,030	1,492	79	52,780	(2,214)	(6,943)	(5,534)	(198)	(14,889)	(10,218)	27,673

Main changes between years	£000
Rebased Net Budget 2022/23	25,797
Growth / Pressures	392
Inflation	2,324
Savings	(869)
Pay award	-
Tfrs between depts	29
Departmental Estimate 2023/24	27,673

Revenue Budgets - Children's Services

2022/23		2023/24													
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															
1,147															
	409	-	2	40	660	-	1,111	-	(90)	-	-	(90)	206	1,227	
5,890	7,241	421	181	312	100	-	8,255	-	(1,703)	(55)	-	(1,758)	(97)	6,400	
18,333	12,161	-	282	342	9,655	-	22,440	(800)	(200)	-	-	(1,000)	15	21,455	
40,963	16,670	286	570	1,376	31,135	-	50,037	(1,667)	(246)	(3,782)	-	(5,695)	223	44,565	
3,473	3,760	32	85	925	4,325	-	9,127	(2,920)	(510)	-	(1,382)	(4,812)	(763)	3,552	
757	1,370	28	31	29	197	-	1,655	(654)	(212)	-	-	(866)	-	789	
70,563	41,611	767	1,151	3,024	46,072	-	92,625	(6,041)	(2,961)	(3,837)	(1,382)	(14,221)	(416)	77,988	
Education															
6,273	19,171	21	246	10,487	38,401	-	68,326	(60,047)	(97)	(699)	-	(60,843)	(141)	7,342	
2,859	4,593	-	376	24,785	1,281	-	31,035	(27,039)	(2,817)	(192)	-	(30,048)	1,878	2,865	
281	214	-	-	7	-	-	221	(6)	-	-	-	(6)	-	215	
9,413	23,978	21	622	35,279	39,682	-	99,582	(87,092)	(2,914)	(891)	-	(90,897)	1,737	10,422	
1,090	1,142	-	37	255	-	-	1,434	-	(228)	-	-	(228)	-	1,206	
-	118,680	9,875	153	13,830	2,084	-	144,622	(162,834)	9,513	-	(100)	(153,421)	8,799	-	
Management & Support															
15,773	533	-	7	112	2	-	654	(1,101)	-	(30)	(83)	(1,214)	22,511	21,951	
2,911	6,718	51	31	1,501	89	-	8,390	(3,148)	(447)	(895)	-	(4,490)	(966)	2,934	
1,729	1,826	-	31	133	-	-	1,990	-	(119)	(8)	-	(127)	17	1,880	
20,413	9,077	51	69	1,746	91	-	11,034	(4,249)	(566)	(933)	(83)	(5,831)	21,562	26,765	
101,479	194,488	10,714	2,032	54,134	87,929	-	349,297	(260,216)	2,844	(5,661)	(1,565)	(264,598)	31,682	116,381	

Main changes between years	£'000
Rebased Net Budget 2022/23	101,479
Growth / Pressures	8,938
Inflation	5,980
Savings	-
Pay award	-
Tfrs between depts	(16)
Departmental Estimate 2023/24	116,381

Revenue Budgets - Communities, Economy & Transport

2022/23		2023/24														
Rebased Net Budget		Employees	Premises	Transport	Supplies and Services	Third Party & Transfer Payments	Financing and Transfer to Reserves	Total Expenditure	Government Grants	Other Grants and Contributions	Fees, Charges & Receipts	Financing and Planned Use of Reserves	Total Income	Internal Recharges (exp & inc)	Net Service Expenditure	
£'000		£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	
Community Services																
603	Archives	406	677	2	736	-	-	1,821	-	(1,075)	(122)	-	(1,197)	3	627	
768	Road Safety	978	7	31	146	-	-	1,162	(164)	(97)	(69)	-	(330)	(7)	825	
963	Trading Standards	980	-	9	118	-	-	1,107	-	-	(45)	(44)	(89)	1	1,019	
83	Travellers Sites	221	94	5	13	-	-	333	-	(111)	(129)	-	(240)	-	93	
237	Emergency Planning	435	-	3	14	-	-	452	-	(196)	(1)	-	(197)	-	255	
2,654	Subtotal	3,020	778	50	1,027	-	-	4,875	(164)	(1,479)	(366)	(44)	(2,053)	(3)	2,819	
Customer, Library & Registration Services																
3,729	Libraries	2,881	939	40	1,766	-	3	5,629	(202)	(92)	(297)	(934)	(1,525)	(256)	3,848	
299	Records	149	150	-	13	-	-	312	-	-	(32)	-	(32)	(1)	279	
232	Customer Care	269	-	1	11	-	-	281	-	-	-	(36)	(36)	-	245	
(337)	Registration	1,593	80	26	43	-	-	1,742	-	(7)	(1,970)	-	(1,977)	4	(231)	
3,923	Subtotal	4,892	1,169	67	1,833	-	3	7,964	(202)	(99)	(2,299)	(970)	(3,570)	(253)	4,141	
Transport & Operational Services																
7,300	Passenger Services	233	-	-	20,534	-	-	20,767	(9,939)	(156)	(29)	(26)	(10,150)	(1,810)	8,807	
-	Home to School and ASC Transport	119	-	21,757	1,497	-	-	23,373	(6)	(650)	(60)	-	(716)	(22,657)	-	
(265)	Parking	879	-	2	3,404	-	128	4,413	-	(286)	(6,193)	(270)	(6,749)	2,072	(264)	
30,204	Waste Disposal	405	468	12	56,708	276	-	57,869	(2,996)	(16,224)	(4,041)	(2,335)	(25,596)	2	32,275	
702	Rights of Way/Countryside Management	781	7	39	216	3	-	1,046	-	(88)	(207)	-	(295)	10	761	
437	Other Transport & Operational Services	883	17	535	187	-	31	1,653	-	-	(211)	(155)	(366)	(804)	483	
38,378	Subtotal	3,300	492	22,345	82,546	279	159	109,121	(12,941)	(17,404)	(10,741)	(2,786)	(43,872)	(23,187)	42,062	

Revenue Budgets - Communities, Economy & Transport

2022/23		2023/24													
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	
Highways															
1,339	Contract Management	786	-	9	647	-	-	1,442	-	-	-	(88)	(88)	10	1,364
10,967	Contract Costs (fixed and reactive)	-	1,423	-	17,309	-	-	18,732	-	(147)	(2,317)	(817)	(3,281)	-	15,451
596	Non Contract Works	-	79	-	501	181	-	761	-	(114)	(25)	-	(139)	-	622
12,902	Subtotal	786	1,502	9	18,457	181	-	20,935	-	(261)	(2,342)	(905)	(3,508)	10	17,437
Planning & Environment															
216	Environment	666	70	2	(31)	-	-	707	-	-	(239)	(224)	(463)	(9)	235
679	Planning	1,600	-	18	156	-	-	1,774	-	(17)	(999)	(15)	(1,031)	12	755
-	- High Weald	530	28	4	1,142	-	-	1,704	(1,318)	(361)	(61)	-	(1,740)	36	-
895	Subtotal	2,796	98	24	1,267	-	-	4,185	(1,318)	(378)	(1,299)	(239)	(3,234)	39	990
1,638	Economic Development Skills and Growth	1,949	55	10	896	35	-	2,945	(564)	(309)	(360)	(171)	(1,404)	83	1,624
2,949	Management & Support	2,346	-	12	3,603	23	1,450	7,434	(1,725)	(2,710)	-	-	(4,435)	(31)	2,968
63,339	Total	19,089	4,094	22,517	109,629	518	1,612	157,459	(16,914)	(22,640)	(17,407)	(5,115)	(62,076)	(23,342)	72,041

Main changes between years	£'000
Rebased Net Budget 2022/23	63,339
Growth / Pressures	2,233
Inflation	6,588
Savings	(105)
Pay award	-
Tfirs between depts	(14)
Departmental Estimate 2023/24	72,041

Revenue Budgets - Governance Services

2022/23		2023/24													
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	
2,564	Corporate Governance	1,612	4	29	1,162	8	-	2,815	-	(66)	(31)	-	(97)	6	2,724
	Corporate Support														
1,026	Communications	1,195	-	2	70	-	-	1,267	(53)	(47)	(1)	(21)	(122)	(2)	1,143
2,021	Legal	2,250	-	10	134	-	-	2,394	-	(47)	(281)	-	(281)	-	2,113
3,047	Subtotal	3,445	-	12	204	-	-	3,661	(53)	(47)	(282)	(21)	(403)	(2)	3,256
	Community Services														
998	Coroners	710	315	4	410	-	-	1,439	-	(10)	-	-	(10)	-	1,429
	- Third Sector	-	-	-	-	-	-	-	-	-	-	-	-	-	-
998	Subtotal	710	315	4	410	-	-	1,439	-	(10)	-	-	(10)	-	1,429
802	Senior Management & Organisational Development	505	-	2	388	-	-	895	-	(155)	-	-	(155)	-	740
7,411	Total	6,272	319	47	2,164	8	-	8,810	(53)	(278)	(313)	(21)	(665)	4	8,149

Main changes between years	
	£'000
Rebased Net Budget 2022/23	7,411
Growth / Pressures	388
Inflation	352
Savings	-
Pay award	-
Tfrs between depts	(2)
Departmental Estimate 2023/24	8,149

Capital programme to 2032/33

Introduction

The planned capital programme supports the Council's Capital Strategy to 2043/44. It comprises targeted basic need investment that supports services in the delivery of priority outcomes and is supported by a planned programme to 2032/33. 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.

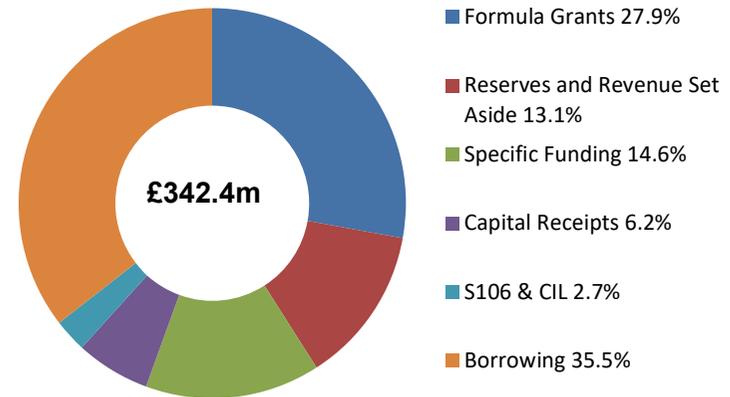
The proposed programme includes:

- Improvements to 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).
- Investment to support the Council's commitment of carbon neutrality by 2050 at the latest.
- Capital Building Improvements and energy saving measures;
- Essential Libraries work to keep libraries in their current condition and stop them from deteriorating;
- Support of Economic Growth and Strategic Infrastructure investment.
- Supported accommodation and improvements

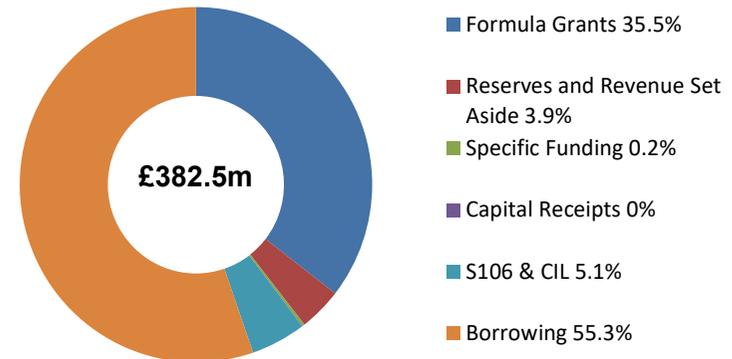
An estimated 32% (£231.1m) will be funded from Government grants, with 11% (£79.7m) funded from scheme-specific income, requiring the remainder (£414.1m) funded locally through borrowing, capital receipts and use of reserves set aside for a specific purpose.

Total Programme of £724.9m comprising:

MTFP Programme to 2025/26



Programme 2026/27 to 2032/33



Capital programme - current programme and resources

Capital Programme	2022/23	2023/24	2024/25	2025/26	2022-26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	Remaining Budget Total
	MTFP Period				Programme Total								
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Adult Social Care	394	2,050	4,040	281	6,765								6,765
Business Services	26,018	30,581	34,321	23,742	114,662	31,976	28,273	16,935	20,767	19,532	25,586	15,093	272,824
Children's Services	1,450	1,200	1,200	1,200	5,050								5,050
Communities, Economy & Transport	54,345	62,913	62,815	35,827	215,900	32,119	30,660	31,706	31,618	31,946	32,746	33,571	440,266
Gross Expenditure by Department	82,207	96,744	102,376	61,050	342,377	64,095	58,933	48,641	52,385	51,478	58,332	48,664	724,905
Section 106 and CIL	(1,961)	(3,285)	(2,972)	(1,186)	(9,404)	(254)	(102)	(25)	(25)	(25)	(25)		(9,860)
Other Specific Funding	(8,332)	(15,395)	(24,001)	(2,231)	(49,959)	(930)							(50,889)
Net Expenditure	71,914	78,064	75,403	57,633	283,014	62,911	58,831	48,616	52,360	51,453	58,307	48,664	664,156
Current Funding Assumptions	2022/23	2023/24	2024/25	2025/26	2022-26	2026-33	Total						
	MTFP Period				Programme Total	Programme Total	Resource						
	£'000	£'000	£'000	£'000	£'000	£'000	£'000						
Capital Receipts	9,591	5,149	3,149	3,360	21,249		21,249						
Formula Grants	33,418	25,243	17,937	17,960	94,558	135,738	230,296						
New Homes Bonus	816				816		816						
Section 106 and CIL Target						18,970	18,970						
Recycled Loans	347	500	500	500	1,847		1,847						
Reserves and revenue set aside	20,088	12,268	5,040	5,600	42,996	15,106	58,102						
Borrowing	7,654	34,904	48,777	30,213	121,548	211,328	332,876						
	71,914	78,064	75,403	57,633	283,014	381,142	664,156						

Capital programme - Adult Social Care

Adult Social Care	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	Budget Total
	MTFP Period											Budget Total
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Specific Projects:												
Greenacres	144											144
Learning Disability Supported Living Scheme	200	2,000	3,990	231								6,421
House Adaptations	50	50	50	50								200
Gross Expenditure	394	2,050	4,040	281	0	6,765						
S106 & CIL												
Other Specific Funding	(144)	(1,500)	(3,990)	(231)								(5,865)
Net Expenditure	250	550	50	50	0	900						

Capital programme - Business Services

Business Services	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	Budget Total
	MTFP Period											
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Target led basic need:												
Schools Basic Need (delivered on behalf of CSD)	2,749	2,536	7,274	6,628	17,195	7,378	2,054	6,182	2,891	8,663	2,854	66,404
Capital Building Improvements (Schools)	5,179	4,182	4,182	4,182	4,182	4,182	4,182	4,182	4,182	4,182	4,182	46,999
Capital Building Improvements (Corporate)	3,439	4,520	4,520	4,520	4,520	4,520	4,520	4,520	4,520	4,520	4,000	48,119
IT & Digital Strategy Implementation	4,186	10,109	8,624	3,412	5,650	12,193	6,179	5,883	7,939	8,221	4,057	76,453
Specific Projects:												
Lansdowne Secure Unit Phase 2	75											75
Energy Efficiency - SALIX scheme	350	350	350									1,050
Special Educational Needs	175	1,667	1,347									3,189
Special Educational Needs – Additional Places	750	5,000	8,000	5,000	429							19,179
Specialist Provision in Secondary Schools	120											120
Disability Children's Homes	57	705	24									786
Westfield Lane (delivered on behalf of CSD)	721											721
IT & Digital Strategy implementation (MBOS)	8,193	1,512										9,705
IT & Digital - Utilising Automation	24											24
Gross Expenditure	26,018	30,581	34,321	23,742	31,976	28,273	16,935	20,767	19,532	25,586	15,093	272,824
S106 & CIL	(1,709)	(1,806)										(3,515)
Other Specific Funding	(425)	(350)	(350)									(1,125)
Net Expenditure	23,884	28,425	33,971	23,742	31,976	28,273	16,935	20,767	19,532	25,586	15,093	268,184

Capital programme - Children's Services

Children's Services	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	Budget Total	
	MTFP Period												
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Target led basic need:													
Schools Delegated Capital	1,385	1,150	1,150	1,150									4,835
Specific Projects:													
House Adaptations	50	50	50	50									200
Conquest Centre redevelopment	15												15
Gross Expenditure	1,450	1,200	1,200	1,200	0	5,050							
S106 & CIL													
Other Specific Funding	(1,385)	(1,150)	(1,150)	(1,150)									(4,835)
Net Expenditure	65	50	50	50	0	215							

Capital programme - Communities, Economy & Transport

Communities, Economy & Transport	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	Budget Total
	MTFP Period											
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Target led basic need:												
Highways Structural Maintenance	21,686	20,647	21,688	22,246	22,819	23,412	24,022	24,649	25,295	25,961	26,647	259,072
Bridge Assessment Strengthening	1,981	4,749	1,775	3,025	2,777	1,830	1,885	1,942	2,000	2,060	2,122	26,146
Rights of Way Surface Repairs and Bridge Replacement Programme	565	565	514	484	494	504	514	524	540	556	573	5,833
Street Lighting and Traffic Signals (life expired)	2,973	4,542	3,839	3,888	989	1,041	1,095	1,135	1,192	1,250	1,310	23,254
Specific Projects:												
Broadband	911	2,757	2,757									6,425
Salix Solar Panels	77											77
Salix Decarbonisation - Herstmonceux Primary School Low Carbon Heating	207											207
Street Lighting and Traffic Signals - SALIX scheme	650											650
Climate Emergency Works	2,090	1,516	5,922									9,528
Flood & Coastal Resilience Innovation Programme	641	898	935	850	930							4,254
Bexhill & Hastings Link Road (BHLR)	318											318
BHLR Complementary Measures	167	60										227
Community Match Fund	69	411										480
Economic Growth & Strategic Infrastructure Programme												
Economic Intervention Fund - Grants	242	435	300	300	300	300	194					2,071
Economic Intervention Fund - Loans	347	500	500	500	123							1,970
Stalled Sites	35	120	124									279
EDS Upgrading Empty Commercial Property		7										7
Hailsham HWRS	171											171
Other Integrated Transport Schemes	3,260	5,324	5,209	4,024	3,153	3,014	2,919	2,919	2,919	2,919	2,919	38,579
Integrated Transport Schemes - A22 Corridor Package	533											533
Visually Better Roads	4,809	800										5,609
The Keep	26	202	26	0	85	110	628					1,077
Library Refurbishment	497	789	449	449	449	449	449	449				3,980
Peacehaven Library Refurbishment & Conversion	1	27										28
Covid-19 Recovery - Libraries Targeted Support	211											211

Capital programme - Communities, Economy & Transport

Communities, Economy & Transport	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	Budget Total
	MTFP Period											
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Community Road Safety Interventions		500	250									750
Newhaven Port Access Road	257	20	708									985
Real Time Passenger Information	74	78	60	61								273
Bus Service Improvement Plan	1,125	5,940	15,250									22,315
Queensway Depot Development (Formerly Eastern)	175	466										641
Exceat Bridge	2,955	3,954	2,509									9,418
Emergency Active Travel Fund - Tranche 1												0
Emergency Active Travel Fund - Tranche 2	756											756
Local Enterprise Funded Schemes												
Eastbourne Town Centre Phase 2	532	2,709										3,241
Bexhill Enterprise Park North												0
Eastbourne/South Wealden Walking & Cycling Package	540	1,811										2,351
Hailsham/Polegate/Eastbourne Movement & Access Corridor	684	275										959
Hastings & Bexhill Movement & Access Package	2,265	2,811										5,076
Skills for Rural Businesses Post Brexit		915										915
Getting Building Fund - Food Street		100										100
Getting Building Fund - Seven Sisters		200										200
Getting Building Fund - UTC Maritime and Sustainable Technology Hub		1,300										1,300
Gross Expenditure	54,345	62,913	62,815	35,827	32,119	30,660	31,706	31,618	31,946	32,746	33,571	440,266
S106 & CIL	(252)	(1,479)	(2,972)	(1,186)	(254)	(102)	(25)	(25)	(25)	(25)		(6,345)
Other Specific Funding	(6,378)	(12,395)	(18,511)	(850)	(930)							(39,064)
Net Expenditure	47,715	49,039	41,332	33,791	30,935	30,558	31,681	31,593	31,921	32,721	33,571	394,857

Reserve Balances

	Anticipated Balance 31st Mar 2023 £'000	Net planned Movements 2023/24 £'000	Anticipated Balance 31st Mar 2024 £'000	Estimated Balance 31st Mar 2027 £'000
Held on behalf of others or statutorily ringfenced				
Balances held by Schools	21,328	0	21,328	21,328
Extended Schools	1,809	0	1,809	1,809
Schools Supply Teacher Insurance	321	0	321	0
Schools	23,458	0	23,458	23,137
Public Health	7,407	(1,320)	6,087	6,086
On Street Car Parking	2,979	(323)	2,656	3,233
EU Exit Funding	649	0	649	427
ACRES (Adult College of Rural East Sussex)	422	0	422	422
The Keep - Archive Service	579	(202)	377	368
High Weald	212	0	212	212
Sussex Air Quality Partnership	24	0	24	0
Lewes Athletics Track	20	0	20	20
Subtotal held on behalf of others or statutorily ringfenced	35,750	(1,845)	33,905	33,905
Service-Specific Reserves:				
Corporate Waste	18,801	(3,123)	15,678	7,480
Capital Programme	17,865	(6,228)	11,637	302
Insurance Risk	7,175	(6)	7,169	7,103
Adult Social Care Reform	2,500	0	2,500	0
Total Named Service Reserves	46,341	(9,357)	36,984	14,885
Strategic Reserves:				
Priority Outcomes and Transformation reserve: to fund the transformation programme to change, protect and improve Council services	12,662	(2,976)	9,686	2,090
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	41,255	(4,584)	36,671	22,530
Total Strategic Reserves	53,917	(7,560)	46,357	24,620
General Fund	10,000	0	10,000	10,000
Total Reserves	146,008	(18,762)	127,246	83,410

This table provides a summary of planned movements in and out of the individual reserves over the financial year 2023/24, plus estimated balances by March

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.