



Corporate Plan and Budget 2025-2026

Mid Sussex District Council



MID SUSSEX DISTRICT COUNCIL
CORPORATE PLAN AND BUDGET
2025/26

CONTENTS

- Section 1:** Introduction
- Section 2:** Financial Strategy (including Medium Financial Plan MTFP)
- 2a: New Capital Bids
 - 2b: Assistant Director Corporate Resources (S151 Officer) Statement on the Budget Robustness
- Section 3:** Revenue Budget and Service Plans
- 3a: Summary of Revenue Budget 2024/25
 - 3b: Service Budgets
- Section 4:** Reserves Policy and Summary of Usable Reserves and Other Balances
- Section 5:** Capital Strategy to 2028/29 (delegated to and proposed by Audit Committee)
- Section 6:** Collection Fund – (provided for Council 28 February 2024)
- Section 7:** Council Tax Resolutions and Council Tax Levels – (provided for Council 28 February 2024)



Section 1

INTRODUCTION

CORPORATE PLAN AND BUDGET 2024/25

SECTION 1: INTRODUCTION

A Challenging Context

1. Our Corporate Plan and Budget is set in extremely challenging times. Across local government, there are unprecedented financial difficulties. We see many other authorities failing to be able to meet the needs of their residents whilst coping with these challenges. Our situation is not easy, but strong financial stewardship, coupled with a careful budget which balances delivering for our residents with some tough income decisions, lets us continue to support the most vulnerable, whilst also continuing to deliver significant ambitions across Mid Sussex.
2. Against this context the new Government has indicated a number of intentions to reform local government finance. The provisional settlement was issued on 18 December the outcome of which is reflected in this paper. Whilst the settlement has been produced, as expected, it updates for one year only, but also contained some indicators of significant updates to come in the multi-year settlement in the Spring. Where known or indicated these are highlighted in Section 2. The direction of travel indicated in the Local Government Financial Policy Statement indicated prioritisation for funding reform that is likely to be challenging for Shire District Councils. In broad terms, it remains clear the Government is pressing ahead with reform, including on Business Rates, and that the Spring Statement will both provide a multiyear settlement from 2026/27 and bring significant change.
3. The Government is also placing an emphasis on new or changed service delivery requirements. For example, the rollout of **Simpler Recycling** will come with new and therefore unbudgeted monitoring and reporting requirements which will need to be delivered. This is alongside expected changes in respect of planning, management of business rates reliefs, and a likely new arm of Government monitoring performance more generally. It is therefore almost certain that the Council will need to respond throughout the coming year and beyond to various new burdens and initiatives, alongside delivering the services and ambitions already set out in this Corporate Plan and Budget.

Delivering for our Residents

4. Despite these challenges this council is ambitious for its residents and has continued to deliver high-performing services despite increased demand. Additionally, it is important to remember the significant financial challenges the Council has navigated over the last few years, whilst continually bringing the Council's reliance on the General Reserve down. Just some of the impacts managed effectively by our sound financial planning include the pandemic and its ongoing lasting changes to some service areas, years of high inflation, nationally agreed pay awards which have rightfully rewarded lower paid staff the highest but have been over and above expected budgets, multiple new burdens in respect of waste, grant and relief administration, homelessness and Temporary Accommodation and more. We must therefore continually remind ourselves that strong stewardship, including some difficult choices around our income levers, has ensured we are able to continue to offer services that many other authorities have cut.
5. Having a place to call home is the most fundamental driver of well-being and provides the foundation for work, learning and community participation. However, finding a suitable and affordable home to live in is a huge challenge for many people. For us in Mid Sussex, especially after the pandemic, domestic abuse is one of the biggest needs in our communities, often leading to a need for temporary accommodation. A 40% increase in families asking us for help due to family breakdown is an

unprecedented situation which we are all committed to supporting. Our Housing budget set out in section 3 of this document sets out our approach to delivering for our most vulnerable families.

6. The Council is continuing to build on its Homelessness Prevention surgeries doubling their frequency and working with more local organisations across the District. These surgeries are a key part of our strategy to provide early support to families who are in danger of falling into homelessness so they can remain in their communities and reduce pressure on Temporary Accommodation.
7. Following the agreement of Council, and to ensure we can support families with high quality, **local Temporary Accommodation** we have continued to purchase our own properties. This means families do not need to stay in nightly paid accommodation outside of the District. Being outside the District means families are away from their support networks & schools, and accommodation. This also represents significant costs. Purchasing properties for use as local Temporary Accommodation means the Council also significantly reduces the cost to temporarily house families and the housing service can focus on preventing homelessness. This approach ensures people can keep their connections with local schools and communities and we can continue to provide a range of support to them including ensuring they are accessing the financial help and advice they need. As well as providing the best option for vulnerable people and families, this also makes economic sense when we know Temporary Accommodation is a cause of debilitating financial challenges for other authorities.
8. We have continued to prepare for the rollout of **Simpler Recycling**. Whilst we know this will be hugely welcomed by our residents, it is also one of the most significant legislative changes, and has a significant cost both to implement and continually deliver. We have committed to the rollout of 1-2-3 and working with other Local Authorities have satisfied ourselves that this is the most efficient and effective approach and that we do not need to consider a 1-2-2 scheme. However, implementing on a 1-2-3 basis still requires substantial investment; in a new depot, new lorries and bins, new monitoring requirements and of course increased collections. It also has impacts on our customer service and website processes and infrastructure. The foundations for this rollout have been laid this financial year thanks to the prudent financial planning delivered in last year's Corporate Plan and Budget. Even so, we must remain focused on the significant requirements to come. Notwithstanding this, we are proud that we will be the district mobilising first in West Sussex, and the success of our broadened trial delivered this year continues to remind us how much this service is wanted and valued by Mid Sussex Residents.
9. This year has seen the relaunching of our **Community Grants approach**, linking application criteria to the UN Sustainable Development Goals, and placing an emphasis on helping local groups demonstrate the impact they can have on areas such as inequality, poverty, and sustainability. The change in approach has seen us reach a more diverse range of organisations and see a significant increase in applications and interactions with local groups.
10. We continue to deliver our **Sustainable Economy Strategy**, and a cross-party member working group are working to refresh the Strategy and action plan to ensure it remains relevant in the light of the changing policy landscape.
11. We have continued working throughout the year on our draft **District Plan**. The Examination in Public commenced in November 2024, and we hope to adopt the new Plan in 2025. A new Plan will continue to ensure the District is protected from unwanted speculative development and will also include new and strengthened policies to protect our environment whilst balancing the delivery of the much-needed housing up to 2039.

12. As agreed in our last Corporate Plan and Budget, we have invested in a new **S106 Account Management and Community Development** post to help ensure local people are at the heart of building new communities and are fully involved in understanding and contributing to how local infrastructure is secured. The planned growth across the District attracts significant investment in our local communities, though the system of S106 contributions is complex and can be hard for communities to understand. This new post aims to help communities and Towns and Parishes, to understand the system better and be better equipped to contribute to securing and using S106 monies.
13. In 2020 the Council agreed to deliver a comprehensive, long-term Parking Strategy, though the full rollout of the Strategy was deferred to enable income recovery after the pandemic. The Strategy provides an evidence-based approach to managing the Council's car park estate. It envisages improvements to the facilities available within them and some rationalisation of the estate. It was developed with cross-party support and using best practice nationally.
14. A key part of the Strategy is using external parking sector experts to carry out an evidence-based review of charges each year. This will ensure a move away from an episodic approach to tariff reviews and towards one based on evidence. The increase in tariffs following the 2024/5 budget have had no impact on use, in fact usage of our car parks has increased. This validates the evidence in the Strategy that tariffs are a way to influence behaviours, often to achieve churn and increased visitors to a local area. The Strategy also envisages the introduction of management regimes in our larger villages to meet the diverse needs of the community. The Corporate Plan and Budget last year established that these will be implemented in 2025/26 following further dialogue and evidence collation in local villages, and this work will commence in early 2025.
15. Whilst attention does tend to focus on the tariff element of the Strategy, it is important that the other components are not overlooked. The Council, as part of its investment in the car park estate, will also be taking steps to improve experiences of using our car parks and, alongside ensuring that spaces are available, this will result in improvements in the usability of car parks overall. The Council will pilot more convenient self-service systems, app technology and variable messaging to support a better customer experience. Investments will also provide the Council with more efficient and flexible enforcement. This will mean the Council is more able to respond effectively to on-street safety concerns and illegal parking which we know negatively impacts on our communities.
16. The income and investment will ensure we can respond to current and future economic growth in the District. Evidence shows that more people are using our car parks, and the Council can encourage a more regular turnover of parking spaces in key areas, it will be easier for everyone to park. With more available spaces and greater footfall, this will create more potential trade for local businesses increasing the number of people spending in the shops and restaurants

Our Ambitious Plans

17. We are also committed to delivering the right solution for the future of **Clair Hall**. Over the course of the last financial year work was carried out to establish if there was a viable community-led solution. With the support of the cross-party Executive Steering Group, Cabinet concluded that a culturally led mixed-use redevelopment was the most viable option. Work will continue in 2025 to establish viable options to take to the market to secure a culturally led solution. This will not be easy as the market for both cultural venues and construction remains challenging and volatile, so our work focuses on ensuring we have developed specifications the market has the best possibility of responding to.
18. The **Centre for Outdoor Sport (to be named Arc – the Centre for Outdoor Sport)**, a regionally significant sports facility, will open early in the next financial year. This ambitious facility, built at a cost

of over £8m of funding secured from developers such as Homes England, will bring modern, state of the art facilities to Burgess Hill and is a significant achievement for this council, even more so as it is likely it will deliver both ahead of time and on budget.

19. This council has also committed to exploring the formation of a Joint Venture (JV) with NewRiver Reit (NRR) to redevelop the **Martlets Shopping Centre in Burgess Hill**. Negotiations are advanced, though the market for retail and high streets more generally is not without challenges. As a district council, entering into a JV is a very significant and ambitious undertaking, therefore minimising risk has been and will continue to be a key consideration. Progressing this with NewRiver and Homes England will be a significant component of our work in 2025/26.
20. These ambitions also sit alongside an incredibly significant Capital Programme. Including the items proposed in this Corporate Plan and Budget, there is over £36.4m of planned investment. This includes over £4m of parks investment as well as £8m in Temporary Accommodation and nearly £1m for the next phase of the Burgess Hill Place and Connectivity Programme. This council is able, through planned and careful financial and asset management, to continue investing in the district at a time when many others are not.
21. This Corporate Plan and Budget, balanced by an overall draw of £354,000 on the General Reserve therefore represents diligent work to reduce costs and absorb pressures, alongside a continuously ambitious approach to service delivery and capital investment. We are rightfully both ambitious for what we can deliver and proud of our ability to present such an ambitious Corporate Plan and Budget in challenging times when many of our neighbours are struggling and therefore cutting services. We continue to offer popular initiatives such as our Community Grant Scheme and our Playdays and Skatefests which many others are not able to do whilst maintaining all our services without reduction.

Section 2

FINANCIAL STRATEGY (INCLUDING MEDIUM TERM FINANCIAL PLAN (MTFP))

- **2a Assistant Director Corporate Resources (S151
Officer Statement on Budget Robustness)**

SECTION 2: FINANCIAL STRATEGY

National and Local Context

22. There remains ever-increasing uncertainty in local government finance across both the short and medium term. We continuously see other authorities indicating they cannot meet this challenge. With multiple one-year settlements, limited detail and timelines on funding reform, and the ongoing impact of the economic downturn which has kept prices high despite slowly falling inflation, planning for the future is an almost impossible challenge. Despite this, we have all, Councillors and Officers alike, worked tirelessly to maintain financial stability whilst continuing to attract investment to the district. This means that, despite funding pressures and the challenges of the external climate, we are still able to maintain one of the lowest levels of Council Tax in the region whilst delivering an ambitious level of service for our residents.
23. The Local Government Finance Policy Statement made on 28 November outlined how funding will be allocated in the 2025/26 settlement – and provisional funding allocations were announced at the provisional settlement itself on 18 December. As anticipated the government targeted the additional funding on the most deprived local authorities, as well as specifically focussing on those authorities with social care responsibilities. Alongside this government published a number of consultations including the proposed principles for Local Government Funding Reform.
24. For this council there is a net increase to grants of £197k. This reduces the draw on the General Reserve to balance the budget in 2025/26 to £354k. The Local Government Policy Statement and Provisional Settlement also confirmed funding reform in 2026/27 and that this will be the start of a multi-year settlement.
25. New Homes Bonus continues for one more year with a provisional allocation for the council of £1.236m (reduced from £1.829m in 2024/25). In line with the reserves policy and in support of budget robustness it continues to be proposed that this will top up the General Reserve.
26. Additional income of £1.1bn from the Extended Producer Responsibility for Packaging (pEPR) will be received by local authorities in 2025/26. DEFRA have confirmed that this council's allocation is £1.483m. While the pEPR announcement is positive, it is essentially a pledge of an allocation of tax. This tax, levied on producers, is designed to change behaviours, and therefore it should be expected that returns will diminish over time, while pressures will not. In addition, the level of uncertainty regarding its future distribution and all the other funding changes is so significant that it is advisable to consider this as one-off. Especially as it is likely this is a precursor to substantial changes via the more substantial review of Local Government Funding that is happening ahead of the Spring announcements and multi year settlement. This provision will allow for an amount of £600k to be held in the waste reserve to support any additional, currently unquantified and unknown requirements, regarding the Depot. Additionally further technology and any other new burdens arising, some of which are specifically attached to this funding, require a further £200k to manage the risk of as yet unknown new reporting and processing burdens. This then allows for £683k to top the General Reserve back up, a position which still leaves the General Reserve lower than advised. Further work will be undertaken to continuously review costs and the impact of additional burdens and thus any subsequent potential release of specific reserves back into the General Reserve.
27. Additional UKSPF allocation of £327k was announced, this will allow the councils own funds supporting economic growth and regeneration projects to be released back to the general reserve where possible

and will help support the management of future financial risk and financial robustness including Local Government Reform. Further work will be undertaken to review a programme of activity and further announcements, and any subsequent potential release of reserves will be reported through quarterly financial updates to Cabinet as usual.

28. The government will publish the Final Local Government Financial Settlement sometime in February 2025.
29. The additional funding announced has decreased the need to draw from the General Reserve but provides no additional base spending power, and the funding gap widens in 2026/27 with the full rollout of Simpler Recycling. Lack of clarity of funding over the medium term persists, as this settlement is for a single year only, with no further clarity in relation to Business Rates reform but a consultation on the principles of Funding Reform. This means that many of the medium-term projections are necessarily estimates only, and we become less confident of their accuracy regarding Funding/Business Rates Reform in particular, the further ahead we look.
30. Fundamentally, for councils like us, we must continue to strive to be financially independent despite the significant barriers we face in doing so. It is highly unlikely that the funding reform will provide additional funding for Shire Districts.
31. Officers continue to strive to deliver an ambitious but balanced budget for 2025/26. Everything we do will always align with our ambition, *'To be an effective Council delivering value for money services and helping to create a strong economy, environment and community'* illustrated by our stated priorities of:
 - **Effective and responsive services**
 - **Sustainable economic growth**
 - **Strong and resilient communities**
 - **Financial independence**
32. In the ongoing uncertain financial and economic climate, some councils continue to be close to collapse as they have grappled with the challenge of delivering services within a difficult financial landscape combined with growing pressures on services. The combined outlook of considerable costs and pressures presented by decreasing but legacy high inflation, a cost-of-living crisis, new unfunded burden of Simpler Recycling, unprecedented levels of homelessness and the pressure on Temporary Accommodation are serious and debilitating challenges for many of our neighbours. That uncertainty is brought into sharp focus given the lack of clarity about what funding will be provided for councils in future years. It therefore remains difficult to bring the Medium-Term Financial Plan (MTFP) into balance. This Plan and Budget sets out financial assumptions and makes recommendations to achieve a balanced position for 2025/26. The Medium-Term Financial Plan, outlined within these papers, highlights the need to address the gap between income and expenditure over the next four years and thereby bring the plan back into balance.
33. Our council is broadly 'financially independent'. This means we receive minimal Revenue Support Grant (funding from central government) and rely substantially on council tax and business rates as well as our fees and charges to support our services. While this does not confer any financial reward or freedoms, it is an achievement that represents many years of careful financial stewardship and ensures the council can deliver its strategic ambitions for the residents of Mid Sussex. However, the uncertainty of potential reforms particularly in relation to Business Rates makes longer-term forecasting challenging.

Funding Reform and Rates Retention Scheme (RRS) funding

34. Local Government Funding Reform which includes Business Rate Retention changes will not happen before 2026/27 at the earliest, at which time current funding mechanisms and formulas will be changed. The main impact of this for the council is anticipated to be the redistribution of Business Rate Growth, for which Mid Sussex is above the national average. Indications that deprivation mechanisms will be targeted within the formula bring no significant financial support to this Council. The formula can be manipulated in many ways that bring a wide range of funding implications. This creates a potential significant cliff edge for the council's finances, with a spread of possible financial outcomes. The delay provides more time to plan but only delays the considerable financial impact. To reflect this the MTFP assumes reform from 2026/27, the impact being taken from local government advisors Pixels model and the assessment of what this reform might look like, although the exact timing and mechanism, and therefore impact, remain unknown.

Business Rates

35. The various reliefs, the result of the outcome of the Non-Domestic Rating Bill: technical adjustments to the Business Rates Retention System (BRRS) 2023 were unknown at the time of setting the CP&B in February 2024. Technical changes made to the Business Rates Retention System to accommodate the proposals including linking multipliers by default to CPI, resulting in a movement of our estimates. Additionally, some elements of the proposals were unclear in the consultation paper and consequently, our advisors are not able to model with any certainty.
36. The figures provided within the MTFP are from the updated model at November 2024. These include a number of reductions in Business Rates including for appeals and a decrease in the previously modelled levels of inflation. Including the announcement in the Budget of November that the small business multiplier in England will be frozen for a fifth consecutive year. This was offset, in part, by the removal of Private School charitable status relief. This has the impact of limiting the pressure for 2025/26 to £300k.

Council Tax Inflation

37. The council's element of the Council Tax charged across the district is set each year by Members and is the largest area of income for the council.
38. The Government confirmed on 14 November 2024 and again in the Local Government Statement that the referendum limit will remain at 3% or £5 whichever is higher for District Councils. The Government also made it clear that it expects councils to maximise the income generated by council tax and other income (fees and charges). It is proposed that Council Tax will be increased to the highest allowable level, which is a rise of 2.95%. This is presented as part of the Medium-Term Financial Plan and is consistent with last year's planning. Table 1 below presents Mid Sussex Council Tax at band D against other lower-tier authorities in the West Sussex Area in this financial year, therefore a rise of 2.95% will still see us as one of the lowest in the West Sussex Area.

Table 1: Council Tax a Band D

West Sussex Local Authority Area	Council Tax Band D for 2024/25 £
Adur	333.72
Arun	208.39
Chichester	186.48
Crawley	232.10
Horsham	177.29
Mid Sussex	190.80
Worthing	267.66

39. Detailed Council Tax Levels for 2025/26 will be presented at section 7 for Council (when figures are available).

Council Tax Base

40. The calculation of Council Tax base is prescribed by regulation. The projection being based on figures at 30 November annually. This year has seen growth of 1.66% (compared to 1.61% at 30 November 2023) which increased the tax base to 66,797.2 band D equivalents. This includes growth of 0.4% for Second Homes Premium from 1st April 2025. This is considered to show continued steady growth, with a positive impact from Second Homes Premium, thereafter a prudent level of 1.6% has been modelled.

Council Tax Collection Fund Surplus/Deficit

41. Each year our Council Tax receipts are based on estimates. They can therefore be impacted by a number of factors including collection rates, new builds or homes becoming empty. Therefore, we see either a surplus or deficit arising the following year which is included in our MTFP. At this stage, a surplus of £165k on the Mid Sussex part of the Collection Fund is anticipated.

Inflation

42. The MTFP included an estimate for the pay award for 2024/25 at 5.5%. The outcome of national negotiations was an award which averaged 3.5% (the award comprised a cash award for some grades and a percentage increase for others) which means an improvement on our forecasts of about £250k. The MTFP then provides for a 3.5% pay award in 2025/26. This is again an average increase across all pay grades reflecting the trend towards a flat cash award, which provides for higher percentage increases to lower grades. Thereafter, 2% is estimated for 2026/27 and subsequent years. This is in line with neighbouring local authorities' assumptions. The pay award is set nationally for all local government employees and is therefore not within our control. The pay estimate is based on reasonable assumptions, however, the final agreement of the pay award for 2025/26 is not expected before the budget is set, or this financial year. A mechanism is therefore required to manage any potential fluctuation and as is normal practice, the actual outcome should it be required will be managed in year via the General Reserve.
43. November's budget increased Employers NI by 1.2% to 15% from April 2025. In addition, the point at which we start to pay (the secondary threshold) was reduced by £4,100 annually. It is confirmed that funding for local authorities for the increase in employers' NI will be provided, and that funding will only be for the direct costs affecting local authorities. The funding has been confirmed through Core Spending Power and will be distributed across services along with the pay award for 2025/26. Overall

funding for local government has been determined based on the additional direct costs within the sector, but the funding has been distributed between local authorities based on their total net expenditure in 2023/24, i.e. including both direct employee costs and third-party expenditure but without subsequent pay awards. As a result, for authorities like Mid Sussex this creates a potential shortfall. The extent of the shortfall will only be known in totality once the pay award is settled. This will be managed and reported through quarterly monitoring.

44. The Consumer Price Index (CPI) measure of inflation was at 2.6% in October 2024 (1.7% in September). Inflation is required to be added annually to the council's contracts where applicable and a detailed model ensures that the most appropriate inflationary increases are applied. Although inflation has dropped rapidly over the last few months, it is expected that September will be the lowest point for the forthcoming year. With inflation remaining above the Government target of 2% until 2026, a mechanism is required to manage potential fluctuation, and it is proposed to manage this in year from the General Reserve should it be required.
45. Overall, net inflation relating to pay, contracts, other expenditures is expected to be £900k in 2025/26. The details of this calculation are set out below.

Table 2: Calculation of 2025/26 Inflation

Area	Rationale	Inflation included at March 2024/25 £'000	Additional Inflation 2025/26 £000	Total £000
Employee Costs	3.5% - Assumption is that the fiscal drag following the cost-of-living crisis will lead to an above inflation pay award in 2025.	551	9	560
Contracts	5.5% Contractual inflation is calculated on a basket of measures, average at 5.5%	212	103	315
Other Costs	2.2% Average 2024 CPI rate used.	307	(282)	25
Energy Costs	Laser contract provides economies of scale to be achieved – no uplift required in 2025/26			
Total Inflation		1,070	(170)	900
Discretionary Fees & Charges	10.0% Weighted average of proposed increases		(58)	(58)
Garden Waste	£12.50 increase		(327)	(327)
Car Parking Fees	Parking Fees and charges (10p); and strategy		(250)	(250)
	Less element of strategy not implemented but included in MTFP at February 2024		135	135
Net Inflation		1,070	(670)	400

Treasury Management (TM)

46. Net receipts for Treasury Management replenish the General Reserve. For 2025/26 it is anticipated that income will remain buoyant. It is proposed that Treasury Management income is used to build the General Reserve to an adequate level, noting the draw being proposed (see para 66) on the General Reserve to balance the budget this year, the ongoing structural gap and then the potential impending cliff edge created by Funding/Business Rate Reform.

47. Treasury receipts are reliant on balances held. Our ambitious capital programme and plans that require the use of reserves and balances reduce the Councils' balances available for investment. Additionally, we know that interest rates will go down. Therefore, taking a low-risk approach, and only considering balances like the SANG that we hold in perpetuity, and the required level of general reserve set for robustness, a prudent level of treasury receipts to include within the MTFP has been estimated at £275k.

Fees and Charges

48. Income from fees and charges is an essential part of the council's funding. As outlined above, the Government expects councils to support their spending through fees and charges. The proposals for 2025/26 are considered reasonable. Officers have taken a detailed approach across several areas and their recommendations are set out below. They have been discussed in detail with members of the cross-party working group. In many cases, recommendations are providing a real-term freeze or decrease as they do not recoup increasing costs. The rationale for each approach is set out below.
49. For fees such as some planning and licensing and building control these are set by central government. Where there is discretion, such as fees for pre-application planning advice (excluding households) it is proposed at 20%. For hackney carriages and other licenses, a 10% increase is recommended (for hackney licences this increase offsets the direct cost of the service).
50. For waste and recycling a 10% uplift is also recommended. These charges reflect the actual costs of delivery and the anticipated contractual uplift with Serco. Additionally, it is proposed that £12.50 be applied to the garden waste service (from £85 to £97.50 annual charge, £1.88 a week) so that we are able to continue expanding this service for new customers.
51. Having established the principle of differential parking by type and usage of car park, and committed to rolling out the implementation of village charges (with the detail to be informed by engagement in early 2025), a simple approach to general charges is proposed. This sees all tariffs uplifted by 10p across all car parks and locations.
52. Elsewhere in this Corporate Plan and Budget there is a clear ambition for the council to invest in technology to improve the customer experience and usability of our car parks, as well as to enhance our enforcement capacity which is the service which received the most requests and contacts. The tariff changes proposed will continue to ensure income that covers costs, inflation, and investment needs.
53. The tariff uplift of 10p is to be applied uniformly across all car parks and time bands. In general, this is around an 8-9% increase on our most popular 1 hour tariff, but for longer stay this is as little as a 1% uplift.

Table 3: Calculation of 2025/26 Fees & Charges Inflation

Service Area	Increase	£000
Planning Advice/Applications	20%	22
Waste & Recycling Charges	10%	18
Green Waste	£12.50	327
Hackney/Licensing*	10%	18
Car Parking Fees including village rollout less those previously included	10p on each tariff	115
Total		500

*after absorbing pressure

Balance Unallocated

54. This forms a contingency for the year and has been kept low for the last few years. In effect, we accurately balance the budget by appropriately varying this figure by small amounts, and for 2025/26 it is proposed to remain at £20k.

Government Grants

55. The MTFP includes the current modelling provided by our advisors, Pixel, and reflects the Provisional Local Government Finance Settlement (PLGFS) released on 18 December 2024. The Final Local Government Finance Settlement will be released in early February, and it is only at this point that our funding position is finalised.

Capital Programme

56. The current Capital Programme (as reported through quarterly monitoring) and the update to the strategy for next year is included in Section 5. The Capital Strategy and planned programme are considered by the Audit Committee annually which then recommends it to council before the start of the financial year.
57. The programme is multiyear and dynamic in support of the council's investment need, its sustainability and long-term delivery of services. Consequently, projects are added to the programme during the year, as business cases are developed and in line with the Strategy and Financial Regulations. The current Programme represents a significant investment of £34.0m.
58. In addition, the following bids have been received for inclusion in the programme together with their proposed funding. These bids amount to a further £2.4m investment. A summary of each bid is provided below with the Project Initiation Documents provided at Section 2A and then included in the revised programme at Section 4. Increasing the proposed programme to £36.4m.

New Bids

Simpler Recycling- Secondary Waste Depot Facility

59. The Council's statutory responsibilities within the Environment Act 2021 and the subsequent changes to the Environmental Protection Act 1990 require the Council to expand the services that it offers. This will require an additional depot, as the current depot has now reached capacity. Fulfilling our statutory obligations will require an additional seven vehicles and, during service rollout, space for temporary storage of c.180,000 food waste containers. Alongside the additional vehicle requirements, space will also be required to store more bins. The current estimated costs for the construction of a depot facility are £1.4m.

Car Park Technology

60. The **Mid Sussex Parking Strategy and Action Plan (2020-2030)** was formally adopted and approved at Council on 9 December 2020. The Strategy provides a strategic direction for the management of, and investment in, the Council's car parking service. The Parking Strategy Action Plan includes a commitment to deliver more convenient self-service systems, app technology, and ANPR systems to support a better customer experience; as well as to provide opportunities for more efficient enforcement in car parks, enabling the Council to respond more effectively to on-street safety concerns and illegal parking.
61. This project is estimated to cost £150k and is for the roll-out (initially on a trial basis) of a frictionless ANPR-based system across three sites. The system allows for pre-payment and/ or payment on foot, and- significantly- enables a more targeted approach to enforcement.

Website Accessibility and Enabling works

62. Our website is the Council's primary communication channel and the route through which significant numbers of our residents transact with and access the services that we provide. It saw 550,000 visits in the last 12 months. It is therefore essential that it is secure and effective. Cyber threat is one of the Council's most significant strategic risks. Migrating the website to a more modern, secure infrastructure and hosting arrangement will further mitigate against the significant interference in council operations from an attack on key infrastructure, technology, or information systems with the intent to render them inoperable. This project is estimated to cost £205k.

Network Infrastructure Update

63. MSDC's network switches have entered the final 2 years of their designed 10-year lifespan and because of their age, the current network switches lack some of the cyber security resilience of their more modern counterparts. In addition, the hardware currently in use is end-of-line, and whilst a support contract and hardware warranties are in place for the remainder of their lifespan, their age makes it increasingly unlikely that a critical hardware fault could be repaired or resolved using spare component parts. An investment of £200k is required for this update.

Customer Accessibility

64. By 2026, all local authorities in England must make provisions to collect the same waste streams for recycling or composting from all households. The recyclable waste streams include paper and card, plastics, glass, metal, garden waste, and food waste. The requirement to implement 'Simpler Recycling' and the '1-2-3' collection system brings with it a need to improve both the Council's and our waste contractor's digital systems to enable reporting and administration and to adopt contemporary ways of working and an improved customer experience. This will require an estimated £450k investment.

Service Delivery 2025/26

65. Each year services review their budgets and the council's aspirations to align them to the level of resources available. This exercise has now been completed and details of services and their budgets are provided at section 3. Services focus on minimising costs and maximising income, whilst delivering the highest service level possible for residents.

Medium-Term Financial Plan – Four Year Position

66. The financial outlook for the council over the next four years is summarised in the Medium-Term Financial Plan presented at Table 4 (paragraph 68). As stated above, many of the short and medium-term projections are necessarily estimates only, and we become less confident of their accuracy the further ahead we look.

67. While the budget is balanced for 2025/26, it is currently forecast that there will be a deficit in the council's budget in the following three years:

Year	Deficit
Year 1 2025/26	£ zero
Year 2 2026/27	£1,123k
Year 3 2027/28	£1,174k
Year 4 2028/29	£1,177k

68. The changes detailed in this section mean that the budget is balanced for 2025/26 but only with the use of £354k from the General Reserve. The use of Reserves to balance the Budget is not a sustainable position over the medium term and the Council must work to bring this back into balance over the Medium-Term Financial Plan period.
69. The Budget sees a total net spending requirement of £23.170m financed from a combination of the Rates Retention scheme, Council Tax, fees and charges, other grants and some dividend income.

Table 4: Medium-Term Financial Plan (MTFP)

Medium-Term Financial Plan					
	2024/25	2025/26	2026/27	2027/28	2028/29
	£'000	£'000	£'000	£'000	£'000
Baseline (Prior Year Net Expenditure)	23,079	23,079	23,170	24,181	25,025
Previously Agreed Net Growth & Inflation		887	1,507	1,340	0
Service Net Expenditure approved at Council 28th February 2024		23,966	24,677	25,521	25,025
<i>Summary of changes</i>					
Growth		583	883	883	883
Savings		(709)	(709)	(709)	(709)
Adjustment to Inflation		(170)	(170)	(170)	1,170
Discretionary income increase		(500)	(500)	(500)	(500)
Total Revenue Spending	23,079	23,170	24,181	25,025	25,869
<i>Funded by:</i>					
Government Grants	(1,452)	(1,481)	(224)	(224)	(224)
Rates Retention Scheme (RRS) funding	(7,230)	(7,534)	(4,828)	(4,990)	(5,171)
Council Tax Requirement	(12,536)	(13,121)	(13,724)	(14,355)	(15,015)
<i>Collection Fund:</i>					
Council Tax deficit / (surplus)	(263)	(165)			
Use of Treasury Management Interest In Year	(540)	(515)	(515)	(515)	(515)
Use of Treasury Management Interest 2022/23	(715)				
Use of General Reserve	(343)	(354)			
Total Financing	(23,079)	(23,170)	(19,291)	(20,084)	(20,925)
Estimated Deficit due to Funding Reform			(3,767)	(3,767)	(3,767)
Balance without Funding Reform [(deficit); /surplus]	-	-	(1,123)	(1,174)	(1,177)
Council Taxbase - number of Band D equivalents'	65,704.5	66,797.2	67,866.0	68,951.8	70,055.1
Taxbase Growth	1.6%	1.7%	1.6%	1.6%	1.6%
Council Tax at Band D (£)	190.80	196.43			
Change from previous year	2.95%	2.95%			

SECTION 2A: New Bids - Project Initiation Documents (PIDs)

PID – Simpler Recycling - Secondary Waste and Street Cleansing Depot Facility

Project Initiation Document Secondary Waste and Street Cleansing Depot Facility

Purpose of Project:

The Council's statutory responsibilities within the Environment Act 2021 and the subsequent changes to the Environmental Protection Act 1990 will require the Council to expand the services that it offers. The district's housing numbers also continue to grow and the demand for the Council's garden waste collection service is high. To meet these demands additional resources will be required to expand this further.

A key component in ensuring the Council is ready to deliver on its new statutory responsibilities and meet the demands of a growing population will be to secure additional depot space. The current depot, at Bridge Road, Haywards Heath, was constructed in 2014/15 and has now reached capacity. The depot supports a current fleet of 30 vehicles, and associated workshop facilities and provides storage for c.2,000 wheelie bins.

The demand of fulfilling our statutory obligations will require an additional seven vehicles and, during service rollout, space for temporary storage of c.180,000 food waste bins. Alongside the additional vehicle requirements, space will also be required to store more bins.

This means that, without additional depot space the Council would not be able to fulfil its new Statutory obligations

Costs:

The current estimated costs for the construction of a depot facility are £1.4m.

This would require the Council to allocate Capital funding being there are no s.106 funds available and, at present, no funding is forthcoming from Government to specifically support the provision of additional infrastructure.

Revenue Implications:

It is estimated that the provision of a second Depot (particularly if it is located in the northern part of the district) will result in approximately £300,000 per annum in revenue savings on future contract costs.

Value for Money Assessment:

The commercial rental value of the Depot at Bridge Road is £145,000 per annum. It is possible that the secondary Depot will also hold similar value and, should it not be required following the procurement of a new contract in 2028, there will likely be a commercial rental opportunity.

The opportunities to contribute towards the objectives of the Sustainable Economy Strategy are also important. Serco endeavours to employ locally and actively use local channels to undertake recruitment. The creation of a second depot, alongside the expansion of services (which will require more staff), will provide additional employment opportunities to the local population. Serco also provides opportunities for all staff to develop and upskill and have comprehensive training programmes. They regularly benchmark salaries and work with Union representatives to ensure all employees have a good work-life balance.

The current Depot location does not allow the Council and Serco to take full advantage of alternative fuels. An electric vehicle 'charge' would not support the completion of a full round, particularly with the distances travelled from Haywards Heath to the East Grinstead area. The provision of the secondary Depot (if located in the northern part of the district) would allow the Council to explore more seriously the use of alternative fuels, either with Serco as part of our current contract or during any re-tender.

**Project Initiation Document
Car Park Technology Investment**

Purpose of Project:

The Mid Sussex Parking Strategy and Action Plan (2020-2030) was formally adopted and approved at Council on 9 December 2020. The Strategy provides a strategic direction for the management of, and investment, in the Council’s car parking service. It is aimed at supporting sustainable economic growth across Mid Sussex and providing a focus on how the Council will manage parking over the next decade.

The Parking Strategy Action Plan includes a commitment to deliver more convenient self-service systems, app technology, and ANPR systems to support a better customer experience; as well as to provide opportunities for more efficient enforcement in car parks, enabling the Council to respond more effectively to on-street safety concerns and illegal parking.

In a report to Cabinet on 16 September 2024, Members were advised of a proposed programme of activity which would see the phased introduction of improved technological solutions across the car park estate, subject to the implementation of revised tariffs.



The proposal is to initially consider and agree business cases for three individual priority capital investment projects (one in each town) through the 2025/26 budget-setting process. Given the capital installation costs per site, it is unlikely that there will be a financial case (given income levels) for installing technology at all car parks. Instead, a phased and considered approach to future investment will have to be taken, starting with analysing compliance levels to inform a focused investment and operational strategy.

This bid is for the roll-out (initially on a trial basis) of a frictionless ANPR-based system across three sites. The system allows for pre-payment and/ or payment on foot, and significantly enables a more targeted approach to enforcement.

Costs:

The system is being offered to the Council initially on a trial basis, meaning that the equipment will be provided free of charge for the first year with no obligation to purchase it at the end of the trial.

The Council would however be required to pay some initial civil works and installation costs. A summary of estimated capital costs is provided below.

Site	2025/26 – Civil Works	2025/26 – Equipment costs (deferred for 12 months)	Total
Hazelgrove (HH)	£8,000	£40,000	£48,000
Vicarage (EG)	£8,000	£40,000	£48,000
Cyprus (BH)	£9,000	£45,000	£54,000
Total	£25,000	£125,000	£150,000

The system also comes with some ongoing revenue costs, as summarised in the below section.

Revenue Implications:

There would also be an ongoing revenue cost associated with maintenance and licences, which would only become payable should the Council wish to retain the system at the end of the 12-month trial period. These are summarised below.

Item	Cost
Annual Licence Fee	£14,000
Annual maintenance fee	£11,500
Fee for violation notification(s) @32p (ex VAT) each	£3,500
Broadband Connection	£2,000
Total	£31,000

It is anticipated that these costs will be more than offset by the positive impact on compliance levels, and through the ability to better target enforcement activity.

**Project Initiation Document
Website Accessibility and Enabling Works**

Purpose of Project:

MSDC’s website, midsussex.gov.uk is the Council’s primary communication channel and the route through which significant numbers of our residents transact with and access the services that we provide. Midsussex.gov.uk saw 550,000 visits in the last 12 months.

However, the website has seen under-investment in the last 6 years and now falls below people’s expectations. Those of a modern, customer-centric website providing effective information architecture and highly usable, accessible design to support their access to our digital services with reduced effort.

During the three most recent elections, the MSDC website attracted significant denial of service (DoS) attacks resulting in impaired performance and intermittent downtime for the website during some of the most high-profile events the Council is responsible for administering.

To redesign the midsussex.gov.uk website, it is necessary to migrate to a new website platform and secure both external support and additional resources to redevelop the site in line with best practice and achieve the migration of content between the two platforms.

Cyber threat is one of the Council’s most significant strategic risks. Migrating the website to a more modern, secure infrastructure and hosting arrangement will further mitigate against the significant interference in Council operations from an attack on key infrastructure, technology, or information systems with the intent to render them inoperable.

The adoption of a new website platform will also allow MSDC to mitigate against another of its most significant risks; failure to adhere to the Accessibility Regulations 2018, which the Council’s current website and website platform currently fall short of.

This project will deliver a highly available, user-centric, usable and accessible website and will form the foundation of future programmes of work to improve our digital services and customer journeys across our services.

Costs:

The proposal to redesign the MSDC website includes a plan to migrate to the LocalGov Drupal (LGD) platform. LGD is an open-source platform and as such would incur no cost to adopt and use.

MSDC would however need to invest in resources to:

- support the redesign of the website (and our microsites)
- migrate content from our existing website(s)
- establish and support and infrastructure required for the LGD platform and to enhance the cyber-resilience of the website

It is anticipated that a key supplier partner will be sought to deliver the majority of the technical implementation and support and redesign the website experience. However, given the volume of content that will be migrated from our existing platform, additional content design resources will be required. The costs below also reflect the need to continue to operate our existing MSDC website and microsites alongside the new site(s), until such time as they are decommissioned, including costs to do so for a third year (2027-2028) as a contingency.

Item	Description	2025-2026 £	2026-2027 £	2027-2028 £	Total £
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Installation	Installation of the LGD codebase	1,000	0	0	1,000
Hosting	Annual hosting of the LGD environments	15,000	15,000	15,000	45,000
Patching	Monthly patching and security updates	4,000	4,000	4,000	12,000
Support	Dedicated managed services	18,000	8,500	8,500	35,000
Theme design	Design of the base theme for midsussex.gov.uk	10,000	0	0	10,000
Development	LocalGov Drupal development and code consultancy	22,000	0	0	22,000
Content design	Resource to support the migration of content to LGD and redesign of information architecture, taxonomy, and user journeys	42,000	0	0	42,000
LocalGov Drupal subscription	Annual membership fee for the OpenDigital Cooperative	7,500	7,500	7,500	22,500
Microsites	Migration of existing MSDC microsites to the LGD platform	0	5,000	0	5,000
Training	Foundation level content design and Drupal training	10,500	0	0	10,500
Totals		130,000	40,000	35,000	205,000

Revenue Implications:

There will be ongoing revenue costs associated with the maintenance of the new website platform from 2027-2028, including hosting, security patching and licences for supporting software:

Item	Cost £
Hosting	15,000
Security and support	12,500
LGD subscription	7,500
Website search	5,000
Cookie consent tool	300
Total	40,300

Similar costs are being borne by MSDC currently, however, and the forecast above represents a modest decrease in these costs compared to 2023-2024 actuals.

Value for Money Assessment:

The primary benefits of adopting a modern, user-centred website platform are non-cashable. Simply put, in the Internet Age, people have much higher expectations of their experience using digital services than MSDC's current website is able to offer. This drives customers to engage with MSDC through other channels of secondary preference, such as by telephone, much to their frustration, but equally at increased cost to the Council - pence for an online transaction compared to multiple pounds for a mediated transaction over the phone or in person.

Though difficult to quantify, there are considerable financial penalties liable for those LAs whose websites and mobile applications fail to comply with the Public Sector Accessibility Regulations 2018. As such, MSDC's current website – and approach to tackling accessibility issues – represents a significant strategic risk to the Council and we are limited by the current website platform by how far we can mitigate this risk. LGD is accessible by design and thus avoids much of the challenge we see forcing our current platform to adhere to the Regulations.

In terms of cost avoidance, achieving the support, hosting and cyber-resilience offered by LGD with our current website platform provider would see MSDC incur costs of approximately £75k per year alone, without any of the user experience improvements included in a migration to LGD.

The LGD platform has been designed based on GOV.UK best practice and considerable research and design activity (and costs) will be avoided in migrating to LGD. User journeys will be made easier through well-researched Information Architecture, which is embedded in the LGD platform by design.

LGD is also supported by a wide network of other LAs and suppliers and for the modest annual subscription fee, MSDC will benefit from the work undertaken by much larger LAs (like Essex) who, as LGD members, are committed to making their developments available to the LGD community free-of-charge.

Both migrating to LGD and joining the wider community will negate the need for MSDC to employ or contract costly user research, front-end development, and UX design resources on anything other than a purely exceptional basis. For example, the combined cost of employing a user researcher, front-end developer and UX designer would cost over £135k per year, not including on-costs.

There are some cashable benefits to migrating to LGD, and the adoption of the LGD platform and amalgamation of our microsites into one platform will negate the need for duplicate hosting arrangements and software tools currently used to compensate for the poor accessibility of our website, saving £7,000 per year. Future microsites can be created in LGD both quickly and at a nominal cost to the Council.

There is future scope to eliminate the need for a separate online forms package, if MSDC were to adopt the use of Drupal forms, which could additionally yield a revenue saving of £41,000 per year.

**Project Initiation Document
Network Infrastructure Update**

Purpose of Project:

The threat to the Council’s cyber security constitutes one of our most significant strategic risks. This project mitigates Corporate Risk 3: Operational Resilience: Cyber Security: Ensure the council’s digital infrastructure contributes to managing and mitigating cyber security risks and supports increasingly digitised business processes and services to generate efficiencies.

Network switches are an essential and integral part of the IT infrastructure in any organisation. Network switches connect devices, such as servers, desktop computers, and laptops and allow them to communicate. Within Oaklands, MSDC’s Local Area Network (LAN) uses network switches for the efficient delivery of data between these devices. This includes shared resources such as printers or servers (hosting critical line-of-business systems) and to the Internet.

However, MSDC’s network switches have entered the final 2 years of their designed 10-year lifespan. In addition, the hardware currently in use is end-of-line, and whilst a support contract and hardware warranties are in place for the remainder of their lifespan, their age makes it increasingly unlikely that a critical hardware fault could be repaired or resolved using spare component parts.

The requirement for MSDC to comply with the Public Services Network (PSN), as well as the Cyber Assessment Framework (CAF), PCI-DSS payment standard, and Memoranda of Understanding with central government departments such as the Department for Work and Pensions means that the Council must not operate technology beyond the end of its designed operational life, nor technology or software that is unsupported.

Because of their age, our current network switches lack some of the cyber security resilience of their more modern counterparts, and in planning to replace this essential hardware, therein lies an opportunity to further strengthen our cyber security position by moving to hardware (and software) that proactively responds to emerging threats, which reducing the management overhead on Digital and Technology staff by leveraging developing best practice, increasing operational efficiencies

Costs:

Soft market testing has identified a budget of £200,000 will be required to purchase, install, and mobilise new network switches, including training and onboarding to maximise their operational efficiency:

Item	Description	Cost (£)
Equipment	Network switch hardware	180,000
Engineering	Configuration, and deployment support from the manufacturer	5,000
Licences	Software licences for managing hardware for 5 years	10,000
Support and Warranties	Manufacturer support and enhanced warranties for equipment	5,000
Total		200,000

Revenue Implications:

There are costs associated with operating network switches, including their support, warranty, and licences. However, some provision already exists with the SA21 Cost Centre revenue budget for the current network switches, and it is anticipated that this project will add no further pressure to the budget as ongoing support for 5 years is included in this bid.

Replacement switches will have an expected life cycle of 10 years. Should the Council decide to retain the replacement switches beyond this time, consideration will have to be given to how this is funded, and at this point, there may be additional revenue costs of £5k per year, subject to inflation.

Value for Money Assessment:

In assessing value-for-money, there are the following considerations for this project:

- Mitigation of a strategic risk: cyber security threat
- Representing a commercially competitive investment equivalent to £40k p.a. for critical network infrastructure
- Leveraging new technology partnerships for other benefits, such as WiFi

Chief amongst these considerations is the impact that a successful cyber-attack would have on the Council. The average financial cost of recovering from an attack is estimated to be as high as £3m in the UK, notwithstanding the operational disruption that such an attack would cause to the Council, both to employees, partners, and suppliers – but to the residents and businesses that we serve.

Project Initiation Document
Customer Accessibility

Purpose of Project:

By 2026, all local authorities in England must make provision to collect the same waste streams for recycling or composting from all households. The recyclable waste streams include paper and card, plastics, glass, metal, garden waste, and food waste. The requirement to implement 'Simpler Recycling' and the '1-2-3' collection system brings with it a need to improve both the Council's and our waste contractor's digital systems and adopt contemporary ways of working.

When the Council's waste contract is let in 2028, it is almost certain that prospective suppliers will attach a premium to their bids if we do not undertake the work to transform our waste service in the meantime. It is the expectation of the market that local authorities can support a basic operation, which includes as standard, digital operating systems. Failure to implement these improvements will reduce the number of prospective suppliers willing to tender for the contract.

However, to implement the required digital operating systems and technology, and transition smoothly into the 1-2-3 collection system and new service delivery models, additional resources and investment are necessary.

The need to deliver these improvements is consistent with the Council's ambition to keep improving our ways of working. This ambition includes building on best practice and leveraging technology to digitalise our services and improve their inclusivity. This depends on the Council designing these services centred around customers' needs and using data and analytics to inform effective decision-making, optimise service delivery, and improve outcomes for local communities – whilst ensuring the increasing cyber-resilience of the digital systems required for the continuity of essential Council functions.

To date, the Council has not moved forward sufficiently enough with these ambitions and for Contracts and Services, as well as services offered across the Council, we now find the quality of the customer journey – including for our digital services – failing to deliver against our customers' increased expectations. As much as 80 percent of all contact received into the Council for these services is repeat contact from customers seeking clarification about their service request because of failed promises, poor communication, incorrect signposting, inefficient manual processes and poor use of data. This 'failure demand' occupies a disproportionate amount of officer time that could otherwise be released and/or deployed on higher value-add activity, further enhancing the customer journey, and increasing operational efficiency.

The delivery of Simpler Recycling and the required technology and service delivery changes present an ideal opportunity to improve the customer journey within the garden waste, refuse, recycling, and food waste collection services. With additional investment, the activity being undertaken to redesign the customer experience can be extended across the following range of services, too:

- Clinical waste collections
- Bulky waste collections
- Bin deliveries
- Fly-tipping
- Street cleansing
- Dog waste collections

Delivery of these wider customer journey improvements will develop and embed standards for our service delivery models, technology platforms, and ways of working. The Green Spaces Management contract has commonalities with Simpler Recycling and so establishing these same foundational principles within Green Spaces will demonstrate the scalability of an approach that will be applied in other service areas to improve and standardise the quality of all customer journeys and drive even greater efficiencies for the Council.

In addition to a provision for the implementation of technology and working practice changes required to deliver the Simpler Recycling scheme, to completely redesign a large number of Council services in line with best practice – whilst overhauling the way that departments work with each other to be more user-centred, inclusive, and cyber-resilient – requires significant investment.

The intention of this project is to:

- a) implement, in a phased manner, In-Cab technology which is designed to replace paper forms using touch-screen tablets, giving drivers the information they need to work safely and efficiently and at the same time providing the Council and its customers with real-time information on collection service issues and provide performance information and other useful intelligence;
- b) install management software to provide all the features needed for a significant reduction in administrative effort, reduction in paperwork, and improved customer service;
- c) improve the customer journey within Waste Services, trialling new ways of working, that will lay the foundations for scaling this approach as part of our future Digital Strategy and;
- d) reduce failure demand into Contracts and Services through user-centred, data-driven and cyber-resilient services which meet customer expectations concerning communication, expectation-setting, information, accessibility, and service levels;
- e) adopt pro-active and flexible service delivery models and processes that greatly reduce customer effort and demand for information and service requests through repeat contact and complaints.

Costs:

The below table demonstrates the themes, resources, and skills that are necessary to meet the immediate need to implement and integrate new technology, whilst simultaneously developing our approach to improving the customer journey and the incremental improvement of the services in scope.

Item	Description	Year 1 (£)	Year 2 (£)	Total (£)
Project Management	Resource to support project coordination, development of Agile working practices	75,000	38,000	113,000
Analysis and research	Data analysis and user-centred research to identify user outcomes, needs and behaviours to shape process, service and content design.	115,000	15,000	130,000
Design	Resources to design in-scope services including additional website/ microsite content design.	75,000	30,000	105,000
Technology implementation	Implementation and integration of Whitespace and CRM and associated microsite development.	55,000	0	55,000
Training	Customer service, project management and user experience training	8,500	8,500	17,000
Contingency	Unforeseen costs	30,000	0	30,000
Total				£450,000

Revenue Implications:

There are no revenue implications from the installation of Whitespace Work Software as funding for this has already been allocated as part of the Simpler Recycling mobilisation costs.

It may be that there are costs associated with changes to the Council's current CRM (for which the Council have an existing contract). These costs will be mitigated wherever possible but cannot, at this stage, be quantified.

Value for Money Assessment:

Currently, waste and street cleansing services are administered using spreadsheets, paper printouts, emails, and whiteboard memos. As noted, this way of working results in significant failure demand and occupies a disproportionate amount of officer time. By completing this programme, the Council will avoid incurring significant additional staffing costs in Contracts and Services and Customer Services to support increased inefficiencies associated with this way of working.

The way of working changes proposed as part of this programme will, however, support the Council to increase efficiency and increase capacity for service improvements and proactive resident engagement as well as upskilling staff across People and Commercial Services. These efficiencies will be directly reflected in service redesign proposals across this Directorate.

The Council currently receive income from the garden waste subscription service, which is also operated using manual practices. The implementation of Whitespace and the associated improvements to the customer journey overall will allow the Council to quickly recover income from lapsed subscriptions or free up capacity for new subscribers.

The market expects clients to be able to support basic operational technology and respond well (as demonstrated by the recent Green Spaces Management procurement) to innovation. By completing this work in advance of procuring a new waste contract in 2028 the Council places itself in an excellent position to potentially secure revenue savings on current contract costs and leverage additional best value from any future contractual arrangement.

Future revenue savings (staff proposals)
Future revenue savings/ increased best value on procurement
Service efficiencies
Increased income (GW)

Serco scans paper documents and sends them over to the Council by email. These are then manually reviewed, and information is extracted. Any documentation that needs to be sent to Serco is by spreadsheet and issues surrounding other aspects of the service are often sent via email. There is no central place to locate information.

The Council and Serco also use a Waste Management System within Salesforce, which was implemented by Arcus Global, to manage most waste-related queries. Due to the nature of the current agreement with Arcus, changes to the processes within Salesforce can be costly to implement. Also, processes were originally developed to support the ongoing use of spreadsheets and manual processes. This has meant that as times have changed, whilst the Council and Serco want to become less dependent on these manual approaches, preferring to adopt digitalised methods, the appetite to implement the necessary infrastructure has not existed.

SECTION 2B: Assistant Director Corporate Resources (S151 Officer) Statement on the Budget Robustness

Background

70. Section 25 of the Local Government Act 2003 places a statutory duty on the S151 Officer to review the Medium-Term Financial Plan and comment upon the robustness of estimates and the adequacy of the reserves when considering its budget requirement and the calculations required to determine its Council Tax or precept. Members are required to take this report into account when making that decision. Specifically, the Local Government Act 2003 requires that:

"The chief finance officer of the authority must report to it on the following matters:

- a.) the robustness of the estimates made for the purposes of the calculations, and
b.) the adequacy of the proposed financial reserves.*

An Authority... shall have regard to the report when making decisions about the calculations in connection with which it is made,"

Robustness of the Process

71. Both the Revenue Budget and Capital Programme have been formulated having regard to a number of factors including funding availability; risks and uncertainties; inflation; priorities; demography; and service pressures.
72. As the development of the Corporate Plan and Budget for 2025/26 has progressed, the position has been subject to reviews with Management Team, Assistant Directors, and Members. Due consideration has also been given to reconciling the over-arching financial strategy with service delivery.
73. The proposals to increase the Council Tax to the maximum allowable and the increases to discretionary Fees and Charges will provide a more sustainable income stream to the council, which will help to protect services in 2025/26 and future years.
74. The council holds reserves to help manage financial risk. The General Reserve should have a minimum level of unallocated balance maintained to provide a reasonable buffer against unknown financial risk. The level of this is not mandatory, and Chief Financial Officers (CFOs) set aside an amount that they feel is appropriate given the levels of risk facing their authority. The Reserve Policy is updated for this consideration at section 4.

Risk Analysis

75. The annual budget is the plan of how the council will manage its finances in the next year and has due regard to a number of areas of financial risk as follows: -

Inflation

76. The budget presented includes an uplift for inflationary pressures. A review of the inflation previously provided for last year within the MTFP, when there were unprecedented levels of inflation, has allowed for it to be revised down. There is always a risk that prices will vary from the estimate and that international events will present shifts. However, the level of inflation is considered adequate.

Income Budgets

77. The budget requirement includes income from fees and charges which are inherently demand-led. There is a risk, therefore, that budgeted income levels will not be achieved.

Expenditure Budgets

78. The development of the budget alongside the Corporate Plan helps provide assurance that service budgets are fit for purpose. The incremental budgeting approach also means that the previous year's performance can be used as a measure of adequacy. Expenditure budgets will be managed in year with regular reporting and a one-council approach will continue to be taken.
79. November's budget increased Employers NI by 1.2% to 15% from April 2025. In addition, the point at which we start to pay (the secondary threshold) was reduced by £4,100 annually. It was confirmed in the Local Government Policy Statement that funding for local authorities for the increase in employers' NI will be announced alongside the provisional settlement and that funding will only be for the direct costs affecting local authorities. It was silent on the quantum of funding that will be made available or how it is going to be distributed.

Reserves

80. The primary function of the councils' unallocated General Reserve is to manage financial risk. The level of the council's General Reserve is estimated to be £10.5m at 31 March 2026. As shown at Section 4, Table 10.
81. Historically the General Reserve has held funds held in perpetuity (see section 4; table 10). For transparency and to facilitate financial resilience, it is proposed that they be transferred out of the General Reserve and into the appropriate balances as they are held on behalf of others. This enables a clearer understanding of the General Reserve available. In ensuring the General Reserve only holds monies which are unfettered, the balance is now below that recommended. Therefore, the policy with regard to topping up the reserve set out at Section 4 below and it is advised that this is followed in order to remedy this.
82. The Capital Programme Reserve, approved 26 February 2024, provides clarity of Council funding that has been set aside in support of approved projects such as the LAHF and also includes a contingency to help manage capital financial risk.
83. The Waste Reserve, approved 26 February 2024, helps provide for the financial risk of Simpler Recycling as well as the various facets of the contract. A base budget has been provided to contribute to this reserve or investment need, ahead of mobilisation of the service, when the budget will support the service delivery. Additionally, this is now topped up by some of the EPR funding allocated to the council in 2025/26 to help support the new burdens that are as yet unknown and unquantifiable.
84. DEFRA has announced that the additional income of £1.1bn from the Extended Producer Responsibility will provide a further £1.483m. However, understanding what this will mean in the context of the broader Financial Settlement for the Council is unclear. The Government noted that pEPR payments will "not be factored into any payments councils receive for the funding floor in 2025-26". Therefore, while the pEPR announcement is positive, it is essentially a tax set to change behaviours, and therefore it should be expected that returns will diminish over time. In addition, the level of uncertainty regarding its future distribution, potential penalties and reporting required alongside side other changes to grants is so significant that consideration of this is currently as one-off. The government will publish the Final Local Government Financial Settlement sometime in February 2025.
85. The council also holds working reserves to help manage the financial risk of fluctuations in Business Rates and Council Tax income (which can result from appeals or collection rates).

Conclusion

86. The 2025/26 budget is balanced and in finalising the budget, consideration has been given to the risk of unforeseen issues arising during the year and ensuring that those risks can be managed. The council holds a number of reserves to manage financial risk. These include the unallocated general reserve, working reserves and the capital programme reserve. These are available to cushion the impact of unexpected events and emergencies in year. In addition, a general contingency of £20k is held within the base revenue budget, which if unused will top up the General Reserve.
87. The reserves are considered adequate for 2025/26. However, consideration must be given to topping up the General Reserve given that the £4.88m held in perpetuity is required to be transferred to balances in order to provide a true picture of the Reserve available. These sums are being transferred to balances as they are contributions by third parties that in return enable the council to provide support for specific purposes e.g., the maintenance and improvement of Suitable Areas of Natural Greenspace (SANG). As such these funds are not unallocated and therefore not available as unfettered General Reserve.
88. Inflation and homelessness continue to put pressure on authority budgets nationally and the MTFP is projecting a cliff edge created by Funding Reform specifically relating to Business Rates. However it is noted that the Funding Reform indicated in 2025 is now expected to be broader than Business Rates alone. Recent Government Announcements indicate that this impact is likely to come in 2026/27 after consultation. Therefore, the reserve policy includes a considered level that the council should seek to achieve and maintain should opportunities arise.
89. It is therefore the opinion of the S151 Officer that the draft budget for 2025/26 is based upon a sound financial strategy that will enable the council to deliver its proposed Corporate Plan successfully.

Section 3

REVENUE BUDGET AND SERVICE PLANS

- **3a Summary of Revenue Budget 2025/26**
- **3b Service Budgets**

CORPORATE PLAN AND BUDGET 2025/26

SECTION 3: REVENUE BUDGET AND SERVICE PLANS 2025/26

90. A summary of the annual changes to budgets over the Medium Term is shown at Table 5.

Table 5 – Updates to Revenue budgets in support of service plans

	2024/25	2025/26	2026/27	2027/28	2028/29
	£'000	£'000	£'000	£'000	£'000
Service Net Expenditure - Approved at Council 1.3.24 (plus added year)	23,079	23,966	24,677	25,521	25,025
Inflation		(170)	(170)	(170)	1,170
Fees and Charges					
Parking		(115)	(115)	(115)	(115)
Other Fees and Charges		(385)	(385)	(385)	(385)
Fees & Charges		(500)	(500)	(500)	(500)
Service Movements					
Facilities & Estates		(230)	(230)	(230)	(230)
Building Control		(157)	(157)	(157)	(157)
Vacancy Review		(72)	(72)	(72)	(72)
2024/25 Pay Award Savings		(250)	(250)	(250)	(250)
Specific Savings		(709)	(709)	(709)	(709)
Pension Strain		200	200	200	200
Waste Simpler Recycling		300	600	600	600
Audit Fees		33	33	33	33
Enforcement		50	50	50	50
Growth		583	883	883	883
Proposed Budget	23,079	23,170	24,181	25,025	25,869

91. The proposed Service Budgets 2025/26 are shown in Table 6 below, which is the total of all net revenue expenditure for the services the council provides.

Table 6 – Summary of Revenue Budget 2025/26

	2024/25	2025/26	2025/26	2025/26	2025/26	2025/26	2025/26	2025/26
Services	Current budget	Base Budget Agreed at MTFP Feb 2024	Adjustments (i)	Growth (ii)	Savings (iii)	Inflation	Fees & Charges	Revised Budget
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Deputy Chief Executive	3,914	3,967	(5)				(40)	3,922
People & Commercial Services	9,773	10,828	46	185	(459)	103	(595)	10,108
Resources & Organisational Development Centrally Held Budgets	9,392	9,171	(41)	533	(250)	(273)	-	9,140
	23,079	23,966	-	718	(709)	(170)	(635)	23,170

Notes:

- i) Adjustments relate to housekeeping and administrative changes to align with service delivery or for clarity. These are hoped to add to the transparency of monitoring in year as well.
- ii) The main growth areas relate to a Simpler Recycling and Pension Strain.
- iii) Specific savings comprise the outcome of the 2024/25 pay award being below 5.5% budgeted £250k, service savings following officer review relating to vacancies and demand.

92. The Budgets for 2025/26 for each Directorate are shown on the following pages.

SECTION 3B

DEPUTY CHIEF EXECUTIVE

Directorates

Planning and Sustainable Economy
Communities

Planning and Sustainable Economy

Planning and Sustainable Economy

The Planning and Sustainable Economy directorate provides Planning Policy services (Plan Making and Housing Enabling), Development Management (including enforcement), and Sustainability, Economic Development and Regeneration service

Planning Policy

Key Successes Delivered in 2024/25

Following extensive engagement with our community, town and parish councils and key stakeholders, the council is progressing with the review of the **District Plan**. This review has provided the council with an opportunity to strengthen and include new policies on Climate Change; Sustainable Design and Construction; Biodiversity Net Gain; and Nature Recovery, as well as allocating housing sites to meet the Government's identified need up to 2039. Subject to Public Examination it is anticipated that the Plan will be presented to council for adoption in late 2025.

Following inclusion in the Corporate Plan 2023/24 to ensure the necessary infrastructure is delivered to support sustainable growth we have appointed an officer to oversee the identification, collection and delivery of S106 infrastructure contributions to support our communities and partners, in particular the NHS, County, and Town and Parish Councils.

During 2024 the council actively participated in the hearings to examine the **Development Consent Order** for the expansion of Gatwick Airport. These concluded on 27 August 2024. The report is being considered by the Secretary of State, with a decision awaited in 2025.

Key Deliverables 2025/26

We anticipate adopting the District Plan in late 2025 to protect the district from speculative development. We will improve the systems and processes used to support the delivery of much-needed infrastructure to support sustainable growth.

Development Management

Key Successes Delivered in 2024/25

Whilst 2024/25 has seen a slight decrease of 7% (up to the end of November) in the number of planning applications received compared to the previous year, large-scale applications are on track, and we are focused on the determination of schemes allocated in the Sites DPD.

Since April 2024 the excellent performance of the council has enabled the delivery of 299 new affordable homes across the district (up to the end of November 2024).

During 2024/25 the **Planning Inspectorate supported 82% of appeals** against planning decisions by developers and dismissed 18 appeals (up to the end of November 2024). This confirms the council's strong performance in determining planning applications.

We also introduced a new Biodiversity Net Gain (BNG) process to support developers to deliver their obligation to provide 10% BNG.

Key Deliverables 2025/26

We will continue to provide a robust and well-respected service focusing on delivering the allocated sites in our District Plan and Sites Allocation DPD to protect the district from speculative development and planning by appeal.

Sustainable Economy and Regeneration

Key Successes Delivered in 2024/25

We are continuing to deliver the **Sustainable Economy Strategy and Action Plan 2022-2025**, and a cross-party Member Working Group established by the Scrutiny Committee is progressing the refresh of the next Action Plan (2025-2028). Adoption is anticipated in March 2025.

Notable achievements in the second year of the Sustainable Economy Strategy (SES) include the adoption of the Council's first Social Value and Sustainability Charter, to bring greater benefit from the council's contracts and procurement of goods and services to our local communities. We have also agreed the council's Net Zero programme, with progress already being made towards achieving the Council's targets in many key areas.

Opportunity Mid Sussex, the council's inward investment platform, continues to raise the profile of the district as a place to work, invest and develop including showcasing the district at the UK Real Estate Infrastructure and Investment Forum.

We have also worked hard with the new Government to raise the profile of the district to secure inward investment to deliver key infrastructure to unblock development such as **junction improvements on the A23**, regeneration of the station quarter in Burgess Hill and delivery of the Science and Technology Park.

We continue to make excellent progress in delivering the **Burgess Hill Growth Programme** including in partnership with Homes England delivering Brookleigh. Key notable achievements in 2024/25 are:

- Entering into a joint venture to redevelop the Martlets Shopping Centre
- Completing 14 new business units at Panattoni Park
- Opening a new link road to the west of Brookleigh.

Key Deliverables 2025/26

We anticipate adopting a refreshed SES and Action Plan in 2025.

We will continue to raise the profile of the district to secure inward investment including working with the Government to support the delivery of infrastructure and our key regeneration sites.

In 2025/26 we will see phase two of the Burgess Hill Place and Connectivity programme which will build on the provision of sustainable active travel routes in Burgess Hill.

In 2025/26 at Brookleigh will see:

- The Centre for Outdoor Sport opening in Spring 2025;
- work starting on the secondary school; and
- planning applications for the Eastern and Western Neighbourhood Centres, including shop units; community centres; extra care housing; a health centre; and new homes.

Communities

Communities

The Communities Directorate provides Environmental Health and Licensing, Community Safety, Community Development, Community Grants and Wellbeing Services.

Environmental Health and Licensing

Key Successes Delivered in 2024/25

In 2024 the Council became the new host for the Sussex Air Partnership. The Partnership is a collaboration of all Sussex authorities, enabling a joined-up and comprehensive approach to air quality across the counties.

As a result of improvements in air quality the **Air Quality Management Area** at Stonepound Crossroads was revoked.

During 2024/25 we reviewed a number of key policies including **taxi licensing** and introduced a **new pavement licensing policy**.

This year we expanded our highly successful **Disabled Facility Grant (DFG)** work, to target hard-to-reach communities and support residents with dementia.

Unfortunately, during the year, we saw an increase in business non-compliance requiring enforcement action. Year-on-year, there was a **22% increase in service requests**, and we experienced a **14% increase in Pavement Licence applications** and a **35% increase in the number of hackney carriage and private vehicle compliance checks**.

In collaboration with the Security Industry Association, we jointly visited licensed premises to assess their security personnel. The success of this project has resulted in the adoption of this model across all Sussex Councils.

We carried out 3 compliance operations with Sussex Police and the Environment Agency, a new partnership initiative for 2024.

Key Deliverables 2025/26

Alongside continuing to provide high quality and robust regulatory functions we will develop and deliver a **new air quality strategy** for the district and implement a **street trading policy**.

We will continue to keep the charges we make for our services under review to ensure we are recovering the cost where we are able.

A further £1.3m has been received to continue to deliver our important DFG grants, enabling more people to leave hospital or to remain in their homes for longer.

Community Development

Key Successes Delivered in 2024/25

Homes England has provided funding for 10 years to enable the Council to appoint a Community Development Officer to support **community development and engagement** in the Brookleigh development and Burgess Hill.

Following a review of our **community grants criteria**, we have made improvements to ensure organisations receiving grant funding can demonstrate easily how they meet the UN Sustainability Goals. The Council developed a communications campaign to increase the reach of grants across the district. In 2022/23 we awarded 9 grants totalling £33k. In 2023/24 we awarded 29 grants totalling £87k. This year up to November 2024 we have awarded 18 grants totalling £66k with one round remaining before the end of the financial year. We therefore expect a record number of grants to have been awarded in 2024/25.

Since the launch of our **Play Days Programme** in 2013, the use of Council and external sources of funding has continued to grow. We have expanded the programme beyond the summer school holiday into other school holidays and have held events in partnership with NewRiver REIT plc in Burgess Hill. We are expecting record numbers of attendees to all our events in 2024/25. In 2022 2,278 young people attended Play Day events and by the end of 2024/25 attendance is expected to increase to over 7,000 young people.

The **Mid-Sussex Partnership** brings together partners from the voluntary sector and local stakeholders to support projects in the health and wellbeing sphere, tackling antisocial behaviour and supporting community projects that are important to our residents. It funds projects to support health initiatives in partnership with Public Health and the NHS for example free blood pressure and pre-diabetes checks, woodland walks on prescription, schools wake up shake up and move to the menopause. The partnership works with Sussex Police to reduce crime and disorder and has funded youth clubs in all three towns.

Key Deliverables 2025/26

Building on our current successes, we will continue to promote the Community Grants scheme to continue to expand the reach and impact of funding into our communities, targeting a diverse range of organisations.

Community Safety

Key Successes Delivered in 2024/25

The success rate for resolving community safety issues during the year has improved from 65% to 79%.

The Council has also worked with social housing landlords to improve the community safety service their tenants can expect.

Key Deliverables 2025/26

We will continue to deliver service improvements for residents providing clear direction on how and when to report Anti-Social Behaviour and to whom.

Table 7: Deputy Chief Executive Net Revenue Budget 2025/26

	2024/25	2025/26	2025/26	2025/26	2025/26	2025/26	2025/26	2025/26
Services	Current budget	Base Budget Agreed at MTFP Feb 2024	Adjustments	Growth	Savings	Fees & Charges	Inflation	Revised Budget
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Planning & Sustainable Economy								
Development Management Planning Policy	382	399	(4)	-	-	(22)	-	373
Housing Enabling Economic Development & Sustainability	654	656	(1)	-	-	-	-	655
	151	151	-	-	-	-	-	151
	632	632	(1)	-	-	-	-	631
	1,819	1,838	(6)	-	-	(22)	-	1,810
Communities								
Environmental Health	937	950	16	-	-	(18)	-	948
Community Services Partnerships	377	392	(6)	-	-	-	-	386
	781	787	(9)	-	-	-	-	778
	2,095	2,129	1	-	-	(18)	-	2,112
Total Deputy Chief Executive	3,914	3,967	(5)	-	-	(40)	-	3,922

SECTION 3B

DIRECTOR OF PEOPLE AND COMMERCIAL SERVICES

Directorates Digital and People Services
 Commercial Services and Contracts

Digital and People Services

Customer Services

Customer Services continues its dedicated work to ensure all our residents have straightforward access to the council's resources and support. The department's long-term aim is to enhance the customer journey through advocacy, streamlined processes, and proactive engagement.

Key Successes Delivered in 2024/25

Alongside the valuable customer engagement, service signposting and support work the team performs daily, customer services have engaged proactively with service areas, resolving complaints early and setting the foundation for improved customer advocacy. Arrangements for a more collaborative process to redesign customer journeys have begun.

Key Deliverables for 2025/26

In the coming year, Customer Services will lead the implementation of the Local Government Ombudsman's new complaints code, preparing for its adoption in 2026. Efforts will also focus on enhancing skills to support council-wide initiatives aimed at simplifying and enhancing customer experiences, and this will include significant investment in our digital customer journeys and associated processes.

93. Housing

Housing's key priority is the **prevention of homelessness, supporting vulnerable people**, and addressing local housing challenges. Through partnerships and targeted interventions, the service ensures that all residents have access to safe and secure housing options.

Key Successes Delivered in 2024/25

Despite mounting national pressures, the team successfully kept **rough sleeping rates low** and managed Temporary Accommodation demand to prevent significant financial pressure on the council. Grant funding has been used for a range of **upstream prevention interventions** and proactive approaches, along with providing enhanced support for our most vulnerable residents (such as victims of domestic violence) and funding designed to sustain tenancies and help residents into secure, long-term accommodation.

Partnerships with forward-thinking organisations such as BEAM have provided debt management, work and life skills enhancement and the acquisition of secure accommodation for many families, whilst achieving savings for the council overall.

Key Deliverables for 2025/26

The service will expand early intervention strategies and work with partners to address rising national homelessness, whilst continuing to meet new pressures such as those generated by the asylum system. Developments in technology and ongoing reviews of practices will support further efficiencies. Policies will continue to be reviewed in line with changes in legislation and recognised best practice.

Revenues and Benefits

The Revenues and Benefits service remains integral to supporting residents, collecting vital revenues to fund council services, and ensuring vulnerable residents have access to essential benefits and proactive debt management. This is continually achieved against a backdrop of continual customer journey improvement and service development.

Key Successes Delivered in 2024/25

Over the past year, the service has prioritised supporting vulnerable residents, successfully administering critical grant schemes, and enabling proactive interventions to prevent hardship.

A major milestone was the migration of key systems to cloud infrastructure, significantly enhancing security and resilience.

Key Deliverables for 2025/26

In the coming year, the focus will shift toward improving the customer journey through technology and streamlined processes. Enhancing service accessibility and increasing efficiency will be central to this work. The service will also continue to provide flexible responses to government initiatives and evolving community needs.

Performance is continually monitored and benchmarked both nationally and locally, with the stability of collection rates remaining a good general indicator of service performance. Resident feedback is critical and is incorporated into service improvement plans.

Digital and Technology

Digital and Technology underpin the council's operational success, driving efficiency through solutions and service design supported by adaptable infrastructure. The department aims to ensure that technology enables both service improvement and strategic adaptation to future demands.

Key Successes Delivered in 2024/25

Digital and Technology has focused on cyber security whilst continuing to support council-wide service development projects, ensuring the safe and effective implementation of new technologies. Continued investment in infrastructure has fortified resilience and adaptability which will enable current and future service development.

Key Deliverables for 2025/26

Next year will see a continued focus on cyber security and infrastructure improvements both through operational development and capital projects. Other capital projects will focus on customer journey improvements required for efficient service delivery, key aspects being the delivery of the new food waste service and the review and improvements of digital customer journeys across the council starting with our current web solutions and strategies.

Commercial Services and Contracts

The Commercial Services and Contracts service provides essential front-line functions that play a vital role in supporting the quality of life and economic stability of Mid Sussex. Working collaboratively with partners, the service ensures timely bin collections, clean streets, and well-maintained green spaces. It also oversees the Council's three Leisure Centres, manages on and off-street parking, and takes care of the Council's built estate and investment portfolio, contributing to overall quality of life in the district.

Contracts and Services

Key Successes Delivered in 2024/25

In recognition of its success, since it launched in September 2022, the '1-2-3' food waste collection service was extended to a further 2,000 customers in September 2024, giving rise to a recycling rate of over 60% in the trial areas. The service is extremely popular with residents, with consistently high levels of satisfaction.

Work has also continued with the delivery of the Green Spaces Strategic Vision. Detailed design work for the first three sites has now concluded, and, following a competitive tender process, the appointed partner is scheduled to commence work on site before the end of 2024/25.

Another key focus this year has been the mobilisation of the Green Spaces Management Agreement with our service delivery partners, Glendale, following its commencement in January 2024. The partnership places increased emphasis on improving the quality of our green spaces, seeks to increase on-contract innovation and supports the delivery of social value. To date two community initiatives have been supported, via our Contract Investment Fund, to provide events in our local community.

Work on the Council's new Centre for Outdoor Sport has been ongoing throughout 2024/25. This modern facility is scheduled to be completed in the spring. The £9m s106-funded project will deliver a range of new, high-quality sports and recreation facilities for the district and is a key part of the council's district-wide Strategic Vision for its parks, open spaces, and sports facilities.

Work with Places Leisure has continued through 2024/25 to optimise leisure centre use, particularly improving gateways to leisure for our community. The Council also began a targeted diagnostic review to inform the long-term strategic approach to the provision of leisure services over the next ten years.

The council focused on ensuring its car parks support the local economy through the implementation of its Parking Strategy. During 2024/25, further work has taken place to review and implement appropriate tariff and management regimes across our car parks as well as to prepare for the implementation of key aspects of the Car Park Investment Strategy; with the over-arching aim of delivering a high-quality, modern, and cost-effective service that is responsive to customer needs and better able to support the vitality of the district's towns and villages.

Key Deliverables for 2025/26

In line with the Government's '**Simpler Recycling**' agenda, and building on the success of the **1-2-3 trial**, work will continue with partners across the county to prepare for a full district rollout of weekly food waste collections ahead of the statutory deadline of March 2026, including the provision of a new, ancillary depot in the north of the district.

Further progress will be made on the implementation of the Council's Green Spaces Strategic Vision. Specifically, work will take place on the phased implementation of the first three Parks Masterplans at Mount Noddy (East Grinstead), Victoria Park (Haywards Heath) and Hemsleys Meadow & Finches Field (Pease Pottage); and further public engagement and detailed design work will commence on two further parks sites, at London Road (Hassocks) and St Johns Park (Burgess Hill). We will also conclude a comprehensive review to define the Council's 'approach to play', ensuring that future play provision is high quality, inclusive and accessible.

Two key workstreams are emerging from the diagnostic review of **Leisure Services** and the Council will, during 2025/26, work to develop both a Leisure, Sport and Physical Activity Strategy and a Leisure Facilities Investment Strategy. This work will guide the Council's future strategic approach to active well-being and ensure we have a long-term plan for meeting community needs in a sustainable manner.

We will continue the implementation of the **Parking Strategy** with a focus on developing and implementing improved car park management regimes and enforcement across the district's towns and villages. This includes implementing new technologies and enhanced enforcement regimes that reflect service needs and improve customer experience. This will be supported by developing individual business cases for investment (and divestment) across the car park estate.

Estates Services and Building Control

Key Successes Delivered in 2024/25

This year, a number of key sites in the district were redeveloped, invested in, or divested on a case-by-case basis to provide affordable housing, create jobs, enhance the asset portfolio, and support the Council's financial strategy.

Significant progress has been made in delivering strategic objectives that benefit both communities and investments. Strategic asset disposals have been advanced to optimise the Council's portfolio and generate funds for priority initiatives. Targeted investments have been made to support the Temporary Housing Accommodation Strategy, addressing critical housing needs and strengthening social infrastructure. Meanwhile, ongoing work to support the Burgess Hill Town Centre development and the management of the Council-owned Orchards Shopping Centre in Haywards Heath has enhanced economic vitality, created opportunities for local businesses, and improved amenities for residents, ensuring long-term value and sustainability.

In recognition of the increasingly competitive and changing market within which Local Authority Building Control services operate, work has also taken place this year to 'right size' the Building Control team, and to recalibrate the charging structure in readiness for 2025/26, with the aim of ensuring we can deliver a cost-neutral service.

Key Deliverables for 2025/26

A key piece of work for the Estates Services team in 2025/26 will be the continued development of a Corporate Property Asset Management Strategy to ensure all property decisions are informed by an agreed strategic direction and based on a robust and sustainable financial strategy.

Table 8: People and Commercial Services Revenue Budget 2025/26

	2024/25	2025/26	2025/26	2025/26	2025/26	2025/26	2025/26	2025/26
Services	Current budget	Base Budget Agreed at MTFP Feb 2024	Adjustments	Growth	Savings	Fees & Charges	Inflation	Revised Budget
	£'000	£'000	£000	£'000	£'000	£'000	£'000	£'000
Commercial Services & Contracts								
Waste Services	4,984	6,028*	45	-	-	(345)	103	5,831
Landscapes	2,718	2,733	29	-	-	-	-	2,762
Parking Services	(1,799)	(1,890)	(2)	185	-	(250)	-	(1,957)
Leisure Facilities & Estates	(699)	(699)	60	-	-	-	-	(639)
Building Control	(1,361)	(1,358)	31	-	(230)	-	-	(1,557)
	164	167	(93)		(157)	-	-	(83)
	4,007	4,981*	70	185	(387)	(595)	103	4,357
Digital & People Services								
Revenues & Benefits	1,978	2,022	(44)	-	(72)	-	-	1,906
Housing Options	1,715	1,720	-	-	-	-	-	1,720
Customer Services	391	395	-	-	-	-	-	395
Digital and Technology Services	1,682	1,710	20	-	-	-	-	1,730
	5,766	5,847	(24)	-	(72)	-	-	5,751
Total People & Commercial Services	9,773	10,828	46	185	(459)	(595)	103	10,108

*includes £750k transferred for part-year base budget requirement on Simpler Recycling from Centrally Held budgets.

SECTION 3B

DIRECTOR OF RESOURCES AND ORGANISATIONAL DEVELOPMENT

Directorates Human Resources, Organisational Development and Communications
Corporate Resources
Governance

Human Resources, Organisational Development and Communications

Human Resources and Organisational Development (HR&OD)

The HR&OD service enables all service areas to deliver for our residents by ensuring employee recruitment, retention, development and support are provided in such a way that meets the needs of our service areas and enables our people, as our most important resource, to deliver.

Key Successes Delivered in 2024/25

The service has also overseen the growth of the Apprenticeship Scheme, the recruitment of two graduateships via the national scheme and the successful delivery of Job Evaluation for the workforce (which includes ensuring we will continue to be a Real Living Wage employer). While we will always need to be alive to recruitment challenges (due to sector-wide difficulties) and the occasional use of Agency spending, all deliverables in the 2024/25 plan are on track to be achieved by the end of the financial year.

The HR service has also moved its system to a more robust and cloud-based provider and by the end of the year will also be working with a new payroll provider which will include digitised payslips for all reducing postage costs. As part of work to ensure we are an employer of choice we have refreshed and expanded our e-learning offer (Learning Management System) and are currently implementing an improved recruitment portal.

Key Deliverables for 2025/26

This year we will see a review of key HR policies in line with legal updates and the delivery of manager self-service aligned to the new HR Information System. A prescribed development and review process will be used to ensure all the policies are fit for purpose and understood by managers and employees across the council services.

HR will continue to support all the council services with development and change as required. Through the HR Business Partner model HR are able to work directly with other service leads to ensure that all employees are appropriately supported throughout their career with Mid Sussex.

The Organisational Development side of the service will undertake a review of all the required and desired training and development requested across the council. Further work will be done to continue to build a robust development offer and Learning Management System which will allow for central coordination of the training provided and recorded. Providing ongoing professional development options enables us to support and retain employees across the council, which is vital in a challenging recruitment market for Local Authorities.

Communications

The service delivers internal and external communications for the Council, including managing press interactions.

Key Successes Delivered in 2024/25

The service has seen its presence and interactions on social media significantly increase. The number of followers, interactions and engagements is up markedly and can be seen across all the major channels. This has provided the service a solid foundation from which to further develop audience engagement and reach. The council now benchmarks well against other local councils and similar organisations.

The service has launched an online newsletter with good take-up and interactions with content. The service is also supporting 7 local magazines in towns and parishes with a regular Mid Sussex Matters advertorial.

Key Deliverables for 2025/26

To service will continue to focus on engagement and reach with audiences, particularly in those demographics where our engagement is underrepresented.

Having developed a solid social media platform from which to build, the service will now focus on building themed campaigns to strengthen our messages and deepen engagement. These will initially focus on the value for money delivered by the Mid Sussex element of the Council Tax paid by local people.

Corporate Resources

The service supports business operations, finance, and governance arrangements in line with CIPFA Policy and relevant legislation. The service also continues to develop its offer to the wider business as part of the ongoing embedding of a business partnering approach, whilst also exploring the development opportunities within available technology and resources.

Key Successes Delivered in 2024/25

Working with teams across Council services, there has been a refresh of the council's operational risks to provide robustness of our services against, often external, issues that may impact them if left unmanaged. This also supports the S151 Annual Governance Statement and legislative requirements.

Significant work has been undertaken so that from 2025/26 the general ledger system through automation can be used for budget setting. This will provide a more efficient and effective process.

During the year, despite the ongoing issues nationally with External Audit and the complex backstop arrangements that have been put in place, we have finalised the 2022/23 Accounts and published them ahead of the backstop date of 13th December 2024. This has been achieved alongside completing the 2023/24 Statement of Accounts on time and supporting the External Audit of these Accounts.

The service has directly provided Project Management and support for a number of key projects including parks, as well as the implementation and ongoing management of a framework to provide ad hoc specialists skills required for the success of the wide range of projects and ambitions of the council.

Key Deliverables for 2025/26

A continuation of work to develop the planning and reporting of the Capital Programme and its strategy. This will include looking to best estimates of spend against planned delivery to ensure we continue to develop our multiyear view of the substantial programme being delivered. This will aid robust financial management. The service will also support the scoping and governance of the council's major projects and will continue to promote good practice.

The development of a strategic business partnering approach will continue to better support the broader organisation and the delivery of services and projects, together with business-as-usual activities including in-year monitoring, the annual audit, and the budget-setting process. The service will ensure the safe and effective management of the council's finances supported by Internal Audit, Audit, and Treasury Management.

The Business Operational Support team will continue to ensure there are robust processes and systems in place with regard to the large number of financial transactions that occur annually, helping protect the council against fraud.

Local Land Charges, Planning and Building Control Support continue to have a responsibility to ensure accurate Land Charges data is maintained and exported to the Land Registry daily via a fully digitised system. The Land Charges Team will continue to provide detailed answers to the CON29 form elements of official searches.

Centrally Held

In addition to service budgets there are a number of other budgets held centrally where the cost is passported through our accounts, are contributions to reserves to meet future needs or pending allocation to specific services:

- a) Housing benefits are administered through our accounts but are funded in full by government, however, there can be a cost or income depending on the balance between efficiencies achieved and the burdens of the administration required.
- b) Drainage Levies are levied through Council Tax, and the council passing the levy directly to the appropriate Internal Drainage Board.
- c) A contingency for the year which has been kept low for the last few years. In effect, we accurately balance the budget by appropriately varying this figure by small amounts, and for 2024/25 it is proposed to remain at £20k.

94. Contributions to reserves include:

- a) A contribution to a new Waste Service reserve to manage both mid-year contract agreements and the cost of infrastructure investment needed to deal with the introduction of the National Waste Plan.
- b) The ongoing and annual contribution to funding the next iteration of the Development Plan.
- c) The ongoing and annual contribution for funding Organisational Development and Efficiency initiatives.

- d) Other budgets such as those set aside for pay awards and inflation will appear as centrally held until allocated to services

KPIs and how we know we are successful

95. KPIs and operational Management Information are evolving for 2025/26 to help us know and understand how successful we are being delivering our service in support of the wider Council. Alongside developing this Corporate Plan and Budget our suite of KPIs is being refreshed. From 2025/26 this will form part of the quarterly monitoring process, to ensure that this focuses not just on sound financial management but also on ongoing monitoring of the deliverables in this Plan.

Governance

The Governance directorate as a whole is responsible for the safe and effective delivery of decision-making and democratic functions.

Legal Services

The legal team supports the Monitoring Officer function and the Council as a whole, ensuring that decisions made by all parts of the council are legally robust and bearing statutory responsibility for the legal governance of the council. This includes providing legal advice across all the council's functions and, where advice cannot be sourced in-house, working with external solicitors and/or Counsel.

Key Successes Delivered in 2024/25

The team provided support in all transactional matters for the council, carried out prosecutions, and conducted civil proceedings on behalf of the council to ensure effective enforcement of the council's powers and defence of its legal rights.

The Legal Team has retained its Lexcel accreditation, which is a quality mark for excellence in Legal Practice, Management and Client Care.

Key Deliverables for 2025/26

The team will continue to focus on these business-as-usual activities in 2025/26, in particular in providing support for the council's priority projects. The team will continue to develop its partnering approach so that projects are well planned with legal and procurement advice planned for and commissioned at the start of each piece of business.

Democratic Services

The team supports and facilitates the statutory administration of council, committees and constituted Member working groups, and will continue to do so in 2025/26 alongside working cross-directorate on joint projects and initiatives.

Key Successes Delivered in 2024/25

The team delivered and administered over 100 meetings in 24/25 (including working groups, sub-committees etc). This is alongside supporting Planning Appeals and Examinations, Town and Parish and partnership meetings and other uses of our civic spaces.

The team alongside others in Communities, Communications and Corporate Resources, supported the delivery of the refreshed Applauds Awards, with an excellent response in nominations and a successful event, which saw high participation and attendance in its new Spring slot.

The team has supported a successful programme of civic engagements alongside fundraising for the Chairman's charity, Winston Wish.

Key Deliverables for 2025/26

The team will continue to support the delivery of a comprehensive development program for Members of the council. Much was offered in the early part of the municipal cycle, though a quality learning and development experience for all will continue throughout 2025/6.

The team will continue to help deliver a quality information giving and learning experience for Members of the council, focussing on the development of a dedicated Member portal and streamlining access to information.

The team will continue to deliver and administer meetings both formal and informal where required, following on from the administration and delivery of over 100 meetings in 24/25 (including working groups, sub-committees etc).

With regard to civic duties, the team also provides support to the Chairman of the Council through the management of the civic engagements programme.

In 2025 the new Independent Remuneration Panel will deliver its first cycle of work.

Electoral Services

Key Successes Delivered in 2024/25

The service delivered 2 elections in quick succession, successfully, safely and efficiently delivering the Police and Crime Commissioner and General Election.

This included the successful rollout of a number of legislative and administrative changes including the continued work to embed Voter ID.

Key Deliverables for 2025/26

There continue to be electoral legislative changes particularly post-Brexit with regard to eligibility and absentee voting.

The service will deliver the County Council elections for the Mid Sussex area in May and will also deliver the previously agreed Community Governance Reviews in Lindfield and Haywards Heath later in the financial year.

Table 9: Corporate Resources and Organisational Development Revenue Budget 2025/26

	2024/25	2025/26	2025/26	2025/26	2025/26	2025/26	2025/26	2025/26
Services	Current budget	Base Budget Agreed at MTFP Feb 2024	Adjustments	Growth	Savings	Fees & Charges	Inflation	Revised Budget
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Governance								
Democratic Services	907	910	64	-	-	-	-	973
Legal	706	709	44	-	-	-	-	753
	1,612	1,619	108	-	-	-	-	1,726
Organisational Development								
Human Resources & Organisational Development	869	872	(30)	-	-	-	-	842
Communication, PR & Community Engagement*	267	267	-	-	-	-	-	267
	1,136	1,139	(30)	-	-	-	-	1,109
Corporate Resources								
Finance	906	914	34	-	-	-	-	948
Land Charges, Planning & Building Control	378	380	-	-	-	-	-	380
PMO	292	294	(13)	-	-	-	-	282
Centrally Held Budgets*	2,265	2,024	(126)	500	(250)	-	(273)	1,875
Corporate Resources	2,030	2,258	(14)	33	-	-	-	2,277
Strategic Core	770	543	-	-	-	-	-	543
	6,643	6,413	(120)	533	(250)	-	(273)	6,304
Total Resources & Organisational Development	9,392	9,171	(40)	533	(250)	-	(273)	9,140

* Includes centrally held pay award and inflation movements – to be distributed across services

Section 4

RESERVES POLICY AND SUMMARY OF USABLE RESERVES AND OTHER BALANCES

CORPORATE PLAN AND BUDGET 2025/26

SECTION 4: USABLE RESERVES AND OTHER BALANCES

96. Reserves play a crucial role in good public financial management. They enable investment in support of the councils' services and objectives while also providing financial resilience against unexpected events. The reserves strategy and policy ensure effective oversight regarding the level and use of reserves.
97. There are fundamentally 3 categories of reserve; earmarked – those which are set aside for a specific purpose; ringfenced - received for a specific purpose; unallocated – to manage financial risk of unknown events.
98. Our Reserves and the underpinning Reserves Policy have been reviewed ensuring that they are reflective of the council's strategic agenda and the current financial risks and issues the council faces through the medium term. It is crucial to bear in mind that the reserves are the only source of financing to which the council has access to fund risks and one-off pressures. If the council minimises the level of reserves too significantly there is a risk that in future, the ability to properly manage unforeseen or one-off costs will be significantly impaired. Further, it is important to note that the use of reserves to fund reoccurring costs, is not a sustainable solution as reserves can only be spent once. The opportunity for creating new reserves is increasingly limited, and service demands including new burdens put pressure on budgets, and continued one-year settlements, and the unknown outcome of the pending funding reform give no surety of future funding streams.
99. The policy on reserves and balances has regard to Local Authority Accounting Panel (LAAP) Bulletin 99 "Local Authority Reserves and Balances", issued in July 2014 whereby in reviewing the Medium-Term Financial Plan and preparing annual budgets, the council will consider the establishment and maintenance of reserves. The nature and level of reserves will be determined formally by the council, informed by the judgement and advice of the S151 Officer.
100. Details of the council's reserves and balances are set out in Table 10, which shows reserves held at 1 April 2024 were £76.5m, then with the estimated planned use, the expectation is that £40.4m will be held by 31 March 2028.
101. The conclusion of the S151 Officers Robustness statement resolves that given the ongoing financial uncertainties, increasing reserve levels, where possible, continues to be a priority.

Reserves Policy and Strategy

102. Any one-off un-ringfenced funding, such as New Homes Bonus, and Treasury Management windfall above that planned in the MTFP or that required to support service in year pressures, be used to top up the General Reserve.
103. The authority should aim to hold a General Reserve of between £11.6m and £17.4m, equivalent to 6-9 months of net revenue budget.
104. The council classifies its Usable Reserves as follows:
 - a) **General Reserve:** The unallocated element of this reserve is held to manage financial risks if they cannot be managed via other mitigations. It is best practice to hold such a balance to assist in delivering services over the medium term providing for a contingency to cushion the impact of unexpected events and emergencies.

- b) **Earmarked Specific Reserve:** This contains both ringfenced (specific grants and contributions) and earmarked (where a decision has been made) funds that are held to meet known or anticipated future one-off requirements, facilitating transformation and service management. In addition, it includes working reserves that are held to manage future financial risk and uncertainty.
- c) **Capital Receipts Reserve:** This is required by statute and represents the capital receipts from the sale of assets that are available to finance future capital expenditure.
- d) **Capital Programme Reserve:** This represents amounts set aside from revenue resources to fund future capital expenditure and mitigate the financial risk of the capital programme.

105. This council also holds other balances as follows:

- a) **Capital Grants & Contributions receipts in advance:** This comprises capital grants and S106s contributions from developers. These sums are restricted to being spent only in accordance with the agreement concluded with the developer or by the grant determination.

Management of Reserves

- 106. Council, as part of agreeing the budget, will agree the policy and strategy for reserves on the advice of the S151 Officer. The use of reserves will be approved by the Management Team and reported to Cabinet as part of the monitoring process.
- 107. The S151 Officer will monitor the drawdown of specific reserves in accordance with the agreed policy and use of those reserves, and keep Members advised.

Table 10 – Reserves and Balances

Table 10: Reserves and Balances						
	Note	Balance 31/03/24 £'000	Balance 31/03/25 £'000	Balance 31/03/26 £'000	Balance 31/03/27 £'000	Balance 31/03/28 £'000
Reserves:						
General Reserve:						
Unallocated *	1	5,868	6,926	8,634	10,526	10,526
Support MTFP		1,058	(1,058)	(354)		
New Homes Bonus 2024/25			1,829	1,236		
UKSPF/EPR				1,010		
Surplus Treasury Management at Q2			752			
Reserves Review at June 2024			185			
Held in Perpetuity	2	4,888				
Total General Reserve		11,814	8,634	10,526	10,526	10,526
Specific Reserves:						
Earmarked to support new burdens or to support specific service delivery	3	12,644	12,025	11,320	5,514	5,397
Working reserves held to manage risk	4	7,832	6,477	5,387	4,297	4,207
Total Specific Reserve		20,476	18,502	16,707	9,811	9,604
Total Revenue Reserves		32,290	27,136	27,233	20,337	20,130
Total Capital Receipts Reserve	5	4,518	5,402	2,146	1,965	1,769
Total Capital Programme Reserve	6	5,060	2,196	1,017	769	500
Total Reserves		41,868	34,734	30,396	23,071	22,399
Balances:						
S106 & Capital Grants Contributions	7	34,631	24,918	13,739	13,471	13,104
Held in Perpetuity	2		4,888	4,888	4,888	4,888
Total Balances		34,631	29,806	18,627	18,359	17,992
Total Reserves and Balances		76,499	64,540	49,023	41,430	40,391

*Excludes additional surplus Treasury Management windfall achieved in the second half of 2024/25.

Notes:

1. Total available to manage financial risk and protect service delivery It does not include surplus interest receipts forecast for the period, and New Homes Bonus monies. There is no provision for future budget gaps.
2. SANG investment fund in perpetuity and amounts received from developers in respect of land adoptions in lieu of maintenance.
3. Provided to support new burdens or funds previously agreed by council to support agreed specific service delivery.
4. Working reserves held to manage risk. Corporate Equalisation Funds mainly include the Rate Retention Scheme Reserve (£6,962k @31 March 2024) and Benefits Equalisation Reserve (£816k @31 March 2024)
5. Accumulated proceeds from asset disposals can only be spent on capital investment.
6. Reserve held for financing elements of the current capital programme and its financial risk.
7. This comprises third-party contributions, capital grants and S106s contributions from developers. These sums are restricted to being spent only in accordance with the agreement.

Section 5

CAPITAL STRATEGY TO 2027/28

Capital Strategy to 2028/29

1. Overview

- 1.1 The purpose of the Capital Strategy is to drive the authority's capital investment ambition whilst also ensuring appropriate capital expenditure, capital financing and treasury management within the context of the sustainable, long-term delivery of services.
- 1.2 The Capital Strategy supports the prioritisation of investment in assets that support the objectives of the Council while helping to ensure that all elected members fully understand the overall long-term policy objectives and resulting Capital Strategy requirements, governance procedures and risk appetite.
- 1.3 The Capital Strategy is framed within the following statute and guidance:

Legislation

Local Government Act 2003 as updated by subsequent amendments by Parliament, specifically, Chapter 1:

- Section 1 The power to borrow;
- Section 3 Duty to determine affordable borrowing limit;
- Section 12 Power to invest;
- Section 15 Regard to guidance issued.

CIPFA Professional Codes

- The Prudential Code for Capital Finance 2021
 - Treasury Management in the Public Services Code of Practice 2021
 - Guidance on Minimum Revenue Provision (Fifth Edition) 2024
 - Local Government Investments 2018
- 1.4 The Strategy is completed in line with best practice as outlined within The Local Authorities (Capital Finance and Accounting) (England) (Amendment) Regulations 2024.

2. Member Approval and Review

- 2.1 The Treasury Management Code allows authorities to delegate the detailed management of Treasury Management and the Capital Strategy, to a sub-committee and this responsibility is delegated to the Audit Committee.

3. Governance Framework

- 3.1 The programme is dynamic in support of the Council's investment need, its sustainability and long-term service delivery. The Council's 5-year rolling programme (current year plus 4) is profiled based on best estimates and is required to be regularly reviewed and reprofiled to ensure the programme is current and can support decision-making.

3.2 To support the dynamic nature of the programme, the Council's constitution, in particular the Financial Procedure Rules set out at Part 4(iv), financial regulations and Capital Strategy govern the capital programme as set out below:

- a. All capital expenditure must be carried out in accordance with the financial regulations and the Council's constitution.
- b. The Capital Strategy and Programme is approved by Full Council as part of the Council's annual Corporate Plan and Budget report.
- c. The Audit Committee scrutinises the Treasury Management Strategy and this Strategy for recommendation to Council,
- d. Internal and External audit scrutiny as and when agreed by audit plans.
- e. The programme approved as part of the annual corporate plan and budget will only be added to, or removed from, with the agreement of the AD Corporate Recourses by an approved variation that is in accordance with Financial Regulation B.3.2 (e). and:
 - o where a new capital scheme is funded, by existing service revenue budget resources, which are transferred via the Capital Expenditure financed from Revenue Account (CERA) accounting protocol, or another project in accordance with Financial Limits.
 - o where earmarked grants or other specific funding are spent for the purpose they were received, provided that capital resources are enhanced by the amount received. And that the capital receipts proposed to be used are received before the payments are made.
 - o Where reprofiling into future years occurs on a project and there is no effect on the availability of capital resources, these should be reported to Cabinet as part of monitoring and equivalent adjustments will be made to the following year's programme.
 - o Any request outside of this process would have to be approved by Cabinet;
- f. Officers are not authorised to commit expenditure without prior formal approval as set out in the financial regulations and the Capital Strategy.
- g. The Council will put in place an officer-led Major Projects Board (MPB) to oversee the development, delivery and reporting of the Council's capital programme.

4. Capital Funding

4.1 Capital expenditure can be funded in a variety of ways:

- a. **Grants:** contributions are generally used to fund specific capital schemes linked to the conditions imposed by the relevant grant.
- b. **Section 106 contributions:** contributions are generally used to fund specific capital schemes linked to the conditions imposed by the relevant Section 106 contribution.
- c. **Capital Receipts:** Capital receipts are derived from the sale of the Council's assets.
- d. **Capital Reserve:** In 2024/25 a Capital Reserve was created to reduce the need to call on the general fund resources for capital projects and to ring fence non-specific funds agreed to fund projects.
- e. **Capital Expenditure:** financed from Revenue Account (CERA) - Contributions from service revenue budgets within financial limits.
- f. **Other Reserves and Revenue Set Aside:** Notwithstanding the creation of a Capital Reserve, the Council can use its general fund balance to fund capital projects, as well as specific reserves, and payback from invest to save schemes.

- g. **Borrowing:** Borrowing spreads the cost over a number of years but loan servicing costs (MRP and interest) and the overall level of debt exposure both need to be considered and clearly flagged in a business case.

4.2 Project feasibility works are funded through specific reserves or service revenue budgets until such a time as the Business Case can be proposed for approval.

4.3 The method of funding for any particular scheme will depend on a number of factors and the combination will be reviewed by the S151 officer on an ongoing basis to ensure the best long-term options are achieved.

5. Whole Life Costing for Capital Schemes

5.1 To ensure that the full implications of any ongoing revenue costs and income for the Council are factored in a whole life costing methodology is used. This method allows members and officers to understand any potential pressures or savings for the revenue budget when making a decision to make a capital investment.

5.2 Whole life costing can be defined as “the systematic consideration of all relevant costs and revenues associated with the acquisition and ownership of an asset.” In practical terms, this means that any appraisal of a proposed capital project will need to consider not just the initial capital cost, but all costs and income streams associated with the project that are likely to occur in future years, including possible replacement or disposal costs. This is vital to ensure that the Council is not committing itself to future liabilities that are unsustainable.

6. Scheme Evaluation and Risk

6.1 The Major Projects Board (MPB) will have an overview of any feasibility works and the proper reporting of capital schemes via appropriate project documentation and will as necessary, include a full evaluation of risk and have regard to the whole life costing methodology set out above.

7. Monitoring of Approved Capital Schemes

7.1 For approved capital schemes it is the responsibility of the relevant budget holder to manage costs and to provide explanations for any variations from the approved budget to MPB in accordance with Financial Procedure Rules.

Capital Programme to 2028/29

8. Core Programme

8.1 Capital expenditure can be defined as expenditure that results in the acquisition, construction, or enhancement of an asset (e.g., land, buildings, plant, and equipment), that continues to benefit the Council for a period of more than one financial year. The definition of ‘capital’ will be determined by the AD Corporate Resources, having regard to government regulations and accounting requirements. Within the programme, there will be elements of expenditure that for accounting purposes will be defined as revenue.

8.2 To ensure that the Council meets the requirements, it will:

- a. Ensure expenditure included in the capital programme contributes to the achievement of the Council's Priorities. The programme is considered annually as part of the corporate plan and budget which underpins the financial planning process.
- b. Ensure investment decisions make the best use of resources.
- c. Have a clear framework for making capital expenditure decisions.
- d. Ensure access to sufficient long-term assets to provide services.

8.3 The Council has a core programme comprising:

- a. Asset Management and Temporary Accommodation (all owned or leased assets) which allows assets to be maintained in a condition fit for purpose and to ensure access to these assets to provide services.
- b. Information Technology, the overarching principle of the IT&D strategy is to ensure that our Information and Communications Technology (ICT) is fit for the purpose of delivering modern council services in a digital era, whilst protecting any data held and maintaining appropriate security standards.
- c. Disabled Facilities Grants (DFGs) that pay for essential adaptations to help people with disabilities stay in their own homes and are fully funded by Government grants.

8.4 To this end asset management and Temporary Accommodation and information technology programmes are funded by capital receipts in the first instance where available and then general reserve if no receipts are available or capitalisation is not appropriate.

8.5 In addition to the core annual programme other schemes will be considered subject to the criteria set out below. As detailed above it is important that any new schemes have a clear benefit to ensure that limited resources are used in the most effective possible way to support the Council's priorities.

9. Prioritising New Schemes

9.1 In common with other local authorities Mid Sussex is facing a challenging financial climate, and it is therefore essential that governance procedures are in place to ensure that scarce resources are allocated in the most effective possible way.

9.2 Business Cases for new schemes will be assessed against the following criteria:

- i. Link to the Council's strategic direction
- ii. Availability of specific external funding
- iii. Demonstration of a sound business case
- iv. Whole life cost implications (see 5 above)
- v. Value for money

9.3 Business Cases (BC) will be required to set out the key factors. BC's will be considered by the MPB before being proposed for inclusion within the programme in line with the financial regulations with appropriate information being presented to Cabinet in line with financial procedure rules.

10. Links to other Council Strategies

10.1 A requirement under the Chartered Institute for Public Finance and Accountancy (CIPFA) Code of Practice for Treasury Management in the Public Services is to prepare a Treasury Management Policy and Strategy setting out the Council's policies for managing investments and borrowing. The Local Government Act 2003 and supporting regulations require the Council to 'have regard to' the Prudential

Code and to set Prudential Indicators to ensure that the Council's capital investment plans are affordable, prudent, and sustainable.

- 10.2 Although the Council's policy is that no external borrowing will be undertaken and that all capital schemes will only be undertaken when specific funding has been identified, i.e., capital receipts, Government grants, S106 payments, or other identified contributions, the Local Government Act 2003 permits local authorities to borrow to finance capital expenditure.
- 10.3 The Act allows borrowing only if the plans are affordable, prudent, and sustainable in the long term. Borrowing creates charges upon the revenue budget: the interest payable on the borrowing and Minimum Revenue Provision; a charge each year over the term of the loan, to provide headroom based on historic loan or borrow to replace an asset at the end of its life.
- 10.4 Under the Prudential Code and Treasury Management Code, the Council is required to set parameters around its borrowing and treasury activity, including an authorised borrowing limit for each year which cannot be breached.
- 10.5 The Treasury Management function ensures that the Council's cash is organised in accordance with the relevant professional codes so that sufficient cash is available to meet the capital expenditure plans and other cash flow requirements.
- 10.6 To ensure the separation of the core treasury function under security, liquidity and yield principles (SLY), and the policy and commercialism investments usually driven by expenditure on an asset, the Capital Strategy is reported separately from the Treasury Management (TM) Strategy. Therefore, the debt related to the activity and the associated interest costs, payback period, Minimum Revenue Provision policy or for non-loan type investments, the cost against the current market value and the financial risks are part of the Treasury Management Policy and Strategy.
- 10.7 The proposed capital programme investment has consideration directly to the Treasury Management Strategy. A specific model developed for this purpose continues to be used and updated to remain current so that it remains responsive to any treasury management risks, such as interest rate volatility. Any borrowing required is within the limits set by the Treasury Management Strategy, which sets out the acceptable limits on ratings, investment periods, amounts to be invested and the borrowing strategy.

11. Asset Management

- 11.1 As outlined in 8.3 above, there is a core annual programme to cover capitalised repairs and improvements for all the Council's assets. Asset management planning establishes the priorities for this programme having regard to the condition of the various assets and their respective priorities in terms of delivering Council services or generating rental income.

12. Proposed Programme of Capital and Revenue Projects

- 12.1 There are currently two proposed additions and variations to the programme, they have been added to the proposed programme in Table 1 and the funding is incorporated into Table 2. These are previously agreed schemes that can be added to the Capital Programme as the funding has now been agreed.

12.2 Further schemes are likely to come forward as part of the Corporate Plan and Budget. It should also be noted that the Capital Programme is a multi-year Programme and additions and movements will occur throughout its lifecycle, subject to the appropriate approvals.

Table 1: Proposed New Schemes

Project	Bid	Funding Source(s)	Notes
St Johns Park Masterplan- Phase 1	£563,000	S106	Fully funded and prioritised in the parks master plan
London Road Recreation Ground Masterplan- Phase 1	£866,000	S106	Fully funded and prioritised in the parks master plan

12.3 The proposed full programme is shown at Table 2 below and Table 3 shows how the programme will be financed.

Table 2 – Proposed Programme in £000

Name	2024/25			2025/26				2026/27			2027/28			2028/29		Total £000
	Existing Programme £000	Variation at Q2	Revised Programme	Existing Programme £000	Variation at Q2	New Bids & Variations	Revised Programme	Existing Programme £000	Variation at Q2	Revised Programme	Existing Programme £000	Variation at Q2	Revised Programme	New Programme	Total	
Hemsleys Meadow and Finches Field, Pease Pottage Masterplan	808	(282)	526	287	433	-	720	-	28	28	-	-	-	-	1,274	
Mount Noddy, East Grinstead Masterplan	588	(192)	396	210	227	-	437	-	18	18	-	-	-	-	851	
Victoria Park, Haywards Heath Masterplan - Phase 1	550	(206)	344	193	190	-	383	-	16	16	-	-	-	-	743	
Refurbish Leylands Park Bike Track and Dirt Jumps	35		35	-	-	-	-	-	-	-	-	-	-	-	35	
Hickman's Lane Pavilion Renovation	188	(100)	88	-	232	-	232	-	-	-	-	-	-	-	320	
St Johns Park Masterplan- Phase 1	-	-	-	-	-	563	563	-	-	-	-	-	-	-	563	
London Road Recreation Ground Masterplan- Phase 1	-	-	-	-	-	866	866	-	-	-	-	-	-	-	866	
Burgess Hill Rugby Club Drainage	57	-	57	-	-	-	-	-	-	-	-	-	-	-	57	
Centre for Outdoor Sport	8,305	-	8,305	-	-	-	-	-	-	-	-	-	-	-	8,305	
UKSPF Community Hub - Quarry Cafe	19	-	19	-	-	-	-	-	-	-	-	-	-	-	19	
Connected Kerb	52		52	-	-	-	-	-	-	-	-	-	-	-	52	
Car Park Condition Survey (RP)	35	(35)	-	-	-	-	-	-	-	-	-	-	-	-	-	
Car park Technology	-	-	-	-	-	150	150	-	-	-	-	-	-	-	150	
Simpler Recycling - Wagons/Bins/etc.	-	943	943	-	1,497	-	1,497	-	-	-	-	-	-	-	2,440	
Simpler Recycling - Secondary Waste Depot Facility	-	-	-	-	-	1,400	1,400	-	-	-	-	-	-	-	1,400	
Garden Waste Service Expansion - Bin Purchase	78	(39)	39	39	39	-	78	29	-	29	-	-	-	-	146	
Replacement Wheelie Bin Purchase	68	(30)	38	-	30	-	30	-	-	-	-	-	-	-	68	
Commercial Services and Contracts	10,783	59	10,842	729	2,648	2,979	6,356	29	62	91	-	-	-	-	17,289	
CCTV East Court and Mount Noddy Recreation Ground in East Grinstead (RP)	29	-	29	-	-	-	-	-	-	-	-	-	-	-	29	
Cherry Tree Community Hub	49	-	49	-	-	-	-	-	-	-	-	-	-	-	49	
Martlets Temporary Urban Park	93	(93)	-	-	93	-	93	-	-	-	-	-	-	-	93	
Disabled Facility Grants	1,818	-	1,818	1,269	-	-	1,269	1,269	-	1,269	1,269	-	1,269	1,269	6,894	
Communities	1,989	(93)	1,896	1,269	93	-	1,362	1,269	-	1,269	1,269	-	1,269	1,269	7,065	
ICT Strategy	719	(656)	63	50	-	855	1,521	50	40	90	-	-	-	-	1,674	
Corporate Resources & Digital	719	(656)	63	50	-	855	1,521	50	40	90	-	-	-	-	1,674	
Bedelands Gypsy and Traveller site (RP)	475	(350)	125	-	175	-	175	-	175	175	-	-	-	-	475	
Capital Maintenance	75	-	75	75	-	-	75	75	-	75	75	-	75	75	375	
Intruder Alarm Upgrade	33	-	33	-	-	-	-	-	-	-	-	-	-	-	33	

Name	2024/25			2025/26				2026/27			2027/28			2028/29	Total
	Existing Programme	Variation at Q2 ¹	Revised Programme	Existing Programme	Variation at Q2 ¹	New Bids & Variations	Revised Programme	Existing Programme	Variation at Q2 ¹	Revised Programme	Existing Programme	Variation at Q2 ¹	Revised Programme	New Programme	
	£000			£000				£000			£000				£000
Oaklands Staff Room and Remodelling and Refurbishment	44	-	44	-	-	-	-	-	-	-	-	-	-	-	44
Estates Services & Building Control	626	(350)	277	75	175	-	250	75	175	250	75	-	75	75	927
Temporary Accommodation	7,886	(2,500)	5,386	-	2,500	-	2,500	-	-	-	-	-	-	-	7,886
Temporary Accommodation	7,886	(2,500)	5,386	-	2,500	-	2,500	-	-	-	-	-	-	-	7,886
Electric Vehicle fast charging points	9	-	9	-	-	-	-	-	-	-	-	-	-	-	9
About the Place Public Arts Project (RP)	47	-	47	-	-	-	-	-	-	-	-	-	-	-	47
Burgess Hill Place and Connectivity Programme	979	-	979	-	-	-	-	-	-	-	-	-	-	-	979
Planning Policy & Sustainable Economy	1,036	-	1,035	-	-	-	-	-	-	-	-	-	-	-	1,035
Contingency	-	-	-	-	-	-	-	-	-	-	500	(500)	-	500	500
Grand Total	23,039	(3,540)	19,499	2,123	6,032	3,834	11,989	1,423	277	1,700	1,844	(500)	1,344	1,769	36,376

Notes:

- The profiling of the existing programme was varied in the Quarter 2 Monitoring Report as presented to Cabinet on 11 November 2024. The nature of the capital projects is that will be spread over different financial years, this reprofiling better reflects the estimated timing of each project. The movements are shown in the column "Variation at Q2". With regard to the ICT strategy, this is the result of delays in the replacement of ICT consumables due to the challenges within the supplier market to allow a pause while we ensure we gain the best value for money.
- Subsequent to the above, and in light of the Council's decision in relation to The Martlets, Burgess Hill the funding for the Temporary Urban Park budget has been moved to 2025/26, to better reflect delivery and allow consideration of the best use of the funding.

Continuous review of the delivery of Capital Schemes enables improved investment decision-making, ensuring funding is available when needed but invested to generate the best possible returns for the longest possible period

Table 3 - Financing of the programme in £000.

Total Funding	Capital Receipts¹	S106²	Grant/ Contributions³	Specific Reserves⁴	Capital Reserve⁵
£000	£000	£000	£000	£000	£000
36,376	5,719	10,804	15,068	66	4,719

Notes

The figures above indicate the amounts being drawn down to fund the capital programme, the sources of these are:

¹*Capital Receipts* – These are the receipts that are allocated to be spent on specific projects including the Temporary Accommodation Rolling Programme and the bins used for the expansion of the Green Waste Scheme.

²*Section 106 (S106) Contributions* - are generally used to fund specific capital schemes linked to the conditions imposed. These include the Centre for Outdoor Sports and the Parks Masterplan.

³*Grants/Contributions* – specific grants from Central Government and Contributions from third parties that are provided to deliver specific schemes i.e. DEFRA grant to partially fund the introduction of Simpler Recycling, the Local Authority Housing Fund and Disabled Facilities Grant.

⁴*Specific Reserves* – are reserves that hold revenue contributions set aside in prior years that, due to the timing of specific project delivery, will be drawn down in subsequent years, these include the Martlets Temporary Urban Park and CCTV at East Court/Mount Noddy.

⁵*Capital Reserve* – In 2024/25 a Capital Reserve was created to remove agreed funding from the general reserve. This includes Bedelands and match funding for the Local Authority Housing Fund.

Section 6

COLLECTION FUND

COLLECTION FUND

The latest Collection Fund estimates are shown below:

Collection Fund				
	2024/25 Original Estimate £'000	2024/25 Revised Estimate £'000	2025/26 Original Estimate £'000	Note
Council Tax Income				
Council Taxpayers	(148,452)	(149,679)	(158,351)	
Contribution to estimated deficit for previous year	0	0	0	
Total Council Tax Income	(148,452)	(149,679)	(158,351)	<i>a</i>
Council Tax Expenditure				
West Sussex County Council	112,680	112,680	120,271	<i>b</i>
Sussex Police & Crime Commissioner	16,617	16,617	17,829	<i>b</i>
Mid Sussex District Council	18,270	18,270	19,307	
Contribution paid for estimated C Fund surplus for previous year	2,118	2,118	1,334	<i>c</i>
Allowance for Bad & Doubtful Debts	885	878	944	
Total Council Tax Expenditure	150,570	150,563	159,685	
Movement on Council Tax Fund Balance	2,118	884	1,334	
Business Ratepayers Income				
Business Ratepayers	(58,793)	(56,593)	(63,062)	<i>d</i>
Contribution to estimated deficit for previous year	(3,025)	(3,025)	0	<i>e</i>
	(61,818)	(59,618)	(63,062)	
Business Rates Expenditure				
Rate Retention Scheme to DLUHC	27,580	27,580	29,239	
Rate Retention Scheme to WSCC	5,516	5,516	5,848	
Rate Retention Scheme MSDC	22,064	22,064	23,391	
Cost of collection to MSDC	179	179	182	
Renewable energy income to MSDC	1,155	1,155	1,263	
Allowance for Bad & Doubtful Debts and Appeals Provision	2,299	140	3,139	
Contribution paid for estimated surplus for previous year	0	0	131	<i>e</i>
	58,793	56,634	63,193	
Movement on RRS Fund Balance	(3,025)	(2,984)	131	
Total Movement on Fund Balance	(907)	(2,100)	1,465	
Collection Fund Balance				
At the beginning of the year	907	635	(1,465)	
Total Movement on Fund Balance	(907)	(2,100)	1,465	
Total Deficit/(Surplus) at Year End	0	(1,465)	0	

Notes

Council Tax

- a. For 2025/26, total Council Tax, less allowance for bad debts of 0.6%, totals £158.351m - the amount required to meet the "precepts" of WSCC, Sussex Police & Crime Commissioner, MSDC and the parish/town councils. The effect of the local Council Tax Support Scheme (CTSS) is that Council Tax Benefit is given as a discount to the council tax bill.
- b. The precept for WSCC was set on 14 February 2025 and the precept for Sussex Police & Crime Commissioner was set on 31 January 2025.
- c. In accordance with legislation, the estimated balance as at 31 March 2025 on the Council Tax Collection Fund is (£1,334,000) surplus and both WSCC and SPCC have been notified. This surplus is paid to each of these principal authorities in proportion to their Council Tax for the current year.

	%	£
West Sussex CC	76.36	(1,018,620)
Sussex Police & Crime Commissioner	11.26	(150,220)
MSDC	12.38	(165,160)
	<hr/>	<hr/>
Total Council Tax Estimated Surplus	100.00	(1,334,000)

Business Rates

- d. For 2025/26, the amounts are taken from the MHCLG NNDR1 return. These are derived from the number of hereditaments 4,633, and the total rateable value of £144.2m at 31 December 2024. An allowance of 2.0% for losses on collection has been made.
- e. The Rate Retention Scheme (RRS) was introduced as part of the Finance Act 2012. The RRS sets a target for the collection of business rates. For 2025/26 the net yield is paid 50% to MHCLG, 10% to WSCC leaving 40% as the estimate of funding to be retained by MSDC, which can be compared to the baseline. The estimated surplus balance at 31 March 2025 for RRS is £131,646 although this will be monitored and adjusted at the end of the financial year, by way of the NNDR3 form for 2024/25.

The estimated deficit at 31 March 2025 is shared as shown below in the current year split.

	%	£
MHCLG	50	(65,823)
MSDC	40	(52,658)
WSCC	10	(13,165)
	<hr/>	<hr/>
Total Business Rates Estimated Deficit	100	(131,646)

Section 7

COUNCIL TAX RESOLUTIONS AND COUNCIL TAX LEVELS

COUNCIL TAX RESOLUTION

Background

1. Section 30(1) of the Local Government Finance Act 1992 requires the Council to set an amount of Council Tax each financial year for each category of dwellings in its area. The act specifies the calculations required and this below resolution is structured to meet those requirements.

Resolutions

2. The council taxbase for the coming year is 66,797.2.
3. £13,120,974 is the Council Tax Requirement for the Council's own purposes for 2025/26 (excluding Parish Precepts).
4. The following amounts have been calculated by the Council for the year 2024/25 in accordance with Section 31 to 36 of the Local Government Finance Act 1992 (as amended by The Localism Act 2011):
 - a) £68,097,584 being the aggregate of the amounts, which the Council estimates for the items set out in Section 31A (2) of the Act taking into account all precepts issued to it by Parish Councils;
 - b) £48,790,785 being the aggregate of the amounts, which the Council estimates for the items set out in Section 31A (3) of the Act.
 - c) £19,306,799 being the amount by which the aggregate at 4(a) above exceeds the aggregate at 4(b) above, calculated by the Council, in accordance with Section 31A (4) of the Act, as its Council Tax requirement for the year;
 - d) £289.04 being the amount at 4(c) above, all divided by the amount at 2 above, calculated by the Council, in accordance with Section 31B of the Act, as the basic amount of its Council Tax for the year (including Parish precepts)
 - e) £6,185,825 being the aggregate amount of all special items (Parish Precepts) referred to in Section 34(1) of the Act (see Section 7 for details);
 - f) £196.43 being the amount at 4(d) above less the result given by dividing the amount at 4(e) above by the amount at 2 above, calculated by the Council, in accordance with Section 34(2) of the Act, as the basic amount of its Council Tax for the year for dwellings in those parts of its area to which no Parish precept relates.
 - g) Part of the Council's area being the amounts given by multiplying the amounts at as set out in Table 3 Section 7 of this report by the number which, in the proportion set out in Section 5(1) of the Act, is applicable to dwellings listed in a particular valuation band divided by the number which in that proportion is applicable to dwellings listed in valuation band D, calculated by the Council, in accordance with Section 36(1) of the Act, as the amounts to be taken into account for the year in respect of categories of dwellings listed in different valuation bands.

Parish area	band A	band B	band C	band D	band E	band F	band G	band H
	£	£	£	£	£	£	£	£
Albourne	161.56	188.49	215.41	242.34	296.19	350.05	403.90	484.68
Ansty & Staplefield	189.59	221.18	252.78	284.38	347.58	410.77	473.97	568.76
Ardingly	233.53	272.46	311.38	350.30	428.14	505.99	583.83	700.60
Ashurst Wood	205.23	239.43	273.64	307.84	376.25	444.66	513.07	615.68
Balcombe	191.84	223.81	255.79	287.76	351.71	415.65	479.60	575.52
Bolney	177.34	206.90	236.45	266.01	325.12	384.24	443.35	532.02
Burgess Hill	192.41	224.48	256.55	288.62	352.76	416.90	481.03	577.24
Cuckfield	242.67	283.12	323.56	364.01	444.90	525.79	606.68	728.02
East Grinstead	203.11	236.97	270.82	304.67	372.37	440.08	507.78	609.34
Fulking	182.04	212.38	242.72	273.06	333.74	394.42	455.10	546.12
Hassocks	187.15	218.34	249.53	280.72	343.10	405.48	467.87	561.44
Haywards Heath	179.43	209.34	239.24	269.15	328.96	388.77	448.58	538.30
Horsted Keynes	206.49	240.91	275.32	309.74	378.57	447.40	516.23	619.48
Hurstpierpoint & Sayers Common	196.99	229.82	262.65	295.48	361.14	426.80	492.47	590.96
Lindfield	198.28	231.33	264.37	297.42	363.51	429.61	495.70	594.84
Lindfield Rural	165.18	192.71	220.24	247.77	302.83	357.89	412.95	495.54
Newtimber	135.42	157.99	180.56	203.13	248.27	293.41	338.55	406.26
Poynings	173.61	202.55	231.48	260.42	318.29	376.16	434.03	520.84
Pyecombe	197.53	230.45	263.37	296.29	362.13	427.97	493.82	592.58
Slaugham	188.43	219.83	251.24	282.64	345.45	408.26	471.07	565.28
Turners Hill	225.97	263.64	301.30	338.96	414.28	489.61	564.93	677.92
Twineham	174.17	203.19	232.22	261.25	319.31	377.36	435.42	522.50
West Hoathly	202.05	235.73	269.40	303.08	370.43	437.78	505.13	606.16
Worth	186.01	217.01	248.01	279.01	341.01	403.01	465.02	558.02

5. That it be noted that for the year 2025/26, West Sussex County Council have stated the following amounts in precept issued to the Council, in accordance with Section 40 of the Local Government Finance Act 1992, for each of the categories of dwelling shown below:

Valuation band	£	Valuation band	£
band A	1,200.36	band E	2,200.66
band B	1,400.42	band F	2,600.78
band C	1,600.48	band G	3,000.90
band D	1,800.54	band H	3,601.08

6. That it be noted that for the year 2025/26 the Sussex Police and Crime Commissioner have stated the following amounts in precept issued to the Council, in accordance with Section 40 of the Local Government Finance Act 1992, as amended by the Police Reform and Social Responsibility Act 2011, for each of the categories of dwellings shown below:

Valuation band	£	Valuation band	£
band A	177.94	band E	326.22
band B	207.60	band F	385.54
band C	237.25	band G	444.85
band D	266.91	band H	533.82

7. That, having calculated the aggregate in each case of the amounts as at 4(g), 5 and 6 above, the Council in accordance with Sections 30 and 36 of the Local Government Finance Act 1992, hereby sets the following amounts as the amounts of Council Tax for the year 2025/26 for each of the categories of dwellings shown below:

Parish area	band A	band B	band C	band D	band E	band F	band G	band H
	£	£	£	£	£	£	£	£
Albourne	1,539.86	1,796.51	2,053.14	2,309.79	2,823.07	3,336.37	3,849.65	4,619.58
Ansty & Staplefield	1,567.89	1,829.20	2,090.51	2,351.83	2,874.46	3,397.09	3,919.72	4,703.66
Ardingly	1,611.83	1,880.48	2,149.11	2,417.75	2,955.02	3,492.31	4,029.58	4,835.50
Ashurst Wood	1,583.53	1,847.45	2,111.37	2,375.29	2,903.13	3,430.98	3,958.82	4,750.58
Balcombe	1,570.14	1,831.83	2,093.52	2,355.21	2,878.59	3,401.97	3,925.35	4,710.42
Bolney	1,555.64	1,814.92	2,074.18	2,333.46	2,852.00	3,370.56	3,889.10	4,666.92
Burgess Hill	1,570.71	1,832.50	2,094.28	2,356.07	2,879.64	3,403.22	3,926.78	4,712.14
Cuckfield	1,620.97	1,891.14	2,161.29	2,431.46	2,971.78	3,512.11	4,052.43	4,862.92
East Grinstead	1,581.41	1,844.99	2,108.55	2,372.12	2,899.25	3,426.40	3,953.53	4,744.24
Fulking	1,560.34	1,820.40	2,080.45	2,340.51	2,860.62	3,380.74	3,900.85	4,681.02
Hassocks	1,565.45	1,826.36	2,087.26	2,348.17	2,869.98	3,391.80	3,913.62	4,696.34
Haywards Heath	1,557.73	1,817.36	2,076.97	2,336.60	2,855.84	3,375.09	3,894.33	4,673.20
Horsted Keynes	1,584.79	1,848.93	2,113.05	2,377.19	2,905.45	3,433.72	3,961.98	4,754.38
Hurstpierpoint & Sayers Common	1,575.29	1,837.84	2,100.38	2,362.93	2,888.02	3,413.12	3,938.22	4,725.86
Lindfield	1,576.58	1,839.35	2,102.10	2,364.87	2,890.39	3,415.93	3,941.45	4,729.74
Lindfield Rural	1,543.48	1,800.73	2,057.97	2,315.22	2,829.71	3,344.21	3,858.70	4,630.44
Newtimber	1,513.72	1,766.01	2,018.29	2,270.58	2,775.15	3,279.73	3,784.30	4,541.16
Poynings	1,551.91	1,810.57	2,069.21	2,327.87	2,845.17	3,362.48	3,879.78	4,655.74
Pyecombe	1,575.83	1,838.47	2,101.10	2,363.74	2,889.01	3,414.29	3,939.57	4,727.48
Slaugham	1,566.73	1,827.85	2,088.97	2,350.09	2,872.33	3,394.58	3,916.82	4,700.18
Turners Hill	1,604.27	1,871.66	2,139.03	2,406.41	2,941.16	3,475.93	4,010.68	4,812.82
Twineham	1,552.47	1,811.21	2,069.95	2,328.70	2,846.19	3,363.68	3,881.17	4,657.40
West Hoathly	1,580.35	1,843.75	2,107.13	2,370.53	2,897.31	3,424.10	3,950.88	4,741.06
Worth	1,564.31	1,825.03	2,085.74	2,346.46	2,867.89	3,389.33	3,910.77	4,692.92

COUNCIL TAX LEVELS

8. The basic amount of Council Tax for this Council is calculated as shown below. This represents the average Council Tax for a dwelling in valuation band D in respect of District and Parish/Town Council requirements.

Table 1: Council Tax Calculation		
	£	£
Mid Sussex DC Net Revenue Spending	23,170,000	
Town and Parish Council precepts	<u>6,185,825</u>	
		29,355,825
Revenue Support Grant	(161,016)	
Housing Benefit Admin Grant	(224,000)	
Funding Floor Grant	(1,029,867)	
Domestic Abuse Grant	(36,645)	
Business Rates Green Plant and Machinery Exemption	(29,468)	
Dividend Income Local Authority Property Fund	(240,000)	
Use of Treasury Management Interest	(275,000)	
Use of General Reserve	(353,870)	
Rate Retention Scheme (RRS)	(7,534,000)	
Collection Fund Estimated Surplus 24-25(Council Tax)	<u>(165,160)</u>	
		(10,049,026)
Mid Sussex DC Council Tax Requirement	13,120,974	
Town and Parish Council Tax Requirement	<u>6,185,825</u>	
Total Council Tax Requirement for 2025-26		19,306,799
		<hr/> <hr/>
	Divided by 66,797.2 (tax base)	£289.04

9. From the average council tax calculated in paragraph 1, Parish and Town Council precepts are removed to give a Council Tax at band D of £196.43 for this Council's Council Tax Requirement. For each parish area a sum is added to this amount being the relevant precept divided by the parish tax base. The results of these calculations for each parish area are set out in table 4 overleaf.
10. The method of calculation of the tax base is laid down in the Local Authorities (Calculation of Council Tax Base) (Amendment) (England) Regulations 2012.
11. The starting point is the actual number of properties within each tax band as shown on the Council's Valuation List as at 30 November 2024 (the "Relevant Day") less the actual number of exemptions and discounts at that time. The resulting figures are adjusted to take account of estimated movements within and between bands affecting 2025/26 (i.e. changes from 1 December 2024 to 31 March 2026) to arrive at the number of chargeable properties within each band for the year.
12. The numbers of chargeable properties within each tax band are expressed as band D equivalents. The aggregate of all bands is multiplied by the estimated collection rate to determine the tax base for the area. The collection rate represents the effect of losses on collection due to non-payment. For 2024/25 the rate has been set at 99.4%.

13. The calculations referred to in the previous paragraphs are shown in table 2 below, together with tax base figures for each of the twenty-four parish areas, which are shown in table 3 overleaf.

Table 2: Mid Sussex Tax Base 2025/26 - Analysed by Chargeable dwellings.

	band A	band B	band C	band D	band E	band F	band G	band H	Total
No of dwellings									
Property equivalents*	2,391.08	7,827.46	15,394.57	17,889.19	12,375.01	9,223.63	5,057.65	448.91	70,607.50
Exemptions (various classes)	-162.00	-192.00	-229.00	-196.00	-142.00	-86.00	-37.00	-2.00	-1,046.00
Disabled reductions	9.00	43.00	55.00	-12.00	-21.00	-31.00	-23.00	-20.00	0.00
Chargeable	2,238.08	7,678.46	15,220.57	17,681.19	12,212.01	9,106.63	4,997.65	426.91	69,561.50
Single discounts	1,306.00	4,854.00	5,911.00	5,073.00	2,829.00	1,554.00	677.00	56.00	22,260.00
Two discounts	10.00	16.00	26.00	16.00	12.00	13.00	30.00	8.00	131.00
Council Tax Support Scheme Discounts**	330.03	1,282.23	1,265.24	600.80	135.96	33.77	12.23	0.75	3,661.01
Net chargeable	1,576.55	5,174.73	12,464.58	15,804.14	11,362.80	8,677.86	4,801.17	408.16	60,269.99
Ratio to Band D	6/9ths	7/9ths	8/9ths	9/9ths	11/9ths	13/9ths	15/9ths	18/9ths	
Band D equivalent	1,051.03	4,024.79	11,079.63	15,804.14	13,887.87	12,534.69	8,001.95	816.32	67,200.4
Total multiplied by Collection Rate of 99.4%									66,797.2

* Includes estimates of effect of new dwellings and other changes to the valuation list, and increases for local premiums for long-term empty dwellings.

** Reductions under the local council tax support scheme.

14. The 2025/26 tax base calculated for the whole district is 66,797.2 which represents an increase of 1,092.7 (1.66%) on the tax base for the current year. The effect at parish area level ranges from a decrease of -3.9 to an increase of 246.6 and in percentage terms from -0.45% to +6.52%.

Table 3: Mid Sussex Tax Base 2025/26 - Analysed by Parish Area

Parish area	band A	band B	band C	band D	band E	band F	band G	band H	Total
Albourne	6.0	8.8	31.9	69.2	39.5	42.0	116.4	13.4	327.2
Ansty & Staplefield	33.0	43.6	127.4	261.3	326.6	271.7	357.0	63.6	1,484.2
Ardingly	17.5	24.2	76.0	175.8	168.7	172.0	112.4	19.4	766.0
Ashurst Wood	11.1	16.4	97.4	182.3	156.1	136.4	170.2	2.0	771.9
Balcombe	14.2	39.5	76.3	138.6	125.3	224.3	224.1	28.3	870.6
Bolney	24.6	25.8	20.0	91.6	89.2	152.3	260.4	54.7	718.6
Burgess Hill	147.5	750.3	3,164.9	3,747.5	2,733.0	1,700.4	723.9	30.8	12,998.3
Cuckfield	28.2	41.8	186.3	217.7	414.3	292.9	484.0	53.7	1,718.9
East Grinstead	289.7	859.7	2,130.8	2,675.3	2,636.0	2,429.3	998.4	38.2	12,057.4
Fulking	7.5	5.1	15.7	12.4	29.5	19.7	51.8	14.9	156.6
Hassocks	27.1	225.5	542.0	982.8	1,271.7	589.9	357.8	31.8	4,028.6
Haywards Heath	121.7	1,303.5	2,647.4	3,192.4	1,825.7	2,286.3	1,265.2	41.3	12,683.5
Horsted Keynes	8.7	25.4	81.6	120.1	102.7	168.7	187.8	31.3	726.3
Hurstpierpoint and Sayers Common	52.0	133.2	394.0	746.4	861.7	502.5	596.7	64.1	3,350.6
Lindfield	8.9	143.7	202.7	550.2	534.0	798.8	590.1	49.7	2,878.1
Lindfield Rural	18.3	50.5	150.7	312.2	445.4	505.5	284.5	60.1	1,827.2
Newtimber	0.5	5.2	13.8	9.7	4.3	1.4	7.9	2.0	44.8
Poynings	3.8	13.1	28.3	10.7	22.5	16.9	34.8	7.5	137.6
Pyecombe	4.5	3.7	7.9	30.7	20.6	34.4	43.4	0.0	145.2
Slaugham	36.5	138.9	379.5	406.2	331.4	434.8	182.6	62.1	1,972.0
Turners Hill	131.4	31.0	112.1	113.1	97.7	97.6	70.0	11.4	664.3
Twineham	5.0	3.1	9.0	19.1	30.2	30.5	53.4	19.4	169.7
West Hoathly	18.3	21.9	102.8	192.5	219.7	180.5	181.8	54.2	971.7
Worth	28.8	86.7	414.6	1,451.5	1,318.8	1,370.7	599.3	57.5	5,327.9
Total	1,044.8	4,000.6	11,013.1	15,709.3	13,804.6	12,459.5	7,953.9	811.4	66,797.2

Table 4: Basic Tax

Parish area	Tax base	Precept £	Precept band D £	MSDC band D £	Basic Tax £
Albourne	327.2	15,022	45.91	196.43	242.34
Ansty & Staplefield	1,484.2	130,532	87.95	196.43	284.38
Ardingly	766.0	117,867	153.87	196.43	350.30
Ashurst Wood	771.9	86,000	111.41	196.43	307.84
Balcombe	870.6	79,508	91.33	196.43	287.76
Bolney	718.6	50,000	69.58	196.43	266.01
Burgess Hill	12,998.3	1,198,306	92.19	196.43	288.62
Cuckfield	1,718.9	288,060	167.58	196.43	364.01
East Grinstead	12,057.4	1,305,042	108.24	196.43	304.67
Fulking	156.6	12,000	76.63	196.43	273.06
Hassocks	4,028.6	339,577	84.29	196.43	280.72
Haywards Heath	12,683.5	922,344	72.72	196.43	269.15
Horsted Keynes	726.3	82,300	113.31	196.43	309.74
Hurstpierpoint & Sayers Common	3,350.6	331,861	99.05	196.43	295.48
Lindfield	2,878.1	290,668	100.99	196.43	297.42
Lindfield Rural	1,827.2	93,811	51.34	196.43	247.77
Newtimber	44.8	300	6.70	196.43	203.13
Poynings	137.6	8,805	63.99	196.43	260.42
Pyecombe	145.2	14,500	99.86	196.43	296.29
Slaugham	1,972.0	170,000	86.21	196.43	282.64
Turners Hill	664.3	94,686	142.53	196.43	338.96
Twineham	169.7	11,000	64.82	196.43	261.25
West Hoathly	971.7	103,636	106.65	196.43	303.08
Worth	5,327.9	440,000	82.58	196.43	279.01
Total	66,797.2	6,185,825	92.61	196.43	289.04

15. The above amounts represent the level of Council Tax to be set for a dwelling within band D in respect of the requirements of this Council and the appropriate Parish/Town Council. These amounts are used to determine the Council Tax for each valuation band in the area by applying the following proportions:

band A	6/9ths
band B	7/9ths
band C	8/9ths
band D	9/9ths
band E	11/9ths
band F	13/9ths
band G	15/9ths
band H	18/9ths

The amounts so calculated are set out in recommendation 4(g).

16. The Council Tax amounts to be set for 2025/26 are determined by adding to the amounts calculated for District, Parish and Town Council requirements, the amounts calculated by West Sussex County Council (WSCC) and Sussex Police and Crime Commissioner (SPCC) in respect of their precepts for the year.

17. For illustrative purposes average Council Tax figures for each valuation band are shown below. An analysis of the actual amounts of tax for each parish area is shown on the following pages.

Table 5 Average Council Tax					
	Parish/Town				
	WSCC	SPCC	MSDC	Councils	Total
	£	£	£	£	£
band A	1,200.36	177.94	130.95	61.74	1,570.99
band B	1,400.42	207.60	152.78	72.03	1,832.83
band C	1,600.48	237.25	174.60	82.32	2,094.65
band D	1,800.54	266.91	196.43	92.61	2,356.49
band E	2,200.66	326.22	240.08	113.19	2,880.15
band F	2,600.78	385.54	283.73	133.77	3,403.82
band G	3,000.90	444.85	327.38	154.35	3,927.48
band H	3,601.08	533.82	392.86	185.22	4,712.98

18. The actual band D Council Tax within each parish area of Mid Sussex ranges from:

Parish	Council Tax
	£
Newtimber (minimum)	2,270.58
Cuckfield (maximum)	2,431.46

19. The percentage increase in the actual band D Council Tax within each parish area of Mid Sussex ranges from:

Parish	Increase/ (Decrease) on 2024/25 %
Hassocks (decrease)	(3.9)
Horsted Keynes (increase)	30.4

Analysis of Council Tax set for 2025/26 in each parish area (bands A to H)

Section 7

Parish area		Band A		Band B		Band C		Band D		Band E		Band F		Band G		Band H		Parish area
		£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	
Albourne	parish	30.61		35.71		40.81		45.91		56.11		66.32		76.52		91.82		parish
	district	130.95		152.78		174.60		196.43		240.08		283.73		327.38		392.86		district
	wsc/pcc	1,378.30	1,539.86	1,608.02	1,796.51	1,837.73	2,053.14	2,067.45	2,309.79	2,526.88	2,823.07	2,986.32	3,336.37	3,445.75	3,849.65	4,134.90	4,619.58	wsc/pcc
Ansty & Staplefield	parish	58.64		68.40		78.18		87.95		107.50		127.04		146.59		175.90		parish
	district	130.95		152.78		174.60		196.43		240.08		283.73		327.38		392.86		district
	wsc/pcc	1,378.30	1,567.89	1,608.02	1,829.20	1,837.73	2,090.51	2,067.45	2,351.83	2,526.88	2,874.46	2,986.32	3,397.09	3,445.75	3,919.72	4,134.90	4,703.66	wsc/pcc
Ardingly	parish	102.58		119.68		136.78		153.87		188.06		222.26		256.45		307.74		parish
	district	130.95		152.78		174.60		196.43		240.08		283.73		327.38		392.86		district
	wsc/pcc	1,378.30	1,611.83	1,608.02	1,880.48	1,837.73	2,149.11	2,067.45	2,417.75	2,526.88	2,955.02	2,986.32	3,492.31	3,445.75	4,029.58	4,134.90	4,835.50	wsc/pcc
Ashurst Wood	parish	74.28		86.65		99.04		111.41		136.17		160.93		185.69		222.82		parish
	district	130.95		152.78		174.60		196.43		240.08		283.73		327.38		392.86		district
	wsc/pcc	1,378.30	1,583.53	1,608.02	1,847.45	1,837.73	2,111.37	2,067.45	2,375.29	2,526.88	2,903.13	2,986.32	3,430.98	3,445.75	3,958.82	4,134.90	4,750.58	wsc/pcc
Balcombe	parish	60.89		71.03		81.19		91.33		111.63		131.92		152.22		182.66		parish
	district	130.95		152.78		174.60		196.43		240.08		283.73		327.38		392.86		district
	wsc/pcc	1,378.30	1,570.14	1,608.02	1,831.83	1,837.73	2,093.52	2,067.45	2,355.21	2,526.88	2,878.59	2,986.32	3,401.97	3,445.75	3,925.35	4,134.90	4,710.42	wsc/pcc
Bolney	parish	46.39		54.12		61.85		69.58		85.04		100.51		115.97		139.16		town
	district	130.95		152.78		174.60		196.43		240.08		283.73		327.38		392.86		district
	wsc/pcc	1,378.30	1,555.64	1,608.02	1,814.92	1,837.73	2,074.18	2,067.45	2,333.46	2,526.88	2,852.00	2,986.32	3,370.56	3,445.75	3,889.10	4,134.90	4,666.92	wsc/pcc
Burgess Hill	town	61.46		71.70		81.95		92.19		112.68		133.17		153.65		184.38		parish
	district	130.95		152.78		174.60		196.43		240.08		283.73		327.38		392.86		district
	wsc/pcc	1,378.30	1,570.71	1,608.02	1,832.50	1,837.73	2,094.28	2,067.45	2,356.07	2,526.88	2,879.64	2,986.32	3,403.22	3,445.75	3,926.78	4,134.90	4,712.14	wsc/pcc
Cuckfield	parish	111.72		130.34		148.96		167.58		204.82		242.06		279.30		335.16		parish
	district	130.95		152.78		174.60		196.43		240.08		283.73		327.38		392.86		district
	wsc/pcc	1,378.30	1,620.97	1,608.02	1,891.14	1,837.73	2,161.29	2,067.45	2,431.46	2,526.88	2,971.78	2,986.32	3,512.11	3,445.75	4,052.43	4,134.90	4,862.92	wsc/pcc
East Grinstead	town	72.16		84.19		96.22		108.24		132.29		156.35		180.40		216.48		town
	district	130.95		152.78		174.60		196.43		240.08		283.73		327.38		392.86		district
	wsc/pcc	1,378.30	1,581.41	1,608.02	1,844.99	1,837.73	2,108.55	2,067.45	2,372.12	2,526.88	2,899.25	2,986.32	3,426.40	3,445.75	3,953.53	4,134.90	4,744.24	wsc/pcc
Fulking	parish	51.09		59.60		68.12		76.63		93.66		110.69		127.72		153.26		parish
	district	130.95		152.78		174.60		196.43		240.08		283.73		327.38		392.86		district
	wsc/pcc	1,378.30	1,560.34	1,608.02	1,820.40	1,837.73	2,080.45	2,067.45	2,340.51	2,526.88	2,860.62	2,986.32	3,380.74	3,445.75	3,900.85	4,134.90	4,681.02	wsc/pcc
Hassocks	parish	56.20		65.56		74.93		84.29		103.02		121.75		140.49		168.58		parish
	district	130.95		152.78		174.60		196.43		240.08		283.73		327.38		392.86		district
	wsc/pcc	1,378.30	1,565.45	1,608.02	1,826.36	1,837.73	2,087.26	2,067.45	2,348.17	2,526.88	2,869.98	2,986.32	3,391.80	3,445.75	3,913.62	4,134.90	4,696.34	wsc/pcc

Analysis of Council Tax set for 2025/26 in each parish area (bands A to H)

Section 7

Parish area		Band A		Band B		Band C		Band D		Band E		Band F		Band G		Band H		Parish area
		£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	
Haywards Heath	town	48.48		56.56		64.64		72.72		88.88		105.04		121.20		145.44		town
	district	130.95		152.78		174.60		196.43		240.08		283.73		327.38		392.86		district
	wsc/pcc	1,378.30	1,557.73	1,608.02	1,817.36	1,837.73	2,076.97	2,067.45	2,336.60	2,526.88	2,855.84	2,986.32	3,375.09	3,445.75	3,894.33	4,134.90	4,673.20	wsc/pcc
Horsted Keynes	parish	75.54		88.13		100.72		113.31		138.49		163.67		188.85		226.62		parish
	district	130.95		152.78		174.60		196.43		240.08		283.73		327.38		392.86		district
	wsc/pcc	1,378.30	1,584.79	1,608.02	1,848.93	1,837.73	2,113.05	2,067.45	2,377.19	2,526.88	2,905.45	2,986.32	3,433.72	3,445.75	3,961.98	4,134.90	4,754.38	wsc/pcc
Hurstpierpoint & Sayers Common	parish	66.04		77.04		88.05		99.05		121.06		143.07		165.09		198.10		parish
	district	130.95		152.78		174.60		196.43		240.08		283.73		327.38		392.86		district
	wsc/pcc	1,378.30	1,575.29	1,608.02	1,837.84	1,837.73	2,100.38	2,067.45	2,362.93	2,526.88	2,888.02	2,986.32	3,413.12	3,445.75	3,938.22	4,134.90	4,725.86	wsc/pcc
Lindfield	parish	67.33		78.55		89.77		100.99		123.43		145.88		168.32		201.98		parish
	district	130.95		152.78		174.60		196.43		240.08		283.73		327.38		392.86		district
	wsc/pcc	1,378.30	1,576.58	1,608.02	1,839.35	1,837.73	2,102.10	2,067.45	2,364.87	2,526.88	2,890.39	2,986.32	3,415.93	3,445.75	3,941.45	4,134.90	4,729.74	wsc/pcc
Lindfield Rural	parish	34.23		39.93		45.64		51.34		62.75		74.16		85.57		102.68		parish
	district	130.95		152.78		174.60		196.43		240.08		283.73		327.38		392.86		district
	wsc/pcc	1,378.30	1,543.48	1,608.02	1,800.73	1,837.73	2,057.97	2,067.45	2,315.22	2,526.88	2,829.71	2,986.32	3,344.21	3,445.75	3,858.70	4,134.90	4,630.44	wsc/pcc
Newtimber	parish	4.47		5.21		5.96		6.70		8.19		9.68		11.17		13.40		parish
	district	130.95		152.78		174.60		196.43		240.08		283.73		327.38		392.86		district
	wsc/pcc	1,378.30	1,513.72	1,608.02	1,766.01	1,837.73	2,018.29	2,067.45	2,270.58	2,526.88	2,775.15	2,986.32	3,279.73	3,445.75	3,784.30	4,134.90	4,541.16	wsc/pcc
Poynings	parish	42.66		49.77		56.88		63.99		78.21		92.43		106.65		127.98		parish
	district	130.95		152.78		174.60		196.43		240.08		283.73		327.38		392.86		district
	wsc/pcc	1,378.30	1,551.91	1,608.02	1,810.57	1,837.73	2,069.21	2,067.45	2,327.87	2,526.88	2,845.17	2,986.32	3,362.48	3,445.75	3,879.78	4,134.90	4,655.74	wsc/pcc
Pyecombe	parish	66.58		77.67		88.77		99.86		122.05		144.24		166.44		199.72		parish
	district	130.95		152.78		174.60		196.43		240.08		283.73		327.38		392.86		district
	wsc/pcc	1,378.30	1,575.83	1,608.02	1,838.47	1,837.73	2,101.10	2,067.45	2,363.74	2,526.88	2,889.01	2,986.32	3,414.29	3,445.75	3,939.57	4,134.90	4,727.48	wsc/pcc
Slaugham	parish	57.48		67.05		76.64		86.21		105.37		124.53		143.69		172.42		parish
	district	130.95		152.78		174.60		196.43		240.08		283.73		327.38		392.86		district
	wsc/pcc	1,378.30	1,566.73	1,608.02	1,827.85	1,837.73	2,088.97	2,067.45	2,350.09	2,526.88	2,872.33	2,986.32	3,394.58	3,445.75	3,916.82	4,134.90	4,700.18	wsc/pcc

Analysis of Council Tax set for 2025/26 in each parish area (bands A to H)

Section 7

Parish area		Band A		Band B		Band C		Band D		Band E		Band F		Band G		Band H		Parish area
		£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	
Turners Hill	parish	95.02		110.86		126.70		142.53		174.20		205.88		237.55		285.06		parish
	district	130.95		152.78		174.60		196.43		240.08		283.73		327.38		392.86		district
	wsc/pcc	1,378.30	1,604.27	1,608.02	1,871.66	1,837.73	2,139.03	2,067.45	2,406.41	2,526.88	2,941.16	2,986.32	3,475.93	3,445.75	4,010.68	4,134.90	4,812.82	wsc/pcc
Twineham	parish	43.22		50.41		57.62		64.82		79.23		93.63		108.04		129.64		parish
	district	130.95		152.78		174.60		196.43		240.08		283.73		327.38		392.86		district
	wsc/pcc	1,378.30	1,552.47	1,608.02	1,811.21	1,837.73	2,069.95	2,067.45	2,328.70	2,526.88	2,846.19	2,986.32	3,363.68	3,445.75	3,881.17	4,134.90	4,657.40	wsc/pcc
West Hoathly	parish	71.10		82.95		94.80		106.65		130.35		154.05		177.75		213.30		parish
	district	130.95		152.78		174.60		196.43		240.08		283.73		327.38		392.86		district
	wsc/pcc	1,378.30	1,580.35	1,608.02	1,843.75	1,837.73	2,107.13	2,067.45	2,370.53	2,526.88	2,897.31	2,986.32	3,424.10	3,445.75	3,950.88	4,134.90	4,741.06	wsc/pcc
Worth	parish	55.06		64.23		73.41		82.58		100.93		119.28		137.64		165.16		parish
	district	130.95		152.78		174.60		196.43		240.08		283.73		327.38		392.86		district
	wsc/pcc	1,378.30	1,564.31	1,608.02	1,825.03	1,837.73	2,085.74	2,067.45	2,346.46	2,526.88	2,867.89	2,986.32	3,389.33	3,445.75	3,910.77	4,134.90	4,692.92	wsc/pcc