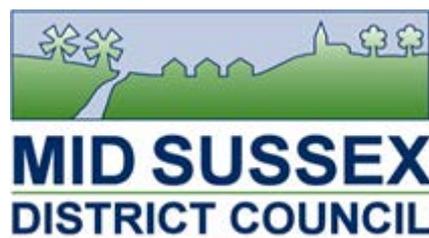




# **CORPORATE PLAN AND BUDGET 2015 / 2016**





# THE CORPORATE PLAN AND BUDGET REPORT 2015/16

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## 1.0 Overall Summary

- 1.1 The financial outlook facing local government in 2015/16 continues to be challenging. The Chancellor's Autumn Statement on 3 December 2014 stated that the economy is 'the fastest growing of any major advanced economy in the world' but that there are 'problems that remain unresolved.' The indications are that local government will be the target of a sustained squeeze on its finances in the period of the next government as a result of a need to tighten the public finances still further.
- 1.2 Thus the financial outlook facing this Council and many others in 2015/16 and beyond present's significant challenges for us in keeping the budget balanced whilst investing in our services and assets for the future. We must remain prudent in our financial planning.
- 1.3 This means we must maintain a tight control over costs by critically examining all our services and expenditure to ensure resources are directed to the Council's priorities;
- Protecting frontline services, especially those used by vulnerable people in our communities;
  - Ensuring compulsory redundancies are a last resort;
  - Protecting and enhancing the Council's reserves.
- 1.4 As a result of this prudent and careful approach to financial management over the last eight years the Council has secured £6.5 million in efficiency savings and additional income, including a reduction in headcount of slightly over 16 per cent. This has enabled the Council to continue to be a low spending, low Council Tax authority with services that perform well.
- 1.5 The Member Working Group met a number of times through the autumn and was chaired by the Finance and Service Delivery Cabinet Member. Whilst the forthcoming year was the priority, it also considered the Council's financial outlook beyond 2015/16.
- 1.6 This Plan offers a balanced budget for 2015/16 that:
- Allocates resources to the Council's priorities;
  - Protects key frontline services;
  - Identifies a number of areas where it is felt savings can be made;
  - Keeps the need for compulsory redundancies to a minimum;
  - Does not require any further increase in car parking or green waste charges;
  - Continues to protect the Council's reserves position and fund the proposed capital programme;
  - Freezes Council Tax for a fifth year (so it will remain at 2010/11 levels).
- 1.7 The Government's final settlement was announced on 4 February 2015 and was slightly more than the Council initially anticipated resulting in a slight adjustment to the Council's budget for 2015/16.

## 2.0 Key Factors taken into consideration

### 2.1 Corporate Priorities

2.1.1 The Service and Financial Plans for 2015/16 have been developed in line with the Council's corporate priorities as follows:

#### **Better Lives**

Healthy Lifestyles  
Opportunities and Quality of Life for All  
Strong, Safe Communities

#### **Better Environment**

Quality and Sustainable Environment  
Distinctive and Sustainable Towns and Villages

#### **Better Services**

Efficient and Effective Services  
Strong Community Leadership

2.1.2 The key themes and longer term challenges that the Council agreed with its partners in the District's Sustainable Community Strategy (approved by Council in April 2009) have been taken into account. These are organised under the four broad themes of:

- Protecting and Enhancing the Environment;
- Ensuring Cohesive and Safe Communities;
- Promoting Economic Vitality;
- Supporting Healthy Lifestyles.

## 2.2 Previous Actions and Initiatives

2.2.1 The Plan should also be seen in the light of the wide range of initiatives that have been implemented over the last eight years. As previously reported the Council has for example:

- Taken advantage of 'big ticket' opportunities such as going to fortnightly collections of household waste and recycling and introduced alternative arrangements for managing our leisure centres and public halls;
- Worked to ensure our shared service arrangements have been productive. For example, as the lead council for Housing Benefits and Revenues services in CenSus, we have and continue to improve service performance whilst reducing costs;
- Borne down on central support costs. For example, in the past we have had a scrutiny team and a marketing team but neither exists now;
- Always review whether in-year savings can be made permanent;
- Applied improved procurement approaches in order to reduce the cost of the full range of supplies and services we use from print costs to stationary materials;
- Streamlined processes and used new technology. For example, the use of electronic document management has been central to the improvement in many services;

- Examined service levels. For example, this identified cost reductions in the Landscapes service and the proposal agreed with SERCO on extending the expected life of their refuse freighters;
- Reduced management head count by 16% over the last 8 years (despite already being a small authority). This has primarily been through managing staff vacancies and encouraging voluntary redundancies where the service can be re-shaped to cope with the deletion of the post;
- Sought opportunities to charge for discretionary services. This has included introducing new services such as the garden waste service and the street name and numbering service, charging for services that were previously free such as pre-application planning advice and rat treatments and increased charges for existing services where appropriate such as car parking and leisure membership;
- Re-let two key contracts, Grounds Maintenance and Leisure securing efficiencies and service enhancements;
- Members have contributed to these efforts by originally freezing their allowances and then reducing them by an overall total of 5%.

2.2.2 This programme of budget savings continues to be extensive for such a low spending authority as Mid Sussex. This achievement should also be considered in the context of the work over the same period to maintain and where possible improve service performance despite budget reductions. Overall good performance remains a characteristic of this Council.

2.2.3 Each time a service change or budget reduction is proposed, the Council has assessed the potential impact on services and identified any necessary mitigating actions required to enable as smooth as possible an introduction of the change. This has been central to ensuring the Council has been intelligent in its service and financial planning and has not resorted to crude 'salami slicing' of budgets that we continually see in some other organisations. However, it also means that over the first eight year period, perhaps the more obvious and higher yielding savings initiatives have been implemented. The Council ensures that it takes advantage of all opportunities as they arise such as re-procurement of key contracts, to make savings without impacting on key services of the Council's performance.

2.2.4 Despite these challenges the Council continues to make careful and prudent investment to ensure services continue to improve. This Plan also provides for investment in ICT and in particular in our contact centre aimed at improving our customer's experience and delivering more efficient and effective services.

## **2.3 Service Plans and Performance**

2.3.1 This Plan is underpinned by the service plans that have been produced by each Business Unit.

2.3.2 There continues to be a strong performance culture throughout the Council and particularly amongst the Business Unit Leaders and Council's services are generally performing well with assertive and effective action taken when performance dips. As a result the Council does not have any failing services and compares well with performance in neighbouring authorities.

## **2.4 Government Funding of Local Government**

2.4.1 In developing the proposals in this Plan, the Administration's Member Working Group, Cabinet and the officers have continued to be very mindful of the continuing changes to the way councils are funded. In summary, the Government continues to:

- significantly reduce the amount of Formula Grant that councils receive;
- enable each council to retain a proportion of the business rates it collects (the Rate Retention Scheme);
- require each council to maintain a local Council Tax support scheme;
- Give all councils some flexibilities to adjust the discounts it gives on some classes of Council Tax ("technical reforms");
- provide councils with a funding stream, New Homes Bonus (NHB), calculated on the number of new homes built in the area each year; and,
- provide an opportunity for councils to freeze their Council Tax levels in 2015/16.

2.4.2 The continued expected impact of this regime on the Council's finances in 2015/16 and beyond is set out in more detail in the following section of this Plan. It is a financial regime that is complex and needs careful balancing when developing our service and financial plans. Our guiding principle has been that the Council needs to be as financially self-sufficient as possible, to ensure it is best placed to address further funding challenges that are likely to arise in the future, while continuing to deliver a wide range of value for money services to local people.

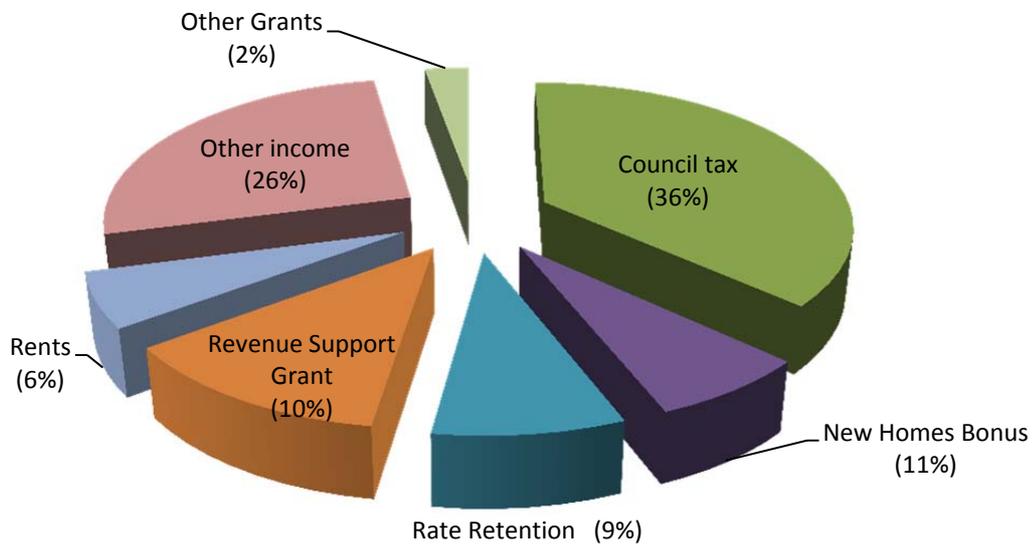
### 3.0 The Financial Outlook for 2015/16

#### (a) Income

#### 3.1 Government Funding

3.1.1 Over the previous three years this Council is one of a number of districts that had suffered the highest level of grant reductions in the Country with a 15.5% reduction in 2011/12 and a further 15.1% reduction in 2012/13. The Council received £4.085m of Formula Grant for 2012/13, which is equivalent to 20% of the Council's annual income. This was down from 23% in 2011/12 and 29% in 2010/11. This dramatic reduction has meant that the Council has needed to find significant savings over the last few years.

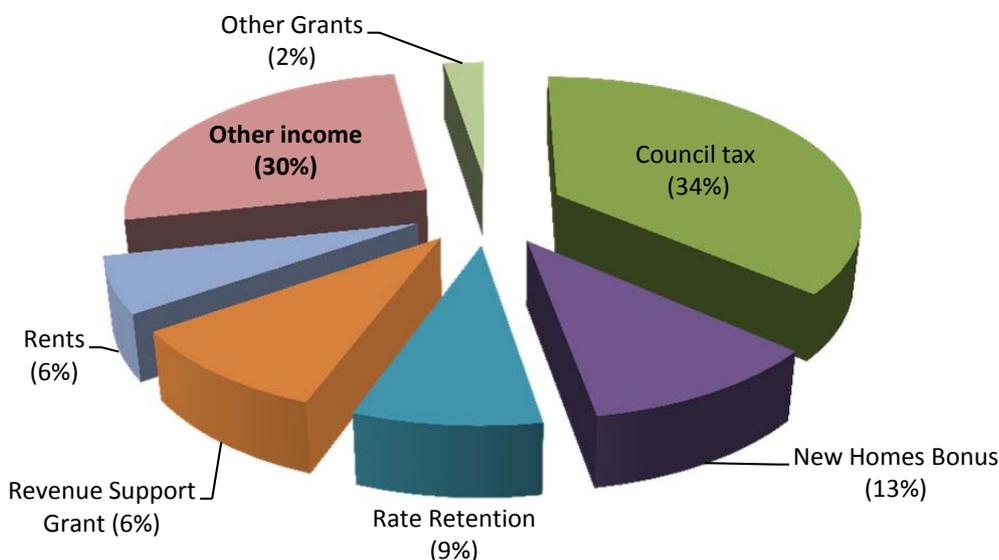
3.1.2 The chart below shows the proportion of the Council's income in 2014/15 which came from each of the funding sources.



Source: Corporate Plan 2014/15 Actuals

This position has subtly changed in line with expectations that Revenue Support Grant will diminish in significance, while New Homes Bonus and Rate Retention Scheme income will increase.

## 2015/16 Income



Source: Various budgeted as at 5 Feb 2015

### Rates Retention Scheme (RRS)

- 3.1.3 This was a major change to the funding of local authorities and there are evidently winners and losers from its introduction. For Mid Sussex, there has been some moderate growth in our Business Rate taxbase over the last two years and it is now considered that after allowing for the effect of the levy payment on the excess income, we can forecast additional income in 2015/16 and yearly thereafter. We will not be absolutely sure of this additional income until we are well into 2015/16. However, based on the analysis of our specialist advisors it is considered certain enough to budget on this basis.

### Revenue Support Grant (RSG)

- 3.1.4 RSG is the residual part of Formula Grant under the new financial model and it is forecast that it will continue to diminish over the next few years to the end of the decade. The 2015/16 allocation was set out in last year's settlement and only changed a little in the Final Settlement announced in early February.

### New Homes Bonus (NHB)

- 3.1.5 As the importance of RSG diminishes, the NHB funding becomes more important. As Members are aware, the level of NHB received is dependent on the scale of new housing completed each year. NHB is calculated on net housing developed (i.e. the figure is reduced by demolitions and empty homes). The table below shows the actual funds received to date and the estimated return in future years. This projection is based on a prudent assumption that about 357 homes will be completed per year, which would generate an additional £500k per year (for six years).

Year	2011/12 £000	2012/13 £000	2013/14 £000	2014/15 £000	2015/16 £000	2016/17 £000
1 <sup>st</sup> actual	360	360	360	360	360	360
2 <sup>nd</sup> actual		506	506	506	506	506
3 <sup>rd</sup> actual			735	735	735	735
4 <sup>th</sup> actual				894	894	894
5 <sup>th</sup> actual					761	761
6 <sup>th</sup> forecast						500
<b>Total</b>	360	866	1,601	2,495	3,256	3,756

3.1.6 For 2015/16, there are no draws on the Bonus within the revenue budget; the income therefore replenishes our general reserve each year. Members will note at paragraphs 3.11 in 2015/16 we are proposing to establish an Acquisition Reserve which has the effect of depleting our general reserve (i.e. the unearmarked reserve) and therefore the replenishment from New Homes Bonus is timely.

### 3.2 Income from Fees and Charges

3.2.1 The Council continues to generate substantial income from charging for a number of its own services. Added together, fees and charges are expected to represent about 30% of the Council's overall income i.e. a greater proportion than that received in funding from Government. To agree a budget for 2015/16, assumptions have been made about the state of the local economy, such as the building related sectors that affect income from Land Charges, Building Control and Development Management and the significant income derived from the management of off-street car parking. We are not expecting any significant variations in any of these markets next year.

### 3.3 Council Tax

3.3.1 The MSDC element of the Council Tax charged across the district is set each year by Members and it is the largest proportion of the Council's income, expected to be equivalent to 34% in 2015/16. Members will recall that the Council first froze Council Tax in 2011/12 by taking advantage of a four year subsidy offered by the Coalition Government. The subsidy corresponded to an increase in Council Tax of 2.5%. As a 1% increase or decrease on the Tax at Band D equates to about an £85k in revenue, this represented a subsidy of about £215k for each of the following four years. In 2012/13, the Council accepted a second opportunity to freeze Council Tax levels but this time the Government subsidy, again equivalent to 2.5% increase, was only offered for one year. In 2013/14 the Council accepted a third opportunity to freeze Council Tax levels equating to a 1% increase in Council Tax, and repeated that freeze in the following year.

3.3.2 The Coalition Government have announced a desire that councils freeze tax levels for a fifth year. The grant available is only equivalent to a 1% increase in Council Tax, and the Administration's Member Working Group considered this offer very carefully. Despite recognising that taking this further offer will increase any projected budget gap when the subsidies are withdrawn, Members were also mindful of the continued financial pressure on local residents and especially on those with low or fixed incomes. On this occasion, the Member Working Group is recommending that the Council takes the offer to freeze Council Tax for a fifth year. This means, if Council supports this proposal, Council Tax will be frozen at 2010/11 levels.

**(b) Expenditure**

**3.4 Inflation and Staff Salaries**

3.4.1 The Consumer Price Index measure of inflation reduced to 1.2% in the year to September 2014 down from 1.5% in August.

3.4.2 The inflation index is important, since it is used to calculate price increases on contracts and gives an indication of the general level of price increases that the Council should apply to its expenditure figures. Overall, net inflation relating to contracts and other expenditure is expected to be **£212k** in 2015/16. The details of this calculation are set out in Section 5. The principal increases are in relation to contracts £36k, other supplies and services £35k and maintenance £27k. The inflation figure assumes a 1.2% pay increase for staff in 2015/16, equivalent to £121k.

**3.5 Collection Fund Surplus/Deficit**

3.5.1 At this stage, we are forecasting a surplus on the Mid Sussex part of the Collection Fund of £105k in 2014/15. This is as a result of both increased house building leading to more tax being billed and a slightly better than expected overall Council Tax collection rate. This excess income is proposed to be added to the Local Development Framework Reserve in order to finance the examination of the District Plan, expected to take place in 2015/16.

**3.6 Council Tax Support Scheme**

3.6.1 Members will recall that the Council agreed and implemented a new local Council Tax Support Scheme in 2013/14. The implementation of the scheme has gone well and we have not seen any of the more negative outcomes that were predicted elsewhere. The Council's scheme is designed to be funded entirely by the grant received and the effect on the Council's financial plans is neutral. It is therefore proposed that the Council retains this scheme for 2015/16 with the accompanying financial factors unchanged.

**3.7 Housing Benefit Administration Grant / Local Council Tax Support Grant (LCTS)**

3.7.1 We have been advised that we will lose £51k of grant next year. This reduction is badged as an efficiency saving by the Department of Work and Pensions.

**3.8 Tax Base**

3.8.1 The tax base for the year was set at Council on 17<sup>th</sup> December 2014. For this year we are predicting growth of 1.25% which reflects the increased level of house building in the district, along with a reduced level of exemptions and discounts.

**3.9 Balance Unallocated**

3.9.1 This forms a contingency for the year and has been kept low for the last few years. In effect, we accurately balance the budget by appropriately varying this figure by small amounts, and for 2015/16 we need to set it at **£26k**.

### 3.10 Capital Programme and Reserves Position

- 3.10.1 The proposed Capital Programme is set out in Section 3. At present it comprises a modest range of projects although Members will see at paragraph 4.2.4 and 5 below we are proposing to increase financial capacity to expand the programme for both Leisure and ICT.
- 3.10.2 Census ICT will continue to deliver a range of projects centred mainly around developing our network integration, disaster recovery and backup capacity, hardware upgrades whilst trying to avoid infrastructure costs through greater use of the Cloud; and the introduction of mobile device management for both Officers and Members. It is also proposed in 2015/16 to set out a strategy to guide the Council in its approach to increasing our use of technology, and ensure that funding is available to translate the strategy into real improvements for our customers. The proposed reserve set out in 4.2.4 in the Corporate Plan will support the implementation of technology and Members can expect the strategy and the first project to come forward early in the new financial year.
- 3.10.3 The most financially significant elements of the programme are centred on the remaining development at Bridge Road, Haywards Heath. The replacement depot from which Serco will operate the refuse and recycling contract is now fully operational. Members will note that the Starter Unit development partly funded by West Sussex County Council has now started and will be operational by summer 2015. This development will support local small businesses.
- 3.10.4 Finally, it is proposed to create a Leisure Reserve to invest in leisure attractions at our centres. Members are reminded that whilst the contractor is obliged to maintain the leisure centres and halls under a full repairing lease, they are not responsible for upgrading the visitor attractions to bring a wholly new customer experience forward. The responsibility for this remains with the Council. However, by working closely with the contractor and using their expertise and experience of other sites, it is expected that a proposal for an attraction could be brought forward in 2015/16. This will be supported by a business case and may form a variation to the Capital Programme in the usual way.

### 3.11 Acquisition Reserve

- 3.11.1 Members may be aware that a number of Councils are making use of their reserves to acquire income generating assets in order to mitigate the continuing reduction in government funding and to become more financially independent and less dependent on government funding. In 2015/16 local government funding is forecast to reduce by 13 per cent compared to 9 per cent in 2014/15, albeit of a smaller total figure.
- 3.11.2 As at April 2014, the Council's unearmarked reserves are **£9m** which is an improved position on the original forecast of £7.8m. This level of reserves makes it possible to recommend the creation of an acquisition reserve. Members are therefore recommended to set aside **£4m** from reserves to establish an Acquisition Reserve which will enable the Council to be agile in taking advantage of opportunities to acquire income generating assets when they arise. The nature of the property market means that the most attractive properties can attract quick offers and such properties are not on the market very long. In these circumstances a decision making process that involved a full committee cycle might make it impossible for the Council to acquire such properties and potentially deter sellers from wanting to transact with the Council. Member approval is therefore sought on three issues:

## a) Funding

It is proposed that £4m of capital reserves is transferred to an earmarked Acquisition Reserve. It must be emphasised that by allocating money the Council is not committed to acquiring any properties and a purchase would only be made when there is a sound business case and no undue risk. The Council could in the future decide to return unused money back to general capital reserves.

## b) Guideline Criteria

Officers would use to the following criteria to assess potential purchases. It is expected that proposals should meet all of these criteria unless there are sound reasons not to by exception.

- i purchase price of less than £4m.
- ii preferably freehold, but if leasehold then at least 125 years left on lease, or the ability to purchase an extension to the lease length.
- iii an income flow of at least 8 years duration, before either a lease renewal or tenant's option to break.
- iv a covenant check of the tenant confirms the ability to perform the conditions of the lease, including payment of rent.
- v the investment should be in such a condition that any further short term capital investment would be limited.
- vi whilst Mid Sussex may be a preferable location, other locations within East and West Sussex and Surrey will be considered.

## c) Decision making

As well as having agreement to the principle, funding and criteria, the final element is to ensure that formal delegation is in place. This proposal is designed to ensure transparent decision making without hindering the Council's ability to compete in the property market. It is therefore proposed that the Council authorises the Solicitor to the Council to acquire suitable land and property for investment purposes in consultation with the Leader of the Council, Chief Executive, Chair of the Scrutiny Committee for the Leader and Service Delivery and the Head of Finance. All such purchases shall be subject to there being sufficient funds in the Acquisition Reserve and in accordance with the guideline criteria.

We will also take professional advice on any investment before making a recommendation to use the reserve to purchase a property. Our current advisors are BNP Paribas.

## d) Other options

As set out in the Cabinet report of 9<sup>th</sup> February we will explore the possibility of investing in the local government property fund managed by the CCLA ([www.ccla.co.uk](http://www.ccla.co.uk)). As a 'fund of funds' this would reduce the risk and legal administration of holding a single property whilst still providing a return above that of holding cash. A financial analysis of each course of action will be undertaken in the new financial year.

3.11.3 In summary, careful use of this fund to make good quality, sound investment in assets should ensure a better return on reserves and provide longer term revenue streams. The income forecasts in this report do not include any sums derived from such revenue streams.

### 3.12 Four Year Position

- 3.12.1 The financial outlook for the Council over the next four years is summarised in the Medium Term Financial Plan (MTFP) in Section 5. It is always prudent to treat such projections with caution as circumstances can change quickly and the assumptions underpinning the figures may change. This is still relevant given the uncertainty created by the Coalition Government's deficit reduction programme, the state of the national economy, and the impending General Election.
- 3.12.2 However, it is still useful to see the overall picture and officers are content with the outlook portrayed. It is estimated that the Council will need to find further cost savings/efficiency reductions and/or generate additional income in future years in order to deliver balanced budgets, although it is expected that these will be less than some comparable councils.

The gap in the Council's budget over the next 4 years is predicted to be:

<b>Year 1 2015/16</b>	<b>£256k *</b>
<b>Year 2 2016/17</b>	<b>£13k</b>
<b>Year 3 2017/18</b>	<b>£123k</b>
<b>Year 4 2018/19</b>	<b>£44k</b>

\*The proposals set out in the Corporate Plan and Budget 2015/16 close this gap to zero.

- 3.12.3 It should be noted that there is an adverse variation of £22k per annum in each of the years when compared to the Plan presented to Cabinet; this is caused by the change in the RRS figures as set out in Para 5.2.
- 3.12.4 The figures for years 2 to 4 are cumulative and are our best estimates at this stage.

### 4.0 Service Specific Positions

- 4.0.1 As in previous years the plans described below have been carefully developed to ensure that services for residents and service users are not affected by financial challenges facing the Council. The Council's aim continues to be to protect frontline services and ensure performance levels are maintained.
- 4.0.2 As usual, the service changes described below are a mixture of:
- making in-year savings permanent;
  - continue to make savings by making changes in service provision without impacting on frontline services; and
  - generating additional income where appropriate.
- 4.0.3 It is important to note that despite the need to find savings, this Council continues to focus on finding ways of doing more for less to ensure we can deliver new and innovative projects aimed at improving services for the residents of Mid Sussex. In 2014/15 the Council completed its work on the new waste and recycling depot at Bridge Road and Bolnore Pavilion; continued to progress work to regenerate our town centres and stations; and made improvements to the Council's reception area. In partnership with West Sussex County Council we set up a scheme to help people back into work and extended the Think Family programme to neighbourhoods. In addition, the Council has started work on business starter units in Bridge Road, made significant progress on redeveloping our town centres, completed a commuter car park on the Oaklands campus to facilitate the redevelopment of the station area in Haywards Heath, and delivered 'invest to save' initiatives in our 21 pavilions.

#### 4.1 Savings from Service Redesign

4.1.1 It has been possible to identify **£248k** of efficiency savings as we continue to implement the Council's redesign programme developed in 2010/11. These comprise of:

##### Community Services and Culture

4.1.2 The Council has a number of budgets from which it grant aids a variety of organisations and projects. These have not reduced despite the Council delivering significant savings. It is not proposed to change this overall situation, however, it is proposed to merge the Small Revenue Grants Budget with the Economic and Community Development Fund (EACD) and reduce the former by **£25k**. As the EACD currently totals £184k this change will not lead to any overall reduction in the Grant Funding available and should enable the monies to be used to better effect. It is proposed that this newly merged fund continues to be topped up whenever there is a sufficient underspend from the Council's revenue budget in year.

4.1.3 Following the successful re-letting of the leisure contract the Council does not require a Leisure Closure Reserve. Under the previous contract the Council had to reimburse the contractor if any facility had to be closed for refurbishment or repair. This is not a requirement in the new contract and therefore we can remove this Reserve and enable an ongoing saving of **£50k pa**.

4.1.4 These proposals provide a total saving in this area of **£75k**.

##### Car Parking

4.1.5 Following demolition of the Planning building there was an opportunity to create additional car parking spaces on the Oaklands campus. As there is already sufficient staff car parking, this provided an opportunity to support the redevelopment of the station area in Haywards Heath by providing commuter car parking whilst the build is in progress. During 2015/16 it is anticipated that this initiative will generate an estimated annual net income for the Council of **£45k** subject to an appeal of a Rating Valuation.

##### Building Control Service

4.1.6 During the year the Council has carried out a review of the Council's building control service resulting in a restructure of the team to provide a more effective and efficient senior structure. This will provide a saving in 2015/16 of **£47k** and ongoing annual saving of **£62k** in future years. These staffing changes have already been implemented and the savings achieved.

##### Environmental Health

4.1.7 The Council has also reviewed its Pest Control Service and, following careful consideration and soft market testing, we believe we can outsource this service at no cost to the Council and without impacting on the service, including the concessions offered to low income families. This will provide an ongoing estimated saving of **£11k**. Following further redesign work, including the implementation of workflow and document management we have also been able to secure additional savings from a change to administrative support provided to the team. This will provide a **£16k** saving.

4.1.8 These proposals provide a total saving in this area of **£27k**.

### Customer Services and Communications

- 4.1.9 As a result of improved use of the website and social media including the introduction of an e-magazine the Council no longer needs to provide a hard printed copy of the Council's A-Z and can also remove a colour printer. This will provide a total saving of **£7k**.

### Performance and Partnerships

- 4.1.10 Following a restructure in this team we are able to delete a post in this area. The post holder left the Council during the early part of this financial year providing a part year saving. It is not proposed to replace this post and therefore this provides an ongoing saving of **£47k**.

## **4.2 Pressures in 2015/16**

- 4.2.1 In the budget for this year we are also proposing to spend more in certain areas in order to improve service or as part of an invest to save initiative. These are summarised below.
- 4.2.2 **ICT improvements** - Through its improvement work the Council has identified the need to procure a more responsive system to support our Customer Contact Centre. Specialist consultants have been appointed to advise on options available and to offer broader advice on how the Council can improve its ICT. This work has demonstrated that there is enormous potential for the Council to improve its productivity and customer service through better use of ICT. Officers are keen to enable a medium term move from the current ICT infrastructure to a more flexible arrangement that takes advantage of new technologies and ways of procuring that will make the Council more agile in how it responds to our customer's needs. However, this transition will require new specialist skills and knowledge to complement those that already exist within senior management.
- 4.2.3 Therefore after very careful consideration the Council is proposing to create an additional post on Management Team to lead the transition to a new and improved ICT infrastructure. Such an appointment will provide the Council with its own dedicated, senior resource at a cost of some £80k annually, independent of the CenSus ICT Partnership. The potential of a more modern, flexible ICT infrastructure is considerable in terms of improved customer service and greater efficiency. For example, the cost of a face to face transaction with our customers is estimated to be £8.62, a phone/email transaction £2.83 and a digital transaction just 15p. Sensible use of ICT should enable the Council to capitalise on such efficiencies whilst also ensuring we are able to support customers who do not wish to access the Council and its services electronically. Our intention is to be digital by design rather than default
- 4.2.4 To make this happen, it is proposed to create an ICT reserve with one off funding of **£665k** to enable future investment in ICT and related customer service software. This will enable the Council to make a robust start on the transition work required to support the Councils move from our current ICT infrastructure to one that is more modern, flexible and customer focussed. It is expected that a good start can be made on this programme in the 2015/16 financial year.

- 4.2.5 **Leisure** - Whilst our new contractor has already invested £1.2m in our leisure centres, there is always a need to ensure the leisure offer remains fresh, inviting and competitive to ensure visitor numbers are maintained. The Council has created a Leisure Reserve of **£600k** in 2015/16 (and proposing to add another £400k to that in 2016/17) to enable investment in the Council's Leisure Centres. The new leisure contract states that the contractor is responsible for repairs and maintenance in the centres. However, throughout the procurement process the Council discussed with the bidders options for investment in all the centres, to keep the leisure offer fresh and innovative. This fund will enable the Council to work closely with our contractor to support larger one-off investment in the centres in the coming years.
- 4.2.6 **Improved dog bin service** – Through our work with Serco we have identified a number of areas where the provision of additional dog bins would significantly improve the service. This is a service that is valued by local people and officers are recommending that additional bins are purchased. To facilitate this we will need to make a capital bid of £21k for the purchase of the bins (see section 3). However, the revenue implications related to the collection and maintenance of the additional bins will create a pressure of **£30k** for 2015/16 onwards.
- 4.2.7 **Lagan** – This is the Council's Customer Contact Centre software. Lagan was purchased seven years ago in partnership with West Sussex County Council and neighbouring District and Borough Councils (except Crawley). Over time, some Councils have left the partnership and as a result this Council's contribution has increased from **£26k** to a proposed **£46k** in 2015/16. This creates a **£20k** budget pressure in 2015/16. Through our improvement work within the Contact Centre it has become apparent that the software does not support the Council's business processes. In addition, technological advances over the last seven years enable us to provide a more cost effective and efficient solution. The Lagan Countywide Partnership has mutually agreed to terminate the Lagan contract in March 2016 and the Council will then procure its own up to date system.

## 5.0 Other Significant Issues

### 5.1 Asset Management Plan

- 5.1.1 Currently there is a total annual budget provision for works to all the Council's assets of **£960k** per annum. In 2014 the Council commissioned a lifecycle survey of all its assets to support the development of a 20 year repairs and maintenance programme for all the Council's assets. The cost of this programme has been built into the Council's Medium Term Financial Plan. This means the Council can move from a position of budgeting for the same amount each year to being able to budget according to need. In addition, the Council has also identified the need to establish a programme for maintaining its drainage assets. The cost of this is **£50k** per annum. The drainage programme will be funded from reserves for one year but the remaining and much more significant asset maintenance programme will be financed from revenue. At high level, the financial impact is that we are able to move from a position of budgeting for the same amount per annum over the next 20 years, to being able to budget according to need which may be higher some years and lower in others. The effect of this is that the budget gap varies over the medium term.

## 5.2 Non Domestic Rates

- 5.2.1 We have taken external advice from our retained consultants to assist with our forecasting of NDR and we have very carefully considered the Council's position in relation to new Rate Retention Scheme. We have assessed that the Council is performing very well and income is well above the baseline set by the government. The effect of this is that after allowing for the levy payment on the excess income we are able to forecast additional income of **£579k** in 2015/16 and thereafter.
- 5.2.2 However, this positive position for 2015/16 is reduced by the effect in 2014/15 of a significant building within the district being refurbished and taken out of rating for the duration of the works. This leads to a deficit in the 2014/15 year being carried forward to the following year and affecting our net income in that year. Our spending plans remain unaffected since the Equalisation Reserve is expressly designed to absorb such ebbs and flows. Naturally, the situation will be monitored carefully as we proceed given that the non-domestic ratebase can change from day to day.

## 5.3 Collection Fund

- 5.3.1 Following the delivery of new housing across the District in the year, the Council Tax base for 2015/16 is forecast to increase by 1.25%. In addition to this, the Council Tax collection rate has been maintained and anticipated reductions in the amount collected have not materialised. This coupled with the increase in new housing delivered means the fund will be in surplus at the start of the year in the amount of **£105k**. This surplus provides a further opportunity to 'top-up' the Local Development Framework Reserve by **£105k** which is needed to pay for Examination costs in 2015/16.

## 5.4 Specific Grants

- 5.4.1 The Medium Term Financial Plan (MTFP) presented to Cabinet in September estimated Housing Benefit Administration Grant and Local Council Tax Support Grant of £489k. As a result of 'efficiency savings' at the Department of Work and Pensions the Council have been notified that the grant will be reduced by **£51k** in 2015/16.

## 5.5 Conclusion

- 5.5.1 Despite this programme of savings in 2015/16, the Council will continue to ensure we find effective ways to deliver our services to enable the Council to deliver more with less, so that we can deliver new and innovative projects for the residents of Mid Sussex.
- 5.5.2 Overall our focus is to provide good services with the reduced resources available; to maintain service performance and, in several areas, improve services for our customers. It is a demanding scenario but one that can be achieved through the continuing strong partnership between officers and Members.

## 6.0 S25 Local Government Act 2003

6.1 Section 25 of the Local Government Act 2003 requires that:

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

*(a) the robustness of the estimates made for the purposes of the calculations, and*

*(b) the adequacy of the proposed financial reserves."*

6.2 The annual budget is compiled in the context of the Corporate Plan, the Financial Strategy and the Medium Term Financial Plan. It provides the means whereby each service plan can be adequately financed to achieve the relevant part of the Corporate Plan. The recommendations for the budget for 2015/16 ensure that the net budget can be financed from Council Tax income, RSG, RRS, Housing Benefit Administration Grant, a collection fund surplus and Council Tax freeze grant. This budget has been compiled in close consultation and agreement with the Chief Executive and the Heads of Service. The estimates have been evidenced in detailed working papers, which were compiled jointly between the staff of the Accountancy Section and each Head of Service. The Head of Finance or his representative has also met with each Head of Service to ensure their detailed budget is well understood. This process has ensured that the implications of the estimates included in the budget are owned and are considered realistic and achievable by each Head of Service.

6.3 There are risks associated with any estimate and the main risks are explained below. It should be noted though, that the budget monitoring process updates both Officers and Members on the current and forecast position at frequent intervals. If this process exposes areas of concern, action will be taken to minimise the possibility of a significant variation. This process has been evidenced during previous years where Budget Management reports have continually adjusted the budget to ensure spending remains broadly on target.

## 7.0 Risk Analysis

7.1 The annual budget is the plan of how the Council will manage its finances in the next year. Approving the budget is the first step in managing the financial risks in the following year. However, in approving the budget, there are a number of key risks that need to be acknowledged. For 2015/16, the risks of adverse variances can be considered minimal because there are only a small number of minor changes proposed to service budgets. We have once again spread the risk around the budget and also achieved most of our savings in advance of the start of the financial year.

7.2 Assumptions have been made at the point the budget was prepared based on information currently to hand and there is always a risk that these assumptions do not hold true. However, again, senior management accept that these projections need to be managed in-year. Every effort will be made to identify opportunities to make further net savings in the year to accommodate any shortfall and to be used to offset further budget pressures that may arise. In addition, we have a record of prudently forecasting income which usually manifests as overachievement of income by the end of the year.

### Inflation

7.3 It is necessary to budget for the realistic probability that prices will increase. Clearly, this cannot be calculated accurately in advance and there is therefore a risk that prices will vary from the estimate. However, whilst inflation in recent years has been relatively stable, we are now in an economy where inflation is decreasing by both RPI and CPI measures. There is therefore a risk that we have over-budgeted for expenditure that is actually decreasing. This will be managed through our usual reports to the Executive.

- 7.4 Conversely, any adverse increase in prices, particularly on our contracts, could be contained by better procurement and energetic negotiation and we therefore consider this risk to be insignificant compared to the overall budget.

#### Cost Control – 2014/15 net savings made permanent

- 7.5 These are net savings arising from the budget preparation process. Some are budget reductions, whilst some relate to small increases in income. These latter increases carry similar risks to those outlined below in relation to income. Assumptions have been made at the point the budget was prepared based on information currently to hand and there is always a risk that these assumptions do not hold true. However, senior management accept that these projections need to be managed in-year. Every effort will be made to identify opportunities to make further net savings in the year to accommodate any shortfall and to be used to offset further budget pressures that may arise.

#### Service Redesign

- 7.6 There are a number of savings included within this heading, set out in Section 4 above, that present little by way of risk to the robustness of the budget.

#### Income Budgets

- 7.7 The budget requirement includes income from fees and charges which are inherently demand led. There is a risk, therefore, that budgeted income levels will not be achieved; conversely, they could be exceeded. For 2015/16 prudent assumptions are made, particularly around areas such as land charges and building control income. Our in-year monitoring shows that these are realistic figures to use.
- 7.8 There are two areas of income where some fluctuation can be expected; car parking and development management income.
- 7.9 The car park income budget has been kept at 2014/15 levels. By comparison to the very latest figures this does not appear to present a significant risk.
- 7.10 Development Management income continues to show stability. We look set to achieve budgeted income in 2014/15 and the delay in the adoption of the District Plan will probably mean that further unbudgeted planning applications will come forward in the year. This translates into increased income and it is therefore likely that we will overachieve our projections in the year. When this occurs we will need to reassess the need to retain that income in the service in order to fund the additional workload that these applications may bring.
- 7.11 One of the main risks to our income budget arises from the introduction of the Rate Retention Scheme. This firmly puts the risk of income shortfall with the local authority, whether that derives from a downturn in business rate collection from economic reasons, the outflow of cash for backdated Rateable Value appeals or a loss of a key business to another district. We are liable to the extent of the safety net i.e. after a drop of 7.5% or some £140,000. To mitigate this risk we established an Equalisation Reserve which can be drawn on to enable spending on services to continue were our income to reduce for any one year. This also enables us to budget at an expenditure level and be certain that we can finance the budget overall. The risk is therefore mitigated given that we will have adequate funds to balance any shortfall in year.

### Expenditure budgets

- 7.12 Most expenditure budgets can be effectively controlled by management. The experience of controlling previous years' budgets is that it is most effective when the budget is considered as a whole by the Management Team and the Chief Executive and the Heads of Service as a group own the need to aim for a nil overspend. This approach will be used again in 2015/16 and can be expected to rigorously control costs.

### Reserves

- 7.13 The total of the Council's non-earmarked General Reserves as at 1<sup>st</sup> April 2015 are estimated to be £8,648k and at 1<sup>st</sup> April 2016 £6,841k (after the creation of the Acquisition Reserve). The financial strategy includes that the target for the minimum level of total unearmarked reserves is £1.5m. The estimated positions at the start and end of the year demonstrate that this minimum level will be exceeded. The projections for reserves also include capital expenditure commitments and other commitments (included in the specific reserve). This level of reserves is considered adequate for managing the council's existing commitments whilst allowing the Council the scope to invest in new capital projects over the forecast period.

### Capital Programme

- 7.14 All the projects in the Programme are supported by existing or projected funding and reserves. There is no reliance on capital receipts being received in the year in which they are used for financing the programme.

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## SUMMARY OF REVENUE BUDGET 2015/16

A summary of the Budget is shown in Table 1, which is the total of all net revenue expenditure for the services the Council provides.

**Figures contained within this section are displayed to the nearest thousand pounds. Consequently, the sum of individual figures may not necessarily agree with the totals displayed.**

**Table 1: Budget 2015 /16 Summary**

Notes	<b>Budget 2015/16 £'000</b>	<b>Original Budget 2014/15 £'000</b>
1 <b>Council Service Net Expenditure</b>	<b>12,390</b>	<b>13,156</b>
2    Capital schemes financed from revenue	<b>n/a</b>	<b>50</b>
Contribution to Rate Retention Scheme Equalisation Reserve	<b>38</b>	<b>249</b>
Contribution to ICT Reserve	<b>665</b>	<b>0</b>
<b>Total Revenue Spending</b>	<b>13,093</b>	<b>13,455</b>
3    Capital Charges	<b>1,956</b>	<b>1,881</b>
4    Specific Items	<b>1,693</b>	<b>730</b>

**Notes:**

1. The total of net expenditure is the responsibility of the individual Business Unit Leaders and Heads of Service.
2. For 2015/16 Capital schemes financed from revenue is now shown within Council Service Net Expenditure.
3. Capital charges represent the use of capital assets and, by including in the cost of running services, aim to show their true cost. However, because they are a notional cost and are not cash expenditure, they are not included within total revenue spending.
4. Specific Items are one-off items of revenue expenditure financed from reserves and hence not included within total revenue spending.



## SERVICE BUDGETS

1. Budgets for 2015/16 for each Business Unit are shown on the next pages. There is a section for each containing :
  - a) an introduction by the Head of Service for 2015/16;
  - b) tables showing the variation for each Business Unit between 2014/15 and 2015/16 budgets, and
  - c) a budget summary including an analysis by type of spending which shows data for 2013/14 outturn (objective analysis only), original budget 2014/15 and budget 2015/16. Also included are figures to show the amount and percentage change between 2014/15 and 2015/16.

(Note that the signs for % increases and decreases are the same for both expenditure and income i.e. increases in expenditure and income are both shown as "+".)

2. *Definitions:*

**Employee costs:**

- Gross pay
- Employer's NI and superannuation contributions
- Training expenses
- Employee related insurances
- Recruitment costs
- Medical/ general costs

**Premises related expenditure:**

- Repairs and maintenance
- Energy costs
- Rental of premises
- Non-domestic rates
- Water / sewerage
- Fixture and fittings
- Cleaning and domestic supplies
- Premises insurance

**Transport related expenditure:**

- Vehicle maintenance / running expenses
- Vehicle leasing expenses
- Car allowances
- Vehicle insurance
- Other travel costs

**Supplies and services:**

- Furniture and equipment
- Materials
- Catering costs
- Uniform and laundry expenses
- Printing and stationery
- Marketing / publicity
- Legal and financial expenses
- Consultant fees
- Licenses
- Postage, telephones and communications
- Computer costs
- Expenses
- Grants and subscriptions
- Miscellaneous expenses

**Third party payments**

- Private contractor payments

**Transfer Payments**

- Homelessness
- Funeral costs
- Housing benefits

**Support Services**

- Central support recharges
  - Finance
  - Legal
  - Human Resources and Payroll
  - Customer Services and Communications
  - Corporate Health and Safety
  - Democratic Services
  - Contract Support
  - Strategic Management
  - Strategic Core

- Office accommodation recharges

- Computer recharges

**Income**

- Customer and client receipts
- Rents
- Specific Government grants
- Other grants / reimbursements and contributions
- Recharges to other divisions and services

## Revenue Budget Summary 2015/16

Actual 2013/14 £'000		Budget 2015/16 £'000	Budget 2014/15 £'000	Change from 2014/15 £'000	%
	4 Customer Services & Communications	0	0	0	
	693 Performance & Partnerships	665	707	(42)	(6%)
	536 Planning Policy & Economic Development	678	543	135	25%
	336 Development Management	591	495	96	19%
	(5) Planning Service Support	0	0	0	
	(20) Finance Accountancy	(8)	(8)	0	
1,263	Finance Corporate	1,481	1,407	74	5%
	(22) Human Resources & Payroll	0	0	0	
	(2) Census ICT	(152)	(108)	(44)	41%
1,676	Census Revenues & Benefits	1,836	1,738	98	6%
	856 Housing	908	923	(15)	(2%)
	882 Environmental Health	929	919	10	1%
	264 Building Control	232	259	(27)	(10%)
1,687	Leisure, Community Services & Culture	440	1,507	(1,067)	(71%)
(1,126)	Parking Services	(1,139)	(1,122)	(17)	2%
2,676	Cleansing Services	2,856	2,819	37	1%
1,911	Facility Management & Street-scene	2,067	2,003	64	3%
	(39) Legal Services	0	0	0	
	(740) Property and Asset Management	(869)	(889)	20	(2%)
	772 Democratic Services	850	814	36	4%
	78 Land Charges	149	145	4	3%
909	Strategic Core	983	956	27	3%
	7 Benefits	(145)	7	(152)	(2171%)
12	Drainage Levies	13	13	0	
0	Balance Unallocated	26	29	(3)	(10%)
<b>12,604</b>	<b>Council Net Expenditure</b>	<b>12,390</b>	<b>13,157</b>	<b>(767)</b>	
	290 Contribution to Rate Retention Scheme Equalisation Reserve	38	249	(211)	(85%)
	Contribution to Benefits and Council Tax Support Scheme				
100	(CTSS) Equalisation Reserve				
137	Contributions to Parish Councils				
	Contribution to ICT reserve	665	0	665	
	Capital schemes financed from revenue	0	50	(50)	(100%)
<b>13,131</b>	<b>Total Revenue Spending</b>	<b>13,093</b>	<b>13,455</b>	<b>(362)</b>	

## Gross Expenditure and Income Budget Summary 2015/16

	Budget 2015/16 £'000	Budget 2014/15 £'000	Change from 2014/15	
			£'000	£'000
<b>Gross Expenditure</b>				
Employees	11,849	11,603	246	2%
Premises Related Expenditure	2,575	2,464	111	5%
Transport Related Expenditure	341	368	(27)	(7%)
Supplies and Services	5,306	4,340	966	22%
Third Party Payments	4,994	4,824	170	4%
Transfer Payments	33,262	32,551	711	2%
Support Services	5,877	5,426	451	8%
	<b>64,204</b>	<b>61,575</b>	<b>2,629</b>	4%
<b>Gross Income</b>				
Customer and Client Receipts	(7,590)	(5,996)	(1,594)	27%
Rents	(1,429)	(1,436)	7	(0%)
Government Grants	0	0	0	
Other Grants Reimburse Contributions	(36,216)	(35,261)	(955)	3%
Recharges	(5,877)	(5,426)	(451)	8%
	<b>(51,111)</b>	<b>(48,120)</b>	<b>(2,991)</b>	6%
<b>Net Expenditure</b>	<b>13,093</b>	<b>13,455</b>	<b>(362)</b>	

### Specific Items Summary 2015/16

	Budget 2015/16 £'000	Budget 2014/15 £'000
<b>Business Unit</b>		
Performance & Partnerships	70	8
Planning Policy & Economic Development	165	427
Human Resources & Payroll	6	6
Census ICT	21	31
Housing	50	10
Leisure, Community Services & Culture	723	148
Facility Management & Streetscene	0	100
Property and Asset Management	192	0
Democratic Services	247	0
Corporate Funds	220	0
	<b>1,693</b>	<b>730</b>

### Capital Charges Summary 2015/16

	Budget 2015/16 £'000	Budget 2014/15 £'000
<b>Business Unit</b>		
Performance & Partnerships	9	9
Planning Policy & Economic Development	2	4
Development Management	0	5
Finance Accountancy	8	8
Census ICT	152	108
Census Revenues & Benefits	15	21
Leisure, Community Services & Culture	994	962
Parking Services	27	27
Cleansing Services	154	154
Facility Management & Streetscene	294	231
Property and Asset Management	260	321
Democratic Services	8	3
Land Charges	32	28
	<b>1,956</b>	<b>1,881</b>



**Customer Services & Communications, Performance & Partnerships**  
**Head of Service: Judy Holmes (Assistant Chief Executive)**

### **Customer Service and Communications**

The team will continue to provide 'front of house' services through the Council's main reception at Oaklands, providing a single point of face to face contact for all Council services, including planning and building control.

During the year the team will be focusing on enhancing the Council's customer service for all customers through the Council's contact centre and will continue to identify service improvements that will ensure that as many customers as possible can be dealt with at their first point of contact.

We will also harness new technology to improve performance in relation to the time our customers have to wait for their call to be answered and improve the customer experience by procuring a new customer relationship management system. We will also embrace new and emerging technologies to increase the choices of contact methods customers are able to use to communicate and engage with us.

In 2014/15 we launched a new website which is easier to navigate, increasing opportunities for customers to deal with the Council online. There has already been an increase in the number of services available online over the past year we have introduced over 120 e-forms and this will continue to rise as further opportunities for customers to transact with us online are identified. Over 2,003,462 million of our website pages were viewed last year between January and December 2014.

The Communications team is focussing its efforts on promoting successes and improvements through a range of communications channels, including an increased presence on social media. In 2015/16 we will continue to build on the good start we have made in using social media. We will explore effective monitoring software that will enable us to effectively manage social media conversations that impact us.

Mid Sussex Matters (MSM) magazine, is delivered to every household in the district three times a year and in 2014 we launched an online newsletter for residents, Mid Sussex Matters More, to support and complement this activity. An ongoing effort to sign people up for the newsletter will continue to ensure as wide a distribution as possible for each issue, currently we have around 200.

The team also ensures the Council's publications are of appropriate quality and monitors the spend and need for these. It also continues to offer marketing and communications advice to business units as required and to help them plan and execute high profile campaigns such as Wellbeing initiatives and dog fouling. We work closely with other departments to support events such as Open 4 Business and the opening of Bridge Road Depot.

### **Performance and Partnerships**

This business unit is responsible for a wide range of functions, some of which deliver services directly to members of the public, whilst others support Council services.

Working in partnership with West Sussex County Council (WSSCC), we continue to build on our Wellbeing service, Work Enablement programme and Think Family programme and its expansion into neighbourhoods. These services are aimed at delivering and developing an integrated and responsive service for individuals and families in need. During 2015/16 we expect to receive almost 1800 referrals to the Health and Wellbeing Hub and assist 25 families through the Early Intervention and Think Family Programme.

During 2014/15 the Wellbeing Service developed close links with the Clinical Commissioning Group and were authorised to refer in to medical services, previously restricted to GPs. In 2015/16 the Wellbeing Service will consolidate these links and work with the CCG to launch a new pre-diabetic programme across Mid Sussex. In addition to this the Wellbeing Service will focus on engaging with 40 local businesses to support the health of employees through the provision of NHS health checks and wellbeing programmes within the workplace. During 2015/16 an evaluation of the current service will be undertaken which will inform the strategy for the period 2016- 2018.

The Work Enablement projects will focus on people who are out of work or who are in low paid and part time work. Following a successful pilot in 2014/15 with the Wellbeing Coaches closer links will be developed in 2015/16 between the Work Enablement projects, the Early Intervention Project and the Wellbeing Service. We expect 220 people to attend work enablement courses in 2015/16.

Working closely with our partners particularly Sussex Police we are making use of the Government's new tools and powers. For example in 2014/15 we have extended our use of Fixed Penalty Notices and introduced the Community Trigger. Both these initiatives are aimed at tackling antisocial behaviour and will ensure that it is addressed efficiently and with a focus on providing the best possible support for victims. This will build on the work of the Council's Anti-social Behaviour Co-ordinator who we expect to make 100 interventions in 2015/16.

The team continues to support other council departments to redesign their services aimed at improving the efficiency and effectiveness of all our services. This coming year the focus of this team will be on supporting the implementation of an ICT system in Landscapes, Property and Land Charges.

The team will continue to support the Leader of the Council, the Cabinet Portfolio Holder and the Chief Executive in their work with partners through the Mid Sussex Partnership (MSP) and its operational groups. The MSP has continued to build on the success of projects such as the Early Intervention family support work and a Not in Education Employment or Training (NEETs) Mentoring project for young people. The Early Intervention project has been supporting families to make positive changes by helping families address issues such as debt, domestic abuse and poor school attendance. The NEETs project is supporting young people to help them get back into education, training or work by providing a mentor to tackle the issues preventing them.

Information governance continues to be crucial as we store more information electronically. It is essential that information, particularly sensitive information, is handled correctly. We expect to deal with almost 700 Freedom of Information requests in 2015/16. The team supports the development of the website in particular, to ensure it is supporting self-service through use of e-forms, e-booking and e-payments, keeps these policies under review and ensures that staff are complying with the relevant policies.

The team is responsible for monitoring service performance across the Council, by providing the information used by officers and Members to monitor the Council's performance. While performance remains good in the majority of areas and is consistent across services. The team works with business units to make sure appropriate remedial action is taken when performance falls below targets.

**CUSTOMER SERVICE AND COMMUNICATIONS VARIATION TABLE**

Analysis of changes in budget between 2014/15 original budget, and 2015/16 budget

Description	Variation £'000
<b>Budget Changes - Increasing</b>	
Inflation	7
Salary adjustments*	7
Licence for Contact Centre telephone transferred budget from ICT	5
Pressure - LAGAN 15/16 increase of annual contribution	20
Pressure - Minor pressure	3
	<hr/>
Total	<b>42</b>
	<hr/>
<b>Budget Changes - Decreasing</b>	
Recharges	(33)
South of England Show Sponsorship to Community Services Business Unit	(2)
Service redesign savings - Supplies and Services	(7)
	<hr/>
Total	<b>(42)</b>
	<hr/>
<b>Total Variation for Customer Service and Communications</b>	<b>0</b>
	<hr/> <hr/>

\* Includes salary increments, 1% Pension increase and any approved establishment changes

## Customer Services & Communications Budget 2015/16

Budget 2014/15 £'000		Budget 2015/16 £'000	Customer Service and Comms £'000
	<b>Gross Expenditure</b>		
327	Employees	340	340
0	Premises Related Expenditure	0	0
1	Transport Related Expenditure	1	1
111	Supplies and Services	132	132
0	Third Party Payments	0	0
173	Support Services	194	194
<b>612</b>		<b>666</b>	<b>666</b>
	<b>Gross Income</b>		
0	Customer and Client Receipts	0	0
(5)	Rents	(5)	(5)
0	Other Grants Reimburse Contrib	0	0
(607)	Recharges	(662)	(662)
<b>(612)</b>		<b>(666)</b>	<b>(666)</b>
<b>0</b>	<b>Net Expenditure</b>	<b>0</b>	<b>0</b>
	<b>Budget 2014/15</b>	0	0
	<b>Change from 2014/15</b>		
	£'000 Change	0	0
	% Change		
	<b>Other Items 2015/16</b>		
	Capital Financing Costs	0	0

**PERFORMANCE & PARTNERSHIPS VARIATION TABLE**

Analysis of changes in budget between 2014/15 original budget, and 2015/16 budget

Description	Variation £'000
<b>Budget Changes - Increasing</b>	
Salary adjustments *	6
Inflation	6
Recharges	13
Pressure - Software maintenance costs	5
Pressure - Additional Work Enablement costs met from WSCC funding	40
<b>Total</b>	<b>70</b>
<b>Budget Changes - Decreasing</b>	
Reversal of one year only budget for 'Think Family' 14/15	(25)
Service Redesign Savings - Salaries	(47)
Saving - WSCC funding for additional Work Enablement initiatives	(40)
<b>Total</b>	<b>(112)</b>
<b>Total Variation for Performance and Partnerships</b>	<b>(42)</b>

\* Includes salary increments, 1% Pension increase and any approved establishment changes

## Performance & Partnerships Budget 2015/16

Budget 2014/15 £'000	<b>Budget 2015/16 £'000</b>	Community Services £'000	Partnership Funding £'000	Corporate Improvement £'000
<b>Gross Expenditure</b>				
477 Employees	443	111	157	176
1 Premises Related Expenditure	1	0	0	1
10 Transport Related Expenditure	10	2	3	4
123 Supplies and Services	83	22	10	51
0 Third Party Payments	60	60	0	0
223 Support Services	236	61	79	97
<b>835</b>	<b>833</b>	<b>255</b>	<b>249</b>	<b>329</b>
<b>Gross Income</b>				
(123) Customer and Client Receipts	(163)	(40)	(122)	0
0 Rents	0	0	0	0
0 Government Grants	0	0	0	0
(6) Other Grants Reimburse Contrib	(6)	(6)	0	0
0 Recharges	0	0	0	0
<b>(128)</b>	<b>(168)</b>	<b>(46)</b>	<b>(122)</b>	<b>0</b>
<b>707 Net Expenditure</b>	<b>665</b>	<b>209</b>	<b>127</b>	<b>329</b>
<b>Budget 2014/15</b>	<b>707</b>	<b>221</b>	<b>135</b>	<b>351</b>
<b>Change from 2014/15</b>				
£'000 Change	(42)	(12)	(8)	(22)
% Change	(6%)			
<b>Other Items 2015/16</b>				
Capital Financing Costs	9	0	0	9
Specific Items	70			

**Economic Promotion and Planning**  
**Head of Service: Claire Tester**

### **Planning Policy and Economic Development**

The prime focus of this team remains on progressing the Mid Sussex District Plan to adoption. The District Plan will shape the pattern, amount and type of future development: protect and enhance the assets of both the natural and built environment; and support the delivery of other Council policy documents such as the Economic Development Strategy. During 2015-16 it is planned to publish the revised District Plan for public comments, and then submit it to the Planning Inspectorate for Examination. This is expected to take place in the Autumn, with adoption of the Plan in spring 2016.

Alongside the District Plan, the team will also be producing a Community Infrastructure Levy Charging Schedule, to be examined just after the District Plan and also adopted in spring 2016. This will allow the Council to collect infrastructure contributions from developers to ensure that development is supported by the timely provision of necessary infrastructure such as schools, transport and community facilities.

The team will also be progressing a Traveller Sites Allocations document to plan for the provision of sufficient sites to meet the needs of the Gypsy and Traveller community. It is intended to publish this for public comments in summer 2015, and then submit it to the Planning Inspectorate for Examination. This is expected to take place in the winter, with adoption of the Plan in spring 2016.

The team will continue to support Town and Parish Councils in the production of their neighbourhood plans. It is anticipated that most of the remaining neighbourhood plans in Mid Sussex will complete their process through examination and referendum during 2015-16 to provide Mid Sussex with full plan coverage by spring 2016.

The team will continue work with other teams and local authorities to implement the mitigation strategy for the Ashdown Forest, which is a European protected site under the Habitats Regulations. A Suitable Alternative Natural Greenspace (SANG) is now established at Ashplats in East Grinstead, and the team will work with colleagues in Leisure and Sustainability to implement and update the management plan for this area. The current Interim Strategic Access Management and Monitoring (SAMM) strategy will be replaced in 2015-16 by a joint SAMM Strategy with the other local authorities in the 7km zone of influence around the Forest.

In terms of economic development, the team will work closely with partners such as West Sussex County Council, Coast to Capital Local Enterprise Partnership, Gatwick Diamond Initiative and the Greater Brighton Economic Board to ensure that Mid Sussex is fully taken into account in key strategic decisions. In particular, the team will focus on securing key infrastructure funding necessary to implement the Council's Economic Development Strategy and District Plan.

### **Development Management**

The Development Management team handles approximately 2,300 planning applications a year as well as related matters such as pre-application and general enquires, discharging conditions and investigating enforcement cases. There are approximately 600 such enforcement cases a year, some of which will require formal action to resolve.

Where planning applications are refused, or agreed subject to conditions, the applicant can appeal to the Planning Inspectorate. The team will be involved in preparing cases to defend the Council's position at appeal. The majority of these will be by written representations, but some will go to informal hearing or planning inquiry, which can require significant resources to defend.

Performance in Development Management in terms of speed of decision-making and success rates at appeal, has remained the highest in the area for many years. The team will be improving the efficiency of the service through better use of IT systems, slicker processes and closer working with related teams and external partners.

There will continue to be close working between Members and officers, including a new provision for Ward Members to attend Design Panel meetings to improve knowledge and understanding about design issues, leading to better quality development in the District.

Following the decision of West Sussex County Council to cease providing specialist advice on landscape, ecological and archaeological impacts of planning applications, this advice will be sourced externally, potentially in partnership with adjacent local authorities.

### **Planning and Building Control Support Services**

The Planning and Building Control Service Support team establishes the foundation for the continued success of Development Management by validating planning applications and issuing decisions promptly.

The team also provides the necessary support to the Building Control Service by processing and recording new applications in agreed time frames. This allows Building Control Officers to acknowledge applications quickly and make site visits in the shortest possible time.

The team also provides the support for the IT systems that underpin this and related services. These systems will be enhanced during the year by:

- The installation of new GIS (Geographical Information System);
- The migration of Obligation Tracker (S106 agreement monitoring software) to a supported cloud based provider; and
- The re-tendering of the scanning contract for planning applications to include building control applications.

**PLANNING POLICY & ECONOMIC DEVELOPMENT VARIATION TABLE**

Analysis of changes in budget between 2014/15 original budget, and 2015/16 budget

Description	Variation £'000
<b>Budget Changes - Increasing</b>	
Inflation	3
Contribution to Local Development Framework Reserve	105
Recharges	46
Pressure - Software maintenance	4
<b>Total</b>	<b>158</b>
<b>Budget Changes - Decreasing</b>	
Salary adjustments *	(19)
Ongoing saving - S106 Administration fee income	(4)
Savings - Minor variations	(1)
<b>Total</b>	<b>(24)</b>
<b>Total Variation for Planning Policy &amp; Economic Development</b>	<b>134</b>

\* Includes salary increments, 1% Pension increase and any approved establishment changes

## Planning Policy & Economic Development Budget 2015/16

Budget 2014/15 £'000	Budget 2015/16 £'000	Planning Policy £'000	Economic Development Promotion £'000
<b>Gross Expenditure</b>			
271 Employees	282	255	28
1 Premises Related Expenditure	1	1	0
12 Transport Related Expenditure	13	12	1
67 Supplies and Services	176	147	29
0 Third Party Payments	0	0	0
0 Transfer Payments	0	0	0
205 Support Services	222	157	65
<b>556</b>	<b>695</b>	<b>571</b>	<b>124</b>
<b>Gross Income</b>			
(13) Customer and Client Receipts	(17)	(17)	0
0 Government Grants	0	0	0
0 Other Grants Reimburse Contrib	0	0	0
0 Recharges	0	0	0
<b>(13)</b>	<b>(17)</b>	<b>(17)</b>	<b>0</b>
<b>543</b>	<b>678</b>	<b>554</b>	<b>124</b>
<b>Net Expenditure</b>			
<b>Budget 2014/15</b>	543	426	117
<b>Change from 2014/15</b>			
£'000 Change	135	128	7
% Change	25%		
<b>Other Items 2015/16</b>			
Capital Financing Costs	2	2	0
Capital Financing Income	0	0	0
Specific Items	165		

**DEVELOPMENT MANAGEMENT VARIATION TABLE**

Analysis of changes in budget between 2014/15 original budget, and 2015/16 budget

Description	Variation £'000
<b>Budget Changes - Increasing</b>	
Inflation	11
Salary adjustments *	37
Recharges	22
Development Management Income	60
Pressure - Staffing (one year only)	26
	<hr/>
Total	<b>156</b>
	<hr/>
<b>Budget Changes - Decreasing</b>	
Development Management consultants	(60)
	<hr/>
Total	<b>(60)</b>
	<hr/>
<b>Total Variation for Development Management</b>	<b>96</b>
	<hr/> <hr/>

\* Includes salary increments, 1% Pension increase and any approved establishment changes

## Development Management Budget 2015/16

Budget 2014/15 £'000	Budget 2015/16 £'000	Development Management £'000
<b>Gross Expenditure</b>		
813 Employees	880	880
0 Premises Related Expenditure	0	0
35 Transport Related Expenditure	34	34
271 Supplies and Services	212	212
0 Third Party Payments	0	0
349 Support Services	392	392
<b>1,467</b>	<b>1,519</b>	<b>1,519</b>
<b>Gross Income</b>		
(973) Customer and Client Receipts	(928)	(928)
0 Government Grants	0	0
0 Other Grants Reimburse Contrib	0	0
0 Recharges	0	0
<b>(973)</b>	<b>(928)</b>	<b>(928)</b>
<b>495</b>	<b>591</b>	<b>591</b>
<b>Net Expenditure</b>		
<b>Budget 2014/15</b>	495	495
<b>Change from 2014/15</b>		
£'000 Change	96	96
% Change	19%	
<b>Other Items 2015/16</b>		
Capital Financing Costs	0	0
Capital Financing Income	0	0
Specific Items	0	

**PLANNING SERVICE SUPPORT VARIATION TABLE**

Analysis of changes in budget between 2014/15 original budget, and 2015/16 budget

Description	Variation £'000
<b>Budget Changes - Increasing</b>	
Salary adjustments *	2
Inflation	4
	<hr/>
Total	<b>6</b>
	<hr/>
<b>Budget Changes - Decreasing</b>	
Recharges	(6)
	<hr/>
Total	<b>(6)</b>
	<hr/>
<b>Total Variation for Planning Service Support</b>	<b>0</b>
	<hr/> <hr/>

\* Includes salary increments, 1% Pension increase and any approved establishment changes

**Note:**

A budget summary has not been provided as all figures are nil. This is because all variations relate to employee expenses



**Finance, CenSus (ICT, Revenues and Benefits) and Human Resources & Payroll**  
**Head of Service: Peter Stuart (Section 151 Officer)**

## **Finance**

As expected, the main focus of the year's work is the cycle of setting a budget, monitoring against it and then reporting on outcomes through the Financial Statements but there are three more areas where additional project work is planned.

During the year we expect to migrate the data on the Capital Accounting system to the new Technology Force pan-department property software. The project started in late 2014 and is planned to go live in mid-2015. This is not expected to have any impact on the work of finance.

We will also be implementing a revision to the collection of Sundry Debts to give departments a greater role in raising and collecting debts, and reporting on their debt collection performance. Whilst there will be no loss of central control of the ledger, it does mean that departments will have greater autonomy in this aspect of their business, and will result in better, faster collection of debt with more meaningful contact with customers.

Finally, we are expecting to deal with at least some issues arising from the change of the council's bank from the Cooperative to Lloyds Bank in March 2015. Given the range of services provided by the council and the variety of income streams, there will be some irregularities to mitigate although we have been assured that the process should be very streamlined.

## **Human Resources & Payroll**

The complex Job Evaluation project has been ongoing since 2009 and should be concluded in 2015 (slightly later than anticipated). The project aims to evaluate all posts and establish an amended grading structure. Completion will be a significant milestone in the longer-term HR work plan although the degree to which post-implementation issues will need addressing should not be understated.

The main day to day work of the year ahead revolve around supporting the Management Team and the Business Units to develop their staffing arrangements. The focus this year will be on implementing a 'business partner' approach whereby HR are consistently working alongside the Business Units rather than only becoming involved when there are issues. System development this year will concentrate on removing more paper from processes; for 2015/16 all types of leave including annual, training and sick leave will be booked and reported via ResourceLink rather than on leave cards or eforms.

## **CenSus ICT**

The service continues to develop its strategy for integrating the partner networks whilst adapting to the changing needs and desires of partners that increasingly want to be infrastructure-free. This will need careful consideration and planning to have a positive impact on the service.

The service will major on providing a resilient and secure network and desktop to all users in accordance with the architecture proposed to ensure Public Service Network accreditation, and to accommodate the prioritised project needs of the Mid Sussex user group. Particular projects (in the Capital Programme in Section 4) include:

- A range of server replacement and software upgrades to ensure similar compliance, together with the migration of appropriate services into the CenSus Data Centre at Horsham;
- Moving the Office suite of software into the Cloud, thereby improving reliability, decreasing infrastructure and storage needs at a lower revenue cost;
- The investigation and project costing of the cabling and network switches replacements;.
- Implementing a Disaster Recovery strategy and rolling this out across the partnership sites using the Cloud where possible;
- And finally, implementing a Mobile Device Management solution across the partnership sites to enable secure working for both Officers and Members post-election.

It should be stressed that this project work is in addition to the 'business as usual' maintenance work and will require some out of hours working. We continue to work hard to meet our performance targets in this respect and in 2014/15 these have improved. There are also some Business Unit projects that require ICT support that will need resourcing; these will be accommodated in liaison with the specific Project leaders as necessary.

Members will be aware that the Council's ICT Service is a shared service with Adur/Worthing and Horsham. The latter being the lead authority and provider of the service to the other Councils. The partnership is entering a new phase and with the support of this Council, during 2015/16 work will begin to transition the service to a new arrangement. Given the interweaved nature of the current infrastructure, this will take some time and must be managed carefully. However the aim will be to allow this Council to move gradually and safely to a new, more agile infrastructure. This will be achieved in full consultation with existing partners, with the aim to delivering an agreed mutually advantageous solution. The new Head of Service post referred to in Section 1 of this report will lead this transition.

### **CenSus Revenues and Benefits**

This year will see some modest investment in self-serve modules for the core software, to start the process of improving customer access to their accounts and the associated automation of outcomes. While this is not expected to offer a cashable saving, it will improve customer service, speed of service delivery and improve accuracy.

The document imaging software will be re-procured during the year and implemented by November 2015. This contract is solely for use by the Revenues and Benefits service, and includes process workflows and Case Management capabilities. Ideally, we would like to make this a Cloud-based service to complement the Council's overall strategy, and we will explore this aspiration although the size of the data store may make this difficult to achieve. We are not expecting to increase our revenue expenditure as a result of this procurement.

Finally, we are investigating the possibility of centralising all staff onto the Oaklands Campus. A space planning exercise has been started and any consequent moves will take place after annual billing and the first surge of collection activity has abated.

**FINANCE ACCOUNTANCY VARIATION TABLE**

Analysis of changes in budget between 2014/15 original budget, and 2015/16 budget

Description	Variation £'000
<b>Budget Changes - Increasing</b>	
Salary adjustments*	4
Inflation	8
Recharges	8
Total	<u>20</u>
<b>Budget Changes - Decreasing</b>	
Saving - Software licence	(2)
Saving - Established Post deletion	(18)
Total	<u>(20)</u>
<b>Total Variation for Finance Accountancy</b>	<u><u>0</u></u>

\* Includes salary increments, 1% pension increase and any approved establishment changes

## Finance Accountancy Budget 2015/16

Budget 2014/15 £'000	<b>Budget 2015/16 £'000</b>	Accountancy Support £'000
<b>Gross Expenditure</b>		
479 Employees	446	446
0 Premises Related Expenditure	0	0
1 Transport Related Expenditure	1	1
98 Supplies and Services	122	122
0 Third Party Payments	0	0
128 Support Services	137	137
<b>705</b>	<b>706</b>	<b>706</b>
<b>Gross Income</b>		
0 Customer and Client Receipts	0	0
0 Other Grants Reimburse Contrib	0	0
(713) Recharges	(714)	(714)
<b>(713)</b>	<b>(714)</b>	<b>(714)</b>
<b>(8) Net Expenditure</b>	<b>(8)</b>	<b>(8)</b>
<b>Budget 2014/15</b>	(8)	(8)
<b>Change from 2014/15</b>		
£'000 Change	0	0
% Change		
<b>Other Items 2015/16</b>		
Capital Financing Costs	8	8
Capital Financing Income	0	0

**FINANCE CORPORATE VARIATION TABLE**

Analysis of changes in budget between 2014/15 original budget, and 2015/16 budget

Description	Variation £'000
<b>Budget Changes - Increasing</b>	
Inflation	6
Triennial revaluation of the pension fund	56
Recharges	8
Pressure - ESCC Pension contribution increase	4
Total	<u>74</u>
<b>Budget Changes - Decreasing</b>	
Total	<u>0</u>
<b>Total Variation for Finance Corporate</b>	<u><u>74</u></u>

## Finance Corporate Budget 2015/16

Budget 2014/15 £'000	Budget 2015/16 £'000	Other Corp Democratic Core £'000	Non Distributed Costs £'000	Insurance £'000	Finance Control Support £'000
<b>Gross Expenditure</b>					
1,232 Employees	1,292	0	1,302	(10)	0
2 Premises Related Expenditure	2	0	0	2	0
0 Transport Related Expenditure	0	0	0	0	0
203 Supplies and Services	213	152	0	5	56
0 Third Party Payments	0	0	0	0	0
34 Support Services	39	27	0	5	7
<b>1,470</b>	<b>1,546</b>	<b>179</b>	<b>1,302</b>	<b>3</b>	<b>63</b>
<b>Gross Income</b>					
0 Customer and Client Receipts	0	0	0	0	0
(3) Other Grants Reimburse Contrib	(3)	0	0	(3)	0
(61) Recharges	(63)	0	0	0	(63)
<b>(63)</b>	<b>(65)</b>	<b>0</b>	<b>0</b>	<b>(3)</b>	<b>(63)</b>
<b>1,407</b>	<b>1,481</b>	<b>179</b>	<b>1,302</b>	<b>0</b>	<b>0</b>
<b>Net Expenditure</b>					
<b>Budget 2014/15</b>	1,407	165	1,242	0	0
<b>Change from 2014/15</b>					
£'000 Change	74	14	60	0	0
% Change	5%				
<b>Other Items 2015/16</b>	0	0	0	0	0

**HUMAN RESOURCES AND PAYROLL VARIATION TABLE**

Analysis of changes in budget between 2014/15 original budget, and 2015/16 budget

Description	Variation £'000
<b>Budget Changes - Increasing</b>	
Inflation	4
Salary adjustments*	2
Total	<u>6</u>
<b>Budget Changes - Decreasing</b>	
Recharges	(6)
Total	<u>(6)</u>
<b>Total Variation for Human Resources and Payroll</b>	<u><u>0</u></u>

\* Includes salary increments, 1% pension increase and any approved establishment changes

## Human Resources & Payroll Budget 2015/16

Budget 2014/15 £'000	Budget 2015/16 £'000	Human Resources and Payroll £'000
<b>Gross Expenditure</b>		
342 Employees	341	341
0 Premises Related Expenditure	0	0
1 Transport Related Expenditure	1	1
60 Supplies and Services	67	67
0 Third Party Payments	0	0
98 Support Services	105	105
<b>501</b>	<b>514</b>	<b>514</b>
<b>Gross Income</b>		
0 Customer and Client Receipts	0	0
(4) Other Grants Reimburse Contrib	(4)	(4)
(498) Recharges	(510)	(510)
<b>(501)</b>	<b>(514)</b>	<b>(514)</b>
<b>0 Net Expenditure</b>	<b>0</b>	<b>0</b>
<b>Budget 2014/15</b>	0	0
<b>Change from 2014/15</b>		
£'000 Change	0	0
% Change		
<b>Other Items 2015/16</b>		
Capital Financing Costs	0	0
Capital Financing Income	0	0
Specific Items	6	

**CENSUS ICT VARIATION TABLE**

Analysis of changes in budget between 2014/15 original budget, and 2015/16 budget

Description	Variation £'000
<b>Budget Changes - Increasing</b>	
Inflation	5
Pressure - Mobile Device Management contract ongoing revenue costs	4
Pressure - CenSus ICT revenue projects increase	64
Total	<u>73</u>
<b>Budget Changes - Decreasing</b>	
Recharges	(112)
Budget for Contact Centre telephone licence transferred to Customer Services	(5)
Total	<u>(117)</u>
<b>Total Variation for CenSus ICT</b>	<u><u>(44)</u></u>

## CenSus ICT Budget 2015/16

Budget 2014/15 £'000	Budget 2015/16 £'000	Central Computer Costs £'000	Census ICT £'000	Corporate System Accounts £'000
<b>Gross Expenditure</b>				
6 Employees	5	5	0	0
0 Premises Related Expenditure	0	0	0	0
0 Transport Related Expenditure	0	0	0	0
18 Supplies and Services	28	32	0	(4)
781 Third Party Payments	848	0	848	0
189 Support Services	305	302	0	4
<b>993</b>	<b>1,187</b>	<b>339</b>	<b>848</b>	<b>0</b>
<b>Gross Income</b>				
0 Customer and Client Receipts	0	0	0	0
0 Other Grants Reimburse Contrib	0	0	0	0
(1,101) Recharges	(1,339)	(491)	(848)	0
<b>(1,101)</b>	<b>(1,339)</b>	<b>(491)</b>	<b>(848)</b>	<b>0</b>
<b>(108) Net Expenditure</b>	<b>(152)</b>	<b>(152)</b>	<b>0</b>	<b>0</b>
<b>Budget 2014/15</b>	(108)	(108)	0	0
<b>Change from 2014/15</b>				
£'000 Change	(44)	(44)	0	0
% Change	41%			
<b>Other Items 2015/16</b>				
Capital Financing Costs	152	152	0	0
Capital Financing Income	0	0	0	0
Specific Items	21			

**CENSUS REVENUES & BENEFITS VARIATION TABLE**

Analysis of changes in budget between 2014/15 original budget, and 2015/16 budget

Description	Variation £'000
<b>Budget Changes - Increasing</b>	
Salary adjustments*	15
Inflation	14
Recharges	96
Total	<u>125</u>
<b>Budget Changes - Decreasing</b>	
Staffing Reorganisation	(6)
Outsourcing Scanning and Indexing	(15)
Outsourcing Printing and Postage	(6)
Total	<u>(27)</u>
<b>Total Variation for CenSus Revenues and Benefits</b>	<u><u>98</u></u>

\* Includes salary increments, 1% pension increase and any approved establishment changes

## CenSus Revenues & Benefits Budget 2015/16

Budget 2014/15 £'000	<b>Budget 2015/16 £'000</b>	Census Benefits Admin £'000	Census Revenue Collection £'000	Benefits Admin £'000	Revenue Collection £'000
<b>Gross Expenditure</b>					
2,592	2,642	1,495	1,103	41	3
0	0	0	0	0	0
91	72	37	34	0	0
809	794	249	499	19	27
0	0	0	0	0	0
0	0	0	0	0	0
791	880	0	0	687	193
<b>4,283</b>	<b>4,387</b>	<b>1,782</b>	<b>1,636</b>	<b>746</b>	<b>223</b>
<b>Gross Income</b>					
(576)	(576)	(3)	(573)	0	0
0	0	0	0	0	0
(1,970)	(1,975)	(1,128)	(675)	0	(172)
0	0	0	0	0	0
<b>(2,546)</b>	<b>(2,551)</b>	<b>(1,131)</b>	<b>(1,248)</b>	<b>0</b>	<b>(172)</b>
<b>1,738</b>	<b>1,836</b>	<b>650</b>	<b>389</b>	<b>746</b>	<b>50</b>
<b>Net Expenditure</b>					
<b>Budget 2014/15</b>	1,738	635	401	453	248
<b>Change from 2014/15</b>					
£'000 Change	98	15	(12)	293	(198)
% Change	6%				
<b>Other Items 2015/16</b>					
Capital Financing Costs	15	0	0	0	15

**Housing, Environmental Health and Building Control**  
**Head of Service: Lynne Standing**

## **Housing**

The main aim of the housing service is to meet housing need. It does this through working with partners to provide affordable housing, bringing empty properties into use, preventing homelessness and helping residents to explore other housing options. During 2015/16 we expect to deliver 160 new affordable homes. New national policies relating to the provision of affordable housing were introduced in December 2014 and we will be working through with colleagues and parish councils how this will affect both the District Plan and Neighbourhood Plans.

During 2014, having begun Compulsory Purchase Order proceedings, we successfully persuaded the owner of a long-term empty property to sell it so that it can be occupied. Our intention is to tackle a similarly problematic empty property in this way during 2015.

Homelessness has been reducing year on year but as at December 2014 there was some evidence, both nationally and locally, of an increase, which may in turn impact on the number of households in temporary accommodation. We have in place plans for an increase in the amount of temporary accommodation available to us should this be needed.

Following a number of substantial changes to the housing register we will be reviewing how it is managed to make sure that the process is as efficient, customer-focused and cost-effective as possible.

## **Environmental Health**

Environmental Health is a busy service that deals with approximately 3000 requests a year from residents relating to everything from the condition of their homes to nuisance caused by noise, smoke or pests. Our target is to respond to 97% of such requests within 5 working days and to resolve 96% of them within 3 months. We are also seeking a more cost-effective way of delivering the pest control service to achieve a cost-neutral service.

Demand for Disabled Facilities Grants remains high. The team handles over 200 requests a year for help with Disabled Facilities Grants, of which we expect to approve and complete 120 during 2015-16.

There are nearly 1400 food businesses in the District and the number continues to grow. The food team has to inspect them and ensure food hygiene standards are being achieved. From December 2014 the Council has a new duty, to assist Trading Standards to ensure that businesses notify customers about any food allergens, and so this will need to be reflected in the advice we provide to businesses.

Legislation relating to licensing is expected to change during 2015 through the Deregulation Bill and the requirement in future for local authorities to set their own licence fees. Our policies and practices will be updated to reflect these changes.

## **Building Control**

Building Control ensures that building works are completed in accordance with Building Regulations. It also deals with approximately 20 dangerous structures each year.

The service works in a competitive environment and has made substantial improvements over recent years both to the speed and range of its services. Our target for 2015-16 is to check 87% of plans within 15 days and to do 98% of our 6500 anticipated site visits within 24 hours of the request.

We provide free support and advice to the construction industry, including delivering at least two training sessions a year to local businesses. We will continue our work to promote more partnerships with developers, enabling us to check their plans for schemes outside of Mid Sussex, and to promote our thermal calculations service so that customers can get all the services they need from the Council.

To ensure appropriate skills are available to deal with complex commercial schemes we are working in partnership with Horsham District Council in commissioning structural engineering services.

### HOUSING VARIATION TABLE

Analysis of changes in budget between 2014/15 original budget, and 2015/16 budget

Description	Variation £'000
<b>Budget Changes - Increasing</b>	
Salary adjustment*	4
Recharges	10
Inflation	9
Total	<u>23</u>
<b>Budget Changes - Decreasing</b>	
Ongoing savings - Temporary accomodation	(18)
Saving - Temporary accomodation	(20)
Total	<u>(38)</u>
<b>Total Variation for Housing</b>	<u><u>(15)</u></u>

\* Includes salary increments, 1% pension increase and any approved establishment changes

## Housing Budget 2015/16

Budget 2014/15 £'000	<b>Budget 2015/16 £'000</b>	Housing Needs £'000	Housing Enabling £'000
<b>Gross Expenditure</b>			
364 Employees	373	262	111
0 Premises Related Expenditure	0	0	0
17 Transport Related Expenditure	17	12	5
233 Supplies and Services	236	233	4
0 Third Party Payments	0	0	0
273 Transfer Payments	215	215	0
196 Support Services	206	136	70
<b>1,082</b>	<b>1,047</b>	<b>858</b>	<b>189</b>
<b>Gross Income</b>			
(9) Customer and Client Receipts	(9)	(9)	0
0 Rents	0	0	0
0 Government Grants	0	0	0
(150) Other Grants Reimburse Contrib	(130)	(130)	0
0 Recharges	0	0	0
<b>(159)</b>	<b>(139)</b>	<b>(139)</b>	<b>0</b>
<b>923</b>	<b>908</b>	<b>718</b>	<b>189</b>
<b>Net Expenditure</b>			
<b>Budget 2014/15</b>	923	732	190
<b>Change from 2014/15</b>			
£'000 Change	(15)	(14)	(1)
% Change	(2%)		
<b>Other Items 2015/16</b>			
Capital Financing Costs	0	0	0
Capital Financing Income	0	0	0
Specific Items	50		

**ENVIRONMENTAL HEALTH VARIATION TABLE**

Analysis of changes in budget between 2014/15 original budget, and 2015/16 budget

Description	Variation £'000
<b>Budget Changes - Increasing</b>	
Inflation	10
Salary adjustments*	6
Recharges	21
Total	<u>37</u>
<b>Budget Changes - Decreasing</b>	
Service redesign saving - Outsourcing Pest Control	(11)
Service redesign saving - Salaries	(11)
Service redesign saving - Reductions in Admin support from EDRMS	(5)
Total	<u>(27)</u>
<b>Total Variation for Environmental Health</b>	<u><u>10</u></u>

\* Includes salary increments, 1% pension increase and any approved establishment changes

## Environmental Health Budget 2015/16

Budget 2014/15 £'000	<b>Budget 2015/16 £'000</b>	Contaminated Land £'000	Housing Standards £'000	Safety and Licensing £'000	Environmental Protection £'000
<b>Gross Expenditure</b>					
782 Employees	750	23	135	442	151
0 Premises Related Expenditure	0	0	0	0	0
48 Transport Related Expenditure	40	1	7	22	10
81 Supplies and Services	67	1	4	24	38
3 Third Party Payments	5	0	0	0	5
2 Transfer Payments	2	0	0	0	2
318 Support Services	344	13	39	181	111
<b>1,235</b>	<b>1,208</b>	<b>37</b>	<b>185</b>	<b>669</b>	<b>317</b>
<b>Gross Income</b>					
(315) Customer and Client Receipts	(279)	(1)	(1)	(263)	(15)
0 Government Grants	0	0	0	0	0
0 Other Grants Reimburse Contrib	0	0	0	0	0
0 Recharges	0	0	0	0	0
<b>(315)</b>	<b>(279)</b>	<b>(1)</b>	<b>(1)</b>	<b>(263)</b>	<b>(15)</b>
<b>919 Net Expenditure</b>	<b>929</b>	<b>37</b>	<b>184</b>	<b>406</b>	<b>302</b>
<b>Budget 2014/15</b>	<b>919</b>	<b>35</b>	<b>174</b>	<b>390</b>	<b>321</b>
<b>Change from 2014/15</b>					
£'000 Change	10	2	10	16	(19)
% Change	1%				
<b>Other Items 2015/16</b>					
Capital Financing Costs	0	0	0	0	0
Capital Financing Income	0	0	0	0	0

**BUILDING CONTROL VARIATION TABLE**

Analysis of changes in budget between 2014/15 original budget, and 2015/16 budget

Description	Variation £'000
<b>Budget Changes - Increasing</b>	
Recharges	12
Inflation	5
Salary adjustments *	3
	<hr/>
Total	<b>20</b>
	<hr/>
<b>Budget Changes - Decreasing</b>	
Service redesign savings - Salaries	(47)
	<hr/>
Total	<b>(47)</b>
	<hr/>
<b>Total Variation for Building Control</b>	<b>(27)</b>
	<hr/> <hr/>

\* Includes salary increments, 1% pension increase and any approved establishment changes

## Building Control Budget 2015/16

Budget 2014/15 £'000	Budget 2015/16 £'000	Building Control £'000
<b>Gross Expenditure</b>		
545 Employees	510	510
0 Premises Related Expenditure	0	0
30 Transport Related Expenditure	30	30
28 Supplies and Services	28	28
0 Third Party Payments	0	0
142 Support Services	150	150
<b>744</b>	<b>718</b>	<b>718</b>
<b>Gross Income</b>		
(486) Customer and Client Receipts	(486)	(486)
0 Recharges	0	0
<b>(486)</b>	<b>(486)</b>	<b>(486)</b>
<b>259</b>	<b>232</b>	<b>232</b>
<b>Net Expenditure</b>		
	<b>232</b>	<b>232</b>
<b>Budget 2014/15</b>	259	259
<b>Change from 2014/15</b>		
£'000 Change	(27)	(27)
% Change	(10%)	
<b>Other Items 2015/16</b>		
	0	0



**Leisure & Sustainability**  
**Head of Service: Mark Fisher**

**Leisure, Community Services and Culture**

In 2015 we will continue to build upon the projects and developments which were launched last year. Key projects for the team will include;

- Working with our Leisure Centre Operator (Places for People Leisure) to invest in our Indoor Leisure centres to improve the offer for our customers. The team will continue to ensure that the leisure contract arrangements are fully embedded following commencement on 1<sup>st</sup> July 2014;
- Organising the second annual Youth awards event in conjunction with the Chairman of the Council;
- Promoting three play day events in each of the towns in August 2015;
- Developing information system for signposting young peoples' services by Sept 2015;
- Promoting special volunteering days in conjunction with the Council for Voluntary Service;
- Overseeing the transfer of the Marathon in May 2015 to Places for People Leisure;
- Leading on the development of the Centre for Community Sport at Burgess Hill with a finalised masterplan by September 2015;
- Completing the refresh of the Leisure & Cultural Strategy by March 2016;
- Developing opportunities with the Sussex Energy Saving partnership to help residents save energy in their homes.

**Parking Services**

The team will continue to work on implementing the options in the 10 year Parking Strategy to ensure that the service meets the needs of the community, remains financially viable and supports town centre development plans. This will include:

- A review of parking payment options;
- A review of parking equipment;
- Technology;
- A review of car parking assets and provision to ensure they are fit for purpose and sufficient in capacity to meet future requirements e.g. the partial use of land acquired at Beacon Heights to extend the Orchards car park in Haywards Heath.

The team will continue to enforce parking controls in a firm but fair way and to ensure that parking enquiries relating to enforcement will be responded to within 10 days.

**Cleansing Services**

Following the introduction of the new Waste Legislation in January 2015, the Council's Waste team and Contractor, will be working with the West Sussex waste collection and disposal authorities in the West Sussex Waste Partnership, to ensure that the District Council is fully compliant with the new legislation.

Following the roll out of the recycling quality project in 2014/15, the team will continue to tackle recycling quality, as the Mid Sussex scheme is rolled out across the district over the next two years.

The team will conclude the review of dog bin collection service undertaken in 2014-2015, and work with Serco and Town and Parish Council's on future expansion of the service, in coming years. Further investment is anticipated in 2015/16.

## **Facility Management and Street Scene**

The team will work with local stakeholder groups to assist in the delivery of a number of Club and Community lead facility improvement projects. The timing in delivery of these projects will be dependent on the organisations concerned, but progress on new buildings or facility improvement projects at Finches Field Pease Pottage, Ansty Recreation Ground, Lindfield Common, Hurstpierpoint, Burgess Hill and St Andrews Cricket Clubs are anticipated in 2015/16.

Following the success of the Community Toilets Scheme, officers will assess the potential for further expansion of this scheme, with an emphasis on the southern part of the district where the scheme is least present.

## **Landscapes**

The team will continue to ensure that the grounds maintenance contract arrangements are fully embedded following commencement on 1<sup>st</sup> January 2014. The team will seek to retain the Green Flag Award for Beech Hurst as well as delivering a range of play and hard landscape improvement projects across the district making use of current best practice in design and construction with the aim of improving the quality of the local environment. These will be primarily funded from Section 106 monies and will be delivered in accordance with the customer consultation strategy in order to provide facilities that meet the needs and expectations of the users.

## **Emergency Planning**

The Council's Emergency and Business Continuity Plans are maintained by the Emergency Planning and Outdoor Services Manager. This work includes overseeing the Council's preparation for (and response to) severe weather and other local incidents as they arise. This year, the programme will include a review of the Council's arrangements for providing emergency rest centres in the event of an evacuation of local residents. To assist with the sharing of information among local partners, the Council will continue to host the Mid Sussex Emergency Planning Liaison Group which is made up of the emergency services, health authorities and town and parish councils. The Council also remains an active member of the Sussex Resilience Forum.

### LEISURE, COMMUNITY SERVICES & CULTURE VARIATION TABLE

Analysis of changes in budget between 2014/15 original budget, and 2015/16 budget

Description	Variation £'000
<b>Budget Changes - Increasing</b>	
Inflation	4
Salary adjustments *	2
Recharges	3
Budget transfer from Communications - South of England	
Show Sponsorship	2
Contribution to Leisure Reserve	600
	<hr/>
Total	<b>611</b>
<b>Budget Changes - Decreasing</b>	
Asset Maintenance realignment	(41)
Leisure retender savings	(33)
Ongoing saving - minor variations	(3)
Budget transfer to Parking Services - Taxi Operator payments	(5)
Contribution from Leisure Contract	(1,504)
Service redesign saving - Reduce small grants budget	(25)
Service redesign saving - Removal of Leisure closure reserve	(50)
Savings - Salaries	(17)
	<hr/>
Total	<b>(1,678)</b>
	<hr/>
<b>Total Variation for Leisure, Community Services &amp; Culture</b>	<b>(1,067)</b>
	<hr/> <hr/>

\* Includes salary increments, 1% pension increase and any approved establishment changes

## Leisure, Community Services &amp; Culture Budget 2015/16

Budget 2014/15 £'000	Budget 2015/16 £'000	Grants to Organisations £'000	Concessionary Fares £'000	Sustainability Climate Change £'000	Leisure Centres £'000	Community Leisure and Development £'000
<b>Gross Expenditure</b>						
306 Employees	307	45	1	45	88	128
155 Premises Related Expenditure	92	0	0	0	91	0
13 Transport Related Expenditure	13	2	0	3	2	6
853 Supplies and Services	1,380	243	0	13	1,061	62
8 Third Party Payments	0	0	0	0	0	0
4 Transfer Payments	4	0	0	0	0	4
170 Support Services	182	27	6	23	50	77
<b>1,507</b>	<b>1,977</b>	<b>317</b>	<b>7</b>	<b>83</b>	<b>1,293</b>	<b>276</b>
<b>Gross Income</b>						
0 Customer and Client Receipts	(1,537)	0	0	0	(1,537)	0
0 Rents	0	0	0	0	0	0
0 Government Grants	0	0	0	0	0	0
0 Other Grants Reimburse Contrib	0	0	0	0	0	0
0 Recharges	0	0	0	0	0	0
<b>0</b>	<b>(1,537)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,537)</b>	<b>0</b>
<b>1,507</b>	<b>440</b>	<b>317</b>	<b>7</b>	<b>83</b>	<b>(244)</b>	<b>276</b>
<b>Net Expenditure</b>	<b>440</b>	<b>317</b>	<b>7</b>	<b>83</b>	<b>(244)</b>	<b>276</b>
<b>Budget 2014/15</b>	1,507	328	28	82	781	288
<b>Change from 2014/15</b>						
£'000 Change	(1,067)	(11)	(21)	1	(1,025)	(12)
% Change	(71%)					
<b>Other Items 2015/16</b>						
Capital Financing Costs	994	0	0	0	994	0
Capital Financing Income	0	0	0	0	0	0
Specific Items	723					

**PARKING SERVICES VARIATION TABLE**

Analysis of changes in budget between 2014/15 original budget, and 2015/16 budget

Description	Variation £'000
<b>Budget Changes - Increasing</b>	
Recharges	6
Inflation	8
Budget transfer from Community Services - Taxi Operators	5
Ongoing Pressure - Minor variations	4
Pressure - Cash collection contract	7
Pressure - NNDR for Boltro Road Car Park	9
<b>Total</b>	<b>39</b>
<b>Budget Changes - Decreasing</b>	
Asset maintenance realignment	(11)
Service redesign saving - Convert Oaklands Car Park	(45)
<b>Total</b>	<b>(56)</b>
<b>Total Variation for Parking Services</b>	<b>(17)</b>

## Parking Services Budget 2015/16

Budget 2014/15 £'000	<b>Budget 2015/16 £'000</b>	Car Parks £'000	Parking Enforcement £'000
<b>Gross Expenditure</b>			
510 Employees	533	52	480
378 Premises Related Expenditure	383	383	0
36 Transport Related Expenditure	33	6	26
97 Supplies and Services	103	62	41
0 Third Party Payments	5	5	0
165 Support Services	171	171	0
<b>1,186</b>	<b>1,227</b>	<b>680</b>	<b>547</b>
<b>Gross Income</b>			
(2,164) Customer and Client Receipts	(2,206)	(1,819)	(386)
0 Rents	0	0	0
(143) Other Grants Reimburse Contrib	(161)	0	(161)
0 Recharges	0	0	0
<b>(2,308)</b>	<b>(2,367)</b>	<b>(1,819)</b>	<b>(547)</b>
<b>(1,122) Net Expenditure</b>	<b>(1,139)</b>	<b>(1,139)</b>	<b>0</b>
<b>Budget 2014/15</b>	(1,122)	(1,122)	0
<b>Change from 2014/15</b>			
£'000 Change	(17)	(17)	0
% Change	2%		
<b>Other Items 2015/16</b>			
Capital Financing Costs	27	27	0
Capital Financing Income	0	0	0

**CLEANSING SERVICES VARIATION TABLE**

Analysis of changes in budget between 2014/15 original budget, and 2015/16 budget

Description	Variation £'000
<b>Budget Changes - Increasing</b>	
Inflation	40
Salary adjustments*	2
Refuse collection - additional properties	16
Pressure - Dog Bin expansion for increased numbers	30
Total	<b>88</b>
<b>Budget Changes - Decreasing</b>	
Recharges	(2)
Recycling quality investment to tackle issues at communal bins	(28)
Ongoing saving - Bulky waste income	(9)
Saving - Recycling credits	(12)
Total	<b>(51)</b>
<b>Total Variation for Cleansing Services</b>	<b>37</b>

\* Includes salary increments, 1% pension increase and any approved establishment changes

## Cleansing Services Budget 2015/16

Budget 2014/15 £'000	<b>Budget 2015/16 £'000</b>	Refuse Collection £'000	Recycling £'000	Highway Cleansing £'000	Highway Maintenance £'000
<b>Gross Expenditure</b>					
249	250	108	69	47	25
30	60	0	46	0	14
16	16	6	5	3	2
98	63	37	25	2	0
3,840	3,892	2,806	0	1,086	0
188	188	127	29	25	6
<b>4,420</b>	<b>4,469</b>	<b>3,084</b>	<b>174</b>	<b>1,164</b>	<b>48</b>
<b>Gross Income</b>					
(882)	(882)	(882)	0	0	0
(719)	(731)	(15)	(700)	(17)	0
<b>(1,601)</b>	<b>(1,613)</b>	<b>(896)</b>	<b>(700)</b>	<b>(17)</b>	<b>0</b>
<b>2,819</b>	<b>2,856</b>	<b>2,187</b>	<b>(526)</b>	<b>1,147</b>	<b>48</b>
<b>Net Expenditure</b>					
<b>Budget 2014/15</b>	2,819	2,148	(517)	1,135	53
<b>Change from 2014/15</b>					
£'000 Change	37	39	(9)	12	(5)
% Change	1%				
<b>Other Items 2015/16</b>					
Capital Financing Costs	154	154	0	0	0
Capital Financing Income	0	0	0	0	0

**FACILITY MANAGEMENT & STREET - SCENE VARIATION TABLE**

Analysis of changes in budget between 2014/15 original budget, and 2015/16 budget

Description	Variation £'000
<b>Budget Changes - Increasing</b>	
Salary adjustments*	8
Inflation	26
Recharges	7
Investment leases moved to Property	9
Asset maintenance realignment	42
Ongoing pressure - Utilities	10
Ongoing pressure - Illegal encampments	10
	<hr/>
Total	<b>112</b>
	<hr/>
<b>Budget Changes - Decreasing</b>	
Ongoing saving - Pavilion and PC Cleaning	(19)
Ongoing saving - Outdoor Facilities income	(29)
	<hr/>
Total	<b>(48)</b>
	<hr/>
<b>Total Variation for Facilities Management &amp; Street - Scene</b>	<b>64</b>
	<hr/> <hr/>

\* Includes salary increments, 1% pension increase and any approved establishment changes

## Facility Management & Streetscene Budget 2015/16

Budget 2014/15 £'000	<b>Budget 2015/16 £'000</b>	Outdoor Facilities £'000	Trust Fund Accounts £'000	Public Conveniences £'000	Emergency Planning £'000
<b>Gross Expenditure</b>					
428 Employees	450	386	0	38	26
1,345 Premises Related Expenditure	1,441	1,293	96	51	0
23 Transport Related Expenditure	23	20	0	2	1
119 Supplies and Services	117	106	2	1	9
97 Third Party Payments	91	22	0	68	0
0 Transfer Payments	0	0	0	0	0
358 Support Services	353	306	0	29	18
<b>2,369</b>	<b>2,475</b>	<b>2,134</b>	<b>98</b>	<b>189</b>	<b>55</b>
<b>Gross Income</b>					
(254) Customer and Client Receipts	(274)	(263)	(11)	0	0
(111) Rents	(125)	(38)	(87)	0	0
(1) Other Grants Reimburse Contrib	(9)	0	0	(9)	0
0 Recharges	0	0	0	0	0
<b>(366)</b>	<b>(408)</b>	<b>(301)</b>	<b>(98)</b>	<b>(9)</b>	<b>0</b>
<b>2,003</b>	<b>2,067</b>	<b>1,833</b>	<b>0</b>	<b>180</b>	<b>55</b>
<b>Net Expenditure</b>					
<b>Budget 2014/15</b>	2,003	1,710	0	233	60
<b>Change from 2014/15</b>					
£'000 Change	64	123	0	(53)	(5)
% Change	3%				
<b>Other Items 2015/16</b>					
Capital Financing Costs	294	279	0	15	0
Capital Financing Income	0	0	0	0	0
Specific Items	0				

**Legal Services, Property and Asset Management,  
Democratic Services and Land Charges  
Head of Service: Tom Clark (Solicitor to the Council & Monitoring Officer)**

## **Legal**

The legal team continue to work on Section 106 agreements in 2015/16 in relation to SANG contributions and affordable housing contributions in particular. With the adoption of the District Plan in 2015/16 we expect some of the matters currently dealt with as Section 106 contributions to be covered by CIL payments. The legal team also provide the documentation to complete community projects, enforcement of planning matters and the acquisition/disposal and letting of Council land assets.

## **Property and Asset Management**

A full review of the condition of our assets (except for drainage which is currently underway) was completed during 2014/15. This enabled life cycle costing work to be undertaken to inform the longer term planning of maintenance of our assets. In the coming year, it is expected that a comprehensive asset management policy/strategy encompassing all commercial and operational assets will be established.

The Team will be working to deliver the new Basepoint business start-up units development by the summer of 2015. In addition, a new community building at Finches Field, Pease Pottage should be underway by the summer of 2015 with completion before the end of 2015/16 financial year.

Work will continue with private sector developers and partners to deliver town centre developments. It is hoped that progress this will be achieved in East Grinstead and Burgess Hill in 2015-16 in relation to agreement on the form of the schemes.

The Team will also continue its efforts to identify surplus development land for disposal to secure capital receipts for the Council to boost reserves and fund future capital projects.

The Team will also be leading on the acquisition of further investment properties by the Council in order to generate further much needed annual income to fund the service/revenue budgets in the face of decreasing Government formula Grant.

During 2015, a new cloud based IT system will be installed which will greatly improve the quality and availability of MSDC property related data and records. This will assist the Council generally and will save a great deal of time for the business unit.

## **Democratic Services**

Members and Committee Administration, Elections and Electoral Registration have now been brought together as a single business unit which will provide additional resilience to improve the service and to meet the challenges in 2015/16. We have the most comprehensive set of elections to deal with in May 2015 with a new individual voter registration system being used for the first time. Following the elections there will be at least a third of new members who will need a full induction and comprehensive training in some aspects of the Council's work and in particular licensing, planning and scrutiny

## **Land Charges**

Land Charges are anticipating that the increased volumes experienced in 2014/15 will be maintained in 2015/16 with continued pressure to meet challenging targets to return search requests to solicitors, conveyancers and private search companies within 3-5 working days.

The section has worked hard to maintain the Council's market share of the search product. In 2008/09 the Council's market share dropped to 43% largely due to the increase in personal search providers. Presently, the Council's market share stands at 74% and this has been consistent in a vastly changing and challenging market over the past 3 years.

As well as providing property search information it is the responsibility of the Local Land Charges section to maintain the paper Local Land Charges Register, recording all Local Land Charges from internal and external bodies in a timely and accurate manner. The increase in local development has also resulted in a significant increase in registrations, presently a manual time consuming process undertaken by the section. The project to computerise the service continues but this will require significant staff intervention to ensure the data is accurate.

#### LEGAL SERVICES VARIATION TABLE

Analysis of changes in budget between 2014/15 original budget, and 2015/16 budget

Description	Variation £'000
<b>Budget Changes - Increasing</b>	
Salary adjustments*	2
Inflation	4
Total	<u>6</u>
<b>Budget Changes - Decreasing</b>	
Recharges	(6)
Total	<u>(6)</u>
<b>Total Variation for Legal Services</b>	<u><u>0</u></u>

\* Includes salary increments, 1% pension increase and any approved establishment changes

## Legal Services Budget 2015/16

Budget 2014/15 £'000	Budget 2015/16 £'000	Legal Support Costs £'000
<b>Gross Expenditure</b>		
257 Employees	276	276
0 Premises Related Expenditure	0	0
0 Transport Related Expenditure	0	0
32 Supplies and Services	32	32
0 Third Party Payments	0	0
0 Transfer Payments	0	0
95 Support Services	98	98
<b>384</b>	<b>406</b>	<b>406</b>
<b>Gross Income</b>		
(65) Customer and Client Receipts	(77)	(77)
0 Other Grants Reimburse Contrib	0	0
(319) Recharges	(329)	(329)
<b>(384)</b>	<b>(406)</b>	<b>(406)</b>
<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Expenditure</b>		
<b>Budget 2014/15</b>	0	0
<b>Change from 2014/15</b>		
£'000 Change	0	0
% Change		
<b>Other Items 2015/16</b>	0	0

**PROPERTY AND ASSET MANAGEMENT VARIATION TABLE**

Analysis of changes in budget between 2014/15 original budget, and 2015/16 budget

Description	Variation £'000
<b>Budget Changes - Increasing</b>	
Salary adjustment*	6
Inflation	21
Patch and Repair budget moved into Council net expenditure	50
Asset Maintenance realignment	10
Pressure - The Orchards Haywards Heath supplementary rent	41
Pressure - Oaklands NNDR increase	27
<b>Total</b>	<b>155</b>
<b>Budget Changes - Decreasing</b>	
Recharges	(35)
Investment leases moved from Facilities Management	(9)
Reversal of one year only budget for Property valuations consultants	(15)
Ongoing savings - Postage holding account from Parking Services	(6)
Saving - Bridge Road Depot - increase of rent	(12)
Saving - Carbon reduction levy - requirement ceased	(8)
Property Asset Management life cycle 15/16 only saving	(50)
<b>Total</b>	<b>(135)</b>
<b>Total Variation for Property and Asset Management</b>	<b>20</b>

\* Includes salary increments, 1% pension increase and any approved establishment changes

## Property and Asset Management Budget 2015/16

Budget 2014/15 £'000	Budget 2015/16 £'000	Property Operational £'000	Investment Property £'000	Contracts £'000	Oaklands £'000	District Drainage £'000	Health & Safety £'000	Better Mid Sussex £'000
<b>Gross Expenditure</b>								
325 Employees	317	0	134	0	89	45	40	10
547 Premises Related Expenditure	592	26	7	0	555	3	0	0
11 Transport Related Expenditure	11	0	4	0	4	2	1	0
112 Supplies and Services	108	16	23	11	40	12	3	3
84 Third Party Payments	79	0	0	0	79	0	0	0
347 Support Services	350	14	153	67	54	17	22	23
<b>1,426</b>	<b>1,458</b>	<b>56</b>	<b>321</b>	<b>78</b>	<b>821</b>	<b>79</b>	<b>67</b>	<b>36</b>
<b>Gross Income</b>								
(3) Customer and Client Receipts	(3)	0	(3)	0	(1)	0	0	0
(1,320) Rents	(1,299)	(99)	(1,200)	0	0	0	0	0
0 Other Grants Reimburse Contrib	(10)	0	0	0	0	(10)	0	0
(992) Recharges	(1,015)	0	0	(78)	(870)	0	(67)	0
<b>(2,316)</b>	<b>(2,327)</b>	<b>(99)</b>	<b>(1,203)</b>	<b>(78)</b>	<b>(871)</b>	<b>(10)</b>	<b>(67)</b>	<b>0</b>
<b>(889) Net Expenditure</b>	<b>(869)</b>	<b>(43)</b>	<b>(882)</b>	<b>0</b>	<b>(49)</b>	<b>69</b>	<b>0</b>	<b>36</b>
<b>Budget 2014/15</b>	<b>(889)</b>	<b>(54)</b>	<b>(909)</b>	<b>0</b>	<b>(62)</b>	<b>100</b>	<b>0</b>	<b>36</b>
<b>Change from 2014/15</b>								
£'000 Change	20	11	27	0	13	(31)	0	0
% Change	(2%)							
<b>Other Items 2015/16</b>								
Capital Financing Costs	260	26	0	0	57	177	0	0
Capital Financing Income	0	0	0	0	0	0	0	0
Specific Items	192							

### DEMOCRATIC SERVICES VARIATION TABLE

Analysis of changes in budget between 2014/15 original budget, and 2015/16 budget

Description	Variation £'000
<b>Budget Changes - Increasing</b>	
Salary adjustments*	4
Inflation	5
Recharges	16
Pressure - New Election software ongoing costs	2
Pressure - Staff restructure	9
Total	<b>36</b>
<b>Budget Changes - Decreasing</b>	
Total	<b>0</b>
<b>Total Variation for Democratic Services</b>	<b>36</b>

\* Includes salary increments, 1% pension increase and any approved establishment changes

## Democratic Services Budget 2015/16

Budget 2014/15 £'000	<b>Budget 2015/16 £'000</b>	Elections and Electoral Registration £'000	Members & Committee Administration £'000
<b>Gross Expenditure</b>			
225 Employees	238	124	113
5 Premises Related Expenditure	4	3	1
16 Transport Related Expenditure	17	1	16
528 Supplies and Services	536	132	403
0 Third Party Payments	0	0	0
203 Support Services	224	120	104
<b>976</b>	<b>1,019</b>	<b>381</b>	<b>638</b>
<b>Gross Income</b>			
(4) Customer and Client Receipts	(4)	(2)	(2)
0 Rents	0	0	0
0 Government Grants	0	0	0
0 Other Grants Reimburse Contrib	0	0	0
(158) Recharges	(165)	0	(165)
<b>(161)</b>	<b>(168)</b>	<b>(2)</b>	<b>(167)</b>
<b>814</b>	<b>850</b>	<b>379</b>	<b>471</b>
<b>Net Expenditure</b>	<b>850</b>	<b>379</b>	<b>471</b>
<b>Budget 2014/15</b>	814	347	468
<b>Change from 2014/15</b>			
£'000 Change	36	32	3
% Change	4%		
<b>Other Items 2015/16</b>			
Capital Financing Costs	8	8	0
Specific Items	247		

**LAND CHARGES VARIATION TABLE**

Analysis of changes in budget between 2014/15 original budget, and 2015/16 budget

Description	Variation £'000
<b>Budget Changes - Increasing</b>	
Salary adjustments*	1
Recharges	14
Inflation	2
Reversal of 14/15 one year only service redesign savings	7
Pressure - Delay in achieving savings relating from Digitalisation project	20
Total	<u>44</u>
<b>Budget Changes - Decreasing</b>	
Digitalisation project savings	(20)
Saving - Land Charges income	(20)
Total	<u>(40)</u>
<b>Total Variation for Land Charges</b>	<u><u>4</u></u>

\* Includes salary increments, 1% pension increase and any approved establishment changes

## Land Charges Budget 2015/16

Budget 2014/15 £'000	Budget 2015/16 £'000	Local Land Charges £'000
<b>Gross Expenditure</b>		
138 Employees	146	146
0 Premises Related Expenditure	0	0
1 Transport Related Expenditure	1	1
4 Supplies and Services	4	4
0 Third Party Payments	0	0
132 Support Services	149	149
<b>275</b>	<b>299</b>	<b>299</b>
<b>Gross Income</b>		
(130) Customer and Client Receipts	(150)	(150)
0 Government Grants	0	0
0 Recharges	0	0
<b>(130)</b>	<b>(150)</b>	<b>(150)</b>
<b>145</b>	<b>149</b>	<b>149</b>
<b>Net Expenditure</b>		
	145	145
<b>Budget 2014/15</b>		
	145	145
<b>Change from 2014/15</b>		
£'000 Change	4	4
% Change	3%	
<b>Other Items 2015/16</b>		
Capital Financing Costs	32	32
Capital Financing Income	0	0



### Strategic Core

This section covers those costs that are related to the strategic management of the Authority and cannot be allocated to the specific service areas set out in the previous tables. It includes various items of expenditure including the cost of the Chief Executive, Heads of Service and the Council's share of the shared procurement service..

<b>STRATEGIC CORE VARIATION TABLE</b>	
Analysis of changes in budget between 2014/15 original budget, and 2015/16 budget	
Description	Variation £'000
<b>Budget Changes - Increasing</b>	
Inflation	10
Salary adjustments *	11
Pressure - New post	80
Pressure - Procurement Service	7
Total	<u><b>108</b></u>
<b>Budget Changes - Decreasing</b>	
Recharges	(81)
Total	<u><b>(81)</b></u>
<b>Total Variation for Strategic Core</b>	<u><u><b>27</b></u></u>
* Includes salary increments, 1% pension increase and any approved establishment changes	

## Strategic Core Budget 2015/16

Budget 2014/15 £'000	Budget 2015/16 £'000	Strategic Core £'000
<b>Gross Expenditure</b>		
935 Employees	1,028	1,028
1 Premises Related Expenditure	1	1
9 Transport Related Expenditure	9	9
67 Supplies and Services	74	74
0 Third Party Payments	0	0
922 Support Services	952	952
<b>1,934</b>	<b>2,063</b>	<b>2,063</b>
<b>Gross Income</b>		
0 Customer and Client Receipts	0	0
0 Other Grants Reimburse Contrib	0	0
(977) Recharges	(1,080)	(1,080)
<b>(977)</b>	<b>(1,080)</b>	<b>(1,080)</b>
<b>956</b>	<b>983</b>	<b>983</b>
<b>Net Expenditure</b>		
<b>Budget 2014/15</b>	956	956
<b>Change from 2014/15</b>		
£'000 Change	27	27
% Change	3%	
<b>Other Items 2015/16</b>		
	0	0

## Corporate Funds Budget 2015/16

Budget 2014/15 £'000	<b>Budget 2015/16 £'000</b>	Balance Unallocated £'000
<b>Gross Expenditure</b>		
0	0	0
328	729	729
13	13	13
32,273	33,042	33,042
<b>32,613</b>	<b>33,784</b>	<b>33,784</b>
<b>Gross Income</b>		
0	0	0
0	0	0
(32,266)	(33,187)	(33,187)
<b>(32,266)</b>	<b>(33,187)</b>	<b>(33,187)</b>
<b>347</b>	<b>597</b>	<b>597</b>
<b>Net Expenditure</b>		
	347	347
<b>Budget 2014/15</b>		
<b>Change from 2014/15</b>		
£'000 Change	250	250
% Change	72%	
<b>Other Items 2015/16</b>		
Specific Items	220	0



## Forecast of Benefits Costs 2015/16

	2013/14 Accounts	2014/15 Estimate	2014/15 Forecast	2015/16 Estimate	
<b>Non HRA Rent Rebates</b>					
	£'000	£'000	£'000	£'000	
gross expenditure	113	117	71	71	
net expenditure at standard subsidy					
effect of reduced subsidy	6	6	4	4	
effect of overpayments	(5)	(6)	(3)	(3)	
<b>Total Rent Rebates</b>	<b>1</b>	<b>0</b>	<b>1</b>	<b>1</b>	
<b>Rent Allowances</b>					
	£'000	£'000	£'000	£'000	
gross expenditure	33,206	32,790	32,926	32,926	
net expenditure at standard subsidy	0	0	0	0	
effect of reduced subsidy	746	755	846	846	
effect of overpayments	(878)	(835)	(927)	(927)	1
<b>Total Rent Allowances</b>	<b>(132)</b>	<b>(80)</b>	<b>(81)</b>	<b>(81)</b>	
<b>Discretionary Local Scheme</b>					
Council Tax Benefit					
Rent Allowances	23	51	26	26	
Subsidy 75%	(17)	(38)	(20)	(20)	
<b>Total Discretionary scheme</b>	<b>6</b>	<b>13</b>	<b>6</b>	<b>6</b>	
<b>Total Support</b>	<b>(125)</b>	<b>(67)</b>	<b>(74)</b>	<b>(74)</b>	
Add : Previous Year Adjustment					
Less : LA Error subsidy	(89)	(82)	(90)	(90)	2
Adjustment for 2012/13 claim	243	0	0	0	
Adjustment relating to prior year provision for Bad debt	0	0	0	0	
(Less)/Add : Funding (from)/to Benefits Equalisation Reserve	(22)	156	171	19	3
<b>Cost to MSDC</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>(145)</b>	

(1) The introduction of Local Housing Allowance in 2008/2009 was forecast to reduce overpayment collection rates. This was due to the payment of Housing Benefits directly to Benefit recipients rather than the previous system of payments to Landlords. This gradual process of transfer to tenants over a number of years was expected to result in a long term reduction in collection rates as previously forecast. However, there has been no significant change to collection rates to date, and the budgeted overpayments have now been amended to reflect this.

(2) We are able to recover LA error subsidy from DWP, as well as being able to recover the overpayment from the recipient. The recovery of this type of subsidy is due as long as the total value does not exceed a lower threshold of 0.48% of correct benefits paid. We achieve the maximum benefit from LA error subsidy when volumes are as close to the lower threshold as possible without exceeding it.

(3) The amount to be drawn from or transferred to the Benefits Equalisation reserve is calculated to bring the final cost to MSDC back to required budget. The Benefits equalisation reserve was set up from previous years surplus'. Due to the favourable change in the budgeted overpayment collection rate as detailed in (1), it has been possible to reflect a higher level of surplus in the budget resulting from the benefit of overpayments.

## CAPITAL PROGRAMME 2014/15 - 2018/19

### 1.0 Background

- 1.1 This section sets out a proposed Capital Programme and Capital Strategy. This outlines the Council's approach to capital investment ensuring that such investment is directed to the Council's corporate priorities.
- 1.2 Each year, the Council sets out its Capital Programme for the forthcoming years and while this varies from year to year, it does contain certain core constituents. This section sets out the overall Programme for the next four years, together with its financing. In addition to this, the section details:
- a list of all projects contained in the current Capital Programme including scheme slippage from previous years and capital variations approved by Members during 2014/15;
  - a detailed list of the proposed projects for 2015/16 together with financing.

### 2.0 Capital Strategy

- 2.1 The current strategy for capital spending is outlined below:
- a) The Capital Projects will contribute to achieving the Corporate Plan and must further the Council's corporate priorities. This will be the means that objectively selects, ranks and recommends projects for inclusion in the Capital Programme, regardless of the source of the funding for the projects.
  - b) The affordability of capital projects must be determined in the context of the Strategy for Revenue Spending and the Strategy for Reserves and Cash Balances and will be governed by the provisions of the Prudential Code.
  - c) The Capital Programme will be financed by the most appropriate mix of:
    - interest;
    - contributions from the Revenue Budget;
    - loan;
    - contributions from stakeholders (including s106 agreements);
    - capital grants;
    - other grants;
    - proceeds from the sale of assets;
    - external funding from partners in both the public and private sectors, which is consistent with this Financial Strategy.
  - d) The use of borrowing as a means of financing capital expenditure will be consistent with the Prudential Code and with the Strategy for Revenue Spending.
  - e) The Council will continually review the financial and service benefits of existing assets and, in accordance with prudent asset management best practice, draw up a schedule of those which could be disposed of and the timescale for disposal in accordance with the Asset Management Plan.

- f) The Council will make every effort to generate funding for capital projects from partners and other sources (including Section 106 agreements). Negotiations on the sources of funding must focus on the Council's priorities at the time.
- g) The asset base will be continually reviewed to maximise financial benefits including income whilst ensuring the Council, as a local authority, does not compromise its fiduciary duty to the Council Tax payers.
- h) Projects that can be supported by a business case may be financed from reserves subject to a payback within an appropriate and specified period but subject to the Council's capacity to allow such a commitment.

### **3.0 Capital Spending – General Principles**

3.1. These are large items of expenditure of public money and to ensure good governance we adhere to the following general principles of Capital spending:

- The expenditure for any particular year to be based only on previous years' cumulative receipts plus use of interest. This is to prevent cashflow problems developing if expenditure is incurred before receipts are received.
- All Affordable Housing grant aid is firstly financed from S106s and topped up by a contribution from General Reserve.
- The Council will use Prudential borrowing only for investments with a proven business case. Under this system, the Council will be able to borrow money on the strength of its resources, to pay for capital projects on an 'Invest to Save' basis and satisfying affordability criteria.
- All capital projects are subject to a project justification process and consultation with Cabinet and Ward Members as part of the approval process.
- Capitalised salaries to be permitted where appropriate but kept to a minimum to ease pressure on capital reserves.
- Council must approve the Capital Programme as part of the Corporate Plan and Budget exercise.

3.2 The adoption of the foregoing principles results in a modest Capital Programme for 2015/16, as detailed further in the paragraphs below.

### **4.0 Financial Position: Current and Medium Term**

4.1 Over the last few years, work has continued to protect and where possible increase the level of reserves. Part of our strategy was to reduce the overall expenditure on capital projects. This approach has been successful and we are now in a position where some prudent investments can be made from our increased level of reserves.

4.2 As was the case last year, Major Capital Renewals continue to be financed from a revenue contribution, which relieves the pressure on reserves. In addition, where we have appropriate S106 contributions, we have utilised these for specific projects.

## 5.0 Proposed Projects for 2015/16

5.1 In light of the comments above, the capital projects that have come forward are as follows:

### i) **ICT /CenSus ICT**

These relate to a minimal PC replacement programme at £25k, the Replacement of Geographical Information System software £47k and £8k towards an existing scheme for a technology refresh for the Revenues and Benefits service. The projects are detailed further in the table overleaf and in the project justifications at the end of Section 3 of this report.

### ii) **Other Schemes**

These comprise of a small number of schemes which are detailed in the following pages. It also includes the Asset Acquisition of £4m. Further detail on the Asset Acquisition Reserve is detailed in section 1 of this report.

### ii) **Playground Improvements / Open Spaces**

These are funded from S106 contributions.

### iii) **Major Capital Renewals**

This is the cost of maintaining our assets and is detailed in the table of proposed projects set out overleaf.

### iv) **Disabled Facility Grants**

This is a mandatory scheme and is funded partly from Government grant and partly funded from Reserves.

### v) **Affordable Housing**

This is a contribution to Registered Social Landlords to provide new affordable housing and is financed from S106 contributions and Reserves.

5.2 The proposed capital projects to be included in the 2015/16 Capital Programme are set out on the next page.

<i>Description</i>	<i>Project Cost £'000</i>	<i>Project Cost £'000</i>
<b>Service Projects</b>		
<i>ICT:</i>		
PC Replacement Programme	25	
Replacement of GIS	47	
<i>Census ICT:</i>		
Implement Redhat Linux	8	
<i>Others:</i>		
Modernisation of Records	56	
Provision of Dog Bins	21	
Asset Acquisition	4,000	
Total ICT, Census & Other Projects :		4,157
<i>S106 Fully Funded Schemes:</i>		
Improvement works to Parklands playground, Hassocks	12	
Improvement works to playground at St. Johns Park, Burgess Hill	15	
Improvement works to Wisden Avenue playground, Burgess Hill.	16	
Improvement works to Playground at Richmond Way Open Space, East Grinstead.	19	
Improvement works to playground at Sunnyside Recreation Ground, East Grinstead.	44	
Total S106 Schemes		106
<i>Major Capital Renewals (MCR):</i>		
<i>Oaklands:</i>		
Datacabling upgrade works and associated electrical re-wiring and remedial works (new ceilings	140	
New automataic doors to front main entrance	10	
DDA works to Oaklands	70	
Generator & Associated works	75	
<i>Car Parks:</i>		
Re-surfacing Cyprus Road Car Park, - New	50	
Re-surfacing Cyprus Road Car Park - old	50	
<i>Drainage works:</i>		
Drainage capital works	55	
Total Major Capital Renewals (MCR)		450
<b>Housing</b>		
Disabled Facilities Grants	750	
Affordable Housing	500	
		1,250
<b>Total proposed capital projects for 2015/16</b>		<b>5,963</b>

- 5.3 Each project (excluding MCR and Asset Acquisition) has a full accompanying justification statement, and has been the subject of Ward and Cabinet Member consultation. The justification proformas for all service projects are included at the end of this section.
- 5.4 It is proposed that the capital projects set out in 5.2 above are financed by a variety of means as follows:

	£'000	£'000
Capital Grants (Disabled Facilities Grants financed from central government)		348
S106 Housing – Time Limited :		140
Capital Grants Contributions- Receipts in Advance :		
: S106 – Time Limited		80
Capital Grants - Unapplied Account		
: - S106 Contributions – Non Time Limited		26
General Reserve (including Acquisition Reserve)		4,919
Met from Revenue Contributions		450
<b>Total Capital Spending 2014/15</b>		<b>5,963</b>

### Background Papers

Report to Performance and Scrutiny Committee on 13<sup>th</sup> January 2015.

Draft Corporate Plan and Budget for 2015/16 report to Cabinet 9<sup>th</sup> February 2015

Budget working papers

## Capital Programme 2014/15 - 2018/19 Programming Summary

Total Costs £'000	Scheme Description	Payments to 31/3/2014 £'000	Payments					
			2014/15 £'000	2015/16 £'000	2016/17 £'000	2017/18 £'000	2018/19 £'000	
	<b>Service Programme</b>							
10,442	Schemes in Progress	4,067	5,542	833	0	0	0	
4,895	New Projects	0	0	4,713	76	81	25	
<hr/>		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
15,337		4,067	5,542	5,546	76	81	25	
1,645	Unallocated Funding - Future Projects	0	0	0	654	561	430	
<hr/>		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
16,982	<b>Total Service Programme</b>	4,067	5,542	5,546	730	642	455	
<hr/> <hr/>		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
			<----- £12,915,000 ----->					
	<b>Housing Services Programme</b>							
10,819	Disabled Facility Grants	7,169	565	835	750	750	750	
2,887	Affordable Housing	1,660	139	500	588	0	0	
<hr/>		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
13,706	<b>Total Housing Services Programme</b>	8,829	704	1,335	1,338	750	750	
<hr/> <hr/>		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
			<----- £4,877,000 ----->					
<hr/> <hr/>		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
30,688	<b>Total Programme</b>	12,896	6,246	6,881	2,068	1,392	1,205	
<hr/> <hr/>		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
			<----- £17,792,000 ----->					

**Capital Programme 2014/15 - 2018/19**  
**Financing Schedule**

Description	Notes					
		2014/15 £'000	2015/16 £'000	2016/17 £'000	2017/18 £'000	2018/19 £'000
Capital Grants - Disabled Facility Grants	1	363	348	348	348	348
Capital Receipts	2	326	0	0	0	
Capital Grants & Contributions Reserve :	3					
:- Capital Contributions		177	0	0	0	
:- S106 Contributions -non time limited		430	26	30	16	
:- S106 Contributions - Housing -non time limited		39	140	228	0	
Capital Grants & Contributions - Receipts in Advance :	4					
:- S106 Contributions -time limited		1,063	558	21	40	
:- S106 Contributions - Housing -time limited		100	0	0	0	
Beech Hurst Trust Fund	5	104	0	0	0	
New Homes Bonus	6	202	0	0	0	0
Use of General Reserves /Specific Reserves / Revenue Contributions	7	3,442	5,809	1,441	988	857
<b>Total Programme</b>		<b>6,246</b>	<b>6,881</b>	<b>2,068</b>	<b>1,392</b>	<b>1,205</b>

Notes for Financing Schedule:

1. Government grant received for Disabled Facility Grants.
2. Use of Capital receipts from asset disposals.
3. Capital grants, capital contributions and S106 contributions from developers with no conditions to repay.
4. Capital grants and S106 contributions from developers with conditions to repay if not used within a specified time limited.
5. Amount to be used from Beech Hurst Trust Fund surplus.
6. Government grant – New Homes Bonus allocation to Disabled Facility Grants and Affordable Housing schemes. From 2015/16, New Homes Bonus forms part of our General Reserve and has not been shown separately on the financing schedule.
7. Financing from General Reserve and Specific Reserve including the use of revenue contributions.

## Capital Programme 2014/15 - 2018/19

<i>Scheme Description</i>	<i>Total</i>	<i>Pre 1/4/2014</i>	<i>2014/2015</i>	<i>2015/2016</i>	<i>2016/2017</i>	<i>2017/2018</i>	<i>2018/2019</i>
	<i>£'000</i>	<i>£'000</i>	<i>£'000</i>	<i>£'000</i>	<i>£'000</i>	<i>£'000</i>	<i>£'000</i>
<b><i>Leisure &amp; Sustainability</i></b>							
Improvements to Victoria Park skatepark Haywards Heath	32	30	2				
Invest to Save Improvement works to Pavilions- East Court Roof and outdoor play area	55	0	55				
Woodside Pavilion Bolnore village	1,321	165	1,156				
Improvements to play facilities at Balcombe recreation ground	10	6	4				
Footpath works at Beech Hurst Gardens	15	14	1				
Improvements to playground at Beech Hurst Gardens	40	2	38				
Improvements to playground at Cuckfield Recreation ground	33	2	31				
Improvements to playground at Barn Close Pease Pottage	14	13	1				
Improvements to playground - Imberhorne Lane Rec East Grinstead	49	0	49				
BMX Track Leylands Park Burgess Hill	57	0	57				
Improvements to playground at Manor Glade East Grinstead	13	9	4				
Bolney Village Hall	125	0	125				
Improvement works to Open Space at Spring Copse EG	30	0	30				
Improvements to recycling compound at Cyprus Road car park BH	15	0	15				
Improvements to playground at Hemsleys Pease Pottage	40	0	0	0		40	
Improvement Works to kickabout area at Leylands Park, Burgess Hill	15	0	15				
Improvements to playground at Hollands Way East Grinstead	18	0	18				
Improvements to playground at Barn Cottage Rec Haywards Heath	8	0	8				
Improvements to playground at Sandy Vale Haywards Heath	36	0	36				
Improvements to playground at St Johns Park Burgess Hill	15	0		15			
Improvements to playground at Wisden Avenue Burgess Hill	16	0		16			

## Capital Programme 2014/15 - 2018/19

<i>Scheme Description</i>	<i>Total</i> £'000	<i>Pre 1/4/2014</i> £'000	<i>2014/2015</i> £'000	<i>2015/2016</i> £'000	<i>2016/2017</i> £'000	<i>2017/2018</i> £'000	<i>2018/2019</i> £'000
Improvements to playground at Richmond Way East Grinstead	19	0		<b>19</b>			
Improvements to playground at Parklands Hassocks	12	0		<b>12</b>			
Improvements to playground at Capenor Burgess Hill	16	0	16		0		
Improvements to playground at Pavilion Way, East Grinstead	11	0			11		
Improvement Works to Coos Lane, Handcross	25	0			25		
Improvements to playground at Wyvern Close East Grinstead	15	0			15		
Improvements to playground at Fry Crescent, Burgess Hill	16	0				16	
Improvements to plgd at Sunnyside Recreation ground, EG	44	0		<b>44</b>		0	
Purchase of Dog Bins	21	0		<b>21</b>		0	
Finches Field Community Building and Pavilion	515	0	37	478			
Renovation of hut at Beech Hurst Gardens	71	0	71				
<i>Total Leisure &amp; Sustainability</i>	<b>2,722</b>	<b>241</b>	<b>1,769</b>	<b>605</b>	<b>51</b>	<b>56</b>	<b>0</b>
<b><i>Housing</i></b>							
County Council Transit site for Gypsies and & Travellers	163	0	163				
<i>Total Housing</i>	<b>163</b>	<b>0</b>	<b>163</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Capital Programme 2014/15 - 2018/19

<i>Scheme Description</i>	<i>Total</i>	<i>Pre 1/4/2014</i>	<i>2014/2015</i>	<i>2015/2016</i>	<i>2016/2017</i>	<i>2017/2018</i>	<i>2018/2019</i>
	<i>£'000</i>	<i>£'000</i>	<i>£'000</i>	<i>£'000</i>	<i>£'000</i>	<i>£'000</i>	<i>£'000</i>
<b><i>Finance, CenSus (ICT, Revenues &amp; Benefits) and HR</i></b>							
PC replacement programme	68	43	25				
PC replacement programme (future years)	100	0		25	25	25	25
Replacement of GIS	47	0	0	47			
CenSus ICT strategy	48	25	23				
CenSus SAN disk expansion	15	12	3				
Census ICT - Implement Redhat Linux	14	0	14				
Census ICT - Implement Redhat Linux	8	0		8			
Census ICT - Additional Disk Capacity	15	0	15				
Census ICT - Back up & Recovery (Phase 3)	10	0	10				
Census ICT - Server 2003 replacement	56	0	56				
Census ICT - Wireless Resilience Projects	8	0	8				
Census Strategy -PSN 2015 submission	25	0	25				
Census Strategy -Disaster Recovery	25	0	0	25			
Census Network Architecture Upgrade	80	11	69				
Protective Monitoring software	20	0	20				
Backup, GIS Disaster Recovery & Resilience, PSN pre-submission & MSDC Server moves	98	73	25				
MSDC Storage Area Network (SAN) replacement (je40)	17	0	17				
Census Capita Modules	18	0	18				
MSDC Windows 7 installation across the network	130	67	63				
IER New Server for Idox databases	26	0	26				
<b><i>Total Finance, CenSus (ICT, Revenues &amp; Benefits) and HR</i></b>	<b>828</b>	<b>231</b>	<b>417</b>	<b>105</b>	<b>25</b>	<b>25</b>	<b>25</b>

## Capital Programme 2014/15 - 2018/19

<i>Scheme Description</i>	<i>Total</i>	<i>Pre 1/4/2014</i>	<i>2014/2015</i>	<i>2015/2016</i>	<i>2016/2017</i>	<i>2017/2018</i>	<i>2018/2019</i>
	<i>£'000</i>	<i>£'000</i>	<i>£'000</i>	<i>£'000</i>	<i>£'000</i>	<i>£'000</i>	<i>£'000</i>
<b><i>Legal Services, Democratic Services, Property, Building &amp; Asset Management and Land Charges</i></b>							
Modernisation of corporate records	159	113	46				
Modernisation of records - Installation total land charges module	56	0		56			
Replacement refuse and recycling depot	2,844	1,708	1,136				
Bridge Road - business starter units	2,202	449	1,550	203			
Oaklands Invest to save - electrical works	49	43	6				
Individual Voter Registration	9	0	9				
Asset Acquisition	4,000	0		4,000			
Replacement Electoral Management System software	12	0	12				
<i>Total Legal, Democratic Services, Property, Building Asset Mgt, Land Charges</i>	9,331	2,313	2,759	4,259	0	0	0
<b><i>Total schemes</i></b>	13,044	2,785	5,108	4,969	76	81	25

## Capital Programme 2014/15 - 2018/19

<i>Scheme Description</i>	<i>Total</i>	<i>Pre 1/4/2014</i>	<i>2014/2015</i>	<i>2015/2016</i>	<i>2016/2017</i>	<i>2017/2018</i>	<i>2018/2019</i>
	<i>£'000</i>	<i>£'000</i>	<i>£'000</i>	<i>£'000</i>	<i>£'000</i>	<i>£'000</i>	<i>£'000</i>
<b><i>Major Capital Renewals(MCR)</i></b>							
Kings - East Grinstead	430	346	84				
Clair Hall	10	0	10				
Triangle - Burgess Hill	223	167	56				
Streams & watercourses culvert Hurstpierpoint	70	69	1				
Beacon Heights, Church Road, Haywards Heath	710	700	10				
Vicarage Road Car Park, East Grinstead	29	0	29				
Finches Fields Car Park, Pease Pottage	50	0	0	50			
Data Cabling works, Oaklands, Haywards Heath	101	0	24	77			
Holtye Road Balancing Pond, East Grinstead	40	0	40				
Power Perfectors	45	0	45				
Oaklands Fire and Intruder Alarms	80	0	80				
DDA works surfacing to Oak door area	55	0	55				
Oaklands - Datacabling upgrade works , rewiring and remedial works	140	0		140			
Oaklands - New automatic doors to main entrance	10	0		10			
Oaklands - DDA works to Oaklands	70	0		70			
Oaklands - Generator & Associated works	75	0		75			
Re-surfacing Cyprus Road Car Park, Crescent Road -New	50	0		50			
Re-surfacing Cyprus Road Car Park, old	50	0		50			
Drainage capital works	55	0		55			
Major Capital Renewals Unallocated Funding	1,645	0	0		654	561	430
<b><i>Total Major Capital Renewals ( MCR)</i></b>	<b>3,938</b>	<b>1,282</b>	<b>434</b>	<b>577</b>	<b>654</b>	<b>561</b>	<b>430</b>
<b><i>Total Service Programme</i></b>	<b>16,982</b>	<b>4,067</b>	<b>5,542</b>	<b>5,546</b>	<b>730</b>	<b>642</b>	<b>455</b>

**Capital Programme 2014/15 - 2018/19**

<i>Scheme Description</i>	<i>Total £'000</i>	<i>Pre 1/4/2014 £'000</i>	<i>2014/2015 £'000</i>	<i>2015/2016 £'000</i>	<i>2016/2017 £'000</i>	<i>2017/2018 £'000</i>	<i>2018/2019 £'000</i>
<b><i>Housing Services</i></b>							
Disabled Facility Grants	10,819	7,169	565	<b>835</b>	750	750	750
Affordable Housing	2,887	1,660	139	<b>500</b>	588	0	0
<b><i>Total Housing Services Programme</i></b>	<b>13,706</b>	<b>8,829</b>	<b>704</b>	<b>1,335</b>	<b>1,338</b>	<b>750</b>	<b>750</b>
<b><i>Grand Total</i></b>	<b>30,688</b>	<b>12,896</b>	<b>6,246</b>	<b>6,881</b>	<b>2,068</b>	<b>1,392</b>	<b>1,205</b>

## PROJECT JUSTIFICATION DETAILS

### PC Replacement Programme

**Purpose of Project:**

The Council currently has approximately 400 desktop PCs / laptops and to ensure efficiency and reliability a replacement programme is required. The average life of a PC is 4 to 5 years.

This project forms part of the on-going PC replacement programme and represents the monies required to replace a number of PCs each year, which have been deemed to have reached the end of their useful life.

**Total Amount: £25,000**

*Capitalised Salaries included in the project total:* None

*Other sources of funding:* None

*Revenue Implications:* None

**Value For Money Assessment:**

The average lifespan of a PC is assumed to be 4 to 5 years but most are replaced before that endpoint. With the current increase in Cloud computing less processing power is needed on the desktop which may extend the expected lifetime of a PC; this will be reviewed in future years to make sure that this is still valid. To ensure value for money, purchases will be made in bulk to a standard specification across the partnership.

*a) Current practice / doing nothing*

The rolling programme presented here is the current practice and doing nothing would have a negative impact in the efficient working of the Council.

*b) Other alternative approaches*

Due to the increasing demands placed upon the desktop PCs, a rolling replacement programme is the most appropriate way forward.

**Business Unit/Service:** ICT Services

**Head of Service:** Peter Stuart, Head of Finance, ICT and Human Resources

**Project Manager:** John Ross (Horsham DC), Head of CenSus ICT

CenSus ICT operates projects under PRINCE Lite methodology.

Overall CenSus ICT Strategy is managed by the CenSus Programme Management Board.

**Cabinet Member:** Councillor Jonathan Ash-Edwards

**Ward Members:** Not applicable

**PC Replacement Programme****Continued...****This project contributes to achieving the Corporate Plan in the following ways:**

BS 2.1 - Better Services to the customer

By maintaining the rolling replacement programme it ensures that PCs have sufficient processing power to enable business units to work efficiently and provide an effective service to customers.

**Summary of discussions with Cabinet Member:**

Councillor Ash-Edwards is supportive of the programme for the forthcoming years in light of the Council's overall financial position.

**Risk Analysis:**

There are no specific risks associated with this project.

## PROJECT JUSTIFICATION DETAILS

### Replacement of Geographical Information System software

**Purpose of project:**

To procure a new corporate Geographical Information System (GIS) to replace the existing ESRI LocalView software. The ESRI system is used across the authority to provide access to Ordnance Survey digital mapping and authority spatial data essential to the running of many services including Development Management, Planning Policy, Environmental Health, Legal and Property, Grounds Maintenance and others. This capital project justification is intended to act as a place marker for a procurement exercise to be held in the spring of 2015. The intention of the exercise will be to investigate the use of externally hosted services to reduce the direct demands on the Council's internal network and improve resilience as well as opening opportunities for service improvements in other areas.

**Costs:**

Total Amount : **£47,000** Including Year One Revenue Costs (see value for money assessment below)

Capitalised Salaries included in the project total: None

Other sources of funding: None

**Revenue implications:**

£7,000 (see value for money assessment below)

**Value for money assessment:**

The exact cost of replacement has yet to be ascertained as the procurement exercise has not been carried out. However preliminary discussions with potential suppliers have indicated that a capital outlay of between £30,000 and £40,000 would be expected dependent on the level of functional provision required. There would also be an increase in the associated revenue costs of supporting the software, particularly if a hosted service is chosen. This amount may be offset by a £6,000 reduction in existing software licensing dependent on the supplier selected.

**Business Unit/Service:** Local Land Charges and Planning & Building Control Support Services

**Head of Service:** Claire Tester

**Project Manager:** Keith Stanton

**Cabinet Member:** Councillor Norman Webster

**Ward Member:** Not applicable

**This project contributes to achieving the Corporate Plan in the following ways:**

The replacement of the GIS is necessary to provide continued support to officers delivering services contained in many aspects of the Council's Corporate Plan. It is also anticipated that the new software will extend the scope of the GIS for the first time to external users, using internet enabled map applications via the Council's website. This will contribute to improving the service offered to customers.

**Continued...**

**Summary of discussions with Cabinet Member:**

Councillor Webster was consulted and has expressed his support for moving forward with the project.

**Risk Analysis:**

The Council's GIS is a critical software system that requires replacement. Failure to replace this software in a timely manner increases the chance of critical failure and resulting loss of service to officers, many of whom would find it difficult, if not impossible, to carry out their duties without access to spatial data. The loss of the Council's GIS is considered to constitute a significant business continuity issue.

The existing ESRI LocalView software is no longer supported by the supplier and over the past two years the Council has been relying on a replacement system being provided through bespoke development by Horsham District Council. This approach has now been discounted by officers due to concerns over resilience and responsiveness to rapidly changing demands of service users. It is proposed that the Council procures an off the shelf system with associated support and maintenance arrangements.

CENSUS ICT have identified that the two computer servers the existing software is installed on have reached the end of their service life and the server operating systems will be de-supported by Microsoft in six months. Due to the accreditation requirements of the Public Sector Network (PSN) the servers need to be replaced or switched off.

The success of any externally hosted (cloud based) software systems will depend, in part, on the responsiveness of the system over an internet connection, rather than a traditional high capacity corporate network. It is likely that over the next few years, an increasing number of software systems will be migrated to hosted services. The use of such services will place additional demands on the Council's internet connection. The Council will therefore need to make suitable provision for internet capacity to sustain this change.

## PROJECT JUSTIFICATION DETAILS

### CenSus ICT – Implement Redhat Linux (15/16 additional cost)

**Purpose of Project:**

The project provides a technology refresh for the Revenues and Benefits service in particular. The current equipment is 3 years old and capacity is being reached with expansion options being both limited and expensive. The Software Supplier has opened up new and cheaper options in addition to the current technology (Sun/Solaris). Therefore the project proposes new equipment and data storage within the technology refresh. Red Hat Linux offers the best strategic option as it supported by the Software supplier utilises the knowledge available within CenSus ICT support team and provides better DR/BCP solutions.

**Total Amount: £7,961** (in addition to £14,000 already budgeted as part of the 14/15 Capital Programme)

*Capitalised Salaries included in the project total: None*

*Other sources of funding: None*

*Revenue Implications: Included in the Revenue Budget for 2014/15.*

**Value For Money Assessment:**

The project will be procured at the most economically advantageous rates.

**Business Unit/Service:** ICT Services

**Head of Service:** Peter Stuart, Head of Finance, ICT and Human Resources

**Project Manager:** John Ross (Horsham DC), Head of CenSus ICT

**Cabinet Member:** Councillor Jonathan Ash-Edwards

**Ward Members:** Not applicable

**This project contributes to achieving the Corporate Plan in the following ways:**

BS 2.1 - Better Services to the customer

**Summary of discussions with Cabinet Member:**

Councillor Ash-Edwards is supportive of the network achieving PSN accreditation.

**Risk Analysis:**

There are no specific risks associated with this project.

## PROJECT JUSTIFICATION DETAILS

### Modernisation of records – Planning History and the installation of the Total Land Charges Module (TLC)

**Purpose of project:**

Funding is sought to continue the process of reconciling the electronic planning register with original paper records and to carry out the scanning of hard copy records related to planning enforcement notices, planning agreements and highways agreements. This forms part of the longer term intention to move towards electronic processing of Local Land Charge Searches.

Funding is also sought for the installation of TLC in order to populate the module with data that has already been cleansed and captured from paper records. The planning data that is presently being cleansed will also be input as and when the data has been checked.

**Total Amount: £56,000**

*Capitalised salaries included in the project total : £22,000*

*Other sources of funding : None*

**Revenue implications:** There will be a net increase in the IDOX licencing and maintenance charges of £3,500 per annum following the installation, which will be met from Local Land Charge search income, being a cost of running the service.

**Value For Money Assessment:**

Recent government announcements on the possible transfer of certain elements of the local land charge process to HM Land Registry have led to a review by the Project Board for this project.

It has been decided to adopt a more cautious approach whilst the legislative process is concluded, with a view to securing possible central government funding for further improvements to the data that may be required to comply with new statutory duties.

The requested funding will allow for the project to continue on 2 levels. Firstly, by securing the investment that has already been made in training the member of staff working on data checking, complying with contractual obligations already entered into and permitting some related works on scanning that are required to improve general service delivery to customers interacting the planning department through the various channels that are available.

Secondly, the installation of TLC will allow the population and use of data that has already been transformed for this purpose in preparation of providing an automated search service, and allow further property data to be recorded in TLC as it becomes available.

**Business Unit/Service:**

Land Charges and Planning and Building Control Support Services

**Head of Service:** Tom Clark

**Project Manager:**

Keith Stanton – Team Leader – Business Systems Support.

**Cabinet Members:** Councillor Norman Webster

**Ward Members :** Not applicable

**Continued...**

**Summary of discussions with Cabinet Member:**

Councillor Webster support the proposed approach pending confirmation of any legislative changes and relevant regulations made under that legislation noting the possibility of some burdens funding being available to complete the project more quickly.

**Risk Analysis:**

The proposal is considered to strike an appropriate balance given the current uncertainty over the future provision of the LLC1 component of the Local Land Charge search. The Project Board is of the view that regardless of the pending legislative change, the Council has a duty to provide a functional Planning Register and that this now needs to be in electronic form. The work already underway is contributing towards this aim. In addition, the Council needs to the honour existing temporary contract of employment which runs through to September 2015.

A final decision on whether to implement the installation of TLC will be taken at the beginning of the next financial year at which time it is expected that the Land Registry proposal to take on the responsibility for the Local Land Charges function will be known.

## PROJECT JUSTIFICATION DETAILS

### Provision of Dog Bins

**Purpose of project:**

Expansion of Dog Bin Waste collection service.

**Amount:**

Total Capital sum: **£ 21,000**

The scheme will be implemented over the period (2015-2016 to 2016 – 2017)

*Revenue Implications:*

The revenue implications of this scheme are based on a £30,000 increase in the base budget, this comprises:

A sum of £6,700 per annum on the base budget for bin repairs to enable a full repair programme to be implemented on the aged bin stock.

An additional £3,300 for bin replacement.

The increased collection costs for dog bins from new sites and increased frequency at other sites will require an increase in contractor collection costs of £20,000 per annum.

**Value For Money Assessment:**

The provision of 50 new dog bins will enable a significant improvement in service and will address a significant number of requests received by the Council since 2010. The expansion of the collection service will enable existing bin frequencies to be increased on high usage sites, as required.

**Business Unit/Service:** Leisure and Sustainability

**Head of Service:** Mark Fisher

**Project Manager:** David Harper

**Cabinet Member:** Councillor Pru Moore

**Ward Members:** All

**This project contributes to achieving the Corporate Plan in the following ways :**

BS 2.1 - Better Services to the customer.

BL 1.4 – Improve the Districts parks and open spaces for the benefit and health of the community

Improvement to the environment by reducing levels of dog fouling in the district, with associated health benefits for residents and visitors, alike.

**Summary of discussions with Cabinet Member:**

Councillor Pru Moore is very supportive for the planned growth of the service.

**Risk Analysis:**

The success of the expansion will depend on agreement on the location and prioritisation of the schemes with Town and Parish Councils, and early consultation will take place with Town and Parish Councils. A service planning request has been lodged with West Sussex County Council for the disposal arrangements of the increased tonnage of waste collected.

## PROJECT JUSTIFICATION DETAILS

### Improvement Works to Parklands Playground, Hassocks in 2015/16

**Purpose of project:**

To upgrade the equipped playground in Parklands Open Space so as to make the play area a more enjoyable, challenging, yet safe place to visit.

**Amount: £11,956**

S106 available:

P35/697 - £11,956

**Total** - £11,956

*Revenue Implications:* Expected reduction in revenue costs of c.£200 pa for first 3 years.

**Value For Money Assessment:**

This will reduce future maintenance costs and provide a safer and more exciting play experience for children. It will ensure that we have newer items of play equipment which comply with all the current safety standards. An investment in children's play will contribute to long term benefits in terms of improved child health and help to reduce anti-social behaviour.

**Business Unit/Service:** Leisure and Sustainability

**Head of Service:** Mark Fisher, Head of Leisure and Sustainability

**Project Manager:** Dave Terry, Landscapes Business Unit

**Cabinet Member:** Councillor P Moore

**Ward Members:** Councillor G Marples, Councillor S Hatton, Councillor P Martin

**This project contributes to achieving the Corporate Plan in the following ways:**

BL 1.2 – Deliver further improvements to leisure facilities in Mid Sussex.

BL 1.4 – Improve the District's parks and open spaces for the benefit and health of the community.

**Summary of discussions with Cabinet Member:** Councillor Pru Moore is supportive of the need to enhance this playground so as to provide a better play experience for the local residents and visitors to this open space.

**Risk Analysis:**

The project is not likely to involve any risk to the Council. The Contractor installing the play improvements will ensure that the area is fenced off for the duration of the works. There will be risk assessments carried out by the Contractor before commencing works to ensure any risks to Health and Safety and nuisance to neighbours are minimised.

## PROJECT JUSTIFICATION DETAILS

### Improvement Works to Playground at St Johns Park, Burgess Hill in 2015/16

**Purpose of project:**

To upgrade the equipped playground at St Johns Park, Burgess Hill so as to make the play area a more enjoyable, challenging, yet safe place to visit.

**Amount: £14,820**

S106 currently available:

P35/433	£2,033
P35/555A	£2,160
P35/555B	£3,240
P35/556	£5,314
P35/622	£2,073

**Total            £14,820**

*Revenue Implications:*    Expected reduction in revenue costs of .£100 pa for first 3 years.

**Value For Money Assessment:**

This will reduce future maintenance costs and provide a safer and more exciting play experience for children. It could also save on potential accident claims.

**Business Unit/Service:** Leisure and Sustainability

**Head of Service:** Mark Fisher

**Project Manager:** Dave Terry, Landscapes Business Unit

**Cabinet Member:** Councillor P Moore

**Ward Members:** Councillor Anne Jones MBE, Councillor Kathleen Dumbovic

**This project contributes to achieving the Corporate Plan in the following ways:**

BL 1.2 – Deliver further improvements to leisure facilities in Mid Sussex.

BL 1.4 – Improve the District's parks and open spaces for the benefit and health of the community.

**Summary of discussions with Cabinet Member:** Councillor Pru Moore is supportive of the need to enhance this playground so as to provide a better play experience for the local residents and visitors to this open space.

**Risk Analysis:**

The project is not likely to involve any risk to the Council. The Contractor installing the play improvements will ensure that the area is fenced off for the duration of the works. There will be risk assessments carried out by the Contractor before commencing works to ensure any risks to Health and Safety and nuisance to neighbours are minimised.

## PROJECT JUSTIFICATION DETAILS

### Improvement Works to Wisden Avenue Playground Burgess Hill in 2015/16

**Purpose of project:**

To upgrade the equipped playground in Wisden Avenue to make the play area a more enjoyable, challenging, yet safe place to visit.

**Amount: £16,374**

S106 available:

P35/578 - £3,939

P35/579C - £12,435

Total - **£16,374**

*Revenue Implications :* Expected reduction in revenue costs of c.£200 pa for first 3 years

**Value For Money Assessment :**

This will reduce future maintenance costs and provide a safer and more exciting play experience for children. It will ensure that we have newer items of play equipment which comply with all the current safety standards. An investment in children's play will contribute to long term benefits in terms of improved child health and reduce anti-social behaviour.

**Business Unit/Service:** Leisure and Sustainability

**Head of Service:** Mark Fisher

**Project Manager:** Dave Terry, Landscapes Business Unit

**Cabinet Member:** Councillor P Moore

**Ward Members:** Councillor Andrew Barrett-Miles, Councillor Jacqui Landriani

**This project contributes to achieving the Corporate Plan in the following ways:**

BL 1.2 – Deliver further improvements to leisure facilities in Mid Sussex.

BL 1.4 – Improve the District's parks and open spaces for the benefit and health of the community.

**Summary of discussions with Cabinet Member:** Councillor Pru Moore is supportive of the need to enhance this playground so as to provide a better play experience for the local residents and visitors to this open space.

**Risk Analysis:**

The project is not likely to involve any risk to the Council. The Contractor installing the play improvements will ensure that the area is fenced off for the duration of the works. There will be risk assessments carried out by the Contractor before commencing works to ensure any risks to Health and Safety and nuisance to neighbours are minimised.

## PROJECT JUSTIFICATION DETAILS

### Improvement Works to Playground at Richmond Way Open Space, East Grinstead 2015/16

**Purpose of project:**

To upgrade the equipped playground in Richmond Way Open Space East Grinstead so as to make the play area a more enjoyable, challenging, yet safe place to visit.

**Amount: £19,010**

S106 Contribution:

P35/500 - £19,010

*Revenue Implications :* Expected reduction in revenue costs of c.£200 pa for first 3 years

**Value For Money Assessment :**

This will reduce future maintenance costs and provide a safer and more exciting play experience for children.

**Business Unit/Service :** Leisure and Sustainability

**Head of Service :** Mark Fisher

**Project Manager :** Dave Terry, Landscapes Business Unit

**Cabinet Member :** Councillor P Moore

**Ward Members :** Councillor E Belsey, Councillor D Sweatman

**This project contributes to achieving the Corporate Plan in the following ways :**

BL 1.2 – Deliver further improvements to leisure facilities in Mid Sussex.

BL 1.4 – Improve the District's parks and open spaces for the benefit and health of the community.

**Summary of discussions with Cabinet Member :** Councillor Pru Moore is supportive of the need to enhance this playground so as to provide a better play experience for the local residents and visitors to this recreation ground

**Risk Analysis :**

The project is not likely to involve any risk to the Council. The Contractor installing the play improvements will ensure that the area is fenced off for the duration of the works. There will be risk assessments carried out by the Contractor before commencing works to ensure any risks to Health and Safety and nuisance to neighbours are minimised.

## PROJECT JUSTIFICATION DETAILS

### Improvement Works to Playground at Sunnyside Recreation Ground, East Grinstead in 2015/16

**Purpose of project:**

To upgrade the equipped playground in Sunnyside Recreation Ground East Grinstead so as to make the play area a more enjoyable, challenging, yet safe place to visit.

**Amount : £44,461**

S106 Contributions:

P35/602e - £9,891

P35/680 - £34,570

Total = **£44,461**

*Revenue Implication :* Expected reduction in revenue costs of c.£100 pa for first 3 years

**Value For Money Assessment:**

This will reduce future maintenance costs and provide a safer and more exciting play experience for children. It will ensure that we have newer items of play equipment which comply with all the current safety standards. An investment in children's play will contribute to long term benefits in terms of improved child health and reduction in anti-social behaviour.

**Business Unit/Service:** Leisure and Sustainability

**Head of Service:** Mark Fisher

**Project Manager:** Dave Terry, Landscapes Business Unit

**Cabinet Member:** Councillor P. Moore

**Ward Members:** Councillor D. Sweatman, Councillor E. Belsey

**This project contributes to achieving the Corporate Plan in the following ways:**

BL 1.2 – Deliver further improvements to leisure facilities in Mid Sussex.

BL 1.4 – Improve the District's parks and open spaces for the benefit and health of the community.

**Summary of discussions with Cabinet Member:** Councillor Pru Moore is supportive of the need to enhance this playground so as to provide a better play experience for the local residents and visitors to this open space.

**Risk Analysis:**

The project is not likely to involve any risk to the Council. The Contractor installing the play improvements will ensure that the area is fenced off for the duration of the works. There will be risk assessments carried out by the Contractor before commencing works to ensure any risks to Health and Safety and nuisance to neighbours are minimised.



## USABLE RESERVES AND OTHER BALANCES

1. This part of the report considers the Council's usable reserves and other cash balances. These are amounts held for future revenue or capital expenditure and to ensure the Council has sufficient cash resources for any unforeseen demands.
2. Details are set out in Table 1 overleaf, which shows that overall balances held at 1<sup>st</sup> April 2014 were £21.182m and with the estimated changes, the expectation is that £33.685m will be held at 31<sup>st</sup> March 2019. Brief notes explaining each item are given after the table. Please note that the figures contained within the table are displayed to the nearest thousand pounds. Consequently, the sum of individual figures may not necessarily agree with the totals displayed due to roundings.
3. Estimated interest received on investing surplus balances is based on rates averaging 0.932% for 2014/15, increasing to 1.022% for the year 2015/16. The rate rises to 1.272% in 2016/17, 1.522% in 2017/18, and 1.772% in 2018/19. Rates are forecast to remain low until well into 2015/16 as a result of the Government's 'Funding for Lending' scheme which is designed to stimulate the economy by providing low cost finance for the banks which can then be passed on to borrowers.
4. As was the case last year, further details relating to the management of the Council's daily cash balances and the borrowing limits will be set out in the Treasury Management Strategy Statement and Annual Investment Strategy 2015/16 to 2017/18 report. This is a stand-alone report that will be considered by Audit Committee on 17<sup>th</sup> March 2015 before Council in April.
5. This Council classifies its Usable Reserves as follows:
  - **General Reserve:** This Reserve includes amounts earmarked for the Capital Programme. It also includes the non-earmarked element.
  - **Earmarked Specific Reserve:** This contains amounts for particular purposes and for which Member authorisation has been obtained as to how these may be applied.
  - **Usable Capital Receipts Reserve:** This represents the capital receipts from the sale of assets that are available to finance future capital expenditure.
  - **Capital Grants Unapplied Account:** This comprises capital grants and S106s contributions from developers with no conditions to repay.
6. This Council also holds other balances as follows:
  - **Capital Grants & Contributions receipts in advance:** This comprises capital grants and S106s contributions from developers with conditions to repay if not used within a specified time limit. These sums are restricted to being spent only in accordance with the agreement concluded with the developer.

Table 1: Usable Reserves and other balances - Council 25th February 2015

	Note	Balance 01/04/2014 £'000	Balance 31/03/2015 £'000	Balance 31/03/2016 £'000	Balance 31/03/2017 £'000	Balance 31/03/2018 £'000	Balance 31/03/2019 £'000
<b>Usable Reserves</b>							
<b>General Reserve:</b>							
Non-Earmarked General Reserve	1	8,931	8,648	6,841	10,244	14,277	18,458
Total Earmarked General Reserve	2	48	113	113	113	113	113
<b>Total General Reserve:</b>		<b>8,979</b>	<b>8,761</b>	<b>6,954</b>	<b>10,357</b>	<b>14,390</b>	<b>18,571</b>
<b>Specific Reserve :</b>							
Performance & Partnerships		28	70	0	0	0	0
Planning Policy & Economic Development		477	60	0	0	0	0
Customer Services and Communications		0	0	0	0	0	0
Development Management		7	7	7	7	7	7
Finance Accountancy		6	0	0	0	0	0
Finance Corporate		201	188	188	188	188	188
Human Resources & Payroll		18	9	9	9	9	9
Census ICT		100	21	(0)	(0)	(0)	(0)
Revenues & Benefits		229	394	412	412	412	412
Housing		125	183	133	133	133	133
Environmental Health		0	0	0	0	0	0
Legal Services		0	0	0	0	0	0
Leisure, Community Services & Culture		468	381	258	208	175	175
Facilities Management and Streetscene		231	76	76	76	76	76
Property and Asset Management		207	221	79	79	79	79
Democratic Services		117	207	2	45	87	130
Land Charges		15	15	15	15	15	15
Strategic Core		0	0	0	0	0	0
Corporate Funds		1,422	1,476	1,978	2,058	2,133	2,433
<b>Total Specific Reserve:</b>	3	<b>3,653</b>	<b>3,308</b>	<b>3,159</b>	<b>3,232</b>	<b>3,316</b>	<b>3,658</b>
<b>Total Revenue Reserves</b>		<b>12,632</b>	<b>12,068</b>	<b>10,113</b>	<b>13,589</b>	<b>17,706</b>	<b>22,229</b>
<b>Total Usable Capital Receipts Reserve</b>	4	<b>326</b>	<b>1,281</b>	<b>2,181</b>	<b>2,181</b>	<b>2,181</b>	<b>2,181</b>
<b>Total Capital Grants Unapplied Account</b>	5	<b>3,121</b>	<b>2,622</b>	<b>3,206</b>	<b>3,698</b>	<b>4,432</b>	<b>4,432</b>
<b>Total Usable Reserves</b>		<b>16,079</b>	<b>15,972</b>	<b>15,500</b>	<b>19,468</b>	<b>24,319</b>	<b>28,842</b>
<b>Other Balances</b>							
<b>Total Capital Grants &amp; Contributions -Receipts in Advance</b>		<b>5,103</b>	<b>5,462</b>	<b>4,904</b>	<b>4,883</b>	<b>4,843</b>	<b>4,843</b>
<b>Total Other Balances</b>	6	<b>5,103</b>	<b>5,462</b>	<b>4,904</b>	<b>4,883</b>	<b>4,843</b>	<b>4,843</b>
<b>Total Reserves and Other Balances</b>		<b>21,182</b>	<b>21,434</b>	<b>20,404</b>	<b>24,351</b>	<b>29,162</b>	<b>33,685</b>
NB. Figures to nearest £'000 therefore totals subject to rounding variations							

## Notes:

1. Total available to provide additional finance for day-to-day services and/or additional capital expenditure (after financing the current capital programme). Included in this total are planned contributions to reserves from revenue, windfall income received in 2014/15, amounts received from developers in respect of land adoptions in lieu of maintenance (e.g. culvert commuted sums), interest receipts forecast for the period, and New Homes Bonus monies.
2. It includes an amount set aside to lend to owners of historic buildings to assist in keeping properties in good repair, the balance on the Car Bond Contingency and the SAMM Investment Fund in perpetuity.
3. Representing a number of balances held for specific purposes for which a decision has previously been taken of how to apply.
4. Accumulated proceeds from asset disposals.
5. This comprises capital grants and S106s contributions from developers with no conditions to repay.
6. This comprises capital grants and S106s contributions from developers with conditions to repay if not used within a specified time limit. These sums are restricted to being spent only in accordance with the agreement concluded with the developer.



## **FINANCIAL STRATEGY, MEDIUM TERM FINANCIAL PLAN AND INFLATION**

### **1.0 Introduction**

- 1.1 This section sets out the plan for revenue spending and outlines some assumptions made in its preparation. Whilst it is a legal requirement to draw up such a plan it also forms part of the 'Sustainable Finances' workstream which aims to achieve financial equilibrium in the medium term.
- 1.2 The last position adopted by Council was reported in September 2014 as part of the budget-setting guidelines report. A feature of that position was that the state of the Council's finances had stabilised and we could start to see an improvement in the years ahead with the possibility of some investment now being possible.
- 1.3 Officers have therefore been working throughout 2014 to update the four-year financial plan as set out at the end of Section 5 and this now reflects the system of government funding that will be in place to 2021. Where terminology has changed we explain that again where necessary.

### **2.0 FINANCIAL STRATEGY 2015/16 – 2018/19**

#### **2.1. Main Principles**

- 2.1.1. The Council's spending priorities to be formulated after consultation with the community in line with the Council's consultation strategy.
- 2.1.2. All expenditure decisions to be led by the Council's priorities, in particular, the Corporate Plan.
- 2.1.3. The Financial Strategy will provide the framework for the Medium Term Financial Plan. The Medium Term Financial Plan will cover a rolling five year period and will include all commitments and the estimated effect of significant future changes for the Council.
- 2.1.4. Annual budget guidelines will be formulated to provide a framework for the annual budget to ensure it is prepared in accordance with the Financial Strategy.
- 2.1.5. The Financial Strategy may be reviewed at this time to ensure it maintains its relevance to the circumstances at the time.

#### **2.2. Strategy for Revenue Spending**

- 2.2.1. The Council will continue to adopt a prudent approach to financing the Council Tax Requirement which will, in the main be financed by the council tax, Business Rate Retention and Formula Grant, but will be supported from other sources as necessary to maintain a level of council tax considered, at the time of setting, to be in the best interests of the community as a whole.
- 2.2.2. All payments forming pension contributions will be paid from the revenue budget. The deficit on the Council's element of the pensions fund will be paid from the revenue budget but spread over the maximum period the Actuary advises.
- 2.2.3. The budget will include an allowance for inflation that is considered realistic at the time it is estimated.

- 2.2.4. Income estimates which include volume (rather than price) increases must be the subject of detailed risk and sensitivity analysis in conjunction with the Head of Finance to ensure they are realistic and robust.
- 2.2.5. A fundamental and detailed examination of the Council's budget will be undertaken to ensure all aspects contribute to the Council's priorities. Savings that are identified as a result of this process will be used to further the Council's priorities and the decision on how to apply these savings will be taken corporately.
- 2.2.6. Income that arises which is unbudgeted will be made available for corporate use in achieving the Council's priorities.
- 2.2.7. The Council will aim to achieve net expenditure reductions by exploring alternative ways to deliver existing services.
- 2.2.8. Opportunities for charging for services under powers provided by the Local Government Act 2003 will be maximised. The Council should make such decisions in the light of the best information available to it at the time.
- 2.2.9. The Medium Term Financial Plan will show the difference between projected net spending and income from the council tax and other sources and Cabinet will recommend how this is to be managed in a way that is consistent with this Financial Strategy.

### **2.3. Strategy for Capital Spending**

- 2.3.1. The Strategy for Capital Spending is contained within Section 3.

### **2.4. Strategy for Reserves and Cash Balances**

- 2.4.1. The target for the total level of unearmarked reserves will be a minimum of £1,500,000. This is equivalent to approximately 11.5% of the Total Revenue Spending and is an amount held which can, legally, be used for any purpose. However, the reason for its being held is to act as a buffer, and a source of ready cash, were the need to arise. It is there to financially protect the Council were the unexpected to happen, and it cannot therefore be earmarked for any particular purpose or form part of any budget plans. Holding such a sum represents good governance on the part of the Council and is a direct recommendation of the Head of Finance; Members will appreciate that it also represents good financial management on behalf of the community they serve.
- 2.4.2. The Treasury Management Strategy Statement and Annual investment Strategy report will determine the investment of cash balances. The Council as a whole will plan and decide how interest from all sources is applied. The target for the generation of interest will be shown in the Medium Term Financial Plan.

## **3.0 SUMMARY MEDIUM TERM FINANCIAL PLAN**

- 3.1 The Budget forecast summarises projected changes in the Council's finances over a five-year timescale, the current period for which is 2014/15 to 2018/19. This is shown on the next two pages with explanatory comments and the key assumptions made in the projections below:

- 3.2 The expenditure and income projections in the Medium Term Financial Plan are based on likely commitments apparent at the present time. It is important to note that they do not dictate the estimate for any particular year. Their purpose is to provide a view of the Council's likely financial position for the period of the plan. The figures making up the plan will need to be analysed further and approved when the annual budget for each year is prepared.
- 3.3 Similarly the council tax figures are purely indications of increases in future years. They are not intended to show the amounts that will be approved. That will be for the Council to decide in relation to the circumstances and budget decisions for the particular year.
- 3.4 Revenue Spending
- Increases in net expenditure are based on commitments known at the present time.
  - Inflation on Head of Service Net Expenditure has been estimated using varying rates according to the type of expenditure.
- 3.5 Council Tax calculations
- This section shows the effect on council tax at Band D as a result of projected changes in Revenue Spending, but having regard to Council Tax capping.
  - Decreases in Revenue Support Grant are based on the forecast that RSG will reduce to zero or near zero over a four year period from 2014/15.
  - Increases in council tax base are a prudent view to reflect the increase in properties in the district. For 2015/16 the taxbase has increased significantly mainly as a result of new housebuilding.
- 3.6 Capital Spending
- This section is a summary of the programme shown in detail in section 3.
- 3.7 Receipts and Contributions
- The amount for Disabled Facility Grants is the average 50% grant from government on mandatory awards relating to the expenditure shown in the capital programme in the above section.
  - Capital receipts take account of asset disposals known at the present time, and include projected repayments of mortgage loans.
  - The level of contributions is a view of payments from developers.
  - Anticipated New Homes Bonus is also shown as an annual receipt in line with our housing projections.
- 3.8 Interest
- Projected interest rates used in estimating interest receipts are a combination of rates averaging 0.932% for 2014/15, increasing to 1.022% for the period 2015/16. It then rises to 1.272% in 2016/17, 1.522% in 2017/18, and 1.772% in 2018/19.
- 3.9 Cash Balances
- The total of cash balances is detailed in Section 4. The amount of cash balances is determined by the assumptions made in the rest of the forecast.

## Medium Term Financial Plan – Council 25<sup>th</sup> February 2015

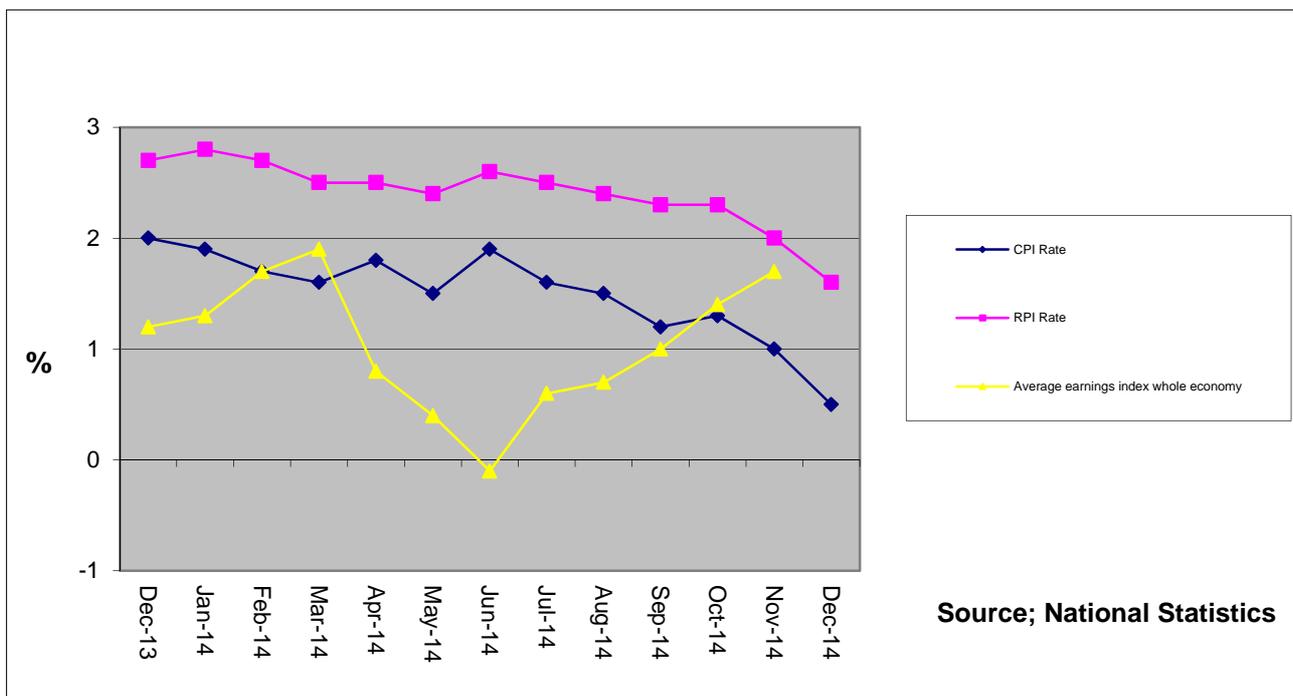
<u>Revenue Spending</u>	<u>Year 0</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>
	<b>2014/15</b>	<b>2015/16</b>	<b>2016/17</b>	<b>2017/18</b>	<b>2018/19</b>
	£'000	£'000	£'000	£'000	£'000
<i>Base Net Expenditure</i>	13,170	12,509	12,550	12,546	12,387
Benefits	7	(145)	(119)	(119)	(119)
Base Revenue Spending	13,177	12,364	12,431	12,427	12,268
Balance Unallocated	29	26	26	26	26
Council Net Expenditure	13,206	12,390	12,457	12,453	12,294
Loss of NI Discount for Pensions	0	0	223	223	223
Service Redesign proposals	0	0	(208)	(208)	(208)
20 Year Life cycle savings	0	0	126	(39)	(223)
Contribution to Rate Retention Scheme Equalisation Reserve	249	38	300	300	300
Contribution to ICT Reserve	0	665	0	0	0
Net General inflation	0	0	212	424	636
<b>Total Revenue Spending</b>	<b>13,455</b>	<b>13,093</b>	<b>13,110</b>	<b>13,153</b>	<b>13,022</b>
External Funding (RSG)	(2,242)	(1,670)	(1,253)	(834)	(417)
Rates Retention Scheme (RRS) funding	(1,908)	(2,540)	(2,616)	(2,695)	(2,776)
Council Tax Freeze Grant for 14/15	(89)	0	0	0	0
Council Tax Freeze Grant for 15/16	0	(89)	0	0	0
HB Admin Grant / LCTS Grant	(489)	(438)	(438)	(438)	(438)
<b>Council Tax Requirement @ 0% in 14/15-15/16; 1.9% future yrs</b>	<b>(8,417)</b>	<b>(8,522)</b>	<b>(8,790)</b>	<b>(9,063)</b>	<b>(9,347)</b>
Collection Fund deficit / (surplus)	(62)	(105)	0	0	0
Rates Retention Scheme (RSS) deficit / (surplus)	(249)	271	0	0	0
<b>Cumulative Balance deficit / (surplus)</b>	<b>0</b>	<b>0</b>	<b>13</b>	<b>123</b>	<b>44</b>
<b>Gap to close year on year</b>			13	110	(79)
<b><u>Financing Revenue Spending</u></b>					
	<u>Year 0</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>
	<b>2014/15</b>	<b>2015/16</b>	<b>2016/17</b>	<b>2017/18</b>	<b>2018/19</b>
Council Taxbase	56,269.3	56,970	57,653	58,345	59,045
Change in Taxbase	1.57%	1.25%	1.20%	1.20%	1.20%
	£'000	£'000	£'000	£'000	£'000
Total Revenue Spending	13,455	13,093	13,110	13,153	13,022
% change in Formula Grant / External Funding			-25.0%	-33.4%	-50.0%
External Funding (RSG)	(2,242)	(1,670)	(1,253)	(834)	(417)
Rates Retention Scheme (RRS) funding	(1,908)	(2,540)	(2,616)	(2,695)	(2,776)
Council Tax Freeze Grant 14/15	(89)	0	0	0	0
Council Tax Freeze Grant for 15/16	0	(89)	0	0	0
HB Admin Grant / LCTS Grant	(489)	(438)	(438)	(438)	(438)
<b>Council Tax Requirement</b>	<b>(8,417)</b>	<b>(8,522)</b>	<b>(8,790)</b>	<b>(9,063)</b>	<b>(9,347)</b>
Collection Fund deficit / (surplus)	(62)	(105)	0	0	0
Rates Retention Scheme (RSS) deficit / (surplus)	(249)	271	0	0	0
Total Financing	(13,455)	(13,093)	(13,097)	(13,030)	(12,978)
Balance (deficit) / surplus	0	0	(13)	(123)	(44)
	(13,455)	(13,093)	(13,110)	(13,153)	(13,022)
<b>Council Tax at Band D</b>	<b>£149.58</b>	<b>£149.58</b>	<b>£152.46</b>	<b>£155.34</b>	<b>£158.31</b>
Change from previous year	<b>0.0%</b>	<b>0.0%</b>	<b>1.9%</b>	<b>1.9%</b>	<b>1.9%</b>

### Medium Term Financial Plan as at Council 25th February 2015

<b>Capital Spending</b>							
	Total	Year 1	Year 2	Year 3	Year 4	Year 5	
	£'000	2014/15 £'000	2015/16 £'000	2016/17 £'000	2017/18 £'000	2018/19 £'000	
<b>Service projects</b>							
Schemes in Progress	6,375	5,542	833	-	-	-	
New Projects	4,895	-	4,713	76	81	25	
	11,270	5,542	5,546	76	81	25	
Unallocated Funding -future projects	1,645	-	-	654	561	430	
	12,915	5,542	5,546	730	642	455	
<b>Housing Services</b>							
Disabled Facility Grants	3,650	565	835	750	750	750	
Affordable Housing	1,227	139	500	588	-	-	
	4,877	704	1,335	1,338	750	750	
<b>Total Programme</b>	<b>17,792</b>	<b>6,246</b>	<b>6,881</b>	<b>2,068</b>	<b>1,392</b>	<b>1,205</b>	
<b>Receipts and Contributions</b>							
	Total	Year 1	Year 2	Year 3	Year 4	Year 5	
	£'000	2014/15 £'000	2015/16 £'000	2016/17 £'000	2017/18 £'000	2018/19 £'000	
Disabled Facility Grants	1,755	363	348	348	348	348	
Capital Receipts	2,181	1,281	900	0	0	0	
New Homes Bonus	17,293	2,495	3,256	3,756	3,896	3,890	
Other Third Party Contributions (including S106s)	4,669	1,669	750	750	750	750	
<b>Total</b>	<b>25,898</b>	<b>5,808</b>	<b>5,254</b>	<b>4,854</b>	<b>4,994</b>	<b>4,988</b>	
<b>Interest</b>							
	Total	Year 1	Year 2	Year 3	Year 4	Year 5	
	£'000	2014/15 £'000	2015/16 £'000	2016/17 £'000	2017/18 £'000	2018/19 £'000	
<b>Interest</b>	<b>2,382</b>	<b>319</b>	<b>346</b>	<b>435</b>	<b>564</b>	<b>718</b>	
<b>Usable Reserves &amp; Other Balances</b>							
	Base						
	31.03.14	31.3.15	31.3.16	31.3.17	31.3.18	31.3.19	
	£'000	£'000	£'000	£'000	£'000	£'000	
<b>Reserves</b>							
General Reserve	8,979	8,761	6,954	10,357	14,390	18,571	
Specific Reserve	3,653	3,308	3,159	3,232	3,316	3,658	
Usable Capital Receipts Reserve	326	1,281	2,181	2,181	2,181	2,181	
Capital Grants Unapplied Account	3,121	2,622	3,206	3,698	4,432	4,432	
<b>Total Usable Reserves</b>	<b>16,079</b>	<b>15,972</b>	<b>15,500</b>	<b>19,468</b>	<b>24,319</b>	<b>28,842</b>	
<b>Other balances</b>							
Capital Grants & Contributions -Receipts in Advance	5,103	5,462	4,904	4,883	4,843	4,843	
<b>Total Usable Reserves &amp; Other Balances</b>	<b>21,182</b>	<b>21,434</b>	<b>20,404</b>	<b>24,351</b>	<b>29,162</b>	<b>33,685</b>	
NB. Figures to nearest £'000 therefore totals subject to rounding variations							

#### 4.0 Net Inflation

- 4.1. A realistic budget needs to take account of price increases in the year. The net inflation allowance set out in the Budget Forecast for 2015/16 in the Medium Term Financial Plan to Council on 26<sup>th</sup> February 2014 was £218,000. It is now proposed that this figure is revised for the new financial year, as explained below.
- 4.2. Members will note that the figure shown for 2015/16 is £212k. This has been estimated using a variety of indicators, but in the absence of a specific indicator, 1.2% has been used as an estimate of CPI for 2015/16. For 2015/16, the principal increases are in contracts £36k, other supplies and services £35k and maintenance £27k. The inflation figure includes a 1.2% pay increase for staff in 2015/16 –equivalent to £121k.
- 4.3. As background information, inflation for the whole economy for the past year has been running as illustrated in the graph below:



- 4.4 After examining each type of expenditure and income in more detail, and in the light of indications for future inflation, the inflation allowance has been recalculated. The table below shows the suggested inflation rate to be applied to each element of the budget.

<b>Inflation calculation for 2015/16 Budget</b>		
<i>Item</i>	<i>Inflation %</i>	<i>£'000 age</i>
<i>Employees</i>		
<b>Pay</b>		
Salaries will increase by 1.2% in 2015/16 to allow for the agreed pay award to all staff.	1.2	121
<b>Other employee costs</b>		
The inflationary percentage on this category is linked to the pay award for 2015/16 of 1.2%.	1.2	1
<i>Buildings and Premises</i>		
<b>Maintenance</b>		
An estimate of the increase for 2015/16 is based on the CPI index for September 2014.	1.2	27
<b>Fuel</b>		
Our fuel suppliers have advised us of a 1.6% inflationary increase for gas and electricity.	1.6	2
<b>NNDR</b>		
Allowance increase required for 2015/16 is based on the RPI index for September 2014.	2.3	10
<b>Water</b>		
This increase is based on inflationary trends for both metered water and sewerage.	1.6	1
<i>Transport</i>		
<b>Car Allowances</b>		
The inflationary percentage on this category is linked to the estimated pay award for 2015/16 of 1.2%.	1.2	2

<b>Inflation calculation for 2015/16 Budget cont.</b>		
	<i>Inflation</i>	
	<i>%</i>	<i>£'000</i>
	<i>age</i>	
<b>Supplies and Services</b>		
<b>Postage</b>		
An estimate of the increase for 2015/16 is based on the CPI index for September 2014.	1.2	4
<b>Subscriptions</b>		
An estimate of the increase for 2015/16 is based on the CPI index for September 2014.	1.2	1
<b>Telephones</b>		
An estimate of the increase for 2015/16 is based on the CPI index for September 2014.	1.2	1
<b>Insurance</b>		
An estimate of the increase for 2015/16 is based on the CPI index for September 2014.	1.2	3
<b>Grants</b>		
Grants for CAB etc. No allowance has been made.	0	0
<b>Other Supplies and Services</b>		
A 'basket' of items which will increase by different allowances, or remain static.		35
<i>Third Party Payments</i>		
<b>Contracts</b>		
The contract terms for refuse collection, street sweeping and highway maintenance are subject to increases relating to NJC Labour rates for Local Government (60%), price adjustment formulae for construction contracts civil engineering, Index No 2 plant and road vehicles (10%), price adjustment formulae for construction contracts civil engineering, Index No 10 derf fuel (5%) and National Statistics index 18.3 RPI all items (25%).	0.98	36
<i>Fees and Charges</i>		
<b>Discretionary Charges</b>		
An allowance based on the CPI index for September 2014 has increased discretionary charges (car park fees excluded).	1.2	0
<b>Mandatory Charges</b>		
No further increases have been announced.	0	0

### Inflation calculation for 2015/16 Budget cont.

	%	<i>Inflation</i> £'000
	age	
<b>Rents</b>		
Increases of rents are currently dependent on the review of individual leases rather than annual growth. Therefore rental income streams are not inflated but are reported as corporate savings if applicable.	0	0
<i>Recharges</i>		
<b>Census Revenues and Benefits</b>		
The amount of inflation from various types of expenditure recovered from our Census Partner		(26)
<b>CPE</b>		
The amount of inflation from various types of expenditure recovered from WSCC in relation to Controlled Parking Enforcement.		(6)
<b>Total</b>		<u>212</u>



## COLLECTION FUND

The latest Collection Fund estimates are shown below:

<b>Collection Fund</b>				
	2014/15 Original Estimate £'000	2014/15 Revised Estimate £'000	2015/16 Original Estimate £'000	<i>Note</i>
<b>Council Tax Income</b>				
Council Taxpayers	(85,643)	(86,233)	(86,933)	
Contribution to estimated deficit for previous year	0	0	0	
<b>Total Council Tax</b>	<u>(85,643)</u>	<u>(86,233)</u>	<u>(86,933)</u>	<i>a</i>
<b>Council Tax Expenditure</b>				
West Sussex County Council	65,384	65,384	66,199	
Sussex Police & Crime Commissioner	7,941	7,941	8,198	
Mid Sussex District Council	11,729	11,729	11,932	
Contribution paid for estimated C Fund surplus for previous year	448	448	765	<i>b</i>
Allowance for Bad & Doubtful Debts	589	402	604	
	<u>86,091</u>	<u>85,904</u>	<u>87,698</u>	
<b>Movement on Fund Balance for Council Tax</b>	<u>448</u>	<u>(329)</u>	<u>765</u>	
<b>Business Ratepayers Income</b>				
Business Ratepayers	(42,521)	(42,125)	(43,930)	<i>c</i>
Contribution to estimated deficit for previous year	0	0	(677)	<i>d</i>
	<u>(42,521)</u>	<u>(42,125)</u>	<u>(44,607)</u>	
<b>Business Rates Expenditure</b>				
Rate Retention Scheme to Central Govt	20,862	20,862	21,507	
Rate Retention Scheme to WSCC	4,172	4,172	4,301	
Rate Retention Scheme MSDC	16,690	16,690	17,205	
Cost of collection	172	172	173	
Allowance for Bad & Doubtful Debts and Appeals Provision	625	196	744	
Contribution paid for estimated surplus for previous year	138	138	0	
	<u>42,659</u>	<u>42,230</u>	<u>43,930</u>	
<b>Movement on Fund Balance for RRS</b>	<u>138</u>	<u>105</u>	<u>(677)</u>	
<b>Total Movement on Fund Balance</b>	<u>586</u>	<u>(224)</u>	<u>88</u>	
<b>Collection Fund Balance</b>				
At the beginning of the year	(586)	136	(88)	
Total Movement on Fund Balance	<u>586</u>	<u>(224)</u>	<u>88</u>	
<b>Total Deficit/(Surplus) at Year End</b>	<u>0</u>	<u>(88)</u>	<u>0</u>	

## Notes

**Council Tax**

- a. For 2015/16, total Council Tax, less provision for bad debts of 0.7%, totals £86,933m - the amount required to meet the "precepts" of WSCC, Sussex Police & Crime Commissioner, MSDC and the parish/town councils. The effect of the local Council Tax Support Scheme (CTSS) is that Council Tax Benefit is given as a discount to the council tax bill.
- b. In accordance with legislation, the estimated balance as at 31<sup>st</sup> March 2015 on the Council Tax Collection Fund is £765,000 surplus and both the County Council and Police Crime Commissioner have been notified. This surplus is paid to each of these principal authorities in proportion to their Council Tax for the current year.

	%	£
West Sussex CC	76.87	(588,080)
Sussex Police & Crime Commissioner	9.34	(71,430)
MSDC	13.79	(105,490)
	<hr/>	<hr/>
Total Council Tax Estimated Surplus	100.00	(765,000)
	<hr/>	<hr/>

**Business Rates**

- c. For 2015/16, the amounts are taken from the CLG NNDR1 return. These are derived from the number of hereditaments 4,080, and the total rateable value of £107.7m as at 31<sup>st</sup> December 2014. An allowance of 1.0% for losses on collection has been made.
- d. The Rate Retention Scheme (RRS) was introduced as part of the Finance Act 2012. The RRS sets a target for the collection of business rates. The net yield is paid 50% to central government, 10% to WSCC leaving 40% as the estimate of funding to be retained by MSDC, which can be compared to the Business Rates Baseline. The estimated balance as at 31<sup>st</sup> March 2015 on the Collection Fund for RRS is a deficit of £677,130, although this will be monitored and adjusted at the end of the financial year, by way of the NNDR3 form for 14-15. The estimated deficit is shared as shown below.

	%	£
Central Government	50	338,565
MSDC	40	270,852
West Sussex CC	10	67,713
	<hr/>	<hr/>
Total Business Rates Estimated Deficit	100	677,130
	<hr/>	<hr/>

## COUNCIL TAX LEVELS

1. The basic amount of Council Tax for this Council is calculated as shown below:

<b>Table 1: Council Tax Calculation</b>		
	£	£
Mid Sussex DC Net Revenue Spending	13,093,149	
Town and Parish Council precepts	3,410,080	
		16,503,229
Council Tax Freeze Grant 2015-16	(89,750)	
Council Tax Support Grant	(89,676)	
Housing Benefit Admin Grant	(348,049)	
Revenue Support Grant	(1,669,927)	
Rates Retention Scheme (RRS)	(2,539,536)	
Collection Fund Estimated Deficit 14-15(Business Rates)	270,852	
Collection Fund Estimated Surplus 14-15(Council Tax)	(105,490)	
		(4,571,576)
Mid Sussex DC Council Tax Requirement	8,521,573	
Town and Parish Council Tax Requirement	3,410,080	
Total Council Tax Requirement		11,931,653
Divided by 56,970.0 (tax base)		£209.44

This represents the *average* Council Tax for a dwelling in valuation band D in respect of District and Parish/Town Council requirements.

2. From the average council tax calculated in paragraph 1, Parish and Town Council precepts are removed to give a Council Tax at band D of £149.58 for this Council's Council Tax Requirement. For each parish area a sum is added to this amount being the relevant precept divided by the parish tax base. The results of these calculations for each parish area are set out in table 4 overleaf.
3. The method of calculation of the tax base is laid down in the Local Authorities (Calculation of Council Tax Base) (Amendment) (England) Regulations 2012.
4. The starting point is the actual number of properties within each tax band as shown on the Council's Valuation List as at 30th November 2014 (the "Relevant Day") less the actual number of exemptions and discounts at that time. The resulting figures are adjusted to take account of estimated movements within and between bands affecting 2015/16 (i.e. changes from 1st December 2014 to 31st March 2016) to arrive at the number of chargeable properties within each band for the year.
5. The numbers of chargeable properties within each tax band are expressed as band D equivalents. The aggregate of all bands is multiplied by the estimated collection rate to determine the tax base for the area. The collection rate represents the effect of losses on collection due to non-payment. For 2015/16 the rate has been set at 99.3%.
6. The calculations referred to in the previous paragraphs are shown in table 2 below, together with tax base figures for each of the twenty-four parish areas, which are shown in table 3 overleaf.

**Table 2: Mid Sussex Tax Base 2015/16 - Analysed by Chargeable dwellings**

	band A	band B	band C	band D	band E	band F	band G	band H	Total
<b>No of dwellings</b>									
Property equivalents*	2,033.97	6,194.59	12,949.11	16,294.77	10,627.75	7,888.65	4,160.92	366.97	60,516.73
Exemptions (various classes)	-106.00	-124.00	-143.00	-132.00	-53.00	-40.00	-19.00	-0.00	-617.00
Disabled reductions	10.00	36.00	27.00	-15.00	-16.00	-12.00	-13.00	-17.00	0.00
<b>Chargeable</b>	<b>1,937.97</b>	<b>6,106.59</b>	<b>12,833.11</b>	<b>16,147.77</b>	<b>10,558.75</b>	<b>7,836.65</b>	<b>4,128.92</b>	<b>349.97</b>	<b>59,899.73</b>
Single discounts	1,088.00	3,700.00	4,843.00	4,499.00	2,310.00	1,176.00	551.00	37.00	18,204.00
Two discounts	2.00	2.00	11.00	7.00	4.00	17.00	24.00	5.00	72.00
Council Tax Support Scheme Discounts**	333.65	1,205.09	1,354.48	794.58	187.83	53.89	20.83	0.45	3,950.80
<b>Net chargeable</b>									
Ratio to Band D	6/9ths	7/9ths	8/9ths	9/9ths	11/9ths	13/9ths	15/9ths	18/9ths	
<b>Band D equivalent</b>	<b>887.55</b>	<b>3,092.06</b>	<b>9,122.12</b>	<b>14,224.94</b>	<b>11,967.29</b>	<b>10,804.82</b>	<b>6,597.23</b>	<b>675.54</b>	<b>57,371.5</b>
<b>Total multiplied by Collection Rate of 99.3%</b>									<b>56,970.0</b>

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

\*\* Reductions under the local council tax support scheme.

7. The 2015/16 tax base so calculated for the whole district is 56,970.0 which represents an increase of 700.7 (1.25%) on the tax base for the current year. The effect at parish area level ranges from a decrease of -2.6 to an increase of 175.7 and in percentage terms from -1.8% to +6.0%.

**Table 3: Mid Sussex Tax Base 2015/16 - Analysed by Parish Area**

Parish area	band A	band B	band C	band D	band E	band F	band G	band H	Total
Albourne	2.7	7.0	31.5	66.1	28.2	36.9	99.8	11.4	283.6
Ansty & Staplefield	13.0	16.8	69.1	132.6	151.2	174.1	236.5	53.2	846.5
Ardingly	17.8	17.7	72.1	177.6	147.2	147.7	96.8	19.4	696.3
Ashurst Wood	8.5	16.4	85.4	178.2	145.9	139.4	153.4	2.0	729.2
Balcombe	11.4	36.6	72.8	136.4	119.2	222.1	191.1	17.9	807.5
Bolney	12.6	16.9	15.8	83.4	82.2	146.8	211.4	47.2	616.3
Burgess Hill	117.4	651.4	2,582.4	3,451.2	2,395.5	1,498.2	576.0	18.4	11,290.5
Cuckfield	42.9	52.3	176.4	221.3	391.3	292.6	430.1	36.7	1,643.6
East Grinstead	237.2	532.5	1,828.5	2,406.8	2,501.5	2,272.4	898.0	46.2	10,723.1
Fulking	3.3	4.6	14.6	17.9	27.3	18.6	46.4	13.4	146.1
Hassocks	22.7	203.4	394.3	933.1	964.6	448.7	308.8	20.9	3,296.5
Haywards Heath	123.7	979.9	2,303.4	2,874.1	1,560.8	2,043.4	1,047.2	38.2	10,970.7
Horsted Keynes	4.6	17.2	68.9	119.8	111.3	156.7	176.7	33.3	688.5
Hurstpierpoint and Sayers Common	38.0	105.2	356.8	669.2	752.8	393.0	408.0	37.7	2,760.7
Lindfield	7.3	140.9	202.2	549.2	529.8	765.4	564.6	44.7	2,804.1
Lindfield Rural	13.9	35.7	91.6	211.7	287.2	362.9	184.6	58.0	1,245.6
Newtimber	0.4	4.7	11.8	4.7	4.6	1.4	9.0	2.0	38.6
Poynings	3.6	11.1	27.5	12.4	21.2	14.4	31.5	7.5	129.2
Pyecombe	2.2	4.0	9.0	21.4	16.1	25.1	30.2	0.0	108.0
Slaugham	34.1	96.6	184.4	267.8	164.9	171.8	129.3	51.1	1,100.0
Turners Hill	122.8	26.0	104.7	112.1	72.8	79.7	61.9	7.9	587.9
Twineham	3.8	1.4	9.4	21.3	26.0	18.7	35.6	19.4	135.6
West Hoathly	17.2	19.9	103.4	178.1	219.1	171.2	162.0	41.7	912.6
Worth	20.2	72.2	242.3	1,278.9	1,162.9	1,128.0	462.2	42.6	4,409.3
<b>Total</b>	<b>881.3</b>	<b>3,070.4</b>	<b>9,058.3</b>	<b>14,125.3</b>	<b>11,883.6</b>	<b>10,729.2</b>	<b>6,551.1</b>	<b>670.8</b>	<b>56,970.0</b>

Table 4: Basic Tax

Parish area	Tax base	Precept £	Precept band D £	MSDC band D £	Basic Tax £
Albourne	283.6	14,054	49.56	149.58	199.14
Ansty & Staplefield	846.5	42,714	50.46	149.58	200.04
Ardingly	696.3	77,933	111.92	149.58	261.50
Ashurst Wood	729.2	63,000	86.40	149.58	235.98
Balcombe	807.5	60,000	74.30	149.58	223.88
Bolney	616.3	34,000	55.17	149.58	204.75
Burgess Hill	11,290.5	771,618	68.34	149.58	217.92
Cuckfield	1,643.6	145,226	88.36	149.58	237.94
East Grinstead	10,723.1	758,631	70.75	149.58	220.33
Fulking	146.1	7,555	51.71	149.58	201.29
Hassocks	3,296.5	166,276	50.44	149.58	200.02
Haywards Heath	10,970.7	471,410	42.97	149.58	192.55
Horsted Keynes	688.5	28,040	40.73	149.58	190.31
Hurstpierpoint & Sayers Common	2,760.7	179,000	64.84	149.58	214.42
Lindfield	2,804.1	152,000	54.21	149.58	203.79
Lindfield Rural	1,245.6	51,513	41.36	149.58	190.94
Newtimber	38.6	225	5.83	149.58	155.41
Poynings	129.2	3,021	23.38	149.58	172.96
Pyecombe	108.0	4,814	44.57	149.58	194.15
Slaugham	1,100.0	70,000	63.64	149.58	213.22
Turners Hill	587.9	61,640	104.85	149.58	254.43
Twineham	135.6	6,400	47.20	149.58	196.78
West Hoathly	912.6	46,010	50.42	149.58	200.00
Worth	4,409.3	195,000	44.22	149.58	193.80
<b>Total</b>	<b>56,970.0</b>	<b>3,410,080</b>	<b>59.86</b>	<b>149.58</b>	<b>209.44</b>

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

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

The amounts so calculated are set out in recommendation 3.3.3(g).

9. The Council Tax amounts to be set for 2015/16 are determined by adding to the amounts calculated for District, Parish and Town Council requirements, the amounts calculated by West Sussex County Council and Sussex Police and Crime Commissioner in respect of their precepts for the year.
10. For illustrative purposes *average* Council Tax figures for each valuation band are shown below:

	WSCC	SPCC	MSDC	Parish/ Town Councils	Total
	£	£	£	£	£
<b>band A</b>	774.66	95.94	99.72	39.91	1,010.23
<b>band B</b>	903.77	111.93	116.34	46.56	1,178.60
<b>band C</b>	1,032.88	127.92	132.96	53.21	1,346.97
<b>band D</b>	<b>1,161.99</b>	<b>143.91</b>	<b>149.58</b>	<b>59.86</b>	<b>1,515.34</b>
<b>band E</b>	1,420.21	175.89	182.82	73.16	1,852.08
<b>band F</b>	1,678.43	207.87	216.06	86.46	2,188.82
<b>band G</b>	1,936.65	239.85	249.30	99.77	2,525.57
<b>band H</b>	2,323.98	287.82	299.16	119.72	3,030.68

An analysis of the actual amounts of tax for each parish area is shown on the following pages.

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

<b>Parish</b>	<b>Council Tax £</b>
Newtimber (minimum)	1,461.31
Ardingly (maximum)	1,567.40

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

<b>Parish</b>	<b>Increase/ (Decrease) on 2014/15 %</b>
Bolney and Ardingly (no change)	0
Twineham (increase)	0.7

## Analysis of Council Tax set for 2015/16 in each parish area (bands A to D)

Parish area		band A		band B		band C		band D	
		£	£	£	£	£	£	£	£
Albourne	parish	33.04		38.55		44.05		49.56	
	district	99.72		116.34		132.96		149.58	
	wsccl/pcc	870.60	<b>1,003.36</b>	1,015.70	<b>1,170.59</b>	1,160.80	<b>1,337.81</b>	1,305.90	<b>1,505.04</b>
Ansty & Staplefield	parish	33.64		39.25		44.85		50.46	
	district	99.72		116.34		132.96		149.58	
	wsccl/pcc	870.60	<b>1,003.96</b>	1,015.70	<b>1,171.29</b>	1,160.80	<b>1,338.61</b>	1,305.90	<b>1,505.94</b>
Ardingly	parish	74.61		87.05		99.48		111.92	
	district	99.72		116.34		132.96		149.58	
	wsccl/pcc	870.60	<b>1,044.93</b>	1,015.70	<b>1,219.09</b>	1,160.80	<b>1,393.24</b>	1,305.90	<b>1,567.40</b>
Ashurst Wood	parish	57.60		67.20		76.80		86.40	
	district	99.72		116.34		132.96		149.58	
	wsccl/pcc	870.60	<b>1,027.92</b>	1,015.70	<b>1,199.24</b>	1,160.80	<b>1,370.56</b>	1,305.90	<b>1,541.88</b>
Balcombe	parish	49.53		57.79		66.04		74.30	
	district	99.72		116.34		132.96		149.58	
	wsccl/pcc	870.60	<b>1,019.85</b>	1,015.70	<b>1,189.83</b>	1,160.80	<b>1,359.80</b>	1,305.90	<b>1,529.78</b>
Bolney	parish	36.78		42.91		49.04		55.17	
	district	99.72		116.34		132.96		149.58	
	wsccl/pcc	870.60	<b>1,007.10</b>	1,015.70	<b>1,174.95</b>	1,160.80	<b>1,342.80</b>	1,305.90	<b>1,510.65</b>
Burgess Hill*	town	45.56		53.15		60.75		68.34	
	district	99.72		116.34		132.96		149.58	
	wsccl/pcc	870.60	<b>1,015.88</b>	1,015.70	<b>1,185.19</b>	1,160.80	<b>1,354.51</b>	1,305.90	<b>1,523.82</b>
Cuckfield	parish	58.91		68.72		78.54		88.36	
	district	99.72		116.34		132.96		149.58	
	wsccl/pcc	870.60	<b>1,029.23</b>	1,015.70	<b>1,200.76</b>	1,160.80	<b>1,372.30</b>	1,305.90	<b>1,543.84</b>
East Grinstead	town	47.17		55.03		62.89		70.75	
	district	99.72		116.34		132.96		149.58	
	wsccl/pcc	870.60	<b>1,017.49</b>	1,015.70	<b>1,187.07</b>	1,160.80	<b>1,356.65</b>	1,305.90	<b>1,526.23</b>
Fulking	parish	34.47		40.22		45.96		51.71	
	district	99.72		116.34		132.96		149.58	
	wsccl/pcc	870.60	<b>1,004.79</b>	1,015.70	<b>1,172.26</b>	1,160.80	<b>1,339.72</b>	1,305.90	<b>1,507.19</b>
Hassocks	parish	33.63		39.23		44.84		50.44	
	district	99.72		116.34		132.96		149.58	
	wsccl/pcc	870.60	<b>1,003.95</b>	1,015.70	<b>1,171.27</b>	1,160.80	<b>1,338.60</b>	1,305.90	<b>1,505.92</b>
Haywards Heath	town	28.65		33.42		38.20		42.97	
	district	99.72		116.34		132.96		149.58	
	wsccl/pcc	870.60	<b>998.97</b>	1,015.70	<b>1,165.46</b>	1,160.80	<b>1,331.96</b>	1,305.90	<b>1,498.45</b>
Horsted Keynes	parish	27.15		31.68		36.20		40.73	
	district	99.72		116.34		132.96		149.58	
	wsccl/pcc	870.60	<b>997.47</b>	1,015.70	<b>1,163.72</b>	1,160.80	<b>1,329.96</b>	1,305.90	<b>1,496.21</b>
Hurstpierpoint & Sayers Common	parish	43.23		50.43		57.64		64.84	
	district	99.72		116.34		132.96		149.58	
	wsccl/pcc	870.60	<b>1,013.55</b>	1,015.70	<b>1,182.47</b>	1,160.80	<b>1,351.40</b>	1,305.90	<b>1,520.32</b>
Lindfield	parish	36.14		42.16		48.19		54.21	
	district	99.72		116.34		132.96		149.58	
	wsccl/pcc	870.60	<b>1,006.46</b>	1,015.70	<b>1,174.20</b>	1,160.80	<b>1,341.95</b>	1,305.90	<b>1,509.69</b>
Lindfield Rural	parish	27.57		32.17		36.76		41.36	
	district	99.72		116.34		132.96		149.58	
	wsccl/pcc	870.60	<b>997.89</b>	1,015.70	<b>1,164.21</b>	1,160.80	<b>1,330.52</b>	1,305.90	<b>1,496.84</b>
Newtimber	parish	3.89		4.53		5.18		5.83	
	district	99.72		116.34		132.96		149.58	
	wsccl/pcc	870.60	<b>974.21</b>	1,015.70	<b>1,136.57</b>	1,160.80	<b>1,298.94</b>	1,305.90	<b>1,461.31</b>
Poynings	parish	15.59		18.18		20.78		23.38	
	district	99.72		116.34		132.96		149.58	
	wsccl/pcc	870.60	<b>985.91</b>	1,015.70	<b>1,150.22</b>	1,160.80	<b>1,314.54</b>	1,305.90	<b>1,478.86</b>
Pyecombe	parish	29.71		34.67		39.62		44.57	
	district	99.72		116.34		132.96		149.58	
	wsccl/pcc	870.60	<b>1,000.03</b>	1,015.70	<b>1,166.71</b>	1,160.80	<b>1,333.38</b>	1,305.90	<b>1,500.05</b>
Slaugham	parish	42.43		49.50		56.57		63.64	
	district	99.72		116.34		132.96		149.58	
	wsccl/pcc	870.60	<b>1,012.75</b>	1,015.70	<b>1,181.54</b>	1,160.80	<b>1,350.33</b>	1,305.90	<b>1,519.12</b>
Turners Hill	parish	69.90		81.55		93.20		104.85	
	district	99.72		116.34		132.96		149.58	
	wsccl/pcc	870.60	<b>1,040.22</b>	1,015.70	<b>1,213.59</b>	1,160.80	<b>1,386.96</b>	1,305.90	<b>1,560.33</b>
Twineham	parish	31.47		36.71		41.96		47.20	
	district	99.72		116.34		132.96		149.58	
	wsccl/pcc	870.60	<b>1,001.79</b>	1,015.70	<b>1,168.75</b>	1,160.80	<b>1,335.72</b>	1,305.90	<b>1,502.68</b>
West Hoathly	parish	33.61		39.22		44.82		50.42	
	district	99.72		116.34		132.96		149.58	
	wsccl/pcc	870.60	<b>1,003.93</b>	1,015.70	<b>1,171.26</b>	1,160.80	<b>1,338.58</b>	1,305.90	<b>1,505.90</b>
Worth	parish	29.48		34.39		39.31		44.22	
	district	99.72		116.34		132.96		149.58	
	wsccl/pcc	870.60	<b>999.80</b>	1,015.70	<b>1,166.43</b>	1,160.80	<b>1,333.07</b>	1,305.90	<b>1,499.70</b>

## Analysis of Council Tax set for 2015/16 in each parish area (bands E to H)

band E		band F		band G		band H		Parish area
£	£	£	£	£	£	£	£	
60.57		71.59		82.60		99.12		parish
182.82		216.06		249.30		299.16		district
1,596.10	<b>1,839.49</b>	1,886.30	<b>2,173.95</b>	2,176.50	<b>2,508.40</b>	2,611.80	<b>3,010.08</b>	wsccl/pcc
								Albourne
61.67		72.89		84.10		100.92		parish
182.82		216.06		249.30		299.16		district
1,596.10	<b>1,840.59</b>	1,886.30	<b>2,175.25</b>	2,176.50	<b>2,509.90</b>	2,611.80	<b>3,011.88</b>	wsccl/pcc
								Ansty & Staplefield
136.79		161.66		186.53		223.84		parish
182.82		216.06		249.30		299.16		district
1,596.10	<b>1,915.71</b>	1,886.30	<b>2,264.02</b>	2,176.50	<b>2,612.33</b>	2,611.80	<b>3,134.80</b>	wsccl/pcc
								Ardingly
105.60		124.80		144.00		172.80		parish
182.82		216.06		249.30		299.16		district
1,596.10	<b>1,884.52</b>	1,886.30	<b>2,227.16</b>	2,176.50	<b>2,569.80</b>	2,611.80	<b>3,083.76</b>	wsccl/pcc
								Ashurst Wood
90.81		107.32		123.83		148.60		parish
182.82		216.06		249.30		299.16		district
1,596.10	<b>1,869.73</b>	1,886.30	<b>2,209.68</b>	2,176.50	<b>2,549.63</b>	2,611.80	<b>3,059.56</b>	wsccl/pcc
								Balcombe
67.43		79.69		91.95		110.34		town
182.82		216.06		249.30		299.16		district
1,596.10	<b>1,846.35</b>	1,886.30	<b>2,182.05</b>	2,176.50	<b>2,517.75</b>	2,611.80	<b>3,021.30</b>	wsccl/pcc
								Bolney
83.53		98.71		113.90		136.68		parish
182.82		216.06		249.30		299.16		district
1,596.10	<b>1,862.45</b>	1,886.30	<b>2,201.07</b>	2,176.50	<b>2,539.70</b>	2,611.80	<b>3,047.64</b>	wsccl/pcc
								Burgess Hill*
108.00		127.63		147.27		176.72		parish
182.82		216.06		249.30		299.16		district
1,596.10	<b>1,886.92</b>	1,886.30	<b>2,229.99</b>	2,176.50	<b>2,573.07</b>	2,611.80	<b>3,087.68</b>	wsccl/pcc
								Cuckfield
86.47		102.19		117.92		141.50		town
182.82		216.06		249.30		299.16		district
1,596.10	<b>1,865.39</b>	1,886.30	<b>2,204.55</b>	2,176.50	<b>2,543.72</b>	2,611.80	<b>3,052.46</b>	wsccl/pcc
								East Grinstead
63.20		74.69		86.18		103.42		parish
182.82		216.06		249.30		299.16		district
1,596.10	<b>1,842.12</b>	1,886.30	<b>2,177.05</b>	2,176.50	<b>2,511.98</b>	2,611.80	<b>3,014.38</b>	wsccl/pcc
								Fulking
61.65		72.86		84.07		100.88		parish
182.82		216.06		249.30		299.16		district
1,596.10	<b>1,840.57</b>	1,886.30	<b>2,175.22</b>	2,176.50	<b>2,509.87</b>	2,611.80	<b>3,011.84</b>	wsccl/pcc
								Hassocks
52.52		62.07		71.62		85.94		town
182.82		216.06		249.30		299.16		district
1,596.10	<b>1,831.44</b>	1,886.30	<b>2,164.43</b>	2,176.50	<b>2,497.42</b>	2,611.80	<b>2,996.90</b>	wsccl/pcc
								Haywards Heath
49.78		58.83		67.88		81.46		parish
182.82		216.06		249.30		299.16		district
1,596.10	<b>1,828.70</b>	1,886.30	<b>2,161.19</b>	2,176.50	<b>2,493.68</b>	2,611.80	<b>2,992.42</b>	wsccl/pcc
								Horsted Keynes
79.25		93.66		108.07		129.68		parish
182.82		216.06		249.30		299.16		district
1,596.10	<b>1,858.17</b>	1,886.30	<b>2,196.02</b>	2,176.50	<b>2,533.87</b>	2,611.80	<b>3,040.64</b>	wsccl/pcc
								Hurstpierpoint & Sayers Common
66.26		78.30		90.35		108.42		parish
182.82		216.06		249.30		299.16		district
1,596.10	<b>1,845.18</b>	1,886.30	<b>2,180.66</b>	2,176.50	<b>2,516.15</b>	2,611.80	<b>3,019.38</b>	wsccl/pcc
								Lindfield
50.55		59.74		68.93		82.72		parish
182.82		216.06		249.30		299.16		district
1,596.10	<b>1,829.47</b>	1,886.30	<b>2,162.10</b>	2,176.50	<b>2,494.73</b>	2,611.80	<b>2,993.68</b>	wsccl/pcc
								Lindfield Rural
7.13		8.42		9.72		11.66		parish
182.82		216.06		249.30		299.16		district
1,596.10	<b>1,786.05</b>	1,886.30	<b>2,110.78</b>	2,176.50	<b>2,435.52</b>	2,611.80	<b>2,922.62</b>	wsccl/pcc
								Newtimber
28.58		33.77		38.97		46.76		parish
182.82		216.06		249.30		299.16		district
1,596.10	<b>1,807.50</b>	1,886.30	<b>2,136.13</b>	2,176.50	<b>2,464.77</b>	2,611.80	<b>2,957.72</b>	wsccl/pcc
								Poynings
54.47		64.38		74.28		89.14		parish
182.82		216.06		249.30		299.16		district
1,596.10	<b>1,833.39</b>	1,886.30	<b>2,166.74</b>	2,176.50	<b>2,500.08</b>	2,611.80	<b>3,000.10</b>	wsccl/pcc
								Pyecombe
77.78		91.92		106.07		127.28		parish
182.82		216.06		249.30		299.16		district
1,596.10	<b>1,856.70</b>	1,886.30	<b>2,194.28</b>	2,176.50	<b>2,531.87</b>	2,611.80	<b>3,038.24</b>	wsccl/pcc
								Slaugham
128.15		151.45		174.75		209.70		parish
182.82		216.06		249.30		299.16		district
1,596.10	<b>1,907.07</b>	1,886.30	<b>2,253.81</b>	2,176.50	<b>2,600.55</b>	2,611.80	<b>3,120.66</b>	wsccl/pcc
								Turners Hill
57.69		68.18		78.67		94.40		parish
182.82		216.06		249.30		299.16		district
1,596.10	<b>1,836.61</b>	1,886.30	<b>2,170.54</b>	2,176.50	<b>2,504.47</b>	2,611.80	<b>3,005.36</b>	wsccl/pcc
								Twineham
61.62		72.83		84.03		100.84		parish
182.82		216.06		249.30		299.16		district
1,596.10	<b>1,840.54</b>	1,886.30	<b>2,175.19</b>	2,176.50	<b>2,509.83</b>	2,611.80	<b>3,011.80</b>	wsccl/pcc
								West Hoathly
54.05		63.87		73.70		88.44		parish
182.82		216.06		249.30		299.16		district
1,596.10	<b>1,832.97</b>	1,886.30	<b>2,166.23</b>	2,176.50	<b>2,499.50</b>	2,611.80	<b>2,999.40</b>	wsccl/pcc
								Worth



## GLOSSARY OF TERMS

**Balances** - in general, the surplus or deficit on any account at the end of the year. A General Fund balance is required to meet unexpected expenditure or a shortfall in income and to finance expenditure pending receipt of income. An authority may also use its revenue balances to reduce the requirement from the Council Tax.

**Balance Unallocated** - The term used by MSDC to denote a part of the budget for Net Expenditure which is not allocated to a service at the time the budget is prepared. It has been practice in recent years to use this facility to accrue budget reductions and to meet budget increases (other than new proposals) as a result of revenue budget management during the year. A Balance Unallocated can, however, be earmarked for a purpose but subject to further consideration before being applied.

**Band D Equivalent** - the weighted number of properties subject to council tax in a local authority's area, calculated on the basis of prescribed proportions in relation to Band D.

**Baseline Funding Level** – This is notified by CLG in the Local Government Finance Settlement and represents the individual Authority's Business Rates Baseline less tariff / or plus top-up funding.

**Benefits** - Housing Benefit (see Housing Benefit).

**Billing Authority** - the local authority responsible for the billing and collection of the council tax from all properties in their area. In shire areas the district councils are the billing authorities.

**Budget** - a statement defining the Council's policies over a specified period of time in terms of finance. Budgets usually include statements about the use of other resources (e.g. numbers of staff) and provide some information on performance measures.

**Capital** - see Capital Expenditure.

**Capital Accounting** - the recording in local authority balance sheets of the value of all capital assets and the use of these values to charge services with depreciation.

**Capital Expenditure (see also Capital Spending)** - spending on the acquisition of assets either directly by the Council or indirectly in the form of grants to other persons or bodies. Section 40 of the Local Government and Housing Act 1989 defines "expenditure for capital purposes". Expenditure which does not fall within the definition must be charged to a revenue account.

**Capital Grants & Contributions Receipts in Advance** - This comprises capital grants and S106s contributions from developers with conditions to repay if not used within a specified time limit. These sums are restricted to being spent only in accordance with the agreement concluded with the developer.

**Capital Grants and Unapplied Account** - This comprises capital grants and S106s contributions from developers with no conditions to repay.

**Capital Programme** - an authority's plan for capital projects and spending over future years. Included in this category are the purchase of land and buildings, the erection of new buildings, design fees and the acquisition of vehicles and major items of equipment.

**Capital Reserves** – comprise Usable Capital Receipts from the sale of assets, and capital grants and S106s contributions from developers with no conditions to repay.

**Capital Spending** - the acquisition of assets which have a long-term value to the authority in the provision of its services (e.g. land) purchasing existing buildings or erecting new ones, purchasing furniture, equipment, etc.

**CenSus ICT** – Central Sussex partnership for Information Communication Technology services. The partners are Mid Sussex District Council, Horsham District Council and Adur / Worthing Council.

**CenSus Revenues and Benefits (CenSus)** – Central Sussex partnership for Revenues and Benefits services. The partners are Mid Sussex District Council, Horsham District Council and Adur District Council.

**Central Support (or Administration Charges)** - the cost of central administrative departments, e.g. Finance and Legal Business Units apportioned to services.

**CIPFA** - The Chartered Institute of Public Finance and Accountancy. This is the professional body for accountants working in local government and public bodies and is a Member of the Consultative Committee of Accounting Bodies. The Institute provides financial and statistical information services for local government and advises central government and other bodies on local government and public finance matters.

**CLG** – Department for Communities and Local Government.

**Collection Fund** - a fund administered by each billing authority (the District Council in shire areas). The council tax, business rate income and the community charge are paid into the fund whilst the net revenue spending of the county, district and parishes are met from the fund.

**Commuted Sum** - a one-off payment to the Council as a settlement intended for a specific purpose such as the continued maintenance of an open space.

**Council Tax** – Locally set tax payable on most residential properties in a local authority's area. The council tax is essentially a property tax which is levied on the broad capital value of domestic properties. Properties are valued within eight valuation bands (A-H).

**Council Tax base** – is equal to the number of band D equivalent properties. One band H property is equivalent to two band D properties, as it pays twice as much tax.

**Council Tax Freeze Grant**- where the authority sets its basic amount of council tax for the forthcoming year at a level which is no more than its basic amount of council tax for the current year, it will be eligible to receive a grant equivalent to a 1% increase in its current year basic amount of council tax *multiplied* by the authority's tax base for the forthcoming year (rounded to the nearest pound).

**Council Tax Requirement** - sum of money including parish and town council precepts required to be met from local taxpayers, having taken into account any funding from reserves, income it expects to raise and general funding it will receive from the Government.

**Council Tax Support Scheme** – The Local Government Finance Bill made provision for the localisation of council tax support by imposing a duty on billing authorities to make a localised council tax reduction scheme, by 31 January 2013. The new scheme took effect for MSDC on 1<sup>st</sup> April 2013.

**Depreciation** - the measure of the wearing out, consumption, or other reduction in the useful economic life of a fixed asset, whether arising from use, effluxion of time or obsolescence through technological or other changes.

**Fees and Charges** - income arising from the provision of services, e.g. car park charges, Development Management planning fees, Building Control fees and Green Waste.

**Financial Regulations** - a formal code of procedures to be followed in the financial management of the Council. Within this Council's constitution these are the Financial Procedure Rules.

**Forecast Budget** - created by adding variations to existing budgets in order to predict what a budget may be a number of years from now.

**General Fund** - the main revenue fund of a billing authority. Day-to-day spending on services is met from the fund.

**General Grant** – a grant to local authorities which has no restrictions on how it may be spent. It is divided into formula grants such as Revenue Support Grant, as well as some targeted grants.

**General Reserve** - referred to under Usable Reserves and other Balances section of this report. This Reserve includes amounts earmarked for the Capital Programme. It also includes the non-earmarked element.

**Gross Expenditure** - the cost of providing the Council's services before deduction of government grants or other income.

**Housing Benefit** - an allowance to persons on low income (or none) to meet in whole or part their rent. Benefit is allowed or paid by local authorities but central government refunds part of the cost of the benefits and of the running costs of the service to local authorities. Benefit paid to the authority's own tenants is known as "rent rebate" and that paid to private sector tenants as "rent allowance".

**Local Government Finance Settlement 2015/16**- the Local Government Finance Settlement sets out the annual Start-Up Funding Assessment as made by the Government and debated by Parliament. It includes:

- the totals of **Revenue Support Grant** and **Baseline Funding Level** (made up of Formula Funding; Council Tax Freeze grant; and Homelessness Prevention funding)
- how that grant will be distributed between local authorities;

**MSDC** – Mid Sussex District Council.

**National Non-Domestic Rates (NNDR)** - nationally set tax charged on the rateable value of non-domestic properties (also known as business rates). The rate is set by the Chancellor of the Exchequer. Up to 2012/13, the proceeds were pooled nationally and redistributed as a fixed amount per head of resident population. However, from 2013/14 this pooling and redistribution arrangement has been abolished and replaced by the Rates Retention Scheme.

**Net Expenditure (gross expenditure less income)** - the term used by MSDC to describe net revenue expenditure for all Services less Depreciation and Specific Items and excluding Benefits.

**New Homes Bonus** – The New Homes Bonus, introduced from 2011/12, is designed as an incentive to encourage local authorities to facilitate housing growth. The scheme provides local authorities with a New Homes Bonus, equal to the national average for the council tax band on each additional property and paid for the following six years as an unring-fenced grant.

**NNDR** - see National Non-Domestic Rates.

**Overspending/Underspending** - extent to which the actual net expenditure for the year varies from the latest budget for the same period.

**Pension Fund** - an employees' pension fund maintained by an authority, or group of authorities, in order to make pension payments on retirement of participants; it is financed from contributions from the employing authority, the employee and investment income. This Council contributes to the West Sussex Pension Fund.

**Precept** - the levy made by the county, the Police and Crime Commissioner, parish and town councils on the Collection Fund for their net expenditure requirements.

**Precepting Authorities** - those authorities which are not billing authorities, i.e. do not collect the council tax and non-domestic rate. County councils and joint authorities are "major precepting authorities" and parish, community and town councils are "local precepting authorities".

**Provision for Bad and Doubtful Debts** - the amount set aside in the Council's accounts to cover debts which may be uncollectable and written off.

**Provisions and Reserves** - amounts set aside in one year to cover expenditure in the future. Provisions are for liabilities or losses which are likely or certain to be incurred, but the amounts or the dates on which they will arise are uncertain. Reserves are amounts set aside which do not fall within the definition of provisions and include general reserves (or "balances") which every authority must maintain as a matter of prudence.

**Prudential Code** - The Prudential Code, which came into force on 1st April 2004, replaced the complex regulatory frameworks that have governed local authority capital expenditure. The Prudential Code is based largely on self-regulation by local authorities themselves. The basic principles of the code are that authorities are free to invest so long as their capital spending plans are affordable, prudent and sustainable.

**Rates Retention Scheme (RRS)** – Authorities have previously made payments to CLG on the basis of their estimates of NDR during the year, but their income from business rates has been entirely dependent on the allocation received as part of the Local Government Finance Settlement. Under the new system, which took effect from 2013/14, billing authorities' estimates of the business rate base determine the resources available to both themselves and their major preceptors, in line with the arrangements for Council Tax.

**Recharges** - the cost of support services that are added to the front line service to show the full cost of that service.

**Reserves** - these are created for specific or general purposes to meet future expenditure.

**Revenue Budget** - the estimate of annual income and expenditure requirements for all services, which sets out the financial implications of the Council's policies and provides the basis of the calculation of the annual requirement from the Collection Fund.

**Revenue Expenditure** - this is expenditure on day-to-day running costs and consists principally of salaries and wages and general running expenses.

**Revenue Spending** - term used by MSDC to refer to Council Net Expenditure plus expenditure/savings on items not at this time specifically allocated to an individual service.

**Revenue Support Grant (RSG)** - a grant paid by central government in aid of local authority services in general as opposed to specific grants, which may only be used for a specific purpose.

**RRS** – see Rates Retention Scheme.

**RSG** – see Revenue Support Grant.

**Section 106s (S106s)** - contributions under Section 106 Agreements whereby Developers make payments to the Council in lieu of provision of e.g. recreational facilities, playspaces, car parking spaces. The Council utilise these moneys to provide the facilities subject to S106 agreements within certain time limits. S106s are classed as either a Capital Grants and Contributions Reserve or as Capital Grants and Contributions Receipts in Advance. Further detail is set out under these headings in this glossary.

**Settlement** – see Local Government Finance Settlement.

**Slippage** - where a revenue or, more typically, a capital scheme, does not progress at the rate of physical progress or spending originally forecast.

**Specific Grants** - government grants to local authorities in aid of particular project or services, e.g. housing benefits.

**Specific Item** - the term used by MSDC to denote an item of expenditure to be financed from the Specific Reserve.

**Specific Reserve** - a reserve maintained by MSDC containing sums which are mostly identified for specific purposes.

**Specified Capital Grants** - certain government grants towards capital spending e.g. Disabled Facility Grants. Local authorities must apply a special accounting treatment to these grants.

**Support Services (or Administration Charges)** - the cost of central administrative departments, e.g. Finance and Legal Business Units apportioned to services, as well as office accommodation and computer recharges.

**Tariff**- This is determined by comparing each individual authority's baseline funding level with individual authority business rates baseline. A tariff is applied if the business rates baseline is greater than funding level.

**Tax-base** -The tax base is the divisor used to convert the total net amount required for local authority spending in the area to a level of council tax due for a band D property.

**The Police and Crime Commissioner for Sussex** – On 22 November 2012 legislation came into force whereby the Sussex Police Authority was abolished and replaced by a single, directly elected individual called the Police and Crime Commissioner.

**Top-up-** This is determined by comparing each individual authority's baseline funding level with individual authority business rates baseline. A top-up is applied if funding level is greater than the business rates baseline.

**Unallocated Funding** - The term used by MSDC to denote a part of the Capital Programme which is not identified to specific projects.

**Underspending/Overspending** - see Overspending/Underspending.

**Usable Capital Receipts** - income received from the sale of land or assets, which is available to finance other items of capital (but not revenue) spending, or to repay debt on assets originally financed from loan.

**Usable Reserves** - these include General Fund Balance, Earmarked Specific Reserve, Usable Capital Receipts Reserve and the Capital Grants Unapplied Account.

**WSSC** - West Sussex County Council.