

Budget Book

2026-27



Budget Book 2026-27

CONTENTS

Budget Report

Budget report addendum

Council tax Resolution

Capital strategy

Departmental Revenue Budgets

Capital Budgets

Report to Cabinet

21 January 2026

By the Cabinet member for Finance and Resources

DECISION REQUIRED REPORT



**Horsham
District
Council**

Not Exempt

The 2026/27 Budget and the Medium-Term Financial Strategy to 2029/30

Executive Summary:

This report sets out details of the proposed 2026/27 revenue and capital budgets following the receipt of the Provisional Settlement from Government on 17 December 2025.

The net budget requirement for 2026/27 has increased by £5.0m to £21.2m, reflecting the impact of inflation, salary increases, service demand pressures and the £2m introduction of food waste collection costs, only partially offset by modest fee income increases, actuary advice to slightly reduce Employer Pension Fund contributions and the use of £2m Extended Producer Responsibility for packaging waste grant.

Government has reduced the Council's Core Spending Power by £1m (4.3%) compared to 2025/26, but despite this, the budget produces a £1.6m surplus after the full application of £7.48m of Revenue Support Grant, which rolls up a number of previously individual grants, into revenue. The surplus will be used to help fund the enlarged capital programme.

The Medium-Term Financial Strategy to 2029/30 is set out using the latest information. The long-awaited three-year Settlement is welcomed when planning the Medium-Term, but the uncertainty has been replaced by the impending Local Government Reorganisation. Our current assumptions model a small budget deficit in 2028/29, the reduction in surplus from 2026/27 reflecting the ongoing cost pressures not matched by funding.

Council tax is therefore being increased by 2.80%, (£5.12 band D equivalent) inclusive of the unparished areas and remains the lowest in Sussex. This is split into a 2.94% increase in the Horsham Council Tax (£5.15) and no increase in the special charge, due to the impact of the introduction of a £15.26 Town Council precept at band D equivalent.

We are also setting a £26.7m capital programme in 2026/27 with an indicative £8.3m in 2027/28; effectively a large £35m capital programme to be delivered over the next two years, providing infrastructure and facilities for residents before Local Government Reorganisation happens. This figure does not include any investment in facilities in the 2027 leisure and wellbeing contract nor any significant additional work in achieving the aspirational target of the Council's direct carbon emissions being net zero.

The report also sets out a series of prudential indicators that are a statutory requirement to demonstrate that the Council's capital programme is affordable, and prudent in the context of the Council's overall finances. The report also includes the Chief Finance Officer's

section 25 statement on the robustness of reserves in Appendix F and on the resource consequences more generally in section 6.

The combination of a growing net cost of service, reduction in funding and a high level of capital spending will strain revenue and reserves in the future.

Recommendations:

Cabinet is recommended to propose the following for consideration by Council on 23 February 2026:

- i) That the level of Council Tax for 2026/27 increases from £174.95 by £5.15 (2.94%) to £180.10 at Band D.
- ii) That the net revenue budget set out in Appendix A for 2026/27 of £21.240m is approved.
- iii) That Special Expenses of £501,630 set out in Appendix B and no increase of the Band D charge of £40.59 are agreed in respect of the unparished area for 2026/27.
- iv) That the projects contained within the £26.67m capital programme as set out in Appendix C be approved and authority delegated to the Director of Resources to programme this across 2026/27 and 2027/28 accordingly.
- v) That the projected future budgets on the revenue account in 2027/28 to 2029/30 are noted and the Medium-Term Financial Strategy continues to be reviewed and refined to ensure a balanced budget is set in 2027/28 and 2028/29.
- vi) That the Minimum Revenue Provision Statement set out in Appendix D is approved.
- vii) That the Capital Strategy, Treasury Strategy, Investment Strategy and prudential indicators and limits for 2026/27 to 2029/30 set out in Appendix E are approved.
- viii) To note the Section 25 statement on the robustness of the level of reserves in Appendix F.
- ix) That a) the increases to fees and charges set out in Appendix G and, (b) all remaining fees and charges as previously set are approved.

Cabinet is recommended to approve;

- x) The Council Tax Base for 2026/27 as set out below:
 - a. for the whole Council area as 65,900.6 (Item T in the formula in section 31B of the Local Government Finance Act 1992, as amended (the "Act") and
 - b. for dwellings in those parts of its area to which a Parish Precept or Special Expenses relates as shown below:

Parish	2026/27 tax base
Amberley	358.8
Ashington	1,173.5
Ashurst	148.8
Billingshurst	4,570.1
Bramber	420.5

Broadbridge Heath	2,339.5
Coldwaltham	479.4
Colgate	2,110.5
Cowfold	875.6
Henfield	2,743.0
Itchingfield	814.9
Lower Beeding	571.0
North Horsham	9,112.5
Nuthurst	1,114.6
Parham	145.6
Pulborough	2,625.3
Rudgwick	1,441.8
Rusper	957.6
Shermanbury	319.2
Shipley	659.7
Slinfold	980.4
Southwater	4,865.5
Steyning	2,599.3
Storrington & Sullington	3,349.5
Thakeham	1,202.7
Upper Beeding	1,439.7
Warnham	1,024.4
Washington	1,184.0
West Chiltington	2,217.1
West Grinstead	1,315.9
Wiston	106.8
Woodmancote	275.5
Horsham Town	12,358
Total	65,900.6

Reasons for Recommendations:

To meet the Council's statutory requirement to approve the budget and the prudential indicators before the start of a new financial year.

Background Papers: Update on the Council's financial position and Medium-Term Financial Strategy, Cabinet, 19 November 2025.

Wards Affected: All

Contact: Dominic Bradley, Director of Resources, dominic.bradley@horsham.gov.uk
Samantha Wilson, Head of Finance & Performance, Samantha.wilson@horsham.gov.uk

Appendices:

- A:** Revenue Budget 2026-27 including growth and savings
- B:** Special charge summary
- C:** Capital expenditure programme
- D:** Minimum Revenue Provision
- E:** Capital Strategy, Treasury Strategy & Investment Strategy and Prudential Indicators
- F:** Section 25 Statement on Reserves
- G:** Schedule of increases in fees and charges

1. **Proposal:**

- 1.1 This report sets out the Council's budget requirement for 2026/27 for capital and revenue expenditure. The budget is reviewed in the context of the projected outturn for 2025/26, the 2026/27 Provisional Settlement and future years' projected budgets and reserves.
- 1.2 The 2026/27 budget and resultant Council Tax level are set within the context of the Council Plan priorities, the financial strategy and to meet the Council's legal requirement to deliver a balanced budget. This report is updated for the latest information and knowledge available to the Council. The report also sets out the prudential indicators used to measure the affordability of the Council's capital programme.

Finance Settlement 2026/27

- 1.3 Government's three-year Provisional Settlement announced on 17 December 2025 re-set the funding within local government with multi-year settlements until 2028/29.
- 1.4 The Provisional Settlement is the most redistributive in recent times towards areas with greater perceived need. This Council are one of 50 to 60 authorities facing cuts of up to 5% in Core Spending Power. MHCLG informed this cohort that they have benefited from business rate growth, have high levels of reserves and have had extra time to prepare from cuts that were signalled years ago. The Core Spending Power for Horsham is reduced by 4.3% in 2026/27.

Table 1

Illustrative Core Spending Power of Local Government: Horsham				
	2025-26	2026-27	2027-28	2028-29
	£ millions	£ millions	£ millions	£ millions
Fair Funding Allocation	0.0	10.253	8.195	6.068
<i>of which: Baseline Funding Level</i>	0.0	2.774	2.837	2.894
<i>of which: Revenue Support Grant</i>	0.0	7.479	5.358	3.174
Legacy Funding Assessment	11.690	0.0	0.0	0.0
<i>of which: Legacy Business Rates</i>	7.578	0.0	0.0	0.0
<i>of which: Legacy Grant Funding</i>	4.113	0.0	0.0	0.0
Council tax requirement	11.939	12.406	12.892	13.397
Homelessness, Rough Sleeping & Domestic Abuse	0.685	0.819	0.852	0.880
Total Transitional Protections	0.0	0.216	1.788	3.410
<i>of which: 95% income protection</i>	0.0	0.216	1.788	3.410
Grants rolled in to Revenue Support Grant	0.449	0.0	0.0	0.0
Core Spending Power	24.765	23.694	23.727	23.756
Core Spending Power year-on-year change (£ millions)	0.032	-1.070	0.033	0.029
Core Spending Power year-on-year change (%)	0.1%	-4.3%	0.1%	0.1%
Core Spending Power change since 2025 (%)		-4.3%	-4.2%	-4.1%

- 1.5 In addition to the £1m reduction in core spending power over the three-year period in table 1, Government expects authorities to put up Council tax by the maximum amount (2.99% in our case) meaning this has placed a further £0.5m strain on residents locally each year, totalling a further £1.5m reduction in Government grants

overall. The £2.5m reduction is actually a 10.1% reduction in Government funding. Neither does the funding take account of the effects of inflation.

- 1.6 Government has wrapped up individual grants into a single Revenue Support Grant line which we are told includes an unspecified amount of funding towards the burden of food waste collection, which is then reduced over the medium-term. Government has though set a transition protection period. This means the impact of those cuts in future years is delayed at least until the cliff edge of 2029/30, albeit, this Council is likely not to exist at that point if Local Government Reorganisation takes place in West Sussex on the current planned schedule. Whilst funding is sufficient to balance the budget in 2026/27, a funding growth of only 0.1% combined with expenditure pressures creates a net deficit in later years estimated at £0.12m in 2028/29.

Revenue Budget 2025/26

- 1.7 Budget holders have monitored income and expenditure against the 2025/26 budget throughout the year. The forecast at Month 8 is a £0.3m surplus. The subsidy cap on supported accommodation costs and impact of claimants being moved from Housing Benefit to Universal Credit on housing benefit overpayment recovery has caused a subsidy imbalance in Housing Benefit. There are temporary accommodation cost pressures in Housing. £0.5m of additional unfunded budget was added during the year to develop design plans at the Highwood community facility and further resourcing to progress projects in preparation for Local Government Reorganisation. However, these are outweighed by an increase in planning income from an upturn in pre-applications and applications as water neutrality ended, an increase in parking income and higher treasury management income with the interest rate and cash balances above the budgeted levels due to slow spend of the capital programme in the first half of the year. Any surplus will be used to top up the transformation fund with any remainder added to general fund reserves. If any overspend occurs in the four months still to negotiate before the year-end outturn, it will be met by drawing on reserves.

Update on the Medium-Term Financial Strategy projections

- 1.8 The Medium-Term Financial Strategy in Table 2 has been updated for the December 2025 Provisional Settlement for 2026/27 and other known information. The variables in the growth in estimated net expenditure are set out in Table 4 in the summary of operational cost and income changes, via the assumptions from Table 3.

Table 2: MTFS January 2026 in £000

	2025/26	2026/27	2027/28	2028/29	2029/30**
Estimated net expenditure	15,780	21,240	22,455	23,015	23,550
<i>Adj in-year budget: Highwood & resourcing LGR, carry forwards</i>	502	-	-	-	-
<i>Over / (underspend) [forecast M8]</i>	(787)	-	-	-	-
Estimated net expenditure	15,494	21,240	22,455	23,015	23,550
Funding: Council Tax	(11,939)	(12,371)	(12,856)	(13,417)	(14,036)
Baseline Business Rates	(2,236)	(2,774)	(2,837)	(2,894)	(2,900)
Revenue Support Grant	(1,605)*	(7,479)	(5,358)	(3,174)	(1,200)
Transitional protection (95% income)	-	(216)	(1,788)	(3,410)	-
Total Funding	(15,780)	(22,840)	(22,840)	(22,895)	(18,135)
Net (Surplus) / Deficit rounded	(286)	(1,600)	(385)	120	5,415
Funding towards £26.7m 2026/27 capital programme	-	1,600	385	-	-
Net surplus / deficit after funding capital programme	(286)	0	0	120	5,415

Minor rounding errors may apply

* Whilst £1.6m of Government grants were taken into revenue in 2025/26, £6.1m was taken into reserve or used to fund the capital programme in 2025/26.

** not part of three-year settlement.

Table 3 assumptions:

Area	January 2026 assumptions	January 2025 assumptions
Inflation costs non-salaries	3.5% increase in 2026/27, falling towards 2.5% by 2028/29. Note: CPI 3.2% in November 2025 and RPI 3.8%.	3% increase in 2025/26, slowly falling towards 2% by 2028/29. Note: CPI rose slightly in November 2024 to 2.6% and RPI remains above 3%.
Increase in salaries	3% in 2026/27, falling to 2.25% by 2028/29.	Increase of £1,290 or 2.5% in 2025/26, falling to 2% by 2028/29.
Contribution to pension fund	Actuary advised 15% contribution as healthy ongoing funding position of Pension Fund.	18% which is baseline minimum. Pension Fund £88m asset at 31 March 2024.
Income	3.25% increases in fees and charges on average in 2026/27, falling to 2.25% by 2028/29.	3% increases in fees and charges on average in 2025/26, falling to 2% by 2028/29.
Bank of England base rate	3.75% falling to 3.25% by the end of 2026/27.	4.5% in 2025/26 falling slowly to 3.75% in 2026.
Local Business Rates	Re-baselined in 2026/27. Some 'surplus' income wrapped into Revenue Support Grant.	Business Rates review triggering a re-baselining in 2026/27. No worse off until then, but then cash flat.
Increase in Council Tax	2.99% per year for future years across the period.	2.99% per year for future years across the period.
Increase in Band D equivalent dwellings	Band D equivalents increasing by 511 in 2026/27, then 1% to 1.5% annual growth as planning starts to flow as water neutrality restrictions lifted, adding approximately 1,100 homes per year.	Impact of water neutrality dampening housing numbers, increasing from around 300 homes to 500 per year by the end of the decade.
New Homes Bonus (NHB)	None. Scheme ended.	One-off single payment of £0.43m ending in 2025/26. Government confirmed in November 2024 that 2025/26 will be the final payment of NHB.
Minimum reserve levels	£6m – no change.	£6m – no change.
Food and garden waste	Food waste in early 2026 at £2m p.a. cost. Some (undefined) Government funding rolled into RSG. Garden waste £5 a year increase – likely to be equalised in the new authority.	Food waste in early 2026 at £2m p.a. cost. Earmarked food waste reserve and some ongoing government funding covers the revenue impact through to 2029/30. Garden waste £5 a year increase.
Extended Producer Responsibility (packaging)	£2m in 2026/27 falling 10% as producers and consumers react to the tax, changing habits.	£2.3m in 2025/26 falling slowly as producers and consumers react to the tax, changing habits.

Table 4: summary of key operational cost and income changes - rounded

Summary of key operational cost and income changes

Assumptions

	2027/28	2028/29	2029/30	2027/28	2028/29	2029/30
Net cost b/fwd	21,240	22,455	23,015			
Inflation	720	626	515	3.00%	2.50%	2.00%
Salaries [+ new posts]	676	621	563	2.50%	2.25%	2.00%
General fee increases	-561	-476	-437	2.75%	2.25%	2.00%
Garden waste	-190	-190	-190	£5	£5	£5
Reduction in EPR credits	200	200	200	10%	10%	10%
HB subsidy pressures	150	50	0	Universal Credit shift and SEAs		
One-offs: Local Plan, Legal, Town Council, Leisure consultants	-320	-350	0	Removal when completed		
LGR / Mayoral elections	350	150	0	Funding. Elections		
Other net income / costs - various	191	-71	-116	Various		
Net cost predicted	22,455	23,015	23,550			
Annual increase	1,215	560	535			
Additional C-Tax increase	-385	-402	-420	2.99%	2.99%	2.99%

Interest rates and inflation

- 1.9 The Consumer Price Index (CPI) inflation remained above the 2% target during 2025 and is at 3.2% in November 2025. The Retail Price Index (RPI) is at 3.8%. Although now slowly reducing, Economists including Arlingclose predict that inflation will remain stubbornly higher than the Bank of England's target rate of 2% for a little while longer.
- 1.10 Inflation increases our expenditure and that offsets the increases in Council Tax, fees and charges. The impact of inflation on the Medium-Term Financial Strategy will be revisited regularly as the data is released by the Office of National Statistics. We estimate that inflation in 2025/26 will have baked in nearly £1m of higher expenditure into the gross expenditure baseline. A similar impact is built into the budget in 2026/27 as some costs such as building materials are rising much higher than standard CPI / RPI inflation.
- 1.11 The Bank of England reduced the base rate by 0.25% in December 2025 to 3.75%. Inflation remains stubbornly above the 2% target but Arlingclose, our treasury management advisors, are predicting interest rates will now softly decline, levelling out to 3.25% in the latter half of 2026. This is due to continuing disinflation (a slowdown in the rate of price increases), rising unemployment, softening wage growth and low confidence. This suggests that monetary policy will be eased to stimulate activity ahead of incoming fiscal tightening post 2028.
- 1.12 In 2026/27, we are forecasting income of £3.0m from our Treasury Management investments, a reduction from the anticipated £3.7m in 2025/26. As this demonstrates, being reliant on investment income in revenue puts the Council at risk of not balancing the budget if the interest rate falls or if money is spent on things that generate a lower return than Treasury Management. Therefore, to mitigate this risk, treasury management income will no longer form part of the revenue budget but will be earmarked as a source of funding for investment in the future Leisure and Wellbeing contract.

Salaries

- 1.13 Local Government pay is negotiated nationally, and the Council has no direct influence on the settlement. Annual increases in salary cumulatively add budgetary pressures going forward. A minimum £1,290 or 2.5% increase was included in the 2025/26 budget following a series of awards that favouring the lower scales. The National Joint Council though awarded a flat rate 3.2% increase which fortunately equates to the same budget.
- 1.14 Trade unions continue to ask the local authority employers for above inflation percentage increases (£3,000 rise, or an increase of 10% - whichever is greater for all workers) for a three-year period to allow time to reset the local government pay scales to make up for the losses in real pay over the previous decade. This cost of this would be immense. The 2026/27 budget includes a 3% increase, at a cost of £0.8m.
- 1.15 Further ahead, the Medium-Term Financial Strategy models salary inflation slowly decreasing to 2% in line with the general inflation, but this still adds a further £2.5m to the cost base by the end of the decade. There is also a risk that salaries increase at a faster rate than this, especially if the National Pay Award awards a fixed sum to ensure the lowest spinal points remain above the National Minimum Wage, or inflation does not remain under control.

Pension Fund

- 1.16 A technical accounting adjustment known as the 'asset ceiling' values the pension fund in the statement of accounts at £2.3m liability. This adjustment, which is mandated by International Accounting Standard 19 which outlines the requirements for accounting and disclosure of employee benefits, prevents the council's balance sheet from overstating the pension surplus as the excess funds must stay within the pension fund for members' future benefits. It ensures the balance sheet reflects the economic benefit available to the authority. Without that adjustment, the valuation of the Council's pension fund increased to a £108m asset at 31 March 2025. Following the 2025 triennial valuation, the actuary recommends reducing the employer pension contributions from 18% to 15% per annum. This reduction will see all employers in the pension fund entering Local Government Reorganisation with same contribution rate. This is calculated to reduce the costs to the Council in 2026/27 by approximately £0.59m.
- 1.17 The actuary calculates the contribution rate for the next thirty years riding out any ups and downs over the period, but it is worth remembering that the pension fund has spent as many years in deficit as in surplus and the position can decline, due to any further changes in actuary assumptions increasing the liabilities, as well volatility of asset values and the value of assets falling. The Pension Fund will be revalued again in full in three years' time.

Council Tax

- 1.18 As part of their Core Spending Power funding calculations, Government expects local authorities to increase council tax by the maximum amount. The Provisional Settlement set the 2026/27 referendum threshold at the higher of 2.99% or £5 for district councils. Our council tax is the lowest in Sussex and is in the bottom quartile of all district councils nationally.
- 1.19 To help combat rising costs, the budget for 2026/27 includes a 2.80% (£5.12 band D equivalent) increase in Council tax inclusive of the unparished area special charge, adding £365,000 to overall income. This is split into a 2.94% increase in the Horsham Council Tax (£5.15 band D equivalent) and a 0% increase in the special charge due to the introduction of a Horsham Town Council precept of £15.26 for those residents in that area in a band D dwelling.
- 1.20 As Government funding reduces across the medium-term, the Council will be increasingly reliant on self-funding through fees and charges and Council Tax as the main sources of income. Therefore, such an increase in Council tax each year is essential to ensure that future levels of Council tax income are 'banked' as the present cap and referendum thresholds mean that periods beneath the threshold cannot be caught up. The Medium-Term Financial Strategy models an indicative 2.99% Council tax increase per year. Over the period, this equates to approximately £5.55 each year for a band D equivalent and approximately £400,000 of income each year, on average.

Dwellings

- 1.21 511 dwellings have been added to the band D equivalent council tax base in 2026/27.

- 1.22 In November 2025, the Council received confirmation that Natural England had withdrawn its September 2021 Position Statement, bringing an end to the requirement for developers to provide water usage statements or find water neutrality solutions. The assumption is for a sharp increase in housing numbers, reaching over 1,100 new dwellings each year by the end of the decade.

Business Rates

- 1.23 The Council will retain around 6% or £2.8m of the £45m Business Rates collected in the district, which is based on a complex calculation involving target rates of collection set by Government. Local authorities can increase their Business Rate income by growing the Business Rate take in their area; conversely, if collections fall then local government bears an element of risk. Government has reset the business rates baseline for 2026/27 meaning that all previous growth is lost.
- 1.24 The Councils of West Sussex County, Adur, Arun, Mid Sussex and Horsham were in the Business Rates pool in 2025/26. The county collectively retained and benefited from growth in Business Rates above the baseline, sharing less of the reward with Government. There is more uncertainty in pooling in 2026/27 due to the baseline reset and changes to the Rateable Values, multipliers and reliefs. The re-baselining also means there is a greater risk of a cost to the Pool as there is no built-up surplus buffer to insulate against the loss. The re-baselining will also happen more regularly going forward, meaning that future growth will be banked by Government rather than locally.
- 1.25 Draft NNDR1 returns forecasting the 2026/27 business rates in each authority were being compiled in the first week of January 2026 enabling the Chief Finance Officers from each authority to discuss the collective data on Monday 12 January 2026. Government required that the pooling decision for each area was returned within 28 of the Provisional Settlement which was by 14 January 2026. Given the timing in relation to the publishing of committee papers, the outcome of that process will be shared verbally by the Director of Resources and the Cabinet Member for Finance and Resources at the Finance and Performance Policy and Scrutiny Committee on 19 January 2026 and the Cabinet meeting on 21 January 2026.

Local Government Reorganisation

- 1.26 We do not yet know how the impact and timescale of Local Government Reorganisation may affect funding over the period of a multi-year settlement, especially if Horsham District Council ceases to exist in 2028. We also don't know how it will affect the ability to pool Business Rates in West Sussex beyond 31 March 2028.
- 1.27 The medium-term might be deemed irrelevant for the present Council, but we still have a responsibility in the short term to adhere to the financial principles of value for money and plan for the whatever organisation replaces the Council, which will service the residents of the current district.
- 1.28 A healthy revenue position in the long-term is perhaps important for local authorities to ensure financial stability, fund essential services, and invest in community growth. This allows authorities to cover day-to-day expenses, withstand economic uncertainty, fund long-term projects like infrastructure, and maintain the trust of residents by delivering on promised services. A healthy revenue position is therefore important for the success and long-term sustainability of service delivery.

New Homes Bonus

- 1.29 New Homes Bonus ended in 2025/26. It is not currently known whether Government intend to replace this with a more effective way to incentivise local housing growth in the future. The Council was never reliant on the income in the revenue budget, and payments had both fallen to a single year and much reduced due to water neutrality which dampened housing growth.

Food Waste

- 1.30 The Provisional Settlement wrapped several grants into one general Revenue Support Grant. No information was provided on the breakdown of this total. MHCLG has advised us that some funding has been provided for food waste collection within the Revenue Support Grant.
- 1.31 Food waste collection is an ongoing new burden, with costs of around £2m each year for the service. Wrapping the funding into the Revenue Support Grant is detrimental because the three-year settlement shows the level of RSG reducing significantly over the next two financial years. However, costs of food waste collection will only rise from inflation and salaries. Therefore, each year, a greater proportion of the funding for food waste collection will effectively be passed on to the Council. This is a significant contributory factor towards the financial deficit in the later years of the Medium-Term Financial Strategy, once the transitional protection funding ends.

Extended Producer Responsibility for Packaging

- 1.32 The Council will receive £2.0m of grant funding from the Extended Producer Responsibility for Packaging payments in 2026/27. This has been taken into revenue against the recycling and waste service cost centres.
- 1.33 The Council has future requirements to introduce the recycling of 'soft plastics' by March 2027. The cost of this is not yet fully known as it will depend on how we introduce this.
- 1.34 It is likely that Extended Producer Responsibility for Packaging funding will fall in the future with the theory that producers will look to reduce packaging to avoid these costs. How much will depend on how much producers merely pass on these costs to the consumer through higher prices. The Council received £2.3m in 2025/26, so the Medium-Term financial Strategy is currently assuming a 10% reduction each year, based on the allocation reduction between 2025/26 and 2026/27.

Draft Revenue Budget for 2026/27

- 1.35 The 2026/27 budget has been prepared following a detailed "Budget Challenge" with Directors and Heads of Service to secure revenue streams and manage expenditure. The challenge process is there to ensure that excessive budgeting is avoided, additional income is found and efficiency savings are made. It also ensures that adequate resourcing is provided to meet service delivery items.
- 1.36 The budget requirement is for £21.2m. The detail of the revenue budget is shown in Appendix A. This is £5.0m higher than 2025/26 after in year adjustments to the

original budget that was set. A summary of the main items of movements in the 2026/27 budget are shown in the same appendix.

- 1.37 The most significant item of growth is £2.8m on salaries from the projected pay increase, increments and additional posts in food waste collection, environmental health (renter's right and testing) and housing. This is partially offset by a £0.59m reduction in employer pension fund contributions. However, general supplier contract inflation, work on the local plan (or potentially two plans at the same time), additional maintenance and grounds maintenance, leisure procurement preparations and food waste vehicles add to the net expenditure pressure. In addition, higher costs of £0.47m are being felt in Revenues and Benefits from higher Supported and Exempt Accommodation costs which are properties that often involve claimants with more complex needs in the light of rising mental health and addiction problems, that are capped for subsidy, and the lower recovery of overpayments as customers move over to Universal Credit.
- 1.38 Higher levels of income from planning and building control are expected as the effects of water neutrality are lifted. Parking income is also slightly up due to higher volumes. The £2m Extended Producer Responsibility grant income is also included. Income will reduce at the Capitol Theatre as it will be closed until November. The overall net income increase has helped to offset some of the expenditure growth. Notable fees and charges increases are set out in Appendix G.
- 1.39 The budget also includes £287,935 of grants available to the voluntary groups. £149,410 for Citizens Advice and Age UK which are distributed on a long-term service level agreement contract basis, with the remaining funds of £138,525 being distributed by voluntary groups applying for a grant up to £15,000 which is then assessed and approved.

Special Charge

- 1.40 The Unparished Area Committee which met on 1 December 2025 has recommended a Special Charge expenditure of £501,630 to the Cabinet Member for Finance and Resources. The details are included in Appendix B. The proposed Special Charge for 2026/27 will remain set at £40.59 and is considered sufficient to fund the proposed Special Expenses.

Setting Council tax for 2026/27

2025/26 £000		2026/27 £000
15,780	Net expenditure	21,240
-	Contribution to / (from) general reserves	1,600
15,780	Total	22,840
(172)	Revenue Support Grant	(7,479)
(154)	Employer NI grant / Transitional income grant	(216)

(2,317)	Extended Producer grant (in revenue net expenditure 2026/27)	-
1,982	Less contribution to earmarked reserve	-
(430)	New homes bonus	-
430	<u>Less</u> contribution to Environment and Infrastructure reserve	-
(3,358)	Funding Floor / Guarantee grant	-
2,414	<u>Less</u> contribution to earmarked reserve	-
(2,236)	Business Rates retention scheme baseline	(2,773)
11,939	Expenditure to be financed from District Council Tax	12,372
(500)	<u>Less</u> funding by Special Charge taxpayers	(502)
11,440	Expenditure to be funded from District Council Tax	11,870
64,389.2	Estimated band D equivalent properties	65,900.6
£174.95	Council Tax at band D	£180.10
£3.36	Cost per week at band D	£3.46

Table 5 – Council Tax for 2026/27. Minor rounding errors may apply.

Capital Budget

- 1.41 A £26.7m capital programme is proposed in 2026/27 which includes an element of completion of approved schemes from preceding years based on current month 8 forecast, as well as investing further in infrastructure for the benefit of our residents, including home repair and disabled facility grants, and housing enabling grants.
- 1.42 The programme already contains commitments on six high value projects, totalling £17.2m. These are spending £1.7m replacing seven worn out large waste collection vehicles, £2.6m on the Highwood Community centre, £3.5m purchasing seven larger family homes in the district using S106 funds, investing £0.9m in the Rec Rooms building improving it to the standard needed to attract a new user, £0.85m on the Better Billingshurst programme and £7.6m completing the £10.2m Capitol refurbishment project.
- 1.43 A further £2.47m will be spent on disabled facilities and home repair assistance grants and housing enabling grants. Sixteen new schemes costing £2.8m are also being added to the capital programme in 2026/27. The largest is the Local Authority Housing Fund Round 4, with a separate report on the Cabinet agenda, with the Council adding £989,000 funding to the £815,000 grant for two temporary accommodation units and two resettlement units.

- 1.44 The high level of spend will have a significant impact on the capital programme over the next couple of years both in terms of capacity and impact on revenue and reserves.
- 1.45 £11.1m will be funded through grants, S106 / CIL or capital receipts and £7.6m for the Capitol Theatre will be funded from the Environment and Infrastructure earmarked reserve. The remaining £7.9m will be funded from general reserves.
- 1.46 Grant money of £3.3m is funded externally, but the cost of capital of the remaining £23.4m capital spend is a £0.9m revenue impact per year using the standard 4%. This is lessened slightly by the £0.2m of income or savings generated from the spend but is still an ongoing annual £0.7m cost pressure. The effect in 2026/27 is less as the programme spends is spent during the year but it is still a £0.4m cost pressure in year.
- 1.47 The full draft capital programme for 2026/27 is in Appendix C. The new programme for 2026/27 is for approval by full Council.
- 1.48 Except where a project that has been approved sits across multiple financial years, namely the larger projects of Highwood, Public Realm, Rec Room refurb, Family Homes, and four of the smaller but more complex projects requiring consultation and significant third party working rebuilding walls and play areas (identified in the programme with a box across the future year), budgets for future years are included to indicate the scale of provision that may be required to maintain the life of the Council's assets and meet the aspirations in the Council Plan in the future. It indicates a £8.3m capital programme in 2027/28, of which around £3.3m might be funded by grant, S106/CIL or capital receipts, with the remaining £5m funded from reserves.
- 1.49 Spending £35m on multiple projects over two years is a significant commitment and will strain our ability to deliver over that period alongside other factors such as Local Government Reorganisation. With this in mind, the programming will be refined in the first quarter of 2026/27 when the preparatory work has been undertaken. The aim of this is to set as accurate and realistic capital budget programme as we can, bearing in mind we realistically only achieve 70% of the capital programme each year anyway, yet we have to have the capital spend approval in place before we can commence the work. The revised programme will be monitored by Finance & Performance Policy and Scrutiny Committee at the end of Quarter 1.
- 1.50 The current expenditure forecast for the two years does not currently include any commitment of investment to the Leisure and Wellbeing contract that will occur in 2027/28.

Significant Capital Commitment into Leisure and Wellbeing contract

- 1.51 Active Wellbeing and Leisure Strategies are being developed alongside a diagnostic review of the Council's four leisure facilities in in preparation for the relet of the leisure contract in December 2027. Whilst the Broadbridge Heath leisure centre is relatively new, those in Billingshurst, Horsham Pavilions and Steyning are several years old and likely to need investment in both the actual facilities and decarbonisation.

- 1.52 Work is being undertaken by a consultant to identify the business case for facility investment options supported by designs, costings and business plans, aiming to complete this work, reporting to Cabinet in March 2026. Investing or not investing in the facilities could affect the amount of management fee that the Council obtains during the contract relet process.
- 1.53 The revenue impact from spending an indicative £15m on the investment could be as much as £0.6m p.a. based on a 4% cost of capital. In addition, it is likely that some of the facilities would close for periods during a refurbishment. That in turn would reduce revenue income for the period of closure. Again, these factors have not yet been included in the Medium-Term Financial Strategy modelling but will need to be factored into any future decision making. The source of the capital funds will also need to be considered if the Council's general fund balance is halved from its current level by funding the capital programme.

Minimum Revenue Provision

- 1.54 The Council is required to set aside funds to repay the borrowing need each year through a revenue charge called the minimum revenue provision. The regulations require full Council to approve a statement of the provision in advance of each year and the statement is in Appendix D. No changes have been made to the policy.

Prudential Code and Capital Strategy

- 1.55 The Local Government Act 2003 requires the Council to have regard to the CIPFA Prudential Code and the Ministry of Housing, Communities and Local Government (MHCLG) guidance. These also cover the Council's commercial activities, notably commercial property. The objectives of the Prudential Code remain to ensure, within a clear framework, that the capital investment plans of local government authorities are affordable, prudent and sustainable, and that any investment management decisions are taken in accordance with good professional practice.
- 1.56 The Capital Strategy and the associated treasury and non-treasury investment strategies were considered for robustness by the Audit Committee on 26 November 2025. It gives a high-level picture of the Council's capital plans including financing and the overarching strategy of investment in traditional financial investments and non-treasury investments such as service loans and commercial property. The committee were supportive of the preliminary Capital Strategy as the appropriate overall approach.
- 1.57 The final capital programme for 2026/27 has reduced slightly compared with the version tabled at the Audit Committee on 26 November 2025 in recognition of the capacity to deliver issues but is substantially the same as seen by the Audit Committee. Cabinet is asked to recommend that the Council approve the Capital Strategy and associated treasury and non-treasury investment strategies as set out in Appendix E. The Council is asked to adopt them as the final group of prudential indicators.
- 1.58 The major indicators are the projected financing of capital spend, the Capital Financial Requirement and projected debt. The Council's Capital Financial Requirement is the total outstanding capital expenditure which has not yet been paid for from either revenue or capital resources. It is essentially a measure of Council's underlying borrowing need. The Capital Strategy also sets limits on external debt and sets the overarching arrangements for borrowing, treasury

investments, investments for service purposes and investments in commercial property for financial return.

Reserves

- 1.59 The Council agreed in October 2012 on a minimum level of general reserves of £6m. This gives sufficient flexibility and headroom to deal with any issues that arise. Except for funding transformation, the Council's aim should be not to use general reserves for normal revenue spend. £0.2m each year is however envisaged for implementing transformation, initially mostly on the new system for Planning and Regulatory Services but then on implementing actions to help reduce cost pressures and generate income to reduce the need for reserves to be used to fund budget deficits.
- 1.60 The audited useable Reserves at 31 March 2025 contain £24.8m in the general fund reserve.
- 1.61 The Environment and Infrastructure earmarked reserve had a balance of £14.3m at 31 March 2025. This though should be seen in the context of committing to spending £1.5m in 2025/26 and then £7.6m in 2026/27 completing the £10.2m project spend on the Capitol Theatre refurbishment. It should also be seen in the context of wanting to invest in the leisure and wellbeing contract and other general decarbonisation and infrastructure replacement costs that would be required in that period too that would not be funded.
- 1.62 Section 25 of the Local Government Act 2003 requires Chief Financial Officers to report to their authorities about the robustness of estimates and the adequacy of reserves when determining their precepts, and authorities are required to take the Chief Finance Officer's report into account when setting the Council Tax. This is contained Appendix F.
- 1.63 Appendix F shows the impact of funding the large capital programme which will consume around £16.4m of the General Fund balance across 2025/26 (£3.5m), 2026/27 (£7.9m) and 2027/28 (£5m). After adding in the forecast revenue surpluses in 2026/27 and 2027/28, this would leave a general fund balance of £10m by 31 March 2028, which is over the £6m minimum level but with little headroom to be able to add any investment into the leisure and wellbeing contract from general reserves, contribute towards the implementation costs of Local Government Reorganisation, nor protect the new unitary authority and all its residents from the £5.4m cliff-edge forecast deficit in 2029/30.
- 1.64 Therefore, the Chief Finance Officer recommends maximising capital receipts to help fund the capital programme and lessen the reduction in the general fund reserves. It is also advisable not to spend extra money now without return today that may be needed in the future. Doing so will only make the task of finding income and reducing expenditure on the Council's non-statutory services or quality cuts to its statutory services even greater in the future.

2. Council Policy alignment:

- 2.1 Always listening, learning and improving - To deliver a balanced budget over the medium-term and to ensure the Council has sufficient funds to deliver its Council Plan.

3. Next steps:

3.1 The Council meeting on 23 February 2026 will set the Council Tax for 2026/27.

4. Consultation and engagement:

4.1 The proposed budget, Medium-Term Financial Strategy and assumptions and capital programme are due to be considered by the Finance and Resources Policy and Scrutiny Committee at their meeting on 19 January 2025. Comments from the Committee will be summarised verbally at the Cabinet meeting on 21 January 2025.

4.2 The Chief Executive, Directors and the Head of Finance and Performance and all Heads of Service have been involved in preparing the Budget. The Monitoring Officer has also been consulted during the preparation of the document for legal probity.

5. Other courses of action considered but rejected:

5.1 Making cuts to popular non-statutory services such as parks and countryside, and cultural and leisure services was considered. This was rejected because the Council is able to set a balanced budget in 2026/27 and the scale of any deficit in the future is uncertain.

5.2 It is a legal requirement to set council tax and a balanced budget, so not setting council tax or budget or medium-term financial strategy is not a viable option.

6. Resource consequences:

Financial:

6.1 The growth in net expenditure for the Council is a concern as it builds pressure in revenue. A healthy revenue position in the medium-term is very important for local authorities to ensure financial stability, fund essential services, and invest in community growth. This allows authorities to cover day-to-day expenses, withstand economic uncertainty, fund long-term projects like infrastructure, and maintain the trust of residents by delivering on promised services. A healthy revenue position is therefore important for the success and long-term sustainability of service delivery.

6.2 The scale of the capital programme is a contributing factor to the net expenditure pressure and a significant risk to the Council's finances as there is very little return on investment. It also erodes the strength of the Council's reserves. The Council should therefore look to maximise capital receipts to help fund the capital programme, especially where assets have been previously identified for disposal.

6.3 The Chief Finance Officer's view is that the Council needs to maintain financial discipline, both now and in the future, and not spend more than is affordable. Additional spending now without financial return or extra income and / or savings to compensate will only sharpen the need for deeper cuts or much higher fees and charges increases later. It also puts whatever authority might emerge in the district from Local Government Reorganisation on a much weaker financial footing to the detriment of our residents.

6.4 The Chief Finance Officer therefore advises that existing resources are reshaped, rather than added to in the case of revenue, and not depleted in the case of reserves. This is especially relevant when considering the longer-term infrastructure

expenditure, de-carbonisation 2030 net zero commitments, the demands of Local Government Reorganisation and the preservation of an adequate level of reserves.

Other:

- 6.5 An additional 36 full time employees are being recruited in the last quarter of 2025/26 to deliver the food waste collection service. Workforce numbers in 2026/27 will increase slightly as the Council strives to maintain the high level of statutory and non-statutory services it provides, deliver more projects and take up the additional workload because of new government legislation in areas such as Housing and Environmental Health and at the depot.
- 6.6 The impact of the announcements from devolution may impact the Council's ability to deliver revenue services and capital works over the next two years, especially if officers leave due to the uncertainty, or find themselves undertaking additional preparations. This is likely to have more of an impact as the change to a new organisation approaches but is considered a risk to deliverability for what might actually be achievable.

7. Legal considerations:

- 7.1 The Council Tax in England and Wales is provided for and governed by the provisions of the Local Government Finance Act 1992. Within this Act, the Council is designated as a "Billing Authority", responsible for the billing, collection and enforcement of Council Tax. The Council is required under the Local Government Finance Act 1992 to produce a 'balanced budget'.
- 7.2 Section 25 of the Local Government Act 2003 requires Chief Financial Officers to report to their Council about the robustness of estimates and the adequacy of reserves when determining their precepts, and local government authorities are required to take the Chief Financial Officer's report into account when setting the Council Tax. This report is shown in Appendix F.
- 7.3 This report also sets out the Council's Medium-Term Financial Strategy. The Director of Resources has a statutory duty, under Section 151 of the Local Government Act 1972 and Section 73 of the Local Government Act 1985, to ensure that there are proper arrangements in place to administer the Council's financial affairs.

8. Risk analysis and mitigation:

- 8.1 The Council's reliance on Government controlled funding and balancing the Medium-Term Financial Strategy is captured on the Corporate Risk Register at CRR01. This is regularly reviewed and updated and is monitored at Audit Committee.
- 8.2 The Medium-Term Financial Strategy takes a prudent but balanced view of the financial future but continuing to take further action is also important to also help mitigate the risks that the Council faces over the medium-term. These risks are set out in summary below and include:
- interest rates fall more than anticipated.
 - costs from utilities, inflation and salaries remain higher than anticipated, especially if Government restructure local government pay.

- income, especially parking income and from leisure centres, reduces as customers don't spend as much in a recession.
- late or non-delivery of transformation savings and income on the size / scale envisaged.
- weakening national economic position/ low growth.
- impact of recession on income, council tax support numbers, ability of businesses to pay Business Rates and families to pay Council Tax.
- overestimation of planning income and future Council Tax income growth if house building is slower than predicted.
- the impact of a new baseline and more regular re-baselining for Business Rates and / or other changes to Business Rates.
- the level of Extended Producer Responsibility for Packaging income reduces more quickly than anticipated.
- funding review outcomes and / or further or steeper Government funding cuts, including any impact on locally generated sales, fees and charges from any funding review.
- Local Government Reorganisation proposals impacting on officer time and ability to deliver the day job and loss of staffing leading to increased costs through use of agency staff or contractors.
- the impact of Ukrainian / Afghanistan refugees on the district increases and Government funding does not match the cost.
- legislation forcing local government to pick up additional responsibilities currently unknown.
- The cost of de-carbonisation is higher and / or harder than anticipated.

8.3 These risks will be mitigated by regular review and discussion between the Cabinet Member for Finance and Resources and the Director of Resources, reporting to the Senior Leadership Team, Cabinet review, and review by the Finance and Performance Policy & Scrutiny Committee.

9. Procurement implications:

9.1 There are no procurement implications arising from this report.

10. Equalities, Human Rights & Public Sector Equality Duty considerations:

10.1 The Equality Act 2010 includes a public sector equality duty which requires local government authorities when exercising functions to have due regard to the need to eliminate discrimination, harassment and victimisation and other conduct prohibited under the Act and to advance equality of opportunity and foster good relations between those who share a "protected characteristic and those who do not share that protected characteristic". When a Budget proposal has implications for people covered by the Equality Act 2010, the Council must take account of the Equality Duty and any particular impact on the protected group. There are no equality implications regarding this proposed budget but any changes needed to balance the budget in the future will need further consideration.

11. Environmental implications:

11.1 Several environmental implications are included in the main body of the report where additional money is included in the budget for spending on improving the environment and decarbonisation. There are no proposed cuts to services that impact the environment. Some non-electric vehicles are being renewed in the fleet

replacement capital programme, although the Council is trying to refurbish existing vehicles and buy second hand, until technology enables the transition to a suitable alternative.

12. Other considerations:

- 12.1 There are no GDPR/Data Protection and Crime and Disorder implications. There are no other considerations to take into account at this stage of developing the Medium-Term Financial Strategy.

Council 23 February 2026

Budget Addendum: Government Funding changes following receipt of the Final Settlement

Following receipt of the Provisional Settlement on 17 December 2025 and subsequent consultation, the Final Settlement allocation was published on 9 February 2026. As a result of the consultation feedback, there has been a late change by Government to the way the business rates pooling gains are included within the Councils funding. This results in the Council receiving £0.9m less in the Core Spending Power calculation.

However, given the last-minute announcement of this change, and to not make any Councils significantly worse off at such short notice, the value of the 2026/27 Settlement remains the same due to the addition of a £0.9m one-off adjustment support grant in 2026/27.

As this is a three-year settlement, the amounts the Council can now expect to receive in 2027/28 and 2028/29 are reduced by £0.9m to reflect the late change in allocation due to business rate pooling. The one-off adjustment support grant is just for 2026/27, so there is no reimbursement for the Council for this change in 2027/28 or 2028/29. It is expected that by providing protection for councils for the first year of this change, it will give time to adapt to the loss of future funding.

The impact on table 2 of the budget report is shown as highlighted.

The Final Settlement sees a reduction in funding in 2027/28 and 2028/29 with the Council losing £0.9m of funding allocation in both years.

Plans should be undertaken during 2026 to reduce the anticipated £0.5m deficit as a result of this funding reduction so that the Council sets a balanced budget in 2027/28.

Note that there will also be an impact on reserves, as the previously envisaged £0.4m surplus was to be used to fund the enlarged capital programme. This £0.4m funding of the capital programme will now need to be funded from general reserves, reducing the estimated £10m reserve level at 31 March 2028 to £9.6m.

Table 2: MTFS February 2026 in £000

	2025/26	2026/27	2027/28	2028/29	2029/30**
Estimated net expenditure	15,780	21,240	22,455	23,015	23,550
<i>Adj in-year budget: Highwood & resourcing LGR, carry forward</i>	502	-	-	-	-
<i>Over / (underspend) [forecast M8]</i>	(787)	-	-	-	-
Estimated net expenditure	15,494	21,240	22,455	23,015	23,550
Funding: Council Tax	(11,939)	(12,371)	(12,856)	(13,417)	(14,036)
Baseline Business Rates	(2,236)	(2,774)	(2,837)	(2,894)	(2,900)
Revenue Support Grant	(1,605)*	(6,838)	(5,034)	(3,174)	(1,200)
Transitional protection (95% income)	-	0	(1,217)	(2,515)	-
Adjustment Support Grant	-	(857)	-	-	-
Total Funding	(15,780)	(22,840)	(21,944)	(22,000)	(18,135)
Net (Surplus) / Deficit rounded	(286)	(1,600)	511	1,015	5,415
Funding towards 2026/27 capital programme	-	1,600	0	-	-
Net surplus / deficit	(286)	0	511	1,015	5,415

Table 5 updated following Final Settlement

2025/26 £000		2026/27 £000
15,780	Net expenditure	21,240
-	Contribution to / (from) general reserves	1,600
15,780	Total	22,840
(172)	Revenue Support Grant	(6,838)
(154)	Employer NI grant	-
-	Adjustment Support Grant	(857)
(2,317)	Extended Producer grant (in revenue net expenditure 2026/27)	-
1,982	Less contribution to earmarked reserve	-
(430)	New homes bonus	-
430	Less contribution to Environment and Infrastructure reserve	-
(3,358)	Funding Floor / Guarantee grant	-
2,414	Less contribution to earmarked reserve	-
(2,236)	Business Rates retention scheme baseline	(2,773)
11,939	Expenditure to be financed from District Council Tax	12,372
(500)	Less funding by Special Charge taxpayers	(502)
11,440	Expenditure to be funded from District Council Tax	11,870
64,389.2	Estimated band D equivalent properties	65,900.6
£174.95	Council Tax at band D	£180.10
£3.36	Cost per week at band D	£3.46

Council 23 February 2026

Capital Budget Addendum: Amendment to 2026/27 capital programme

Works on the Capitol Theatre refurbishment moved from the planning phase into construction in January 2026. The contractors have now supplied information that profiles anticipated spend across the construction programme in more detail. The approved 2025/26 budget was £1.56m. Due to the pace of progress so far, expenditure is now expected to exceed the original profiled budget allocation, with an additional £0.75m anticipated to be spent within 2025/26 and consequently, a £0.75m lower spend anticipated in the 2027/28 capital programme.

As a result of this, it is suggested that the following alterations are made to the recommendations contained within the agenda papers:

Insert:

- x) Reprofile £0.75m of capital budget for the refurbishment works on the Capitol Theatre, from 2027/28 to 2025/26 to create a total capital budget in 2025/26 of £2.276m, and amend the budget for 2025/26 from £1.526m, as set out in Appendix C, to £2.267m to cater for this reprofiling, as set out in Appendix C(a).

Alter:

- iv) That the capital expenditure for the projects contained within the **£25.92m** capital programme as set out in Appendix C(a) be approved and authority delegated to the Director of Resources to programme this across 2026/27 and 2027/28 accordingly.

There is no change to the total approved budget of £10.178m for the Capitol Theatre refurbishment as a result of this change.

Report to Council

Monday, 23 February 2026

By the Deputy Leader and Cabinet Member for
Finance and Resources

DECISION REQUIRED



**Horsham
District
Council**

Not Exempt

Council Tax Resolution 2026/27

Executive Summary:

This report seeks approval to the formal 2026/27 Council Tax resolution, setting out the Council Tax to be levied in each parish and for each property band. It is proposed to increase the District-wide Council Tax by £5.15 (2.94%) from £174.95 to £180.10 and to set the Special Charge in the unparished area at £40.59 which is the same as 2025/26.

Precepts from West Sussex County Council, West Sussex Police and Crime Commissioner and parishes have been received and form part of the overall Council Tax.

Recommendations:

The Council notes that Cabinet set the Council Tax base:

1. for the whole Council area as 65,900.6 (Item T in the formula in section 31B of the Local Government Finance Act 1992, as amended (the "Act"))

The Council is recommended to resolve:

2. That the Council Tax requirement for the Council's own purposes for 2026/27 (excluding Special Expenses and Parish precepts) is set at £180.10
3. That the following amounts be calculated for the year 2026/27 in accordance with Sections 31A to 36 (excluding sections 32 and 33 which are applicable to Wales only) of the Act:
 - (a) £116,113,239 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(2) of the Act.
 - (b) £98,403,368 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act.

- (c) £17,709,871 being the amount by which the aggregate at 3(a) above exceeds the aggregate at 3(b) above, calculated by the Council in accordance with Section 31A(4) of the Act as its Council Tax requirement for the year. (Item R in the formula in Section 31B of the Act).
- (d) £268.74 being the amount at 3(c) above (Item R), all divided by Item T (1 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) £5,841,086 being the aggregate amount of all special items (Parish precepts and the special charge) referred to in Section 35(1) of the Act.
- (f) £180.10 being the amount at 3(d) above less the result given by dividing the amount at 3(e) above by Item T (1 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 special item relates.

(g)					
Council Tax at Band D					
Parish	Precept Amount £	Parish Precept / Special charge for Unparished Area £	Basic Amount of District Council Tax £		Total £
Amberley	50,639	141.14	180.10		321.24
Ashington	148,683	126.71	180.10		306.81
Ashurst	15,214	102.25	180.10		282.35
Billingshurst	560,338	122.61	180.10		302.71
Bramber	40,231.26	95.67	180.10		275.77
Broadbridge Heath	193,329	82.64	180.10		262.74
Coldwaltham	19,674	41.04	180.10		221.14
Colgate	38,495.52	18.24	180.10		198.34
Cowfold	105,000	119.92	180.10		300.02
Henfield	403,895	147.25	180.10		327.35
Itchingfield	70,000	85.90	180.10		266.00
Lower Beeding	41,042	71.88	180.10		251.98
North Horsham	416,789	45.74	180.10		225.84
Nuthurst	61,200	54.91	180.10		235.01
Parham	8,209	56.37	180.10		236.47
Pulborough	315,708	120.26	180.10		300.36
Rudgwick	126,640	87.83	180.10		267.93
Rusper	70,920	74.06	180.10		254.16
Shermanbury	27,642	86.60	180.10		266.70

Shipley	42,954	65.11	180.10	245.21
Slinfold	78,330	79.90	180.10	260.00
Southwater	687,565	141.31	180.10	321.41
Steyning	465,705	179.17	180.10	359.27
Storrington & Sullington	376,635	112.45	180.10	292.55
Thakeham	79,816.70	66.36	180.10	246.46
Upper Beeding	254,696	176.91	180.10	357.01
Warnham	109,869.12	107.25	180.10	287.35
Washington	54,780.32	46.27	180.10	226.37
West Chiltington	166,986	75.32	180.10	255.42
West Grinstead	98,000	74.48	180.10	254.58
Wiston	4,322	40.46	180.10	220.56
Woodmancote	17,573	63.78	180.10	243.88
Horsham Town - precept	188,575	15.26	180.10	235.95
Horsham Town – Special charge	501,630	40.59		

being the amounts given by adding to the amount at 3(f) above the aggregate of the amounts of the special items relating to the dwellings in those parts of the Council's area mentioned above, calculated by the Council, in accordance with section 34(3) of the Act, as the basic amounts of its Council Tax for the year for dwellings in those parts of its area to which one or more special items relate.

4. To note that the County Council have proposed precepts, and the Sussex Police and Crime Commissioner has issued precepts to the Council in accordance with Section 40 of the Act for each category of dwellings in the Council's area as indicated in the table below:

Band Authority	A	B	C	D	E	F	G	H
West Sussex County Council	1,260.24	1,470.28	1,680.32	1,890.36	2,310.44	2,730.52	3,150.60	3,780.72

Band Authority	A	B	C	D	E	F	G	H
Sussex Police and Crime Commissioner	187.94	219.26	250.59	281.91	344.56	407.20	469.85	563.82

The Horsham District Figures are shown below:-

Band Authority	A	B	C	D	E	F	G	H
Horsham District Council	120.07	140.08	160.09	180.10	220.12	260.14	300.17	360.20

That, having calculated the aggregate in each case of the amounts at 3 and 4 above the Council, by Sections 30 to 36 of the Act, hereby sets the aggregate amounts shown in the tables below as the amounts of Council Tax for 2026/27 for each part of its area and for each of the categories of dwellings:

BAND	A	B	C	D	E	F	G	H
	£							
Amberley	1,662.35	1,939.40	2,216.46	2,493.51	3,047.63	3,601.73	4,155.86	4,987.03
Ashington	1,652.72	1,928.17	2,203.63	2,479.08	3,029.98	3,580.88	4,131.80	4,958.15
Ashurst	1,636.41	1,909.15	2,181.89	2,454.62	3,000.09	3,545.55	4,091.03	4,909.23
Billingshurst	1,649.99	1,924.98	2,199.99	2,474.98	3,024.98	3,574.96	4,124.97	4,949.96
Bramber	1,632.03	1,904.03	2,176.04	2,448.04	2,992.04	3,536.04	4,080.06	4,896.07
Broadbridge Heath	1,623.34	1,893.89	2,164.46	2,435.01	2,976.12	3,517.23	4,058.35	4,870.02
Coldwaltham	1,595.61	1,861.54	2,127.48	2,393.41	2,925.28	3,457.14	3,989.02	4,786.82
Colgate	1,580.41	1,843.81	2,107.21	2,370.61	2,897.41	3,424.21	3,951.02	4,741.22
Cowfold	1,648.19	1,922.89	2,197.59	2,472.29	3,021.69	3,571.07	4,120.48	4,944.57
Henfield	1,666.42	1,944.15	2,221.89	2,499.62	3,055.09	3,610.55	4,166.03	4,999.24
Itchingfield	1,625.51	1,896.43	2,167.35	2,438.27	2,980.10	3,521.93	4,063.78	4,876.53
Lower Beeding	1,616.17	1,885.53	2,154.89	2,424.25	2,962.97	3,501.69	4,040.42	4,848.50
North Horsham	1,598.74	1,865.19	2,131.66	2,398.11	2,931.02	3,463.93	3,996.85	4,796.22
Nuthurst	1,604.86	1,872.33	2,139.81	2,407.28	2,942.23	3,477.17	4,012.13	4,814.56
Parham	1,605.83	1,873.46	2,141.11	2,408.74	2,944.02	3,479.28	4,014.57	4,817.48
Pulborough	1,648.42	1,923.15	2,197.90	2,472.63	3,022.10	3,571.57	4,121.05	4,945.26
Rudgwick	1,626.80	1,897.93	2,169.07	2,440.20	2,982.47	3,524.73	4,067.01	4,880.40
Rusper	1,617.62	1,887.22	2,156.83	2,426.43	2,965.64	3,504.84	4,044.06	4,852.86
Shermanbury	1,625.99	1,896.98	2,167.98	2,438.97	2,980.97	3,522.96	4,064.96	4,877.95
Shipley	1,611.66	1,880.26	2,148.87	2,417.48	2,954.70	3,491.90	4,029.13	4,834.96
Stinfold	1,621.51	1,891.76	2,162.02	2,432.27	2,972.77	3,513.27	4,053.78	4,864.53
Southwater	1,662.46	1,939.53	2,216.61	2,493.68	3,047.84	3,601.98	4,156.14	4,987.37
Steyning	1,687.69	1,968.97	2,250.26	2,531.54	3,094.10	3,656.65	4,219.23	5,063.07
Storrington & Sullington	1,643.21	1,917.08	2,190.95	2,464.82	3,012.55	3,560.28	4,108.03	4,929.63
Thakeham	1,612.49	1,881.24	2,149.99	2,418.73	2,956.23	3,493.72	4,031.23	4,837.47
Upper Beeding	1,686.19	1,967.22	2,248.26	2,529.28	3,091.35	3,653.40	4,215.48	5,058.57
Warnham	1,639.75	1,913.04	2,186.34	2,459.62	3,006.21	3,552.78	4,099.38	4,919.25
Washington	1,599.09	1,865.61	2,132.13	2,398.64	2,931.67	3,464.69	3,997.73	4,797.27
West Chilmington	1,618.46	1,888.20	2,157.95	2,427.69	2,967.17	3,506.65	4,046.15	4,855.37
West Grinstead	1,617.90	1,887.55	2,157.20	2,426.85	2,966.15	3,505.44	4,044.75	4,853.69
Wiston	1,595.22	1,861.09	2,126.96	2,392.83	2,924.57	3,456.30	3,988.05	4,785.65
Woodmancote	1,610.77	1,879.23	2,147.70	2,416.15	2,953.08	3,489.99	4,026.92	4,832.30
Horsham Town - Special charge and precept	1,605.48	1,873.06	2,140.64	2,408.22	2,943.38	3,478.53	4,013.70	4,816.44

5. To determine that the Council's basic amount of Council Tax for 2026/27 is not excessive in accordance with principles approved under Section 52ZB of the Act and to note that the Horsham District Council Tax Band D, inclusive of the special charge, as reported to Government is as outlined below.

2025/26	2026/27	Council Tax increase
£182.59	£187.71	£5.12 (or 2.80%)

6. To note that, as billing authority the Council has not been notified by a major precepting authority that (i) its relevant basic amount of Council Tax for 2026/27 is excessive and (ii) we are required to hold a referendum in accordance with Section 52ZK of the Act.
7. To approve (i) the Council Tax Premiums Policy at Appendix 1, unchanged from 2025/26, and (ii) that the discount referred to in section 11(2)(a) of the Act (providing, for example, for a Council Tax discount if nobody is living at a property on a particular day) will not apply and (iii) that the amount of Council Tax payable in respect of long-term empty properties and periodically occupied properties will be increased by the percentages specified in this report and the policy.

Reasons for Recommendations:

To meet the Council's statutory requirement to set a Council Tax.

To aim to reduce the number of empty homes within the District and to encourage the use of premises as main residences by local residents rather than second homes.

Background Papers: Report to Cabinet 21 January 2026

Appendices: Appendix 1: Council Tax Premiums Policy

Wards Affected: All Wards

Contact: Dominic Bradley, Director of Resources, dominic.bradley@horsham.gov.uk

Samantha Wilson, Head of Finance and Performance samantha.wilson@horsham.gov.uk

1. Proposal:

- 1.1 The purpose of this report is to enable the Council to calculate and set the Council Tax for 2026/27.
- 1.2 The Cabinet met on 21 January 2026 and received a report from the Cabinet Member for Finance and Resources and the Director of Resources on the 2026/27 Budget and the Medium-Term Financial Strategy. The report was accepted and recommendations made to Council to agree the revenue and capital budgets for 2026/27 and the Special Expenses for the unparished area.
- 1.3 The recommendation was to increase the District-wide Council Tax by £5.15 (2.94%) from £174.95 to £180.10 and set the Special Charge on the unparished area at £40.59 which is unchanged.
- 1.4 Precept requirements have been received from all the parishes within the district and from West Sussex County Council and the Sussex Police and Crime Commissioner. These figures, together with the proposed District tax and Special Charge are incorporated in the detailed tables included in the Council Tax resolution. An anticipated precept for Horsham Parish Council of £188,575 (which is equal to the amount specified in the establishment order) has also been incorporated.
- 1.5 The Council Tax discount policies are summarised below:
 - Horsham District Council will not award a Council Tax discount on long-term empty properties; 100% council tax will be payable.
 - Horsham District Council will not award a Council Tax discount on homes occupied periodically; 100% council tax will be payable.
 - Horsham District Council has determined that Council Tax payable in respect of long-term empty properties over one year, but less than five years will be 100% of Council Tax due, plus an additional premium of 100% of Council Tax due.
 - Horsham District Council has determined that Council Tax payable in respect of long-term empty properties between five years and less than ten years will be 100% of Council Tax due, plus an additional premium of 200% of Council Tax due.
 - Horsham District Council has determined that Council Tax payable in respect of long-term empty properties over ten years will be 100% of Council Tax due, plus an additional premium of 300% of Council Tax due.
 - Horsham District Council will not award a Council Tax discount on second homes; 100% council tax will be payable, plus an additional premium of 100% of Council Tax due.

2. Council Policy alignment:

- 2.1 2023-27 Council Plan – improve access to affordable housing and community service – bringing more long-term empty properties back into use.
- 2.2 To comply with statutory obligations to set the council tax requirement.

3. Next steps:

- 3.1 Within 21 days of setting the Council Tax amounts, the Council must publish a notice of the amounts in at least one newspaper that is available in the District.

4. Consultation and engagement:

- 4.1 No specific consultation is required as the existing premiums are unchanged from 2025/26. Consultation on the budget and Council tax level was undertaken as part of the Budget report.

5. Other courses of action considered but rejected:

- 5.1 The Council is legally required to set a Council Tax. No other course of action has been considered.
- 5.2 The Council could decide not to charge a premium, but this was rejected as the aim of the premium is to reduce the number of empty homes within the District and to encourage the use of premises as main residences by local residents rather than second homes.

6. Resource consequences:

Financial:

- 6.1 The financial consequences of the proposed budget have been included in the report to Cabinet. The staffing consequences of the proposed budget have been included in the report to Cabinet.

7. Legal considerations:

- 7.1 The legal consequences have been detailed in the body of this report.
- 7.2 Chapter III of the Act provides the legal framework for the setting of council tax.
- 7.3 Section 11B of the Act permits billing authorities to disapply the council tax discount for unoccupied homes and to increase the amount of council tax payable (within set limits and which are linked to the length of time the property is unoccupied) for long-term empty dwellings, ie, those unoccupied for a continuous period of at least a year and substantially unfurnished.
- 7.4 Section 11C of the Act permits billing authorities to disapply the council tax discount for unoccupied homes and increase the amount of council tax payable (within set limits) for periodically occupied properties (ie, those dwelling unoccupied and substantially furnished) provided (i) the property is unoccupied and substantially furnished and (ii) the authority's first determination in relation to such a scheme is made at least one year prior to the beginning of the financial year to which it relates.
- 7.5 An authority may vary a determination under the relevant schemes (under Sections 11B and 11C) for a financial year, but only before the beginning of that year. If an authority makes a decision under these sections, it must publish a notice about the decision in at least one newspaper that circulates in the area. The notice must be published within 21 days of the decision being made.

7.6 The Local Government Finance (New Parishes) (England) Regulations 2008 contains transitional and consequential provisions relating to the finances of a new parish council, including the anticipation and issue of a precept.

8. Risk analysis and mitigation:

8.1 The Council's reliance on central government-controlled funding and balancing the Medium-Term Financial Strategy is captured on the Corporate Risk Register at CRR01. This is regularly reviewed and updated and is monitored at every Audit Committee meeting.

8.2 There are no risks associated with the Council tax resolution or the premium policy.

9. Procurement implications:

9.1 None

10. Equalities, Human Rights & Public Sector Equality Duty considerations:

10.1 The Equality Act 2010 includes a public sector equality duty which requires Councils when exercising functions to have due regard to the need to eliminate discrimination, harassment and victimisation and other conduct prohibited under the Act and to advance equality of opportunity and foster good relations between those who share a "protected characteristic and those who do not share that protected characteristic". When a Budget proposal has implications for people covered by the Equality Act 2010, the Council must take account of the Equality Duty and any particular impact on the protected group. There are no equality implications in regards to this proposed budget and the setting of the Council Tax.

10.2 There are no changes to the premium policy so there should not be an impact on equalities, human rights or public sector equality duties. Increasing Council Tax could push vulnerable residents into hardship but this is mitigated by use of Council Tax hardship funds and the Council Tax reduction scheme. This is in place with a clear communication and accessible application process.

11. Environmental implications:

11.1 There are no environmental consequences from these decisions.

12. Other considerations:

12.1 There are no other considerations arising from these decisions in relation to **GDPR/Data Protection** or **Crime and Disorder**.

- Capital Expenditure and Financing:** The Council is asked to approve the projected capital expenditure and financing below. It includes the capital programme in this report and estimates of capital spend that may become necessary in the medium term. It is one of the required prudential indicators. Capital spend is broken down between assets that directly provide services and those giving rise to investment income that supports the budget. A draft version of this indicator was considered by the Audit Committee on 26 November 2025. This final version follows the financing strategy of the draft albeit with some re-profiling. The increased spend will be financed from reserves which will reduce longer term cash balances.

£millions	2024/25 Actual £000	2025/26 Estimate £000	2026/27 Estimate £000	2027/28 Estimate £000	2028/29 Estimate £000
Capital Service Spend	16.4	14.7	21.0	16.4	7.7
Capital Investments	0.1	0.5	1.6	0.1	0.1
Financed by:					
External resources	4.7	5.3	10.6	3.6	3.6
Internal Resources	5.5	9.9	12.0	12.9	4.2
Debt	6.3*	0	0	0.0	0.0
Total Financing	10.2	15.2	22.6	16.5	7.8

*Spend and debt have £6.3m added due to lease accounting change which does not represent cash expenditure

- The term 'Debt' used above does not automatically lead to external borrowing as the Council can use funds it holds in reserves and working capital which is usually termed 'internal borrowing'. Over time all debt whether it be internal or external borrowing must be repaid, and this is therefore replaced over time by other financing, usually from revenue which is known as minimum revenue provision (MRP). The current planned MRP payments are as follows:

£millions	2024/25 actual	2025/26 forecast	2026/27 budget	2027/28 budget	2028/29 budget
MRP	1.3	1.3	1.2	1.2	1.0

- The Council's cumulative outstanding amount of debt finance is measured by the Capital Financing Requirement (CFR). This increases with new debt-financed capital expenditure and reduces with MRP and any capital receipts used to replace debt. The CFR is expected to reduce over the period as no new unfinanced spend is projected and the annual MRP amounts reduce the CFR. The Council's estimated CFR is as follows:

£millions	31.3.2025 actual	31.3.2026 forecast	31.3.2027 budget	31.3.2028 budget	31.3.2029 budget
CFR	36.8	35.5	34.2	33.0	32.0

4. **Asset disposals:** Capital assets may be sold and the proceeds, known as capital receipts, spent on new assets. Repayments of capital grants, loans and investments also generate capital receipts. Projected capital receipts are:

£millions	2024/25 actual	2025/26 forecast	2026/27 estimate	2027/28 estimate	2028/29 estimate
Asset sales	0.6	1.6	0.2	0.2	0.2

Treasury Management

5. Treasury management is concerned with keeping sufficient but not excessive cash available to meet the Council's spending needs, while managing the inherent risks. It covers both borrowing and investing and their respective control frameworks.
6. **Borrowing strategy** The Council has no plans to borrow but could find itself in a position which calls for some borrowing. In that circumstance the main objectives when borrowing would be to achieve a low but certain cost of finance while retaining flexibility.
7. **Debt compared to CFR:** (Projected levels of the Council's total outstanding debt) are shown below, compared with the Capital Financing Requirement. Statutory guidance is that debt should remain below the Capital Financing Requirement, except in the short-term. As can be seen from the table the Council expects to comply with this in the medium term. The Council is relying on 'internal borrowing' i.e. using reserves and other cash resources that it holds rather than borrow from external sources, which is considered to be sustainable in the medium term.

£millions	31.3.2025 actual	31.3.2026 forecast	31.3.2027 budget	31.3.2028 budget	31.3.2029 budget
Debt (incl. leases)	6.3*	5.9*	5.5*	5.2*	5.1*
CFR	36.8	35.5	34.2	33.0	32.0

*Debt is again purely due to accounting change and not actual unfinanced spend

8. **The affordable borrowing limit:** Irrespective of plans to borrow or not the Council is legally obliged to set an affordable borrowing limit (also termed the authorised limit for external debt) each year. In line with statutory guidance, a lower "operational boundary" is also set as a warning level should debt approach the limit. Although no borrowing is planned, limits are set in case a need develops.

£millions	2025/26 limit	2026/27 limit	2027/28 limit	2028/29 limit
Authorised limit – borrowing	15	15	15	15
Authorised limit – leases	8	8	8	8
Authorised limit – total external debt	23	23	23	23

Operational boundary – borrowing	0	0	0	0
Operational boundary – leases	6	6	6	6
Operational boundary – total external debt	6	6	6	6

9. **Treasury investments:** The Council prioritises security and liquidity over yield, minimising risk rather than maximising returns. Cash that is likely to be spent in the near term is invested securely, for example with the government, other local authorities or selected high-quality banks, to minimise the risk of loss. Money that will be held for longer terms is invested more widely, including in bonds, shares and property, to balance the risk of loss against the risk of receiving returns below inflation. Both near-term and longer-term investments may be held in pooled funds, where an external fund manager makes decisions on which particular investments to buy and the Council may request its money back at short notice. The future longer term investments in the table below are strategic pooled funds that the council intends to hold for the longer term although they can be sold if required. The projections show cash balances at year-end, which is a cash low point, remaining above £30m.

	31.3.2025 actual	31.3.2026 forecast	31.3.2027 estimate	31.3.2028 estimate	31.3.2029 estimate
Near-term investments	25	7	7	1	30
Longer-term investments	45	55	39	35	2
TOTAL	70	62	46	36	32

10. **Treasury investment governance:** Decisions on treasury management investment and borrowing are made daily and are therefore delegated to the Director of Resources and staff, who must act in line with the Treasury Management Strategy as approved by full Council following scrutiny and recommendation by the Audit Committee. The Audit Committee also receives a quarterly report and is responsible for scrutinising treasury management.
11. **Treasury investment in detail:** The more detailed Treasury Management Strategy is included in Appendix F(ii) was considered as robust by the Audit Committee on 26 November 2025. It covers a series of limits, benchmarks and indicators that form a risk management framework.

Service and Commercial Investment Strategy

12. **Investments other than the traditional treasury:** This section concerns investments other than the traditional treasury instruments. The main categories covered are loans to or shares in other bodies to provide services on behalf of the Council and property investments where the income earned supports services.

13. **Investment for service purposes:** The Council can make investments to assist local public services, including making loans to local service providers and buying shares and making loans to any Council subsidiaries that provide services. Overall limits are set at £4m on the total exposure to loans for service purposes and £0.5m exposure permitted for shares being held. These limits were considered robust by the Audit Committee on 26 November 2025.
14. **Investment for service purposes - Governance:** Decisions on service investments are made by the full Council after the relevant Head of Service has submitted a comprehensive analysis in consultation with the Director of Resources and must meet the criteria and limits. Most loans and shares are capital expenditure and will therefore also have to be approved as part of the capital programme in the Budget report or by full Council.
15. **Commercial activities:** To support its services the Council invests in commercial property. Commercial property investments were valued at £56m on 31 March 2025 and they provided a net return after direct costs of 7.3%.
16. **Risks of commercial property:** The Council recognises the higher risk on commercial investment compared with treasury investments. The principal risk exposures include individual vacancies, falls in market value, and economic factors. Individual property risks are monitored and managed by the Head of Property. In order that commercial investments remain proportionate to the financial capacity of the Council, this strategy sets an overall maximum investment limit at £70m. Should income not meet expectations the Council holds at least £6m of general reserves to cover any shortfall in the short term while the Head of Property and Facilities reviews the performance of the portfolio.
17. **Commercial property - governance:** Decisions on new commercial investments are made by the Cabinet after recommendation from the Policy Development Advisory Group for Finance and Resources. Property and most other commercial investments are also capital expenditure and purchases will therefore also be approved as part of the capital programme.
18. **Net income from commercial and service investments to net revenue stream:** the latest iteration of the CIPFA Code requires the reporting of a prudential indicator that shows the proportion that commercial and service net income forms of the whole Council's net revenue stream.

	2024/25 actual	2025/26 forecast	2026/27 budget	2027/28 estimate	2028/29 estimate
Total net income from service and commercial investments	£4.1m	£3.8m	£3.7m	£3.8m	£3.9m

Proportion of net revenue stream	29%	24%	22%	21%	19%
----------------------------------	-----	-----	-----	-----	-----

19. **Other liabilities:** The Council also has liabilities that it must seek to risk manage which this strategy covers. The Council has set aside £1.2m to cover risks of Business Rates Appeals. The Council is also at risk of having to pay for historic insurance claims but has not put aside any money because there is no reasonable assessment of the amount required.
20. **Other liabilities - governance:** Decisions on incurring new discretionary liabilities are taken by the relevant Director whose directorate budget would cover the crystallisation of a liability. These would be discussed at the quarterly corporate risk management meeting and final decisions as to recognition taken by the Director of Resources. New liabilities exceeding £1m are reported to full Council for approval or notification as appropriate. Further details on historic liabilities are in note 18 of the 2024/25 statement of accounts.
21. The more detailed strategy on the non-treasury investments is included as Appendix F(ii) and was considered robust by Audit Committee on 26 November 2025 to be approved by the Council. That report includes detailed limits and indicators designed to demonstrate a prudent risk management approach.
22. **Revenue Budget Implications:** Although capital expenditure is not charged directly to the revenue budget, interest payable on loans and MRP are charged to revenue, offset by any investment income receivable. The net annual charge is known as financing costs; this is compared to the net revenue stream i.e. the amount funded from Council Tax, business rates and general government grants. As the Council does not borrow the financing costs are purely the MRP which is stable as no new unfinanced spend is envisaged.

	2024/25 actual	2025/26 forecast	2026/27 budget	2027/28 budget	2028/29 budget
Financing costs (£m)	1.3	1.3	1.2	1.2	1.0
Proportion of net revenue stream	9%	8%	6%	6%	5%

23. **Sustainability of the capital programme and financing:** Due to the long-term nature of capital expenditure and financing, the revenue budget implications of expenditure incurred in the next few years will extend for up to 40 years into the future. The Director of Resources is satisfied that the proposed capital programme is prudent, affordable and sustainable because the net budget demand on the Council and the risks in the programme have been reviewed and fall within the Council's tolerances.

24. **Knowledge and Skills:** The Council employs professionally qualified and experienced staff to support capital expenditure, borrowing and investment decisions. The Director of Resources and S151 Officer is a qualified accountant with 20 years of finance experience and the Head of Property and Facilities is a member of RICS with over 30 years of experience in commercial property. The Council will also support other staff training. The Council also employs Arlingclose Limited as treasury management adviser and for any other category of significant specialist investment would use consultants with knowledge of the relevant sector.

Appendix A - 2026/27 budget by service and variance analysis

2025/26 Net Expenditure Budget £000's	Service	Income £000's	Expenditure £000's	2026/27 Net Expenditure Budget £000's
764	CORPORATE MANAGEMENT	(1)	774	773
400	COMMUNICATIONS	(18)	485	467
1,501	REVS & BENS ADMIN	(700)	2,473	1,773
86	POLICY & PERFORMANCE	0	88	88
2,421	LEGAL & DEMOCRATIC	(163)	2,800	2,638
994	FINANCE ACCOUNTANCY	0	1,030	1,030
(1,915)	FINANCE CORPORATE	(3,044)	4,826	1,782
2,112	TECHNOLOGY	(119)	2,136	2,017
736	HUMAN RESOURCES & ORG DEVELOPMENT	0	750	750
(3,879)	PARKING SERVICES	(6,793)	2,888	(3,905)
465	CUSTOMER SERVICES	0	479	479
238	LEISURE & CULTURE	0	251	251
260	MUSEUMS	(23)	259	236
385	CAPITOL	(967)	1,343	377
(448)	LEISURE SERVICES	(868)	600	(269)
463	ENVIRONMENTAL STRATEGY	(200)	660	460
1,897	PARKS & COUNTRYSIDE	(452)	2,452	2,000
4,037	STREET SCENE & FLEET	(237)	4,553	4,316
1,138	WASTE & RECYCLING	(6,882)	7,782	899
1,492	ENVIRONMENTAL HEALTH / LICENSING	(751)	2,506	1,754
785	HOUSING	(3,096)	4,109	1,013
974	COMMUNITY SERVICES	(1,212)	2,240	1,028
141	BUILDING CONTROL	(739)	795	56
483	DEVELOPMENT	(2,606)	2,698	92
1,534	STRATEGIC PLANNING	(176)	1,887	1,711
1,195	PROPERTY & FACILITIES	(20)	1,471	1,451
(3,836)	INVESTMENT PROPERTIES	(4,405)	756	(3,649)
1,373	OPERATIONAL PROPERTIES	(132)	1,614	1,482
332	ECONOMIC DEVELOPMENT	(18)	412	394
16,130	TOTAL OPERATIONAL BUDGET	(33,620)	55,114	21,494
(250)	BENEFIT PAYMENTS	(17,400)	17,350	(50)
15,880	TOTAL	51,020	72,464	21,444
(100)	LESS CAPITALISED SALARIES	(204)	0	(204)
15,780	TOTAL	51,224	72,464	21,240

Budget variance analysed by service (DIR) 2027

Department Description	Group	Cost Centre	Cost Centre Description	2025/26 Net Expenditure Budget	Budget Variance	2026/27 Net Expenditure Budget	Income	Staffing	Premises	Supplies & Services	Transport	Other
Directorate: 1												
Department: 10												
CHIEF EXECUTIVE OFFICE	101	1014	CORPORATE & DEMOCRATIC CORE	238,000	0	238,000	0	0	0	0	0	0
CHIEF EXECUTIVE OFFICE	101	1015	CDC-DEMOCRATIC REPRESENTATION	497,795	112,375	610,170	0	28,350	0	84,025	0	0
CHIEF EXECUTIVE OFFICE	102	1018	COMMUNICATION & CONSULTATION	355,290	65,127	420,417	0	85,127	0	(20,000)	0	0
CHIEF EXECUTIVE OFFICE	100	1020	CHIEF EXECUTIVE	188,626	2,470	191,096	0	2,470	0	0	0	0
CHIEF EXECUTIVE OFFICE	100	1494	CORPORATE SUPPORT	148,220	509	148,729	0	509	0	0	0	0
CHIEF EXECUTIVE OFFICE	102	1506	RESIDENTS MAGAZINE	45,000	1,500	46,500	(8,000)	0	0	9,500	0	0
CHIEF EXECUTIVE OFFICE	100	1659	LOCAL GOVERNMENT REORGANISATION	0	0	0	0	0	0	0	0	0
Sub Total				1,472,931	181,981	1,654,912	(8,000)	116,456	0	73,525	0	0
Sub Total				1,472,931	181,981	1,654,912	(8,000)	116,456	0	73,525	0	0
Directorate: 3												
Department: 30												
DIR RESOURCES	302	1245	HOUSING BENEFIT GRANT	(250,000)	200,000	(50,000)	0	0	0	0	0	200,000
DIR RESOURCES	304	1264	REVENUES & BENEFITS HDC	(242,000)	0	(242,000)	0	0	0	0	0	0
DIR RESOURCES	300	1265	RESOURCES DIRECTOR	151,327	2,036	153,363	0	2,036	0	0	0	0
DIR RESOURCES	304	1592	REVENUES & BENEFITS CONTRACT	1,743,000	272,000	2,015,000	0	0	0	0	0	272,000
Sub Total				1,402,327	474,036	1,876,363	0	2,036	0	0	0	472,000
Department: 32												
PERFORMANCE AND PROJECT	321	1241	POLICY & PERFORMANCE (STRAT PLAN)	86,261	1,548	87,809	0	1,548	0	0	0	0
Sub Total				86,261	1,548	87,809	0	1,548	0	0	0	0
Department: 33												
LEGAL & DEMOCRATIC	331	1001	ELECTORAL REGISTRATION	101,370	(5,720)	95,650	0	0	0	(5,720)	0	0
LEGAL & DEMOCRATIC	331	1002	LOCAL COUNCIL ELECTIONS	80,000	0	80,000	0	0	0	0	0	0
LEGAL & DEMOCRATIC	331	1003	NEIGHBOURHOOD COUNCIL EXPENSES	26,000	(26,000)	0	0	0	0	(26,000)	0	0
LEGAL & DEMOCRATIC	330	1097	LEGAL SERVICES	1,046,038	108,379	1,154,417	0	22,879	0	85,500	0	0
LEGAL & DEMOCRATIC	331	1098	DEMOCRATIC SERVICES	432,097	(12,678)	419,419	0	12,760	(438)	(25,000)	0	0
LEGAL & DEMOCRATIC	331	1705	TOWN COUNCIL EXPENSES	0	40,000	40,000	0	0	0	40,000	0	0
Sub Total				1,685,505	103,981	1,789,486	0	35,639	(438)	68,780	0	0
Department: 34												
FINANCE	340	1017	UNAPPORTIONABLE OVERHEADS	91,000	0	91,000	0	0	0	0	0	0
FINANCE	340	1249	INTEREST ON CAPITAL RECEIPTS	(3,435,750)	3,400,000	(35,750)	359,020	0	0	3,040,980	0	0
FINANCE	340	1250	INTEREST PAID ON NNDR REFUNDS	0	0	0	0	0	0	0	0	0
FINANCE	340	1253	GENERAL FUND APPROPRIATNS A/C	1,039,000	217,000	1,256,000	0	0	0	0	0	217,000
FINANCE	340	1257	GENERAL EXPENSES-FINANCE	149,500	0	149,500	0	0	0	0	0	0
FINANCE	340	1258	INTERNAL AUDIT	161,000	9,000	170,000	0	0	0	0	0	9,000
FINANCE	341	1259	ACCOUNTANCY	706,434	20,585	727,019	0	17,585	0	2,900	100	0
FINANCE	341	1260	FINANCE SUPPORT SERVICES	287,370	15,414	302,784	0	(1,886)	0	7,300	0	10,000
FINANCE	340	1262	PROCUREMENT	85,500	5,000	90,500	0	0	0	0	0	5,000
FINANCE	340	1267	CENTRAL EXPENSES	(5,172)	65,732	60,560	0	40,500	0	25,232	0	0
Sub Total				(921,118)	3,732,731	2,811,613	359,020	56,199	0	3,076,412	100	241,000
Department: 35												
TECHNOLOGY	351	1101	IT PROJECTS	139,450	0	139,450	0	0	0	0	0	0
TECHNOLOGY	351	1102	ICT	1,755,642	(88,758)	1,666,884	0	(63,258)	0	(25,500)	0	0
TECHNOLOGY	351	1105	CENTRAL TELEPHONES - OPERATIONAL COSTS	100,000	0	100,000	0	0	0	0	0	0
TECHNOLOGY	351	1106	MOBILE PHONES	45,000	0	45,000	0	0	0	0	0	0
TECHNOLOGY	351	1108	PHOTOCOPIER/PRINTERS	34,000	(10,000)	24,000	0	0	0	(10,000)	0	0
TECHNOLOGY	351	1384	GIS / SPACIAL PLANNING	5,000	0	5,000	0	0	0	0	0	0
TECHNOLOGY	351	1641	IT SECURITY	32,479	3,781	36,260	32,000	(28,219)	0	0	0	0
Sub Total				2,111,571	(94,977)	2,016,594	32,000	(91,477)	0	(35,500)	0	0
Department: 36												
HUMAN RESOURCES & ORG DEV	361	1013	EMERGENCY PLANNING	66,620	(1,501)	65,119	0	499	0	(2,000)	0	0
HUMAN RESOURCES & ORG DEV	360	1019	HR & OD	669,671	15,676	685,347	0	11,676	0	4,000	0	0
Sub Total				736,291	14,175	750,466	0	12,175	0	2,000	0	0

Department Description	Group	Cost Centre	Cost Centre Description	2025/26 Net	Budget	2026/27 Net	Income	Staffing	Premises	Supplies & Services	Transport	Other
				Expenditure Budget	Variance	Expenditure Budget						
Department: 37												
PARKING SERVICES	373	1148	BILLINGSHURST - RURAL CAR PARK	(56,056)	7,091	(48,965)	0	0	7,091	0	0	0
PARKING SERVICES	373	1149	STEYNING - RURAL CAR PARK	(63,320)	3,063	(60,257)	0	0	3,063	0	0	0
PARKING SERVICES	373	1150	STORRINGTON - RURAL CAR PARK	(78,233)	210	(78,023)	0	0	210	0	0	0
PARKING SERVICES	373	1151	HENFIELD - RURAL CAR PARK	(41,936)	(2,033)	(43,969)	(2,500)	0	467	0	0	0
PARKING SERVICES	373	1152	PULBOROUGH - RURAL CAR PARK	(8,475)	224	(8,251)	0	0	224	0	0	0
PARKING SERVICES	373	1153	SOUTHWATER COUNTRY PARK - RURAL CAR P	(72,965)	(230)	(73,195)	(5,000)	0	4,770	0	0	0
PARKING SERVICES	373	1154	BRAMBER - RURAL CAR PARK	1,695	194	1,889	0	0	194	0	0	0
PARKING SERVICES	373	1155	COWFOLD - RURAL CAR PARK	1,233	68	1,301	0	0	68	0	0	0
PARKING SERVICES	373	1156	PARTRIDGE GREEN - RURAL CAR PARK	1,507	46	1,553	0	0	46	0	0	0
PARKING SERVICES	373	1157	UPPER BEEDING - RURAL CAR PARK	1,261	18	1,279	0	0	18	0	0	0
PARKING SERVICES	373	1158	WARNHAM - RURAL CAR PARK	414	21	435	0	0	21	0	0	0
PARKING SERVICES	373	1159	ROFFEY - RURAL CAR PARK	(10,327)	3,073	(7,254)	3,000	0	73	0	0	0
PARKING SERVICES	373	1160	RUDGWICK - RURAL CAR PARK	130	0	130	0	0	0	0	0	0
PARKING SERVICES	373	1161	OTHER RURAL CAR PARKS	(279,765)	113,895	(165,870)	(15,000)	0	(21,105)	0	0	150,000
PARKING SERVICES	372	1162	SWAN WALK MSCP	(1,082,865)	(14,772)	(1,097,637)	(58,000)	0	39,896	3,332	0	0
PARKING SERVICES	372	1163	THE FORUM MSCP	(301,259)	(52,653)	(353,912)	(45,000)	0	(9,893)	2,240	0	0
PARKING SERVICES	372	1164	PIRIES PLACE MSCP	(1,383,274)	(142,852)	(1,526,126)	(156,000)	0	12,505	643	0	0
PARKING SERVICES	372	1165	DENNE ROAD CAR PARK	(293,303)	(26,493)	(319,796)	(25,000)	0	(1,493)	0	0	0
PARKING SERVICES	372	1167	PAVILIONS CAR PARK	(388,776)	(24,472)	(413,248)	(25,000)	0	528	0	0	0
PARKING SERVICES	372	1168	NEW STREET CAR PARK	(11,665)	(896)	(12,561)	(1,000)	0	104	0	0	0
PARKING SERVICES	372	1169	DUKES SQUARE CAR PARK	(58,448)	58,758	310	18,740	0	40,018	0	0	0
PARKING SERVICES	372	1170	HORSHAM LIBRARY CAR PARK	(18,364)	(1,785)	(20,149)	(2,000)	0	215	0	0	0
PARKING SERVICES	372	1171	NORTH PARADE CAR PARK	(79,514)	4,220	(75,294)	4,000	0	(112)	332	0	0
PARKING SERVICES	372	1172	NORTH STREET CAR PARK	(151,035)	563	(150,472)	0	0	563	0	0	0
PARKING SERVICES	372	1173	BT EXCHANGE CAR PARK	(57,614)	494	(57,120)	0	0	494	0	0	0
PARKING SERVICES	372	1174	TALBOT LANE CAR PARK	(251)	(8,338)	(8,589)	0	0	(8,338)	0	0	0
PARKING SERVICES	370	1177	HOP OAST PARK & RIDE	49,504	(899)	48,605	0	0	(899)	0	0	0
PARKING SERVICES	370	1201	SHOPMOBILITY	0	6,000	6,000	0	0	0	0	6,000	0
PARKING SERVICES	371	1202	HORSHAM ON STREET PARKING SCHE	(132,014)	(19,959)	(151,973)	(20,000)	0	41	0	0	0
PARKING SERVICES	371	1277	LAPE - RUNNING COSTS	119,861	(1,411)	118,450	0	(7,411)	0	6,000	0	0
PARKING SERVICES	372	1284	HORSHAM HOSPITAL CAR PARK	(35,750)	0	(35,750)	0	0	0	0	0	0
PARKING SERVICES	372	1451	JUBILEE CAR PARK	(109,281)	48	(109,233)	0	0	48	0	0	0
PARKING SERVICES	370	1545	CAR PARKS	666,069	59,953	726,022	0	(35,047)	0	95,000	0	0
PARKING SERVICES	372	1600	PARK VIEW CAR PARK	(5,802)	12,252	6,450	5,300	0	6,952	0	0	0
Sub Total				(3,878,618)	(26,602)	(3,905,220)	(323,460)	(42,458)	75,769	107,547	6,000	150,000
Department: 39												
CUSTOMER SERVICES	390	1540	CUSTOMER SERVICE CENTRE	465,428	13,539	478,967	0	(6,461)	0	20,000	0	0
Sub Total				465,428	13,539	478,967	0	(6,461)	0	20,000	0	0
Sub Total				1,687,647	4,218,431	5,906,078	67,560	(32,799)	75,331	3,239,239	6,100	863,000
Directorate: 5												
Department: 50												
DIR OF COMMUNITY SERVICES	500	1080	DIRECTOR OF COMMUNITY SERVICES	125,217	2,036	127,253	0	2,036	0	0	0	0
Sub Total				125,217	2,036	127,253	0	2,036	0	0	0	0
Department: 51												
LEISURE & CULTURE	513	1026	CAPITOL BAR & CAFE	(10,672)	9,611	(1,061)	50,000	(6,889)	0	(33,500)	0	0
LEISURE & CULTURE	514	1039	BROADBRIDGE HEATH LEISURE CENTRE	(11,271)	(14,032)	(25,303)	(2,455)	0	(13,027)	1,450	0	0
LEISURE & CULTURE	514	1040	THE PAVILIONS IN THE PARK	(523,414)	(12,931)	(536,345)	(14,829)	0	(272)	2,170	0	0
LEISURE & CULTURE	514	1041	STEYNING LEISURE CENTRE	(1,800)	44,750	42,950	43,830	0	740	180	0	0
LEISURE & CULTURE	514	1046	SPORTS DEVELOPMENT	86,169	1,452	87,621	0	1,452	0	0	0	0
LEISURE & CULTURE	514	1047	INDOOR BOWLS CENTRE	(14,071)	47,961	33,890	(240)	0	47,961	240	0	0
LEISURE & CULTURE	513	1066	THE CAPITOL	396,363	(18,092)	378,271	148,000	(77,738)	(25,190)	(63,164)	0	0
LEISURE & CULTURE	512	1068	HORSHAM MUSEUM & VISITOR INFO. CENTRE	259,824	(23,825)	235,999	0	2,023	(27,142)	1,294	0	0
LEISURE & CULTURE	513	1082	BARN	(591)	47	(544)	0	0	17	30	0	0
LEISURE & CULTURE	514	1351	BILLINGSHURST LEISURE CENTRE	(68,436)	590	(67,846)	42,000	0	0	590	0	(42,000)
LEISURE & CULTURE	516	1369	HEALTH & WELL BEING HUB	16,246	23,876	40,122	22,863	1,013	0	0	0	0
LEISURE & CULTURE	514	1435	PROJECT AIMING HIGH FOR DISABLED CHILDRI	0	0	0	0	0	0	0	0	0
LEISURE & CULTURE	510	1534	HEAD OF LEISURE & CULTURE	88,041	4,587	92,628	0	4,587	0	0	0	0
LEISURE & CULTURE	514	1535	LEISURE SERVS & CLIENT MANAGER	84,266	110,937	195,204	0	2,737	0	108,200	0	0
LEISURE & CULTURE	516	1551	HEALTHY WEIGHT PROJECT	0	0	0	500	0	0	(500)	0	0
LEISURE & CULTURE	516	1553	PHYSICAL ACTIVITY PROJECT	(650)	(8,500)	(9,150)	(8,500)	0	0	0	0	0

Department Description	Group	Cost Centre	Cost Centre Description	2025/26 Net Expenditure		2026/27 Net Expenditure		Income	Staffing	Premises	Supplies & Services	Transport	Other
				Budget	Variance	Budget	Budget						
LEISURE & CULTURE	516	1554	FALLS PREVENTION PROJECT	0	0	0	0	(1,688)	0	0	1,688	0	0
LEISURE & CULTURE	516	1556	ALCOHOL ADVICE PROJECT	(41,457)	(5,908)	(47,365)	0	(5,908)	0	0	0	0	0
LEISURE & CULTURE	518	1573	GYM REFERRALS	3,650	0	3,650	0	0	0	0	0	0	0
LEISURE & CULTURE	511	1605	EVENTS	150,000	8,633	158,633	0	0	505	0	8,128	0	0
LEISURE & CULTURE	514	1623	BROADBRIDGE HEATH FC PITCHES	869	263	1,132	0	(570)	0	43	790	0	0
LEISURE & CULTURE	516	1627	HEALTH CHECKS	(500)	0	(500)	0	(500)	0	0	500	0	0
LEISURE & CULTURE	516	1628	SMOKING	3,000	(3,000)	0	0	(5,000)	0	0	2,000	0	0
LEISURE & CULTURE	516	1634	HEALTH AND WELLBEING PROJECTS	2,500	16,128	18,628	0	6,944	0	9,184	0	0	0
LEISURE & CULTURE	518	1642	HEALTHY WALKS	870	0	870	0	0	0	0	0	0	0
LEISURE & CULTURE	518	1652	HEALTH AND WELLBEING	63,645	2,567	66,212	0	0	2,567	0	0	0	0
Sub Total				482,581	185,114	667,696		274,447	(69,743)	(7,686)	30,096	0	(42,000)
Department: 52													
LITTER & CLEANSING / FLEET (S 521		1209	TRANSPORT SERVICES	2,373,996	315,594	2,689,590	0	4,000	96,325	0	23,080	192,189	0
LITTER & CLEANSING / FLEET (S 521		1216	HOP OAST	172,398	7,728	180,126	0	0	0	756	6,972	0	0
LITTER & CLEANSING / FLEET (S 520		1465	LITTER & CLEANSING	1,441,470	(47,148)	1,394,322	0	(6,000)	(35,504)	0	(5,644)	0	0
LITTER & CLEANSING / FLEET (S 520		1467	COMPLIANCE & ENFORCE	47,263	3,788	51,051	0	2,000	288	0	1,500	0	0
LITTER & CLEANSING / FLEET (S 520		1569	ADOPT-A-STREET	1,600	(750)	850	0	0	0	0	(750)	0	0
Sub Total				4,036,727	279,212	4,315,939		0	61,109	756	25,158	192,189	0
Department: 53													
WASTE & RECYCLING	531	1463	WASTE & RECYCLING	793,688	29,290	822,978	0	34,779	(5,489)	0	0	0	0
WASTE & RECYCLING	532	1464	TRADE WASTE & RECYCLING	(462,069)	(2,361)	(464,431)	0	(32,742)	35,381	0	(5,000)	0	0
WASTE & RECYCLING	531	1543	WASTE & RECYCLING OFFICE	574,313	25,985	600,298	0	0	14,485	0	11,500	0	0
WASTE & RECYCLING	531	1549	BIN PROVISION	(41,760)	33,600	(8,160)	0	30,000	0	0	3,600	0	0
WASTE & RECYCLING	531	1561	RECYCLING QUALITY PROJECT	179,220	5,672	184,892	0	0	25,672	0	(20,000)	0	0
WASTE & RECYCLING	531	1702	FOOD WASTE	0	(334,124)	(334,124)	0	(1,294,954)	1,301,630	0	(340,800)	0	0
Sub Total				1,043,392	(241,938)	801,453		(1,262,917)	1,371,679	0	(350,700)	0	0
Department: 54													
HEAD OF WASTE & RECYCLING 540		1544	HEAD OF WASTE & RECYCLING	94,766	3,279	98,045	0	0	3,279	0	0	0	0
Sub Total				94,766	3,279	98,045		0	3,279	0	0	0	0
Department: 56													
ENVIRONMENTAL SERVICES/LIC 560	1090		TEMPORARY ROAD CLOSURES	(1,100)	(50)	(1,150)	0	(50)	0	0	0	0	0
ENVIRONMENTAL SERVICES/LIC 560	1143		PUBLIC HLTH ACT (CNTRL OF DIS)	12,000	0	12,000	0	0	0	0	0	0	0
ENVIRONMENTAL SERVICES/LIC 560	1178		HEALTH AND SAFETY AT WORK	(590)	1,000	410	0	1,000	0	0	0	0	0
ENVIRONMENTAL SERVICES/LIC 560	1179		FOOD SAFETY	7,880	5,000	12,880	0	5,000	0	0	0	0	0
ENVIRONMENTAL SERVICES/LIC 560	1180		PEST AND INSECT CONTROL	500	0	500	0	0	0	0	0	0	0
ENVIRONMENTAL SERVICES/LIC 560	1181		DRINKING WATER INSPECTIONS	(1,000)	0	(1,000)	0	0	0	0	0	0	0
ENVIRONMENTAL SERVICES/LIC 560	1183		STRAY DOGS	24,300	(1,800)	22,500	0	(1,800)	0	0	0	0	0
ENVIRONMENTAL SERVICES/LIC 560	1184		POLLUTION CONTROL	14,870	(2,630)	12,240	0	1,150	0	(2,630)	(1,150)	0	0
ENVIRONMENTAL SERVICES/LIC 560	1187		LICENSING	(26,930)	(2,300)	(29,230)	0	(2,300)	0	0	0	0	0
ENVIRONMENTAL SERVICES/LIC 560	1188		HACKNEY CARRIAGE LICENSING	(118,500)	0	(118,500)	0	0	0	0	0	0	0
ENVIRONMENTAL SERVICES/LIC 560	1189		MISCEL. LICENSING (NON-HEALTH)	(8,875)	0	(8,875)	0	0	0	0	0	0	0
ENVIRONMENTAL SERVICES/LIC 560	1229		COMMUNITY ALARM SYSTEM	15,936	(35,446)	(19,510)	0	(43,000)	5,054	0	2,500	0	0
ENVIRONMENTAL SERVICES/LIC 560	1279		LICENSING ACT 2003	(135,060)	0	(135,060)	0	0	0	0	0	0	0
ENVIRONMENTAL SERVICES/LIC 560	1436		PRIVATE SECTOR HOUSING	(3,975)	0	(3,975)	0	0	0	0	0	0	0
ENVIRONMENTAL SERVICES/LIC 560	1546		ENVIRONMENTAL HEALTH - STAFF	1,570,489	279,114	1,849,603	0	103,947	169,787	0	5,380	0	0
ENVIRONMENTAL SERVICES/LIC 560	1656		GRADUATE TRAINING	141,568	19,698	161,266	0	0	19,698	0	0	0	0
Sub Total				1,491,513	262,586	1,754,099		63,947	194,539	(2,630)	6,730	0	0
Department: 57													
SUSTAINABILITY & GREEN SPAC 571	1049		HORSHAM PARK	32,951	(30,528)	2,423	0	(1,690)	0	(31,771)	2,933	0	0
SUSTAINABILITY & GREEN SPAC 571	1050		ALLOTMENTS	(17,815)	(2,310)	(20,125)	0	(750)	0	(1,560)	0	0	0
SUSTAINABILITY & GREEN SPAC 571	1054		RECREATION GROUNDS	1,387	334	1,721	0	0	0	314	20	0	0
SUSTAINABILITY & GREEN SPAC 571	1057		CHILDRENS PLAYGROUNDS	70,000	11,480	81,480	0	0	0	0	11,480	0	0
SUSTAINABILITY & GREEN SPAC 571	1060		SOUTHWATER COUNTRY PARK	41,833	(4,094)	37,739	0	(9,000)	0	4,414	492	0	0
SUSTAINABILITY & GREEN SPAC 571	1061		WARNHAM NATURE RESERVE	14,648	4,973	19,621	0	(4,500)	0	9,313	160	0	0
SUSTAINABILITY & GREEN SPAC 571	1062		COUNTRYSIDE SITES	20,364	0	20,364	0	0	0	0	0	0	0
SUSTAINABILITY & GREEN SPAC 571	1064		CHESWORTH FARM	15,224	2,081	17,305	0	500	0	2,011	(430)	0	0
SUSTAINABILITY & GREEN SPAC 571	1065		COUNTRYSIDE & CONSERVTN PROJES	0	700	700	0	0	0	0	700	0	0
SUSTAINABILITY & GREEN SPAC 571	1069		CEMETERIES	(44,620)	4,977	(39,643)	0	33,500	0	(35,718)	7,195	0	0
SUSTAINABILITY & GREEN SPAC 571	1070		BANDSTANDS	12,227	(2,692)	9,535	0	0	0	0	60	0	0
SUSTAINABILITY & GREEN SPAC 570	1144		LAND DRAINAGE	122,350	(40,000)	82,350	0	0	0	0	(40,000)	0	0
SUSTAINABILITY & GREEN SPAC 571	1219		CHESWORTH GROUNDS MAINT.DEPOT	30,566	(4,172)	26,394	0	0	0	(4,172)	0	0	0
SUSTAINABILITY & GREEN SPAC 571	1324		HENFIELD COMMON	25,211	(4,726)	20,485	0	0	0	(4,726)	0	0	0

Department Description	Group	Cost Centre	Cost Centre Description	2025/26 Net		2026/27 Net		Income	Staffing	Premises	Supplies & Services	Transport	Other
				Expenditure	Budget	Expenditure	Budget						
SUSTAINABILITY & GREEN SPAI 571		1516	COUNTRYSIDE SERVVS- HIGHER LEVEL STEWAF	(5,000)		(10,000)		0	0	0	2,000	0	0
SUSTAINABILITY & GREEN SPAI 571		1524	PARKS AND OPEN SPACES	877,835	114,534	992,369	0	0	2,534	12,000	0	100,000	0
SUSTAINABILITY & GREEN SPAI 571		1557	PARKS & COUNTRYSIDE STAFF	820,315	17,140	837,455	0	16,950	0	0	190	0	0
SUSTAINABILITY & GREEN SPAI 570		1633	WILDER HORSHAM	0	0	0	(14,000)	0	0	14,000	0	0	0
SUSTAINABILITY & GREEN SPAI 570		1644	CLIMATE CHANGE	30,000	13,000	43,000	0	0	0	13,000	0	0	0
SUSTAINABILITY & GREEN SPAI 570		1647	ENVIRONMENTAL STRATEGY	311,118	23,510	334,628	0	12,310	0	11,000	200	0	0
SUSTAINABILITY & GREEN SPAI 570		1648	COMMUNITY CLIMATE FUND	0	0	0	0	0	0	0	0	0	0
SUSTAINABILITY & GREEN SPAI 571		1651	BRAMBER BROOKS	2,000	0	2,000	0	0	0	0	0	0	0
SUSTAINABILITY & GREEN SPAI 571		1703	HIGHWOOD HILL	0	0	0	0	0	0	0	0	0	0
Sub Total				2,360,594	99,207	2,459,801	(2,940)	29,260	(62,113)	34,610	390	100,000	0
Department: 59													
HOUSING	594	1005	CRIME PREVENTION-CCTV	50,715	1,685	52,400	0	0	185	1,500	0	0	0
HOUSING	594	1006	COMMUNITY WARDENS - ASHINGTON	0	0	0	(1,043)	196	(515)	(40)	1,402	0	0
HOUSING	594	1007	COMMUNITY WARDENS - STEYNING	0	0	0	(380)	253	(515)	210	432	0	0
HOUSING	595	1012	VOLUNTARY SECTOR GRANTS AND SLA'S	287,789	10,755	298,544	0	0	0	10,755	0	0	0
HOUSING	595	1044	COMMUNITY DEVELOPMENT	274,768	6,725	281,493	(1,699)	7,600	50	674	100	0	0
HOUSING	595	1045	COMMUNITY INTERVENTIONS	18,558	10	18,568	0	0	(478)	488	0	0	0
HOUSING	592	1232	BED AND BREAKFAST ACCOMMODATN	631,750	150,000	781,750	0	0	0	150,000	0	0	0
HOUSING	592	1233	STRAWBERRY FIELD	4,427	11,820	16,247	0	0	11,770	50	0	0	0
HOUSING	590	1235	HOUSING STRATEGY & ENABLING	25,000	0	25,000	0	0	0	0	0	0	0
HOUSING	594	1275	COMMUNITY SAFETY	163,302	5,038	168,340	(8,557)	11,470	0	2,116	9	0	0
HOUSING	593	1475	LETTINGS	49,804	(1,389)	48,415	(11,500)	111	10,000	0	0	0	0
HOUSING	592	1509	TENANTS TEMPORARY ACCOMMODATION	(218,747)	190,388	(28,359)	62,000	0	126,678	1,710	0	0	0
HOUSING	591	1547	HOUSING SERVICES	473,167	(168,503)	304,664	111,613	234,179	0	(514,295)	0	0	0
HOUSING	592	1581	60 PARK STREET, HORSHAM	(16,900)	12,020	(4,880)	12,000	0	0	20	0	0	0
HOUSING	594	1595	SAFEGUARDING	7,989	108	8,097	0	108	0	0	0	0	0
HOUSING	594	1596	TRANSIT SITES	25,773	0	25,773	0	0	0	0	0	0	0
HOUSING	594	1599	COMMUNITY WARDENS- PULBOROUGH	0	0	0	2,000	(1,877)	(515)	(40)	432	0	0
HOUSING	594	1615	COMMUNITY WARDENS - STORRINGTON	0	0	0	1,226	(1,103)	(515)	(40)	432	0	0
HOUSING	594	1616	COMMUNITY WARDENS - BILLINGSHURST	0	0	0	(2,616)	2,739	(515)	(40)	432	0	0
HOUSING	594	1617	COMMUNITY WARDENS - HORSHAM TOWN	98,007	4,711	102,718	0	76	(515)	424	4,726	0	0
HOUSING	594	1618	COMMUNITY WARDENS - SOUTHWATER	0	0	0	(149)	122	(515)	110	432	0	0
HOUSING	592	1626	COPNALL COURT	19,890	25,135	45,025	0	0	25,135	0	0	0	0
HOUSING	592	1640	PRIVATE SECTOR LEASING	10,000	0	10,000	0	0	0	0	0	0	0
HOUSING	595	1643	REFUGEE SUPPORT	0	0	0	0	0	0	0	0	0	0
HOUSING	592	1646	SAXON WEALD PROPERTIES	22,000	(5,045)	16,955	(36,045)	0	31,000	0	0	0	0
HOUSING	592	1650	LAHF HOMES	(215,300)	13,780	(201,520)	(50,000)	0	62,500	1,280	0	0	0
HOUSING	595	1704	HOUSEHOLD SUPPORT FUND	0	0	0	0	0	0	0	0	0	0
Sub Total				1,711,992	257,238	1,969,230	76,850	253,874	263,235	(345,118)	8,397	58,000	0
Sub Total				11,346,782	846,734	12,193,516	(850,613)	1,846,033	191,562	(599,224)	200,976	58,000	0
Directorate: 7													
Department: 70													
DIRECTOR OF PLACE	700	1559	DIRECTOR OF PLACE	150,992	2,036	153,028	0	2,036	0	0	0	0	0
Sub Total				150,992	2,036	153,028	0	2,036	0	0	0	0	0
Department: 71													
BUILDING CONTROL	710	1086	BUILDING CONTROL	140,686	(84,300)	56,386	(116,500)	37,330	3,000	(5,130)	(3,000)	0	0
Sub Total				140,686	(84,300)	56,386	(116,500)	37,330	3,000	(5,130)	(3,000)	0	0
Department: 72													
DEVELOPMENT	720	1084	DEVELOPMENT CONTROL & ENFRMNT	(105,385)	(268,488)	(373,873)	(651,167)	337,679	0	45,000	0	0	0
DEVELOPMENT	720	1089	LAND CHARGES	(97,734)	(32,480)	(130,214)	(10,000)	(370)	0	(22,110)	0	0	0
DEVELOPMENT	720	1536	PLANNING SUPPORT STAFF	368,710	(75,658)	293,052	0	(75,658)	0	0	0	0	0
DEVELOPMENT	720	1537	ENFORCEMENT	317,494	(14,013)	303,482	0	(14,013)	0	0	0	0	0
Sub Total				483,085	(390,639)	92,447	(661,167)	247,638	0	22,890	0	0	0
Department: 73													
STRATEGIC PLANNING	730	1087	ENVIRONMENTAL ENHANCEMENT & MANAGEM	319	(19)	300	0	0	(19)	0	0	0	0
STRATEGIC PLANNING	730	1197	ENVIRONMENTAL MANAGEMENT	12,406	(2,406)	10,000	0	0	(2,406)	0	0	0	0
STRATEGIC PLANNING	730	1528	NEIGHBOURHOOD PLANNING	(7,950)	14,000	6,050	(130,000)	0	0	144,000	0	0	0
STRATEGIC PLANNING	730	1538	STRATEGIC PLANNING	1,529,448	165,106	1,694,554	79,000	(74,757)	500	159,463	900	0	0
STRATEGIC PLANNING	730	1654	WATER NEUTRALITY	0	0	0	336,500	(130,394)	0	(206,106)	0	0	0
Sub Total				1,534,223	176,681	1,710,904	285,500	(205,151)	(1,925)	97,357	900	0	0

Department Description	Group	Cost Centre	Cost Centre Description	2025/26 Net	Budget	2026/27 Net	Income	Staffing	Premises	Supplies & Services	Transport	Other
				Expenditure Budget	Variance	Expenditure Budget						
Department: 75												
PROPERTY & FACILITIES	755	1048	ROOKWOOD GOLF COURSE	(49,850)	10,520	(39,330)	(2,230)	0	10,000	2,750	0	0
PROPERTY & FACILITIES	753	1076	TOWN HALL	(80,070)	0	(80,070)	(2,650)	0	0	2,650	0	0
PROPERTY & FACILITIES	754	1093	BUS SHELTERS	10,882	(2,597)	8,285	0	0	(2,597)	0	0	0
PROPERTY & FACILITIES	753	1111	SWAN WALK RENTS	(155,670)	7,500	(148,170)	0	0	0	7,500	0	0
PROPERTY & FACILITIES	754	1112	CHRISTMAS DECORATIONS	22,481	(31)	22,450	0	0	(31)	0	0	0
PROPERTY & FACILITIES	753	1113	EAST MEWS	(9,995)	(215)	(10,210)	(20)	0	(235)	40	0	0
PROPERTY & FACILITIES	753	1114	1 & 3 STANS WAY	(29,990)	(20)	(30,010)	(590)	0	0	570	0	0
PROPERTY & FACILITIES	753	1115	BLATCHFORD CLOSE INDUSTRIAL ESTATE	(216,008)	23,600	(192,408)	(1,940)	0	8,470	17,070	0	0
PROPERTY & FACILITIES	753	1116	HENFIELD INDUSTRIAL ESTATE	(40,030)	50,020	9,990	(200)	0	50,000	220	0	0
PROPERTY & FACILITIES	753	1117	OAKHURST BUSINESS PARK - PHASE 1	(417,970)	12,240	(405,730)	(5,750)	0	12,000	5,990	0	0
PROPERTY & FACILITIES	755	1118	COMMERCIAL & DOMESTIC PROPS	1,035,331	65,838	1,101,169	(4,350)	0	70,038	150	0	0
PROPERTY & FACILITIES	755	1119	SMALL DOLE CARAVAN SITE	5,100	9,132	14,232	0	0	(3,878)	10	0	0
PROPERTY & FACILITIES	755	1121	DUKE SQUARE (TA CENTRE)	38,437	(41,837)	(3,400)	(5,230)	0	(36,927)	320	0	0
PROPERTY & FACILITIES	753	1122	SOUTHWATER MEDICAL CENTRE	(135,828)	(1,006)	(136,834)	(1,630)	0	(966)	1,590	0	0
PROPERTY & FACILITIES	754	1135	PUBLIC CONVENIENCES	46,935	1,347	48,282	0	0	567	780	0	0
PROPERTY & FACILITIES	754	1147	FOOTWAYS & AMENITY LIGHTING	13,116	7,881	20,997	0	0	7,881	0	0	0
PROPERTY & FACILITIES	754	1166	LONDON ROAD CAR PARK SITE	17,963	(3,491)	14,472	0	0	(3,491)	0	0	0
PROPERTY & FACILITIES	754	1191	GENERAL PUMP STATN & SEWERAGE	37	1,343	1,380	0	0	1,343	0	0	0
PROPERTY & FACILITIES	754	1195	ENERGY MANAGEMENT	120,000	(35,000)	85,000	0	0	(35,000)	0	0	0
PROPERTY & FACILITIES	754	1196	PUBLIC SEATS	23,995	(6,995)	17,000	0	0	(6,995)	0	0	0
PROPERTY & FACILITIES	754	1198	TOWN CENTRE MANAGEMENT & MAINT	15,894	(2,012)	13,882	0	0	(2,012)	0	0	0
PROPERTY & FACILITIES	750	1199	FEASIBILITY STUDIES	60,600	0	60,600	0	0	0	0	0	0
PROPERTY & FACILITIES	754	1200	STREET NAMING & NUMBERING	(5,100)	0	(5,100)	0	0	0	0	0	0
PROPERTY & FACILITIES	754	1203	BUS STATION	30,395	5,023	35,418	0	0	4,571	452	0	0
PROPERTY & FACILITIES	754	1205	THE FORUM PIAZZA AND MESS ROOM	12,406	2,769	15,175	0	0	2,769	0	0	0
PROPERTY & FACILITIES	753	1206	FORUM CAFE (ESQUIRES)	(32,677)	3,657	(29,020)	816	0	2,331	510	0	0
PROPERTY & FACILITIES	755	1207	FORUM FLATS	(1)	191	190	(4,193)	0	2,084	2,300	0	0
PROPERTY & FACILITIES	755	1218	OLD BARN/PUMP ALLEY	22,249	(2,181)	20,068	0	0	(2,231)	50	0	0
PROPERTY & FACILITIES	753	1283	LINTOT SQ, SERV ACCT	12,137	16,088	28,225	0	0	16,088	0	0	0
PROPERTY & FACILITIES	753	1339	LINTOT SQ, RENT ACCT	(502,840)	(400)	(503,240)	(1,230)	0	0	830	0	0
PROPERTY & FACILITIES	753	1344	STEYNING HEALTH CENTRE	(330,490)	(270)	(330,760)	(5,160)	0	0	4,890	0	0
PROPERTY & FACILITIES	753	1350	OAKHURST BUSINESS PARK - PHASE 2	(269,019)	(361)	(269,380)	(4,200)	0	(221)	4,060	0	0
PROPERTY & FACILITIES	755	1353	TOWN CENTRE STORE	393	(243)	150	0	0	(243)	0	0	0
PROPERTY & FACILITIES	754	1366	TOWN CENTRE WATER FEATURES	19,846	4,044	23,890	0	0	4,044	0	0	0
PROPERTY & FACILITIES	755	1367	BLACKBRIDGE LANE COMMUNITY CENTRE	10,816	(2,622)	8,194	(5,255)	0	1,963	670	0	0
PROPERTY & FACILITIES	753	1470	OAKHURST BUS PK-PH 3	(157,442)	436	(157,006)	210	0	616	(390)	0	0
PROPERTY & FACILITIES	753	1495	WESTHOPE LODGE	(80,080)	(4,726)	(84,806)	(3,166)	0	(2,404)	844	0	0
PROPERTY & FACILITIES	753	1503	OAKHURST BUSINESS PARK-PHASE 4	(162,650)	319	(162,331)	(1,920)	0	599	1,640	0	0
PROPERTY & FACILITIES	753	1504	OAKHURST PH 1-4 SERVICE CHG	13,000	494	13,494	0	0	0	494	0	0
PROPERTY & FACILITIES	753	1531	NEW STREET SHOPPING PARADE	(58,454)	(186)	(58,640)	(50)	0	(256)	120	0	0
PROPERTY & FACILITIES	753	1532	NEEDLES SHOPPING PARADE	(21,583)	89	(21,494)	(80)	0	129	40	0	0
PROPERTY & FACILITIES	753	1533	ARUN HOUSE, HURST ROAD	(158,478)	(1,622)	(160,100)	(1,830)	0	(1,562)	1,770	0	0
PROPERTY & FACILITIES	750	1542	PROPERTY & FACILITIES DEPARTMENT	614,149	184,742	798,891	0	169,742	0	15,000	0	0
PROPERTY & FACILITIES	753	1560	MILLSTREAM SURGERY - STORRINGTON	(87,125)	(50)	(87,175)	(1,070)	0	0	1,020	0	0
PROPERTY & FACILITIES	752	1563	PARKSIDE	139,900	(139,900)	0	0	0	(89,690)	(50,210)	0	0
PROPERTY & FACILITIES	753	1565	STABLE BLOCK CAFE (KAYA)	(51,040)	1,020	(50,020)	3,383	0	(2,743)	380	0	0
PROPERTY & FACILITIES	753	1576	28 CARFAX, HORSHAM	(19,510)	10	(19,500)	(10)	0	0	20	0	0
PROPERTY & FACILITIES	753	1577	16 EAST STREET, HORSHAM	(35,030)	10	(35,020)	(270)	0	0	280	0	0
PROPERTY & FACILITIES	753	1579	LAND AT REDKILN WAY, HORSHAM - LOCKYEAF	(23,980)	0	(23,980)	0	0	0	0	0	0
PROPERTY & FACILITIES	755	1580	29 BARTTELOT ROAD, HORSHAM	(13,438)	10,030	(3,408)	0	0	10,000	30	0	0
PROPERTY & FACILITIES	753	1593	PARK HOUSE	(71,929)	(11,659)	(83,588)	220	0	(11,711)	(168)	0	0
PROPERTY & FACILITIES	753	1594	THE GRANARY	(10,156)	188	(9,968)	424	0	(266)	30	0	0
PROPERTY & FACILITIES	753	1601	7 WEST STREET, HORSHAM	(85,150)	80	(85,070)	(2,820)	0	0	2,900	0	0
PROPERTY & FACILITIES	755	1602	FORMER HORSHAM AMBULANCE STATION	(5,276)	87,798	82,522	20,838	0	63,840	3,120	0	0
PROPERTY & FACILITIES	753	1603	THE REC	(8,736)	75,141	66,405	11,080	0	61,806	2,255	0	0
PROPERTY & FACILITIES	753	1612	THE FORUM (RETAIL)	(569,804)	5,639	(564,165)	(6,610)	0	5,179	7,070	0	0
PROPERTY & FACILITIES	753	1622	54 & 56 HIGH STREET - BILLINGSHURST	(45,020)	(20)	(45,040)	(150)	0	0	130	0	0
PROPERTY & FACILITIES	753	1653	37 BISHOPRIC	5,149	10,611	15,760	0	0	4,611	6,000	0	0
PROPERTY & FACILITIES	753	1655	BLATCHFORD CLOSE IND. EST. SERVICE CHAR	172	328	500	0	0	328	0	0	0
PROPERTY & FACILITIES	752	1658	ALBERY HOUSE	380,788	210,700	591,488	(20,000)	0	219,934	10,766	0	0
Sub Total				(1,268,248)	551,384	(716,864)	(32,633)	169,742	357,732	56,543	0	0
Department: 76												
ECONOMIC DEVELOPMENT	763	1073	VISITOR ECONOMY	14,800	0	14,800	0	0	0	0	0	0
ECONOMIC DEVELOPMENT	762	1123	ECONOMIC DEVELOPMENT & PROMOTN	278,468	57,736	336,204	150,000	57,736	0	(150,000)	0	0
ECONOMIC DEVELOPMENT	761	1186	LOCAL PRODUCE MARKET	(11,180)	3,690	(7,490)	3,600	0	90	0	0	0

Department Description	Group	Cost Centre	Cost Centre Description	2025/26 Net Expenditure		2026/27 Net Expenditure		Income	Staffing	Premises	Supplies & Services	Transport	Other
				Budget	Variance	Budget	Budget						
ECONOMIC DEVELOPMENT	763	1619	J2W - JOURNEY TO WORK	5,000	0	5,000		0	0	0	0	0	0
ECONOMIC DEVELOPMENT	762	1639	ED GRANT PROJECTS	45,000	0	45,000		0	0	0	0	0	0
ECONOMIC DEVELOPMENT	760	1645	UK SHARED PROSPERITY FUND	0	0	0		266,745	0	0	(266,745)	0	0
Sub Total				332,088	61,426	393,514		420,345	57,736	90	(416,745)	0	0
Sub Total				1,372,826	316,588	1,689,415		(104,455)	309,331	358,897	(245,085)	(2,100)	0
TOTAL				15,880,186	5,563,734	21,443,921		(895,508)	2,239,021	625,790	2,468,455	204,976	921,000
			LESS CAPITALISED SALARIES	(99,571)	(104,549)	(204,120)		0	(104,549)	0	0	0	0
GRAND TOTAL				15,780,615	5,459,185	21,239,801		(895,508)	2,134,472	625,790	2,468,455	204,976	921,000

Capital Programme

Appendix C(a)

Description	Forecast 25/26	Budget 26/27	Forecast 27/28	Forecast 28/29	Forecast 29/30
100318 - 96 ACT-DISABLED FACILITY GRANT	1,470,000	1,470,000	1,470,000	1,470,000	0
100319 - ACT-HOME REPAIR ASSIST. GRANT	60,000	60,000	60,000	60,000	60,000
100322 - HOUSING ENABLING GRANTS	869,867	939,865	1,000,000	0	0
100396 - VEHICLES - NEW	1,718,028	2,769,000	1,290,000	3,845,000	3,716,000
100438 - CORPORATE PROVISION - ASSET ENHANCEMENT	100,000	100,000	100,000	100,000	100,000
100447 - COMMERCIAL ESTATES - GENERAL	100,000	100,000	100,000	100,000	100,000
100522 - ROFFEY RECREATION GROUND REGENERATION PROJECT	6,953	0	0	0	0
100543 - HIGHWOOD COMMUNITY CENTRE	150,000	2,600,000	0	0	0
100555 - RIVERSIDE WALK BOARDWALK - BEN'S ACRE	17,551	0	0	0	0
100565 - S106 / CIL INFRASTRUCTURE SPEND	200,000	500,000	500,000	500,000	500,000
100561 - BIN LIFTS & EQUIPMENT	50,000	0	0	0	0
100574 - HOUSING NET CARBON RESIDUAL PORTFOLIO - HOUSE FOR DECANT	7,363	0	0	0	0
100575 - HOUSING NET CARBON ZERO (3 HOUSES PER YEAR + 1)	38,070	0	75,000	0	0
100578 - OAKHURST - SUB STATION UPGRADE TO GIVE POWER HEADROOM	0	0	200,000	0	0
100582 - HOLBROOK EAST PLAY IMPROVEMENTS (NORTH HORSHAM PLAY)	2,543	0	0	0	0
100587 - RURAL CAR PARKS	150,090	200,000	100,000	0	0
100588 - PUBLIC REALM STRATEGY STAGE 2 - DESIGN DEVELOPMENT DELIVERY	180,723	100,000	1,903,000	0	0
100590 - INITIATIVES TO IMPROVE LOCAL BUSINESSES	58,660	0	0	0	0
100592 - BURTON COURT BIN STORE	93,233	0	0	0	0
100597 - NORTH HORSHAM NEIGHBOURHOOD PLAY AREA IMPROVEMENTS	4,551	0	0	0	0
100598 - RURAL PLAY AREA IMPROVEMENTS	22,812	20,000	0	0	0
100600 - BENNETTS FIELD IMPROVEMENTS	5,679	0	0	0	0
100601 - SITE SECURITY MEASURES	2,127	0	0	0	0
100603 - RURAL ENGLAND PROSPERITY FUND	261,477	0	0	0	0
100605 - ANPR REPLACEMENT	25,000	20,000	20,000	0	0
100611 - QUEEN STREET INFRASTRUCTURE IMPROVEMENTS	4,000	0	0	0	0
100612 - WOODPECKER BOARDWALK	4,000	0	0	0	0
100614 - REFURBISHMENT OF PARK WAY AIR QUALITY MONITORING STATION	3,286	0	0	0	0
100616 - BLACKHORSE WAY IMPROVEMENT SCHEME	0	2	557,350	0	0
100620 - FIENNES COURT DECARBONISATION	30,000	200,000	0	0	0
100622 - SWAN WALK PROJECTS CONTRIBUTION	210,000	0	0	0	0
100624 - CAPITOL REFURBISHMENT	2,276,000	6,879,790	0	0	0
100627 - SWAN WALK PEDESTRIAN CROSSING UPGRADE	3,183	0	0	0	0
100628 - 37 BISHOPRIC - SMALLER UNITS INC ASSOCIATED AMENITIES	20,000	80,000	0	0	0
100629 - ENERGY EFFICIENCY IMPROVEMENTS (2)	50,000	0	100,000	100,000	0
100630 - LAHF 3	449,597	0	0	0	0
100631 - DOMESTIC FOOD WASTE	2,368,501	0	0	0	0
100634 - BRAMBER BROOKS IMPROVEMENTS	15,000	15,000	0	0	0
Approved Budget 23/24 - Park Track	0	0	300,000	0	0
100635 - BETTER BILLINGSHURST: COMMUNITY FUND & INVESTMENT	150,000	850,000	0	0	0
100636 - 54 & 56 HIGH ST BILLINGSHURST	25,000	0	0	0	0
100637 - FORUM CAR PARK RECONFIGURATION	0	30,000	0	0	0
100638 - HOP OAST TOILET BLOCK INSTALLATION	69,091	0	0	0	0
100639 - HORSHAM MUSEUM FIRE PANEL REPLACEMENT	0	32,000	0	0	0
100640 - MEDWIN WALK LIFT REPLACEMENT	75,000	25,000	0	0	0
100641 - PARK BARN RECONFIGURATION	10,000	50,000	0	0	0
100642 - PARK HOUSE BIN STORE MOVE	25,000	0	0	0	0
100643 - PARK HOUSE MECHANICAL ELECTRICAL	50,000	300,000	0	0	0
100644 - PARK ST FLATS GAS BOILER REMOVAL	100,000	100,000	0	0	0
100645 - SHANDYS LANE RESURFACE	70,000	0	0	0	0
100646 - ST ANDREWS CEMETERY WALL	15,000	30,000	0	0	0
100647 - SURFACE ROAD CARPARKS ELECTRICAL CABINETS	15,000	0	0	0	0
100648 - SWAN WALK CARPARK RAMP REPAIRS	100,000	0	0	0	0
100649 - TEMPORARY HOUSING BIN AND CYCLE STORES	40,000	0	0	0	0
100650 - TEMPORARY HOUSING FIRE DOOR REPLACEMENT	80,000	0	0	0	0
100651 - THE FORUM PIAZZA WALKWAY	30,000	620,000	0	0	0
100652 - THE FORUM SPRINKLER PANEL REPLACEMENT	35,000	0	0	0	0
100653 - WARNHAM NATURE RESERVE HEAT PUMP	30,000	0	0	0	0
100654 - PLAY AREA REPLACEMENT AND IMPROVEMENT PROGRAMME	130,000	145,000	0	0	0
100655 - BALANCING POND, BILLINGSHURST	22,000	0	0	0	0
100656 - HORSHAM PARK PATH ENHANCEMENTS	80,000	0	0	0	0
100657 - STORRINGTON MILL POND DESILTING	3,750	96,250	0	0	0
100658 - WARNHAM NATURE RESERVE BOARDWALK	45,000	0	0	0	0
100659 - HURST ROAD CYCLE WAY ENTRANCE	0	80,000	0	0	0
100660 - HOP OAST ADDITIONAL STORAGE FACILITY	55,000	0	0	0	0
100661 - LAHF 3.5	1,844,000	0	0	0	0
100662 - REC ROOMS REFURB	35,000	1,040,000	0	0	0
100664 - FAMILY HOMES	1,500,000	3,500,000	0	0	0
100665 - SECOND WORKSHOP FOR FOOD WASTE VEHICLES	338,000	150,000	0	0	0
New projects 26/27					
Litter and Cleansing vehicle		70,000	0	0	0
LAHF 4		1,804,000	0	0	0
2 The Forum - drainage works		55,000	0	0	0
60 Park St - internal renovation and works on flats		40,000	0	0	0
Blackbridge Lane Community Centre, Roof Upgrade		50,000	0	0	0
Blatchford Close EV Charging Points and Resurfacing		0	135,000	0	0
Blatchford Close Solar Panels		120,000	0	0	0
Dukes Square – separation of power from the Drill Hall		40,000	0	0	0
Horsham Museum – Replacement of Horsham Stone Roof		100,000	0	0	0
Horsham Park Wall - North Parade		90,000	90,000	0	0
Park Barn - decarbonisation and reconfiguration		0	60,000	0	0
Southwater Country Park – Solar Panel Installation		0	38,500	0	0
Warminghurst Church – Boundary Wall		20,000	80,000	0	0
Hampers Lane Resurfacing Works		80,000	0	0	0
Horsham Park youth shelters		0	40,000	0	0
Play Area Replacement and Improvement Programme		100,000	75,000	0	0
Multi-Use Games Areas (MUGAs) facilities resurfacing		60,000	0	0	0
Playground resurfacing		50,000	0	0	0
Riverside Walk improvements		37,500	37,500	0	0
Site Zone safety - for bin lifts		105,000	0	0	0
Current Budget	16,000,135	25,923,405	8,331,350	6,175,000	4,476,000