

To:	The Police & Crime Commissioner for Sussex
From:	The Chief Constable for Sussex Police
Subject:	Proposed Revenue and Capital Budget 2015-16 and Medium Term Financial Plan
Date:	9 March 2015

1.0 Introduction

1.1 This report sets out the proposed Police Fund budget for 2015-16 and medium term financial plan including:

- the overall funding position and proposed total budget for 2015-16;
- budget and saving proposals for the Chief Constable's revenue and capital budgets for 2015-16 and capital programme to 2019;
- budget proposals for the Office of the Police & Crime Commissioner (PCC) and other revenue budgets for 2015-16;
- reserves policy;
- proposed use of and forecast level of reserves to 2019; and
- the latest medium term financial plan.

2.0 Grant Settlement

2.1 The final finance settlement was announced on 4 February 2015. Details are set out in Appendix 1 and summarised below:

Grant Settlement 2015-16

	2014-15 £'000	2015-16 £'000	Difference £'000	Difference %
Home Office Police Grant	104,804	98,390	(6,414)	(6.1)
DCLG Formula Grant	56,003	54,201	(1,802)	(3.2)
Total Core Grant	160,807	152,591	(8,216)	(5.1%)
Legacy CT Benefit Support Grant	10,140	10,140	0	0
Legacy CT Freeze Grants	3,062	3,062	0	0
Total Baseline Funding	174,009	165,793	(8,216)	(4.7%)
Capital Grant	2,200	1,766		

2.2 The final settlement reduces the core revenue grant funding for Sussex by £8.2m (5.1%) on a like for like basis compared to 2014-15. This is marginally higher than anticipated due to additional top-slicing of Home Office funding for policing to support other police reforms.

- 2.3 Taking into account the protection of funding for counter terrorism and further top slicing of police funding for Police Innovation Fund, Independent Police Complaints Commission (IPCC), Major Programmes and Special Policing Grant the reduction in core funding for individual police force areas is much greater. The level of top slicing has increased nationally by £92m to £177m, set out in the table below:

Home Office Police Budget Top Slicing (Nationally)

Home Office Top Slicing	2014/15	2015/16	Variance
	£m	£m	£m
Innovation Fund	50.0	70.0	20.0
Independent Police Complaints Commission	18.0	30.0	12.0
Her Majesty's Inspectorate of Constabulary	9.4	9.4	0.0
College of Policing	2.8	4.6	1.8
Capital City Grant	2.5	3.0	0.5
National Police Co-Ordination Centre	2.0	0	(2.0)
Police Knowledge Fund	0	5.0	5.0
Police Special Grant	0	15.0	15.0
Major Programmes	0	40.0	40.0
Total	84.7	177.0	92.3

- 2.4 The impact of this level of top slicing on the Sussex core policing grant equates to over 2.1% or nearly £4m.
- 2.5 Legacy grants relating to Council Tax Freeze for 2011-12 and 2013-14 together with the Council Tax benefit support grant are now included with the baseline Home Office settlement and are allocated as specific grants alongside Home Office core funding. These grant amounts remain unchanged from 2014-15 and this is expected to continue in future years.
- 2.6 Whilst specific grant figures covering PFI, Counter Terrorism (CT), victims and restorative justice were not included in the announcement it has been confirmed separately that the specific and Council Tax grants would be unchanged for next year. The indicative figure provided for the Victims and restorative justice grant has increased by £0.7m to £1.5m. Final notification is awaited.
- 2.7 Capital grant has reduced to £1.766m. The total Home Office capital grant has remained unchanged but individual force allocations have been subject to top slicing for the Communications Capabilities Development Programme and the replacement for Airwave.
- 2.8 For future years, we continue to plan for a cash reduction in police funding of 3% per annum up to 2018-19. This is based on advice from Association of Chief Police Officers (ACPO) Finance and Business Area formed from Home Office and HMIC guidance to plan for circa 20% real terms funding reductions over the next four year Comprehensive Spending Review period.
- 2.9 All other grant and settlement announcements are in line with expectations.

3.0 Precept Funding

- 3.1 The Police & Crime Panel considered the Police & Crime Commissioner's draft budget and proposed precept on 23 January 2015. The panel supported a precept increase of up to a maximum of 1.98%.
- 3.2 The Secretary of State for Communities and Local Government has set the level at which a referendum would be required for 2015-16 at 2%. It is proposed therefore to set the level of precept for 2015-16 at the maximum permitted within the referendum limits, which is 1.98%. This means a Band D property will be charged £143.91 rather than the current £141.12. This is an increase of £2.79 per annum or 5 pence per week.
- 3.3 The final tax base and collection fund positions have been received from billing authorities; these include the net impact of the on-going council tax support arrangements on the tax base.
- 3.4 The final position is better than expected. The improved tax base (£1.6m) and collection fund (£1.0m) provides funding of £2.4m higher than assumed. The council tax funding position for 2015-16 compared to 2014-15 is set out below:

Precept and Council Tax Benefit Grant 2015-16

	2014-5 £'000	2015-16 £'000	Difference £'000
Police Funding from Council Tax (1.98% increase)	80,672	83,879	3,207
Collection Fund Surplus	684	973	289
Total Funding Precept	81,356	84,852	3,496

- 3.5 The medium term financial forecast to 2019 is modelled on a precept of 1.98% in 2015-16 and 0% thereafter.
- 3.6 The impact of a 1.98% precept increase on the medium term financial plan assumptions is to provide additional funding of £0.9m in each of financial years up to 2018-19. This represents the funding over and above the estimated council tax freeze grant (15-16) in each of these years.

4.0 Revenue Budget

- 4.1 In summary, the proposed revenue budget for 2015-16 is:

Proposed Net Budget Requirement 2015-16

	Gross £'000	Grants £'000	Income £'000	Net £'000
Operational Delivery Budget	278,727	(8,692)	(23,066)	246,969
Office of PCC Budget	1,184	0	0	1,184
Community Safety	1,635	0	0	1,635
Victim Support Services and Restorative Justice	1,498	(1,498)	0	0
Financial Provisions	2,798	0	(500)	2,298
Transfers to/(from) Earmarked Reserves	0	0	(1,441)	(1,441)
Total Net Budget Requirement 2015-16	285,842	(10,190)	(25,007)	250,645

- 4.2 The core grant funding and precept income (based on a 1.98% precept increase) provides resources to set an overall net revenue budget of £250.6m. The reduction of £4.7m from 2014-15 is set out below and in more detail in Appendix 2.

Proposed Total Police Fund Revenue Budget 2015-16

	£'000
Base Budget 2014-15	255,365
Base Budget Adjustments	(666)
Additional Pay Costs (inc. pay award)	5,938
Inflation and Other Additional Costs	2,784
New Investments (see attachment A)	1,300
Savings Requirement	(14,076)
Proposed Total Net Revenue Budget 2015-16	250,645

- 4.3 The proposed budget includes unavoidable cost pressures, commitments identified and assessed as part of the budget setting process and new investments funded from the increase in precept. The budget includes the delivery of nearly £14m of cashable savings from efficiencies and improvements with all new policing demands and risks managed within the proposed level of resources.
- 4.4 Details of the Chief Constable's proposed Operational Delivery Budget are set out in Attachment A. Budgets under the control of the Office of the Police & Crime Commissioner and other revenue budgets are set out in Attachment B to this report.
- 4.5 The proposed precept provides £1.0m of additional funding compared to a 0% precept (with council tax freeze) to invest in additional capacity to meet operational demands and risks with regard to safeguarding and sexual violence and cyber crime. The increase will also fund additional revenue costs of implementing the mobile policing strategy. These are set out in more detail in the Chief Constable's Operational Delivery budget (Attachment A).

5.0 Proposed Capital and Investments Budget

- 5.1 The proposed capital and investment budget for 2015-16 and programme to 2019 with proposed funding is summarised in the table below. Full details of the capital budget proposals are set out in the Chief Constable's proposed Operational Delivery Budget (Attachment A).

Proposed Capital and Investment Programme and Financing

	2014-15 £'000	2015-16 £'000	2016-17 £'000	2017-18 £'000	2018-19 £'000	Total £'000
Home Office Capital Grant	2,200	1,766	1,766	1,766	1,766	9,264
Revenue Contribution	2,000	2,025	2,025	2,025	1,722	9,797
Reserves and Receipts	17,721	21,654	15,272	9,203	52	63,901
Total Capital and Investment Programme	21,921	25,445	19,063	12,994	3,540	82,962

- 5.2 The proposed capital budget for 2015-16 includes provision for the estates strategy and the latest proposed adjustment for specific capital schemes between 2014-15 and 2015-16 following the third quarter capital reviews.
- 5.3 The capital and investment plans to 2019 require no additional borrowing. The forecast balance of uncommitted capital and investment reserves provides limited funding headroom for further new investment requirements identified from 2018-19 onwards. The level of forecast investment reserve means that it is likely that a reduction in the current capital and investment programme or the current borrowing strategy will have to be revisited by 2019.
- 5.4 The proposal for financing the proposed capital and investment budgets for 2015-16 is set out in Appendix 3.

6.0 Use of Reserves

- 6.1 Reserves are a key part of budget setting and financial planning and the proposed budget has been prepared in accordance with the PCC's approved reserves policy. The reserves policy has been reviewed by both Chief Financial Officers.
- 6.2 The forecast level of reserves up to 2019 is set out in Appendix 4a and includes use of reserves to finance the capital and investment programme to 2019. The proposed Reserves Policy is set out at Appendix 4b.
- 6.3 The total Police Fund budget for 2015-16 includes the following assumptions and transfer to and from reserves:
- funding from the Capital and Investment reserve for the proposed capital and investment programme (£14.4m);
 - funding from capital receipts reserve to fund the proposed capital and investment programme (£6.9m);
 - funding from the SSRP reserve to fund the proposed capital and investment programme (£0.3m);
 - funding from delegated budget holder reserve to fund a one-off revenue commitment (£0.45m), contribution to increased police staff pay award (£0.2m) and to contribute to the cost of investments agreed as part of the 2014-15 budget report (£0.85m); transfer to general reserve of excess council tax collection fund receipts (£0.1m)
 - application of agreed transfers between reserves in line with the reserves policy; and
 - assumed transfer of estimated 2014-15 revenue budget surplus to the General Reserve (£1m to cover risk of Sussex Police not delivering their saving plans in full in 2015-16) and the Delegated Budget-holder Reserve (up to £1m for funding Sussex Target Operating Model (TOM) implementation).
- 6.4 The total forecast level of reserves at 31 March 2019 taking into account the proposed capital and investment programme is £31.6m. This includes general balances of £9.3m (4% of net budget requirement) and the forecast level of general reserves is expected to remain in-line with the target level set out in the PCC's reserve policy of 4% over the period up to 2019.

- 6.5 The forecast level of the uncommitted investment reserve by 2019 is £5m. The actual level of investment reserves remaining at 31 March 2019 will depend on achievement of capital receipts in line with Estates Strategy and any revenue budget surplus in 2014-15 and future years which may be transferred to the investment reserve.
- 6.6 The estimated costs of delivering the existing major change programmes up to 2019 have been included in the capital programme. In addition, there is likely to be further new investment requirements over this period. Funds will need to be identified to provide for these costs of up to £10m, for example from additional capital receipts or underspends in the existing programme.

7.0 Medium Term Financial Plan

- 7.1 In preparing the budget proposals for 2015-16 the Chief Constable, Chief Executive, and Chief Financial Officers consider the implications for future years of the commitments set out in the proposed budget, on-going levels of grant funding and potential new commitments and cost pressures. This is referred to as the Medium Term Financial Plan (MTFP). This is supported by the Medium Term Financial Forecast (MTFF) which sets out in financial terms the impact of future changes in funding and commitments and the resulting savings target. The latest MTFF and planning assumptions are set out in Appendices 5a and 5b.
- 7.2 The grant settlement for 2015-16 was slightly worse than anticipated and there remains significant uncertainty on the level of funding for 2016-17 and beyond. The Autumn Statement and subsequent announcements by the Chancellor indicate that government departments will be subject to further austerity measures. The impact on police funding is almost certain to worsen.
- 7.3 Funding for 2016 onwards is subject to the next Comprehensive Spending Review (CSR) and possible changes to the police funding formula from 2016-17. Sussex's grant is still dependent on protection provided by the grant floor. Without this protection, £1.4m of grant funding is at risk.
- 7.4 Whilst legacy and future council tax freeze grants are now included in core funding and may not be subject to reductions in funding, there are significant costs anticipated as a result of increased employer contributions to the local government pension scheme and an increase to employer National Insurance contributions in 2016-17. Financial risks are highlighted in the Chief Constable's Operational Delivery budget (Attachment A).
- 7.5 As part of the Policing Together Programme, MTFF assumptions between Surrey and Sussex Police are now aligned where possible.
- 7.6 The previous forecast estimated a savings requirement in the region of £55m over the next four years. Based on current MTFF assumptions, the forecast is now £57m.

8.0 Risks and Issues

- 8.1 New and significant risks emerging for the medium term are set out below.
- 8.2 Transfer of Forensic Medical Examiners (FME) service provision from policing to NHS will be done by way of a top-slice of police grant funding. It was previously expected that it was likely to be by negotiation with each force based on current spend/requirements. The risk is that top slice bears no relationship to current costs and that it will be based on new NHS requirements which will be greater than current provision. For Sussex the additional risk is that as this is part of a long term PFI contract the full buyout costs may not be reimbursed.
- 8.3 The introduction of the single-tier state pension and the ending of the state second pension mean the ending of 'contracting out' by occupational schemes. This will result in additional NI contributions in 2016/17 for employers and employees, who will no longer be able to pay NI contributions at a reduced rate. This will have an impact on Sussex (£4.6m) in the same way as others in the public sector and all employers will have to absorb this burden. This is in line with tax changes as set out in HM Treasury's Consolidated Budgeting Guidance.
- 8.4 There are continuing cost risks surrounding Police IT systems nationally. The PCC Police ICT Board has been made aware that all police forces and other law enforcement agencies will now be required to individually purchase particular products in the future which were previously funded by the Home Office.
- 8.5 The current Airwave system of radio communication is due to be replaced with a new service, run over commercial 4G networks. The Emergency Services Mobile Communication Programme (ESMCP) is a cross government departmental programme covering all three emergency services and a wide range of other users across Great Britain. This is a multi-billion pound programme, with bids now being evaluated for a final business case by April. Sussex is scheduled to change in 2018.
- 8.6 Whilst there will be substantial cash savings it is certain that there will also be significant transition costs, mainly related to the need to continue keeping the Airwave system going while mobilising and transitioning to the new Emergency Service Network. In both cases, the costs will outweigh what forces or the Home Office will have in business as usual budgets. A collective bid for the next CSR will be made to the Treasury but it would be optimistic to assume all the transition costs will be met through a successful bid.
- 8.7 A new national automatic service plate recognition (ANPR) service is being implemented which is anticipated to nationally save in the region of £8million. The new National ANPR Service (NAS) will replace the outdated National ANPR Data Centre (NADC) which will reach end of life on the 31st March 2016. On a national basis the NAS will be cheaper, using Government Cloud technology and providing a greater level of operational effectiveness. Data will be stored in one national collection point, which in turn will allow more effective searching and analysis. The capability will also exist to link ANPR data to other intelligence systems, including the Police National Database (PND).

- 8.8 This will alleviate the requirement for forces to retain a Back Office Function (BOF), supporting software, data storage and maintenance. Proposed detailed costs will be available no later than April 2015.
- 8.9 The Home Office have advised Force's that funding of political party conferences will be changing in 2015. The previous rules provided 85% of overall spend on policing a conference, paid as special grant. The new rules cover 100% of operational spend paid as special grant, however, there will now be no funding for local planning team costs. The Policing of the Labour Party conference in Brighton during Autumn 2015 will come under the new arrangements. The impact is being assessed.

9.0 Savings Proposals

- 9.1 The impact of the latest MTFF assumptions is a savings requirement for the next four years as set out below:

Estimated Savings Requirement 2015 to 2019

	2015-16 £'000	2016-17 £'000	2017-18 £'000	2018-19 £'000	Total £'000
Savings Target	14,076	16,778	13,409	12,976	57,239
Precept increase	1.98%	0%	0%	0%	

- 9.2 The Chief Constable's saving plans are based on the plans to deliver improvements in policing and realise cashable savings. Just over £50m of savings have been delivered over the four years up to 2014-15 and a further £12m planned and expected to be achieved in 2015-16.

9.3 A summary of the savings achieved to date and planned for 2015-16 and beyond are set out below and in more detail in Appendix 4 of Attachment A.

Savings Position as at 31 January 2015

Work streams	2015-16 £000	2016-17 £000	2017-18 £000	2018-19 £000	Total £000
Support Services	3,055	842	288	0	4,185
Specialist Crime	925	7	0	0	932
Operations	2,553	0	0	0	2,553
Business Enablement	345	(165)	700	0	880
Contact & Deployment	563	907	10	0	1,479
Other Savings Initiatives	4,150	501	500	500	5,651
Total Savings	11,591	2,092	1,498	500	15,681
Savings/(Requirement) b/f from previous year	2,789	304	()	(26,293)	2,789
Total Savings per Year	14,380	2,395	(12,884)	(25,793)	18,470
Savings Requirement	14,076	16,778	13,409	12,976	57,239
Cum Savings Gap/(Surplus)	(304)	14,383	26,293	38,769	38,769
Savings Risk Rating					
Red	2,771	896	1,488	500	5,655
Amber/Red	351	442	0	0	793
Green	8,468	318	10	0	8,796
Purple	0	436	0	0	436
Total	11,591	2,092	1,498	500	15,681

9.4 It should be noted that whilst there is a total of £14.4m of savings identified for next year, there is a risk that some of these may be delayed or not be achievable in full. Plans have been developed to mitigate the risk to the overall budget against the achievement of savings in 2015-16 as set out in the proposed Operational Delivery budget (Attachment A).

9.5 For 2015-16 and 2016-17, plans are being developed to meet the further savings requirements. These will be achieved through:

- Sussex Target Operating Model (TOM), with design and implementation of a new model for neighbourhood policing; and
- collaboration with Surrey through the Policing Together Programme including Specialist Crime and Operations functions, public contact, HR, Finance, ICT and Corporate Service).

9.6 Detailed plans for delivering these change programmes are being developed and are expected to be finalised in early 2015.

10.0 Cash Flow

- 10.1 The PCC is required to set, before the beginning of each financial year, a number of statutory treasury management and cash flow limits. Details of the recommended prudential indicators, cash flow ratios and limits, required by the "Prudential Code" are summarised in Appendix 6.
- 10.2 The prudential indicators are based on the draft 2015-16 Treasury Management Strategy prepared by the Chief Finance Officer, which is subject to a separate approval by the PCC.

11.0 PCC's Chief Finance Officer's Report

- 11.1 The Chief Finance Officer of the PCC has a personal fiduciary duty by virtue of his appointment as the person responsible for proper financial administration under the Police Reform and Social Responsibility Act 2011. This includes requirements and formal powers to safeguard lawfulness and propriety in expenditure, securing the efficient use of public funds and advising the PCC on the robustness of the budget and adequacy of financial reserves
- 11.2 The Chief Finance Officer's commentary on key financial risks is set out in Appendix 7. In summary, the estimated overachievement of savings against target in 2014-15 and earmarked reserves are available to cover exceptional policing costs and provide assurance and funding to cover the key risk identified. In addition a pay and price contingency of £0.4m is included within the base budget to meet other unforeseen costs.
- 11.3 The key financial risks in the medium term relate to the uncertainty of grant funding, council tax collection rates and the continuing delivery of sustainable savings plans. The level of general reserves is forecast to be at or around the target level of 4% for the next three years but this may be required to balance the timing of savings or address unexpected budget pressures up to 2019. This is a wholly acceptable use of reserves and the value of the reserves reflects this possibility and level of risk.
- 11.4 The Chief Constable's assessment is that the proposed budget will be sufficient to enable him to fulfil his operational delivery responsibilities in 2015-16 and meet some of the new operational risks and demands. There is limited scope to fund further new investment from additional savings over and above the current requirement already estimated for the next CSR period to 2019 without risk to operational policing and delivery of Police & Crime Plan priorities.
- 11.5 Based on the Chief Constable's risk assessment, the level of savings carried forward from 2014-15 and new saving plans for 2015-16 assessed as green, there is still a risk that not all saving plans will be delivered in full by 31 March 2016. This will be monitored throughout the year to ensure corrective action can be taken quickly. It is also noted that new saving proposals for 2016-17 and beyond are yet to be firmly identified.

12.0 PCC's Chief Finance Officer's Statement

- 12.1 Taking into account the factors and risks set out above, the Chief Finance Officer is satisfied with the robustness of the estimates, the adequacy of reserves and the Chief Constable's savings plans, which the total Police Fund budget for 2015-16 provides. The Chief Finance Officer is also satisfied with the proposed capital financing and the prudential limits.

RECOMMENDATIONS

The Police & Crime Commissioner is asked to APPROVE:

Revenue and Capital Budget 2015-16

- [a] the total net revenue budget for the total Police Fund for 2015-16 of £250.6m (gross budget of £285.8m);
- [b] the Chief Constable's proposed net Operational Delivery Revenue Budget for 2015-16 of £247.0m (net of operational income and grants of £32m);
- [c] the Chief Constable's proposed Capital Programme which includes a Capital budget for 2015-16 of £25.4m;
- [d] the proposed net revenue budget for the Office of the Police and Crime Commissioner for 2015-16 of £1.2m;
- [e] revenue budgets for Community Safety £1.6m, Victim support and witness services £1.5m (funded by grant £1.5m), net Financial Provisions (£2.3m) and transfers from reserves of £1.5m;

Reserves

- [f] the use, contributions and transfers of reserves required to support the revenue budget and capital and investment programme for 2015-16 and up to 2019 as set out in Appendix 4;

Medium Term Financial Plan

- [g] the planning assumptions for the Medium Term Financial Plan including MTFP, investment programme and use of reserves up to 2018-19.

Cash Flow

- [h] the prudential limits and capital financing proposals at Appendix 6.

Precept

- [i] The Council Tax Requirement for 2015-16 to be agreed at **£83,878,822.79** and to issue precepts to be collected by the Brighton & Hove City Council and the Borough and District Councils in the counties of East Sussex and West Sussex in accordance with the details as set out in Appendix 8.

Mark Streater
Chief Executive, Office of PCC

Giles York
Chief Constable

Carl Rushbridge
Chief Finance Officer, Office of PCC

Mark Baker
Director of Finance

Contact: Carl Rushbridge, Chief Finance Office
Email: carl.rushbridge@sussex-pcc.gov.uk

Contact: Mark Baker, Director of Finance
Email: mark.s.baker@sussex.pnn.police.uk

Appendices

1. Sources of Funding
2. Proposed Revenue Budget
3. Proposed Capital Financing
4. Reserves and Balances forecast and planned to 2019
5. Medium Term Financial Forecast and Assumptions
6. Cash Flow and Prudential Code Indicators
7. Areas of Financial Risk
8. Tax Base and Levy

Attachments

- A. Chief Constable's Operational Delivery revenue budget, capital and investment budget proposals.
- B. Office of Police and Crime Commissioner, Victim Support and Restorative Justice Services and other budget proposals.

Sources of Funding

APPENDIX 1

	2014-15 £'000	2015-16 £'000
Core Grant Funding		
Home Office Police Grant	104,804	98,390
DCLG Formula Grant	56,003	54,201
Core Grant	160,807	152,591
Total Legacy Council Tax Grants	3,062	3,062
Council Tax Benefit Grant -now in baseline	10,140	10,140
Total Legacy Council Tax Grants	13,202	13,202
Total Baseline Grant Funding	174,009	165,793
Grant percentage increase/(decrease)	(4.8%)	(5.1%)
Council Tax and Collection Fund		
Police Precept from Council Tax	80,672	83,879
Collection Fund Surplus	684	973
Total Council Tax and Collection Fund	81,356	84,852
FUNDING FOR NET EXPENDITURE	255,365	250,645
Specific Revenue Grants		Indicative
PFI Grant	3,263	3,263
DSP Grant	4,350	4,350
Prevent Grant	712	712
Airport Security Grant	367	367
Victim Support Services and Restorative Justice (Indicative)	838	1,498
Total Specific Grants	9,530	10,190
Other sources of Income and funding	24,263	25,007
FUNDING FOR GROSS EXPENDITURE	289,158	285,842
Capital Grant	2,200	1,766

Incremental Budget Changes	2015-16
	£'000
Base Budget 2014-15	255,365
Changes to contributions to/(from) reserves	(641)
Reduction in Discretionary Funding to Divisions	(25)
Total Base Budget Adjustments	(666)
National Pay Awards	2,615
Contractual Pay Increments and allowances	2,165
Police Officer Ill health and Injury Pensions	538
Employers Police Staff Pension Contributions	620
Total Additional Pay Costs	5,938
Price Inflation	470
Extra Bank holiday overtime (Early Easter)	200
National police IT contract changes	250
Operational Cost Pressures	709
TOM Implementation Team (one-off)	800
Motor and Public liability Insurance	274
Special Constable expenses	81
Total Other Additional Costs	2,784
New Investments	1,300
Budget requirement (before savings)	264,723
Savings Requirement	(14,076)
Net Budget Requirement	250,645
Financed by:	
Home Office Grant	98,390
Revenue Support Grant	54,201
Council Tax Support Grant	10,140
Legacy Council Tax Freeze Grants	3,062
Total Core Policing Grants	165,793
Collection Fund Surplus/(Deficit)	973
Council Tax Precept	83,879
Total Precept and Council Tax Grants	84,852
Net Budget Requirement	250,645

CAPITAL INVESTMENTS**£'000**

ICT Strategy	4,363
Fleet Strategy	2,889
Estates Strategy	13,653
Major Change projects	2,989
Operational Investments	1,551
Total Capital Investment Budget 2015-16	25,445

FINANCING

Capital Grant	1,766
Revenue Contribution	2,025
Capital Receipts	6,896
Capital and Investment Reserve	14,443
Other Reserves	315
Total Financing requirement 2015-16	25,445

CAPITAL and INVESTMENT RESERVE

Estimated Balance as at 1 April 2015	30,775
Contribution	0
Financing Requirement	(14,443)
Estimated Balance as at 1 April 2016	16,332

Contribution	1,350
Financing Requirement	(10,658)
Estimated Balance as at 1 April 2017	7,024

CAPITAL RECEIPTS

Estimated Balance as at 1 April 2015	3,926
Receipts in 2015-16	4,900
Financing Requirement 2015-16	(6,896)
Estimated Balance as at 1 April 2016	1,930

Receipts in 2016-17	4,325
Financing Requirement 2016-17	(4,325)
Estimated Balance as at 1 April 2017	1,930

Proposed use of Reserves

APPENDIX 4a

	Investment			Single purpose					Contingency and Risk		General		Total Reserves
	Capital and Investment Reserve	Capital Receipts	capital grants and contributions unapplied	Asset Seizures	Delegated Budget holder Reserve	Sussex Safer Roads Partnership	PFI	Insurance	Operational	General Reserve			
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Audited Balance at 31 March 2014	40,590	5,966	0	516	4,286	1,656	12,794	1,256	2,450	9,807	9,807	79,321	
2014-15												0	
Outturn 2014-15					1,250					1,000		2,250	
Estimated Contributions		4,630			(500)							4,630	
Approved Commitments		(6,670)		(210)	(1,038)	(53)						(500)	
Planned Commitments	(10,998)				(998)	(185)						(18,969)	
Transfers Between Reserves	1,183											0	
Estimated balance at 31 March 2015	30,775	3,926	0	306	3,000	1,418	12,794	1,256	2,450	10,807	10,807	66,732	
2015-16												0	
Approved contributions										109		109	
Estimated Contributions		4,900										4,900	
Estimated Commitments	(14,443)	(6,896)			(1,000)	(315)						(22,654)	
Approved Commitments	0				(1,550)							(1,550)	
Transfers Between Reserves												0	
Estimated balance at 31 March 2016	16,332	1,930	0	306	450	1,103	12,794	1,256	2,450	10,916	10,916	47,537	
2016-17												0	
Approved contributions												0	
Estimated Contributions		4,325										4,325	
Estimated Commitments	(10,658)	(4,325)			(450)	(289)						(15,272)	
Approved Commitments												(450)	
Transfers Between Reserves	1,350									(1,350)		0	
Estimated balance at 31 March 2017	7,024	1,930	0	306	0	814	12,794	1,256	2,450	9,566	9,566	36,140	
2017-18												-	
Approved contributions												0	
Estimated Contributions		4,725										4,725	
Estimated Commitments	(2,269)	(6,655)				(279)						(9,203)	
Approved Commitments												0	
Transfers Between Reserves	250									(250)		0	
Estimated balance at 31 March 2018	5,005	0	0	306	0	536	12,794	1,256	2,450	9,316	9,316	31,663	
2018-19												0	
Approved contributions												0	
Estimated Contributions												0	
Estimated Commitments						(52)						(52)	
Planned Commitments												0	
Transfers Between Reserves												0	
Estimated balance at 31 March 2019	5,005	0	0	306	0	484	12,794	1,256	2,450	9,316	9,316	31,611	

General Reserve		Level or Target
Provides a working balance to cover day to day cash flow requirements and fall-back to cover exceptional unforeseen financial and operational risks. The target level of the reserve will be reviewed and as part of the annual budget setting process.		4% of Net Revenue Expenditure as at 31 March each year.
Contingency and Risk		
Insurance Reserve	<p>Provides for the self-funding of certain uninsurable risks, such as payments of compensation or damages. This Reserve will be funded from revenue or transfers from other reserves and adjusted annually, following an independent actuarial review, to reflect inflation and risk management information.</p> <p>To improve consistency in funding claims, there is a need to split claims between a provision on the balance sheet for the cost of claims received and outstanding; and funds held in the reserve to cover claims incurred but not received or quantified. Claims that have been reported and assessed as more likely to settled will be carried as a financial provision whilst know incidents where no claim has yet been made, would be covered by the insurance reserve. The revenue account will be used to any meet in-year liabilities if they arise. Any year-end variance in the revenue claims budget will not normally be met from or transferred to the general force budget, but transferred to/from the insurance Reserve. The level of the reserve will be reviewed annually.</p>	Assessed as part of the annual insurance actuarial review.
Operational Reserve	The Operational Reserve provides support for funding the cost of major policing operations and events. Where exceptional and unforeseen circumstances result in the Force incurring additional expenditure, the Home Office may pay special grant under Section 48 of the Police Act. However any grant will normally relate to additional costs above 1% of the net revenue budget. It should be noted that the General Reserve may also be used to provide support for Operational use.	In line with Special Grant conditions, maximum of 1% of net revenue expenditure as at 31 March each year.
Investment		
Capital and Investment Reserve	To support planned one-off and non-recurring investments of a capital and revenue nature. Change management initiatives providing support for implementing cost-saving initiatives. Financing asset replacement plans and commitments over 5-10 years.	<p>In line with investment and replacement plans included within MTFE and dependant and financing requirements of the Capital Strategy.</p> <p>Funded from: approved in year revenue budget surplus; transfers from other reserves; specific approved contributions.</p>
Capital Receipts Reserve	This reserve holds the proceeds from the sale of assets, and can only be used for financing capital expenditure in accordance with regulations.	Receipts from the sale of assets will be taken to this reserve.
Capital Grants & Contributions	This reserve holds unused elements of grant and other external funding to be spent in the following financial year in line with the conditions of the grant or external funding.	As determined by the closure of accounts process
Single Use		
PFI Reserve	<p>Exists to meet future contractual contributions to be paid towards the end of the custody PFI scheme. This balances contributions over the life of the contract and in accordance with the agreed PFI scheme financial model and specific grant funding.</p> <p>As the PFI reserve will not be required until the latter years of the contract, the reserve can be used for other purposes as set out for other reserves, e.g. capital and investment purposes; managing any temporary shortfalls in other reserves or capital receipts, this is on the basis that plans are put in place as part of the Financial Strategy to build up the PFI reserve to its appropriate level when required.</p> <p>This reserve will be discontinued once exhausted.</p>	<p>Inflows and outflows are in line with the PFI Financial Model.</p> <p>Underspends on the PFI Contract revenue budget as approved by the PCC as part of the final outturn.</p>
Asset Seizure Reserve	Balance of Proceeds of Crime Act (POCA) income received but not spent during the year to be used in accordance with Home Office guidance.	Target level of 12 months costs of financial investigations.

Delegated Budget Holder Reserve	Under and overspendings on the Chief Constables revenue budget are managed via this reserve in accordance with the PCC's carry-forward policy and approval.	Agreed annually by the PCC as part of the final outturn.
Sussex Safer Road Partnership (SSRP)	<p>Balance of funding for the Sussex Safer Roads Partnership. This reserve can be used to finance capital or revenue expenditure approved by SSRP.</p> <p>This reserve belongs to the SSRP Partners and any funds may be returned to the contributing partners in line with the partnership agreement.</p>	<p>Target - one years running costs/decommissioning costs.</p> <p>Funded by SSRP approved revenue budget surplus.</p>

Total Police Fund Medium Term Financial Forecast

APPENDIX 5a

Incremental Budget Changes	2015-16 £'000	2016-17 £'000	2017-18 £'000	2018-19 £'000
Base Budget	255,365	250,647	245,306	241,075
Changes to contributions to/(from) reserves	(641)	989	450	
Reduction in Discretionary Funding to Divisions	(25)	(24)	(11)	(10)
Total Base Budget Adjustments	(666)	965	439	(10)
National Pay Awards	2,615	3,181	4,680	4,828
Contractual Pay Increments and allowances	2,165	1,988	2,072	2,116
Police Officer Ill health and Injury Pensions	538			
Employers National Insurance contributions		4,618		
Employers Police Staff Pension Contributions	620	624	659	678
Total Additional Pay Costs	5,938	10,412	7,411	7,622
Price Inflation	470	979	1,256	1,267
Bank holiday overtime – Easter (one off)	200	(300)	100	
National police IT contract changes	250			
Microsoft Enterprise Licences			(28)	
Operational Cost Pressures	709	(17)		
TOM Implementation Team (one off)	800	(800)		
Motor and Public liability Insurance	274			
Special Constables	81			
Total Other Additional Costs	2,784	(138)	1,328	1,267
New Investments	1,300	200		
Budget requirement (before savings)	264,723	262,085	254,484	249,954
Savings Requirement	(14,076)	(16,778)	(13,409)	(12,976)
Net Budget Requirement	250,645	245,307	241,075	236,978
Financed by:				
Home Office Grant	98,390	95,439	92,575	89,798
Revenue Support Grant	54,201	52,575	50,998	49,468
Council Tax Support Grant	10,140	10,140	10,140	10,140
Legacy Council Tax Freeze Grants	3,062	3,062	3,062	3,062
Total Core Policing Grants	165,792	161,216	156,775	152,467
Collection Fund Surplus/(Deficit)	973			
Council Tax Precept	83,879	84,091	84,300	84,511
Total Precept and Council Tax Grants	84,852	84,091	84,300	84,511
Net Budget Requirement	250,645	245,307	241,075	236,978

Medium Term Financial Forecast Planning Assumptions

APPENDIX 5b

Precept	1.98%	0%	0%	0%
Assumption	2015-16	2016-17	2017-18	2018-19
Core funding changes	-5.1%	-3%	-3%	-3%
Specific Grants change	No Change	No Change	No Change	No Change
Council Tax Support Grant	No Change	No Change	No Change	No Change
Legacy Council Tax Freeze Grants	No Change	No Change	No Change	No Change
Tax base increase	1.90%	0.25%	0.25%	0.25%
Collection Surplus/(Deficit)	£0.97m	0	0	0
Pay award (Sept average)	1.50%	2.00%	2.00%	2.00%
Pay Increments	0.50%	0.50%	0.50%	0.50%
Police staff pension contributions	1%	1%	1%	1%
Price inflation	2.00%	2.00%	2.00%	2.00%
Fuel and Utilities Inflation	5.00%	5.00%	5.00%	5.00%
Investment Interest Returns	0.40%	0.40%	0.40%	0.40%
NI Increase	N/A	£4.5m	N/A	N/A

A. Cash Flow

1. The Police and Crime Commissioner is required to agree and set before the beginning of each financial year:
 - 1) an operational limit for borrowing to reflect the likely level of borrowing required;
 - 2) an authorised limit for borrowing based on an assessment of realistic risk;
 - 3) the maximum to be borrowed at fixed rates;
 - 4) the maximum to be borrowed at variable rates; and
 - 5) the maximum to be invested for a year or longer.
 - It is recommended that the operational limit be set at £24.5m for 2015-16, based on the current position with regard to debt outstanding and the spending and financing plans included in the draft capital programme.
 - It is possible that the Police and Crime Commissioner may also need to borrow temporarily for cash flow management purposes, pending receipt of income, or to meet a large expenditure flow, or to avoid withdrawing short-term investments, where interest rate effects would be detrimental. It is recommended therefore that an authorised limit for borrowing of £39.5m should be approved for 2015-16, to encompass the above operational limit and an additional £15m for temporary borrowing.
 - The Police and Crime Commissioner has long-term debt and would normally expect to borrow at fixed rates and therefore it is recommended that the limit on fixed rate debt be set to match the authorised borrowing limit. Because of market circumstances it may be advantageous to defer long-term borrowing at fixed rates for a period. The alternative would be to borrow at variable rates in the short-term and therefore it is recommended that a 25% limit should be set for 2015-16.
 - The Chief Finance Officer will continue to lend surplus cash funds in accordance with the Police and Crime Commissioner's Treasury Policy Statement. It is recommended that a limit of £15.0m be imposed on investments for a year or longer.
2. The Local Government Act 2003 also requires the setting of prudential ratios and limits in accordance within the requirements of the "CIPFA Prudential Code for Capital Finance in Local Authorities". The Code, which is based largely on self-regulation, sets out the indicators that it expects authorities to use, and the factors that they must take into account, to demonstrate that their plans are prudent, sustainable and affordable. It does not, however, include suggested, indicative limits or ratios. These are to be set by each individual Police and Crime Commissioner. Details of the recommended ratios and limits, required by the Code are summarised on the following page.

Prudential Indicators to 2017-18

APPENDIX 6a

	Base: Actual 2013-14	Base: Actual 2014-15	Base: Actual 2015-16	Increase From Base 2016-17	Increase From Base 2017-18
Impact of Capital Plans on Council Tax					
Impact on Council Tax (Band D Equivalent)	138.42	141.12	143.91	0.16%	0.16%
Less Government Supported Capital Expenditure				-0.13%	-0.13%
Net Impact on Council Tax				0.03%	0.03%
	Actual 2013-14 £ '000s	Estimate 2014-15 £ '000s	Estimate 2015-16 £ '000s	Estimate 2016-17 £ '000s	Estimate 2017-18 £ '000s
Financial					
Capital Expenditure (excluding leasing and PFI)	8,020	21,921	25,445	19,063	12,994
Capital Financing Requirement (Inc PFI & Leases)	20,584	20,045	19,749	19,282	18,358
Authorised Borrowing Limit	40,191	39,722	39,531	39,144	38,231
Operational Boundary	25,191	24,722	24,531	24,144	23,231
Net Borrowing	(80,241)	(55,500)	(40,500)	(35,500)	(35,500)
Financing costs	1,848	2,100	2,100	2,100	2,400
Net revenue Stream	(292,631)	(295,503)	(283,957)	(281,243)	(279,937)
Financing costs / Net revenue Stream	0.63%	0.71%	0.74%	0.75%	0.86%
	Actual 2013-14 £ '000s	Estimate 2014-15 £ '000s	Estimate 2015-16 £ '000s	Estimate 2016-17 £ '000s	Estimate 2017-18 £ '000s
Debt Management					
Long Term Borrowing	4,500	4,500	4,500	4,500	4,500
Long Term PFI Liability	16,672	16,283	16,137	15,823	15,052
Long Term Finance Lease Liability	733	714	694	672	649
Total Long Term Debt	21,905	21,497	21,331	20,995	20,201
<i>15% x External Debt (Total Long term borrowing)</i>	3,286	3,225	3,200	3,149	3,030
Operational borrowing limit	25,191	24,722	24,531	24,144	23,231
<i>£15m additional</i>	15,000	15,000	15,000	15,000	15,000
Authorised borrowing limit	40,191	39,722	39,531	39,144	38,231
Investments	(84,741)	(60,000)	(45,000)	(40,000)	(40,000)
Maximum investments at longer than 1 year	0	(15,000)	(11,250)	(10,000)	(10,000)
Percentage of investment longer than 1 year	0%	25%	25%	25%	25%
Borrowing (actual external borrowing)	4,500	4,500	4,500	4,500	4,500
Investments	(84,741)	(60,000)	(45,000)	(40,000)	(40,000)
Net Borrowing	(80,241)	(55,500)	(40,500)	(35,500)	(35,500)
	Actual 2013-14	Estimate 2014-15	Estimate 2015-16	Estimate 2016-17	Estimate 2017-18
Treasury Management					
Compliance with CIPFA Code of Practice	YES	YES	YES	YES	YES
Debt Maturity:					
26-30 Years	0%	0%	0%	0%	0%
20-25 Years	0%	0%	0%	0%	0%
15-20 Years	100%	100%	100%	44%	0%
10-15 Years	0%	0%	0%	56%	100%
5-10 Years	0%	0%	0%	0%	0%
1-5 Years	0%	0%	0%	0%	0%
Actual Debt at Fixed Rates as a % of Net Borrowing	27%	39%	53%	59%	57%
Actual Debt at Variable Rates as a % of Net Borrowing	7%	10%	13%	15%	14%
Maximum % Borrowing at Fixed Rates	100%	100%	100%	100%	100%
Maximum % Borrowing at Variable Rates	0%	25%	25%	25%	25%
Maximum % Investments at Fixed Rates	72%	100%	100%	100%	100%
Maximum % Investments at Variable Rates	86%	85%	85%	85%	85%
Maximum Principal Invested > 364 days	0%	25%	25%	25%	25%

Issue	Assumption	Comment
Maintaining & improving service performance levels	Resources sufficient to meet targets and priorities in the Local Policing Plan and Strategic Policing Requirement	The Chief Constable believes that the proposals set out in this report are in accordance with the delivery of the 2015-16 Police and Crime Plan priorities and Strategic Policing Requirement. However there remains risk from the cost of major operations including counter-terrorism, particularly if these are not fully funded nationally.
Pay and price budgets and establishment control	Provision for national pay awards. Staff turnover and increments based on detailed analysis of current staff profile and trends. General price inflation of 2% Fuel and utilities at 5.0%	Budget includes the in-year cost of the 18 month 2.2% pay award for Police staff from March 2015 and 1% national award for Officers. The number of police officer leavers is difficult to predict but recruitment and promotions will be managed during the year across the Force to aim to match staffing need and resources to budget. Close corporate monitoring of the overall budget and management action to maintain financial discipline. Potential for small price reductions in Electricity and Gas prices in 2015-16. Pay and price contingency is available to meet any unexpected increases in year.
Limits to Precept Increases	Precept planning assumption of between 0% and 2% up to 2019.	The Localism Act 2011 included powers to abolish capping in England and Wales and gives a statutory obligation for council tax referendums to be held should a precept higher than prescribed be considered by the Police and Crime Commissioner. The Secretary of State for Communities and Local Government has set the level which a referendum would be required for 2015-16 at 2%. Compared to other police areas, Sussex has one of the lowest levels of precept in the country.
Grant Levels	Overall revenue grant reduction of 5.1% in 2015-16. Other specific grants still to be announced. Funding levels for 2016-17 and beyond uncertain but assumed on-going grant reductions year on year.	The level of grants for 2015-16 has been confirmed with the exception of some specific grants. 2016-17 and beyond allocations are subject to the next CSR. Further austerity targets and further top slicing of Home Office budgets remain a risk in future years. It has been confirmed that legacy council tax freeze grants in base Home Office funding will remain stable although this could change in future years. The protection of £1.4m provided by the grant floor arrangements could be removed or reduced. Any change to the grant formula would have a significant impact on base funding.
Budget Estimates (Expenditure)	Provision for specific on-going cost pressures	The Chief Constable and his finance team have undertaken a detailed examination of the budget estimates including all identified additional costs for 2015-16, supported by input and review by the PCC's Chief Financial Officer. Only spending pressures in future years that are known at this stage have been included in the Medium Term Financial Forecast (MTFF).

Issue	Assumption	Comment
Cash releasing savings	Savings requirement of £14m included in the 2015-16 `budget	<p>Full year cash-releasing efficiency savings of £57m up to 2019 have been identified of which at least £14m is planned to be delivered in 2015-16.</p> <p>There is a potential risk of not achieving the level of savings required in future years in light of the worsening assumptions on the level of grant funded following Autumn Statement and Finance Settlement. Action plans to deliver savings from April 2015 have been prepared by Chief Officers and regular monitoring will be undertaken to track achievement of savings and ensure any additional action required is undertaken during the year.</p> <p>The achievement of savings in 2015-6 and 2016-17 is heavily dependant on the delivery of savings from the Policing Together Programme (joint vision and services with Surrey Police).</p>
Levels of reserves	<p>Estimated General balances of £10.8m (4.5% of net revenue budget) at 31 March 2016</p> <p>Other earmarked reserves as required to meet specific items of expenditure</p>	<p>The policy on reserves has been agreed by the Police and Crime Commissioner. The level of reserves has been reviewed by the Chief Financial Officer, the Director of Finance and the Chief Constable and is considered adequate. General reserve include an amount of £1m to cover risk of Sussex Police not delivering their saving plans in full in 2015-16.</p> <p>The level of reserves will need to be considered in the light of the 2014-15 outturn position.</p>
Interest rates, investment and borrowing	<p>Interest rates assumptions of 0.40%</p> <p>Borrowing at fixed rates.</p>	<p>Forecasts of investment income for 2015-16 are based on estimated cash balances and interest rate forecasts as set out in the treasury management strategy. A prudent position has been adopted with regard to anticipating future increases in interest rates.</p> <p>No borrowing has been planned to finance the capital programme in 2015-16.</p>
Income Assumptions	Income budgets reduced for specific items.	Some risk of achieving on-going level of income targets included in Divisional and Department budgets. This will be monitored during the year and appropriate action or mitigation agreed as necessary. Additional income may be received in-year due to unforeseen events. Budget adjustments will be requested where appropriate.
Policing of Gatwick Airport	Funding of £12.6m in 2015-16.	<p>Action plans to achieve efficiency savings have been formally agreed with Airport. There is a potential risk of not achieving the necessary savings.</p> <p>A three year budget package has been agreed which provides some stability on future funding.</p>
Operation Otter	Costs to be met from Reserves or central reimbursement	The next autumn party conference in Brighton is scheduled for 2015 and is only partially funded by government grant. The formula for grant funding has changed which could result in a shortfall.
Reductions in security grants	Potential reductions in Airport and other security grants.	MTFF assumes that grants will continue at current level. If subsequently reduced, savings will be made to cover the reduction. There is a potential risk of not achieving the necessary savings.

Issue	Assumption	Comment
Public disorder	Additional cost of overtime and associated costs	Whilst action will be taken to mitigate the overtime and other additional costs relating to policing public order operations, may be incurred on events, protests etc. in 2015-16, It is proposed that over-achieved savings will be used as a first source for funding, otherwise the public order contingency, other revenue budget and operational reserve provides potential sources of funding if necessary.
National IT Systems	Move to full cost charging without transfer of funding from Home Office.	Additional costs of £0.25m are included in the current MTFF. Further potential costs related to Home Office IT funding could be levied in 2015-16.
PFI Contract	Renegotiation of the Custody PFI contract	The renegotiation of the Custody PFI contract should be finalised in 2015-16, leading to savings associated with the new contract.

Tax Base and Levy 2015-2016**APPENDIX 8**

The Tax Base for the year 2015-16 is the aggregate of the tax bases calculated by the billing authorities to which the Police & Crime Commissioner for Sussex issues precepts. This totals **582,856.11 for Band D equivalents**. The basic amount of Council Tax (Police Precept) is the budget requirement less the amounts receivable from other funding sources, all divided by the tax base. For 2015-16 this shall be **£143.91** to the nearest penny, for Band D properties. The amounts per band are as follows:

Valuation Band	Amount
A	£95.94
B	£111.93
C	£127.92
D	£143.91
E	£175.89
F	£207.87
G	£239.85
H	£287.82

The amount of Council Tax payable for dwellings listed in a particular valuation band, calculated in accordance with the proportions set out in Section 5(1) of the Act, shall be as follows (shown to the nearest penny).

	Tax Base	Precept due 2015/16	Surplus/(Deficit) from prior year
West Sussex			
Adur	20,155.60	£2,900,592.40	£80,932.90
Arun	56,762.00	£8,168,619.42	£38,000.00
Chichester	50,504.20	£7,268,059.42	£20,871.00
Crawley	32,697.50	£4,705,497.23	£55,203.62
Horsham	56,836.40	£8,179,326.32	£142,479.00
Mid Sussex	56,970.00	£8,198,552.70	£71,430.00
Worthing	36,564.40	£5,261,982.80	(£1,252.57)
East Sussex			
Eastbourne	32,558.90	£4,685,551.30	£15,550.00
Hastings	24,281.00	£3,494,278.71	£148,442.00
Lewes	34,979.80	£5,033,943.02	£33,930.00
Rother	35,708.31	£5,138,782.89	£67,288.00
Wealden	61,204.50	£8,807,939.60	£279,000.00
Brighton & Hove	83,633.50	£12,035,696.99	£21,104.00
TOTAL	582,856.11	£83,878,822.79	£972,977.95

This table shows that the Brighton and Hove Council and the district and borough councils be requested to make payments of sums totalling **£83,878,822.79** due under precepts calculated in proportion to their Council Tax Band D equivalents. In addition surpluses and deficits on collection funds will be collected, to the total value of **£972,977.95**.

These payments will be made on the following schedule:

	Brighton & Hove	East Sussex area	West Sussex area
Payment 1	10 April 2015	10 April 2015	16 April 2015
Payment 2	21 May 2015	21 May 2015	21 May 2015
Payment 3	02 July 2015	02 July 2015	25 June 2015
Payment 4	07 August 2015	07 August 2015	30 July 2015
Payment 5	11 September 2015	11 September 2015	03 September 2015
Payment 6	22 October 2015	22 October 2015	08 October 2015
Payment 7	23 November 2015	23 November 2015	12 November 2015
Payment 8	05 January 2016	05 January 2016	10 December 2015
Payment 9	11 February 2016	11 February 2016	14 January 2016
Payment 10	10 March 2016	10 March 2016	18 February 2016