

<b>REPORT TO:</b>	<b>Special Council Meeting – 26 February 2024</b>
<b>SUBJECT:</b>	<b>Arun District Council Budget 2025/26</b>
<b>LEAD OFFICER:</b>	<b>Antony Baden, Group Head of Finance and Section 151 Officer</b>
<b>LEAD MEMBER:</b>	<b>Councillor Martin Lury as Leader of the Council</b>
<b>WARDS:</b>	<b>All</b>
<b>CORPORATE PRIORITY / POLICY CONTEXT / CORPORATE VISION:</b>	
The Council's financial planning and budget promotes all of the Council's Corporate Priorities.	
<b>DIRECTORATE POLICY CONTEXT:</b>	
The Council's financial planning and budget supports all Directorates of the Council.	
<b>FINANCIAL SUMMARY:</b>	
The draft budgets for the Council are shown in the appendices. The financial forecast for the General Fund Revenue Budget predicts a budget deficit of £1.88m to be funded from Usable Revenue Reserves in 2025/26. This is significantly lower than the past two financial years. The Housing Revenue Account reserve will remain below the Council's minimum target of £2m in 2025/26 albeit increasing year on year to £1.55m.	

## **1. PURPOSE OF REPORT**

- 1.1. The Council is asked to consider and approve recommendations on the overall budget to be set, the level of Council Tax for the District, the Housing Revenue Account ("HRA") budget and rent levels for 2025/26.
- 1.2. In addition, the Council is asked to consider and approve the overall capital programme (HRA and General Fund) to be set for 2025/26.

## **2. RECOMMENDATIONS**

- 2.1. It is recommended that the Council:
  - (a) Approves the General Fund Budget as set out in Appendix 1.
  - (b) Approves that Arun's Band D Council Tax for 2025/26 is set at £214.62, an increase of 2.99% over 2024/25;
  - (c) Approves that Arun's Council Tax Requirement for 2025/26, based on a Band D Council tax of £214.62, is set at £14.354m, plus parish precepts as demanded, to be transferred to the General Fund in accordance with statutory requirements;
  - (d) Approves the Housing Revenue Account budget as set out in Appendix 2;

- (e) Approves that Housing Revenue Account rents are increased by 2.7% to an average rent of £115.64 per week for 2025/26 in accordance with the Regulator of Social Housing guidance (Rent Standard 2020 and Limit on annual rent increases 2025/26 publications);
- (f) Approves that Housing Revenue Account garage rents are increased by 2.7% to an average rent of £16.04 per week (excluding VAT);
- (g) Approves that existing Housing Revenue Account sheltered service charges for communal heating, lighting and water/sewerage charges be increased by 2.7% plus additional increases on a scheme-by-scheme basis to cover retrospective increases in utility costs, with the aim of balancing costs with income;
- (h) Approves that new Housing Revenue Account communal service charges are introduced from 1 April 2025 as agreed in the Service Charge Policy and De-pooling of Charges report to the Housing and Wellbeing Committee on 18 June 2024;
- (i) Approves the capital programme as set out Appendix 3;
- (j) Approves that the HR/Payroll system is included in the Council's capital programme; and
- (k) Approves the Statutory Resolutions set out in Appendix 5.

And the Council is requested to note:

- (l) That the Group Head of Finance, in consultation with the Leader of the Council has approved a tax base of 66,877 for 2025/26;
  - (m) The submission of the Council's NNDR1 return (the estimate of the Council's Business Rate income for 2025/26) to the Ministry of Housing, Communities and Local Government;
  - (n) That the General Fund budget will draw down £1.885m of the Council's Usable Revenue Reserves as set out in Appendix 4. However, it should be noted that this level of draw down is a significant improvement from the budgeted drawn down of reserves in previous years, (£3.55m and £5.19m in 2024/25 and 2023/24 respectively);
  - (o) That the Council's minimum Usable Revenue Reserves balance remains at £10m: and
  - (p) That the Housing Revenue Account Budget will provide a surplus of £0.66m which will increase Housing Revenue Account forecast balance to £1.55m bringing them closer to the Council's set minimum balance of £2m;
- 2.2. Resolves that for 2025/26 any expenses incurred by the Council in performing in part of its area a function performed elsewhere in its area by a Parish or Town Council, or the Chair 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. This report considers the recommendations made by the Policy and Finance Committee on 13 February 2025 in respect of the Council's budget for 2025/26.
- 3.2. The associated statutory resolutions are shown in Appendix 5 and include precepts from West Sussex County Council, the Sussex Police & Crime Commissioner and Parish and Town Councils.
- 3.3. There are additional requirements associated with the approval of the Council's tax base and NNDR1 for 2025/26 and special expenses.

### **4. DETAIL**

- 4.1. Arun District Council's budget for 2025/26 was considered by the Policy and Finance Committee on 13 February 2025.
- 4.2. The key summary tables (General Fund, Housing Revenue Account and Capital Programme) are attached as Appendices 1, 2 and 3 respectively. The impact of the General Fund budget proposals on the Council's level of Usable Revenue Reserves is also attached in Appendix 4. The required statutory resolutions are attached in Appendix 5.
- 4.3. The estimates as presented in this budget are sufficiently robust and the Usable Revenue Reserve balances proposed for 2025/26 are adequate. However, there is significant risk in the medium-term for the General Fund if the Council's Financial Strategy fails to deliver savings to produce a balanced budget.
- 4.4. Furthermore, the HRA budget will continue to be closely monitored to ensure that it can be delivered, and its capital programme remains affordable.

### **5. CONSULTATION**

- 5.1. Consultation has been undertaken with representatives of non-domestic ratepayers on the Council's proposals for expenditure for the 2025/26 financial year in accordance with Section 65 of the Local Government Finance Act 1992.
- 5.2. Individual service committees have been consulted on their individual budgets as part of the budget process.
- 5.3. The Council's 2025/26 public budget consultation was launched on 13 November 2024 with a deadline of 26 January 2025 for responses, the results of which were reported to the Policy and Finance Committee on 13 February 2025.

### **6. OPTIONS / ALTERNATIVES CONSIDERED**

- 6.1. The Council has a statutory obligation to set a balanced budget, and the budget presented within this report represents the Section 151 Officer's best recommendation for achieving that statutory requirement.

## **7. COMMENTS BY THE GROUP HEAD OF FINANCE & SECTION 151 OFFICER**

- 7.1. The financial implications have been set out in this report and shown in greater detail in appendices 1 to 5. It is important that close monitoring of all budgets is in place, including the revenue budget, capital programme and HRA.
- 7.2. The Council still has a structural budget deficit to address, and the delivery of the Financial Strategy approved by Full Council on 10 January 2024 is crucial in achieving this objective.
- 7.3. Whilst the focus of this report is on 2025/26, Members will be aware that the Local Government Finance Settlement announcement will potentially have greater implications on the Council's medium-term financial prospects that are currently unknown.
- 7.4. The Government has stated that it would introduce multi-year funding settlements with effect from 2026/27. This is very welcome news and will facilitate better budget planning.
- 7.5. The Government also intends to commence a Fair Funding review later this year, which is expected to begin taking effect in 2026/27 and this will include a review of grant funding mechanisms (e.g. New Homes Bonus, Homelessness Prevention Grant) and business rates. The Government has also indicated that the multi-year settlement would include transitional funding to compensate for any negative financial impact arising from the review.

## **8. RISK ASSESSMENT CONSIDERATIONS**

- 8.1. The risks outlined in the Medium Term Financial Forecast 2025/26 to 2029/30 reported to the Policy and Finance Committee on 11 December 2024 remain relevant, as do those added in the Council Revenue and Capital Budgets 2025/26 report to the Policy & Finance Committee on 13 February 2025. 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 will be avoided by using reserves in 2025/26, but Members will note that this cannot be a permanent solution, and the Council will need to make further difficult decisions to achieve an affordable and sustainable budget.
- 8.3. A budget that is not balanced would cause severe reputational damage to the Council, but Members will note that this risk is mitigated by several existing controls and processes. Members should understand though that if the Council is unable to deliver further savings to close the budget gap, the Group Head of Finance and Section 151 Officer may have no option but to issue a Section 114 notice. A Section 114 notice would indicate that the Council's forecast income is insufficient to meet its forecast expenditure for the financial year.

## **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. Section 151 of the Local Government Act 1972 requires local authorities to make arrangements for the proper administration of their financial affairs, while Section 25 of Local Government Act 2003 requires that, when the Council is making the calculation of its budget requirement, it must have regard to the report of the 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, victimization 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 at the start of the meeting and must not vote on budget recommendations, but may speak during the debate on those 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.
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**CONTACT OFFICER:**

Name: Antony Baden

Job Title: Group Head of Finance and Section 151 Officer

Contact Number: 01903 737568

**BACKGROUND DOCUMENTS:**

Arun District Council Budget 2024/25 - Special, Full Council 21 February 2024

[Arun District Council Budget 2024-25](#)

Medium Term Financial Forecast 2025/26 to 2029/30 –Policy & Finance Committee  
11 December 2024

[Medium Term Financial Forecast 2025-26](#)

Service charge policy and de-pooling of charges - Housing and Wellbeing Committee  
18 June 2024

[Service Charge Policy and De-pooling of Charges Report](#)

[Service Charges Policy](#)

[Equality Impact Assessment Form \(EIA\)](#)

Council Revenue and Capital Budgets 2025/26 Report to Policy and Finance  
Committee 13 February 2025

[Council Revenue and Capital Budgets 2025/26 - Report](#)

[Appendix 6](#)

## General Fund Revenue Budget Summary

Description	Budget 2024/25 £'000	Budget 2025/26 £'000	Budget Yr on Yr Variance £'000
<b>Cost of Service</b>			
Policy and Finance Committee	1,946	1,671	(275)
Corporate Support Committee	6,102	6,922	820
Economy Committee	2,544	2,582	38
Environment Committee	10,901	11,246	345
Planning Policy Committee	1,094	885	(209)
Housing and Wellbeing Committee	5,785	5,569	(216)
<b>Total Cost of Service:</b>	<b>28,372</b>	<b>28,876</b>	<b>504</b>
<b>Corporate Cost</b>			
Parish Precepts	5,530	5,954	424
Other precepts and levies	249	249	0
Interest & investment income	(2,260)	(2,491)	(231)
Pension deficit contributions	1,284	1,226	(58)
Contingency	0	500	500
<b>Total Corporate Cost:</b>	<b>4,803</b>	<b>5,438</b>	<b>635</b>
<b>Total Net Budget Requirement</b>	<b>33,175</b>	<b>34,314</b>	<b>1,139</b>
<b>Financed By</b>			
Retained Business Rates	(7,825)	(8,131)	(306)
Revenue Support Grant	(207)	(207)	0
New Homes Bonus	(1,378)	(1,208)	170
Other non ringfenced grants	(1,080)	(2,203)	(1,123)
National Insurance grant	0	(162)	(162)
Council Tax Income - Arun Excluding Parishes	(13,451)	(14,354)	(903)
Council Tax Income - Town & Parish Councils	(5,530)	(5,954)	(424)
Collection Fund deficit/(surplus)	(148)	(210)	(62)
<b>Total External Finance:</b>	<b>(29,619)</b>	<b>(32,429)</b>	<b>(2,810)</b>
<b>Transfer (to) / from General Fund Reserve</b>	<b>3,556</b>	<b>1,885</b>	<b>(1,671)</b>



## Housing Revenue Account Budget Summary

Key Areas	2024/25 Budget	2025/26 Budget	Budget Year on Year Variance
<b>Income</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>
Rents	(20,796)	(21,300)	(504)
Voids	405	391	(14)
Service Charges	(829)	(1,762)	(934)
Other (Writes offs / Interest)	(195)	(177)	17
<b>Total Income</b>	<b>(21,414)</b>	<b>(22,848)</b>	<b>(1,434)</b>
<b>Expenditure</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>
Supervision & Management	6,009	6,772	763
Repairs & Maintenance	6,613	6,717	104
Depreciation & Loan Charges	8,074	8,210	136
Rents, rates, taxes & other charges	186	188	2
Contingency	0	300	300
<b>Total Expenditure</b>	<b>20,882</b>	<b>22,187</b>	<b>1,304</b>
<b>Net HRA (Surplus)/Deficit</b>	<b>(532)</b>	<b>(662)</b>	<b>(130)</b>
<b>HRA Reserve</b>			
HRA Reserve - Balance Brought Forward	(551)	(890)	(339)
In-Year Net HRA (Surplus)/Deficit	(532)	(662)	(130)
<b>HRA Reserve - Balance Carried Forward</b>	<b>(1,083)</b>	<b>(1,552)</b>	<b>(469)</b>

## Capital Programme Summary

Actual 2023/24	Committee	Original Budget 2024/25	Current Budget 2024/25	Budget 2025/26	Budget 2026/27	Budget 2027/28	Budget 2028/29	Budget 2029/30
£'000		£'000	£'000	£'000	£'000	£'000	£'000	£'000
84	Corporate Support Committee	-	242	120	280	100	250	160
1,816	Economy Committee	4,783	3,188	8,376	1,637	1,000	1,000	1,000
2,143	Environment Committee	1,700	2,045	5,200	1,726	1,670	1,680	1,680
7,655	Housing & Wellbeing Committee	15,151	12,778	13,552	10,086	8,686	5,956	5,956
2,570	Policy & Finance Committee	17,537	7,167	12,649	4,327	-	-	-
<b>14,268</b>	<b>Total Capital Budget</b>	<b>39,171</b>	<b>25,420</b>	<b>39,897</b>	<b>18,055</b>	<b>11,456</b>	<b>8,886</b>	<b>8,796</b>
	Funded By:							
4,310	Capital Grants	16,440	12,447	15,800	3,310	3,310	1,580	1,580
1,242	RCCO	0	871	45	0	0	0	0
4,423	Major Repairs Reserve (MRR)	5,901	5,901	5,956	5,956	5,956	5,956	5,956
1,639	Capital Receipts	552	990	1,416	0	0	0	0
2,654	Prudential Borrowing	16,277	5,211	16,681	8,789	2,190	1,350	1,260
<b>14,268</b>	<b>Total Funding</b>	<b>39,171</b>	<b>25,420</b>	<b>39,897</b>	<b>18,055</b>	<b>11,456</b>	<b>8,886</b>	<b>8,796</b>

## Capital Programme Detail

Actual 2023/24		Original Budget 2024/25	Current Budget 2024/25	Budget 2025/26	Budget 2026/27	Budget 2027/28	Budget 2028/29	Budget 2029/30
£'000		£'000	£'000	£'000	£'000	£'000	£'000	£'000
	<b>Corporate Support</b>							
84	Information Communication Technology (ICT)	-	180	120	280	100	250	160
-	- Webcasting Equipment	-	62	-	-	-	-	-
-	- HR/Payroll Information System	-	-	tbc	tbc	-	-	-
<b>84</b>	<b>Total Corporate</b>	<b>-</b>	<b>242</b>	<b>120</b>	<b>280</b>	<b>100</b>	<b>250</b>	<b>160</b>
	<b>Economy</b>							
754	Asset Management	1,233	2,007	2,236	1,317	1,000	1,000	1,000
350	Bognor Regis Arcade, Upper floors	3,550	1,181	6,140	320	-	-	-
712	Littlehampton Public Realm	-	-	-	-	-	-	-
<b>1,816</b>	<b>Total Economy</b>	<b>4,783</b>	<b>3,188</b>	<b>8,376</b>	<b>1,637</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
	<b>Environment</b>							
1,530	Disabled Facilities Grants	1,580	1,580	1,580	1,580	1,580	1,580	1,580
410	Parks	-	50	245	26	-	-	-
203	Play Areas	120	415	355	120	90	100	100
-	- Waste Management	-	-	3,020	-	-	-	-
<b>2,143</b>	<b>Total Environment</b>	<b>1,700</b>	<b>2,045</b>	<b>5,200</b>	<b>1,726</b>	<b>1,670</b>	<b>1,680</b>	<b>1,680</b>
	<b>Housing &amp; Wellbeing</b>							
4,506	Housing Improvements & Energy Efficiencies	5,901	5,901	5,956	5,956	5,956	5,956	5,956
-	- Decarbonisation	-	-	2,730	2,730	2,730	0	0
342	Civica Implementation	579	584	266	-	-	-	-
2,267	Stock Development	6,671	6,141	-	-	-	-	-
-	- Sheltered Accommodation	2,000	-	4,600	1,400	-	-	-
540	Leisure Centres	-	135	-	-	-	-	-
-	- General Fund Housing	-	17	-	-	-	-	-
<b>7,655</b>	<b>Total Housing &amp; Wellbeing</b>	<b>15,151</b>	<b>12,778</b>	<b>13,552</b>	<b>10,086</b>	<b>8,686</b>	<b>5,956</b>	<b>5,956</b>
	<b>Policy &amp; Finance</b>							
1,450	Alexandra Theatre	11,794	2,805	10,324	4,327	-	-	-
466	Littlehampton Seafront	5,743	4,362	2,325	-	-	-	-
654	Littlehampton Harbour Entrance Renewal	-	-	-	-	-	-	-
<b>2,570</b>	<b>Total Policy &amp; Finance</b>	<b>17,537</b>	<b>7,167</b>	<b>12,649</b>	<b>4,327</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>14,268</b>	<b>Total Capital Budget</b>	<b>39,171</b>	<b>25,420</b>	<b>39,897</b>	<b>18,055</b>	<b>11,456</b>	<b>8,886</b>	<b>8,796</b>

Note: The HR/Payroll Information System is subject to approval by Full Council.

**USABLE REVENUE RESERVES TABLE**

<b>Years</b>	<b>Reserves B/f</b>	<b>Movement</b>	<b>Closing Balance</b>
2024/25	19,677	(1,789)	17,888
2025/26	17,888	(1,885)	16,003
2026/27	16,003	(5,026)	10,977
2027/28	10,977	(5,697)	5,280
2028/29	5,280	(6,460)	(1,180)
2029/30	(1,180)	(6,349)	(7,529)
<b>Closing Balance 2029/30</b>			<b>(7,529)</b>

**ARUN DISTRICT COUNCIL 26 FEBRUARY 2025**

**STATUTORY RESOLUTIONS**

1. It is noted that the Group Head of Finance, in consultation with the Leader of the Council approved the 2025/26 Council Tax Base
  - (a) For the whole Council as **66,877** (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 2025/26 (excluding Parish/Town precepts) is calculated as **£14,353,142**.
3. The following amounts are calculated for the financial year 2025/26 in accordance with Sections 31 to 36 of the Act:
  - (a) £54,620,653 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) £34,314,000 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act
  - (c) £20,306,653 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) £303.64 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) £5,953,511 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) £214.62 being the amount at 3(d) above less the result given by dividing the amount a 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 2025/26 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(ii) as the amounts of Council Tax for 2025/26 for each part of its area and for each of the categories of dwellings. (Table 5 shows the "Headline" Band D Council Tax for 2025/26).
  6. That the Council has determined that its relevant basic amount of Council Tax for 2025/26 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 2025/26 is excessive and therefore is not required to hold a referendum in accordance with section 52ZK of the Local Government Finance Act 1992.

<b>Table 1</b>		<b>Table 2</b>		<b>Table 3</b>	
<b>Tax base 2025/26</b>		<b>Precepts 2025/26</b>		<b>Total charge Band D excl. WSCC and PCC (Parish + ADC)</b>	
			£		£
Aldingbourne	1,986	Aldingbourne	156,676	Aldingbourne	293.51
Aldwick	5,439	Aldwick	121,909	Aldwick	237.03
Angmering	4,219	Angmering	455,103	Angmering	322.49
Arundel	1,724	Arundel	211,737	Arundel	337.44
Barnham and Eastergate	2,522	Barnham and Eastergate	195,203	Barnham and Eastergate	292.02
Bersted	3,521	Bersted	159,189	Bersted	259.83
Bognor Regis	7,564	Bognor Regis	1,054,043	Bognor Regis	353.97
Burpham	140	Burpham	3,100	Burpham	236.76
Clapham	142	Clapham	17,820	Clapham	340.11
Clymping	480	Clymping	21,000	Clymping	258.37
East Preston	2,918	East Preston	287,219	East Preston	313.05
Felpham	5,055	Felpham	193,000	Felpham	252.80
Ferring	2,477	Ferring	93,184	Ferring	252.24
Findon	980	Findon	62,000	Findon	277.89
Ford	499	Ford	23,000	Ford	260.71
Houghton	55	Houghton	0	Houghton	214.62
Kingston	496	Kingston	18,000	Kingston	250.91
Littlehampton	10,563	Littlehampton	1,621,543	Littlehampton	368.13
Lymminster	189	Lymminster	13,000	Lymminster	283.40
Madehurst	66	Madehurst	0	Madehurst	214.62
Middleton	2,442	Middleton	87,200	Middleton	250.33
Pagham	2,861	Pagham	79,155	Pagham	242.29
Patching	123	Patching	4,000	Patching	247.14
Poling	92	Poling	0	Poling	214.62
Rustington	6,290	Rustington	786,000	Rustington	339.58
Slindon	298	Slindon	40,775	Slindon	351.45
South Stoke	35	South Stoke	0	South Stoke	214.62
Walberton	1,420	Walberton	137,867	Walberton	311.71
Warningcamp	96	Warningcamp	550	Warningcamp	220.35
Yapton	2,185	Yapton	111,238	Yapton	265.53
	<b>66,877</b>		<b>5,953,511</b>		

VALUATION BANDS								
	A	B	C	D	E	F	G	H
<b>i. AMOUNTS OF TAX FOR ARUN DISTRICT COUNCIL INCLUDING TOWN/PARISH PRECEPTS WHERE APPLICABLE</b>								
	£	£	£	£	£	£	£	£
Aldingbourne	195.67	228.29	260.89	293.51	358.73	423.96	489.18	587.02
Aldwick	158.02	184.36	210.69	237.03	289.70	342.38	395.05	474.06
Angmering	214.99	250.83	286.65	322.49	394.15	465.82	537.48	644.98
Arundel	224.96	262.46	299.94	337.44	412.42	487.42	562.40	674.88
Barnham and Eastergate	194.68	227.13	259.57	292.02	356.91	421.81	486.70	584.04
Bersted	173.22	202.09	230.96	259.83	317.57	375.31	433.05	519.66
Bognor Regis	235.98	275.31	314.64	353.97	432.63	511.29	589.95	707.94
Burpham	157.84	184.15	210.45	236.76	289.37	341.99	394.60	473.52
Clapham	226.74	264.53	302.32	340.11	415.69	491.27	566.85	680.22
Clymping	172.25	200.96	229.66	258.37	315.78	373.20	430.62	516.74
East Preston	208.70	243.49	278.26	313.05	382.61	452.19	521.75	626.10
Felpham	168.53	196.63	224.71	252.80	308.97	365.16	421.33	505.60
Ferring	168.16	196.19	224.21	252.24	308.29	364.35	420.40	504.48
Findon	185.26	216.14	247.01	277.89	339.64	401.40	463.15	555.78
Ford	173.81	202.78	231.74	260.71	318.64	376.58	434.52	521.42
Houghton	143.08	166.93	190.77	214.62	262.31	310.01	357.70	429.24
Kingston	167.27	195.16	223.03	250.91	306.66	362.43	418.18	501.82
Littlehampton	245.42	286.33	327.22	368.13	449.93	531.75	613.55	736.26
Lyminster	188.93	220.43	251.91	283.40	346.37	409.36	472.33	566.80
Madehurst	143.08	166.93	190.77	214.62	262.31	310.01	357.70	429.24
Middleton	166.89	194.70	222.51	250.33	305.96	361.59	417.22	500.66
Pagham	161.53	188.45	215.37	242.29	296.13	349.98	403.82	484.58
Patching	164.76	192.22	219.68	247.14	302.06	356.98	411.90	494.28
Poling	143.08	166.93	190.77	214.62	262.31	310.01	357.70	429.24
Rustington	226.39	264.12	301.85	339.58	415.04	490.51	565.97	679.16
Slindon	234.30	273.35	312.40	351.45	429.55	507.65	585.75	702.90
South Stoke	143.08	166.93	190.77	214.62	262.31	310.01	357.70	429.24
Walberton	207.81	242.44	277.07	311.71	380.98	450.25	519.52	623.42
Warningcamp	146.90	171.39	195.86	220.35	269.31	318.29	367.25	440.70
Yapton	177.02	206.53	236.02	265.53	324.53	383.55	442.55	531.06

<b>ii. AMOUNTS OF TAX FOR WEST SUSSEX COUNTY COUNCIL AND SUSSEX POLICE AND CRIME</b>								
<b>COMMISSIONER</b>								
	£	£	£	£	£	£	£	£
West Sussex County Council precept	1,200.36	1,400.42	1,600.48	1,800.54	2,200.66	2,600.78	3,000.90	3,601.08
Sussex Police & Crime Commissioner precept	177.94	207.60	237.25	266.91	326.22	385.54	444.85	533.82

**iii. TOTAL AMOUNTS OF COUNCIL TAX FOR 2025/26**

	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£
Aldingbourne	1,573.97	1,836.31	2,098.62	2,360.96	2,885.61	3,410.28	3,934.93	4,721.92
Aldwick	1,536.32	1,792.38	2,048.42	2,304.48	2,816.58	3,328.70	3,840.80	4,608.96
Angmering	1,593.29	1,858.85	2,124.38	2,389.94	2,921.03	3,452.14	3,983.23	4,779.88
Arundel	1,603.26	1,870.48	2,137.67	2,404.89	2,939.30	3,473.74	4,008.15	4,809.78
Barnham and Eastergate	1,572.98	1,835.15	2,097.30	2,359.47	2,883.79	3,408.13	3,932.45	4,718.94
Bersted	1,551.52	1,810.11	2,068.69	2,327.28	2,844.45	3,361.63	3,878.80	4,654.56
Bognor Regis	1,614.28	1,883.33	2,152.37	2,421.42	2,959.51	3,497.61	4,035.70	4,842.84
Burpham	1,536.14	1,792.17	2,048.18	2,304.21	2,816.25	3,328.31	3,840.35	4,608.42
Clapham	1,605.04	1,872.55	2,140.05	2,407.56	2,942.57	3,477.59	4,012.60	4,815.12
Clymping	1,550.55	1,808.98	2,067.39	2,325.82	2,842.66	3,359.52	3,876.37	4,651.64
East Preston	1,587.00	1,851.51	2,115.99	2,380.50	2,909.49	3,438.51	3,967.50	4,761.00
Felpham	1,546.83	1,804.65	2,062.44	2,320.25	2,835.85	3,351.48	3,867.08	4,640.50
Ferring	1,546.46	1,804.21	2,061.94	2,319.69	2,835.17	3,350.67	3,866.15	4,639.38
Findon	1,563.56	1,824.16	2,084.74	2,345.34	2,866.52	3,387.72	3,908.90	4,690.68
Ford	1,552.11	1,810.80	2,069.47	2,328.16	2,845.52	3,362.90	3,880.27	4,656.32
Houghton	1,521.38	1,774.95	2,028.50	2,282.07	2,789.19	3,296.33	3,803.45	4,564.14
Kingston	1,545.57	1,803.18	2,060.76	2,318.36	2,833.54	3,348.75	3,863.93	4,636.72
Littlehampton	1,623.72	1,894.35	2,164.95	2,435.58	2,976.81	3,518.07	4,059.30	4,871.16
Lymminster	1,567.23	1,828.45	2,089.64	2,350.85	2,873.25	3,395.68	3,918.08	4,701.70
Madehurst	1,521.38	1,774.95	2,028.50	2,282.07	2,789.19	3,296.33	3,803.45	4,564.14
Middleton	1,545.19	1,802.72	2,060.24	2,317.78	2,832.84	3,347.91	3,862.97	4,635.56
Pagham	1,539.83	1,796.47	2,053.10	2,309.74	2,823.01	3,336.30	3,849.57	4,619.48
Patching	1,543.06	1,800.24	2,057.41	2,314.59	2,828.94	3,343.30	3,857.65	4,629.18
Poling	1,521.38	1,774.95	2,028.50	2,282.07	2,789.19	3,296.33	3,803.45	4,564.14
Rustington	1,604.69	1,872.14	2,139.58	2,407.03	2,941.92	3,476.83	4,011.72	4,814.06
Slindon	1,612.60	1,881.37	2,150.13	2,418.90	2,956.43	3,493.97	4,031.50	4,837.80
South Stoke	1,521.38	1,774.95	2,028.50	2,282.07	2,789.19	3,296.33	3,803.45	4,564.14
Walberton	1,586.11	1,850.46	2,114.80	2,379.16	2,907.86	3,436.57	3,965.27	4,758.32
Warningcamp	1,525.20	1,779.41	2,033.59	2,287.80	2,796.19	3,304.61	3,813.00	4,575.60
Yapton	1,555.32	1,814.55	2,073.75	2,332.98	2,851.41	3,369.87	3,888.30	4,665.96

**Table 5**

**"Headline" Band D Council Tax 2025/26**

	<b>£</b>
West Sussex County Council	1,800.54
Sussex Police & Crime Commissioner	266.91
Arun District Council	214.62
Parish/Town Council Average	89.02
<b>Total</b>	<b>2,371.09</b>

This figure represents the average Band D tax payable throughout the Arun District.