

REPORT TO:	Special Council Meeting – 1 March 2023
SUBJECT:	Arun District Council Budget 2023/24
LEAD OFFICER:	Carolyn Martlew, Interim Group Head of Finance and Section 151 Officer
LEAD MEMBER:	Councillor Shaun Gunner
WARDS:	All
CORPORATE PRIORITY / POLICY CONTEXT / CORPORATE VISION:	
The Council's financial planning and budget promotes all the Council's Corporate Priorities.	
DIRECTORATE POLICY CONTEXT:	
The Council's financial planning and budget has an effect on all Directorates of the Council.	
FINANCIAL SUMMARY:	
The draft budgets are shown in the appendices. The financial forecast for the General Fund Revenue Budget predicts significant budget deficits in 2023/24 and future years.	

1. PURPOSE OF REPORT

- 1.1. The purpose of the report is for Council to consider and approve recommendations on the overall budget to be set, level of Council Tax for the District, Housing Revenue Account (HRA) budget and rent levels for 2023/24
- 1.2. In addition, Council must consider the overall capital programme and approve recommendations on the overall capital programme (HRA and General Fund) to be set for 2023/24.

2. RECOMMENDATIONS

- 2.1. It is recommended that the Council:
 - (a) Notes that the Interim Group Head of Finance, in consultation with the Leader of the Council has approved a tax base of 64,159 for 2023/2024;
 - (b) Notes the submission of the Council's NNDR1 return (the estimate of the Council's Business Rate income for 2023/24) to the Department for Levelling Up, Housing and Communities (DLUHC).
 - (c) That the General Fund Budget as set out in Appendix 1 is approved;
 - (d) Arun's Band D Council Tax for 2023/24 is set at £202.34, an increase of 2.99% over 2022/23;

- (e) Arun's Council Tax Requirement for 2023/24, based on a Band D Council tax of £202.34, is set at £12.982m, plus parish precepts as demanded, to be transferred to the General Fund in accordance with statutory requirements;
- (f) The Council's General Fund Balance minimum balance continues to be set at £5m;
- (g) The HRA budget as set out in Appendix 2 is approved;
- (h) HRA rents be increased by 7% in accordance with the provisions of the rent standard;
- (i) HRA garage rents be increased by 7% to give an average rent of £14.50 per week (excluding VAT) and heating and water/sewerage charges be increased on a scheme by scheme basis, with the aim of balancing costs with income;
- (j) The HRA Balance to remain below the minimum level of £2m for the period 2023/24 to 2026/27 to enable the realisation of savings in Repairs and Supervision & Management expenditure to deliver a sustainable HRA; and
- (k) The capital programme as set out appendix C is approved.

2.2. Resolve that for 2023/24 any expenses incurred by the Authority in performing in part of its area a function performed elsewhere in its area by a Parish/Town Council or the Chairman of a Parish Meeting shall not be treated as special expenses for the purposes of Section 35 of the Local Government Finance Act 1992.

3. EXECUTIVE SUMMARY

- 3.1. The report considers the recommendations made by Policy and Finance Committee on 9 February 2023 in respect of the Council's Budget for 2023/24.
- 3.2. The associated statutory resolutions will be circulated just before the meeting, following receipt of the West Sussex County Council and Sussex Police and Crime Commissioner precepts.
- 3.3. There are additional requirements associated with the approval of the Council's tax base and NNDR1 for 2023/24 and special expenses.
- 3.4. Members are also individually reminded that Section 106 of the Local Government Finance Act 1992 applies to this meeting. Members who are two months or more in arrears with their Council Tax must declare this to the meeting and must not vote on budget recommendations, as to do otherwise can be a criminal offence.

4. DETAIL

- 4.1. Arun District Council's Budget for 2023/24 was considered by Policy and Finance Committee on 9 February 2023.

- 4.2. Members have already received a copy of the Budget but for ease of reference the key summary tables (General Fund, Housing Revenue Account and Capital Programme) are attached as Appendices 1, 2 and 3 respectively.
- 4.3. The required statutory resolutions (Appendix 4) will be circulated before the Special Council meeting, following receipt of the West Sussex County Council precept.
- 4.4. The estimates as presented in this Budget are sufficiently robust and that the reserve balances proposed for 2023/24 are adequate. However, there is significant risk in the medium-term for the General Fund when the Council's Funding Resilience reserve is anticipated to be if work on the transformation programme does not result in a more balanced budget.
- 4.5. In addition the HRA Business Plan and future years Budgets will need to be closely monitored to ensure revenue savings are delivered and the capital programme remains affordable to allow the recovery of balances and deliver a sustainable budget.

5. CONSULTATION

- 5.1. Consultation is being undertaken with representatives of non-domestic ratepayers on the Council's proposals for expenditure for the 2023/24 financial year in accordance with Section 65 of the Local Government Finance Act 1992.
- 5.2. Individual committees have been consulted on their individual budgets as part of the budget process.

6. OPTIONS / ALTERNATIVES CONSIDERED

- 6.1. Not applicable.

7. COMMENTS BY THE INTERIM GROUP HEAD OF FINANCE/SECTION 151 OFFICER

- 7.1. Capital spending is susceptible to overrun, delay and increased costs. It is important that close monitoring of both revenue budgets, and the capital programme is in place.
- 7.2. The General Fund Revenue budget was rebased following a ZBB exercise. It is prudent to review this for the budget 2024/25 process to ensure that the assumptions made are still valid in light of the transformation programme that the Council will need to embark on to ensure that future budgets are balanced without excessive use of reserves as highlighted in the Medium Term Financial Plan considered at Full Council on 18 January 2023.
- 7.3. The HRA budget reflects the assumptions in the latest draft HRA Business Plan. It is recommended that the HRA Business plan is reviewed mid 2023/24 to ensure that these assumptions continue to be valid.

8. RISK ASSESSMENT CONSIDERATIONS

- 8.1. The risks listed in the Financial Prospects Report 2022/23 to 2026/27 remain relevant. Members may wish to review these alongside this report.
- 8.2. The main risk in preparing the detailed budgets is that the Council sets an illegal budget (expenditure is greater than income). This is avoided through the planned use of reserves, however, the risk of reserves being run down to support the General Fund Budget remains if work on the transformation programme does not result in a more balanced budget.
- 8.3. An inaccurate or illegal budget would cause reputational damage to the Council. This is a risk and the controls and processes in place will avoid this.

9. COMMENTS OF THE GROUP HEAD OF LAW AND GOVERNANCE & MONITORING OFFICER

- 9.1. The Council must set its budget in accordance with the provisions of the Local Government Finance Act 1992 and approval of a balanced budget each year is a statutory responsibility. Sections 25 to 29 of the Local Government Act 2003 impose duties on the Council in relation to how it sets and monitors its budget. These provisions require the Council to make prudent allowance for the risk and uncertainties in its budget and to regularly monitor its finances during the year. The legislation leaves discretion to the Council about the allowances to be made and action to be taken.
- 9.2. Section 30(6) of the Local Government Finance Act 1992 provides that the Council must set its budget before 11 March in the financial year preceding the one in respect of which the budget is set.
- 9.3. The provisions of section 25 of Local Government Act 2003 require that, when the Council is making the calculation of its budget requirement, it must have regard to the report of the Chief Finance Officer (Section 151 Officer) as to the robustness of the estimates made for the purposes of the calculations and the adequacy of the proposed financial reserves.
- 9.4. Consultation must take place in accordance with the Council's duties under section 65 of the Local Government Finance Act 1992. It must be borne in mind that this is consultation on the budget proposals, not on the decision to take whatever decision is implied by the adoption of that budget. Consultation has taken place as set out in section 5 of this report, including with Group Heads and Directors in conjunction with the Finance team.
- 9.5. When considering options, Members must bear in mind their fiduciary duty to the council taxpayers of the District. Members must have adequate evidence on which to base their decisions on the level of quality at which services should be provided.
- 9.6. Where a service is provided pursuant to a statutory duty, it would not be lawful to fail to discharge it properly or abandon it, and where there is discretion as to how it is to be discharged, that discretion should be exercised reasonably.

- 9.7. The report sets out the relevant considerations for Members to consider during their deliberations and Members are reminded of the need to ignore irrelevant considerations. Members have a duty to seek to ensure that the Council acts lawfully. Members must not come to a decision which no reasonable authority could come to; balancing the nature, quality and level of services which they consider should be provided, against the costs of providing such services.
- 9.8. There is a particular requirement to take into consideration the Council's fiduciary duty and the public sector equality duty in coming to its decision.
- 9.9. The public sector equality duty is that a public authority must, in the exercise of its functions, have due regard to the need to: (1) eliminate discrimination, harassment, victimisation and any other conduct that is prohibited by or under the Equality Act 2010; (2) advance equality of opportunity between persons who share a relevant protected characteristic and persons who do not share it; and (3) foster good relations between persons who share a relevant protected characteristic and persons who do not share it.
- 9.10. Any decision made in the exercise of any function is potentially open to challenge if the duty has been disregarded.
- 9.11. Members are also individually reminded that Section 106 of the Local Government Finance Act 1992 applies to this meeting. Members who are two months or more in arrears with their Council Tax must declare this to the meeting and must not vote on budget recommendations, as to do otherwise can be a criminal offence.

10.HUMAN RESOURCES IMPACT

- 10.1. There are no direct implications.

11.HEALTH & SAFETY IMPACT

- 11.1. There are no direct implications.

12.PROPERTY & ESTATES IMPACT

- 12.1. There are no direct implications.

13.EQUALITIES IMPACT ASSESSMENT (EIA) / SOCIAL VALUE

- 13.1. There are no direct implications.

14.CLIMATE CHANGE & ENVIRONMENTAL IMPACT/SOCIAL VALUE

- 14.1. There are no direct implications.

15.CRIME AND DISORDER REDUCTION IMPACT

- 15.1. There are no direct implications.

16.HUMAN RIGHTS IMPACT

16.1. There are no direct implications.

17.FREEDOM OF INFORMATION / DATA PROTECTION CONSIDERATIONS

17.1. There are no direct implications.

CONTACT OFFICER:

Name: Carolin Martlew

Job Title: Interim Group Head of Finance and Section 151 Officer

Contact Number: 01903 737568

BACKGROUND DOCUMENTS:

2022/23 Budget Report to Full Council 23 February 2022;

Financial Prospects 2022/23 to 2026/27 – Finance and Policy Committee 13 December 2022;

Budget Consultation Report – Corporate Support Committee 15 September 2022;
Statement of Accounts 2021/22.

Committee Revenue and Capital Budgets 2023/24 Report to Policy and Finance Committee 9 February 2023

General Fund Revenue Budget Summary

Actual 2021-22 £'000	Description	Budget 2022-23 £'000	Budget 2023-24 £'000
Cost of Service			
1,866	Policy and Finance Committee	2,136	2,103
6,854	Corporate Support Committee	6,592	7,678
1,450	Economy Committee	2,713	2,449
8,386	Environment Committee	8,257	10,660
23	Planning Policy Committee	945	906
4,453	Housing and Wellbeing Committee	3,311	5,987
0	Vacancy Management	(500)	(500)
(1,710)	Recharges to Housing Revenue Account	(1,545)	(1,526)
21,322	Total Cost of Service:	21,909	27,757
Corporate Cost			
4,877	Parish Precepts	5,024	5,301
256	Other precepts and levies	247	249
(442)	Interest & investment income	(413)	(1,825)
(727)	Contingencies / miscellaneous	0	510
426	Contribution to/(from) earmarked reserves	(1,928) ^x	(4,996)
1,059	Capital expenditure financed from revenue	52	0
1,098	Pension deficit contributions	982	1,323
6,547	Total Corporate Cost:	3,964	562
27,869	Total Net Budget Requirement	25,874	28,318
Financed By			
(5,963)	Retained Business Rates	(6,176) ^{xx}	(7,626)
(1,040)	New Homes Bonus	(1,292)	(616)
(4,201)	Other non ringfenced grants	(1,140)	(1,825)
(11,836)	Council Tax Income - Arun Excluding Parishes	(12,380)	(12,982)
(5,036)	Council Tax Income - Town & Parish Councils	(5,024)	(5,301)
207	Collection Fund deficit/(surplus)	138	32
(27,869)	Total External Finance:	(25,874)	(28,318)
(0)	Transfer (to) / from General Fund Reserve	(0)	0

^x Excluding £3.742m S31 Grant received in 2022/23

^{xx} Including £3.742m S31 Grant received in 2022/23

Housing Revenue Account Budget Summary

Actual 2021-22 £'000	Description	Budget 2022-23 £'000	Budget 2023-24 £'000
	Expenditure		
5,144	Supervision and management	5,199	5,534
4,525	Repairs and maintenance	3,887	5,181
1,860	Financing of capital expenditure	4,732	5,851
5,043	Net loan charges	5,162	2,785
16,572	Total Expenditure:	18,980	19,351
	Income		
(15,982)	Rents (dwellings, garages, hostels, other property)	(16,391)	(17,286)
(521)	Charges for services and facilities	(632)	(641)
45	Interest on balance	10	(28)
(16,458)	Total Income:	(17,013)	(17,955)
114	HRA (surplus) / deficit	1,967	1,396
	Housing Revenue Account Reserves		
(8,948)	Balance brought forward	(8,834)	(4,921)
114	HRA (surplus) / deficit	1,967	1,396
	Capital Slippage in year	1363	
	Estimated variation in 2022/23 out turn	583	
(8,834)	Balance carried forward	(4,921)	(3,525)

Appendix 3

Actual 2021/22 £'000	Description	Original Budget 2022/23 £'000	Updated Budget 2022/23 £'000	Budget 2023/24 £'000	Budget 2024/25 £'000	Budget 2025/26 £'000	Budget 2026/27 £'000
GENERAL FUND							
Environment							
1,413	Disabled Facilities Grants	1,400	1,400	1,400	1,400	1,400	1,400
23	Parks Chipper	-	-	-	-	-	26
-	Keystone Centre	-	250	-	-	-	-
34	Sunken Gardens	-	466	-	-	-	-
1,311	Place St Maur	-	465	-	-	-	-
162	Play Areas	225	462	255	65	100	100
-	Bersted Brooks Country Pk	320	320	-	-	-	-
2,943	Total Environment	1,945	3,363	1,655	1,465	1,500	1,526
Economy							
1,310	Littlehampton Public Realm	-	3,302	-	-	-	-
921	Asset Management	807	3,285	539	453	1,110	320
2,231	Total Economy	807	6,587	539	453	1,110	320
Policy & Finance							
-	Levelling Up Fund - L'ton Sea Front	-	7,234	-	-	-	-
-	Levelling Up Fund - Alexandra Theatre	-	12,190	-	-	-	-
-	Alexandra Theatre - Council Cont.	-	-	3,750	-	-	-
-	Total Policy & Finance	-	19,424	3,750	-	-	-
Corporate Support							
75	Arun Improvement Programme	-	-	-	-	-	-
356	ICT	200	548	-	50	-	355
33	E5 Upgrade	-	-	-	-	-	-
464	Total Corporate Support	200	548	-	50	-	355
Housing & Wellbeing							
25	Littlehampton Wave	-	-	-	-	-	-
-	Arun Leisure Centre wet change	987	987	-	-	-	-
25	Total Leisure	987	987	-	-	-	-
5,663	TOTAL GENERAL FUND	3,939	30,909	5,944	1,918	2,610	2,201
HOUSING							
Housing & Wellbeing							
262	CX Implementation	285	466	467	53	-	-
262	Total Housing IT	285	466	467	53	-	-
4,328	Stock Development	100	10,845	-	-	-	-
105	Reroofing Programme	950	950	250	500	500	500
21	Roofline	150	150	100	150	150	150
49	Lift Replacement Programme	50	50	75	75	75	75
130	Kitchen & Bathroom Replacement Programme	950	950	200	500	500	500
210	Kitchen & Bathroom Replacement Programme Voids	250	250	125	125	125	125
241	Commercial Boiler Room Improvements	100	100	150	150	150	150
242	Domestic Heating Programme	651	651	651	651	651	651
	Stores	30	30	250	100	100	0
516	Fire Compliance	-	-	-	-	-	-
30	Structural	140	140	120	120	120	120
1,060	Windows & Doors	1,575	1,575	520	20	20	20

18	Rewiring	70	70	140	173	162	135
380	Aids & Adaptations	450	450	350	350	350	350
7,330	Total Housing Stock Dev & Improvements	5,466	16,211	2,931	2,914	2,903	2,776
-	Decarbonisation	-	-	3,000	-	-	-
-	Total Decarbonisation	-	-	3,000	-	-	-
-	Sheltered Accommodation	2,600	-	2,600	2,000	1,400	-
-	Total Sheltered Accommodation	2,600	-	2,600	2,000	1,400	-
7,592	TOTAL HOUSING	8,351	16,677	8,998	4,967	4,303	2,776
13,255	TOTAL PROGRAMME	12,290	47,585	14,941	6,935	6,913	4,977
FINANCED BY:							
3,174	Capital Grants	1,400	24,184	1,400	1,400	1,400	1,400
1,396	Capital Receipts	1,500	1,500	1,285	285	285	285
2,381	Charge to General Fund (RCCO)	52	3,752	-	-	-	-
2,467	Major Repairs Reserve	5,336	5,336	2,931	2,914	2,903	2,776
653	Charge to the HRA	515	-	-	-	-	-
3,184	Prudential Borrowing	3,487	12,813	9,325	2,336	2,325	516
13,255	TOTAL FINANCING	12,290	47,585	14,941	6,935	6,913	4,977

ARUN DISTRICT COUNCIL 1 MARCH 2023

STATUTORY RESOLUTIONS

The Council is recommended to resolve as follows:

1. It is noted that the Interim Group Head of Finance, in consultation with the Leader of the Council has approved for 2023/24 a Council Tax Base
 - (a) for the whole Council as **64,159** (Item T in the formula in Section 31B of the Local Government Finance Act 1992, as amended) (the "Act"); and
 - (b) for dwellings in those parts of its area to which a Parish/Town precept relates as in the attached Table 1
2. The Council Tax requirement for the Council's own purposes for 2023/24 (excluding Parish/Town precepts) is calculated as **£12,981,932**.
3. The following amounts are calculated for the financial year 2023/24 in accordance with Sections 31 to 36 of the Act :
 - (a) **£53,306,948** being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(2) of the Act taking into account all precepts issued to it by Parish/Town Councils
 - (b) **£35,024,490** being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act
 - (c) **£18,282,458** being the amount by which the aggregate at 3(a) above exceeds the aggregate at 3(b) above, calculated by the Council, in accordance with Section 31A(4) of the Act, as its Council Tax requirement (including Parish/Town precepts) for the year. (Item R in the formula in Section 31B of the Act).
 - (d) **£284.96** being the amount at 3(c) above (Item R) divided by the amount at 1(a) above (Item T), calculated by the Council, in accordance with Section 31B of the Act, as the basic amount of its Council Tax for the year (including Parish/Town precepts).
 - (e) **£5,300,526** being the aggregate amount of all special items (Parish/Town precepts) referred to in Section 34(1) of the Act (as per the attached Table 2).
 - (f) **£202.34** being the amount at 3(d) above less the result given by dividing the amount at 3(e) above by the amount at 1(a) above (Item T), calculated by the Council, in accordance with Section 34(2) of the Act, as the basic amount of its Council Tax for the year for dwellings in those parts of its area to which no Parish/Town precept relates.
 - (g) In parts of the Council's Area shown in Table 3, being the amounts given by adding to the amount at 3(f) above the amounts of the special items relating to dwellings in those parts of the Council's area mentioned above divided in each case by the amount at 1(b) above, calculated by the Council, in accordance with Section 34(3) of the Act, as the basic amount of its Council Tax for the year for dwellings in those parts of its area to which one or more special items relate.
 - (h) In parts of the Council's Area shown in Table 4(i), being the amounts given by multiplying the amounts at 3(f) and 3(g) above by the number which, in the proportion set out in Section 5(1) of the Act, is applicable to dwellings listed in a particular valuation band, divided by the number which in that proportion is applicable to dwellings listed in valuation band D, calculated by the Council, in accordance with Section 36(1) of the Act, as the amounts to be taken into account for the year in respect of categories of dwellings listed in different valuation bands.

4. To note that for 2023/24 West Sussex County Council and the Sussex Police & Crime Commissioner have issued precepts to the Council in accordance with Section 40 of the Local Government Finance Act 1992 for each category of dwellings in the Council's area as indicated in the table 4(ii).
5. That the Council, in accordance with Sections 30 and 36 of the Local Government Finance Act 1992, hereby sets the aggregate amounts shown in the attached Table 4(iii) as the amounts of Council Tax for 2023/24 for each part of its area and for each of the categories of dwellings. (Table 5 shows the "Headline" Band D Council Tax for 2023/24).
6. That the Council has determined that its relevant basic amount of Council Tax for 2023/24 is **not** excessive in accordance with the principles approved under section 52ZC of the Local Government Finance Act 1992. As the billing authority, the Council has **not** been notified by any major precepting authority that its relevant basic amount of Council Tax for 2023/24 is excessive and therefore is not required to hold a referendum in accordance with section 52ZK of the Local Government Finance Act 1992.

<i>Tax base 2023/24</i>		<i>Precepts 2023/24</i>		<i>Total charge Band D excl. WSCC and PCC (Parish + ADC)</i>	
			£		£
Aldingbourne	1,866	Aldingbourne	151,778	Aldingbourne	283.68
Aldwick	5,354	Aldwick	95,000	Aldwick	220.08
Angmering	3,806	Angmering	410,570	Angmering	310.21
Arundel	1,654	Arundel	187,828	Arundel	315.90
Barnham and Eastergate	2,333	Barnham and Eastergate	171,429	Barnham and Eastergate	275.82
Bersted	3,554	Bersted	143,324	Bersted	242.67
Bognor Regis	7,428	Bognor Regis	1,009,819	Bognor Regis	338.29
Burpham	133	Burpham	2,800	Burpham	223.39
Clapham	141	Clapham	14,061	Clapham	302.06
Climping	440	Climping	16,760	Climping	240.43
East Preston	2,827	East Preston	279,262	East Preston	301.12
Felpham	4,975	Felpham	109,435	Felpham	224.34
Ferring	2,427	Ferring	93,184	Ferring	240.73
Findon	984	Findon	56,000	Findon	259.25
Ford	462	Ford	17,860	Ford	241.00
Kingston	446	Kingston	9,090	Kingston	222.72
Littlehampton	10,323	Littlehampton	1,446,520	Littlehampton	342.47
Lyminster	182	Lyminster	9,500	Lyminster	254.54
Middleton	2,347	Middleton	53,000	Middleton	224.92
Pagham	2,601	Pagham	78,473	Pagham	232.51
Patching	123	Patching	4,000	Patching	234.86
Rustington	6,117	Rustington	759,000	Rustington	326.42
Slindon	287	Slindon	23,258	Slindon	283.38
Walberton	1,202	Walberton	72,525	Walberton	262.68
Yapton	1,817	Yapton	56,050	Yapton	249.70
	64,159	Total	5,300,526		

Table 4 (i) to 4(iii)

VALUATION BANDS								
	A	B	C	D	E	F	G	H
i. AMOUNTS OF TAX FOR ARUN DISTRICT COUNCIL INCLUDING TOWN/PARISH PRECEPTS WHERE APPLICABLE								
	£	£	£	£	£	£	£	£
Aldingbourne	189.12	220.64	252.16	283.68	346.72	409.76	472.80	567.36
Aldwick	146.72	171.17	195.63	220.08	268.99	317.89	366.80	440.16
Angmering	206.81	241.27	275.74	310.21	379.15	448.08	517.02	620.42
Arundel	210.60	245.70	280.80	315.90	386.10	456.30	526.50	631.80
Barnham and Eastergate	183.88	214.53	245.17	275.82	337.11	398.41	459.70	551.64
Bersted	161.78	188.74	215.71	242.67	296.60	350.52	404.45	485.34
Bognor Regis	225.53	263.11	300.70	338.29	413.47	488.64	563.82	676.58
Burpham	148.93	173.75	198.57	223.39	273.03	322.67	372.32	446.78
Clapham	201.37	234.94	268.50	302.06	369.18	436.31	503.43	604.12
Climping	160.29	187.00	213.72	240.43	293.86	347.29	400.72	480.86
East Preston	200.75	234.20	267.66	301.12	368.04	434.95	501.87	602.24
Felpham	149.56	174.49	199.41	224.34	274.19	324.05	373.90	448.68
Ferring	160.49	187.23	213.98	240.73	294.23	347.72	401.22	481.46
Findon	172.83	201.64	230.44	259.25	316.86	374.47	432.08	518.50
Ford	160.67	187.44	214.22	241.00	294.56	348.11	401.67	482.00
Houghton	134.89	157.38	179.86	202.34	247.30	292.27	337.23	404.68
Kingston	148.48	173.23	197.97	222.72	272.21	321.71	371.20	445.44
Littlehampton	228.31	266.37	304.42	342.47	418.57	494.68	570.78	684.94
Lyminster	169.69	197.98	226.26	254.54	311.10	367.67	424.23	509.08
Madehurst	134.89	157.38	179.86	202.34	247.30	292.27	337.23	404.68
Middleton	149.95	174.94	199.93	224.92	274.90	324.88	374.87	449.84
Pagham	155.01	180.84	206.68	232.51	284.18	335.85	387.52	465.02
Patching	156.57	182.67	208.76	234.86	287.05	339.24	391.43	469.72
Poling	134.89	157.38	179.86	202.34	247.30	292.27	337.23	404.68
Rustington	217.61	253.88	290.15	326.42	398.96	471.50	544.03	652.84
Slindon	188.92	220.41	251.89	283.38	346.35	409.33	472.30	566.76
South Stoke	134.89	157.38	179.86	202.34	247.30	292.27	337.23	404.68
Walberton	175.12	204.31	233.49	262.68	321.05	379.43	437.80	525.36
Warningcamp	134.89	157.38	179.86	202.34	247.30	292.27	337.23	404.68
Yapton	166.47	194.21	221.96	249.70	305.19	360.68	416.17	499.40

ii. AMOUNTS OF TAX FOR WEST SUSSEX COUNTY COUNCIL AND SUSSEX POLICE AND CRIME COMMISSIONER								
	£	£	£	£	£	£	£	£
West Sussex County Council precept	1,088.94	1,270.43	1,451.92	1,633.41	1,996.39	2,359.37	2,722.35	3,266.82
Sussex Police & Crime Commissioner precept	159.94	186.60	213.25	239.91	293.22	346.54	399.85	479.82

iii. TOTAL AMOUNTS OF COUNCIL TAX FOR 2023/24								
	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£
Aldingbourne	1,438.00	1,677.67	1,917.33	2,157.00	2,636.33	3,115.67	3,595.00	4,314.00
Aldwick	1,395.60	1,628.20	1,860.80	2,093.40	2,558.60	3,023.80	3,489.00	4,186.80
Angmering	1,455.69	1,698.30	1,940.91	2,183.53	2,668.76	3,153.99	3,639.22	4,367.06
Arundel	1,459.48	1,702.73	1,945.97	2,189.22	2,675.71	3,162.21	3,648.70	4,378.44
Barnham and Eastergate	1,432.76	1,671.56	1,910.34	2,149.14	2,626.72	3,104.32	3,581.90	4,298.28
Bersted	1,410.66	1,645.77	1,880.88	2,115.99	2,586.21	3,056.43	3,526.65	4,231.98
Bognor Regis	1,474.41	1,720.14	1,965.87	2,211.61	2,703.08	3,194.55	3,686.02	4,423.22
Burpham	1,397.81	1,630.78	1,863.74	2,096.71	2,562.64	3,028.58	3,494.52	4,193.42
Clapham	1,450.25	1,691.97	1,933.67	2,175.38	2,658.79	3,142.22	3,625.63	4,350.76
Climping	1,409.17	1,644.03	1,878.89	2,113.75	2,583.47	3,053.20	3,522.92	4,227.50
East Preston	1,449.63	1,691.23	1,932.83	2,174.44	2,657.65	3,140.86	3,624.07	4,348.88
Felpham	1,398.44	1,631.52	1,864.58	2,097.66	2,563.80	3,029.96	3,496.10	4,195.32
Ferring	1,409.37	1,644.26	1,879.15	2,114.05	2,583.84	3,053.63	3,523.42	4,228.10
Findon	1,421.71	1,658.67	1,895.61	2,132.57	2,606.47	3,080.38	3,554.28	4,265.14
Ford	1,409.55	1,644.47	1,879.39	2,114.32	2,584.17	3,054.02	3,523.87	4,228.64
Houghton	1,383.77	1,614.41	1,845.03	2,075.66	2,536.91	2,998.18	3,459.43	4,151.32
Kingston	1,397.36	1,630.26	1,863.14	2,096.04	2,561.82	3,027.62	3,493.40	4,192.08
Littlehampton	1,477.19	1,723.40	1,969.59	2,215.79	2,708.18	3,200.59	3,692.98	4,431.58
Lyminster	1,418.57	1,655.01	1,891.43	2,127.86	2,600.71	3,073.58	3,546.43	4,255.72
Madehurst	1,383.77	1,614.41	1,845.03	2,075.66	2,536.91	2,998.18	3,459.43	4,151.32
Middleton	1,398.83	1,631.97	1,865.10	2,098.24	2,564.51	3,030.79	3,497.07	4,196.48
Pagham	1,403.89	1,637.87	1,871.85	2,105.83	2,573.79	3,041.76	3,509.72	4,211.66
Patching	1,405.45	1,639.70	1,873.93	2,108.18	2,576.66	3,045.15	3,513.63	4,216.36
Poling	1,383.77	1,614.41	1,845.03	2,075.66	2,536.91	2,998.18	3,459.43	4,151.32
Rustington	1,466.49	1,710.91	1,955.32	2,199.74	2,688.57	3,177.41	3,666.23	4,399.48
Slindon	1,437.80	1,677.44	1,917.06	2,156.70	2,635.96	3,115.24	3,594.50	4,313.40
South Stoke	1,383.77	1,614.41	1,845.03	2,075.66	2,536.91	2,998.18	3,459.43	4,151.32
Walberton	1,424.00	1,661.34	1,898.66	2,136.00	2,610.66	3,085.34	3,560.00	4,272.00
Warningcamp	1,383.77	1,614.41	1,845.03	2,075.66	2,536.91	2,998.18	3,459.43	4,151.32
Yapton	1,415.35	1,651.24	1,887.13	2,123.02	2,594.80	3,066.59	3,538.37	4,246.04

Table 5	
"Headline" Band D Council Tax 2023/24	
	£
West Sussex County Council	1,633.41
Sussex Police & Crime Commissioner	239.91
Arun District Council	202.34
Parish/Town Council average	82.62
Total	2,158.28
This figure represents the average Band D tax payable throughout the Arun District.	