

Adur
District
Council



COUNCIL MEETING
19th FEBRUARY, 2015
AGENDA ITEM NO: 11

Draft Revenue Budget 2015/2016

If Members have any questions regarding the detail behind the Revenue budget, please contact **Jo-Anne Chang-Rogers (01903 221232)** or **Sarah Gobey (01903 221221)** prior to the meeting.

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FURTHER DETAIL ON THE BUDGET IS AVAILABLE ON ADUR-WORTHING INTRANET.

ADUR DISTRICT COUNCIL OVERALL BUDGET ESTIMATES 2015/16 AND SETTING OF 2015/16 COUNCIL TAX

REPORT BY: DIRECTOR OF DIGITAL AND RESOURCES

1.0 SUMMARY

1.1 This report represents the culmination of the annual budget exercise and asks members to consider the following:

- The final revenue estimates for 2015/16;
- An updated outline 5-year forecast; and
- The provisional level of Council Tax for 2015/16, prior to its submission to the Council for approval on the 19th February 2015. This will be subject to any proposals to change the draft revenue budget following the consideration of the budget proposals by Executive.

1.2 These budgets reflect the decisions taken by Members to date in relation to agreed savings proposals. The report also updates members about the impact of the draft 2015/16 settlement.

1.3 The major points raised within the report include:

- A full update on the impact of settlement. The Council should prepare itself for a continuation of the austerity measures for another 2-5 years (see paragraph 3.7) ;
- The Executive will need to consider whether to increase Council Tax by 1.5% or to freeze Council Tax for the fifth successive year and accept the Council Tax freeze grant (paragraph 5.12); and, finally
- The Executive needs to consider the new growth items in appendix 2

1.4 The budget is analysed by Executive Member portfolio. In addition, the draft estimates for 2015/16 have been prepared, as always, in accordance with the requirements of the Service Reporting Code of Practice for Local Authorities 2015/16 (except in relation to pension costs adjustments that do not impact either on the Budget Requirement or the Council Tax Requirement).

1.5 The Police and Crime Commissioner has consulted on an increase to the Council Tax for 2015/16 of 1.98% and the proposed 2015/16 budget is due to be considered by the Sussex Police and Crime Panel (PCP) on 23rd January 2015. If the proposals are vetoed by the PCP, revised proposals will be considered by the Panel on the 20th February 2015 at which point the Commissioner will be in a position to confirm the Council Tax for 2015/16. If the proposals for the PCC's share of the Council Tax are not confirmed until 21st February, then the planned Council date of the 19th February will be rearranged to the 26th February 2015.

1.0 SUMMARY

1.6 The precept for West Sussex County Council has not yet been finalised and will not be confirmed until 13th February 2015. Therefore the formal detailed resolution setting the overall Council Tax for next year will be presented direct to the Council Meeting on 19th February 2015.

2.0 BACKGROUND

2.1 The outline forecast report to Joint Strategic Committee on 22nd July 2014 identified an initial likely budget shortfall of £456,000 for 2015/16. To meet this challenge the Council has:

1. Undergone a major restructure ('Getting in Shape') resulting in net savings of £78,000 per year for the two Councils;
2. Embarked on a new digital strategy designed to lever in additional savings over the next three to five years; and
3. Progressed the approved budget strategy designed to help meet this challenge through four major work streams:
 - Major Service Reviews
 - Efficiency Reviews
 - Base Budget Review
 - Strategic Procurement Review

2.2 The subsequent report to the Joint Strategic Committee, on 2nd December 2014 updated Members as to the latest budgetary information and the forecast shortfall was revised as follows:

Adur District Council	2015/1 6	2016/1 7	2017/1 8	2018/1 9	2019/2 0
	£'000	£'000	£'000	£'000	£'000
Overall shortfall - July forecast	498	1,289	1,686	2,252	2,805
Overall shortfall – December forecast (including net approved growth)	306	1,108	1,511	2,064	2,623
Increase / (Decrease) in shortfall	-198	-181	-175	-188	-182

2.3 The 2015/16 savings proposals identified within the report for the Council amounted to £466,000. In addition, further savings of £52,000 have subsequently been identified and approved as follows:

- Savings from the restructure ('Getting in Shape') of £43,000
- Savings from the rationalisation of the tourism service £9,000

2.4 Since the meeting on 2nd December, the Adur District Council budget has been finalised and the last adjustments have been included subject to the final considerations about the level of Council Tax and any non-committed growth items. Overall, therefore, the current financial position of the Council for 2015/16 can be summarised as:

2.0 BACKGROUND

	£'000
Original shortfall as identified in July	498
Changes identified in December 2014:	
Impact of revised projection of New Homes Bonus for 2014/15	-104
Increased pay offer	20
Improved income from Council Tax due to an increase in the taxbase	-147
Net committed growth items identified by budget holders	139
Removal of contingency budget	-100
Budget shortfall as at 2 nd December 2014	<u>306</u>
Main changes to the revenue budget:	
Impact of Settlement:	
Draft allocation of New Homes Bonus (overestimate of increase in housing numbers in December)	105
Final Revenue Support Grant and NNDR baseline funding is marginally lower than expected	4
Changes to Council Tax :	
Final estimate of Council Tax income based on updated forecast of the tax base	55
Estimated surplus on the Collection Fund	-156
Changes in business rate forecasts :	
Impact of increasing level of appeals	13
Changes in treasury management forecasts :	
Net impact of lower interest rates	60
Impact of slippage on the capital programme	-110
Mainstreaming of the financing cost of the new extension to the Shoreham Centre	70
Other changes identified:	
Reduced income from Commercial rents	67
Net other changes identified by budget holders	-6
Revised budget shortfall	<u>408</u>
Less:	
Net savings identified in December	-466
Savings identified in January	-52
Final adjustment to the allocation of the savings	48
BUDGET SURPLUS TO BE PLACED IN RESERVES (BEFORE ANY FURTHER ACTION AGREED)	<u><u>-62</u></u>

3.0 THE AUTUMN STATEMENT AND LOCAL GOVERNMENT FINANCE SETTLEMENT 2015/16

3.1 Local Government has seen an unparalleled reduction in funding over recent years. The Comprehensive Spending Review in 2010 detailed reductions in support of 28% in real terms over the four years 2011/12 – 2014/15.

3.0 THE AUTUMN STATEMENT AND LOCAL GOVERNMENT FINANCE SETTLEMENT 2015/16

Local Government – Departmental Expenditure Limit (DEL)					
Departmental Expenditure Limit	£Billion				
	2010/2011	2011/2012	2012/2013	2013/2014	2014/2015
Overall Total	28.5	26.1	24.4	24.2	22.9
Formula Grant Element	28.0	25.0	23.4	23.2	21.9
Council Tax Freeze	0	0.7	0.7	0.7	0.7
Other	0.5	0.5	0.4	0.4	0.4
Annual percentage reduction in Formula Grant		10.7%	6.4%	0.9%	5.6%
Overall reduction in Formula Grant					21.8%
Nationally overall funding available for all Councils will fall by 28% over the 4 years					

3.2 This trend of reducing Government support was then further reinforced by the Comprehensive Spending Review announced on 26th June 2013 for 2014/15 and 2015/16

	2014-15 (£bn)	2015-16 (£bn)	Cash reduction (-)/ increase	Real terms growth
LG Resource DEL	25.6	23.5	-9.2%	-10.0%
Localised business rates	11.2	11.6	3.6%	1.7%
Total Government Funding	36.8	35.1	-4.6%	-6.5%

3.3 The review also announced that:

- 2011-12 and 2013-14 Council Tax freeze funding would be incorporated into Revenue Support Grant until at least 2015/16;
- a Council Tax freeze grant of 1% would be available for both 2014/15 and 2015/16;
- £300m to support the transformation of local services of which:
 - £200m was for an extension of Troubled Families programme to +400,000 families; and
 - £100m to enable efficiencies in service delivery.

These funding streams are subject to a bidding process

3.0 THE AUTUMN STATEMENT AND LOCAL GOVERNMENT FINANCE SETTLEMENT 2015/16

3.4 Consequently, Adur District Council has already seen a significant reduction in support from Central Government via Revenue Support Grant and, now, baseline funding:

Adur District Council	2010/11 (adjusted)	2011/12	2012/13	2013/14	2014/15	2015/16
	£m	£m	£m	£m	£m	£m
Revenue Support Grant and 'baseline funding' *	4.132	3.470	3.094	2.803	2.287	1.767
Council Tax Freeze Grant - now part of Revenue Support Grant		0.153	0.153	0.154	0.216	0.279
Homelessness grant				0.057	0.056	0.056
Council Tax Support Grant **				0.850	0.850	0.850
		3.623	3.247	3.864	3.409	2.952
Annual reduction in revenue support grant and		0.662	0.376	0.291	0.516	0.520
Annual percentage reduction		16.02%	10.84%	9.41%	16.68%	18.55%
Cumulative total			1.038	1.329	1.845	2.365
			25.12%	32.16%	44.65%	68.16%

* Excluding various Council Tax Freeze grants which have been consolidated into the total; and Council Tax Support Grant of £850k and homelessness grant of £57k which formed part of government funding in 2013/14.

** The Council Tax Support Grant formed part of Revenue Support Grant and Baseline Funding from 2014/15 onwards.

3.5 The Autumn Statement has confirmed that the trend of reducing funding for the public sector will continue for at least another two years:

'We have a choice – we can ease up, or we can continue with our plans.

Our policy of continuing the spending cuts in the first 2 full years of the next Parliament, at the same pace as we achieved in this Parliament, now produces £4 billion less spending.....

..... I do not hide from the House that in the coming years there are going to have to be very substantial savings in public spending.'

**Chancellor of the Exchequer George Osborne,
The Autumn Statement 2014**

3.0 THE AUTUMN STATEMENT AND LOCAL GOVERNMENT FINANCE SETTLEMENT 2015/16

3.6 However, importantly, there were no additional cuts for Local Government in 2015/16 which had been feared by some commentators ahead of the budget announcements. Nevertheless, the Chancellor did announce a fundamental review of business rates which may have far reaching consequences for rate retention scheme in 2017/18 and may impact on the City Deals.

3.7 The settlement was announced on the 18th December 2015. The tenor of the statement reinforced the messages from the Chancellor:

'This government inherited the largest deficit in post-war history. Thanks to this government's long-term economic plan – that deficit is falling, the economy is growing and employment is at a record high. This government is putting our public finances back on track. Local government – like every part of the public sector – has made a significant contribution to this.

However, the job is not done. As my hon. friend, the Chancellor of the Exchequer has indicated to the House, in the coming years, very substantial savings must be made in public spending. The government continues to need to take difficult decisions to put the public finances on a sustainable path.

Local Government Minister Kris Hopkins Provisional local government finance settlement 2015 to 2016

Consequently, the Council must prepare itself for continuing reductions in funding from Central Government.

3.8 The settlement announced contained few surprises and confirmed that there would be no further reduction in Local Government funding for 2015/16. The settlement included the following highlights:

- The referendum limit will again be 2.0% for all authorities, with the freeze grant offer confirmed as 1% of the enhanced taxbase, which includes a full reimbursement for those receiving council tax support.
- The minister highlighted the large increase in parish precepts over the Parliament (15%), but said nothing to suggest that action from DCLG is imminent. If anything any action is going to be taken it will almost certainly focus on the larger town and parish councils.
- Additional funding was announced for rural councils which has been increased by £4m to £15.5m
- The increase in the business rates will be 1.91% which will result in a multiplier of 48.0p rather than 48.2p. However Councils will be compensated for the lost income via a S31 grant.
- Overall grants for the administration of Council Tax Support and Housing Benefit have reduced quite sharply from £363m to 329m. An overall reduction of 9%.

3.9 In overall terms, the settlement revealed that District and Borough Councils were the most heavily affected class of authority by an overall cut in funding of 15.34%.

3.0 THE AUTUMN STATEMENT AND LOCAL GOVERNMENT FINANCE SETTLEMENT 2015/16

YEAR-ON-YEAR CHANGE FOR THE 2015/16 SETTLEMENT			
Class of Local Authority	2014-15 Adjusted settlement funding	2015-16 Settlement funding	Overall Reduction in funding
	£million	£million	%
England	24,127.89	20,823.18	-13.70%
London Area	5,553.06	4,888.18	-11.97%
Metropolitan Areas	6,490.46	5,524.46	-14.88%
Shire Areas	12,081.05	10,407.24	-13.85%
Isles of Scilly	3.32	3.30	-0.42%
London Area			
London Boroughs	4,440.04	3,779.96	-14.87%
GLA – excluding the Police element	1,113.02	1,108.22	-0.43%
Metropolitan Areas			
Metropolitan Districts	6,201.55	5,260.60	-15.17%
Metropolitan Fire Authorities	288.91	263.86	-8.67%
Shire Areas			
Shire unitaries with fire	428.26	365.81	-14.58%
Shire unitaries without fire	4,580.04	3,907.65	-14.68%
Shire counties with fire	2,243.80	1,958.11	-12.73%
Shire counties without fire	3,274.46	2,827.96	-13.64%
Shire districts	1,094.05	926.25	-15.34%
Combined fire authorities	460.43	421.46	-8.46%

3.10 It should be appreciated that unlike the previous funding system which redistributed funding according to changing needs, under the current system changes in funding are equally applied to all authorities within each tier.

3.11 Members should be aware that the settlement figures quoted above are provisional only. The consultation period ended on 15th January 2015 with final settlement expected in early February 2015.

3.12 It is unlikely that there will be any significant change at this late stage. If there are any significant changes arising from the final information members will be briefed before Council.

3.13 The local government finance settlement now effectively deals with 4 different matters which affect local government funding and the Council needs to fully understand when setting the 2015/16 budget. These can be broken down into 4 topics, which are dealt with in more detail below:

1. Overall Government Funding
2. Business Rate Retention Scheme
3. New Homes Bonus
4. Council Tax referendum

3.0 THE AUTUMN STATEMENT AND LOCAL GOVERNMENT FINANCE SETTLEMENT 2015/16

3.14 Overall Government Funding

The total overall funding to the Council has reduced by 11.9%. The total funding from Government is then split into two components:

1. Baseline Funding
2. Revenue Support Grant

This split is based on a national calculation which has determined that the Baseline Funding will be 46.17% of the total funding. For Adur this means that the overall funding will be split as follows:

Adur District Council	2014/15	2015/16	Difference	
	£'000	£'000	£'000	%
Overall funding	3,409	2,952*	-457	-13.41%
Split as follows:				
Baseline Funding **	1,574	1,603	29	+1.84%
Revenue Support Grant	1,835	1,348	-487	-26.54%

* From 2015/16 onwards, revenue support grant includes the 2014/15 Council Tax freeze grant of £63,000.

** Minimum business rates income retained provided target business rate income is met.

3.15 Business Rate Retention Scheme

3.15.1 The business rate retention scheme has now been in place for two years. There are two key features which members are reminded of

- There is a 'safety net' in place for any Council whose actual business rates income falls short of the target income for business rates. The safety net arrangements will be of 7.5% of Baseline Funding which is equivalent to a maximum below baseline funding of £120,292.
- A 'levy' is in place for any Council whose business rates exceed the target set. The levy will mean that the Council can keep 50p of every additional £1 generated over it's share of the business rate target.

For each additional £100,000 raised the Council will keep the following amounts:

	Share of additional income	Additional Levy paid to Treasury	Kept locally
	£'000	£'000	£'000
HM Treasury	50		
County Council	10	5	5
Borough Council	40	20	20
	100	25	25

3.0 THE AUTUMN STATEMENT AND LOCAL GOVERNMENT FINANCE SETTLEMENT 2015/16

3.15 Business Rate Retention Scheme

3.15.2 The forecast for business rates has now been revised for the latest information on appeals, reliefs and changes to rateable values. Overall there has been a marginal deterioration in the level of expected income due to the impact of appeals:

Adur District Council	2015/1 6	2016/1 7	2017/1 8	2018/1 9	2019/2 0
	£'000	£'000	£'000	£'000	£'000
Total business rate income	21,214	21,741	22,268	22,839	23,410
Less: Business rate reliefs awarded	-3,068	-3,145	-3,224	-3,304	-3,387
Net business rate income	18,146	18,596	19,044	19,535	20,023
Less:					
Write offs	-171	-175	-180	-185	-190
Appeals	-256	-263	-269	-276	-283
Net income	17,719	18,158	18,595	19,074	19,550
Less: Share of income paid to Council for administration costs	-88	-90	-93	-95	-97
Net income for purpose of income share calculation	17,631	18,068	18,502	18,979	19,453
Council share of income (40%)	7,052	7,227	7,401	7,592	7,781
Less: Tariff	-5,160	-5,289	-5,421	-5,557	-5,696
Retained business rates	1,892	1,938	1,980	2,035	2,085
Add : S151 grants paid directly to the General Fund	415	425	436	447	458
Total income eligible for levy / safety net calculation	2,307	2,363	2,416	2,482	2,543
Baseline funding	-1,603	-1,643	-1,685	-1,727	-1,770
Surplus / (deficit) business rates	704	720	731	755	773
Less: Levy @ 50%	-352	-360	-366	-378	-386
Additional retained business rates	352	360	365	377	387
Share of estimated 2014/15 deficit	-121	0	0	0	0
Estimated surplus / deficit (-)	231	360	365	377	387
Previous forecast	243	372	378	390	400
Improvement / deterioration (-)	-12	-12	-13	-13	-13

3.15.3 The Council will fully provide for any known backdated business rates appeals at the 2014/15 year end, consequently the level of provision for new and outstanding appeals will reduce from 2015/16 onwards.

3.0 THE AUTUMN STATEMENT AND LOCAL GOVERNMENT FINANCE SETTLEMENT 2015/16

3.15 Business Rate Retention Scheme

3.15.4 The Council is also working on a county wide project to improve the forecasting of appeals using some specialist software which, as time progresses, will ensure the forecast of the impact of appeals is more robust.

3.15.5 The forecast is currently being finalised. The government released the guidance for the 2015/16 NNDR return which underpins this forecast on the 6th January. The return is due to be submitted by the 31st January and any substantial changes resulting from the final assessment of the business rate income will be reported verbally to members at the meeting.

3.15.6 Looking further ahead, the generation of additional business rates may become one of the solutions to the Council's ongoing financial pressures. Members will be aware that there are several schemes progressing within the Borough which will create employment space. For example, a significant new business in the area may bring financial benefits to the Council as follows:

Assumed rateable value £1m
Business rate multiplier of £0.48

Estimated Rates income: £480,000

	Additional income	Levy paid to Treasury	Kept locally
	£'000	£'000	£'000
Split as follows:			
HM Treasury	240,000		
County Council	48,000	24,000	24,000
District Council	192,000	96,000	96,000
	480,000	120,000	120,000

3.15.7 The Council has agreed to participate in a County based business rates pool. The business rates pool has been approved by DCLG. Participating in the pool will enable the participating Councils to retain any 'levy' paid which will be set aside to fund economic regeneration initiatives within the County area.

3.15.8 Finally, it should be appreciated that there are a number of risks associated with the business rate forecast:

- It is difficult to establish the number of appeals which are likely to come forward in any given year. There is no time limit on when an appeal might be lodged.

3.0 THE AUTUMN STATEMENT AND LOCAL GOVERNMENT FINANCE SETTLEMENT 2015/16

3.15 Business Rate Retention Scheme

- There is a specific risk associated with schools becoming academies. At the moment it is expected that only one of the primary schools will become an academy in 2015/16. However, if a school assumes academy status then it will become eligible of mandatory rate relief which will reduce the Council's business rate income.
- Major redevelopments will temporarily reduce business rate income whilst the site is being redeveloped.

3.15.9 Consequently there could be significant swings in the amount of business rate income in any one year. However, any shortfall in income will be recovered in the following financial year.

3.16 New Homes Bonus

3.16.1 The New Homes Bonus is assuming a greater level of importance as source of funding. By 2015/16 the Council is expecting to receive £0.6m:

	2015/ 16	2016/ 17	2017/ 18	2018/ 19	2019/ 20
	£'000	£'000	£'000	£'000	£'000
New homes bonus (2011/12 - 2016/17)	62	62	0	0	0
New homes bonus (2012/13 - 2017/18)	153	153	153	0	0
New homes bonus (2013/14 - 2018/19)	244	244	244	244	0
New homes bonus (2014/15 - 2019/20)	107	107	107	107	107
New homes bonus (2015/16 - 2020/21)	86	86	86	86	86
Total New Homes Bonus	652	652	590	437	193

3.16.2 The final level of New Homes Bonus due to be received in 2015/16 is lower than expected by some £105,000 from the forecast in December. This is due to an over estimate in the number of new dwellings delivered in 2014/15.

3.16.3 The future of New Homes Bonus from 2016/17 onwards is uncertain. The commitment to New Homes Bonus is until 2015/16 only and so it is assumed that there will be no new bonus from 2016/17 onwards. Consequently, this resource will be gradually phased out over the next six years.

3.17 Council Tax Referendum

3.17.1 Finally, as part of settlement, the Minister confirmed the referendum criteria

All councils should be freezing their Council Tax in 2015 to 2016 and helping people with their cost of living. We are providing additional funding equivalent to a 1% Council Tax increase, to help councils freeze.

Local Government Minister Kris Hopkins
Provisional local government finance settlement 2015 to 2016

3.0 THE AUTUMN STATEMENT AND LOCAL GOVERNMENT FINANCE SETTLEMENT 2015/16

3.17 Council Tax Referendum

3.17.2 However any funding would be guaranteed for 2015/16 only. The future of any Council Tax Freeze funding will be very much dependent on the policies of a new government.

3.17.3 The options for the Council Tax increase are discussed in detail later in the report.

3.18 Long term implications of current government policy

3.18.1 The financing of local government is fundamentally changing. Revenue Support Grant reduces significantly year on year and the New Homes Bonus is likely to be phased out. Only the business rate retention scheme is expected to increase over time. Consequently, the income from Council Tax forms a more significant proportion of the council's overall income and so the decision regarding the annual increase has a greater strategic importance.

3.18.2 The decision about whether or not to increase Council Tax will become even more significant in future as they will influence not only income in the coming year but will also protect the income streams for future years providing a controllable and sustainable income source to the Council assisting the council in addressing unavoidable inflationary pressures.

Breakdown of general income to the Council:

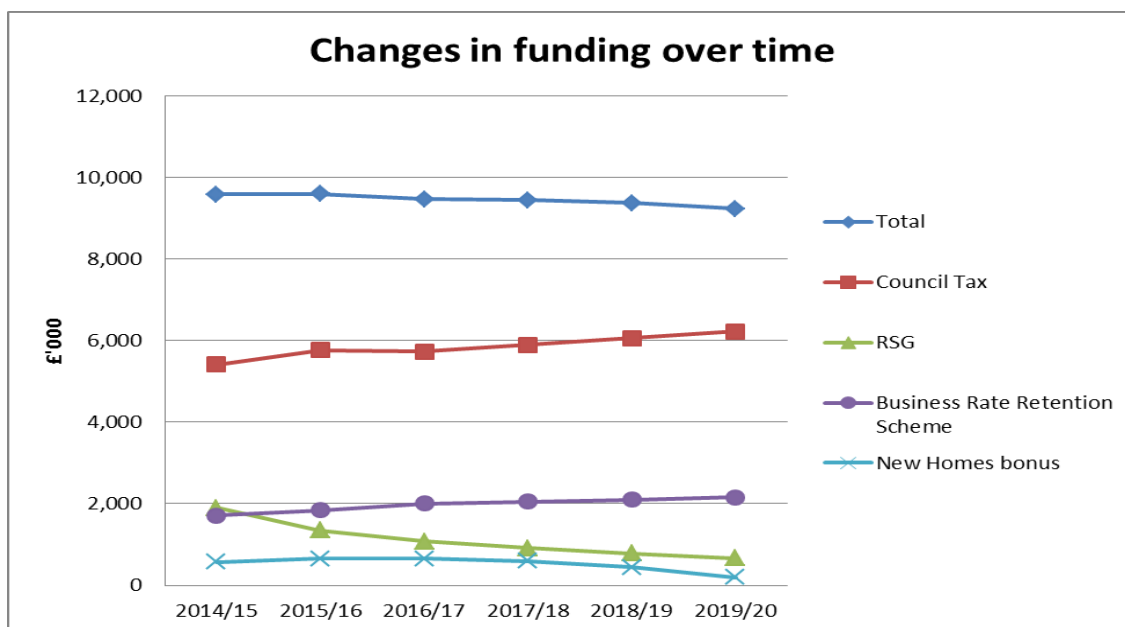
	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20
	£'000	£'000	£'000	£'000	£'000	£'000
Council Tax *	5,409	5,710	5,680	5,836	5,997	6,162
Business Rates *	1,716	1,835	2,004	2,050	2,104	2,158
Revenue Support Grant **	1,898	1,348	1,078	916	779	662
New Homes Bonus	566	653	653	591	438	194
	9,589	9,546	9,415	9,393	9,318	9,176

* Includes any surplus or deficit on the collection fund

** Includes the Council Tax Freeze Grant

	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20
Council Tax	56.41%	59.82%	60.32%	62.13%	64.36%	67.16%
Business Rates	17.90%	19.22%	21.29%	21.83%	22.58%	23.51%
Revenue Support Grant	19.79%	14.12%	11.45%	9.75%	8.36%	7.22%
New Homes Bonus	5.90%	6.84%	6.94%	6.29%	4.70%	2.11%
Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

3.0 THE AUTUMN STATEMENT AND LOCAL GOVERNMENT FINANCE SETTLEMENT 2015/16



4.0 2014/15 BUDGET – CURRENT POSITION

4.1 The revenue monitoring report to the Joint Strategic Committee on 4th November 2014 showed a forecast underspend for the year of £8,000 due to the following major factors:

	Forecast Over/(Under) spend
	£'000
Car Parking Fall in income due to closure of Riverside car park and a fall in Penalty Notice income.	87
Investment Properties Lower income due to empty properties.	140
Business Rate Retention Scheme Additional income from government due to increased business rate relief.	-155
VAT Backdated VAT refund from HMRC in respect of trade waste	-55
Treasury Management Net saving in borrowing costs offset by a fall in investment income	-121
Cross-Cutting savings Impact of job evaluation	128
Net other over/(under) spends	-32
Underspend as at 4th November 2014	-8

4.0 2014/15 BUDGET – CURRENT POSITION

- 4.2 Any underspend at the year-end will give the Council the much needed opportunity to place some funds into reserves to meet future needs as discussed elsewhere within this report. The ongoing trends that have been identified as part of this monitoring have been built into the 2015/16 revenue budget.
- 4.3 On past evidence, spending patterns between the November monitoring and the end of the financial year have shown there is every reason to expect that the position may continue to improve as the year progresses, which will be reported when the outturn report comes before the Joint Strategic Committee in June 2014. Consequently, any final recommendations regarding this underspend must be deferred until the outturn results are known.

5.0 DRAFT REVENUE ESTIMATES 2015/16

- 5.1 Detailed budgetary work is now complete and the estimate of the budget requirement (net of any proposed transfers to reserves) is £9,585,090. This includes the savings agreed at Joint Strategic Committee in December and January.
- 5.2 The final budget will be dependent on Members consideration of the non-committed growth proposals, and the Council Tax increase that Members are prepared to support.
- 5.3 The key question of how the net budget requirement of £9.585m translates into the Council Tax charge can now be determined as the proposed details of the Local Government Finance Settlement have been received. Any final changes arising from settlement will be dealt with through the reserves. However, if there is a significant reduction in government resources, in-year action will be needed to reduce the final impact on the reserves.
- 5.4 Details of all of the main changes in the base budget from 2014/15 to 2015/16 are at Appendix 1. A breakdown of each Executive Member's summary budget is attached in Appendix 7. The changes can be summarised briefly as follows:

	£'000	£'000
2014/15 Original Estimate		9,538
Add: General Pay and Price Increases		270
Add: Committed and Unavoidable Growth:		
Increased Expenditure as per 3 year forecast (net of any proposed use of reserves)	225	
Reduced Income as per 3 year forecast	-4	
Impact of Capital Investment Programme	13	234
Balance carried forward		10,042

5.0 DRAFT REVENUE ESTIMATES 2015/16

	£'000	£'000
Balance bought forward		10,042
Less: Compensatory savings/Additional Income:		
Compensatory savings	-25	
Additional income	-	-25
2015/16 budget prior to agreed savings		10,008
Less: Savings agreed by members		
Approved in December	-563	
Approved in January	-9	
Final adjustment to the allocation of the savings between the Councils	48	
		-524
Executive member requirements		9,484
Potential contribution to reserves*		62
Potential budget requirement before external support		9,546
Collection fund surplus		-156
2015/16 BUDGET REQUIREMENT		9,390
*The planned contributions to and from the reserves are analysed in Appendix 3. The final amount will depend on the decisions made about the non-committed growth items and the Council Tax increase.		

5.5 The estimates reflect the Council's share of the Joint Strategic Committee budget. The allocation of the costs of joint services under the remit of the JSC has been the subject of an annual review this year.

5.6 As part of the review of the allocation of support services there have been some changes for individual services which are reflected in the detailed budgets. It is important to note that this does not change the overall cost of the support services to each Council, but that it does influence the size of the share that each service takes, the proportion allocated to the HRA, and the proportion borne by the General Fund and the Capital Investment Programme.

Further details can be provided by request from Jo-Anne Chang-Rogers (Finance Manager) or Sarah Gobey (Chief Financial Officer).

5.7 The current net estimated 2015/16 spend is more than previously predicted and is mainly due to the following factors:

5.0 DRAFT REVENUE ESTIMATES 2015/16

	£'000
Changes to net cost of borrowing:	
Net impact of fall in interest rates	60
Impact of slippage on the capital programme	-110
Mainstreaming of the financing costs of the Civic Presence – previously funded from reserves	70
Final adjustments in respect of inflation and salary increments	2
Fall in commercial rents	67

5.8 In addition to the above, the projected surplus on the Collection Fund is now estimated to be £903,270, of which £155,720 is the District Council share. This is a minor surplus in light of the overall income due which exceeds £32.2m, and is due to an improved level of income to the collection fund and a reduction in the cost of the Council Tax support scheme.

5.9 Members are now faced with two questions:

- What level of Council Tax to set?
- Which of the growth items in Appendix 3 to accept?

The decisions made today will be reflected in the budget papers presented to Council.

5.10 The Council Tax increase:

5.10.1 The budget forecast currently assumes that Council Tax will increase by 1.5% in 2015/16.

5.10.2 In the recent consultation 64.1% of residents supported an increase in Council Tax and a 1.5% uplift would be a modest increase in the District council share of the bill for 2015/16 as follows:

Adur District Council	£
Average Band D Council Tax in 2014/15	271.50
Annual impact of 1.5% increase	4.08
Amount per week	0.08

5.10.3 Members should also be aware that the Police and Crime Commissioner has been consulting on a 1.98% increase for the Police Authority share of the overall bill. There are indications that the County Council will set a 0% increase. Consequently, the total overall increase in the Council Tax bill for an average band D property would be just over 0.4%:

5.0 DRAFT REVENUE ESTIMATES 2015/16

5.10 The Council Tax increase:

	2014/15	2015/16	%
	£	£	
Adur District Council	271.51	275.58	1.50%
West Sussex District Council	1,161.99	1,161.99	0.00%
Sussex Police and Crime Commissioner	141.12	143.91	1.98%
	1,574.62	1,581.48	0.44%

5.10.4 Members should also be aware that there may long term consequences to accepting the Council Tax Freeze Grant and setting a 0% Council Tax increase:

Adur District Council	2015/16	2016/17	2017/18	2018/19	2019/20
	£'000	£'000	£'000	£'000	£'000
Council Tax income if Council Tax is increased by 1.5% in 2015/16 and by inflation thereafter	5,555	5,680	5,836	5,997	6,162
Council Tax income if Council Tax is frozen in 2015/16	5,472	5,596	5,750	5,908	6,071
Net fall in income	83	84	86	89	91
Less: Grant from government	-64	0	0	0	0
Fall in income per annum if Council Tax is frozen	19	84	86	89	91

5.10.5 Members are asked to consider which level of Council Tax increase that they support. Increasing Council Tax by 1.5% will protect the longer term financial interests of the Council and build some much needed capacity in the next financial year to invest in priority initiatives. However, given the current economic climate, and the very small financial benefit in the first year, members may want to freeze Council Tax to protect the local community and accept the Council Tax freeze grant.

5.11 Uncommitted Growth Items:

5.11.1 Attached in Appendix 3 is a listing of the new uncommitted growth items which total £41,500. Members are asked to consider which of the items should be included within the revenue estimates for 2015/16.

5.12 Depending on the choices made regarding the Council Tax increase and the new growth items; the overall budget position will be:

5.0 DRAFT REVENUE ESTIMATES 2015/16

	£'000	£'000
Net budget requirement		9,524
Less: Government grant	1,348	
Baseline Funding	1,604	
Share of additional Business Rate income	231	
Council Tax (1.5% increase)	5,555	
New Homes Bonus	652	
Council Tax Support Scheme Administration Grant	40	
Collection Fund surplus	156	-9,586
Estimated budget surplus based on 1.5% Council Tax increase brought forward		-62
Estimated impact of freezing Council Tax and accepting the Council Tax freeze grant		19
Maximum impact of accepting the growth items		42
		1
Maximum contribution from reserves		-1
		-

5.13 The budget could support a 0% Council Tax increase and support some priority projects for the coming year from the planned contribution to reserves.

5.14 However, budgets remain extremely tight and there is little flexibility to fund new initiatives to take forward key priorities, such as economic development projects, designed to stimulate the economy and create new jobs.

6.0 IMPACT ON FUTURE YEARS

6.1 The impact of the proposed changes on the overall revenue budget for the next 5 years is shown in Appendix 1 (which includes an assumed 1.5% tax increase for 2015/16 which is to be considered as part of this report). The difficult settlement, together with the other agreed changes to the budget means that the Council is likely to face a minimum shortfall of:

6.0 IMPACT ON FUTURE YEARS

	Expected shortfall (Cumulative)				
	2015/16	2016/17	2017/18	2018/19	2019/20
	£'000	£'000	£'000	£'000	£'000
Cumulative budget shortfall	462	1,496	1,902	2,452	3,009
Less:					
Net savings agreed in December and January	-524	-524	-524	-524	-524
Impact of accepting the Council Tax Freeze grant	19	84	86	89	91
Impact of accepting all the growth items at appendix 2	42	58	58	58	58
Potential contribution to reserves to be agreed	1	-	-	-	-
Adjusted cumulative budget shortfall	-	1,114	1,522	2,075	2,634
Savings required each year	-	1,114	408	553	559

6.2 The continuation of the 'austerity measures' has had significant consequences for the Council. Looking ahead, the stimulation of the local economy and provision of additional housing will be two of the measures which will help protect the Council's services. There are potentially three benefits which flow from an improving economy and which will directly improve the council's financial position:

- Increased income from business rates which is discussed fully in section 3 above;
- Reduced cost of Council Tax benefits from any new jobs created;
- Additional Council Tax income from each new home;

The creation of a new major projects team as outlined in Appendix 3 will help the Council's further stimulate the local economy.

6.3 However, these measures are unlikely to be enough. The Council will also need to seek out new income generation opportunities and there will inevitably need to be a continuing emphasis on efficiency and value for money in the annual savings exercise. In addition, the Council will need to focus its scarce resources on key priorities.

6.4 Members should also be aware that the future of the overall funding for Local Government continues to be a cause for concern and there remains a risk that funding levels will reduce even beyond the current pessimistic projections.

7.0 RESERVES

- 7.1 Sections 26 and 27 of The Local Government Act 2003 require the Council's Chief Financial Officer to comment on the adequacy of the Council's reserves. The reserves have therefore been reviewed in accordance with best practice as advised by the Chartered Institute of Public Finance and Accountancy (CIPFA) in LAAP 77 'Local Authority Reserves and Balances'.
- 7.2 To enable a view to be taken on the adequacy of reserves, Members need to be aware that, broadly speaking, there are two categories of revenue reserves relevant to the Council. The **General Fund Working Balance** which primarily is available to cushion the impact of uncertain cash flows and act as a contingency to meet unforeseen costs arising during a budget year (e.g. supplementary estimates); and **Earmarked Reserves** which are sums held for specific defined purposes and to meet known or predicted liabilities. Both categories of reserves can be used on a planned prudent basis to underpin the annual budget.
- 7.3 The Council's established policy is to maintain the General Fund Working Balance at between 6 – 10% of net revenue expenditure. This is even more important in the current economic climate when there are so many uncertainties. The balance as at 31st March 2014 was £859,000 which is 8.8% of net revenue expenditure.

The year-end level on the General Fund Working Balance for the foreseeable future, therefore, is estimated as follows:

		£'000	%
31.03.2015	Balance carried forward – per Final Accounts	859	9.0
31.03.2016	No planned drawdown or contribution expected	859	9.1
31.03.2017	No planned drawdown or contribution expected	859	9.1
31.03.2018	No planned drawdown or contribution expected	859	9.2

The reduction in revenue support grant and the resultant decrease in the Council's net spend means that the same level of working balance equates to a higher percentage of net revenue expenditure.

- 7.4 On the basis of the year-end figures above, and taking into account past performance and the acknowledged track record of sound financial management in this Council, I believe the working balance is adequate for its purpose. In forming this view I have considered the following potential impacts upon the Council's finances:
1. A further fall in interest rates of 0.5% would cost the Council in a region of £110,000 in 2015/16.
 2. A pay award of 1% more than currently allowed for within the budget would cost the General Fund approximately £96,000.

7.0 RESERVES

3. Further adverse falls in income from such sources as development control income, car parks and land charges against a background of the recession which could result in falling income of over £100,000.
4. Demand is increasing for services such as homelessness and housing benefit which may well lead to increased (and unbudgeted) costs.
5. Other unforeseen circumstances such as the failure of a major contract
6. Any use of the working balance would be difficult to recoup in the short term. Consequently, the reserve needs to be sufficient enough to cope with at least two years of adverse impacts.

Against this background, and especially given the current economic climate, it is important that the Council has minimum reserves in 2015/16 of £573,000 or 6% of net revenue spend as laid out in the current policy. However, it is unlikely that the Council will need in excess of £954,000 in the working balance which is roughly equivalent to 10% of net revenue spend. Consequently, the current policy of holding balances of between 6% and 10% is valid and the forecast level falls within these parameters.

7.5 The estimated balance of general fund earmarked reserves as at 31st March, 2014 is £3,080,000, although this reduces to £2,821,000 if any Section 106 sums held for future environmental improvements, grants, and any specific capital resources are excluded. A detailed schedule of the earmarked reserves is attached at Appendix 4. The key risks to the overall budget and the Council's reserves are detailed below.

7.6 The Council has committed a significant proportion of its reserves in 2014/15 to take forward some major initiatives such as:

- | | |
|--------------------------------------|----------|
| • Getting into shape | £166,000 |
| • Digital Strategy | £250,000 |
| • Kingston Beach flood defence works | £165,000 |

In addition, the Council is faced with funding the financial impact of the continued opening of the Civic Centre both in 2014/15 and 2015/16 together with the impact of the delay in the sale of the property which will continue to cost the council over £300,000 per year. This is currently funded from the reserves pending the disposal of the Civic Centre.

7.7 As a result the Capacity Issues Reserve will be nearly exhausted by the end of 2015/16 subject to the ability to place any underspend into the reserves at the end of 2015/16. To build some capacity within this reserve for new initiatives it is proposed to transfer the balances from some minor and unused reserves to the Capacity Issues Reserve to enable new initiatives to be funded as follows:

7.0 RESERVES

- Transfer the residual funds of £52,011 from the Partnership Initiative Reserve;
- Transfer the residual funds of £26,398 from the Performance Reward Grant reserve. This reserve has been untouched for 10 years.
- Transfer the funds of £29,203 from the vehicle repair and renewal reserve. This fund is unlikely to be needed due to the planned replacement of vehicles in 2016/17.
- Transfer funds of £14,451 from several small defunct reserves all of which have a balance less than £10,000

7.8 However, in all probability, the Council will continue to have occasional opportunities to put money into earmarked reserves rather than solely to drawdown on a planned basis. Even without this, I believe the earmarked revenue reserves are adequate for their particular purposes but the size and nature of the risks to the overall budget leaves the Council with little room for using these reserves for new on-going spending initiatives. The Council should maintain its current policy of spending its scarce earmarked reserves on:

- supporting one-off rather than recurring revenue expenditure;
- dealing with short-term pressures in the revenue budget; and
- managing risk to the Council's budget.

8.0 SIGNIFICANT RISKS

8.1 Members will be aware that there are several risks to the Council's overall budget. These can be summarised as follows:-

- (i) **Income** - The Council receives income from a number of services which will be affected by demand. These include land charges, development control and now business rates. Whilst known reductions in income have been built into the proposed budgets for 2015/16, income may fall further than expected.
- (ii) **Withdrawal of funding by partners** - All budgets within the public sector are under scrutiny which may lead to partners reassessing priorities and withdrawing funding for partnership schemes. Consequently, the council may lose funding for key priorities and be left with unfunded expenditure together with the dilemma about whether to replace the funding from internal resources.

8.0 SIGNIFICANT RISKS

- (iii) **Inflation** - A provision for 2.0% inflation has been built into non-pay budgets together with an allowance for additional inflation on fuel. Pay budgets have a 1% inflationary increase allowed for. Whilst the Bank of England inflation forecasts expect that inflation will be around 2% in 2015/16, there is a risk that inflation will run at a higher rate than allowed for within the budget. Each 1% increase in inflation is equivalent to the following amount:

	1% increase
	£'000
Pay	96
Non-pay	59

- 8.2 To help manage these risks, the council has a working balance of £859,000 and other earmarked reserves are also available to the Council to help mitigate these risks.

9.0 CONSULTATION

- 9.1 This report represents the culmination of the budget process which has involved consultation with Members, staff, members of the public and the business community.
- 9.2 Both Councils have undertaken a follow-up consultation to last year's area wide exercise entitled 'Your Chance to be the Chancellor'. This again took the form of a leaflet sent out to each home. The focus of this year's consultation was around the potential changes to the Council Tax Reduction Scheme in 2015/16, and the level of Council Tax increase that the public would support. 1,726 residents responded to the consultation and the full outcome of the consultation is attached at appendix 4.
- 9.3 With respect to the Council Tax increase, the Council asked the following question and the response received from residents is as follows:

The councils have managed to freeze council tax for the past four years despite a reduction in government grant of over 40%. Both councils expect a further reduction in a grant for 2015-16 of around 20% which is equivalent to £516,000 for Adur District Council and £778,000 for Worthing Borough Council.

With this in mind, would you prefer...

<i>A small increase which will help the Councils to protect priority services</i>	1,106	64.1%
<i>To freeze Council Tax for the fourth year in a row and cut services</i>	620	35.9%

10.0 UPDATE TO PRUDENTIAL INDICATORS

- 10.1 The Council's budget fully reflects the cost of financing the capital programme. Members have previously approved sufficient growth to accommodate the proposed capital programme.
- 10.2 Under the Prudential Code of Practice and the capital finance system introduced in April 2004, the capital programme is based on the Council's assessment of affordability. This includes any new borrowing which the Council wishes to undertake. The Council has considered the revenue consequences of any proposed capital programme in agreeing the budget strategy for 2015/16. The Council has a fully funded capital programme and the associated revenue costs are built into the budget for 2015/16 and future years.
- 10.3 The Prudential Code of Practice requires the Council to set a series of indicators to show that the capital programme has due regard to affordability, sustainability and prudence. These will be considered in detail in the report entitled 'Joint Treasury Management Strategy Statement and Annual Investment Strategy 2015/16 to 2017/18 for Adur District Council and Worthing Borough Council', which is to be discussed at the Joint Strategic Committee on the 5th February 2015.

11.0 COMMENTS BY THE CHIEF FINANCIAL OFFICER

- 11.1 Section 25 of the Local Government Act 2003 requires an authority's Chief Financial Officer to make a report to the authority when it is considering its budget and Council Tax. The report must deal with the robustness of the estimates and the adequacy of the reserves allowed for in the budget proposals, so Members will have authoritative advice available to them when they make their decisions. The Section requires Members to have regard to the report in making their decisions.
- 11.2 As Members are aware, local authorities decide every year how much they are going to raise from Council Tax. They base their decision on a budget that sets out estimates of what they plan to spend on each of their services. Because they decide on the Council Tax in advance of the financial year in question, and are unable to increase it during the year, they have to consider risks and uncertainties that might force them to spend more on their services than they planned. Allowance is made for these risks by:
- making prudent allowance in the estimates for each of the services, and in addition;
 - ensuring that there are adequate reserves to draw on if the service estimates turn out to be insufficient.

11.0 COMMENTS BY THE CHIEF FINANCIAL OFFICER

11.3 Overall view on the robustness of the estimates:

Subject to the important reservations below, a reasonable degree of assurance can be given about the robustness of the estimates and the adequacy of reserves. The exceptions relate to:

- (1) The provision of estimates for items outside of the direct control of the Council:
 - Income from fees and charges in volatile markets, e.g. car parks and development control fees.
 - External competition and declining markets, particularly during a recession. E.g. Local land charges and building control fees.
 - Changes to business rate income due to revaluations, redevelopments and increases in mandatory rate relief.
- (2) Cost pressures not identified at the time of setting the budget. This would include items such as excess inflation.
- (3) Initiatives and risks not specifically budgeted for.

It will therefore be important for members to maintain a diligent budget monitoring regime during 2015/16.

- 11.4 The Chief Financial Officer's overall view of the robustness of the estimates is, therefore, as follows:

The processes followed are sound and well established and identical to those that produced robust estimates in the past. The Council has also demonstrated that it has a sound system of financial management in place.

12.0 COUNCIL TAX SETTING

- 12.1 The Council is obliged to raise the balance of its resources after grant to finance the General Fund Revenue Budget from its local Council Taxpayers. The Adur District Council Tax will be added to the Precepts from West Sussex County Council and the Sussex Police and Crime Commissioner to form a combined Council Tax to levy on the taxpayers of Adur District.

- 12.2 Once the Executive has reached a decision on the Total Budget Requirement it wishes to recommend to the Council for the 2015/16 Budget, the resulting Council Tax for the District can be set. This takes into account the Total Aggregate External Finance (Revenue Support Grant and Business Rates contributions) and any contribution to or from the local Collection Fund.

12.0 COUNCIL TAX SETTING

12.3 Adur District Council:

- (a) The following table shows the net sum to be raised from local Council Taxpayers in 2015/16 prior to the consideration of the budget proposals. This is based on 1.5% Council Tax increase:

Net 2015/16 Budget *	£	£
		9,585,090
Less:		
Aggregate External Finance:		
Revenue Support Grant	-1,347,920	
Baseline Funding	-1,603,900	
Business Rate income	-230,870	
New Homes Bonus	-652,190	
Council Tax Reduction Scheme	-40,000	
Administration Grant		
Contribution from the Collection Fund surplus (as per paragraph 5.8)	-155,720	
		-4,030,600
Balance to be raised from Council Tax		5,554,490

* 2015/16 budget requirement after any contribution to or from reserves required to balance the budget.

However, within section 5 of the report, members are given the option of freezing the Council Tax and approving the non-committed growth items. Any reduction in income would be funded from the budget surplus.

(b) Council Tax Base

The Council's Tax base for 2015/16 is 20,155.60 Band D equivalent properties. There is an increase to the current year base of 19,697.80 which is due to an increasing number of homes and the falling cost of Council Tax benefits. The full calculation of the tax base is shown in Appendix 6.

	2014/15 Tax Base	2015/16 Tax Base
Lancing	5,860.30	6,017.60
Sompting	2,622.00	2,677.90
Unparished	11,215.50	11,460.10
TOTAL	19,697.80	20,155.60

12.0 COUNCIL TAX SETTING

(c) Special expenses

At the extraordinary meeting of Council held on 10th January 1995, Maintenance of recreation grounds and provision of community buildings were agreed as special expenses not chargeable in the Lancing area under the terms of Section 35 of the Local Government Finance Act 1992. In 2015/16 expenditure of £252,710 (£243,400 in 2014/15) falls under the resolution and will need to be financed by a Band D Council Tax of £17.82, to be charged in all areas of the District except Lancing, which is 1.54% higher than the previous year's charge of £17.55.

(d) Adur District Council Band D Council Tax

In order to raise the required sum, and after allowing for special expenses, it is recommended that the Council Tax at Band D be increased by an average of 1.5% or 0% as follows:

Area	2014/15	2015/16 (0% increase)	2015/16 (1.5% increase)
Lancing	£ 261.90	£ 258.93	£ 263.07
Shoreham, Southwick, Sompting and Coombes			
Basic Council Tax	261.90	258.93	263.07
Special Expenses	17.55	17.82	17.82
TOTAL in Shoreham, Southwick, Sompting and Coombes	279.45	279.45	280.89

12.4 West Sussex County Council and Sussex Police Authority

- (a) The County Council requirements are expected to be confirmed on 13th February, 2015. The Police and Crime Commissioner's proposed increase of around 1.98% is due to be considered by the Police and Crime Panel on 23rd January. The latest date that any increase by the Police and Crime Commission will be confirmed is the 20th February 2015.

	2014/15 £	2015/16 £
West Sussex County Council	1,161.99	t.b.a.
Sussex Police Authority	141.12	t.b.a.
TOTAL	1,303.11	t.b.a.

12.0 COUNCIL TAX SETTING

12.5 Lancing and Sompting Parish Precepts

- (a) Lancing Parish Council precept has been set at £282,170 at its meeting on 1st October 2014 which is at the same level as 2014/15.
- (b) Sompting Parish Council precept has been set at £82,700 due at the meeting of the Council on 10th December 2014 which is at the same level as 2014/15.

12.6 Overall Council Tax

The final figures for all authorities will be incorporated into the formal Council Tax setting resolution to be presented to the District Council at its meeting on 19th February 2014.

13.0 CONCLUSION

- 13.1 The last year has brought about some significant change for the Council. There is now a new Council Leadership Team, and with the recent 'Getting in Shape' restructure, a new Operational Leadership Group has now been formed. In addition, the Council has also embarked on an ambitious digital transformation programme. The Council is now positioned to start delivering the 'Surf's Up' programme.
- 13.2 This work is essential to ensure that the Council can meet the challenges of the next 5 years as it is now clear that the Council will continue to face budget shortfalls for the foreseeable future.
- 13.3 The withdrawal of yet another significant amount of government grant has been challenging to address. Overall the Council has successfully identified further savings of over £0.5m to meet the current year's financial challenges. However, this has not been without pain. The council has reduced its workforce, with the inevitable pressure of additional work falling on the shoulders of the remaining staff. But we have again largely protected the Council's front-line services.
- 13.4 Looking further ahead, 2016-17 will be equally as challenging. It is difficult to be certain what the future will hold for the Council after the next general election. However one thing is certain, the austerity measures will continue irrespective of which political party wins the election. The only question is: How much funding will we lose?
- 13.5 Whilst developing both the local economy to increase employment space and local jobs together with the provision of new homes will be one of the strategic measures that the Council can take to protect its longer term financial interests, there will be inevitably be some difficult days ahead as the Council seeks to address the remaining budget shortfall.

13.0 CONCLUSION

- 13.6 But we must not forget that the Council remains in good financial health with good reserves, which will help us deal with the continuing reduction in funding whilst the Council revisits its priorities and strives for further efficiencies.
- 13.7 In preparing the strategy and forecast for 2015/16 an assessment was carried out of the significant risks and factors which may have an impact on the Council's budget. Where quantifiable, the budget has been adjusted accordingly but it is important to acknowledge that there are still some risks to the overall position which may have to be funded from reserves. Members will continue to receive regular budget monitoring reports and updates to the Council's 5-year Medium Term Financial Plan, to ensure that the financial challenges ahead are effectively met.
- 13.8 The annual preparation of the budget is a huge exercise involving the co-operation and support of countless officers in all departments of the Council. Most of the work, of course, falls on the Financial Services team and has to be completed within tight time constraints at a difficult time of year.

14.0 RECOMMENDATIONS

14.1 The Executive is recommended to:

- (a) Consider which of the growth items detailed at appendix 3 should be included within the revenue budget in 2015/16.**
- (b) Agree to recommend to Council the draft budgets for 2015/16 at Appendix 7 as submitted in Executive Member Portfolio order, and the transfer to Reserves leading to a net budget requirement of £9,585,090 , subject to any amendments above; and**
- (c) Approve the rationalisation of the reserves as outlined in paragraph 7.7**
- (d) Consider which band D Council Tax to recommend to Council for Adur District Council's requirements in 2015/16 as set out in paragraph 12.3; and**
- (e) Agree to recommend to Council the special expenses of £17.82 per band D equivalent charged in all areas of the District except Lancing;**

Local Government Act 1972

Background Papers :

Report to the Joint Strategic Committee 22nd July 2014 Outline forecast 2015/16 to 2019/20 and Budget Strategy

Report to the Joint Strategic Committee 2nd December 2014 Outline 5 year forecast and savings proposals.

Local Authority Finance (England) Settlement Revenue Support Grant for 2015/16 and Related Matters: DCLG Letters and associated papers of 18th December 2014.

The Autumn Statement 2014. HM Treasury

Local Government Act 2003 and Explanatory Note

“Guidance Note on Local Authority Reserves and Balances” – LAAP Bulletin No. 77 - CIPFA -published in November 2008

Statement of Accounts 2013/14

Report to Joint Strategic Committee 4th November 2014 – “2nd Capital, Revenue Budget and Performance Monitoring 2014/15

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SCHEDULE OF OTHER MATTERS

1.0 COUNCIL PRIORITY

1.1 The budget supports the Council's achievement of all its priorities.

2.0 SPECIFIC ACTION PLANS

2.1 The report details how the Council proposes to meet the financial targets initially outlined in the 3-year outline forecast considered in July 2010.

3.0 SUSTAINABILITY ISSUES

3.1 Matter considered and no issues identified

4.0 EQUALITY ISSUES

4.1 The majority of the proposals included in the report will have no impact on equality issues as there are no proposed changes to the way in which services are delivered.

5.0 COMMUNITY SAFETY ISSUES (SECTION 17)

5.1 Matter considered and no issues identified

6.0 HUMAN RIGHTS ISSUES

6.1 Matter considered and no issues identified

7. REPUTATION

7.1 Matter considered and no issues identified

8.0 CONSULTATIONS

8.1 Consultations are detailed in Section 9 of the main report

9.0 RISK ASSESSMENT

9.1 The overall risks to the budget are detailed in Section 8 of the main report.

10.0 HEALTH AND SAFETY ISSUES

10.1 Matter considered and no issues identified

11.0 PROCUREMENT STRATEGY

11.1 Matter considered and no issues identified

12.0 PARTNERSHIP WORKING

12.1 The report considers the impact that partnership working has on the overall revenue budget.

ADUR DISTRICT COUNCIL						
Revenue Budget Summary Statement 2014/15 - 2019/20						
	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20
	£'000	£'000	£'000	£'000	£'000	£'000
Net Spending to be Financed from Taxation						
Base budget	9,538	9,538	9,538	9,538	9,538	9,538
Annual Inflation						
Estimated inflation		250	606	971	1,340	1,729
Impact of pay award (2.2% over 2 years)		20	20	20	20	20
One -off / non-recurring items						
Local Elections (held every other year)		(40)		(42)		(44)
Committed Growth						
Changes to National Insurance Contributions		-	227	232	237	242
Impact of Pension contribution increase		62	127	131	134	137
Contribution to Gypsy and Traveller site		15	15	15	15	15
Growth items approved in December 2014		130	130	130	130	130
Loss of Commercial rent income		67	67	67	67	67
New items identified as per Appendix 2		(6)	(6)	(6)	(6)	(6)
Compensatory savings						
Fall out of early retirement costs		(25)	(25)	(25)	(25)	(25)
Impact of capital programme						
Financing costs		1	242	353	468	590
Additional income						
Investment income		(4)	(30)	(89)	(148)	(208)
Total Cabinet Member Requirements	9,538	10,008	10,911	11,295	11,770	12,185
Baseline funding	1,574	1,604	1,644	1,685	1,727	1,771
Less: Safety net pay't / business rate shortfall		-	-	-	-	-
Add: Retained additional business rates	79	231	360	365	377	387
Add: Share of 2013/14 surplus	63					
Adjusted Baseline funding	1,716	1,835	2,004	2,050	2,104	2,158
Revenue Support Grant	1,835	1,348	1,078	916	779	662
Council Tax						
Adjusted Council Tax income	5,349	5,555	5,680	5,836	5,997	6,162
Other grants						
Council Tax Freeze grant 2014/15	63	-	-	-	-	-
New homes bonus (2011/12 - 2016/17)	62	62	62	-	-	-
New homes bonus (2012/13 - 2017/18)	153	153	153	153	-	-
New homes bonus (2013/14 - 2018/19)	244	244	244	244	244	-
New homes bonus (2014/15 - 2019/20)	107	107	107	107	107	107
New homes bonus (2015/16 - 2020/21)	-	86	86	86	86	86
Collection fund surplus/deficit (-)	60	156	-	-	-	-
Total other grants and contributions	689	808	652	590	437	193
Total Income from Grants and Taxation	9,589	9,546	9,414	9,392	9,317	9,174
(Surplus) / Shortfall in Resources	(51)	462	1,497	1,903	2,453	3,010
Contribution to (-) / Use of Reserves to Balance						
Capacity issues reserve	(51)					
Total Income from Reserves	(51)	-	-	-	-	-
AMOUNT REQUIRED TO BALANCE BUDGET	-	462	1,497	1,903	2,453	3,010

ADUR DISTRICT COUNCIL Revenue Budget Summary Statement 2014/15 - 2019/20						
	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20
Savings agreed in December						
As per main budget report		520	520	520	520	520
Restructure - 'Getting in shape'		43	43	43	43	43
Savings agreed in January						
Closure of the TIC		9	9	9	9	9
Final adjustments to the allocation of the December savings between the two Councils		(48)	(48)	(48)	(48)	(48)
Total savings identified		524	524	524	524	524
Savings still to be found/ (surplus)		(62)	973	1,379	1,929	2,486
Council Tax increase		1.50%	2.00%	2.50%	2.50%	2.50%

ADUR DISTRICT COUNCIL
Net new items identified by budget holders

DESCRIPTION	2015/16 £'000	2016/17 £'000	2017/18 £'000
(a) CORPORATE			
One-off costs associated with the delay in selling the Civic Centre			
Continued opening of the Adur Civic Centre pending sale of the building	133.0		
Deferral of investment income due to delay in the sale of the Civic Centre	182.0		
Less: Funding from reserves	(315.0)		
	-		
(b) CUSTOMER SERVICES			
Reduction in Housing Benefit Administration Grant	23.0	23.0	23.0
Final adjustment to remove 'loss' on land charges. Statutorily the account should break even.	(29.0)	(29.0)	(29.0)
(c) COMMUNITIES			
Removal of growth item approved in December for Leisure Client costs which are no longer needed.	(8.0)	(8.0)	(8.0)
(d) DIGITAL AND RESOURCES			
Additional cost arising from the renewal of CenSus IT maintenance agreement	8.0	8.0	8.0
(e) ECONOMY			
Removal of growth item approved in December for car park salaries which is no longer needed.	(3.0)	(3.0)	(3.0)
(f) Final adjustment to inflation allowance	3.0	3.0	3.0
NET IMPACT	(6.0)	(6.0)	(6.0)

Non-Committed growth	When / Value?			2015/16			
	2015/16	2016/17	Beyond	Adur	Adur - HRA	Worthing	Total
	£'000	£'000	£'000	£'000	£'000	£'000	£'000
<u>ECONOMY DIRECTORATE</u>							
<u>Major Projects Team</u>							
Three new major project managers to help design and deliver our major infrastructure projects	90.0						
Less: Contribution from WSCC	-35.0						
Net cost of new team	55.0	145.0	145.0	27.5		27.5	55.0
<i>Benefit/deliverables (outputs, impact on financial savings)</i> If we delivered our 15 major regeneration projects we would create 136,000m2 of business land, create 5,000 new jobs, 1,000 jobs in construction and safeguard a further 1,300 jobs. In the same period if we built the 7,000 new homes planned for in our emerging Local Plans in the next 10 years, we could generate an additional £9m-£10m in council tax revenue for the authorities.							
<i>Implication of unsuccessful bid</i> Progress on large projects has been slow in recent years due to a lack of resources to take these initiatives forward. There is an opportunity to move the projects forward in the current economic climate which may be lost if we do not invest at this stage.							

Non-Committed growth	When / Value?			2015/16			
	2015/16	2016/17	Beyond	Adur	Adur - HRA	Worthing	Total
	£'000	£'000	£'000	£'000	£'000	£'000	£'000
CHIEF EXECUTIVE							
<p>Organisational Development</p> <p>To provide funding for three streams of work:</p> <ul style="list-style-type: none"> i) The essential development of the new Operational Leadership Group (OLG) which will encompass both personal and group development to help the new staff to step up to the new leadership roles. ii) To deliver talent management approach (initially with GSK) to provide accelerated development to key high potential staff in the organisation. iii) Improving our Digital competence. 	35.0	35.0	35.0	14.0		21.0	35.0
	90.0	180.0	180.0	41.5	0.0	48.5	90.0

SCHEDULE OF EARMARKED RESERVES

Reserve	Balance as at 01.04.14 per note 8 of 13/14 SoA	Planned Contributions	Planned Withdrawals	Forecast Balance as at 01.04.15	Planned Contributions	Planned Withdrawals	Forecast Balance as at 31.03.16
	£'000	£'000	£'000	£'000	£'000	£'000	£'000
1. CAPACITY ISSUES FUND Purpose: To enable the Council to fund one-off initiatives. Now includes Carry Forward Reserve.	1,766	173 *see below	(1,506)	433	62 **see below	(378)	117
2. PARTNERSHIP DEVELOPMENT FUND Purpose: To fund the initial set up costs of the partnership.	52	-	(52) *see below	-	-	-	-
3. INSURANCE FUND Purpose: To offset the costs of insurance excesses and fund insurance risk management initiatives.	160	30	(9)	181	-	(6)	175
<p>* To be confirmed at year end. Includes transfer in of Reserves 2, 6, 11 and 12 to rationalise the reserves. ** Includes an estimated £62k surplus from revenue budget to be considered as part of this report. C – Withdrawal to support the Capital Programme, R – Withdrawal to support the Revenue Budget</p>							

Reserve	Balance as at 01.04.14	Planned Contributions	Planned Withdrawals	Forecast Balance as at 01.04.15	Planned Contributions	Planned Withdrawals	Forecast Balance as at 31.03.16
	£'000	£'000	£'000	£'000	£'000	£'000	£'000
4. INVESTMENT PROPERTY MAINTENANCE FUND Purpose: To offset future maintenance costs of investment properties.	68	-	-	68	-	-	68
5. BUILDING MAINTENANCE FUND Purpose: To offset the future maintenance costs of the Council's operation buildings.	151	-	(151)	-	-	-	-
6. PERFORMANCE REWARD GRANT Purpose: Balance of unspent grant earmarked for spending on projects to achieve agreed LAA outcomes.	26	-	(26) *see Capacity Issues Reserve above (No.1)	-	-	-	-
C – Withdrawal to support the Capital Programme, R – Withdrawal to support the Revenue Budget							

SCHEDULE OF EARMARKED RESERVES

Reserve	Balance as at 01.04.14	Planned Contributions	Planned Withdrawals	Forecast Balance as at 01.04.15	Planned Contributions	Planned Withdrawals	Forecast Balance as at 31.03.16
	£'000	£'000	£'000	£'000	£'000	£'000	£'000
7. NEW TECHNOLOGY FUND Purpose: To fund additional IT equipment.	22	-	-	22	-	-	22
8. HEALTH AND SAFETY FUND Purpose: To offset unexpected costs arising from health and safety issues.	33	-	-	33	-	-	33
9. LOCAL PLAN RESERVE To fund consultation and preparation of Adur Local Plan	140	-	(97)	43	-	(43)	-
10. SPECIAL & OTHER EMERGENCY RESERVE	350	-	(40)	310	-	-	310
11. VEHICLE REPAIR AND RENEWAL To fund future maintenance	29	-	(29) *see Capacity Iss Res above	-	-	-	-
C – Withdrawal to support the Capital Programme, R – Withdrawal to support the Revenue Budget							

SCHEDULE OF EARMARKED RESERVES

Reserve	Balance as at 01.04.14	Planned Contributions	Planned Withdrawals	Forecast Balance as at 01.04.15	Planned Contributions	Planned Withdrawals	Forecast Balance as at 31.03.16
	£'000	£'000	£'000	£'000	£'000	£'000	£'000
12. OTHER SMALL RESERVES (under £20,000)	14	-	(14)	-	-	-	-
All other reserves held with a balance under £20,000			*see Capacity Iss Res above				
13. ELECTION RESERVE***	10	-	(2)	8	-	-	8
14. GRANTS & CONTRIBUTIONS HELD IN RESERVES	259	-	-	259	-	-	259
15. RESIDUAL PROJECTED UNDERSPEND Reserves to be identified at outturn.	-	8	-	8	-	-	8
		*see below					
16. GENERAL FUND WORKING BALANCE	859	-	-	859	-	-	859
TOTAL	3,939	211	(1,926)	2,224	62	(427)	1,859

*To be confirmed at year end

***Election Reserve separated out from Other Small Reserves, which have been transferred to Capacity Issues Reserve
C – Withdrawal to support the Capital Programme, R – Withdrawal to support the Revenue Budget

BUDGET CONSULTATION 2014

Before you start the survey please be aware that you are required to give an answer for all the multiple choice questions.

In order for us to be able to analyse the results in the best way possible, please could you tell us the following:

ABOUT YOU:

1. Do you live in:

Adur District Council	1,726
Worthing Borough Council	2,575

2. Do you currently claim Council Tax Benefit?

Adur		
Yes	313	(18.1%)
No	1,413	(81.9%)

3. Do you think the Council should reduce the amount of financial support we give to residents on low incomes by increasing the amount we ask them to pay in Council Tax? (some residents on very low incomes currently pay no Council Tax)

Adur		
Yes	983	(57.0%)
No	743	(43.0%)

This can be further broken down between those that claim benefit and those that don't as follows:

Adur	Yes	No
Council Tax Benefit claimants	25.2% (79)	74.8% (234)
Other residents	64.0% (904)	36.0% (509)

BUDGET CONSULTATION 2014

We have come up with 4 ideas of how we could make changes to our current scheme. Please could you answer all the questions:

IDEA 1

4. All working age claimants should pay something?

Adur		
Strongly Agree	693	(40.2%)
Agree	704	(40.8%)
Disagree	192	(11.1%)
Strongly Disagree	137	(7.9%)

5. Some claimants currently have no Council Tax to pay because they receive the maximum level of Council Tax support. After Council Tax support has been awarded to these working age claimants, should they be asked to pay?

Adur		
Nothing	335	(19.4%)
At least £2.50 per week	565	(32.7%)
At least £5.00 per week	540	(31.3%)
More than £5.00 per week	286	(16.6%)

IDEA 2

6. Working age claimants living in larger properties should pay proportionately more than claimants living in smaller properties?

Adur		
Strongly Agree	511	(29.6%)
Agree	670	(38.8%)
Disagree	267	(15.5%)
Strongly Disagree	146	(8.5%)
I don't know	132	(7.6%)

7. Do you think the maximum support a claimant is entitled to should be higher or lower than the average Council Tax Band C (equivalent to £1,404.32 in Adur and £1,350.32 per year in Worthing)?

Adur		
More than Band C	145	(8.4%)
Same as Band C	870	(50.4%)
Less than Band C	711	(41.2%)

BUDGET CONSULTATION 2014

IDEA 3

8. **Some people can afford to pay their Council Tax, but they pay a lower amount because a family member or friend (who is on a low income) lives with them. Do you think these awards should stop for working age claimants?**

Adur		
Strongly Agree	756	(43.8%)
Agree	666	(38.6%)
Disagree	206	(11.9%)
Strongly Disagree	98	(5.7%)

IDEA 4

9. **Working age claimants with savings should pay more than those with little or no savings? (The current savings cap set by the government is £16,000).**

Adur		
Strongly Agree	302	(17.5%)
Agree	532	(30.8%)
Disagree	530	(30.7%)
Strongly Disagree	362	(21.0%)

10. **What is the level of savings people can have and still be able to claim benefit?**

Adur		
None	315	(18.3%)
£6,000	408	(23.6%)
£10,000	450	(26.1%)
More than £10,000	553	(32.0%)

11. **If these ideas go ahead, what level of impact do you think this would have on your household?**

Adur		
High Impact	107	(6.2%)
Medium Impact	213	(12.3%)
Low Impact	334	(19.4%)
No Impact	742	(43.0%)
I don't know	330	(19.1%)

BUDGET CONSULTATION 2014

COUNCIL TAX FOR NEXT YEAR

The councils have managed to freeze council tax for the past four years despite a reduction in government grant of over 40%. Both councils expect a further reduction in a grant for 2015-16 of around 20% which is equivalent to £516,000 for Adur District Council and £778,000 for Worthing Borough Council.

12. With this in mind, would you prefer...

Adur		
A small increase which will help the Councils to protect priority services	1106	64.1%
To freeze Council Tax for the fourth year in a row and cut services	620	35.9%

PROPERTY ANALYSIS AND CALCULATION OF TAX BASE										
Properties	Band A -	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Ratio to Band D	5/9	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9	
Number of Dwellings	0.0	2,708.0	4,986.0	11,327.0	6,077.0	1,899.0	709.0	300.0	10.0	28,016.0
Less: Exemptions	0.0	-65.0	-47.0	-89.0	-53.0	-14.0	-5.0	-3.0	0.0	-276.0
	0.0	2,643.0	4,939.0	11,238.0	6,024.0	1,885.0	704.0	297.0	10.0	27,740.0
Disabled Relief Adjustment (net)	7.0	9.0	34.0	-5.0	-25.0	-12.0	0.0	-2.0	-6.0	0.0
Chargeable Dwellings	7.0	2,652.0	4,973.0	11,233.0	5,999.0	1,873.0	704.0	295.0	4.0	27,740.0
Broken down as follows:										
Full Charge	3.0	908.0	2,668.0	7,630.0	4,364.0	1,498.0	584.0	249.0	1.0	17,905.0
25% Discount (including adj for SP Dis)	4.0	1,729.0	2,295.0	3,585.0	1,621.0	372.0	112.0	38.0	1.0	9,757.0
50% Discount	0.0	18.0	28.0	68.0	40.0	14.0	13.0	10.0	1.0	192.0
0% Discount (Long Term Empty Homes)	0.0	70.0	59.0	74.0	51.0	10.0	5.0	2.0	1.0	272.0
Total Equivalent Number of Dwellings	6.0	2,214.3	4,393.8	10,325.3	5,588.8	1,779.5	671.5	281.5	3.8	25,264.3
Reduction in tax base due to Council Tax Support	1.3	746.3	1,114.6	1,342.4	339.5	58.5	9.3	2.1	0.0	3,614.1
Adjusted equivalent total dwellings	4.7	1,467.9	3,279.1	8,982.8	5,249.2	1,721.0	662.2	279.4	3.8	21,650.1
<u>Band D Equivalents</u>										
Revenue Support Settlement	2.7	977.9	2,550.4	7,984.7	5,249.2	2,103.5	956.4	465.8	7.5	20,298.1
Add: Forecast new homes	0.0	2.0	6.2	17.0	12.8	5.6	2.6	1.3	0.0	47.5
Less: Adjustments for Losses on Collection, and Void Properties	0.0	0.0	0.0	0.0	190.0	0.0	0.0	0.0	0.0	190.0
COUNCIL TAX BASE	2.7	979.9	2,556.6	8,001.7	5,072.0	2,109.1	959.0	467.1	7.5	20,155.6
										20,155.6

DECISION

The following appendices have been updated to reflect the recommendations from Executive as laid out in the Record of Decisions.

DECISION THE EXECUTIVE

- (i) Considered and agreed to include the growth items detailed at Appendix 3 within the revenue budget in 2015/16;
- (ii) Agree to recommend to Council the draft budgets for 2015/16 at Appendix 7 as submitted in Executive Member Portfolio order, and the transfer to Reserves leading to a net budget requirement of £9,585,090 , subject to any amendments in (i) above;
- (iii) Approved the rationalisation of the reserves as outlined in paragraph 7.7
- (iv) Considered which Band D Council Tax to recommend to Council for Adur District Council's requirements in 2015/16 as set out in paragraph 12.3 determining that a 0% increase was recommended making the recommendation that the Council Tax Band D for Shoreham, Southwick, Sompting and Coombes for 2015/16 be £279.45 ;
- (v) Agree to recommend to Council the special expenses of £17.82 per band D equivalent charged in all areas of the District except Lancing

The Chief Financial Officer reported verbally at the Executive there were no changes arising from settlement and an increase in the income from the business rate retention scheme which has increased income from surplus business rates from £230,870 to £270,730. These changes have been incorporated into the following appendix.

APPENDIX 7
CIVIC BUDGET TABLE 2015/16
Summary of Executive Member Requirements

INDIVIDUAL MEMBER PORTFOLIOS
Summary and Variance Pages

ADUR BUDGET 2015/16
Summary of Executive Member Portfolios



APPENDIX 7

EXECUTIVE PORTFOLIO	ESTIMATE 2014/15	ESTIMATE 2015/16
	£	£
Environment	3,150,480	3,176,270
Health and Wellbeing	1,011,480	1,155,320
Customer Services	1,179,930	1,094,360
Leader	543,470	666,010
Regeneration	1,804,090	1,766,380
Resources	1,992,040	1,954,140
Support Services Depreciation Not Charged To Services	607,620	460,930
NET SERVICE EXPENDITURE	10,289,110	10,273,410
Credit Back Depreciation / Impairments	(1,366,190)	(1,403,250)
Minimum Revenue Provision	963,680	995,830
	9,886,600	9,865,990
Transfer to / from Reserves	(308,520)	(301,000)
Balance Available to Transfer To / (From) Reserves	51,060	40,870
TOTAL BUDGET REQUIREMENT BEFORE EXTERNAL SUPPORT FROM GOVERNMENT	9,629,140	9,605,860
Baseline Funding	(1,573,830)	(1,603,900)
Additional business rate income	(142,540)	(270,730)
Revenue Support Grant	(1,834,780)	(1,347,920)
Council Tax Reduction Scheme Grant	(40,000)	(40,000)
Council Tax Freeze Grant	(63,720)	(62,550)
Other unfenced grants (New homes bonus & Ctax Transition)	(565,600)	(652,190)
Contribution to/ (from) Collection Fund	(60,130)	(155,720)
AMOUNT REQUIRED FROM COUNCIL TAX	5,348,540	5,472,850
COUNCIL TAX BASE	19,697.8	20,155.6
Average Band D Council Tax - Adur District	271.53	271.53
% increase	-1%	0.00%

SERVICE	ESTIMATE 2014/2015	ESTIMATE 2015/2016
	£	£
DIRECTOR FOR DIGITAL AND RESOURCES		
Business and Technical Services		
Engineering	124,370	115,340
Surveying & Design	196,810	206,890
	321,180	322,230
DIRECTOR FOR COMMUNITIES		
Environment		
Allotments	60,600	55,200
Cemeteries	239,910	247,560
Parks	744,790	798,310
	1,045,300	1,101,070
Wellbeing		
Environmental Health - Commercial	84,930	105,530
Environmental Health - Domestic	387,050	378,070
	471,980	483,600
DIRECTOR OF ECONOMY		
Growth		
Car Parking	(95,360)	(106,050)
Regeneration	64,890	59,010
	(30,470)	(47,040)
DIRECTOR OF CUSTOMER SERVICES		
Waste and Cleansing		
Abandoned Vehicles	17,250	24,310
Clinical Waste	12,650	18,160
Compliance	-	-
Graffiti	60,290	15,480
Obsolete	-	-
Recycling	(58,590)	(50,300)
Refuse	812,290	850,130
Street Cleansing	577,260	572,420
Trade Refuse	(78,660)	(113,790)
	1,342,490	1,316,410
TOTAL ENVIRONMENT PORTFOLIO	3,150,480	3,176,270

ADUR - ENVIRONMENT PORTFOLIO - 2015/2016 - SUBJECTIVE ANALYSIS



SERVICE / ACTIVITY	Employees	Premises	Transport	Supplies & Services	Third Party	Income	Service Controlled Budget	Direct Recharges	Support	Capital Charges	TOTAL BUDGET
	£	£	£	£	£	£	£		£	£	£
DIRECTOR FOR DIGITAL & RESOURCES											
Business and Technical Services											
Engineering	-	44,760	-	20,400	-	(7,690)	57,470	27,400	5,690	24,780	115,340
Surveying & Design	-	150,040	-	120	-	(320)	149,840	33,220	2,430	21,400	206,890
DIRECTOR FOR COMMUNITIES											
Environment											
Allotments	-	39,820	-	-	-	(40,300)	(480)	8,560	44,800	2,320	55,200
Cemeteries	-	260,260	-	-	-	(161,610)	98,650	82,580	50,520	15,810	247,560
Parks	-	244,360	-	46,850	-	(141,570)	149,640	336,850	214,910	96,910	798,310
Wellbeing											
Environmental Health - Commercial	-	-	-	1,570	-	(660)	910	69,190	35,050	380	105,530
Environmental Health - Domestic	-	-	-	20,000	4,560	(11,150)	13,410	74,890	287,510	2,260	378,070
DIRECTOR OF ECONOMY											
Growth											
Car Parking	-	102,410	-	184,120	-	(496,450)	(209,920)	70,220	27,590	6,060	(106,050)
Regeneration	-	50	1,020	38,910	-	(27,920)	12,060	6,460	1,840	38,650	59,010
DIRECTOR OF CUSTOMER SERVICES											
Waste and Cleansing											
Abandoned Vehicles	-	-	1,080	-	4,690	-	5,770	15,120	3,420	-	24,310
Clinical Waste	-	-	-	-	-	-	0	(2,470)	20,630	-	18,160
Compliance	-	-	-	-	-	-	0	-	-	-	0
Graffiti	-	-	-	-	-	-	0	10,310	3,420	1,750	15,480
Recycling	-	-	-	-	-	-	0	(259,480)	126,980	82,200	(50,300)
Refuse	-	-	-	-	-	-	0	613,010	118,030	119,090	850,130
Street Cleansing	-	-	-	-	-	(122,900)	(122,900)	584,480	74,640	36,200	572,420
Trade Refuse	-	-	-	190,530	-	(504,730)	(314,200)	143,290	33,800	23,320	(113,790)
	0	841,700	2,100	502,500	9,250	(1,515,300)	(159,750)	1,813,630	1,051,260	471,130	3,176,270
Percentage Direct Cost	0%	62%	0%	37%	1%						

ENVIORNMENT SERVICES - SUMMARY OF CHANGES SINCE THE ORIGINAL BUDGET - 2015/16

SERVICE / ACTIVITY	Original Estimate 2014/15	Inflation	One off - items	Committed Growth	Savings	Non-MTFP Other Changes	Virements	Recharges	Joint Transfers	Asset Hire/ Impairment	TOTAL BUDGET
	£	£	£	£	£	£	£	£	£	£	£
DIRECTOR FOR DIGITAL & RESOURCES											
Business and Technical Services											
Engineering	124,370	1,270	-	-	(7,120)	(3,180)	-	(27,960)	-	24,780	115,340
Surveying & Design	196,810	1,540	-	5,300	-	3,240	-	(18,160)	-	21,400	206,890
DIRECTOR FOR COMMUNITIES											
Environment											
Allotments	60,600	-	-	-	-	(5,400)	1,060	(8,780)	-	2,320	55,200
Cemeteries	239,910	1,900	-	-	-	5,750	12,030	(22,090)	-	15,810	247,560
Parks	744,790	6,730	-	-	(13,000)	59,790	(6,040)	152,900	(183,980)	96,910	798,310
Wellbeing											
Environmental Health - Commercial	84,930	20	-	-	-	20,580	-	20,200	-	380	105,530
Environmental Health - Domestic	387,050	250	-	-	-	(9,230)	-	(11,490)	-	2,260	378,070
DIRECTOR OF ECONOMY											
Growth											
Car Parking	(95,360)	(4,540)	-	21,500	-	(27,650)	-	(33,710)	-	6,060	(106,050)
Regeneration	64,890	20	-	10,000	-	(15,900)	-	(54,550)	-	38,650	59,010
DIRECTOR OF CUSTOMER SERVICES											
Waste and Cleansing											
Abandoned Vehicles	17,250	20	-	-	-	7,040	-	7,040	-	-	24,310
Clinical Waste	12,650	-	-	-	-	5,510	-	5,510	-	-	18,160
Compliance	-	-	-	-	-	-	-	-	-	-	0
Graffiti	60,290	-	-	-	-	(44,810)	-	(46,560)	-	1,750	15,480
Recycling	(58,590)	-	-	-	-	8,290	-	(73,910)	-	82,200	(50,300)
Refuse	812,290	-	-	-	-	37,840	-	(81,250)	-	119,090	850,130
Street Cleansing	577,260	(2,410)	-	-	-	(2,430)	-	(38,630)	-	36,200	572,420
Trade Refuse	(78,660)	(6,010)	-	-	(8,000)	(21,120)	-	(44,440)	-	23,320	(113,790)
TOTAL COST	3,150,480	(1,210)	0	36,800	(28,120)	18,320	7,050	(275,880)	(183,980)	471,130	3,176,270

SERVICE	ESTIMATE 2014/2015	ESTIMATE 2015/2016
	£	£
DIRECTOR OF COMMUNITIES		
Environment		
Foreshores	(1,470)	(18,310)
	(1,470)	(18,310)
Housing		
Adur Homes	(34,230)	(30,680)
Adur Homes - Non-service	-	1,040
	(34,230)	(29,640)
Wellbeing		
Community Wellbeing	550,730	543,310
Community Safety	145,370	166,260
Environment Health - Commercial	120,630	139,110
Environment Health - Licensing	64,840	95,290
	881,570	943,970
Business and Technical Services		
Business Services	42,740	46,220
Engineering	100,560	163,760
Energy & Sustainability	22,310	49,320
	165,610	259,300
TOTAL FOR HEALTH AND WELLBEING	1,011,480	1,155,320

ADUR - HEALTH AND WELLBEING PORTFOLIO - 2015/2016 - SUBJECTIVE ANALYSIS



SERVICE / ACTIVITY	Employees	Premises	Transport	Supplies & Services	Third Party	Income	Service Controlled Budget	Direct Recharges	Support	Capital Charges	TOTAL BUDGET
	£	£	£	£	£	£	£		£	£	£
DIRECTOR OF COMMUNITIES											
Environment											
Foreshores	-	11,790	-	8,430	-	(84,120)	(63,900)	9,730	20,150	15,710	(18,310)
Housing											
Adur Homes	92,950	-	6,240	46,020	38,870	(264,580)	(80,500)	-	36,090	13,730	(30,680)
Adur Homes - Non Service	-	1,040	-	-	-	-	1,040	-	-	-	1,040
Wellbeing											
Community Wellbeing	18,430	-	-	222,540	-	-	240,970	266,520	35,820	-	543,310
Community Safety	-	1,270	-	25,240	-	-	26,510	109,760	29,990	-	166,260
Environment Health - Commercial	-	-	-	8,470	-	-	8,470	109,310	21,330	-	139,110
Environment Health - Licensing	-	-	-	12,700	-	(104,960)	(92,260)	153,550	34,000	-	95,290
DIRECTOR OF DIGITAL & RESOURCES											
Business and Technical Services											
Business Services	-	-	-	-	-	-	0	43,290	2,930	-	46,220
Engineering	-	9,430	-	12,220	-	-	21,650	70,000	9,510	62,600	163,760
Energy & Sustainability	-	-	-	-	-	-	0	49,320	-	-	49,320
TOTAL STAFF											
TOTAL COST	111,380	23,530	6,240	335,620	38,870	(453,660)	61,980	811,480	189,820	92,040	1,155,320
Percentage Direct Cost	22%	5%	1%	65%	8%						
<p align="center">An explanation of the changes to the budget since last year is provided on the previous page - the Variation page Staff FTE = Number of staff based on full time equivalent</p>											

HEALTH AND WELLBEING SERVICES - SUMMARY OF CHANGES SINCE THE ORIGINAL BUDGET - 2015/16

SERVICE / ACTIVITY	Original Estimate 2014/15	Inflation	One off - items	Committed Growth	Compensatory savings	Impact of Capital programme	Additional Income	Savings	Non-MTFP Other Changes	TOTAL BUDGET
	£	£	£	£	£	£		£	£	£
DIRECTOR OF COMMUNITIES										
Environment										
Foreshores	(1,470)	(1,070)	-	-	-	-	-	(11,000)	(4,770)	(18,310)
Housing										
Adur Homes	(34,230)	(1,220)	-	-	-	-	-	-	4,770	(30,680)
Adur Homes - Non Service	-	-	-	-	-	-	-	-	1,040	1,040
Wellbeing										
Community Wellbeing	550,730	240	-	-	-	-	-	(7,280)	(380)	543,310
Community Safety	145,370	520	-	400	-	-	-	-	19,970	166,260
Environment Health - Commercial	120,630	160	-	-	-	-	-	-	18,320	139,110
Environment Health - Licensing	64,840	(1,810)	-	-	-	-	-	-	32,260	95,290
DIRECTOR OF DIGITAL & RESOURCES										
Business and Technical Services										
Business Services	42,740	-	-	-	-	-	-	-	3,480	46,220
Engineering	100,560	440	-	-	-	-	-	-	62,760	163,760
Energy & Sustainability	22,310	-	-	-	-	-	-	-	27,010	49,320
TOTAL COST	1,011,480	(2,740)	0	400	0	0	0	(18,280)	164,460	1,155,320

**CUSTOMER SERVICES
PORTFOLIO**



SERVICE	ESTIMATE 2014/2015	ESTIMATE 2015/2016
	£	£
DIRECTOR OF COMMUNITIES		
Leisure		
Leisure Strategic Support	568,980	544,490
	568,980	544,490
DIRECTOR OF CUSTOMER SERVICES		
Revenues and Benefits		
Revenues	454,580	393,560
Benefits	156,370	156,310
	610,950	549,870
TOTAL FOR CUSTOMER SERVICES	1,179,930	1,094,360

ADUR - CUSTOMER SERVICES PORTFOLIO - 2015/2016 - SUBJECTIVE ANALYSIS



SERVICE / ACTIVITY	Employees	Premises	Transport	Supplies & Services	Third Party	Income	Service Controlled Budget	Direct Recharges	Support	Capital Charges	TOTAL BUDGET
	£	£	£	£	£	£	£		£	£	£
DIRECTOR OF COMMUNITIES											
Leisure											
Leisure Strategic Support	-	45,530	-	9,190	180,000	(8,940)	225,780	12,080	8,660	297,970	544,490
DIRECTOR OF CUSTOMER SERVICES											
Revenues and Benefits											
Revenues	-	-	11,050	-	496,990	(246,840)	261,200	3,330	129,030	-	393,560
Benefits	-	-	11,050	12,740	21,384,380	(21,446,020)	(37,850)	3,330	190,830	-	156,310
TOTAL STAFF											
TOTAL COST	0	45,530	22,100	21,930	22,061,370	(21,701,800)	449,130	18,740	328,520	297,970	1,094,360

Percentage Direct Cost

0% 0% 0% 0% 100%

An explanation of the changes to the budget since last year is provided on the previous page - the Variation page

Staff FTE = Number of staff based on full time equivalent

ADUR CUSTOMER SERVICES - SUMMARY OF CHANGES SINCE THE ORIGINAL BUDGET - 2015/16



SERVICE / ACTIVITY	Original Estimate 2014/15	Inflation	One off - items	Committed Growth	Compensatory savings	Impact of Capital programme	Additional Income	Savings	Non-MTFP Other Changes	TOTAL BUDGET
	£	£	£	£	£	£		£	£	£
DIRECTOR OF COMMUNITIES										
Leisure										
Leisure Strategic Support	568,980	270	-	(8,000)	-	-	-	(10,460)	(6,300)	544,490
DIRECTOR OF CUSTOMER SERVICES										
Revenues and Benefits										
Revenues	454,580	7,260	-	-	-	-	-	(39,060)	(29,220)	393,560
Benefits	156,370	750	-	23,960	-	-	-	(12,500)	(12,270)	156,310
TOTAL COST	1,179,930	8,280	0	15,960	0	0	0	(62,020)	(47,790)	1,094,360

SERVICE	ESTIMATE 2014/2015	ESTIMATE 2015/2016
	£	£
CHIEF EXECUTIVE Communications Performance and Scrutiny	32,460	15,750
	32,460	15,750
DIRECTOR OF COMMUNITIES Wellbeing Democratic Services	319,510	509,980
	319,510	509,980
DIRECTOR OF CUSTOMER SERVICES Elections Elections	191,500	140,280
	191,500	140,280
TOTAL FOR LEADER	543,470	666,010

ADUR - THE LEADER PORTFOLIO - 2015/2016 - SUBJECTIVE ANALYSIS

SERVICE / ACTIVITY	Employees	Premises	Transport	Supplies & Services	Third Party	Income	Service Controlled Budget	Direct Recharges	Support	Capital Charges	TOTAL BUDGET
	£	£	£	£	£	£	£		£	£	£
CHIEF EXECUTIVE Communications Performance and Scrutiny	-	-	-	-	-	-	0	9,260	6,490	-	15,750
DIRECTOR OF COMMUNITIES Wellbeing Democratic Services	168,540	-	-	24,760	-	(15,860)	177,440	69,370	263,170	-	509,980
DIRECTOR OF CUSTOMER SERVICES Elections Elections	650	-	-	41,080	-	(3,180)	38,550	84,520	14,280	2,930	140,280
TOTAL STAFF											
TOTAL COST	169,190	0	0	65,840	0	(19,040)	215,990	163,150	283,940	2,930	666,010
Percentage Direct Cost	72%	0%	0%	28%	0%						
An explanation of the changes to the budget since last year is provided on the previous page - the Variation page Staff FTE = Number of staff based on full time equivalent											

THE LEADER - SUMMARY OF CHANGES SINCE THE ORIGINAL BUDGET - 2015/16

SERVICE / ACTIVITY	Original Estimate 2014/15	Inflation	One off - items	Committed Growth	Compensatory savings	Impact of Capital programme	Additional Income	Savings	Non-MTFP Other Changes	TOTAL BUDGET
	£	£	£	£	£	£		£	£	£
CHIEF EXECUTIVE Communications Performance and Scrutiny	32,460	-	-	-	-	-	-	-	(16,710)	15,750
DIRECTOR OF COMMUNITIES Wellbeing Democratic Services	319,510	3,770	-	-	-	-	-	-	186,700	509,980
DIRECTOR OF CUSTOMER SERVICES Elections Elections	191,500	1,700	(39,930)	-	-	-	-	(5,880)	(7,110)	140,280
TOTAL COST	543,470	5,470	(39,930)	0	0	0		(5,880)	162,880	666,010

SERVICE	ESTIMATE 2014/2015	ESTIMATE 2015/2016
	£	£
DIRECTOR FOR COMMUNITIES		
Housing		
Adur Homes	72,770	68,310
Home Improvement Assistance	61,460	87,270
Housing	615,090	559,270
Housing Strategy	40,880	29,900
Obsolete	-	-
	790,200	744,750
DIRECTOR OF ECONOMY		
Grants		
Grants	55,030	38,340
	55,030	38,340
Growth		
Planning Policy	199,190	258,860
Major Projects	-	27,500
Development Control	383,090	384,970
Regeneration	238,030	187,400
	820,310	858,730
DIRECTOR OF CUSTOMER SERVICES		
Building Control & Land Charges		
Building Control	138,550	124,560
	138,550	124,560
TOTAL FOR REGENERATION	1,804,090	1,766,380

ADUR - REGENERATION PORTFOLIO - 2015/2016 - SUBJECTIVE ANALYSIS

SERVICE / ACTIVITY	Employees	Premises	Transport	Supplies & Services	Third Party	Income	Service Controlled Budget	Direct Recharges	Support	Capital Charges	TOTAL BUDGET
	£	£	£	£	£	£	£		£	£	£
DIRECTOR FOR COMMUNITIES											
Housing											
Adur Homes	24,680	468,450	420	520	-	(477,270)	16,800	-	50,220	1,290	68,310
Home Improvement Assistance	-	-	-	-	-	(32,460)	(32,460)	84,580	35,150	-	87,270
Housing	-	-	-	312,020	16,060	(120,070)	208,010	211,900	138,960	400	559,270
Housing Strategy	-	-	-	-	-	-	0	29,210	690	-	29,900
DIRECTOR OF ECONOMY											
Grants											
Grants	2,790	-	-	-	-	-	2,790	10,880	24,670	-	38,340
Growth											
Planning Policy	-	-	-	16,850	-	-	16,850	90,140	151,870	-	258,860
Major Projects	-	-	-	-	-	-	0	27,500	-	-	27,500
Development Control	-	-	-	8,170	5,100	(213,760)	(200,490)	499,680	85,780	-	384,970
Regeneration	-	-	-	46,160	-	-	46,160	112,020	29,220	-	187,400
DIRECTOR OF CUSTOMER SERVICES											
Building Control & Land Charges											
Building Control	-	-	-	-	-	(167,990)	(167,990)	255,150	37,400	-	124,560
TOTAL STAFF											
TOTAL COST	27,470	468,450	420	383,720	21,160	(1,011,550)	(110,330)	1,321,060	553,960	1,690	1,766,380
Percentage Direct Cost	3%	52%	0%	43%	2%						
An explanation of the changes to the budget since last year is provided on the previous page - the Variation page Staff FTE = Number of staff based on full time equivalent											

REGENERATION SERVICES - SUMMARY OF CHANGES SINCE THE ORIGINAL BUDGET - 2015/16

SERVICE / ACTIVITY	Original Estimate 2014/15	Inflation	One off - items	Committed Growth	Compensatory savings	Impact of Capital programme	Additional Income	Savings	Non-MTFP Other Changes	TOTAL BUDGET
	£	£	£	£	£	£		£	£	£
DIRECTOR FOR COMMUNITIES										
Housing										
Adur Homes	72,770	540	-	-	-	-	-	(5,000)	-	68,310
Home Improvement Assistance	61,460	(640)	-	-	-	-	-	-	26,450	87,270
Housing	615,090	3,800	-	15,000	-	-	-	(1,600)	(73,020)	559,270
Housing Strategy	40,880	-	-	-	-	-	-	-	(10,980)	29,900
Obsolete	-	-	-	-	-	-	-	-	-	0
DIRECTOR OF ECONOMY										
Grants	-	-	-	-	-	-	-	-	-	0
Grants	55,030	70	-	-	-	-	-	-	(16,760)	38,340
Growth										
Planning Policy	199,190	330	-	-	-	-	-	-	59,340	258,860
Major Growth	-	-	-	-	-	-	-	-	27,500	27,500
Development Control	383,090	(3,930)	-	-	-	-	-	-	5,810	384,970
Regeneration	238,030	350	-	-	-	-	-	-	(50,980)	187,400
DIRECTOR OF CUSTOMER SERVICES										
Building Control & Land Charges										
Building Control	138,550	(3,060)	-	-	-	-	-	(12,000)	1,070	124,560
TOTAL COST	1,804,090	(2,540)	0	15,000	0	0	0	(18,600)	(31,570)	1,766,380

SERVICE	ESTIMATE 2014/2015	ESTIMATE 2015/2016
	£	£
DIRECTOR FOR DIGITAL AND RESOURCES		
Business and Technical Services		
Other Buildings	309,870	227,890
	309,870	227,890
Finance		
Corporate Management	613,670	705,790
Finance - others	-	-
Treasury Management	668,420	590,330
	1,282,090	1,296,120
DIRECTOR FOR COMMUNITIES		
Housing		
Adur Homes	(90,580)	36,330
Adur Homes - Non service	702,200	640,300
	611,620	676,630
DIRECTOR OF ECONOMY		
Growth		
Estates	(216,370)	(241,890)
	(216,370)	(241,890)
DIRECTOR OF CUSTOMER SERVICES		
Building Control & Land Charges		
Land Charges	4,830	(4,610)
	4,830	(4,610)
TOTAL FOR RESOURCES	1,992,040	1,954,140

ADUR - RESOURCES PORTFOLIO - 2015/2016 - SUBJECTIVE ANALYSIS

SERVICE / ACTIVITY	Employees	Premises	Transport	Supplies & Services	Third Party	Income	Service Controlled Budget	Direct Recharges	Support	Transfer to/from Reserves	Capital Charges	TOTAL BUDGET
	£	£	£	£	£	£	£		£		£	£
DIRECTOR FOR DIGITAL & RESOURCES												
Business and Technical Services												
Other Buildings	-	57,480	-	4,010	-	-	61,490	30,270	5,970	-	130,160	227,890
Finance												
Corporate Management	2,580	120,390	-	176,020	14,000	(287,560)	25,430	442,670	316,560	(62,360)	(16,510)	705,790
Finance - others	-	-	-	-	-	-	0	-	-	-	-	0
Treasury Management	-	-	-	-	-	(336,860)	(336,860)	-	66,490	-	860,700	590,330
DIRECTOR FOR COMMUNITIES												
Housing												
Adur Homes	685,560	-	55,290	415,980	-	(1,259,960)	(103,130)	11,480	96,420	-	31,560	36,330
Adur Homes - Non service	1,184,830	-	-	(245,290)	14,630	(316,390)	637,780	-	-	-	2,520	640,300
DIRECTOR OF ECONOMY												
Estates												
Estates	4,290	80,680	-	14,430	-	(535,670)	(436,270)	35,930	158,450	-	-	(241,890)
DIRECTOR OF CUSTOMER SERVICES												
Building Control & Land Charges												
Land Charges	-	-	-	19,130	-	(90,240)	(71,110)	53,930	12,570	-	-	(4,610)
TOTAL STAFF												
TOTAL COST	1,877,260	258,550	55,290	384,280	28,630	(2,826,680)	(222,670)	574,280	656,460	(62,360)	1,008,430	1,954,140
Percentage Direct Cost	72%	10%	2%	15%	1%							
An explanation of the changes to the budget since last year is provided on the previous page - the Variation page Staff FTE = Number of staff based on full time equivalent												

RESOURCES SERVICES - SUMMARY OF CHANGES SINCE THE ORIGINAL BUDGET - 2015/16

SERVICE / ACTIVITY	Original Estimate 2014/15	Inflation	One off - items	Committed Growth	Compensatory savings	Impact of Capital programme	Additional Income	Savings	Non-MTFP Other Changes	TOTAL BUDGET
	£	£	£	£	£	£		£	£	£
DIRECTOR FOR DIGITAL & RESOURCES										
Business and Technical Services										
Other Buildings	309,870	1,380	-	-	-	-	-	(20,000)	(63,360)	227,890
Finance										
Corporate Management	613,670	5,300	-	-	-	-	-	-	86,820	705,790
Finance - others	-	-	-	-	-	-	-	-	-	0
Treasury Management	668,420	-	-	-	-	(43,790)	(5,000)	-	(29,300)	590,330
DIRECTOR FOR COMMUNITIES										
Housing										
Adur Homes	(90,580)	16,800	-	-	-	-	-	(100,000)	210,110	36,330
Adur Homes - Non service	702,200	5,680	-	-	(8,000)	-	-	1,030	(60,610)	640,300
DIRECTOR OF ECONOMY										
Estates										
Estates	(216,370)	(9,660)	-	67,000	-	-	-	(12,510)	(70,350)	(241,890)
DIRECTOR OF CUSTOMER SERVICES										
Building Control & Land Charges										
Land Charges	4,830	(1,300)	-	-	-	-	-	(4,830)	(3,310)	(4,610)
TOTAL COST	1,992,040	18,200	0	67,000	(8,000)	(43,790)	(5,000)	(136,310)	70,000	1,954,140