



Sussex Police & Crime Commissioner

Decision Notice

To	Sussex Police & Crime Commissioner
From	Contact: Iain McCulloch, Chief Finance Officer Email: iain.mcculloch@sussex-pcc.gov.uk
Reference	03/2025
Subject	Approval of the Council Tax Precept and Revenue and Capital Budgets 2025/26 and Medium Term Financial Strategy 2025/26 – 2028/29.
Date	10 February 2025
Recommendations	<p>The Police & Crime Commissioner is requested to:</p> <ol style="list-style-type: none">1 Approve the revenue budget for 2025/26.2 Approve the capital programme budget for 2025/26 and authorise the Chief Finance Officer to undertake the appropriate financing in conjunction with the PCC.3 Approve the MTFS 2025/26 – 2028/29 MTFS Appendix 1.4 Approve the reserves policy as included in the MTFS Appendix 1 (Appendix A).5 Note the review by the Chief Finance Officer in respect of the robustness of the budget and the adequacy of reserves.6 Note the Council Tax Base of 664,417.8 for the year 2025/26 as notified by the billing authorities within

Sussex (item T in the formula in Section 44 (1) of the Local Government Finance Act 1992, as amended).

7 Approve the following amounts for the year 2025/26 in accordance with Sections 43, 44 and 47 of the Local Government Finance Act 1992, as amended:-

(a) £442.672m being the aggregate of the amounts which the Police and Crime Commissioner estimates for the items set out in Section 43 (2) (a) to (d) of the Act.

(b) £177.340m being the aggregate of the amounts which the Police and Crime Commissioner estimates for the items set out in Section 43 (3) (a) to (b) adjusted for the item set out in the Act.

(c) £168.038m being the amount by which the aggregate at (a) above exceeds the aggregate at (b) above, calculated by the Police and Crime Commissioner in accordance with Section 43 (4) of the Act, as its Council Tax Requirement for the year;

(d) £266.91 being the amount at (c) above divided by the tax base as notified by billing authorities for Sussex, calculated by the Police and Crime Commissioner in accordance with Section 44 (1) of the Act, as the basic amount of tax for the year;

(e) Valuation bands being the amounts given by multiplying the amount of (d) above by the number which, in the proportion set out in Section 5 (1) of the Act, is applicable to dwellings listed in a particular valuation band divided by the number which in that proportion is applicable to dwellings listed in

valuation band D, calculated by the Police and Crime Commissioner in accordance with Section 47 (1) of the Act, as the amounts to be taken into account for the year in respect of the categories of dwelling listed in different valuation bands.

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

The Tax Base for the year 2025/26 is the aggregate of the amounts tax bases calculated by the billing authorities to which the Police & Crime Commissioner for Sussex issues precepts totalling. This totals **664,417.8 for Band D equivalents** as set out in the table below. The basic amount of Council Tax (Police Precept) is the budget requirement less the amounts receivable from other funding sources, all divided by the tax base. For 2025/26 this shall be **£266.91** to the nearest penny, for Band D properties. The amounts per band are as above.

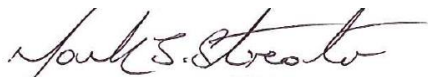
- 8** Resolve that under Section 52ZB of the Local Government Finance Act, the Commissioner's relevant basic amount of Council Tax for 2025/26 is not excessive in accordance with the principles determined under Section 52ZC (1) of the Localism Act 2011 for 2025/26.
- 9** Resolve that in accordance with Section 40 of the Local Government Finance

	<p>Act 1992, as amended, the billing authorities within the area of this authority be issued with precepts in the amount of £177,339,746.99 for the financial year beginning 1 April 2025, the amount of the retrospective precepts to be issued to each billing authority's area in accordance with the Sections 43, 44 and 47 of the 1992 Act, as amended.</p> <p>10 Note the Prudential Indicators as outlined in the MTFS as they will be brought for approval with the Treasury Management Strategy Statement following scrutiny by the JAC in March 2025.</p> <p>11 Accept the recommendation of the Chief Finance Officer for the method of calculating MRP for 2025/26 as set out in the Annual MRP Statement in the MTFS.</p>
Is the decision of significant public interest	Yes
Summary of reasons for decision	<p>To approve the 2025/26 revenue and capital budgets and the council tax precept for the Sussex area of £266.91. There are statutory requirements for the PCC to calculate the budget requirements and formally issue a precept for the financial year and this report meets those requirements.</p> <p>On 31 January 2025 the Sussex Police and Crime Panel supported the proposal of the Sussex Police and Crime Commissioner (the PCC) to issue a band D council tax precept for the Sussex area of £266.91.</p> <p>This report sets out the proposed revenue budget and capital programme for 2025/26, to allow a budget and council tax to be approved in accordance with legislative requirements. The report also incorporates the four-year Medium-Term Financial Strategy (MTFS) 2025/26</p>

	- 2028/29, which can be found at Appendix 1, sets out the financial context for the revenue budget, capital programme and precept for the next financial year 2025/26 and estimates for a further three financial years.
Consultation undertaken	Details of the consultation can be found in the Council Tax Precept and Revenue and Capital Budgets 2025/26 report – see background papers below.
Approved by legal adviser (if appropriate)	Not appropriate
Approved by finance (if appropriate)	Approved
Background papers	Sussex PCC Council Tax and Budget Report 2025-26 FINAL 10.02.2025
Communication and media	Briefed and Council Tax FAQ published on the SPCC website.
Financial implications	Set out in report
Identified risks	Set out in report



Signed _____ Date: 10 February 2025
Police and Crime Commissioner for Sussex



Signed _____ Date: 10 February 2025
Chief Executive

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Signed _____ Date: 10 February 2025
Chief Finance Officer