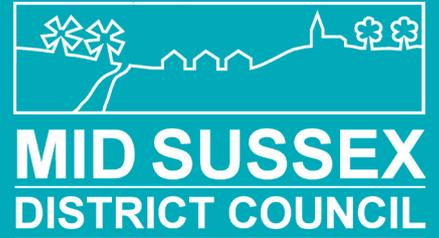


# Mid Sussex Corporate Plan and Budget 2021 - 2022





# THE CORPORATE PLAN AND BUDGET REPORT 2021/22

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**CORPORATE PLAN AND BUDGET 2021/22****SECTION 1: INTRODUCTION AND FINANCIAL CONTEXT****1.0 Summary**

- 1.1. This period in our history has been unprecedented. The Covid 19 pandemic has created a crisis for many organisations in both the public and private sectors and can be expected to continue to affect services and finances for many years to come. This makes planning for the future a very uncertain process indeed.
- 1.2. Despite the challenges in doing so, we must deliver a robust plan that sets out what the council is going to do over the next year, and beyond, and establish a robust financial plan on which to build our future prosperity of the district. Members will know that the Council has a robust Service and Financial planning process which has enabled it to respond effectively to the very difficult financial challenges local government has faced over a number of years. We are not going to alter our approach now – in fact it becomes ever more important to use our existing methodologies to retain stability in uncertain times.
- 1.3. In previous years we have highlighted that the Council can be considered ‘financially independent’. This means we receive no Revenue Support Grant. While this does not confer any financial reward or freedoms, it is an achievement that represents many years of careful financial stewardship and ensures the Council can deliver its strategic ambitions for the residents of Mid Sussex.
- 1.4. If there is any downside to this, it is that we must look only to ourselves to rebuild our strong financial base, whether through being actively commercial where circumstances demand, straightforward in our tax collection strategy and empathetic but efficient when offering support services.
- 1.5. In 2020 we have supported our leisure business with day to day revenue so that residents can enjoy the top-grade facilities offered, but this has cost us dearly – in total, a net cost of some £3m over the year. Members will note that we continue to forecast financial support for this part of our service offer even when other service income has also suffered reductions. We can do this because our reserves are adequate as a result of past decisions.
- 1.6. This, however, cannot continue indefinitely and the Medium Term Financial Plan, outlined within these papers, sets out the need to address the gap between income and expenditure over the next four years and thereby bring the Plan back into balance. This will require the making of some difficult decisions over the course of the next year.
- 1.7. Notwithstanding the challenges ahead; this document sets out our plan for 2021/22 where recovering from the effects of the pandemic is our top priority. Work to complete delivery of the Corporate Priority Projects workstream, as outlined in [the revised Corporate Plan adopted by Council in September 2020](#), has been integrated into and referenced within the relevant Business Unit Service Plans which accompany this Plan. No new Corporate Priority Projects are proposed for the coming year at this time.
- 1.8. The rest of this document sets out what this means for the year ahead.

## 2.0 The Council's Corporate Priorities

- 2.1. Taking into account the impacts of the pandemic, the Council's corporate priorities and main purpose, last refreshed in 2017, continue to reflect the current challenges and opportunities facing the Council and to direct its plans for the year ahead.
- 2.2. In September 2020 the Council adopted a revised Corporate Plan, in response to the impacts of the pandemic, which consisted of a wide-ranging set of recovery plans, designed to reshape and reaffirm our offer to the community and direct necessary redesigns of our services to ensure efficient delivery in a post-Covid19 world. Primary amongst those plans is the Council's role in supporting economic recovery and growth in the District, enabling community resilience and the need to maintain financial independence.
- 2.3. The statement of main purpose and Council priorities are:

### Statement of Main Purpose

- 2.4. 'To be an effective Council delivering value for money services and helping to create a strong economy, environment and community.'

### Council Priorities

- 2.5. The Council's Priorities are:
  - Effective and responsive services
  - Sustainable economic growth
  - Strong and resilient communities
  - Financial independence

### Service Plans and Performance

- 2.6. The proposals in this report are underpinned by and should be read in conjunction with, the service plans that have been produced by each Business Unit. For 2021/22 this reflects and builds upon the revisions and the recovery plans adopted by Council in September.
- 2.7. Members of the Scrutiny Committee will be familiar with the quarterly service performance statistics. Since the pandemic has affected service delivery and demand, we have adjusted our indicators by agreement with the Committee.
- 2.8. Despite challenges in some service areas, the Council's services continue to perform strongly. A strong performance culture exists throughout the Council and particularly amongst the Business Unit Leaders to ensure that when performance levels are not as expected, remedial actions are quickly put in place.

## 3.0 The Financial Outlook for 2021/22

- 3.1. Local government, and indeed the nation, is facing an uncertain outlook over the medium term as a result of the Covid 19 pandemic. It is almost impossible to predict the effect of the pandemic on our finances over the medium term and of course, the further ahead one looks, the less accurate such predictions can be.
- 3.2. Many of the initiatives that the Council had prepared for, such as the Fair Funding Review, have been put to one side temporarily and we must hope that some stability is now what is offered across the sector. This part of the report therefore briefly recaps on the factors that affect our financial planning, although to avoid duplication, some detail which has been set out in the previous Plan report has been omitted.

- 3.3. The Final Financial Settlement was published on 9<sup>th</sup> February and simply confirmed the Provisional draft set out before Christmas. Encouragingly, New Homes Bonus will continue for another year, and income of £450,759 that we were not expecting will come from a new, one-off 'Lower Tier Support Grant' and a £536,427 share of a £1.5bn COVID support grant. We can expect more financial help from the government as the pandemic continues.

### **Income from Fees, Charges and Rents**

- 3.4. The pandemic has severely affected the income generated from fee charging services and from the Council's commercial estate. Whilst for 2020/21 the 'Income Compensation Scheme' has helped mitigate this loss of income, the Spending Review of 25 November restricted that help to just the first three months of the new financial year 2021/22. Whilst this is welcome and may provide some £0.5m of income, the Council will still be well below the income levels enjoyed in previous years.
- 3.5. Members should note that these papers do not assume any increased income from price rises for green waste, car parking, development management, building control or rents arising from the purchase of any other commercial assets.

### **Council Tax**

- 3.6. The MSDC element of the Council Tax charged across the district is set each year by Members and it is the single largest proportion of the Council's income.
- 3.7. For 2021/22 Members have informally indicated that a modest rise of £4.95 (the maximum is £5.00 or 2%, whichever is higher) should be budgeted in order that the Council keeps up with inflation.
- 3.8. This would provide an estimated additional £308k whilst increasing the tax at Band D by £4.95. Recipients of the Council Tax Reduction Scheme would not be affected by this increase due to the scheme parameters being appropriately updated.

### **Inflation (including salaries)**

- 3.9. The Consumer Price Index measure of inflation is 0.6% for the year to December 2020 increased from 0.3% in November.
- 3.10. The inflation index is important to us, 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 **£135k** in 2021/22. The details of this calculation are set out below. The principal increase is in relation to contracts £90k, other supplies and services £15k and maintenance £12k. The inflation figure assumes no blanket pay increase for staff in 2021/22, which saves circ. £90k once the lower paid increase is factored in.

## Inflation Calculation for 2021/22 Budget

	Inflation %	£'000
<i>Employees</i>		
<b>Pay</b>		
Salaries have been forecast to be frozen for 2021/22 in accordance with the Spending Review announcement of 25th November 2020.	0.0%	0
<b>Other employee costs</b>		
The inflationary percentage on this category is linked to the assumed pay award for 2021/22 of 0%.	0.0%	0
<i>Buildings and Premises</i>		
<b>Maintenance</b>		
An estimate of the increase for 2021/22 is based on the CPI index for September 2020.	0.5%	12
<b>Energy</b>		
An estimate of the increase for 2021/22 is based on information provided by our Energy suppliers.	4.6%	4
<b>NNDR</b>		
Price increase for NNDR is usually based on CPI index for September 2020. However, the Spending Review announcement of 25th November 2020 indicated this would be frozen for 2021/22.	0.0%	0
<b>Water</b>		
An estimate of the increase for 2021/22 is based on information provided by our Water suppliers.	3.0%	2
<i>Transport</i>		
<b>Travel Allowances</b>		
The inflationary percentage on this category is based on the CPI index for September 2020	0.5%	1
<i>Supplies and Services</i>		
<b>Postage</b>		
An estimate of the increase for 2021/22 is based on the CPI index for September 2020	0.5%	1
<b>Subscriptions</b>		
An estimate of the increase for 2021/22 is based on the CPI index for September 2020	0.5%	0
<b>Telephones</b>		
An estimate of the increase for 2021/22 is based on the CPI index for September 2020.	0.5%	0

<b>Insurance</b>		
An estimate of the increase for 2021/22 is based on the weighted average of property and other insurances where property premiums correlate to property values.	5.0%	10
<b>Grants</b>		
An increase for Grants to organisations (e.g. CAB) has been allowed based on the CPI index for September 2020.	0.5%	1
<b>Other Supplies and Services</b>		
A 'basket' of items which will increase by different allowances, or remain static.	0.5%	15
<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 deriv fuel (5%) and National Statistics index RPI all items (25%).	1.9%	90
<i>Fees and Charges</i>		
<b>Discretionary Charges</b>		
An allowance based on the CPI index for September 2020 has not increased discretionary charges (car park fees excluded).	0.5%	0
<b>Mandatory Charges</b>		
No further increases have been announced.		0
<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%	0
<i>Recharges</i>		
<b>CPE</b>		
The amount of inflation from various types of expenditure recovered from WSCC in relation to Controlled Parking Enforcement.	0.0%	(1)
<b>TOTAL</b>		<b>135</b>

### Council Tax Collection Fund Surplus/Deficit

- 3.11. At this stage, a surplus on the Mid Sussex part of the Collection Fund of £167k is forecast by the end of the year. This is the result of house building leading to more tax being billed than originally forecast last year.

### Tax Base

- 3.12. The tax base for the year was set at Council on 9 December 2020. For this year we are predicting growth of 0.83% which is a reduction from the previous forecast, reflecting the temporary slowdown in the level of house building in the district as a consequence of the pandemic.

### Balance Unallocated

- 3.13. 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 2021/22 it needs to be set at **£20k**.

### Capital Programme

- 3.14. The proposed Capital Programme is set out later in the report. It comprises a reasonable range of projects to be delivered although Members should note the move away from a single 'bidding round' and anticipate that more projects currently in the pipeline will likely come forward for approval and start in-year.

### Four Year Position

- 3.15. The financial outlook for the Council over the next four years is summarised in the Medium Term Financial Plan (MTFP) in Section 5 of this report. As stated above, it is always prudent to treat such projections with caution as circumstances can change quickly and the assumptions underpinning the figures may change – particularly this year.
- 3.16. It is currently forecast that the gap / (surplus) in the Council's budget over the next 4 years is predicted to be:

<b>Year 1 2021/22</b>	<b>£0k</b>
<b>Year 2 2022/23</b>	<b>£3,076k</b>
<b>Year 3 2023/24</b>	<b>£3,071k</b>
<b>Year 4 2024/25</b>	<b>£3,036k</b>

And as outlined above, such deficits would need to be financed from General Reserve in the absence of any other funding being available.

	<b>31/03/2021</b>	<b>31/03/2022</b>	<b>31/03/2023</b>	<b>31/03/2024</b>	<b>31/03/2025</b>
General Reserve Balance	£'000s 6,742	£'000s 8,871	£'000s 6,501	£'000 3,586	£'000s 763

*NB: (including Capital Programme for 21/22 and NHB forecast)*

### Rates Retention Scheme (RRS) funding

- 3.17. In Mid Sussex there has been some moderate growth in our Business Rate taxbase since the scheme started. We can therefore forecast income of £5.2m in 2021/22 whilst keeping our RRS reserve to cover income shortfalls where these arise.
- 3.18. The Spending Review stated that a review of Business Rates was to report in the new year. Depending upon the findings and recommendations, it is possible that our funding may be adversely affected in future years.

### Revenue Support Grant (RSG)

- 3.19. Mid Sussex no longer receives RSG

### **Lower Tier Support Grant**

3.20. Lower Tier Services Grant is a new grant for 2021 to 2022, provided specifically to lower tier authorities (like Mid Sussex) with a one-off minimum funding floor.

### **Covid 19 Support Grant**

3.21. This one-off grant is simply to support local government through the pandemic and make up for lost income not covered by other schemes.

### **Contribution to Reserves**

3.22. Transfers to reserves take place in the following areas:

#### **Development Plan Reserve**

3.23. To keep the District Plan updated the Council will need to start a review ready for adoption in 2023. It is proposed that the Reserve is topped up next year with £243k.

#### **Job Evaluation reserve**

3.24. This is a long-running project which aims to introduce a simple and straightforward scheme to evaluate job roles and thereby, reward. Inevitably there will be both increases and decreases in remuneration when introduced; this reserve will act to dampen the pressure in any one year, whilst providing finance for establishment changes that arise. Given that the scheme has yet to be implemented, the funding is being placed into a reserve so that the financial commitment can be met when appropriate.

## **4.0 Service specific changes for 2021/22 and beyond**

4.1. Each year, budget holders match their service levels and aspirations with the level of resources available. This gives rise to year to year increases and decreases in individual budgets, particularly where project work requires fluctuating staff and financial resources.

4.2. For 2021/22 a draft budget has been assembled that maintains services at acceptable, (as measured by Performance Indicator) levels whilst accommodating reduced levels of income that have resulted from the pandemic. Over the medium term we are forecasting to use the general reserve to balance the budget although this cannot be sustained indefinitely.

4.3. Budget holders have brought forward a number of changes that can be described as:

- in-year savings from 2020/21 carried forward into 2021/22;
- increased service expenditure where demand for services has increased by way of economic or demographic growth.
- Some income increases where inflation has been erosive or where cost recovery has been inadequate, and,
- Some income decreases where demand has been affected by the pandemic.

4.4. The budget is now balanced as set out in the following paragraphs which contain some of the more significant changes.

Pressures arising from Service Planning

<b>Pressures Arising from Service Planning</b>	<b>2021/22 £'000</b>	<b>Comments</b>
Development Control - Planning Fee Income	285	Estimated loss of Planning Application and Planning Advice Income by 20% of budget due to the ongoing economic uncertainty as a result of the Covid pandemic and the associated impact on Planning Fee income.
Finance Business Unit Salaries	16	Changes in hours and staff have resulted in a pressure of £16k. Partly offset by saving of £7k on Consultants.
Financial Services - Revenues & Benefits Consultants costs	18	Ongoing cost of annual Single person Discount Review (£12k) - previously met from new burdens reserves; Additional rateable value finder and appeal costs (6k).
Environmental Health - Housing Standards Licence Fee Income	14	Lack of HMO activity and less take up than originally budgeted due to increased regulation.
Housing - Temporary Accommodation costs	200	Increased demand for Temporary Accommodation as a result of the Covid pandemic and increasing homelessness
Housing - Temporary Accommodation Placement costs	20	Temporary Accommodation Placement costs payable to Housing Trust - no longer funded from Flexible Homelessness grant.
Leisure Contract Management Fee income	1,444	Assumed ongoing loss of Leisure Contract Management Fee income resulting from the ongoing effect of the Covid Pandemic.
Non Domestic Rates	11	Part of overall NNDR increase of £96K due to revaluations.
Playground Cleaning - Part year effect 2021/22	48	Increased cost of cleaning until September 2021 due to the Covid Pandemic
Car Parks Pay and Display Income	583	30% loss of budget forecast for 2021/2022 based on current year projections and in the absence of any certainty with regard to the Pandemic and government response. Manifest as less foot fall for town centres by workers and shoppers and this is likely to continue.
Car parks season ticket income	87	At the end of August, a 45% decrease in income has been noted for the year to date primarily due to clients not renewing. This is likely to continue.
Car Parks business rates	87	Revaluation of car parks (Part of overall NNDR change £96K).
Human Resources and Payroll Consultants - core system contract	15	Use of consultants for additional contractual work. Offset by saving of £23k on the XCD contract.
Payroll contract	34	Offset by saving on Payroll Manager post
The Orchards Retail - rental income	106	Reduction in rent due to lease renewals, rent reviews and change to turnover rent
The Orchards Retail - service charge	41	Increase in vacant units and some tenants having service charge caps
The Orchards Residential - service charge	51	Offset by savings of (£51k) for rent and legal costs
Miscellaneous properties - rental income	10	
Drainage - flood alarm maintenance and Consultants	35	Increased flood alarm maintenance cost (£5k) and increased cost of drainage consultants (£30k)
Corporate Estates & Facilities Planned repairs	47	Increase in the planned repairs budget as detailed in the stock condition survey.
Corporate Estates & Facilities Asbestos surveys	25	To introduce a budget for asbestos surveys
<b>Total Pressures arising from Service Planning</b>	<b>3,177</b>	

Pressures arising from Service Review

<b>Pressures Arising from Service Review</b>	<b>2021/22 £'000</b>	<b>Comments</b>
Car Parks Financial Transaction processing	11	Increased cost of transactions for car parking due to more uptake of card payment method.
<b>Total Pressures arising from Service Review</b>	<b>11</b>	

Savings arising from Service Planning

<b>Savings Arising from Service Planning</b>	<b>2021/22 £'000</b>	<b>Comments</b>
Housing -Contribution to Immigration Issues	(10)	The budget was originally for Syrian Refugee relocation funding, but the role is no longer continuing and our funding commitment ended at end March 2020.
Reserves review - supported housing*	(50)	Cost to be financed from Flexible Homelessness Grant Reserves for one year only.
Bulky Household waste Income	(11)	Increase in income resulting from increased demand and streamlined charging structure.
Additional Garden Waste Income to 23,000 customers	(30)	Following a capital bid for an additional 1500 bins. Growth spread over 2 years.
Human Resources and Payroll XCD contract	(23)	
Payroll Manager post	(49)	Post deleted
The Orchards Retail - rent concessions/miscellaneous	(11)	
The Orchards Residential - rental income	(31)	
The Orchards Residential - legal costs	(20)	Reduction in budget based on spend in previous years
Miscellaneous properties - rental income	(30)	A mix of minor rent increases.
Drainage reactive repairs	(12)	Reduction in budget partly offset by pressure of £5k for flood alarm maintenance
Major Capital Renewals	(72)	Reduction in the budgeted contribution to fund MCR
Drainage - salaries	(56)	Deletion of the Senior Drainage Engineer post
Other	(15)	
<b>Total savings arising from Service Planning</b>	<b>(420)</b>	

Savings arising from Service Review

<b>Savings Arising from Service Review (Service Design)</b>	<b>2021/22 £'000</b>	Comments
Development Management Staffing	(30)	Deletion of Trainee Planning post - Discontinue Duty Officer System. Further post saving in Planning Support as a result of discontinuing this activity.
Development Management Staffing	(24)	Deletion of Conservation Officer post - Discontinue Conservation Area Character Appaisal work.
Building Control Staff	(31)	Deletion of vacant Trainee Building Control Officer post.
Deletion of Land Charges staff post	(21)	Task & Finish Group work - discontinue Duty Officer system.
Democratic Services Business Unit Canvass Staff	(3)	Task & Finish Group work.
Democratic Services Canvass Postage	(19)	Task & Finish Group work.
<b>Total savings arising from Service Review</b>	<b>(128)</b>	

**5.0 Conclusion**

- 5.1. The effect of the changes described above is to achieve a balanced budget position for 2021/22. This is summarised in the table below showing the changes in the MTFP and the required use of General Reserve since last reported to Cabinet 8 February 2021.

**Medium Term Financial Plan Changes since Cabinet 8th February 2021**

<i>Revenue Spending</i>
-------------------------

**Deficit position Cabinet 8th February 2021**

Rates Retention Scheme (RRS) Funding decrease / (increase)  
Collection Fund Rates Retention Scheme deficit / (surplus)  
Contribution from Rate Retention Scheme Equalisation Reserve including s31 Grant

**Deficit position Council 3rd March 2021**

<u>Year 1</u> 2021/22 £'000	<u>Year 2</u> 2022/23 £'000	<u>Year 3</u> 2023/24 £'000	<u>Year 4</u> 2024/25 £'000
1,519	2,416	2,317	2,172
(1,803)	660	754	864
8,633	481	481	
(8,349)	(481)	(481)	
-	<b>3,076</b>	<b>3,071</b>	<b>3,036</b>

- 5.2. A summary of the draft Budget for 2021/22 is shown below which is the total of all net revenue expenditure for the services the Council provides.

<b>Summary of Revenue Spending 2021/22</b>		
<i>Description</i>	<i>Original Estimate 2021/22 £'000</i>	<i>Notes</i>
<b>Base net expenditure 2021/22</b>	17,066	1
Net Benefits	(119)	2
Balance unallocated	20	3
Contribution to Development Plan Reserve	243	4
Contribution to Job Evaluation Reserve	392	4
Contribution to Reserve for 21/22 Pay Award for salaries less than £24k	35	
<b>Budget Requirement</b>	<b>17,637</b>	
<i>Financed by :</i>		
Rates Retention Scheme (RRS) Funding	(5,203)	
HB Admin Grant /Localised CT Support Grant	(409)	
Lower Tier Support Grant 21/22	(451)	
Covid 19 Support Grant 21/22	(536)	
Income from Council Tax	(10,915)	
Dividend Income LAPF	(240)	
Collection Fund:		
Council Tax Deficit / (Surplus)	(167)	
RRS Deficit / (Surplus)	8,633	
Contribution from Rate Retention Scheme Equalisation Reserve including s31 Grant	(8,394)	
	<u>(17,637)</u>	

**Notes:**

1. Council net expenditure budgets for all services as shown in the tables set out in Section 2 of this report which is inclusive of the on-going pressures from 19/20 of £324k, net pressures from budget working papers of £2,768k, Service Redesign savings (£128k) and net general inflation £135k. This total has also been increased to include drainage levies of £1k and represents the starting point for the MTFP Base Net Expenditure of £17,066k as detailed in Section 5 of this report.
2. Forecast for Benefits in 2021/22. Refer Section 2c for further detail.
3. The contingency provision for unexpected costs totalling £20k.
4. Refer contribution to Reserves paragraphs above.

## 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 2021/22 ensure that the net budget can be financed from Council Tax income, business rates, Housing Benefit Administration Grant and a collection fund surplus and some Covid-specific grants. 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 Corporate Resources 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.

6.4 This year, of course, the reporting on the robustness of the budget has been made very much more difficult by the effect of the pandemic on the finances of all authorities, and Mid Sussex is no exception. It is almost certain that the figures that make up the budget will change, and the extent of those changes is hard to predict. The risk analysis below is therefore written in that context and has had regard to the CIPFA resilience index recently published.

## 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 2021/22, the risks of adverse variances can be considered to be at a high level because of the uncertainty created by the pandemic.

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.

### 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. Inflation in recent years has been relatively stable but we are now entering a period where the pandemic has destabilised the UK economy and the recent exit from the EU is also causing uncertainty.

- 7.4 Inflation is therefore difficult to predict but we have forecast that inflation will be at low levels for next year and stay at that level across the medium term. There is of course a risk that we have under-budgeted for expenditure across that period in which case it will be picked up in our annual review. This may be the case if the wider economy picks up faster than we are expecting.

#### Cost Control – 2019/20 net pressures made permanent

- 7.5 These are net pressures arising from the budget preparation process. Some are income budget reductions, whilst some relate to increases in expenditure. 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 savings in the year to accommodate any shortfall and to be used to offset further budget pressures that may arise.

#### Income Budgets

- 7.6 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 2021/22 prudent assumptions have been made and these will need careful monitoring as we proceed through the year.
- 7.8 There are four areas of income where some significant fluctuation can be expected; car parking, development management income, leisure income and commercial property income.
- 7.9 The car park income budget has been decreased to the actual achieved during 2020/21. This is reflective of some changed customer behaviour, principally around commuter parking and the temporary closure of shops and hospitality venues. Only time will tell whether this is a permanent change to our income, but it is felt that we have been adequately prudent in this area. We will also be compensated for our losses for the first three months using 20/21 income levels as our baseline. This is summarised again later.
- 7.10 Development Management income has fallen as a result of the type of applications changing; we are now seeing more householder applications being made, which have a smaller aggregate compared to the sum of the previous mix of householder and developer applications. This was not unexpected and we are budgeting across the medium term accordingly. There is every likelihood that the previous income will come back, given Mid Sussex is a desirable area in which to live and work but again, we will continue to monitor the situation.
- 7.11 The largest single loss of income to Mid Sussex arose from the closure of the leisure centres. This amounted to £1.4m pa and whilst around 75% of that loss was compensated by the government, there is no clear indication when the full sum will return. On top of that, we have been making a significant payment on a monthly basis to keep the centres closed, and further payments to cover the cost of reopening when that has been permitted. For 2021/22 we have not budgeted to receive any income from our contract but neither have we budgeted to make any payments either. Once again, the (unbudgeted) income compensation scheme for 21/22 will assist with the first three month's losses and this in turn will help if we need to make any 'closure' payments in the year. By that time the extent of the pandemic and the instruction to close will be clearer and we can make decisions based on the data. This remains the area with the greatest uncertainty and the greatest impact upon the budget.

- 7.12 The position regarding commercial property income is gradually becoming clearer but does reflect a worsening position in the retail and leisure environment. Whilst we have not really been affected by the CVAs in the high street, the lockdown closures has meant that many stores cannot trade and the owners have increasingly been asking us to assist with their rent. We have been taking each case on its own merits and are successfully agreeing some rent deferments, temporary reductions and lease extensions in order to protect our long term position. The 2021/22 budget for some properties will depend upon the lockdown being eased in the spring; and over the medium term on the wider economy to return to near normal levels. Given that commercial property income is not part of the income compensation scheme, we need to carefully monitor this and the next item, which is closely related.
- 7.13 One of the main risks to our income budget over the medium term arises from 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% from the baseline. To mitigate this risk we established an Equalisation Reserve (to which we have since added – it now stands at some £3m) 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 for 2021/22 is therefore mitigated given that we will have adequate funds to balance any shortfall in year.
- 7.14 However, as the recent report in MIS 07 stated, it is likely that a 'reset' of the system will be initiated in 2021/22 to take effect 2022/23 which means that our income will drop to the baseline level of some £2.7m from £5.2m. Unless expenditure also reduces, we will need to use reserves to bridge that gap. This is not sustainable over a longer period.
- 7.15 The reset is beyond our control, and it is possible that some transition funding would be available to help with the drop in income in any case; but we will need to be aware of the possibilities in this area. Budgets have been adjusted accordingly to take a prudent view.

#### Expenditure budgets

- 7.16 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 2021/22 and can be expected to rigorously control costs. As previously mentioned, the pandemic does have the potential to upset these plans but reports will be made via the usual channels.

#### Reserves

- 7.17 The total of the Council's non-earmarked General Reserves are projected to be £5.957m at 1<sup>st</sup> April 2021 and projected to be £8,183m at 1<sup>st</sup> April 2022. The financial strategy includes that the target for the minimum level of total unearmarked reserves is £1.7m. 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.

- 7.18 However, the imbalance between income and expenditure will need addressing over the medium term if the council's hard-won reserves are not going to be expended on bridging the funding gap. The experience of other authorities where an annual call on reserves has been the norm is that reversing that position is financially and politically difficult. Members and Officers will need to work together to create the right conditions to bring the finances back into balance over the next two budget cycles.

#### Capital Programme

- 7.19 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 order to finance the programme.
- 7.20 The authority is expecting a number of receipts within the next 2 months. Focusing on their delivery will be vital to ensuring that other projects can be financed without needing to borrow.

#### Income Compensation Scheme

- 7.21 The scheme that has been running for 2020/21 is being extended into the first three months of 2021/22. This will compensate us for loss of income between that budgeted for that period in 2020/21 and the actual income achieved for 2021/22 in that period. That compensation is unbudgeted since details of the scheme were not available when preparing the draft budget.
- 7.22 This unbudgeted income will present a useful buffer against uncertainty, given we do not know the extent to which the pandemic will continue to have an effect on our finances over the year. Any surplus in the year can be added to General Reserve.



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## SUMMARY OF REVENUE BUDGET 2021/22

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 2021 /22 Summary**

Notes	Budget 2021/22 £'000	Budget 2020/21 £'000
<b>1 Council Service Net Expenditure</b>	<b>16,967</b>	<b>13,893</b>
Contribution to Reserves- Employees	35	0
Contribution to Development Plan Reserve	243	436
Contribution to Waste Reserve	0	40
Contribution to Job Evaluation Reserve	392	267
<b>Total Revenue Spending</b>	<b>17,637</b>	<b>14,636</b>
<b>2 Capital Charges</b>	<b>1,611</b>	<b>1,851</b>
<b>3 Specific Items</b>	<b>1,334</b>	<b>2,932</b>

**Notes:**

1. The total of net expenditure is the responsibility of the individual Business Unit Leaders and Heads of Service.
2. 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.
3. 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 2021/22 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 2021/22;
  - b) tables showing the variation for each Business Unit between 2020/21 and 2021/22 budgets, and
  - c) a budget summary including an analysis by type of spending which shows data for 2019/20 outturn (objective analysis only), original budget 2020/21 and budget 2021/22. Also included are figures to show the amount and percentage change between 2020/21 and 2021/22.

(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 2021/22

Actual 2019/20 £'000	Budget 2021/22 £'000	Budget 2020/21 £'000	Change from 2020/21	
			£'000	%
897 Planning Policy	1,197	1,154	43	4%
547 Development Management	1,058	830	228	27%
1,447 Housing Services	1,821	1,543	278	18%
(1,195) Parking Services	(426)	(1,197)	771	(64%)
3,025 Cleansing Services	4,044	4,012	32	1%
1,065 Landscapes and Leisure	2,758	1,294	1,464	113%
1,319 Community Services Policy and Performance	1,387	1,486	(99)	(7%)
44 Finance Accountancy	0	0	0	
1,359 Finance Corporate	1,055	1,119	(64)	(6%)
2,407 Revenues and Benefits	2,554	2,492	62	2%
(2,385) Corporate Estates and Facilities	(2,429)	(2,712)	283	(10%)
27 Customer Services and Communications	0	0	0	
52 Human Resources and Payroll	0	0	0	
20 Digital & Technology	(2)	(23)	21	(91%)
0 Planning Service Support	0	0	0	
1,104 Environmental Health	1,192	1,156	36	3%
368 Building Control	406	341	65	19%
(25) Legal Services	0	0	0	
958 Democratic Services	974	1,013	(39)	(4%)
87 Land Charges	156	156	0	
1,174 Strategic Core	1,320	1,319	1	0%
(119) Benefits	(119)	(119)	0	
1 Drainage Levies	1	1	0	
62 Balance Unallocated	20	28	(8)	(29%)
<b>12,239 Council Net Expenditure</b>	<b>16,967</b>	<b>13,893</b>	<b>3,074</b>	
0 Contribution to Reserves - Employees	35	0	35	
100 Contribution to Development Plan Reserve	243	436	(193)	(44%)
0 Contribution to Waste Reserve	0	40	(40)	(100%)
100 Contribution to JE Reserve	392	267	125	47%
400 Contribution to ICT Reserve	0	0	0	
60 Contribution to Burgess Hill Growth Reserve	0	0	0	
200 Contribution to Rate Retention Scheme Eq. Reserve	0	0	0	
425 Contribution to Orchards Growth Reserve	0	0	0	
57 Contribution to Corporate Estates Restructure	0	0	0	
100 Contribution to Tree Works Reserve	0	0	0	
<b>13,681</b>	<b>17,637</b>	<b>14,636</b>	<b>3,001</b>	

### Gross Expenditure and Income Budget Summary 2021/22

	Budget 2021/22 £'000	Budget 2020/21 £'000	Change from 2020/21	
			£'000	%
<b>Gross Expenditure</b>				
Employees	14,055	14,054	1	0%
Premises Related Expenditure	3,366	3,293	73	2%
Transport Related Expenditure	322	309	13	4%
Supplies and Services	5,637	5,593	44	1%
Third Party Payments	5,358	5,219	139	3%
Transfer Payments	33,296	33,076	220	1%
Support Services	6,706	6,710	(4)	(0%)
	<b>68,739</b>	<b>68,253</b>	<b>486</b>	<b>1%</b>
<b>Gross Income</b>				
Customer and Client Receipts	(6,547)	(8,865)	2,318	(26%)
Rents	(4,094)	(4,341)	247	(6%)
Other Grants and Contributions	(33,755)	(33,701)	(54)	0%
Recharges	(6,706)	(6,710)	4	(0%)
	<b>(51,102)</b>	<b>(53,617)</b>	<b>2,515</b>	<b>(5%)</b>
	<b>17,637</b>	<b>14,636</b>	<b>3,001</b>	

### Specific Items Summary 2021/22

	<b>Budget 2021/22 £'000</b>	Budget 2020/21 £'000
<b>Business Unit</b>		
Planning Policy	398	2,278
Housing Services	260	270
Parking Services	0	62
Cleansing Services	83	0
Landscapes and Leisure	323	196
Community Services Policy and Performance	32	119
Human Resources and Payroll	6	6
Environmental Health	165	0
Corporate Funds	67	0
	<b>1,334</b>	<b>2,932</b>

### Capital Charges Summary 2021/22

	<b>Budget 2021/22 £'000</b>	Budget 2020/21 £'000
<b>Business Unit</b>		
Housing Services	87	41
Parking Services	2	27
Cleansing Services	0	10
Landscapes and Leisure	1,129	1,272
Revenues and Benefits	12	13
Corporate Estates and Facilities	247	248
Digital & Technology	96	209
Democratic Services	0	3
Land Charges	37	28
	<b>1,611</b>	<b>1,851</b>

## **Assistant Chief Executive**

**Business Units:     Housing  
                          Planning Policy & Economic Development  
                          Development Management  
                          Commercial Services and Contracts**

### **Housing**

As a result of the Covid 19 pandemic this year has been an exceptionally challenging year for the housing services.

In response to the pandemic the Government extended the Council's statutory housing responsibilities to include accommodating people sleeping rough. The demand for housing assistance from residents has been high and despite successfully acquiring 20 properties to use as temporary housing in the District to date. The numbers of households in bed and breakfast have been at record numbers during the year.

Despite the challenges faced in 2020/21, the Council is anticipating the delivery of 175 new affordable homes. In 2021/22 the Council is committed to acquiring a further 10 units of temporary accommodation for vulnerable single people who remain the largest group of people in temporary accommodation.

### **Development Management, Planning Policy and Economic Development**

This service has played an important role in supporting the local economy during the pandemic by providing direct support to businesses through the Covid19 Recovery Grants, leading work to reopening the District's high streets safely, promoting local retail or through indirect support by signposting to other business support opportunities, ensuring the building industry continues to work safely.

Through changes to the way officers work, the Development Management Service continues to perform to a high standard. Work continues to deliver the allocations in the Council's District Plan. The first phases of the housing at the Northern Arc is underway and permissions are in place for key elements of the highways infrastructure. The Clayton Mills strategic allocation was granted planning permission and work continues with the developer over the Reserved Matters application.

Excellent progress has been made in preparing the Site Allocations DPD for submission to the Independent Planning Inspector by the end of 2020/21 with Examination anticipated early in 2021/22. Alongside this in 2021/22 the Council will review the Council's District Plan.

A district wide Design Guide has been adopted as a Supplementary Planning Document and the draft Haywards Heath Masterplan also a Supplementary Planning Document is planned for adoption in 2021. The Council continues to support Parishes in the development of Neighbourhood Plans and good progress has been made on the Copthorne and Horsted Keynes Neighbourhood Plans.

Work across the Burgess Hill Growth programme has continued despite the challenges presented by the pandemic. In 2021/22 the work on the £10.5m odour mitigations at the Goddards Green Waste Water Treatment Works and the full fibre installation and fibre exchange will be completed. Excellent progress continues to be made on delivering the sustainable transport improvements in Burgess Hill and this programme will be accelerated in 2021/22.

**Commercial Services and Contracts**

Despite the challenges of 2020/21 the Council has made excellent progress in delivering the Parks Improvement Programme. Four parks have been fully master planned, two play areas refurbished with a further four designed ready for implementation in the spring/ summer of 2021.

Whilst the planned Food Waste collection trial had to be postponed, progress has been made in other areas of the service including the introduction of kerbside collections of small waste electrical equipment and the continued growth of the garden waste service. In 2021/22 a redesigned waste and recycling service will be introduced incorporating district wide food waste collection. The Council will also re-procure the grounds' maintenance and arboriculture services during 2021/22.

The national lockdowns and social distancing restrictions have been incredibly challenging for the leisure sector. This has had a substantial impact on the viability of leisure centres and required the Council to significantly subsidise the service. Work with Places Leisure will continue over the coming year, subject to Government guidance, to implement a phased re-introduction of activities across the leisure centres to optimise usage and minimise the ongoing burden on the taxpayer.

Significant impacts of the pandemic have also been felt in relation to car parking income where a 50% reduction is anticipated during 2020/21. The Council's Parking Strategy and Action Plan, having been reviewed to take account of the pandemic, was adopted by the Council in December 2020. Implementation of the action plan, including a review of the management regimes and tariffs across the district's off-street carparks, will begin in 2021.

## Housing Services Budget 2021/22

HOUSING VARIATION TABLE	
Analysis of changes in budget between 2020/21 original budget, and 2021/22 budget	
Description	Variation £'000
<b>Budget Changes - Increasing</b>	
Inflation	2
Recharges	84
Salary adjustments*	7
Supported Housing	25
Pressure - Temporary Accommodation	200
Pressure - Temporary Accommodation Placement costs	20
<b>Total</b>	<b>338</b>
<b>Budget Changes - Decreasing</b>	
Saving - Reserves review - Supported Housing	(50)
Saving - Contribution to Immigration issues	(10)
<b>Total</b>	<b>(60)</b>
<b>Total Variation for Housing</b>	<b>278</b>

\* Includes salary increments and approved establishment changes.

	Budget 2020/21 £'000	Housing Needs £'000	Oth Council Property £'000	Housing Enabling £'000	Temporary Accommodat £'000
<b>Gross Expenditure</b>					
600 Employees	611	397	0	166	48
5 Premises Related Expenditure	5	0	5	0	0
15 Transport Related Expenditure	15	10	0	4	1
294 Supplies and Services	263	258	0	5	0
0 Third Party Payments	0	0	0	0	0
662 Transfer Payments	882	882	0	0	0
234 Support Services	313	219	0	93	1
<b>1,812</b>	<b>2,090</b>	<b>1,765</b>	<b>5</b>	<b>269</b>	<b>51</b>
<b>Gross Income</b>					
0 Customer and Client Receipts	0	0	0	0	0
0 Rents	0	0	0	0	0
(269) Other Grants and Contributions	(269)	(269)	0	0	0
0 Recharges	0	0	0	0	0
<b>(269)</b>	<b>(269)</b>	<b>(269)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>1,543 Net Expenditure</b>	<b>1,821</b>	<b>1,497</b>	<b>5</b>	<b>269</b>	<b>51</b>
<b>Budget 2020/21</b>	<b>1,543</b>	<b>1,237</b>	<b>5</b>	<b>201</b>	<b>101</b>
<b>Change from 2020/21</b>					
£'000 Change	278	260	0	68	(50)
% Change	18%				
<b>Other Items 2021/22</b>					
Capital Financing Costs	87	0	0	0	87
Capital Financing Income	0	0	0	0	0
Specific Items	260				

## Planning Policy Budget 2021/22

Description	Budget 2020/21 £'000	Budget 2021/22 £'000	Planning Policy £'000	Eco Devmt Promotion £'000
<b>Gross Expenditure</b>				
551 Employees	551	601	377	224
0 Premises Related Expenditure	0	0	0	0
13 Transport Related Expenditure	13	14	9	5
288 Supplies and Services	288	279	43	236
0 Third Party Payments	0	0	0	0
0 Transfer Payments	0	0	0	0
327 Support Services	327	327	212	115
<b>Total</b>	<b>1,179</b>	<b>1,221</b>	<b>641</b>	<b>580</b>
<b>Gross Income</b>				
(24) Customer and Client Receipts	(24)	(24)	(24)	0
0 Rents	0	0	0	0
0 Other Grants and Contributions	0	0	0	0
0 Recharges	0	0	0	0
<b>Total</b>	<b>(24)</b>	<b>(24)</b>	<b>(24)</b>	<b>0</b>
<b>Net Expenditure</b>	<b>1,154</b>	<b>1,197</b>	<b>617</b>	<b>580</b>
<b>Budget 2020/21</b>	<b>1,154</b>		<b>587</b>	<b>568</b>
<b>Change from 2020/21</b>				
£'000 Change	43		30	12
% Change	4%			
<b>Other Items 2021/22</b>				
Capital Financing Costs	0	0	0	0
Capital Financing Income	0	0	0	0
Specific Items	398			

### PLANNING POLICY & ECONOMIC DEVELOPMENT VARIATION TABLE

Analysis of changes in budget between 2020/21 original budget, and 2021/22 budget

Description	Variation £'000
<b>Budget Changes - Increasing</b>	
Inflation	1
Salary adjustments*	43
<b>Total</b>	<b>44</b>
<b>Budget Changes - Decreasing</b>	
Recharges	(1)
<b>Total</b>	<b>(1)</b>
<b>Total Variation for Planning Policy &amp; Economic Development</b>	<b>43</b>

\* Includes salary increments and approved establishment changes

## Development Management Budget 2021/22

## DEVELOPMENT MANAGEMENT VARIATION TABLE

Analysis of changes in budget between 2020/21 original budget, and 2021/22 budget

Description	Variation £'000
<b>Budget Changes - Increasing</b>	
Inflation	1
Recharges	3
Pressure - Planning Fee income	285
<b>Total</b>	<b>289</b>
<b>Budget Changes - Decreasing</b>	
Salary adjustments *	(7)
Service redesign saving - Deletion of Trainee Planning Officer post	(30)
Service redesign saving - Deletion of Conservation Officer post	(24)
<b>Total</b>	<b>(61)</b>
<b>Total Variation for Development Management</b>	<b>228</b>

\* Includes salary increments and approved establishment changes.

Budget 2020/21 £'000	Budget 2021/22 £'000	Development Mgmt £'000
<b>Gross Expenditure</b>		
1,414	1,358	1,358
0	0	0
48	48	48
190	181	181
0	0	0
0	0	0
672	680	680
<b>2,324</b>	<b>2,267</b>	<b>2,267</b>
<b>Gross Income</b>		
(1,494)	(1,209)	(1,209)
0	0	0
0	0	0
0	0	0
<b>(1,494)</b>	<b>(1,209)</b>	<b>(1,209)</b>
<b>830</b>	<b>1,058</b>	<b>1,058</b>
<b>Budget 2020/21</b>		
830		
<b>Change from 2020/21</b>		
£'000 Change 228		
% Change 27%		
<b>Other Items 2021/22</b>		
Capital Financing Costs 0		
Capital Financing Income 0		
Specific Items 0		

## Parking Services Budget 2021/22

## PARKING SERVICES VARIATION TABLE

Analysis of changes in budget between 2020/21 original budget, and 2021/22 budget

Description	Variation £'000
-------------	--------------------

**Budget Changes - Increasing**

Inflation	1
Recharges	10
Pressure - Pay and Display income	583
Pressure - Season Ticket income	87
Pressure - NINDR	87
Pressure - Financial Transaction processing	11
<b>Total</b>	<b>779</b>

**Budget Changes - Decreasing**

Salary adjustments *	(1)
Ongoing saving from 2019/20 - Car parks snow clearance	(7)
<b>Total</b>	<b>(8)</b>

**Total Variation for Parking Services**

771

\* Includes salary increments and approved establishment changes.

Budget 2020/21 £'000	Budget 2021/22 £'000	Car Parks £'000	Parking Enforcement £'000
----------------------------	----------------------------	--------------------	---------------------------------

**Gross Expenditure**

711	720	88	633
497	578	568	10
31	31	2	29
209	222	166	56
4	4	4	0
0	0	0	0
219	227	227	0
<b>1,670</b>	<b>1,782</b>	<b>1,054</b>	<b>728</b>

**Gross Income**

(2,678)	(2,017)	(1,481)	(536)
0	0	0	0
(189)	(191)	0	(191)
0	0	0	0
<b>(2,867)</b>	<b>(2,208)</b>	<b>(1,481)</b>	<b>(728)</b>
<b>(1,197)</b>	<b>(426)</b>	<b>(426)</b>	<b>0</b>

**Budget 2020/21**

(1,197)

**Change from 2020/21**

£'000 Change	771
% Change	-64%

**Other Items 2021/22**

Capital Financing Costs	2	2	0
Capital Financing Income	0	0	0
Specific Items	0	0	0

## Cleansing Services Budget 2021/22

CLEANSING SERVICES VARIATION TABLE	
Analysis of changes in budget between 2020/21 original budget, and 2021/22 budget	
Description	Variation £'000
<b>Budget Changes - Increasing</b>	
Inflation	90
Waste contract variation - Growth in properties	31
Salary adjustments*	8
<b>Total</b>	<b>129</b>
<b>Budget Changes - Decreasing</b>	
Garden Waste income	(38)
Ongoing additional income 2019/20 - Dog Bin emptying	(5)
Recharges	(11)
Saving - Bulky Household Collection income	(11)
Saving - Dog Bin repairs	(2)
Saving - Garden Waste income	(30)
<b>Total</b>	<b>(97)</b>
<b>Total Variation for Cleansing Services</b>	<b>32</b>
* Includes salary increments and approved establishment changes.	

Budget 2020/21 £'000	Budget 2021/22 £'000	Refuse Collection £'000	Recycling £'000	Highway Cleansing £'000	Highway Maintenance £'000
	<b>Gross Expenditure</b>				
356	Employees	154	69	109	32
31	Premises Related Expenditure	0	13	0	16
17	Transport Related Expenditure	9	3	4	1
91	Supplies and Services	53	37	1	0
4,714	Third Party Payments	3,627	0	1,292	0
0	Transfer Payments	0	0	0	0
294	Support Services	175	48	47	13
<b>5,502</b>		<b>4,019</b>	<b>170</b>	<b>1,453</b>	<b>62</b>

Budget 2020/21 £'000	Budget 2021/22 £'000	Refuse Collection £'000	Recycling £'000	Highway Cleansing £'000	Highway Maintenance £'000
	<b>Gross Income</b>				
(1,459)	Customer and Client Receipts	(1,638)	0	0	0
0	Rents	0	0	0	0
(31)	Other Grants and Contributions	0	0	(22)	0
0	Recharges	0	0	0	0
<b>(1,490)</b>		<b>(1,638)</b>	<b>0</b>	<b>(22)</b>	<b>0</b>
<b>4,012</b>	<b>Net Expenditure</b>	<b>2,381</b>	<b>170</b>	<b>1,432</b>	<b>62</b>
<b>4,012</b>	<b>Budget 2020/21</b>	<b>2,367</b>	<b>171</b>	<b>1,412</b>	<b>62</b>

Change from 2020/21 £'000 Change	Change from 2020/21 % Change
32	1%
14	(1)
20	0

Other Items 2021/22	Capital Financing Costs	Capital Financing Income	Specific Items
0	0	0	0
0	0	0	0
83			



## Head of Corporate Resources

**Business Units:      Community Services, Policy & Performance  
                                  Corporate Estates and Facilities  
                                  Finance  
                                  Revenues and Benefits**

### **Community Services, Policy and Performance**

Response to the pandemic will continue and build upon the work undertaken in partnership with West Sussex County Council and other public, community and voluntary sector partners to maintain the Community Hub, support NHS vaccination centres and contribute to the work of the Sussex Resilience Forum. Alongside new Covid19 driven workstreams, the business unit will continue to deliver its traditional services albeit often via a range of new platforms and channels.

The Wellbeing service will continue to provide its new virtual offer, supporting the wellbeing of residents and those employed across the district, to complement face to face services when they are able to resume safely.

Work will continue through the Mid Sussex Partnership to provide strategic leadership, bringing agencies together, to address the issues that face our communities and to maintain and build upon the resilience that has been so keenly demonstrated over the past year. This will be supported by a refreshed community grants programme and new Service Level Agreements with our community and voluntary sector providers which reflect the changing needs of our communities in a post Covid19 world and helps our vibrant third sector to rebuild and adapt.

The provision of community services will continue to be supported with the delivery of high-quality community assets where they are needed most, with new development led community buildings opening and the implementation of improvements at community sports venues. We will continue to work closely with Sussex Police to ensure the safety of our communities.

The Councils commitment to sustainability will be encompassed in the development of a new Sustainable Economic Strategy which will set our direction towards a green recovery and will bring together the crucial workstreams of sustainability and economic development.

### **Corporate Estates and Facilities**

The Business Unit continues to be very busy with a range of business as usual activities, such as lease renewals taking place as well as a host of more minor projects to lead and take part in, such as window and heating replacement.

Among the more major projects are those to masterplan the Orchards Shopping Centre in Haywards Heath with a view to a partial redevelopment to update the older parts, increase average lease length and increase footfall. Consultants are working up costed proposals in conjunction with key tenants.

Burgess Hill Station, where working with Network Rail and using 'One Public Estate' funding, it is hoped to show that the area can be regenerated to provide a new station amongst a mixed-use scheme also providing some housing and commercial space.

The Business Unit also needs to develop its core business software in Technology Forge to ensure that it becomes the single point of access for all asset and business unit-related storage.

**Finance**

The main project for 2021-22 will be the procurement and implementation of a new cash receipting and income management system linked to the new Financial Management System; enabling a range of income to be accepted, including increased online payments. With the end of the shared Internal Audit service with Crawley BC, an alternative provider will also need to be procured.

**Revenues and Benefits**

During the pandemic the business unit has been kept very busy administering the many and various grants to affected businesses and organisations, and the large scale retail reliefs. Recovery action on both council tax and non-domestic bills was suspended and has only recently been partially reinstated.

For 2021/22 then, there is likely to be an element of catching up to do, alongside the business as usual work and anything in addition that is asked by the government in response to the ongoing crisis.

## Community Services Policy and Performance Budget 2021/22

**COMMUNITY SERVICES, POLICY AND PERFORMANCE VARIATION TABLE**

Analysis of changes in budget between 2020/21 original budget, and 2021/22 budget

Description	Variation £'000
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**Budget Changes - Increasing**

Inflation	2
<b>Total</b>	<b>2</b>

**Budget Changes - Decreasing**

Salary adjustments *	(22)
Recharges	(75)
Saving - HHTC contributing to CCTV costs	(4)
<b>Total</b>	<b>(101)</b>

**Total Variation for Policy & Performance**

<b>(99)</b>
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\* Includes salary increments and approved establishment changes.

Budget 2020/21 £'000	Sustainability C £'000	Community Services £'000	Partnership Funding £'000	Corp Improvement £'000	Grants Organisations £'000	Community L&D £'000
743	3	0	200	485	0	37
1	0	0	8	1	0	0
22	0	0	13	17	0	1
441	8	90	62	16	255	37
0	0	0	0	0	0	0
2	0	0	0	0	0	2
405	31	105	44	73	39	0
<b>1,615</b>	<b>42</b>	<b>194</b>	<b>328</b>	<b>592</b>	<b>295</b>	<b>77</b>

**Gross Expenditure**

Employees	777
Premises Related Expenditure	9
Transport Related Expenditure	33
Supplies and Services	468
Third Party Payments	0
Transfer Payments	2
Support Services	335
<b>Total</b>	<b>1,623</b>

**Gross Income**

Customer and Client Receipts	(31)
Rents	0
Other Grants and Contributions	(205)
Recharges	0
<b>Total</b>	<b>(236)</b>

**Net Expenditure**

1,486	42	185	140	592	295	39
<b>1,387</b>	<b>42</b>	<b>185</b>	<b>140</b>	<b>592</b>	<b>295</b>	<b>39</b>

**Budget 2020/21**

1,486	123	298	174	177	315	126
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**Change from 2020/21**

£'000 Change	(99)	(81)	(113)	(34)	415	(20)	(87)
% Change	-7%						

**Other Items 2021/22**

Capital Financing Costs	0	0	0	0	0	0	0
Capital Financing Income	0	0	0	0	0	0	0
Specific Items	32						



## Finance Accountancy Budget 2021/22

FINANCE ACCOUNTANCY VARIATION TABLE	
Analysis of changes in budget between 2020/21 original budget, and 2021/22 budget	
Description	Variation £'000
<b>Budget Changes - Increasing</b>	
Salary adjustments*	6
Inflation	1
Recharges	9
Pressure - Salaries	16
<b>Total</b>	<b>32</b>
<b>Budget Changes - Decreasing</b>	
Read only access to Civica (one year only)	(25)
Saving - Consultants	(7)
<b>Total</b>	<b>(32)</b>
<b>Total Variation for Finance Accountancy</b>	<b>0</b>

\* Includes salary increments and approved establishment changes.

Budget 2020/21 £'000	Budget 2021/22 £'000	Accountancy Support £'000
----------------------------	----------------------------	---------------------------------

<b>Gross Expenditure</b>		
517	542	542
0	0	0
1	1	1
173	144	144
0	0	0
0	0	0
143	143	143
<b>834</b>	<b>829</b>	<b>829</b>

<b>Gross Income</b>		
0	0	0
0	0	0
0	0	0
(834)	(829)	(829)
<b>(834)</b>	<b>(829)</b>	<b>(829)</b>

<b>0</b>	<b>0</b>	<b>0</b>
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<b>0</b>	<b>0</b>	<b>0</b>
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<b>0</b>	<b>0</b>	<b>0</b>
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<b>0</b>	<b>0</b>	<b>0</b>
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## Finance Corporate Budget 2021/22

FINANCE CORPORATE VARIATION TABLE	
Analysis of changes in budget between 2020/21 original budget, and 2021/22 budget	
Description	Variation £'000
<b>Budget Changes - Increasing</b>	
Inflation	11
Recharges	1
Ongoing pressure 2019/20 - Bank charges	12
<b>Total</b>	<b>24</b>
<b>Budget Changes - Decreasing</b>	
Pension valuation	(88)
<b>Total</b>	<b>(88)</b>
<b>Total Variation for Finance Corporate</b>	<b>(64)</b>

Budget 2020/21 £'000	Budget 2021/22 £'000	Other Corp £'000	Non Dist Costs £'000	Insurance £'000	Finance Control £'000
<b>Gross Expenditure</b>					
962	876	33	860	(17)	0
19	23	0	0	23	0
0	0	0	0	0	0
185	208	139	0	6	63
0	0	0	0	0	0
0	0	0	0	0	0
22	23	23	0	0	0
<b>1,189</b>	<b>1,130</b>	<b>195</b>	<b>860</b>	<b>12</b>	<b>63</b>
<b>Gross Income</b>					
0	0	0	0	0	0
0	0	0	0	0	0
(7)	(12)	0	0	(12)	0
(63)	(63)	0	0	0	(63)
<b>(70)</b>	<b>(75)</b>	<b>0</b>	<b>0</b>	<b>(12)</b>	<b>(63)</b>
<b>1,119</b>	<b>1,055</b>	<b>195</b>	<b>860</b>	<b>0</b>	<b>0</b>
<b>Net Expenditure</b>					
<b>1,119</b>	<b>1,119</b>	<b>171</b>	<b>948</b>	<b>0</b>	<b>0</b>
<b>Change from 2020/21</b>					
	(64)	24	(88)	0	0
	-6%				
<b>Other Items 2021/22</b>					
	0	0	0	0	0
	0	0	0	0	0
	0				

## Revenues and Benefits Budget 2021/22

REVENUES & BENEFITS VARIATION TABLE	
Analysis of changes in budget between 2020/21 original budget, and 2021/22 budget	
Description	Variation £'000
<b>Budget Changes - Increasing</b>	
Inflation	3
Recharges	5
Salary adjustments*	15
Ongoing pressure 2019/20 - Bank charges	21
Pressure - Consultants costs - Single Person Discount review	12
Pressure - Consultants costs - Rateable Value Finder and appeal	6
<b>Total</b>	<b>62</b>
<b>Budget Changes - Decreasing</b>	
<b>Total</b>	<b>0</b>
<b>Total Variation for Revenues and Benefits</b>	<b>62</b>

	Budget 2020/21 £'000	Budget 2021/22 £'000	Benefits £'000	Revenue £'000
<b>Gross Expenditure</b>				
Employees	1,618	1,616	692	923
Premises Related Expenditure	0	0	0	0
Transport Related Expenditure	25	25	13	12
Supplies and Services	477	526	166	361
Third Party Payments	0	0	0	0
Transfer Payments	0	0	0	0
Support Services	877	892	460	432
	<b>2,997</b>	<b>3,059</b>	<b>1,330</b>	<b>1,729</b>
<b>Gross Income</b>				
Customer and Client Receipts	(330)	(330)	(1)	(329)
Rents	0	0	0	0
Other Grants and Contributions	(175)	(175)	0	(175)
Recharges	0	0	0	0
	<b>(505)</b>	<b>(505)</b>	<b>(1)</b>	<b>(504)</b>
<b>Net Expenditure</b>	<b>2,492</b>	<b>2,554</b>	<b>1,329</b>	<b>1,225</b>
<b>Budget 2020/21</b>	<b>2,492</b>		<b>1,328</b>	<b>1,164</b>
<b>Change from 2020/21</b>				
£'000 Change		62	1	61
% Change		2%		
<b>Other Items 2021/22</b>				
Capital Financing Costs		12	0	12
Capital Financing Income		0	0	0
Specific Items		0		

## **Head of Digital and Customer Services**

**Business Units:     Customer Services and Communications  
                          Digital and Technology Services  
                          Human Resources & Payroll**

### **Customer Services & Communications**

The Council's Customer Services team responds to over 11,000 customer enquiries by phone, in person and on social media every month. COVID-19 has highlighted the importance of the service in keeping everyone informed and safe. The Customer Services teams will continue to support and provide the first point of contact for the majority of the Council customers.

Building on the learning from the pandemic and with investment in our operational systems, the service will continue to improve opportunities for our residents to engage with the Council through digital channels whilst maintaining face to face support where it is needed. The improved Customer Relationship Management (CRM) system will provide an evidence base upon which to propose further improvements.

The Communications team will continue to ensure that the Council reaches out to our residents with our latest news and key messages. We will continue supporting the Council's grants programmes ensuring as many businesses and organisations as possible in our community are aware of the grants available and the applications processes. As has been the case during the past year, they will continue to work closely with colleagues in public health and other stakeholders to ensure that messaging relating to the pandemic is timely and targeted to ensure the safety of our district.

### **Digital and Technology**

Digital and Technology's remit is to sustainably and effectively provide technology and technical solutions to the Council's business units. This is to enable efficient and effective service provision.

Digital and Technology delivered an enormous effort to enable the Council's staff remote working throughout the pandemic. It will continue its focus on the implementation and upkeep of the Council's core digital infrastructure. This will cement our strong foundation for modern and safe working.

This year a significant amount of work is required to continue the migration of core business functions fully into the cloud via Office365. These activities will run in parallel with service redesign as described in Appendix C of the revised corporate plan from September 2020. It will work closely with business units, alongside Human Resources, to review and analyse business practices to capitalise on digital technologies and approaches to improve customer experience.

### **Human Resources & Payroll**

The key aim for Human Resources (HR) in the coming year will be to support managers and employees through the changes the Council will implement as a result of the impacts of the pandemic. We will also learn from working throughout the period of national and local restrictions. The team will support service redesign and restructures as well as help managers to focus on employee development and well-being. This will feed into new People Strategy and Workforce Plan for the organisation.

## Customer Services and Communications Budget 2021/22

<b>CUSTOMER SERVICE AND COMMUNICATIONS VARIATION TABLE</b>		
Analysis of changes in budget between 2020/21 original budget, and 2021/22 budget		
Description	Variation £'000	
<b>Budget Changes - Increasing</b>		
Inflation	1	
Recharges	7	
Salary adjustments*	4	
<b>Total</b>	<b>12</b>	
<b>Budget Changes - Decreasing</b>		
Marketing, training and costs ahead of move towards commercialisation	(12)	
<b>Total</b>	<b>(12)</b>	
<b>Total Variation for Customer Service and Communications</b>	<b>0</b>	
* Includes salary increments and approved establishment changes		

Budget 2020/21 £'000	Budget 2021/22 £'000	Customer Serv Comms £'000
<b>Gross Expenditure</b>		
415	421	421
0	0	0
1	1	1
118	105	105
0	0	0
0	0	0
180	186	186
<b>714</b>	<b>713</b>	<b>713</b>
<b>Gross Income</b>		
0	0	0
(4)	(4)	(4)
0	0	0
(710)	(709)	(709)
<b>(714)</b>	<b>(713)</b>	<b>(713)</b>
<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Expenditure</b>		
<b>0</b>	<b>0</b>	<b>0</b>
<b>Change from 2020/21</b>		
£'000 Change	0	0
% Change	0	0
<b>Other Items 2021/22</b>		
Capital Financing Costs	0	0
Capital Financing Income	0	0
Specific Items	0	0



## Human Resources and Payroll Budget 2021/22

HUMAN RESOURCES AND PAYROLL VARIATION TABLE		
Analysis of changes in budget between 2020/21 original budget, and 2021/22 budget		
Description	Variation £'000	
<b>Budget Changes - Increasing</b>		
Inflation	1	
Recharges	19	
Salary adjustments*	3	
Pressure - Payroll contract	34	
Pressure - Consultants - HR & Payroll system contract	15	
<b>Total</b>	<b>72</b>	
<b>Budget Changes - Decreasing</b>		
Saving - HR & Payroll system contract	(23)	
Saving - Payroll Manager post	(49)	
<b>Total</b>	<b>(72)</b>	
<b>Total Variation for Human Resources and Payroll</b>	<b>0</b>	

\* Includes salary increments and approved establishment changes

	Budget 2020/21 £'000	Budget 2021/22 £'000	Personnel & Payroll £'000
<b>Gross Expenditure</b>			
41.2 Employees	412	366	366
Premises Related Expenditure	0	0	0
Transport Related Expenditure	0	0	0
Supplies and Services	134	160	160
Third Party Payments	0	0	0
Transfer Payments	0	0	0
Support Services	99	71	71
	<b>645</b>	<b>598</b>	<b>598</b>
<b>Gross Income</b>			
Customer and Client Receipts	0	0	0
Rents	0	0	0
Other Grants and Contributions	0	0	0
Recharges	(645)	(598)	(598)
	<b>(645)</b>	<b>(598)</b>	<b>(598)</b>
<b>Net Expenditure</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Budget 2020/21</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Change from 2020/21</b>			
£'000 Change	0	0	0
% Change			
<b>Other Items 2021/22</b>			
Capital Financing Costs	0	0	0
Capital Financing Income	0	0	0
Specific Items	6	6	6

## Head of Regulatory Services (and Monitoring Officer)

**Business Units:**     **Legal Services**  
                               **Democratic Services**  
                               **Local Land Charges and Planning & Building Control Support**  
                               **Environmental Health**  
                               **Building Control**

### Legal, Local Land Charges, Planning and Building Control Support Service

The Legal team continue to provide a timely and, cost effective, quality legal service having retained their LEXCEL accreditation. On more complex cases, they take advice from specialist Counsel. Prosecutions and other enforcements are carried out. The team continue to develop to deliver legal change.

Work has increased with our Housing colleagues to deliver temporary accommodation and deal with the increasing amount of homelessness. The effects of the Ashdown Forest on the ability to construct houses within 7km of the Forest edge continues to provide a large source of legal work in terms of SAMM/SANG Agreements. The work in Burgess Hill to provide full fibre and other sustainable improvements with outside funding is part of the legal work.

Information Law remains a large aspect of work with increasing numbers of complex Freedom of Information requests and data subject requests and, with a refreshed Estates team; property work is increasing.

Following the first national lockdown, once the housing market was opened again in May 2020, there was a boom year for Local Land Charges. Increased demand impacted on delivery rates with searches being returned within 7, as opposed to the normal 5, days. This was, however, still well within the national 10-day target. This housing market boom is unlikely to continue into 2021/22 with the current Stamp Duty relaxations due to end on 31<sup>st</sup> March 2021. The Support team had an equal number of planning applications than in earlier years but these were of a smaller variety and therefore the Planning Management Development income is lower albeit the number of matters being validated has stayed much the same. This position is expected to continue into 2021/22.

### Democratic Services

Democratic Services in 2020/21 put into place a virtual meetings protocol which will continue into 2021/22. They also completed the annual canvas for the new Electoral Register. This had to be done virtually, with no door knocking. However, the number of residents registering to vote has not diminished much from the 97% achieved last year ahead of a General Election. New properties are being added to the Register and we are seeing a steady increase of about 2,200 electors each year.

The Police Crime Commissioner Elections were postponed due to COVID 19 from May 2020 and will now take place in May 2021 alongside the County Council elections always scheduled for May 2021. These elections are still likely to be held in a COVID 19 restricted environment and additional steps are being taken to deal with an enhanced postal vote, avoidance of close queuing at polling stations and a COVID secure count which is likely to mean a longer period of counting given the limits on people in any enclosed space.

Alongside other authorities in West Sussex, the team continue to look at IT improvements and are running the electronic identification of voters at polling stations in May 2021. It will not be a requirement to bring their poll card, but if the public do so, it will speed up the voting at polling stations which is important in maintaining a COVID secure environment.

As outlined in Appendix E of the Council revised Corporate Plan members will be aware of the expert, external review commissioned to review the formal governance arrangements of the Council in light of changes brought about by and lessons learned from the Covid 19 Pandemic. It is anticipated that the findings of this review, having been considered by Council, will see implementation of any agreed changes occurring early in 2021/22

### **Environmental Health and Building Control**

The teams in this Business Unit deal with licensing matters including food and health safety, , environmental controls and interventions and public health, housing standards and houses in multiple occupation together with all aspects of building control.

Environmental Health has been at the forefront of the Councils response to the Covid19 pandemic and this is expected to continue into 2021/22. The team have worked closely with colleagues at West Sussex County Council, the other Districts and Boroughs and with Public Health England in a shared effort to minimise the rate of COVID cases in Mid Sussex and across West Sussex. This collaboration has worked well.

Depending on the position on the virus controls, the team flex to provide support and enforcement as and where required. This has included advice on how to run businesses and licensed premises in a COVID safe way. They have also continued to progress disabled facility grant work in a way that is COVID safe for the contractor and residents. Food safety inspections have continued. With more people resident at home, there has been an increase in neighbour nuisance complaints.

The teams are working with Information Technology to improve the IT systems being used to assist in completely mobile working. The systems already in place have allowed Building Control to continue working throughout the Pandemic given that much of their work is outside a closed environment.

## Legal Services Budget 2021/22

LEGAL SERVICES VARIATION TABLE	
Analysis of changes in budget between 2020/21 original budget, and 2021/22 budget	
Description	Variation £'000
<b>Budget Changes - Increasing</b>	
Salary adjustment*	3
<b>Total</b>	<b>3</b>
<b>Budget Changes - Decreasing</b>	
Recharges	(3)
<b>Total</b>	<b>(3)</b>
<b>Total Variation for Legal Services</b>	<b>0</b>

\* Includes salary increments and approved establishment changes

	Budget 2020/21 £'000	Budget 2021/22 £'000	Legal Support Costs £'000
<b>Gross Expenditure</b>			
Employees	432	437	437
Premises Related Expenditure	0	0	0
Transport Related Expenditure	1	1	1
Supplies and Services	47	47	47
Third Party Payments	0	0	0
Transfer Payments	0	0	0
Support Services	107	133	133
<b>Total</b>	<b>587</b>	<b>618</b>	<b>618</b>
<b>Gross Income</b>			
Customer and Client Receipts	(123)	(123)	(123)
Rents	0	0	0
Other Grants and Contributions	0	0	0
Recharges	(464)	(495)	(495)
<b>Total</b>	<b>(587)</b>	<b>(618)</b>	<b>(618)</b>
<b>Net Expenditure</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Budget 2020/21</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Change from 2020/21</b>			
£'000 Change		0	0
% Change			
<b>Other Items 2021/22</b>			
Capital Financing Costs		0	0
Capital Financing Income		0	0
Specific Items		0	0

## Democratic Services Budget 2021/22

## DEMOCRATIC SERVICES VARIATION TABLE

Analysis of changes in budget between 2020/21 original budget, and 2021/22 budget

Description	Variation £'000
-------------	--------------------

**Budget Changes - Increasing**

Salary adjustments*	5
Inflation	1
<b>Total</b>	<b>6</b>

**Budget Changes - Decreasing**

Recharges	(23)
Service redesign saving - Canvass staffing	(3)
Service redesign saving - Canvass postage	(19)
<b>Total</b>	<b>(45)</b>

**Total Variation for Democratic Services**

	<b>(39)</b>
--	-------------

\* Includes salary increments and approved establishment changes

	Budget 2020/21 £'000	Budget 2021/22 £'000	Elections & Registrn £'000	Members Services £'000
<b>Gross Expenditure</b>				
Employees	286	287	165	123
Premises Related Expenditure	4	4	3	1
Transport Related Expenditure	22	23	3	19
Supplies and Services	657	632	167	465
Third Party Payments	0	0	0	0
Transfer Payments	0	0	0	0
Support Services	262	240	115	124
<b>Total</b>	<b>1,230</b>	<b>1,186</b>	<b>454</b>	<b>733</b>

**Gross Income**

Customer and Client Receipts	(4)	(4)	(2)	(2)
Rents	0	0	0	0
Other Grants and Contributions	0	0	0	0
Recharges	(213)	(208)	0	(208)
<b>Total</b>	<b>(217)</b>	<b>(212)</b>	<b>(2)</b>	<b>(210)</b>

**Net Expenditure**

	1,013	974	452	522
<b>Budget 2020/21</b>	<b>1,013</b>		<b>490</b>	<b>524</b>

**Change from 2020/21**

£'000 Change	(39)	(38)		(2)
% Change	-4%			

**Other Items 2021/22**

Capital Financing Costs	0	0	0	0
Capital Financing Income	0	0	0	0
Specific Items	0	0		

## Land Charges Budget 2021/22

## LAND CHARGES VARIATION TABLE

Analysis of changes in budget between 2020/21 original budget, and 2021/22 budget

Description	Variation £'000
-------------	--------------------

**Budget Changes - Increasing**

Recharges	7
Salary adjustments*	14
<b>Total</b>	<b>21</b>

**Budget Changes - Decreasing**

Service redesign saving - Deletion of Planning Enquiries Officer	(21)
<b>Total</b>	<b>(21)</b>

**Total Variation for Land Charges**

<b>0</b>
----------

\* Includes salary increments and approved establishment changes

Budget 2020/21 £'000	Budget 2021/22 £'000	Local Land Charges £'000
----------------------------	----------------------------	--------------------------------

**Gross Expenditure**

131	124	124
Employees	0	0
Premises Related Expenditure	1	1
Transport Related Expenditure	15	15
Supplies and Services	0	0
Third Party Payments	0	0
Transfer Payments	169	169
Support Services	<b>309</b>	<b>309</b>

**Gross Income**

(153)	(153)	(153)
Customer and Client Receipts	0	0
Rents	0	0
Other Grants and Contributions	0	0
Recharges	0	0
<b>Total</b>	<b>(153)</b>	<b>(153)</b>

**Net Expenditure**

156	156	156
-----	-----	-----

**Budget 2020/21**

156	156	156
-----	-----	-----

**Change from 2020/21**

£'000 Change	0	0
% Change		

**Other Items 2021/22**

Capital Financing Costs	37	37
Capital Financing Income	0	0
Specific Items	0	0

## Environmental Health Budget 2021/22

	Budget 2020/21 £'000	Budget 2021/22 £'000	Contaminated Land	Housing Standards	Safety & Licensing	Env Protection	Health & Safety
<b>Gross Expenditure</b>							
991 Employees	1,003	1,003	19	255	527	155	46
3 Premises Related Expenditure	4	4	0	3	0	0	0
39 Transport Related Expenditure	39	39	1	10	21	6	1
59 Supplies and Services	61	61	3	5	27	23	3
8 Third Party Payments	8	8	0	0	0	8	0
2 Transfer Payments	2	2	0	0	0	2	0
431 Support Services	436	436	18	44	278	95	0
	<b>1,534</b>	<b>1,552</b>	<b>41</b>	<b>318</b>	<b>853</b>	<b>290</b>	<b>50</b>
<b>Gross Income</b>							
(328) Customer and Client Receipts	(310)	(310)	(1)	(12)	(284)	(14)	0
0 Rents	0	0	0	0	0	0	0
0 Other Grants and Contributions	0	0	0	0	0	0	0
(50) Recharges	(50)	(50)	0	0	0	0	(50)
	<b>(378)</b>	<b>(360)</b>	<b>(1)</b>	<b>(12)</b>	<b>(284)</b>	<b>(14)</b>	<b>(50)</b>
<b>Net Expenditure</b>	<b>1,156</b>	<b>1,192</b>	<b>40</b>	<b>306</b>	<b>569</b>	<b>277</b>	<b>0</b>
<b>Budget 2020/21</b>	<b>1,156</b>		<b>41</b>	<b>275</b>	<b>551</b>	<b>290</b>	<b>0</b>
<b>Change from 2020/21</b>							
£'000 Change	36		(1)	31	18	(13)	0
% Change	3%						
<b>Other Items 2021/22</b>							
Capital Financing Costs	0	0	0	0	0	0	0
Capital Financing Income	0	0	0	0	0	0	0
Specific Items	165						

## ENVIRONMENTAL HEALTH VARIATION TABLE

Analysis of changes in budget between 2020/21 original budget, and 2021/22 budget

Description	Variation £'000
<b>Budget Changes - Increasing</b>	
Recharges	11
Salary adjustments*	11
Pressure - Housing Standards Licence Fee income	14
<b>Total</b>	<b>36</b>
<b>Budget Changes - Decreasing</b>	
<b>Total</b>	<b>0</b>
<b>Total Variation for Environmental Health</b>	<b>36</b>

\* Includes salary increments and approved establishment changes.

## Building Control Budget 2021/22

	Budget 2020/21 £'000	Budget 2021/22 £'000	Building Control £'000
<b>Gross Expenditure</b>			
Employees	660	637	637
Premises Related Expenditure	0	0	0
Transport Related Expenditure	27	27	27
Supplies and Services	45	43	43
Third Party Payments	0	0	0
Transfer Payments	0	0	0
Support Services	159	146	146
<b>Total</b>	<b>890</b>	<b>853</b>	<b>853</b>
<b>Gross Income</b>			
Customer and Client Receipts	(549)	(446)	(446)
Rents	0	0	0
Other Grants and Contributions	0	0	0
Recharges	0	0	0
<b>Total</b>	<b>(549)</b>	<b>(446)</b>	<b>(446)</b>
<b>Net Expenditure</b>	<b>341</b>	<b>406</b>	<b>406</b>
<b>Budget 2020/21</b>	<b>341</b>		<b>341</b>
<b>Change from 2020/21</b>			
£'000 Change		65	65
% Change		19%	
<b>Other Items 2021/22</b>			
Capital Financing Costs		0	0
Capital Financing Income		0	0
Specific Items		0	0

## BUILDING CONTROL VARIATION TABLE

Analysis of changes in budget between 2020/21 original budget, and 2021/22 budget

Description	Variation £'000
<b>Budget Changes - Increasing</b>	
Salary adjustments *	7
Ongoing pressure 2019/20 - Building Control income	103
<b>Total</b>	<b>110</b>
<b>Budget Changes - Decreasing</b>	
Recharges	(14)
Service redesign saving - Deletion of Trainee Building Control Officer	(31)
<b>Total</b>	<b>(45)</b>
<b>Total Variation for Building Control</b>	<b>65</b>

\* Includes salary increments and approved establishment changes.

### 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.

### Corporate Funds

This section includes housing benefits income and expenditure, contributions to reserves described elsewhere, Balance Unallocated and drainage levies.

#### STRATEGIC CORE VARIATION TABLE

Analysis of changes in budget between 2020/21 original budget, and 2021/22 budget

Description	Variation £'000
<b>Budget Changes - Increasing</b>	
Salary adjustments *	15
Total	<u>15</u>
<b>Budget Changes - Decreasing</b>	
Recharges	(14)
Total	<u>(14)</u>
<b>Total Variation for Strategic Core</b>	<u><u>1</u></u>

\* Includes salary increments and approved establishment changes

## Strategic Core Budget 2021/22

## Corporate Funds Budget 2021/22

Budget 2020/21 £'000	Budget 2021/22 £'000	Strategic Core £'000	Budget 2020/21 £'000	Budget 2021/22 £'000	Corporate Funds £'000
<b>Gross Expenditure</b>					
1,308	1,332	1,332	0	35	35
0	0	0	0	0	0
11	12	12	0	0	0
80	75	75	771	655	655
0	0	0	1	1	1
0	0	0	32,410	32,410	32,410
1,164	1,182	1,182	0	0	0
<b>2,563</b>	<b>2,601</b>	<b>2,601</b>	<b>33,182</b>	<b>33,101</b>	<b>33,101</b>
<b>Gross Income</b>					
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	(32,529)	(32,529)	(32,529)
(1,244)	(1,280)	(1,280)	0	0	0
<b>(1,244)</b>	<b>(1,280)</b>	<b>(1,280)</b>	<b>(32,529)</b>	<b>(32,529)</b>	<b>(32,529)</b>
<b>1,319</b>	<b>1,320</b>	<b>1,320</b>	<b>653</b>	<b>572</b>	<b>572</b>
<b>Net Expenditure</b>					
	1,319	1,319		653	653
<b>Change from 2020/21</b>					
	1	1		(81)	(81)
	0%			-12%	
<b>Other Items 2021/22</b>					
	0	0		0	0
	0	0		0	0
	0	0		67	67

## Forecast of Benefits Costs 2021/22

	2019/20 Accounts	2020/21 Estimate	2020/21 Forecast	2021/22 Estimate	
<b>Non HRA Rent Rebates</b>					
	£'000	£'000	£'000	£'000	
gross expenditure	877	767	1023	1023	
net expenditure at standard subsidy					
effect of reduced subsidy	516	451	550	550	
effect of overpayments	(75)	(54)	(73)	(73)	
<b>Total Rent Rebates</b>	<b>441</b>	<b>397</b>	<b>477</b>	<b>477</b>	<b>1</b>
<b>Rent Allowances</b>					
	£'000	£'000	£'000	£'000	
gross expenditure	27,175	26,426	24,790	24,790	
net expenditure at standard subs	0	0	0	0	
effect of reduced subsidy	507	571	424	424	
effect of overpayments	(583)	(651)	(493)	(493)	
<b>Total Rent Allowances</b>	<b>(76)</b>	<b>(80)</b>	<b>(69)</b>	<b>(69)</b>	<b>2</b>
<b>Discretionary Local Scheme</b>					
Council Tax Benefit					
Rent Allowances	12	9	12	12	
Subsidy 75%	(9)	(7)	(9)	(9)	
<b>Total Discretionary scheme</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>3</b>	
<b>Total Support</b>	<b>368</b>	<b>319</b>	<b>411</b>	<b>411</b>	
Add : Previous Year Adjustment					
Less : LA Error subsidy	(44)	(67)	(30)	(30)	2
Expenditure above the cap recoverable from Housing Services (cells 13 &15)	(433)	(391)	(468)	(468)	1
(Less)/Add : Funding (from)/to Benefits					
Equalisation Reserve	(10)	20	(32)	(32)	3
<b>Cost to MSDC</b>	<b>(119)</b>	<b>(119)</b>	<b>(119)</b>	<b>(119)</b>	

**Reasons for Variation from 2020/21 Estimate:**

(1) To maximise the amount of government subsidy received for Temporary Accommodation cases, the benefits team has been using the full rent to assess the claim rather than the previous calculations based on the weekly rate. Whilst there are complications to this, it does have the effect of increasing the subsidy to be paid at 100%. Any expenditure above the cap which does not attract subsidy, is recoverable internally from Housing Services.

(2) Rent Allowance Subsidy allows for a percentage of overpayments to be claimed back from Central Government in the form of Benefits Subsidy, as well as the recovery of these overpayments from benefits recipients, resulting in a net income for the council. The volume of overpayments has decreased since the last budget, reducing the overall net income for the Council. The percentage of Local Authority error overpayments has remained below the lower threshold, allowing for Local Authority error subsidy to be retained, albeit a reduced sum due to the lower volumes.

(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'.



## CAPITAL PROGRAMME 2020/21 - 2024/25

### 1. Background

- 1.1 This section sets out a proposed Capital Programme and outlines a Capital Strategy.
- 1.2 Each year, the Council sets out its Capital Programme for the forthcoming year. Members should note that although this varies from year to year, it does contain certain core constituents throughout the four-year timeline. On this basis, this section sets out an overall Programme for the next four years.
- 1.3 The Capital Strategy is first considered by the Audit Committee which then recommends it to Council before the start of the financial year. This year Council will be asked to approve the Strategy at its meeting of 31<sup>st</sup> March.

### 2. Capital Strategy to 2024/25 (subject to revision)

#### 2.1 Overview

The Capital Strategy is a requirement for authorities following the publication of the revised 'Prudential Code for Capital Finance in Local Authorities' in 2017. This strategy forms the framework for capital investment decisions over the next three years and will inform the detailed annual capital budgets over this period. It is closely linked to the Treasury Management Strategy, the Investment Strategy and the Borrowing Strategy. The strategy aims to balance capital expenditure needs and expectations (e.g. replacement of business critical IT systems) with the availability of resources.

#### 2.2 Member approval and review

The Treasury Management Code allows authorities to delegate the detailed management of Treasury Management, including the Capital Strategy, to a sub-committee and this responsibility is delegated to the Audit Committee. This delegation will facilitate more active discussion of the Capital Strategy and its implementation, though overall responsibility will at all times remain with the full Council.

#### 2.3 Governance Framework

Given the size of the expenditure and risk in a capital programme, it is important that appropriate governance arrangements are in place. For Mid Sussex these encompass:

- The Strategy itself which is approved annually by full council
- The Cabinet which approves all capital schemes not in the corporate plan,
- The Audit Committee which scrutinizes the Treasury Management Strategy and this Strategy,
- The Management Team has overall responsibility for managing and monitoring the Programme,
- The Constitution sets out the responsibilities and powers of the Executive in relation to capital expenditure,
- Monitoring reports each municipal cycle with more detail at the half-year,
- The Financial reporting framework which sets out the 'rules' for capitalization of expenditure,
- Internal and External audit scrutiny as part of normal practice.

## 2.4 **Strategic Direction of the Council**

A key driver of the Capital Strategy is the Council's Statement of Main Purpose 'To be an effective Council delivering value for money services and helping to create a strong economy, environment and community' and the accompanying priorities:

- Effective and responsive services
- Sustainable economic growth
- Strong and resilient communities
- Financial independence

This statement gives a strategic direction to the Council to enable it to meet the demands of the future.

## 2.5 **Capital Expenditure**

Capital expenditure, defined in accordance with the Council's approved accounting policies and procedures, can be funded in a variety of ways:

- Grants
- Section 106 contributions
- Capital receipts
- Direct Revenue contributions
- Borrowing

The method of funding for any particular scheme will depend on a number of factors and this is covered in more detail below. It should be noted that the Council has limited resources for the funding of capital expenditure, with balances having reduced significantly over recent years due to the use of reserves for property investment, earmarking for certain specific projects and financing the overall capital programme.

## 2.6 **Whole life costing for capital schemes**

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

## 2.7 **Scheme Evaluation and Risk**

Any appraisal of proposed new capital schemes should include a full evaluation of risk, having regard to the whole life costing methodology set out above. This is set out in the Justification Statement that is completed for all new schemes.

## 2.8 **Monitoring of approved capital schemes**

For approved capital schemes it is the responsibility of the relevant budget holder to manage costs and to provide explanations for any variations from the approved budget, in accordance with Financial Procedure Rules. Budget monitoring statements are presented to Corporate Management Team and Cabinet on a roughly quarterly basis.

### 3. GENERAL FUND PROGRAMME

#### 3.1 Core annual programme

The Council has a core annual programme comprising asset management (all owned or leased assets), Information Technology and Disabled Facilities Grants (DFGs). DFGs pay for essential adaptations to help people with disabilities stay in their own homes. The DFG programme is entirely funded by Government grant. Asset management and Information technology programmes are funded by capital receipts where available or general reserve if no receipts are available or capitalisation is not appropriate.

#### 3.2 Land and Property Revenue Reserve

A property investment fund has been established with the aim of acquiring properties to generate a return for the Council. Property acquisitions have been funded from earmarking a proportion of the Council's general reserve but in the future we will prioritise the use of receipts from land and property disposals. Acquisitions can only be made once a full business case has been completed and the risks fully understood and evaluated. Presently the reserve is not adequately financed and will require more funding in the future.

#### 3.3 Other Schemes

In addition to the core annual programme other schemes will be considered subject to the criteria set out below. However, the key issue here is the modest funding, as reflected in the Council's medium term financial strategy which envisages only a modest programme with only minor impacts on the revenue account through payment of minimum revenue provision (MRP). It is therefore particularly important that any new schemes have a clear benefit to ensure that limited resources are used in the most effective possible way.

#### 3.4 Prioritising new schemes

In common with other local authorities Mid Sussex is facing a challenging financial climate and it is therefore essential that systems are in place to ensure that scarce resources are allocated in the most effective possible way. New schemes will be assessed against the following criteria:

- Link to the Council's strategic direction
- Availability of specific external funding
- Demonstration of a sound business case
- Whole life cost implications (see 2.6 above)
- Value for money

New schemes will have a Justification Statement that sets out the key factors considered prior to approval by Members.

#### 3.5 Affordability and available resources

In addition to considering the merits of individual schemes the Council will need to assess the overall affordability of any new programme, having regard to the availability of resources, existing financial commitments and the projected level of balances forecast in the medium term financial plan. As outlined in 2.5 above, possible sources of funding for capital schemes are:

- Grants
- Section 106 contributions
- Capital receipts
- Direct Revenue contributions
- Borrowing

### 3.6 **Specific resource issues**

Grants and Section 106 contributions are generally used to fund specific capital schemes linked to the conditions imposed by the relevant grant or section 106 contribution. There is little, if any, latitude in the way this funding can be applied. Capital receipts are derived from the sale of the Council's assets. It is the Council's policy to use these receipts to support the General Fund capital programme. A proportion of these receipts may be earmarked for the purchase of land and property (see 3.2 above).

Revenue contributions are a flexible source of funding but they put an immediate strain on the General Fund balance and can therefore only be used to a limited extent. Borrowing spreads the cost over a number of years but loan servicing costs (MRP) and the overall level of debt exposure both need to be considered and clearly flagged in a business case.

### 3.7 **Major schemes already approved and committed**

The existing capital programme includes a number of schemes which the Council is fully committed to delivering, although these are not individually significant. It is however likely that until capital receipts become available, the scale of approval for new schemes will be limited.

## 4. **LINKS TO OTHER COUNCIL STRATEGIES**

### 4.1 **Treasury Management Strategy**

The capital strategy is closely linked to the Treasury Management Strategy and it is essential that any investment decisions are informed by both strategies. In particular the assessment of affordability outlined in 3.5 above will need to have regard to the relevant elements of the Treasury Management Strategy including:

- The incremental impact of capital investment on council tax levels
- The borrowing strategy
- The authorised limit for external debt

### 4.2 **Property Investment Strategy**

The landscape around property investment has recently changed with the amendments to the rules around using the Public Works Loans Board. The forthcoming strategy needs to take this fundamental shift into account but while this is being worked up we are working to the general principles outlined in the 2016/17 Corporate Plan and the approval process contained therein; *'Individual transactions would need concurrent agreement by a variety of key Members, i.e. appropriate Cabinet Portfolio Holders and the Chairs of the Scrutiny Committee for Leader and Service Delivery and the Audit Committee.'*

### 4.3 **Asset Management Strategy**

As outlined in 3.1 above, there is a core annual programme to cover capitalised repairs and improvements for all the Council's assets. The asset management strategy establishes the priorities for this programme having regard to the condition of the various assets and their respective priorities in terms of delivering Council services or generating rental income.

### 4.4 The adoption of the foregoing principles results in a modest proposed Capital Programme for 2021/22, as detailed further in the paragraphs below.

## 5. Proposed Projects for 2021/22

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

**i) ICT (Capital and Revenue Projects)**

These relate to a workstation replacement programme at £50k, and projects designed to upgrade our capabilities whilst moving us towards being infrastructure free in the longer term.

**ii) Other Capital Schemes**

This project relates to the purchase of additional garden waste bins.

**iii) Major Capital Renewals (Capital Projects)**

This is the cost of maintaining our assets and includes phase IV of the Oaklands Window Replacements programme. This is part of the ongoing commitment to improve the thermal efficiency of the Oaklands Campus and is a need highlighted within the Corporate Sustainability Strategy and Energy Management Plan

**iv) Disabled Facility Grants**

This is a mandatory scheme and is currently fully funded from a WSCC grant contribution.

**v) Housing**

Affordable Housing schemes are funded wholly or mainly from S106 contributions. This also includes a budget of £2.8m to acquire an additional 10 accommodation units, whether by lease or by purchase, which specifically meet the needs of single homeless people with mental health or complex needs.

5.2 The proposed capital and revenue projects to be included in the 2021/22 Capital Programme of Capital and Revenue Projects are set out on the next page.

Proposed New Projects - Capital Programme and Revenue Projects 2021/22 - 2024/25						
	Project Justification	Total 2021/22 £'000s	Total 2022/23 £'000s	Total 2023/24 £'000s	Total 2024/25 £'000s	Revenue Implications £'000s
<b>Capital Projects</b>						
<b>ICT Projects</b>						
Workstation Replacement - Phase III	Yes	50	50	50	50	
Oaklands Wifi Refit	Yes	50				
<b>Total ICT Projects funded from Capital Receipts:</b>		<b>100</b>	<b>50</b>	<b>50</b>	<b>50</b>	<b>0</b>
<b>Others:</b>						
Garden Waste Bins	Yes	30				30 *
<b>Total Others:</b>		<b>30</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>30</b>
<b>Major Capital Renewals</b>						
<b>Oaklands:</b>						
Oaklands Window Replacement Phase IV	Yes	145				
Partial Resurfacing of Oaklands Car Park	Yes	34				
Heating works Phase 3	Yes	106				
Unallocated funding for future years	n/a		162	130	146	
<b>Total Major Capital Renewals</b>	n/a	<b>285</b>	<b>162</b>	<b>130</b>	<b>146</b>	<b>0</b>
<b>Housing</b>						
Temporary Accommodation	Yes	2,800				
Affordable Housing	n/a	1,000	846			
<b>Total Housing</b>		<b>3,800</b>	<b>846</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Environmental Health</b>						
Disabled Facility Grants	n/a	900	900	900	900	
<b>Total Environmental Health</b>		<b>900</b>	<b>900</b>	<b>900</b>	<b>900</b>	<b>0</b>
<b>Total New Capital Projects</b>		<b>5,115</b>	<b>1,958</b>	<b>1,080</b>	<b>1,096</b>	<b>30</b>
<b>Financed By:</b>						
Grant Contributions WSCC		900	900	900	900	
S106 Housing - non time limited		1,000	371	0	0	
S106 Housing - time limited			475	0	0	
Met from Revenue Contributions (for MCR)		285	162	130	146	
Capital Receipts		2,930	50	50	50	
<b>Total Financed:</b>		<b>5,115</b>	<b>1,958</b>	<b>1,080</b>	<b>1,096</b>	<b>0</b>
* PYE in 21/22. Additional income of £47k from 2022/23 onwards						

Revenue Projects		£'000s	£'000s	£'000s	£'000s	£'000s
<b>ICT Projects</b>						
Network Infrastructure Maintenance Project	Yes	20				
<b>Total ICT Projects funded from General Reserve:</b>		<b>20</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total New Revenue Projects</b>		<b>20</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Financed By:</b>						
General Reserve		20	0	0	0	
<b>Total Financed:</b>		<b>20</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

5.3 Each project (excluding Affordable Housing and Disabled Facility Grants) 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.

**Background Papers**

Report to Scrutiny Committee for Leader, Finance and Performance on 13 January 2021.

Draft Corporate Plan and Budget for 2021/22 report to Cabinet 8 February 2021.

Budget working papers.

Capital Programme 2020/21 - 2024/25							
Programming Summary							
Total Costs £'000	Scheme Description	Payments to 31/3/2020 £'000					
			2020/21 £'000	2021/22 £'000	2022/23 £'000	2023/24 £'000	2024/25 £'000
7,765	Schemes in Progress	1,393	6,292	80	0	0	0
3,889	New Projects	0	524	3,215	50	50	50
438	Unallocated Funding - Future Projects	0	0	0	162	130	146
5,947	Disabled Facility Grants	1,182	1,165	900	900	900	900
1,851	Affordable Housing	5	0	1,000	846	0	0
<b>19,890</b>	<b>Total Programme</b>	<b>2,580</b>	<b>7,981</b>	<b>5,195</b>	<b>1,958</b>	<b>1,080</b>	<b>1,096</b>
			<----- £17,310,000 ----->				
<b>1,016</b>	<b>Total Revenue Projects</b>		<b>653</b>	<b>363</b>			
	<b>Total Capital Programme and Revenue Projects</b>		<b>8,634</b>	<b>5,558</b>	<b>1,958</b>	<b>1,080</b>	<b>1,096</b>

Capital Programme 2020/21 - 2024/25							
Financing Schedule							
Description	Notes						
		2020/21 £'000	2021/22 £'000	2022/23 £'000	2023/24 £'000	2024/25 £'000	
Grant Contributions from WSCC-Disabled Facility Grants	1	1,165	900	900	900	900	
Grant Contributions from third parties	2	2,828	0	0	0		
Capital Grants & Contributions Reserve :	3						
: - S106 Contributions -non time limited		280	13				
: - S106 Contributions - Housing -non time limited		0	1,000	371			
Capital Grants & Contributions - Receipts in Advance :	4						
: - S106 Contributions -time limited		257	14				
: - S106 Contributions - Housing time limited				475			
Loan	5	0	0				
Capital Receipts	6	1,833	2,980	50	50	50	
Use of General Reserves /Specific Reserves / Revenue Contributions	7	1,618	288	162	130	146	
<b>Total Programme</b>		<b>7,981</b>	<b>5,195</b>	<b>1,958</b>	<b>1,080</b>	<b>1,096</b>	
<b>Revenue Projects</b>							
OPE Fund via Greater Brighton One Public Estate Programme		56					
Grant Contributions from third Parties		13					
S106 Agreements -time limited		66	245				
S106 Agreements -non time limited		28					
Use of General Reserves		286	20				
Revenue Contributions (MCR and drainage)		204	98				
		<b>653</b>	<b>363</b>	<b>0</b>	<b>0</b>	<b>0</b>	

Notes for Financing Schedule:

1. West Sussex County Council grant received for Disabled Facility Grants.
2. Grant received from third parties including other Local Authorities.
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. Financed from internal and external borrowing.
6. Financed from Capital Receipts.
7. Financing from General Reserve and Specific Reserve including the use of revenue contributions.

<b>Capital Programme 2020/21 - 2024/25</b>							
<i>Scheme Description</i>	<i>Total</i>	<i>Pre 1/4/2020</i>	<i>2020/21</i>	<i>2021/22</i>	<i>2022/23</i>	<i>2023/24</i>	<i>2024/25</i>
	<i>£'000</i>	<i>£'000</i>	<i>£'000</i>	<i>£'000</i>	<i>£'000</i>	<i>£'000</i>	<i>£'000</i>
<b>Housing</b>							
TA Project 1	219	0	219	0	0	0	0
TA Project 2	313	0	313	0	0	0	0
TA Project 3	292	0	292	0	0	0	0
TA Project 4	285	0	285	0	0	0	0
TA Project 5	248	0	248	0	0	0	0
TA Project 6	223	0	223	0	0	0	0
Temporary Accommodation	2,800	0		2,800	0	0	0
Affordable Housing	1,851	5	0	1,000	846	0	0
<b>Total Housing</b>	<b>6,231</b>	<b>5</b>	<b>1,580</b>	<b>3,800</b>	<b>846</b>	<b>0</b>	<b>0</b>
<b>Planning Policy</b>							
Burgess Hill Place and Connectivity Programme	3,005	190	2,815	0	0	0	0
<b>Total Planning Policy</b>	<b>3,005</b>	<b>190</b>	<b>2,815</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Commercial Services and Contracts</b>							
Purchase of Green Bins	30	10	20				
Padel Tennis Court at the Triangle leisure Centre	110	107	3				
Twineham Playground Improvements	40	0	40				
Bolney Recreation Ground( Batchelor's Field) Playground Improvements	80	0	80				
John Pears Playground - AshhurstWood, Playground Improvements	80	0	80				
Petanque Rink construction, Marle Place Recreation Grd, Bhill	30	0	30				
<u>Playground Improvements 20/21</u>							
Forest Field, Haywards Heath	60	0	60				
London Road Recreation Ground, Hassocks	80	0	80				
Turners Hill Recreation Ground	60	0	60				
St Andrews Play Area, Burgess Hill	73		73				
Clair Park - Cricket Ball Stop Fencing	27		27				
King Georges Field, East Grinstead New Playground Equipment	46		46				
King Georges Field, East Grinstead New Skatepark Equipment	32		32				
Scaynes Hill Recreation Ground Playground Equipment	43		43				
Garden Waste Bins	30			30			
<b>Total Commercial Services and Contracts</b>	<b>821</b>	<b>117</b>	<b>674</b>	<b>30</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Parking Services</b>							
<b>Total Parking Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Corporate Estates &amp; Facilities</b>							
Council Chamber Modernisation	668	7	661				
Drainage capital works	182	170	12				
Upgrading Play Equipment at St. John's Playground Bhill	30	0	0	30			

<b>Capital Programme 2020/21 - 2024/25</b>							
<i>Scheme Description</i>	<i>Total</i>	<i>Pre 1/4/2020</i>	<i>2020/21</i>	<i>2021/22</i>	<i>2022/23</i>	<i>2023/24</i>	<i>2024/25</i>
	<i>£'000</i>	<i>£'000</i>	<i>£'000</i>	<i>£'000</i>	<i>£'000</i>	<i>£'000</i>	<i>£'000</i>
Replacement heating distribution system, Oaklands	190	52	138				
Resurface Queensway car park, East Grinstead	41	0	41				
Major Capital Renewals Unallocated Funding	438	0	0	0	162	130	146
Finches Field Community Building Pavilion & Car Park	840	819	21				
Replacement of CCTV system at Oaklands, Haywards Heath	19	19	0				
Oaklands Window Replacement	110	0	110	0			
Intruder Alarm Upgrade	52	19	33				
Disposal of Handcross car park	15	0	15				
Hurst Farm Development costs	118	0	118				
St John's Park - Burgess Hill Pavilion Improvements	180	0	180				
Stone Quarry Post Office Hollands Way EG	25	0	25				
Bolnore Road Disposal Costs	22	0	22				
Burgess Hill Library Demolition works	140	0	140				
Oaklands Window Replacement Phase IV	145	0		145			
Partial Resurfacing of Oaklands Car Park	34	0		34			
Heating works Phase 3	106	0		106			
<b>Total Corporate Estates &amp; Facilities</b>	<b>3,355</b>	<b>1,086</b>	<b>1,516</b>	<b>315</b>	<b>162</b>	<b>130</b>	<b>146</b>
<b>Revenues and Benefits</b>							
<b>Total Revenues and Benefits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>ICT</b>							
Workstation replacement programme (future years)	250	0	50	50	50	50	50
Host Replacement- Production farm and DMZ	55	0	55				
Fibre Channel Switch Replacement	36	0	36				
Replacement Document Management	70	0	20	50			
COVID 19 -purchase of laptops	70	0	70				
Oaklands Wifi Refit	50	0		50			
<b>Total ICT</b>	<b>531</b>	<b>0</b>	<b>231</b>	<b>150</b>	<b>50</b>	<b>50</b>	<b>50</b>
<b>Land Charges</b>							
<b>Total Land Charges</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Environmental Health</b>							
Disabled Facility Grants	5,947	1,182	1,165	900	900	900	900
<b>Total Environmental Health</b>	<b>5,947</b>	<b>1,182</b>	<b>1,165</b>	<b>900</b>	<b>900</b>	<b>900</b>	<b>900</b>
<b>Grand Total</b>	<b>19,890</b>	<b>2,580</b>	<b>7,981</b>	<b>5,195</b>	<b>1,958</b>	<b>1,080</b>	<b>1,096</b>

<b>Revenue Projects 2020/21 - 2024/25</b>							
<i>Scheme Description</i>	<i>Total</i>	<i>Pre 1/4/2020</i>	<i>2020/21</i>	<i>2021/22</i>	<i>2022/23</i>	<i>2023/24</i>	<i>2024/25</i>
	<i>£'000</i>	<i>£'000</i>	<i>£'000</i>	<i>£'000</i>	<i>£'000</i>	<i>£'000</i>	<i>£'000</i>
Drainage works (20/21)	125	0	125				
About the Place Public Arts Project	98	0	98				
Installation of electronic access gates- John Pears Recreation Ground Tennis courts, Ashurst Wood	9	0	9				
<b>ICT</b>							
Telephony System replacement (hardware)	250	0	250				
Supporting Infrastructure Refresh	36	0	36				
Network Infrastructure Maintenance Project	20	0		20			
<b>MCR</b>							
Refurbishment of Committee Room	68	0	0	68			
Refurbishment of Oaklands Meeting Room	30	0	0	30			
Resurfacing Oaklands Car Park, Haywards Heath	32	0	32				
Resurfacing of Haywards Road Service Road, Haywards Heath	25	0	25				
Resurfacing of Denmans Lane Car Park , Lindfield	10	0	10				
Resurfacing of Ardingly Car Park	12	0	12				
<b>Council Priority Projects</b>							
Burgess Hill Station Project	56	0	56				
Centre for Outdoor Sport (Master Planning)*	245	0	0	245			
Food Waste Collection Trial and Future Service**	0	0	tbc				
<b>Grand Total Revenue Projects</b>	<b>1,016</b>	<b>0</b>	<b>653</b>	<b>363</b>	<b>0</b>	<b>0</b>	<b>0</b>

## CAPITAL PROJECT JUSTIFICATION DETAILS

### Workstation Replacement Programme – Phase III

**Purpose of project:**

The Council currently has approximately 400 workstations and to ensure efficiency and reliability a replacement programme is required. At present the workstations are bought with an extended 5 year warranty and they should be replaced when this expires. Service areas with aging non-compatible workstations are disadvantaged when looking to improve their work process by leveraging modern digital tools and workflows. The original 10% replacement programme was insufficient to ensure staff had the best tools to improve efficiency, reliability and compatibility with the Digital Programme.

Following the purchase of additional flexible technology such as laptops and tablets used to enable staff to work effectively both in and out of the office, phase III of the project will focus on continuing to ensure that end of life equipment is updated, whilst also replacing peripheral equipment in use around the council. Priority will be given to technology that continues to ensure all staff are able to work in a flexible manner, making sure that all technology is fit for purpose in the current and future operating environments.

**Total Amount : £50,000**

Capitalised Salaries included in the project total: **None**

Other sources of funding:(i.e. s106/ big lottery etc) **N/A**

Revenue Implications: **None**

**Value For Money Assessment:**

The original replacement budget of £25,000 only replaced approximately 10% of all workstations. This resulted in a major financial cost to upgrade and replace workstations incompatible with installation of the Windows10 operating system before the Windows7 operating system became unsupported in January 2020. To avoid this expense in future and to ensure service areas have the best tools to deliver their workload the replacement budget needs to be sufficient to replace nearer 20% of workstations on a rolling basis.

Phase one was extremely successful in this respect and has eased the purchase of new hardware to support the initial roll-out of Windows10, therefore it is recommended that this scheme continue for year 3 of the proposed 5 year programme at the increased amount of £50,000 in order to mitigate the need for future large scale workstation replacements, and to further facilitate more flexible approaches to working by allowing us where appropriate to procure a wider range of solutions that are more fit for purpose (e.g. laptops and tablets).

In response to the Coronavirus pandemic, many new mobile devices were purchased to ensure staff could work in as flexibly as possible. Phase III will therefore the updating and acquiring of assets that further strengthen this approach.

**Business Unit/Service: Digital and Customer Services**

**Head of Service:** Simon Hughes / Rafal Hejne

**Project Manager:** Simon Jones

**Cabinet Members:** Cllr Ruth De Mierre

**Ward Members:** If applicable

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

**Efficient and Responsive Services**

As detailed above this readjusts the workstation replacement programme timescales. Workstations include any equipment for staff to use digital technologies, for example laptops, tablets and peripherals. Workstations for many staff are the tools of their trade, enabling communication with colleagues, partners and customers. Increasing automation and improvement of line of business systems means that hardware must be able to keep up with service demands. As the Council moves to cloud based systems, while this reduces the need for powerful workstations this would move the replacement programme to a 5-year cycle within the lower end (i.e. longer) of the industry standard.

**Summary of discussions with Cabinet Member:** The Cabinet Member has been consulted and has confirmed their support for this bid.

**Previous Consideration at Scrutiny Committee: No**

**Risk Analysis:**

The main risks of the project and the likelihood, severity and financial impact (rated low, medium, high) of each of these risks are

<b>Risk</b>	<b>Likelihood</b>	<b>Severity</b>	<b>Financial impact</b>
Service areas unable to realise efficiencies from digitising their services due to workstations being incompatible to system requirements	Low	Low	Low
Services unable to operate effectively in flexible ways (i.e. working away from campus when needed)	Low	Medium	Medium

## CAPITAL PROJECT JUSTIFICATION DETAILS

### Oaklands WiFi Refit

**Purpose of project:**

Following the roll-out of Windows 10 and an increased number of mobile devices across the council, it is necessary to review and refit the Wi-Fi equipment across the Oaklands campus to ensure that it is fit for purpose to handle both a guest Wi-Fi and a Corporate Wi-Fi solution. Staff need access to reliable, stable Wi-Fi for use across campus and particularly in meeting rooms and shared workspaces. During this review, Wi-Fi security will be revisited to ensure that we are fully compliant with current security standards and have designed a solution that is secure and simple to maintain.

**Total Amount : £50,000**

Capitalised Salaries included in the project total: **N/A**

Other sources of funding: **N/A**

Revenue Implications: **None**

**Value For Money Assessment:**

This work enables staff to work more effectively, with fewer performance issues credited to unreliable Wi-Fi

**Business Unit/Service:** Digital and Technology

**Head of Service :** Simon Hughes / Rafal Hejne

**Project Manager:** Howard Knowelden

**Cabinet Members :** Cllr Ruth De Mierre

**Ward Members :** If applicable

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

Effective and responsive services.

- Reliable, stable connectivity for all staff

**Summary of discussions with Cabinet Member :** Portfolio holder informed and in agreement.

**Previous Consideration at Scrutiny Committee :** No

**Risk Analysis :**

The main risks of the project are:

Risk	Likelihood	Severity	Financial impact
Staff are already reporting poor Wi-Fi performance across campus. Statistical analysis shows that this is not due to bandwidth usage. Failure to address issues now could result in poor performance continuing to occur and increase over time	low	low	low

## REVENUE PROJECT JUSTIFICATION DETAILS

### Network Infrastructure Maintenance

**Purpose of project :**

It is vital that the digital infrastructure of the council's local area network (LAN) is maintained correctly. Failure to do so could lead to costly retroactive remedial actions later, coupled with the risk of systems downtime for staff and customers alike. Infrastructure maintenance operates in cycles as different pieces of equipment become end of life, or fall out of their respective support cycles.

As this ongoing work is completed, older areas of the network are upgraded to higher capacity modern equipment, delivering faster communication between equipment, allowing applications to function more effectively.

Maintenance required for 21/22 (all costs are estimates)

VMWare Vmotion Switch replacement £7K

Internet link replacement - £2K

10GB GBIC / SFP procurement - £7K

UPS battery replacement - £4K

**Total Amount : £20,000**

Capitalised Salaries included in the project total: N/A

Other sources of funding: N/A

Revenue Implications: None

**Value For Money Assessment:**

This work prevents system downtime, enables faster network communications and pre-empts more costly future remedial works.

**Business Unit/Service :** Digital and Technology

**Head of Service :** Simon Hughes / Rafal Hejne

**Project Manager:** Howard Knowelden

**Cabinet Members :** Cllr Ruth de Mierre

**Ward Members :** If applicable

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

Effective and responsive services.

- Risk of service downtime decreased
- Network reliability, stability and speed increased

**Summary of discussions with Cabinet Member :** Portfolio holder informed and in agreement

**Previous Consideration at Scrutiny Committee :** n/a

**Risk Analysis :**

The main risks of the project are:

Risk	Likelihood	Severity	Financial impact
1. Risk of doing nothing: Network not able to achieve speeds required by modern solutions and software, degrading staff experience and business unit efficiency, along with equipment degradation and the risk of staff downtime	low	low	low
2. Risk of implementation: Network downtime if proper procedures not followed. Mitigation: Partners working with MSDC to perform these actions will submit full SOW along with risk assessments and implementation plans. This allows us to pre-empt any potential issues in the planning stage.	low	low	low

## CAPITAL PROJECT JUSTIFICATION DETAILS

### Purchase of Garden Waste bins

**Purpose of project:**

During 2019/20 the Council sought to grow the garden waste subscription service to 20,000 subscribers.

Following an unprecedented spike in new subscribers over August/ September 2019, this target was increased to 21,500 and successful negotiations with Serco resulted in the extension of the service to accommodate a maximum of 23,000 subscribers in January 2020.

The service has continued to grow; and the number of new subscribers continues to exceed the Council's expectations, as more people stay at home and the availability of the Household Waste and Recycling Sites continues to be limited because of social distancing measures. The current subscriber rate stands at 21,000.

At the current rate of growth, it is estimated that there is sufficient capacity for approximately a further 12/18 months; after which it is planned that a longer-term proposal for continued growth will have been brought forward as part of the Rubbish and Recycling Service Redesign project.

In order to enable the service to continue to grow to the maximum capacity of 23,000 it will be necessary to purchase a further 1,500 garden waste bins.

**Total Amount: £30,000**

Capitalised Salaries included in the project total : None

Other sources of funding: This project is to be initially financed from Capital Receipts, so that additional revenue income can be generated in future years.

Revenue Implications: For garden waste, the contract cost of servicing additional customers is £39 per bin. At the current subscription rate of £70 per bin per year, an additional 1,500 customers will result in an additional net income of £46,500 per annum, to take effect in 2022/23 budget. (pye of £30,000 in 2021/22).

**Value For Money Assessment:**

The Council achieved its target of 20,000 garden waste customers and is working towards expanding the service to 23,000 over the course of the next 18 months. Doing nothing will require the Council to turn away potential customers and will mean that the full recycling/ composting potential of the service is not achieved; and that potential revenue is foregone.

Other alternative approaches: None

**Business Unit/Service:** Waste, Landscapes and Leisure

**Head of Service:** Judy Holmes

**Project Manager:** Jo Reid

**Cabinet Members:** Cllr John Belsey

**Ward Members:** Not applicable

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

- Protecting & enhancing the environment (by improving the Council's recycling and composting performance).
- Providing effective & responsive services (by meeting unmet demand for the rubbish and recycling service)
- Achieving Financial Independence (by providing the services on a cost-recovery basis)

**Summary of discussions with Cabinet Member:**

The Cabinet Member has been fully involved in the formulation of this project.

**Previous Consideration at Scrutiny Committee:**

**None**

**Risk Analysis:**

The main risks for this project are:

<b>Risk</b>	<b>Likelihood</b>	<b>Severity</b>	<b>Financial impact</b>
There is a risk that the additional service will not be fully taken up	low	low	low
Some round changes may be required to facilitate the proposed growth and this may cause some confusion for customers.	low	low	low

**Mitigating Actions:**

Garden Waste Marketing campaign forms part of the ongoing business activity of the Business Unit.

## CAPITAL PROJECT JUSTIFICATION DETAILS

### Oaklands Window Replacement Phase 4

**Purpose of Project :**

This Project is the fourth phase of window replacements at Oaklands and is to replace the existing uPVC windows to all elevations of the West Wing. It also includes for replacement windows to the Chamber. This is part of the ongoing commitment to improve the thermal efficiency of the Oaklands Campus and is a need highlighted within the Corporate Sustainability Strategy and Energy Management Plan, which these have the backing of the Council and Management Team respectively. The existing windows are structurally unsound and are showing signs of deformity. This has resulted in poorly fitting casements which allows excessive draughts. The standard glazing system contributes to the overall discomfort to office occupants by allowing excessive heat gain during the summer months and allowing excessive heat loss during the heating season.

**Total Amount : £145,000**

Capitalised Salaries included in the project total: N/A

Other sources of funding: N/A

Revenue Implications: Improvements to these windows will reduce the on-going maintenance costs, will provide the benefit of reduced heating bills through improved thermal properties as well as having a positive effect on the working environment in the summer months.

**Value For Money Assessment:**

A do-nothing approach will result in increased maintenance costs as the windows age and deteriorate further. Energy usage will continue to rise whilst providing no further comfort to building users. The works will bring the West Wing in line with those areas already completed.

**Business Unit/Service :** Corporate Estates & Facilities

**Head of Service :** Peter Stuart

**Project Manager:** Darren Prior

**Cabinet Members :** Cllr Judy Llewellyn-Burke

**Ward Members :** Haywards Heath - Heath

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

Enhancing the thermal properties of the campus.  
Reducing ongoing Maintenance Costs.  
Improving the working environment for users.

**Summary of discussions with Cabinet Member :** The proposal has been discussed with Cllr Judy Llewellyn-Burke and she is supportive of the project.

**Previous Consideration at Scrutiny Committee :** No

**Risk Analysis :**

The main risks of the project are:

<b>Risk</b>	<b>Likelihood</b>	<b>Severity</b>	<b>Financial impact</b>
1. Incidents during construction	low	low	low
2. incident following construction	low	low	low

Mitigation actions:

Qualified contractors, Risk Assessments, Method Statements. Window installation to be undertaken outside of normal working hours to ensure office staff are not exposed to the works.

## CAPITAL PROJECT JUSTIFICATION DETAILS

### Partial resurfacing of staff car park at Oaklands

**Purpose of project:**

Mid Sussex District Council's office curtilage includes car parks, service roads and footpaths which are in constant use. As the health & safety of MSDC employees and the general public who use these areas are of the utmost importance, it is a priority that these areas are maintained to a high standard. Over the years this resurfacing has been undertaken in phases and needs to continue. There are two areas of the car park which require resurfacing in 2021/22.

**Total Amount : £33 500**

Replacement of the surface of the car park will have a direct input on the revenue expenditure by way of reducing ongoing maintenance costs

**Value for Money Assessment:**

A do-nothing approach could possibly result in one or more accidents which could result in insurance claims. This approach would also require constant maintenance reducing the over stretched revenue budget.

**Business Unit/Service: Corporate Estates & Facilities Business Unit**

**Head of Service:** Peter Stuart

**Project Manager:** Mark Hayler

**Cabinet Members:** Cllr Judy Llewellyn-Burke

**Ward Members:** Haywards Heath - Heath

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

Reducing health and safety issues

Providing facilities which are of quality, safe and fit for purpose.

**Summary of discussions with Cabinet Member:** The proposal has been discussed with Cllr Judy Llewellyn-Burke and she is supportive of the project.

**Risk Analysis:**

The main risks of the project are:

Risk	Likelihood	Severity	Financial impact
1.Incidents during construction	low	low	low
2. incident following construction	low	low	low

Mitigation actions: Qualified contractors, Risk Assessments, Method Statements.

## CAPITAL PROJECT JUSTIFICATION DETAILS

### Heating works Phase 3

**Purpose of Project :**

This Project will be the third phase of heating works and will focus on the replacement of the existing single pipe heating system to the West Wing. This is part of the ongoing commitment to improve the thermal efficiency of the Oaklands Campus and is a need highlighted within the Corporate Sustainability Strategy and Energy Management Plan; these have the backing of the Council and Management Team respectively. The existing heating system is antiquated and highly inefficient which results in excessive running costs and a lack of local control. This has an adverse effect on the working environment and therefore the comfort of users.

**Total Amount : £106,000**

Capitalised Salaries included in the project total: N/A

Other sources of funding: N/A

Revenue Implications: Improvements to the heating system will reduce ongoing maintenance costs, will provide the benefit of reduced heating bills through improved efficiency as well as having a positive effect on the working environment in the winter months. With new controls there will be greater levels of comfort within the building.

**Value For Money Assessment:**

A do nothing approach will result in increased maintenance costs as the heating system ages and deteriorates further. Energy usage will continue to rise whilst providing no further comfort to building users. The works will bring the West Wing in line with those areas already completed.

**Business Unit/Service : Corporate Estates & Facilities**

**Head of Service :** Peter Stuart

**Project Manager:** Darren Prior

**Cabinet Members :** Cllr Judy Llewellyn-Burke

**Ward Members :** Haywards Heath - Heath

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

Enhancing the thermal efficiency of the campus.  
Reducing ongoing Maintenance Costs.  
Improving the working environment for users.

**Summary of discussions with Cabinet Member :** The proposal has been discussed with Cllr Judy Llewellyn-Burke and she is supportive of the project

**Previous Consideration at Scrutiny Committee :** N/A

**Risk Analysis :**

The main risks of the project are:

<b>Risk</b>	<b>Likelihood</b>	<b>Severity</b>	<b>Financial impact</b>
1. Incidents during construction	low	low	low
2. incident following construction	low	low	low

Mitigation actions: Qualified contractors, Risk Assessments, Method Statements. Heating System works to be undertaken outside of normal working hours to ensure office staff are not exposed to the works.

## CAPITAL PROJECT JUSTIFICATION DETAILS

### Temporary Accommodation

**Purpose of project:**

In July 2018, Cabinet agreed a project to acquire a portfolio of up to 20 units and to lease up to 10 units to provide temporary accommodation for homeless households using reserves of £4 million approved in May 2018. By the end of 2019 15 units had been acquired.

In June 2020, Council agreed to extend the project and allocated £1.4m to purchase a further 5 general units of temporary accommodation; funding of £1.4m capital was allocated. Council also agreed to allocate a further £2.8m capital funding, as it becomes available in the form of capital receipts to acquire a further 10 units specifically to meet the needs of single homeless people with mental health or complex needs.

**Total Amount: £2,800,000**

Capitalised Salaries included in the project total: none

Other sources of funding: This project is expected to be financed from Capital Receipts, as they become available in 2021/22.

Revenue Implications: The residents in 10 units will be provided support through a commissioned intensive housing management and support service. This service will be funded from the Government's Flexible Homelessness Support Grant (FHSG). The estimated cost of this service is circa £90k (£30k per annum over 3 years).

**Value For Money Assessment:**

The demand from single/childless homeless people for housing has been increasing over a number of years, since 2017 the demand from this group has doubled. Many of these are vulnerable, having mental health and other complex needs. 61% of the demand in November 2020 for temporary accommodation was from such households. Without support this group are very difficult to place.

Not only will this acquisition improve the service provided for this group it will also achieve savings of circa £125k by avoiding expensive guest house costs.

Other alternative approaches: To use private sector guest house temporary accommodation

**Business Unit/Service:** Housing

**Head of Service:** Judy Holmes

**Project Manager:** Emma Shuttleworth

**Cabinet Members:** Cllr Andrew MacNaughton

**Ward Members:** Not applicable

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

To support those at risk of homelessness, to provide effective and responsive services and strong resilient communities

**Summary of discussions with Cabinet Member:**

Councillor Andrew MacNaughton has been advised about this capital project and has confirmed that he

supports the provision of funding for this purpose.

**Previous Consideration at Scrutiny Committee: None**

**Risk Analysis:**

The acquisition of these properties will follow an established process that has been applied to purchase the previous 20 units as Temporary Accommodation for MSDC through work led by Housing Services with the support of Corporate Estates and Legal services.

<b>Risk</b>	<b>Likelihood</b>	<b>Severity</b>	<b>Financial impact</b>
1. Inadequate supply	low	low	low
2. Complications during purchase	low	low	low
3. Increase in property prices	Medium	low	low

## 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 2020 were £37.716m and with the estimated changes, the expectation is that £54,528m will be held at 31<sup>st</sup> March 2025. 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 0.44% for 2020/21, decreasing to 0.4% for the years 2021/22 to 2023/24 and rising to 0.55% in 2024/25.
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 2021/22 to 2023/24 report. This is a stand-alone report that will be considered by Audit Committee on 2 March 2021 before Council on 31 March 2021.
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 3rd March 2021

		Balance 31/03/20 £'000	Balance 31/03/21 £'000	Balance 31/03/22 £'000	Balance 31/03/23 £'000	Balance 31/03/24 £'000	Balance 31/03/25 £'000
<b>Usable Reserves</b>							
<b>General Reserve:</b>							
Non-Earmarked General Reserve	1	5,262	5,957	8,183	5,814	2,899	76
Total Earmarked General Reserve	2	870	785	687	687	687	687
<b>Total General Reserve:</b>		<b>6,133</b>	<b>6,742</b>	<b>8,871</b>	<b>6,501</b>	<b>3,586</b>	<b>763</b>
<b>Specific Reserve :</b>							
Housing		1,010	396	136	63	63	63
Planning Policy & Economic Development		3,069	219	63	63	63	63
Development Management		21	0	0	0	0	0
Parking Services		94	0	0	0	0	0
Cleansing Services		141	83	(0)	(0)	(0)	(0)
Landscapes and Leisure		407	823	500	500	500	500
Community Services, Policy & Performance		375	553	522	522	522	522
Corporate Estates and Facilities		5,566	5,292	5,292	5,292	5,292	5,292
Finance Accountancy		14	19	23	28	32	37
Finance Corporate		134	365	757	1,289	1,883	2,477
Revenues & Benefits		283	696	696	696	696	696
Digital & Technology		74	0	0	0	0	0
Human Resources & Payroll		1	0	0	0	0	0
Democratic Services		148	85	129	85	41	85
Land Charges		2	0	0	0	0	0
Planning and Building Control Service Support		0	0	0	0	0	0
Environmental Health		5	160	0	0	0	0
Corporate Funds	3	4,363	14,489	6,108	5,627	5,145	5,145
<b>Total Specific Reserve:</b>	4	<b>15,709</b>	<b>23,178</b>	<b>14,226</b>	<b>14,163</b>	<b>14,236</b>	<b>14,878</b>
<b>Total Revenue Reserves</b>		<b>21,842</b>	<b>29,920</b>	<b>23,097</b>	<b>20,664</b>	<b>17,822</b>	<b>15,641</b>
<b>Total Usable Capital Receipts Reserve</b>	5	<b>1,145</b>	<b>25,601</b>	<b>23,446</b>	<b>23,396</b>	<b>23,346</b>	<b>23,296</b>
<b>Total Capital Grants Unapplied Account</b>	6	<b>5,669</b>	<b>6,111</b>	<b>5,848</b>	<b>6,227</b>	<b>6,977</b>	<b>7,727</b>
<b>Total Usable Reserves</b>		<b>28,655</b>	<b>61,632</b>	<b>52,390</b>	<b>50,287</b>	<b>48,144</b>	<b>46,664</b>
<b>Other Balances</b>							
<b>Total Capital Grants &amp; Contributions -Receipts in Advance</b>		<b>9,061</b>	<b>8,598</b>	<b>8,339</b>	<b>7,864</b>	<b>7,864</b>	<b>7,864</b>
<b>Total Other Balances</b>	7	<b>9,061</b>	<b>8,598</b>	<b>8,339</b>	<b>7,864</b>	<b>7,864</b>	<b>7,864</b>
<b>Total Reserves and Other Balances</b>		<b>37,716</b>	<b>70,230</b>	<b>60,730</b>	<b>58,151</b>	<b>56,009</b>	<b>54,528</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 and non-ring fenced grants received in 2020/21, 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 and SANG Investment Fund in perpetuity.
3. Corporate Funds' includes the Rate Retention Scheme Reserve (£3,115k @31/3/20), Benefits Equalisation Reserve (£1,096k @31/3/20, Council Tax Reduction Scheme Equalisation Reserve (£100k @31/3/20) and Local Authority EU Exit Preparation (£52k @31/3/20).
4. Representing a number of balances held for specific purposes for which a decision has previously been taken of how to apply.
5. Accumulated proceeds from asset disposals.
6. This comprises capital grants and S106s contributions from developers with no conditions to repay.
7. This comprises third party contributions, 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**

### **1.0 Introduction**

- 1.1 This section sets out the plan for revenue spending and outlines some assumptions made in its preparation.
- 1.2 The last position adopted by Council was reported in September 2020 as part of the Revised Corporate Plan 2020/21 report. This was in direct response to the Covid pandemic which was having significant health effects on the nation and grave financial effects upon the District.
- 1.3 Officers have therefore been working throughout the latter part of 2020 to update the four-year financial plan as set out at the end of this section. Caution should be exercised regarding 2022/23 onwards given the uncertain financial situation and our ability to accurately forecast both income and expenditure over the medium term.

### **2.0 FINANCIAL STRATEGY 2021/22 – 2024/25**

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

- 2.1.1. All expenditure decisions to be led by the Council's priorities, in particular, the Corporate Plan.
- 2.1.2. 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.
- 2.1.3. 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.
- 2.1.4. 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 council tax, Business Rate Retention and service income including investment property rents. For the years 2022/23 onwards it is forecast that the use of General Reserve will be necessary in order to balance the budget.
- 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 (usually 20 years).
- 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 Corporate Resources 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. Post pandemic, the Council will aim to achieve efficiency savings 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 (and later such legislation) 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 £1,750,000. This is equivalent to approximately 10% 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 Corporate Resources; 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 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 2020/21 to 2024/2025. 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 beyond the current year. 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'.
  - Increases in the council taxbase are a prudent view to reflect the increase in properties in the district. For 2021/22 the taxbase has increased at +0.83% mainly as a result of new housebuilding but tempered by an increase in take up of the Council Tax Reduction Scheme.
- 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 grant from government via WSCC 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,
  - 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. Members should note that a revised scheme is being consulted on.
- 3.8 Interest
- Projected interest rates used in estimating interest receipts are a combination of rates averaging 0.44% for 2020/21, decreasing to 0.4% for the years 2021/22 to 2023/24 and rising to 0.55% in 2024/25.
- 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 3rd March 2021**

<i>Revenue Spending</i>	<u>Year 0</u> 2020/21 £'000	<u>Year 1</u> 2021/22 £'000	<u>Year 2</u> 2022/23 £'000	<u>Year 3</u> 2023/24 £'000	<u>Year 4</u> 2024/25 £'000
<b>Base Net Expenditure</b>	13,984	17,066	16,972	17,026	17,107
Benefits	(119)	(119)	(119)	(119)	(119)
<b>Base Revenue Spending</b>	13,865	16,947	16,853	16,907	16,988
Balance Unallocated	28	20	20	20	20
<b>Council Net Expenditure</b>	13,893	16,967	16,873	16,927	17,008
Contribution to Development Plan Reserve	436	243	300	300	300
Contribution to Waste Reserve	40	-	-	-	-
Contribution to Job Evaluation Reserve	267	392	532	594	594
Net General inflation			135	270	405
Contribution to Reserve for 21/22 Pay Award for salaries less than £24k		35	35	35	35
Inflation Allowance for 1% Pay award from 22/23 onwards			126	252	378
Savings from efficiency programme			(250)	(250)	(250)
<b>Total Revenue Spending</b>	14,636	17,637	17,751	18,128	18,470
Rates Retention Scheme (RRS) funding	(3,400)	(5,203)	(2,740)	(2,646)	(2,536)
HB Admin Grant / LCTS Grant	(315)	(409)	(315)	(315)	(315)
Lower Tier Support Grant 21/22	-	(451)	-	-	-
Covid 19 Support Grant 21/22	-	(536)	-	-	-
<b>Council Tax Requirement @ 2.9% in 21/22</b>	(10,519)	(10,915)	(11,380)	(11,856)	(12,343)
Dividend income LAPF	(240)	(240)	(240)	(240)	(240)
Collection Fund:					
- Council Tax deficit / (surplus)	(162)	(167)	-	-	-
-Rates Retention Scheme deficit / (surplus)	581	8,633	481	481	-
Contribution from Rate Retention Scheme Equalisation Reserve including s31 Grant	(581)	(8,349)	(481)	(481)	-
Use of General Reserve to balance budget	-	-	(3,076)	(3,071)	(3,036)
<b>Cumulative Balance deficit; / (surplus)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Difference year on year</b>		0	(0)	(0)	(0)

<b>Financing Revenue Spending</b>	<u>Year 0</u> 2020/21 £'000	<u>Year 1</u> 2021/22 £'000	<u>Year 2</u> 2022/23 £'000	<u>Year 3</u> 2023/24 £'000	<u>Year 4</u> 2024/25 £'000
Council Taxbase	61,711.6	62,223.8	63,095	63,978	64,874
Change in Taxbase	1.65%	0.83%	1.40%	1.40%	1.40%
<b>Revenue Budget</b>	14,636	17,637	17,751	18,128	18,470
Rates Retention Scheme (RRS) funding	(3,400)	(5,203)	(2,740)	(2,646)	(2,536)
HB Admin Grant / LCTS Grant	(315)	(409)	(315)	(315)	(315)
Lower Tier Support Grant 21/22	-	(451)	-	-	-
Covid 19 Support Grant 21/22	-	(536)	-	-	-
<b>Council Tax Requirement</b>	(10,519)	(10,915)	(11,380)	(11,856)	(12,343)
Dividend income LAPF	(240)	(240)	(240)	(240)	(240)
Collection Fund:					
- Council Tax deficit / (surplus)	(162)	(167)	-	-	-
-Rates Retention Scheme deficit / (surplus)	581	8,633	481	481	-
Contribution from Rate Retention Scheme Equalisation Reserve including s31 Grant	(581)	(8,349)	(481)	(481)	-
Use of General Reserve to balance budget	-	-	(3,076)	(3,071)	(3,036)
<b>Total Financing</b>	(14,636)	(17,637)	(17,751)	(18,128)	(18,470)
<b>Balance [(deficit); /surplus]</b>	0	(0)	(0)	(0)	(0)
	(14,636)	(17,637)	(17,751)	(18,128)	(18,470)
<b>Council Tax at Band D</b>	£ 170.46	£ 175.41	£ 180.36	£ 185.31	£ 190.26
Change from previous year	3.00%	2.90%	2.80%	2.75%	2.65%

## Medium Term Financial Plan as at Council 3 March 2021

<b>Capital Spending</b>							
		Year 1	Year 2	Year 3	Year 4	Year 5	
	Total	2020/21	2021/22	2022/23	2023/24	2024/25	
	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Schemes in Progress	6,372	6,292	80	-	-	-	
New Projects	3,889	524	3,215	50	50	50	
Unallocated Funding -future projects	438	-	-	162	130	146	
Disabled Facility Grants	4,765	1,165	900	900	900	900	
Affordable Housing	1,846	-	1,000	846	-	-	
<b>Total Programme</b>	<b>17,310</b>	<b>7,981</b>	<b>5,195</b>	<b>1,958</b>	<b>1,080</b>	<b>1,096</b>	
<b>Receipts and Contributions</b>							
		Year 1	Year 2	Year 3	Year 4	Year 5	
	Total	2020/21	2021/22	2022/23	2023/24	2024/25	
	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Disabled Facility Grants	4,625	1,025	900	900	900	900	
Capital Receipts	27,280	26,455	825	0	0	0	
New Homes Bonus	6,126	3,267	2,311	548	0	0	
Other Third Party Contributions (including S106s)	3,750	750	750	750	750	750	
<b>Total</b>	<b>41,781</b>	<b>31,497</b>	<b>4,786</b>	<b>2,198</b>	<b>1,650</b>	<b>1,650</b>	
<b>Interest</b>							
		Year 1	Year 2	Year 3	Year 4	Year 5	
	Total	2020/21	2021/22	2022/23	2023/24	2024/25	
	£'000	£'000	£'000	£'000	£'000	£'000	£'000
<b>Interest</b>	<b>868</b>	<b>168</b>	<b>173</b>	<b>158</b>	<b>156</b>	<b>213</b>	
<b>Usable Reserves &amp; Other Balances</b>							
	Base						
	31.03.20	31.3.21	31.3.22	31.3.23	31.3.24	31.3.25	
	£'000	£'000	£'000	£'000	£'000	£'000	£'000
<b>Reserves</b>							
General Reserve	6,133	6,742	8,871	6,501	3,586	763	
Specific Reserve	15,709	23,178	14,226	14,163	14,236	14,878	
Usable Capital Receipts Reserve	1,145	25,601	23,446	23,396	23,346	23,296	
Capital Grants Unapplied Account	5,669	6,111	5,848	6,227	6,977	7,727	
<b>Total Usable Reserves</b>	<b>28,655</b>	<b>61,632</b>	<b>52,391</b>	<b>50,287</b>	<b>48,145</b>	<b>46,663</b>	
<b>Other balances</b>							
Capital Grants & Contributions -Receipts in Advance	9,061	8,598	8,339	7,864	7,864	7,864	
<b>Total Usable Reserves &amp; Other Balances</b>	<b>37,716</b>	<b>70,230</b>	<b>60,730</b>	<b>58,151</b>	<b>56,009</b>	<b>54,528</b>	
NB. Figures to nearest £'000 therefore totals subject to rounding variations							



## COLLECTION FUND

The latest Collection Fund estimates are shown below:

<b>Collection Fund</b>				
	2020/21 Original Estimate £'000	2020/21 Revised Estimate £'000	2021/22 Original Estimate £'000	Note
<b>Council Tax Income</b>				
Council Taxpayers	(116,930)	(117,451)	(123,689)	
Contribution to estimated deficit for previous year	0	0	0	
<b>Total Council Tax Income</b>	<b>(116,930)</b>	<b>(117,451)</b>	<b>(123,689)</b>	<i>a</i>
<b>Council Tax Expenditure</b>				
West Sussex County Council	88,787	88,787	93,993	<i>b</i>
Sussex Police & Crime Commissioner	12,337	12,337	13,373	<i>b</i>
Mid Sussex District Council	15,109	15,109	15,585	
Contribution paid for estimated C Fund surplus for previous year	1,246	1,246	1,288	<i>c</i>
Allowance for Bad & Doubtful Debts	697	667	738	
<b>Total Council Tax Expenditure</b>	<b>118,176</b>	<b>118,146</b>	<b>124,977</b>	
<b>Movement on Council Tax Fund Balance</b>	<b>1,246</b>	<b>695</b>	<b>1,288</b>	
<b>Business Ratepayers Income</b>				
Business Ratepayers	(49,387)	(27,165)	(53,431)	<i>d</i>
2020/21 deficit adjustment for 3 year spread	0	(2,402)	0	
Contribution to estimated deficit for previous year	(718)	(718)	(20,503)	<i>e</i>
	(50,105)	(30,285)	(73,934)	
<b>Business Rates Expenditure</b>				
Rate Retention Scheme to MHCLG	23,206	23,206	25,074	
Rate Retention Scheme to WSCC	4,641	4,641	5,015	
Rate Retention Scheme MSDC	18,565	18,565	20,059	
Cost of collection to MSDC	172	172	175	
Renewable energy income to MSDC	0	2,514	993	
Allowance for Bad & Doubtful Debts and Appeals Provision	2,803	3,129	2,115	
Contribution paid for estimated surplus for previous year	0	0	0	<i>e</i>
	49,387	52,227	53,431	
<b>Movement on RRS Fund Balance</b>	<b>(718)</b>	<b>21,942</b>	<b>(20,503)</b>	
<b>Total Movement on Fund Balance</b>	<b>528</b>	<b>22,637</b>	<b>(19,215)</b>	
<b>Collection Fund Balance</b>				
At the beginning of the year	(528)	(3,422)	19,215	
Total Movement on Fund Balance	528	22,637	(19,215)	
<b>Total Deficit/(Surplus) at Year End</b>	<b>0</b>	<b>19,215</b>	<b>0</b>	

## Notes

**Council Tax**

- a. For 2021/22, total Council Tax, less allowance for bad debts of 0.6%, totals £123,689m - the amount required to meet the “precepts” of WSCC, Sussex Police & Crime Commissioner, MSDC and the parish/town councils. The effect of the local Council Tax Support Scheme (CTSS) is that Council Tax Benefit is given as a discount to the council tax bill.
- b. The precept for WSCC will be set on 12 February 2021 and the precept for Sussex Police & Crime Commissioner will be set on 8 February 2021.
- c. In accordance with legislation, the estimated balance as at 31 March 2021 on the Council Tax Collection Fund is (£1,288,000) surplus and both WSCC and SPCC have been notified. This surplus is paid to each of these principal authorities in proportion to their Council Tax for the current year.

	%	£
West Sussex CC	76.39	(983,860)
Sussex Police & Crime Commissioner	10.61	(136,710)
MSDC	13.00	(167,430)
	<hr/>	<hr/>
Total Council Tax Estimated Surplus	100.00	(1,288,000)
	<hr/>	<hr/>

**Business Rates**

- d. For 2021/22, the amounts are taken from the MHCLG NNDR1 return. These are derived from the number of hereditaments 4,556, and the total rateable value of £124.4m as at 31 December 2020. An allowance of 1.0% for losses on collection has been made.
- e. The Rate Retention Scheme (RRS) was introduced as part of the Finance Act 2012. The RRS sets a target for the collection of business rates. For 2021/22 the net yield is paid 50% to MHCLG, 10% to WSCC leaving 40% as the estimate of funding to be retained by MSDC, which can be compared to the baseline. The estimated deficit balance as at 31 March 2021 for RRS is £20,503,183, although this will be monitored and adjusted at the end of the financial year, by way of the NNDR3 form for 2020/21. This deficit is mainly due to the Covid-19 pandemic and MHCLG granting business reliefs that were not part of the original estimate for the year. It will though be completely mitigated by Section 31 grant paid direct to the authorities.

The estimated deficit is shared as shown below in the current year split.

	%	£
MHCLG	50	10,790,695
MSDC	40	8,632,556
West Sussex CC	10	1,079,932
	<hr/>	<hr/>
Total Business Rates Estimated Deficit	100	20,503,183
	<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	17,636,990	
Town and Parish Council precepts	4,670,361	
		22,307,351
Council Tax Support Grant	(184,565)	
Housing Benefit Admin Grant	(224,130)	
Lower Tier Support Grant	(450,759)	
Covid-19 Support Grant	(536,427)	
Dividend Income Local Authority Property Fund	(240,000)	
Rate Retention Scheme (RRS)	(5,203,000)	
Rate Retention Equalisation Reserve	(8,348,556)	
Collection Fund Estimated Deficit 20-21(Business Rates)	8,632,556	
Collection Fund Estimated Surplus 20-21(Council Tax)	(167,430)	
		(6,722,311)
Mid Sussex DC Council Tax Requirement	10,914,679	
Town and Parish Council Tax Requirement	4,670,361	
Total Council Tax Requirement for 2021-22		15,585,040
Divided by 62,223.8 (tax base)		£250.47

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 £175.41 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 30 November 2020 (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 2021/22 (i.e. changes from 1 December 2020 to 31 March 2022) 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 2021/22 the rate has been set at 99.4%.

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 2021/22 - 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*	2,216.21	7,005.33	14,239.35	17,068.01	11,488.60	8,525.80	4,723.71	403.93	65,670.94
Exemptions (various classes)	-123.00	-173.00	-174.00	-165.00	-95.00	-69.00	-26.00	-2.00	-827.00
Disabled reductions	8.00	35.00	35.00	-21.00	-1.00	-23.00	-12.00	-21.00	0.00
<b>Chargeable</b>	<b>2,101.21</b>	<b>6,867.33</b>	<b>14,100.35</b>	<b>16,882.01</b>	<b>11,392.60</b>	<b>8,433.80</b>	<b>4,685.71</b>	<b>380.93</b>	<b>64,843.94</b>
Single discounts	1,223.00	4,140.00	5,220.00	4,702.00	2,570.00	1,344.00	600.00	33.00	19,832.00
Two discounts	4.00	3.00	4.00	7.00	10.00	13.00	30.00	9.00	80.00
Council Tax Support Scheme Discounts**	324.68	1,211.29	1,294.96	702.67	158.46	46.75	13.89	0.36	3,753.06
<b>Net chargeable</b>	<b>1,468.78</b>	<b>4,619.54</b>	<b>11,498.39</b>	<b>15,000.34</b>	<b>10,586.64</b>	<b>8,044.55</b>	<b>4,506.82</b>	<b>367.82</b>	<b>56,092.88</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>979.19</b>	<b>3,592.98</b>	<b>10,220.79</b>	<b>15,000.34</b>	<b>12,939.23</b>	<b>11,619.91</b>	<b>7,511.37</b>	<b>735.64</b>	<b>62,599.4</b>
<b>Total multiplied by Collection Rate of 99.4%</b>									<b>62,223.8</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 2021/22 tax base so calculated for the whole district is 62,223.8 which represents an increase of 512.2 (0.83%) on the tax base for the current year. The effect at parish area level ranges from a decrease of -5.4 to an increase of 115.1 and in percentage terms from -6.07% to +8.42%.

**Table 3: Mid Sussex Tax Base 2021/22 - Analysed by Parish Area**

Parish area	band A	band B	band C	band D	band E	band F	band G	band H	Total
Albourne	3.2	6.1	31.6	70.5	38.3	40.2	106.9	13.4	<b>310.2</b>
Ansty & Staplefield	16.2	26.8	96.5	177.9	252.0	212.5	337.8	62.6	<b>1,182.3</b>
Ardingly	15.8	19.6	78.9	179.7	159.3	170.5	108.9	19.4	<b>752.1</b>
Ashurst Wood	7.3	18.8	98.2	172.9	157.0	135.0	161.9	2.0	<b>753.1</b>
Balcombe	12.2	42.5	76.0	137.1	123.1	218.1	207.0	22.4	<b>838.4</b>
Bolney	16.8	24.1	19.3	86.4	79.1	147.9	226.0	48.7	<b>648.3</b>
Burgess Hill	133.8	691.9	2,963.2	3,638.2	2,576.4	1,594.8	636.8	19.9	<b>12,255.0</b>
Cuckfield	22.9	40.8	187.9	214.8	405.4	293.4	472.1	48.7	<b>1,686.0</b>
East Grinstead	279.6	731.0	2,052.1	2,545.9	2,533.9	2,333.5	942.7	37.3	<b>11,456.0</b>
Fulking	3.2	5.1	14.7	14.8	27.0	18.7	53.8	9.9	<b>147.2</b>
Hassocks	24.2	202.0	412.2	969.9	1,030.2	479.1	348.3	23.8	<b>3,489.7</b>
Haywards Heath	146.3	1,175.5	2,497.7	3,101.6	1,808.2	2,228.4	1,201.4	40.8	<b>12,199.9</b>
Horsted Keynes	6.1	16.0	72.9	120.1	111.1	163.9	181.6	32.8	<b>704.5</b>
Hurstpierpoint and Sayers Common	42.3	121.8	385.0	698.0	802.9	472.7	550.7	52.7	<b>3,126.1</b>
Lindfield	7.3	141.8	199.6	554.1	533.9	784.8	580.7	46.2	<b>2,848.4</b>
Lindfield Rural	17.0	44.7	146.7	264.6	393.7	423.3	257.9	57.6	<b>1,605.5</b>
Newtimber	0.5	5.3	13.2	6.5	3.4	1.4	7.9	2.0	<b>40.2</b>
Poynings	4.3	11.5	27.5	12.1	21.3	15.0	32.3	8.0	<b>132.0</b>
Pyecombe	2.5	4.4	6.6	28.2	17.3	32.7	41.8	0.0	<b>133.5</b>
Slaugham	36.5	113.2	266.7	289.8	262.4	306.5	153.2	53.2	<b>1,481.5</b>
Turners Hill	131.3	26.8	113.7	111.1	93.0	96.1	72.9	9.4	<b>654.3</b>
Twineham	5.3	2.8	8.2	20.0	25.8	24.1	48.0	19.9	<b>154.1</b>
West Hoathly	17.9	22.8	100.6	186.3	219.9	171.6	180.3	57.0	<b>956.4</b>
Worth	20.8	76.1	290.5	1,309.8	1,187.0	1,186.0	555.4	43.5	<b>4,669.1</b>
<b>Total</b>	<b>973.3</b>	<b>3,571.4</b>	<b>10,159.5</b>	<b>14,910.3</b>	<b>12,861.6</b>	<b>11,550.2</b>	<b>7,466.3</b>	<b>731.2</b>	<b>62,223.8</b>

Table 4: Basic Tax

Parish area	Tax base	Precept £	Precept band D £	MSDC band D £	Basic Tax £
Albourne	310.2	15,022	48.43	175.41	<b>223.84</b>
Ansty & Staplefield	1,182.3	87,016	73.60	175.41	<b>249.01</b>
Ardingly	752.1	87,902	116.88	175.41	<b>292.29</b>
Ashurst Wood	753.1	70,000	92.95	175.41	<b>268.36</b>
Balcombe	838.4	75,000	89.46	175.41	<b>264.87</b>
Bolney	648.3	38,200	58.92	175.41	<b>234.33</b>
Burgess Hill	12,255.0	923,047	75.32	175.41	<b>250.73</b>
Cuckfield	1,686.0	234,000	138.79	175.41	<b>314.20</b>
East Grinstead	11,456.0	1,009,343	88.11	175.41	<b>263.52</b>
Fulking	147.2	9,600	65.22	175.41	<b>240.63</b>
Hassocks	3,489.7	295,545	84.69	175.41	<b>260.10</b>
Haywards Heath	12,199.9	681,486	55.86	175.41	<b>231.27</b>
Horsted Keynes	704.5	54,290	77.06	175.41	<b>252.47</b>
Hurstpierpoint & Sayers Common	3,126.1	264,520	84.62	175.41	<b>260.03</b>
Lindfield	2,848.4	172,000	60.38	175.41	<b>235.79</b>
Lindfield Rural	1,605.5	66,384	41.35	175.41	<b>216.76</b>
Newtimber	40.2	225	5.60	175.41	<b>181.01</b>
Poynings	132	6,900	52.27	175.41	<b>227.68</b>
Pyecombe	133.5	12,500	93.63	175.41	<b>269.04</b>
Slaugham	1,481.5	113,000	76.27	175.41	<b>251.68</b>
Turners Hill	654.3	82,773	126.51	175.41	<b>301.92</b>
Twineham	154.1	9,209	59.76	175.41	<b>235.17</b>
West Hoathly	956.4	76,399	79.88	175.41	<b>255.29</b>
Worth	4,669.1	286,000	61.25	175.41	<b>236.66</b>
<b>Total</b>	<b>62,223.8</b>	<b>4,670,361</b>	<b>75.06</b>	<b>175.41</b>	<b>250.47</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 2021/22 are determined by adding to the amounts calculated for District, Parish and Town Council requirements, the amounts calculated by West Sussex County Council (WSSCC) and Sussex Police and Crime Commissioner (SPCC) in respect of their precepts for the year.
10. For illustrative purposes *average* Council Tax figures for each valuation band are shown below:

	Parish/Town				Total £
	WSSCC £	SPCC £	MSDC £	Councils £	
<b>band A</b>	1,007.04	143.27	116.94	50.04	1,317.29
<b>band B</b>	1,174.88	167.15	136.43	58.38	1,536.84
<b>band C</b>	1,342.72	191.03	155.92	66.72	1,756.39
<b>band D</b>	<b>1,510.56</b>	<b>214.91</b>	<b>175.41</b>	<b>75.06</b>	<b>1,975.94</b>
<b>band E</b>	1,846.24	262.67	214.39	91.74	2,415.04
<b>band F</b>	2,181.92	310.43	253.37	108.42	2,854.14
<b>band G</b>	2,517.60	358.18	292.35	125.10	3,293.23
<b>band H</b>	3,021.12	429.82	350.82	150.12	3,951.88

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)	1,906.48
Cuckfield (maximum)	2,039.67

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 2020/21 %</b>
Ardingly (increase)	4.7
Pyecombe (increase)	5.6

## Analysis of Council Tax set for 2021/22 in each parish area (bands A to D)

Parish area		band A		band B		band C		band D	
		£	£	£	£	£	£	£	£
Albourne	parish	32.29		37.67		43.05		48.43	
	district	116.94		136.43		155.92		175.41	
	wsccl/pcc	1,150.31	<b>1,299.54</b>	1,342.03	<b>1,516.13</b>	1,533.75	<b>1,732.72</b>	1,725.47	<b>1,949.31</b>
Ansty & Staplefield	parish	49.07		57.24		65.42		73.60	
	district	116.94		136.43		155.92		175.41	
	wsccl/pcc	1,150.31	<b>1,316.32</b>	1,342.03	<b>1,535.70</b>	1,533.75	<b>1,755.09</b>	1,725.47	<b>1,974.48</b>
Ardingly	parish	77.92		90.91		103.89		116.88	
	district	116.94		136.43		155.92		175.41	
	wsccl/pcc	1,150.31	<b>1,345.17</b>	1,342.03	<b>1,569.37</b>	1,533.75	<b>1,793.56</b>	1,725.47	<b>2,017.76</b>
Ashurst Wood	parish	61.97		72.29		82.62		92.95	
	district	116.94		136.43		155.92		175.41	
	wsccl/pcc	1,150.31	<b>1,329.22</b>	1,342.03	<b>1,550.75</b>	1,533.75	<b>1,772.29</b>	1,725.47	<b>1,993.83</b>
Balcombe	parish	59.64		69.58		79.52		89.46	
	district	116.94		136.43		155.92		175.41	
	wsccl/pcc	1,150.31	<b>1,326.89</b>	1,342.03	<b>1,548.04</b>	1,533.75	<b>1,769.19</b>	1,725.47	<b>1,990.34</b>
Bolney	parish	39.28		45.83		52.37		58.92	
	district	116.94		136.43		155.92		175.41	
	wsccl/pcc	1,150.31	<b>1,306.53</b>	1,342.03	<b>1,524.29</b>	1,533.75	<b>1,742.04</b>	1,725.47	<b>1,959.80</b>
Burgess Hill	town	50.21		58.58		66.95		75.32	
	district	116.94		136.43		155.92		175.41	
	wsccl/pcc	1,150.31	<b>1,317.46</b>	1,342.03	<b>1,537.04</b>	1,533.75	<b>1,756.62</b>	1,725.47	<b>1,976.20</b>
Cuckfield	parish	92.53		107.95		123.37		138.79	
	district	116.94		136.43		155.92		175.41	
	wsccl/pcc	1,150.31	<b>1,359.78</b>	1,342.03	<b>1,586.41</b>	1,533.75	<b>1,813.04</b>	1,725.47	<b>2,039.67</b>
East Grinstead	town	58.74		68.53		78.32		88.11	
	district	116.94		136.43		155.92		175.41	
	wsccl/pcc	1,150.31	<b>1,325.99</b>	1,342.03	<b>1,546.99</b>	1,533.75	<b>1,767.99</b>	1,725.47	<b>1,988.99</b>
Fulking	parish	43.48		50.73		57.97		65.22	
	district	116.94		136.43		155.92		175.41	
	wsccl/pcc	1,150.31	<b>1,310.73</b>	1,342.03	<b>1,529.19</b>	1,533.75	<b>1,747.64</b>	1,725.47	<b>1,966.10</b>
Hassocks	parish	56.46		65.87		75.28		84.69	
	district	116.94		136.43		155.92		175.41	
	wsccl/pcc	1,150.31	<b>1,323.71</b>	1,342.03	<b>1,544.33</b>	1,533.75	<b>1,764.95</b>	1,725.47	<b>1,985.57</b>
Haywards Heath	town	37.24		43.45		49.65		55.86	
	district	116.94		136.43		155.92		175.41	
	wsccl/pcc	1,150.31	<b>1,304.49</b>	1,342.03	<b>1,521.91</b>	1,533.75	<b>1,739.32</b>	1,725.47	<b>1,956.74</b>
Horsted Keynes	parish	51.37		59.94		68.50		77.06	
	district	116.94		136.43		155.92		175.41	
	wsccl/pcc	1,150.31	<b>1,318.62</b>	1,342.03	<b>1,538.40</b>	1,533.75	<b>1,758.17</b>	1,725.47	<b>1,977.94</b>
Hurstpierpoint & Sayers Common	parish	56.41		65.82		75.22		84.62	
	district	116.94		136.43		155.92		175.41	
	wsccl/pcc	1,150.31	<b>1,323.66</b>	1,342.03	<b>1,544.28</b>	1,533.75	<b>1,764.89</b>	1,725.47	<b>1,985.50</b>
Lindfield	parish	40.25		46.96		53.67		60.38	
	district	116.94		136.43		155.92		175.41	
	wsccl/pcc	1,150.31	<b>1,307.50</b>	1,342.03	<b>1,525.42</b>	1,533.75	<b>1,743.34</b>	1,725.47	<b>1,961.26</b>
Lindfield Rural	parish	27.57		32.16		36.76		41.35	
	district	116.94		136.43		155.92		175.41	
	wsccl/pcc	1,150.31	<b>1,294.82</b>	1,342.03	<b>1,510.62</b>	1,533.75	<b>1,726.43</b>	1,725.47	<b>1,942.23</b>
Newtimber	parish	3.73		4.36		4.98		5.60	
	district	116.94		136.43		155.92		175.41	
	wsccl/pcc	1,150.31	<b>1,270.98</b>	1,342.03	<b>1,482.82</b>	1,533.75	<b>1,694.65</b>	1,725.47	<b>1,906.48</b>
Poynings	parish	34.85		40.65		46.46		52.27	
	district	116.94		136.43		155.92		175.41	
	wsccl/pcc	1,150.31	<b>1,302.10</b>	1,342.03	<b>1,519.11</b>	1,533.75	<b>1,736.13</b>	1,725.47	<b>1,953.15</b>
Pyecombe	parish	62.42		72.82		83.23		93.63	
	district	116.94		136.43		155.92		175.41	
	wsccl/pcc	1,150.31	<b>1,329.67</b>	1,342.03	<b>1,551.28</b>	1,533.75	<b>1,772.90</b>	1,725.47	<b>1,994.51</b>
Slaugham	parish	50.85		59.32		67.80		76.27	
	district	116.94		136.43		155.92		175.41	
	wsccl/pcc	1,150.31	<b>1,318.10</b>	1,342.03	<b>1,537.78</b>	1,533.75	<b>1,757.47</b>	1,725.47	<b>1,977.15</b>
Turners Hill	parish	84.34		98.40		112.45		126.51	
	district	116.94		136.43		155.92		175.41	
	wsccl/pcc	1,150.31	<b>1,351.59</b>	1,342.03	<b>1,576.86</b>	1,533.75	<b>1,802.12</b>	1,725.47	<b>2,027.39</b>
Twineham	parish	39.84		46.48		53.12		59.76	
	district	116.94		136.43		155.92		175.41	
	wsccl/pcc	1,150.31	<b>1,307.09</b>	1,342.03	<b>1,524.94</b>	1,533.75	<b>1,742.79</b>	1,725.47	<b>1,960.64</b>
West Hoathly	parish	53.25		62.13		71.00		79.88	
	district	116.94		136.43		155.92		175.41	
	wsccl/pcc	1,150.31	<b>1,320.50</b>	1,342.03	<b>1,540.59</b>	1,533.75	<b>1,760.67</b>	1,725.47	<b>1,980.76</b>
Worth	parish	40.83		47.64		54.44		61.25	
	district	116.94		136.43		155.92		175.41	
	wsccl/pcc	1,150.31	<b>1,308.08</b>	1,342.03	<b>1,526.10</b>	1,533.75	<b>1,744.11</b>	1,725.47	<b>1,962.13</b>

## Analysis of Council Tax set for 2021/22 in each parish area (bands E to H)

band E		band F				band G				band H		Parish area
£	£	£	£	£	£	£	£	£	£	£		
59.19		69.95		80.72		96.86		parish			Albourne	
214.39		253.37		292.35		350.82		district				
2,108.91	<b>2,382.49</b>	2,492.35	<b>2,815.67</b>	2,875.78	<b>3,248.85</b>	3,450.94	<b>3,898.62</b>	wsccl/pcc				
89.96		106.31		122.67		147.20		parish			Ansty & Staplefield	
214.39		253.37		292.35		350.82		district				
2,108.91	<b>2,413.26</b>	2,492.35	<b>2,852.03</b>	2,875.78	<b>3,290.80</b>	3,450.94	<b>3,948.96</b>	wsccl/pcc				
142.85		168.83		194.80		233.76		parish			Ardingly	
214.39		253.37		292.35		350.82		district				
2,108.91	<b>2,466.15</b>	2,492.35	<b>2,914.55</b>	2,875.78	<b>3,362.93</b>	3,450.94	<b>4,035.52</b>	wsccl/pcc				
113.61		134.26		154.92		185.90		parish			Ashurst Wood	
214.39		253.37		292.35		350.82		district				
2,108.91	<b>2,436.91</b>	2,492.35	<b>2,879.98</b>	2,875.78	<b>3,323.05</b>	3,450.94	<b>3,987.66</b>	wsccl/pcc				
109.34		129.22		149.10		178.92		parish			Balcombe	
214.39		253.37		292.35		350.82		district				
2,108.91	<b>2,432.64</b>	2,492.35	<b>2,874.94</b>	2,875.78	<b>3,317.23</b>	3,450.94	<b>3,980.68</b>	wsccl/pcc				
72.01		85.11		98.20		117.84		town			Bolney	
214.39		253.37		292.35		350.82		district				
2,108.91	<b>2,395.31</b>	2,492.35	<b>2,830.83</b>	2,875.78	<b>3,266.33</b>	3,450.94	<b>3,919.60</b>	wsccl/pcc				
92.06		108.80		125.53		150.64		parish			Burgess Hill	
214.39		253.37		292.35		350.82		district				
2,108.91	<b>2,415.36</b>	2,492.35	<b>2,854.52</b>	2,875.78	<b>3,293.66</b>	3,450.94	<b>3,952.40</b>	wsccl/pcc				
169.63		200.47		231.32		277.58		parish			Cuckfield	
214.39		253.37		292.35		350.82		district				
2,108.91	<b>2,492.93</b>	2,492.35	<b>2,946.19</b>	2,875.78	<b>3,399.45</b>	3,450.94	<b>4,079.34</b>	wsccl/pcc				
107.69		127.27		146.85		176.22		town			East Grinstead	
214.39		253.37		292.35		350.82		district				
2,108.91	<b>2,430.99</b>	2,492.35	<b>2,872.99</b>	2,875.78	<b>3,314.98</b>	3,450.94	<b>3,977.98</b>	wsccl/pcc				
79.71		94.21		108.70		130.44		parish			Fulking	
214.39		253.37		292.35		350.82		district				
2,108.91	<b>2,403.01</b>	2,492.35	<b>2,839.93</b>	2,875.78	<b>3,276.83</b>	3,450.94	<b>3,932.20</b>	wsccl/pcc				
103.51		122.33		141.15		169.38		parish			Hassocks	
214.39		253.37		292.35		350.82		district				
2,108.91	<b>2,426.81</b>	2,492.35	<b>2,868.05</b>	2,875.78	<b>3,309.28</b>	3,450.94	<b>3,971.14</b>	wsccl/pcc				
68.27		80.69		93.10		111.72		town			Haywards Heath	
214.39		253.37		292.35		350.82		district				
2,108.91	<b>2,391.57</b>	2,492.35	<b>2,826.41</b>	2,875.78	<b>3,261.23</b>	3,450.94	<b>3,913.48</b>	wsccl/pcc				
94.18		111.31		128.43		154.12		parish			Horsted Keynes	
214.39		253.37		292.35		350.82		district				
2,108.91	<b>2,417.48</b>	2,492.35	<b>2,857.03</b>	2,875.78	<b>3,296.56</b>	3,450.94	<b>3,955.88</b>	wsccl/pcc				
103.42		122.23		141.03		169.24		parish			Hurstpierpoint & Sayers Common	
214.39		253.37		292.35		350.82		district				
2,108.91	<b>2,426.72</b>	2,492.35	<b>2,867.95</b>	2,875.78	<b>3,309.16</b>	3,450.94	<b>3,971.00</b>	wsccl/pcc				
73.80		87.22		100.63		120.76		parish			Lindfield	
214.39		253.37		292.35		350.82		district				
2,108.91	<b>2,397.10</b>	2,492.35	<b>2,832.94</b>	2,875.78	<b>3,268.76</b>	3,450.94	<b>3,922.52</b>	wsccl/pcc				
50.54		59.73		68.92		82.70		parish			Lindfield Rural	
214.39		253.37		292.35		350.82		district				
2,108.91	<b>2,373.84</b>	2,492.35	<b>2,805.45</b>	2,875.78	<b>3,237.05</b>	3,450.94	<b>3,884.46</b>	wsccl/pcc				
6.84		8.09		9.33		11.20		parish			Newtimber	
214.39		253.37		292.35		350.82		district				
2,108.91	<b>2,330.14</b>	2,492.35	<b>2,753.81</b>	2,875.78	<b>3,177.46</b>	3,450.94	<b>3,812.96</b>	wsccl/pcc				
63.89		75.50		87.12		104.54		parish			Poynings	
214.39		253.37		292.35		350.82		district				
2,108.91	<b>2,387.19</b>	2,492.35	<b>2,821.22</b>	2,875.78	<b>3,255.25</b>	3,450.94	<b>3,906.30</b>	wsccl/pcc				
114.44		135.24		156.05		187.26		parish			Pyecombe	
214.39		253.37		292.35		350.82		district				
2,108.91	<b>2,437.74</b>	2,492.35	<b>2,880.96</b>	2,875.78	<b>3,324.18</b>	3,450.94	<b>3,989.02</b>	wsccl/pcc				
93.22		110.17		127.12		152.54		parish			Slaugham	
214.39		253.37		292.35		350.82		district				
2,108.91	<b>2,416.52</b>	2,492.35	<b>2,855.89</b>	2,875.78	<b>3,295.25</b>	3,450.94	<b>3,954.30</b>	wsccl/pcc				
154.62		182.74		210.85		253.02		parish			Turners Hill	
214.39		253.37		292.35		350.82		district				
2,108.91	<b>2,477.92</b>	2,492.35	<b>2,928.46</b>	2,875.78	<b>3,378.98</b>	3,450.94	<b>4,054.78</b>	wsccl/pcc				
73.04		86.32		99.60		119.52		parish			Twineham	
214.39		253.37		292.35		350.82		district				
2,108.91	<b>2,396.34</b>	2,492.35	<b>2,832.04</b>	2,875.78	<b>3,267.73</b>	3,450.94	<b>3,921.28</b>	wsccl/pcc				
97.63		115.38		133.13		159.76		parish			West Hoathly	
214.39		253.37		292.35		350.82		district				
2,108.91	<b>2,420.93</b>	2,492.35	<b>2,861.10</b>	2,875.78	<b>3,301.26</b>	3,450.94	<b>3,961.52</b>	wsccl/pcc				
74.86		88.47		102.08		122.50		parish			Worth	
214.39		253.37		292.35		350.82		district				
2,108.91	<b>2,398.16</b>	2,492.35	<b>2,834.19</b>	2,875.78	<b>3,270.21</b>	3,450.94	<b>3,924.26</b>	wsccl/pcc				

