

Extract From the Medium Term Finance Strategy

The Objectives of the Council's MTFS are as follows:

	Objective
1	To provide a robust framework to assist the decision making process.
2	To enable the Council to be proactive rather than reactive.
3	To act as a barometer and give early indication of need to review priorities.
4	To show how resources support the Council Plan over a four year period.
5	To support sustainable services through reserves, equalisation and renewal funds.
6	To hold a working balance at an adequate level to respond to unexpected events and opportunities.
7	To be flexible and responsive to changing needs and legislation.
8	To support the Council's service and core strategies.
9	To provide forward indications of Council Tax levels.

A number of Principles have been established to underpin the financial objectives:

	Key Principles
1	Resources will be prioritised to meet statutory (core service) obligations.
2	We will work with partners and the local community to determine priorities.
3	We will constantly review and reconcile priorities in line with the available resources.
4	Capital receipts will only be used to fund capital programmes, when banked.
5	General Fund capital receipts will be used to improve and replace existing assets.
6	Capital receipts from Council house sales will be reinvested in a housing capital programme or to improve and replace existing assets.
7	The budget for investment income will take account of specific market advice. If investment rates rise or are expected to rise, we will not use the additional income to fund items within the recurring base budget.
8	We will aim to achieve a zero balance on the Collection Fund when estimating the Council Tax collection rate each year.
9	Council Tax amounts will be transparent and sustainable. This means that the Council Tax Requirement will not be lowered through the use of one-off balances or reserves without a published intention to realign priorities with the Medium Term Financial Strategy.
10	Changes to the Council's priority programme must be reported to Cabinet and supported by a risk assessment and financial appraisal showing part year and full year costs, including the revenue consequences of any capital investment and lifetime costs.
11	Every request for capital investment must be supported by a Business Case which shows how the cost of that investment will be repaid over time.

2015/2016 General Fund Budget Summary

LINE NO.	LEWES DISTRICT COUNCIL GENERAL FUND SERVICES SUMMARY	2013/2014 ACTUAL £	2014/2015 BUDGET £	2015/2016 BUDGET £
	Service Expenditure Analysis			
1	- Central Services	1,007,191	1,243,200	1,357,200
2	- Cultural and Related Services	2,482,998	2,359,800	2,050,500
3a	- Environmental and Regulatory Services	4,229,689	4,509,800	4,194,500
3b	- Environmental and Regulatory Services - Environment Agency Levy	123,530	127,200	127,200
4	- Highways and Transport Services	(277,710)	(316,800)	(257,200)
5	- Housing General Fund Services	1,525,727	1,609,200	1,382,600
6a	- Planning Services	1,395,264	1,266,400	1,336,100
6b	- Supporting Business Growth	-	-	370,000
7	- Corporate and Democratic Core	2,660,015	2,147,200	2,031,500
8	- Non-Distributed Costs : general	122,481	165,100	134,400
9	Net Service Expenditure	13,269,185	13,111,100	12,726,800
10a	Use or Working balance assuming mid year delivery of savings (on average)	-	255,000	280,000
10b	- Non-Distributed Costs : Savings target	-	(511,000)	(561,000)
11	COST OF SERVICES	13,269,185	12,855,100	12,445,800
12	Other Operating Income and Expenditure - Town and Parish LCTS Grant	337,885	278,300	236,600
13	Financing and Investment Income and Expenditure	(904,664)	(758,300)	(829,500)
14	COST BEFORE TRANSFERS TO/(FROM) RESERVES	12,702,406	12,375,100	11,852,900
15a	Contribution to Service Priorities	-	390,000	241,200
15b	Transfers from Earmarked Reserves	(2,812,307)	(1,033,700)	(795,800)
15c	Transfers to Earmarked Reserves	4,212,536	2,414,030	2,466,000
16	NET EXPENDITURE REQUIREMENT	14,102,635	14,145,430	13,764,300
	TAXATION AND NON-SPECIFIC GRANT INCOME			
17	Retained Business Rates and Section 31 Grants	(2,480,002)	(2,444,930)	(2,806,858)
18	Contribution from the East Sussex Business Rates Pool for Economic Development initiatives	-	-	(200,000)
19	Government Grants			
19a	- Revenue Support Grant	(2,945,151)	(2,325,200)	(1,703,960)
19b	- Compensation for Business Rates Multiplier Cap	-	(21,200)	-
19c	- New Homes Bonus	(877,754)	(1,169,100)	(1,376,500)
19d	- New Homes Bonus returned funding	-	(6,900)	-
19e	- Council Tax Freeze Grant 2013/14	(75,459)	-	-
19f	- Council Tax Freeze Grant 2014/15	-	(76,100)	-
19g	- Council Tax Freeze Grant 2015/16	-	-	(75,459)
19h	- Housing Benefit Administration Subsidy	(592,976)	(521,800)	(484,800)
19i	- Council Tax Support New Burdens Funding	(58,000)	(76,400)	(21,670)
19j	- Community Right to Challenge	(8,551)	(8,500)	-
19k	- Community Right to Bid	(7,851)	(7,900)	-
19l	- Ad Hoc Grants	(25,247)	-	-
20	Council Tax Income			
20a	- Lewes District Council Precept on the Collection Fund - LDC after Collection Fund Surplus	(6,628,241)	(6,673,400)	(6,632,448)
20b	- Lewes District Council Collection Fund Surplus	(64,759)	(64,990)	(65,050)
21	TOTAL TAXATION & NON-SPECIFIC GRANT INCOME	(13,763,991)	(13,396,420)	(13,366,745)
22	TRANSFER (TO) / FROM WORKING BALANCE	338,644	749,010	397,555
23	Working Balance as at 1 April		2,415,600	1,592,350
24	Transfer (From) / To Working Balance		(749,010)	(397,555)
25	Working Balance as at 31 March		1,666,590	1,194,795
26	Taxbase		34,670.70	34,979.80
27	Band D Council Tax (line 20a/line26)		-192.48	-189.61

Variations in recurring service expenditure 2014/2015 to 2015/2016

Line	Policy Area	£,000
1	2014/2015 Recurring Service Expenditure	12,077
2	2015/2016 Additional expenditure and reduced income:	
3	Pay and Price Changes	355
4	Supporting Business Growth from Business Rates Pool	200
5	Reduced income from Car Parks - Charges and Penalty Charge Notices	118
6	Reduced income from Recycling Credits and Sales	112
7	End of DCLG grant funding towards Food Waste collection	151
8	Reduced contribution from HRA towards reducing Corporate costs	74
9	Increased cost in postage	14
10	Miscellaneous Variations	28
11	Sub Total	1,052
12	2015/2016 Additional Income and reduced expenditure:	
13	One-off Flooding budgets in 2014/2015 removed	(60)
14	Increase in Planning Fees income	(40)
15	Reduction in Trade Refuse Disposal Charges	(40)
16	Increase in Land Charges Income	(20)
17	Increased income generated from miscellaneous Fees & Charges	(27)
18	Reduction in cost of Public Convenience Cleaning contract	(36)
19	Saving in cost of Fuel	(16)
20	Grounds Maintenance Contract cost reduction and related income	(123)
21	Net reduced budgets for Housing Benefit payments and Subsidy	(113)
22	Reduction in the cost of external contracts	(103)
23	Net direct saving on the Newhaven Enterprise Centre	(29)
24	Miscellaneous Variations	(21)
25	Reduction in employee costs following Voluntary Severance, etc	(470)
26	Sub Total	(1,098)
27	Savings targets in place at 1 April 2015:	
28	Gross reduction in the Wave Leisure Service Fee (before contribution to Reserve)	(100)
29	Sub Total	(100)
30	2015/2016 Recurring Service Expenditure	11,931

Appendix D

Statement of Contributions to Reserves and use for Revenue expenditure

	2014/2015 Estimate £	2014/2015 Movement £	2015/2016 Budget £
Revenue Equalisation And Asset Maintenance Reserve			
Hope Gap Steps Repair Fund - Interest	200	200	200
Property Condition Survey	10,000	10,000	10,000
Planning Appeals and Enquires	5,000	5,000	5,000
District Council Elections	35,000	35,000	35,000
Dog and Litter Bin Replacement and Maintenance	20,000	20,000	20,000
Asset Maintenance	160,000	160,000	160,000
Contribution Play Equipment Replacement	10,000	10,000	10,000
Car Parking Repairs - General	10,000	10,000	10,000
Car Parking Repairs - West Quay	2,000	2,000	2,000
Sub-total Contributions to the Reserve	252,200	252,200	252,200
D V - valuations for Final Accounts & IFRS work	(30,000)	(30,000)	(5,000)
Tree Survey		(24,089)	
Dog and Litter Bin Replacement and Maintenance	(20,000)	(20,000)	(20,000)
STARK Software Leasing costs	(5,600)		
I T Initiatives		(154,796)	
District Council Elections			(93,800)
Lewes Road Recreation - outdoor Classroom		(10,000)	
Severe Weather Provision		(32,042)	
Members Allowance Advisory Panel		(3,000)	
Pells Pool Grant Contribution		(28,400)	
Planning Records Archiving		(86,216)	
Asset Maintenance		(9,875)	
Sub-total Use of the Reserve	(55,600)	(398,418)	(118,800)
Net movement on the Reserve	196,600	(146,218)	133,400
Housing Benefit Service Improvements Reserve - P47			
LHA Grant & LA error subsidy	176,100	105,000	105,000
Sub-total Contributions to the Reserve	176,100	105,000	105,000
Provision for Software for NNDR Model	(25,000)	(25,000)	(2,000)
Telehome payments system annual licence/maint.	(1,000)	(1,000)	(1,000)
Cost to install and ongoing licence for Bank Wizard	(2,500)	(2,500)	(2,500)
Additional Staff as per Salary Estimate	(29,900)		
Discretionary East Sussex Support Scheme			(11,800)
LCTS Discretionary Hardship Budget			(38,000)
Additional professional Training for Revenues staff	(1,000)	(1,000)	(1,000)
Sub-total Use of the Reserve	(59,400)	(29,500)	(56,300)
Net movement on the Reserve	116,700	75,500	48,700
Community Safety Partnership Fund - P14			
Contributions to the Reserve		21,976	
Use of Community Safety Partnership		(57,000)	
Sub-total Use of the Reserve		(57,000)	
Net movement on the Reserve		(35,024)	

	2014/2015 Estimate £	2014/2015 Movement £	2015/2016 Budget £
Insurance Reserve - P32			
General contribution	25,000	25,000	25,000
Monies received from ZMI towards Risk Management		2,260	2,300
Sub-total Contributions to the Reserve	25,000	27,260	27,300
Public Liability Compensation claims		(4,000)	
Sub-total Use of the Reserve	0	(4,000)	0
Net movement on the Reserve	25,000	23,260	27,300
Corporate Building Repairs - P13			
Sub-total Use of the Reserve	(50,000)	(50,000)	(46,000)
Annual Contribution to Reserve	50,000	50,000	46,000
Net movement on the Reserve	0	0	0
Leisure Building Repairs - P11			
Use of Reserve - Cemeteries	(10,000)	(10,000)	(10,000)
Use of Reserve - Parks	(45,000)	(45,000)	(45,000)
Use of Reserve - Car Parks	(12,000)	(12,000)	(12,000)
Sub-total Use of the Reserve	(67,000)	(67,000)	(67,000)
Annual Contribution to Reserve	50,000	50,000	50,000
Net movement on the Reserve	(17,000)	(17,000)	(17,000)
Building Control Charging Scheme - P30			
Annual Contribution to Reserve	20,600	20,600	46,800
Use of the Reserve			
Net movement on the Reserve	20,600	20,600	46,800
Vehicle Replacement Reserve - P40			
General Fleet	320,000	320,000	320,000
Sub-total Contributions to the Reserve	320,000	320,000	320,000
Use of the Reserve for revenue expenditure			
Net movement on the Reserve	320,000	320,000	320,000
Planning Delivery Grant Reserve - P41			
Contributions to the Reserve (Grant received in year)			
Use of the Reserve (various initiatives)			
Net movement on the Reserve			
Private Sector Leased/Homelessness Initiatives - P10			
Contributions to the Reserve	21,400	21,400	21,400
Contributions to the Reserve - Net surplus on 502 PSL	12,000	12,000	7,500
Total Contribution from Reserves	33,400	33,400	28,900
Use of the Reserve - PSL repairs	(1,000)	(10,000)	(5,000)
Sub-total Use of the Reserve	(1,000)	(10,000)	(5,000)
Net movement on the Reserve	32,400	23,400	23,900

	2014/2015 Estimate £	2014/2015 Movement £	2015/2016 Budget £
IT Equipment Reserve - P45			
Contributions to the Reserve			
Use of the Reserve for revenue expenditure			
Net movement on the Reserve			
Newhaven Fort Refurbishment Reserve P21			
Contributions to the Reserve			50,000
Net movement on the Reserve			50,000
Leisure Trust - P46			
Contributions to the Reserve	50,000	50,000	50,000
Net movement on the Reserve	50,000	50,000	50,000
WAVE Leisure Asset Maintenance Reserve - P48			
Contributions to the Reserve	80,000	80,000	80,000
Use of the Reserve for revenue expenditure	(100,000)	(100,000)	(100,000)
Net movement on the Reserve	(20,000)	(20,000)	(20,000)
Budget Carry Forward Reserve			
Use of the Reserve to fund items from previous year		(74,000)	
Net movement on the Reserve		(74,000)	
Clean & Green Reserve - P49			
Use of the Reserve for revenue expenditure	(4,700)	(4,700)	
Net movement on the Reserve	(4,700)	(4,700)	
<u>Change Management Reserve and Spending Power Reserve</u>			
<u>Change Management Element</u>			
New full time Project Accountant	(42,100)		
Office Manager	(24,440)	(24,400)	
Corporate Enabling and Initiatives	(35,000)	(35,000)	(35,000)
Customer Services Posts - Supervisor	(38,912)	(38,912)	
Customer Services Posts - Assistant	(23,669)	(23,669)	
Cover for Planning Development Managers Post	(65,991)		
Funding Posts in Parks & Cemeteries section	(7,600)	(7,660)	
Sub-total Use of the Reserve	(237,712)	(129,641)	(35,000)
Net movement on the Reserve	(237,712)	(129,641)	(35,000)

	2014/2015 Estimate £	2014/2015 Movement £	2015/2016 Budget £
<u>Spending Power Reserve - element</u>			
Neighbourhood Planning		20,000	
New Homes Bonus	1,176,000	1,176,000	1,376,500
	1,176,000	1,196,000	1,376,500
Public Events		(10,886)	
Funding towards the Newhaven UTC project		(50,000)	
Programme Manager - Transformation Program	(44,481)	(44,481)	(44,900)
Project Manager - 1 Year Feb 12 to Feb 13	(54,707)	(54,717)	
Corporate Performance Software (Pam/Covalent)	(36,000)	(24,120)	
Neighbourhood Planning	(35,000)	(35,000)	(32,800)
MRP funding for the Agile working change at Southover Hse	(75,400)	(75,400)	
Apprenticeship and Enterprise Project (LEAP)	(25,600)	(106,629)	(10,000)
Economic Regeneration Initiatives	(50,000)	(6,950)	
Sub-total Use of the Reserve	(321,188)	(408,183)	(87,700)
Net movement on the Reserve	854,812	658,176	1,288,800
<u>Newhaven Enterprise Centre Reserve - P55</u>			
Contributions to the Reserve	13,300	13,300	13,300
Net movement on the Reserve	13,300	13,300	13,300
<u>Leisure Trust All Weather Pitch Reserve - P56</u>			
Contributions to the Reserve	20,000	20,000	20,000
Net movement on the Reserve	20,000	20,000	20,000
<u>Strategic Priority Reserves</u>			
Contribution to Reserves	147,430	147,430	
	147,430	147,430	
Use of Reserve - Procurement Hub	(58,000)	(58,000)	(60,000)
Devolution		(50,000)	
Staff Development	(50,000)	(50,000)	
Business Engagement 2 Year Programme	(29,100)	(77,485)	
Use of the Reserve for revenue expenditure	(137,100)	(235,485)	(60,000)
Net movement on the Reserve	10,330	(88,055)	(60,000)
<u>Business Rates Equalisation Reserve</u>			
Local NDR discount scheme and Business Support			(170,000)
Economic Development Initiatives		(50,000)	(50,000)
Use of the Reserve for revenue expenditure		(50,000)	(220,000)
Net movement on the Reserve		(50,000)	(220,000)
<u>Summary Position of the Reserves</u>			
Total Contributions to reserves	2,414,030	2,387,166	2,466,000
Total use of Reserves for Revenue expenditure	(1,033,700)	(1,617,927)	(795,800)
Net Revenue Movement on the reserves	1,380,330	769,239	1,670,200

Financial Years		2015/16	2016/17	2017/18	2018/19	2019/20
1	Variables used in the calculations below					
2	Average change in price and incremental pay movements on the net recurring budget	3.00%	3.00%	3.00%	3.00%	3.00%
3	Special expenses contract indexation ceiling		2.50%	2.50%	2.50%	2.50%
4	RPI projections (from the HM Treasury Autumn 2014 Statement)	2.20%	2.90%	3.40%	3.40%	3.40%
5	CPI HM Treasury Projections	1.20%	1.70%	2.00%	2.00%	2.00%
6	District Tax Base	34,979.80	35,200.00	35,400.00	35,600.00	35,800.00
7	Recurring Expenditure / Income	2015/16 £	2016/17 £	2017/18 £	2018/19 £	2019/20 £
8	The Council's recurring service budget net requirement	13,210,899	12,782,500	12,450,975	12,154,504	11,834,139
9	Annual price inflation provision on the recurring service budget		383,475	373,529	364,635	355,024
10	Town and Parishes taxbase grant	236,600	-45,000	-45,000	-45,000	-45,000
11	National Insurance contracted out rebate ceases			119,000		
12	Devolved open spaces to Lewes Town Council and Ringmer Parish Council	-53,999				
13	National requirement for auto enrolment into pension schemes		?			
14	Savings achieved in advance of the financial year	-50,000				
15	Savings target	-561,000	-670,000	-744,000	-640,000	0
16	Total recurring spending levels	12,782,500	12,450,975	12,154,504	11,834,139	12,144,163
17	Annual recurring contribution to reserves	1,089,500	1,089,500	1,089,500	1,089,500	1,014,100
18	New Homes Bonus set aside in the service priority reserve	1,376,500	1,611,000	1,635,000	1,562,000	1,455,000
19	Fees and Charges income					
20	Fees and charges movements modelled at average CPI levels	-2,205,400	-2,242,892	-2,287,750	-2,333,505	-2,380,175
21	Non recurring Expenditure / Income					
22	Special 1.0% grant - Council Tax Freeze 2014/2015					
23	Special 1.0% grant - Council Tax Freeze 2015/2016	-75,459				
24	Economic Development: Supporting Business Growth	420,000	200,000	200,000	200,000	200,000
25	Use of Business Rate Equalisation reserve for a further contribution to the local discount scheme.	-220,000				
26	Housing Benefit Administration Grant	-484,800	-387,840	-329,664	-280,215	-238,183
27	Council tax support new burdens funding & community right to challenge and bid	-21,670				
28	Contribution to capital programme and supporting service priorities	241,200	109,100	54,100	288,600	
29	Budget to recognise that savings will on average be at the mid point of the year	280,000				
30	Total non recurring expenditure	139,271	-78,740	-75,564	208,385	-38,183
31	Total Net Expenditure (A)	13,182,371	12,829,843	12,515,690	12,360,519	12,194,905
32	Year on year percentage change in spending levels	-2.26%	-2.67%	-2.45%	-1.24%	-1.34%
33	Less Internal Finance: (B)					
34	Contribution to (-) and from the Working Balance	397,555	135,000	0	0	0
35	Total Internal Finance	397,555	135,000	0	0	0

Financial Years	2015/16	2016/17	2017/18	2018/19	2019/20
36 Net Budget Requirement (C) = (A-B)	12,784,816	12,694,843	12,515,690	12,360,519	12,194,905
37 Year on year percentage change in Net Budget Requirement	0.36%	-0.70%	-1.41%	-1.24%	-1.34%
38 (Less) Spending Power:					
39 Revenue Support Grant	1,703,960	1,191,000	713,000	350,000	0
40 New Homes Bonus	1,376,500	1,611,000	1,635,000	1,562,000	1,455,000
41 Local Share Business rates Baseline Funding increasing in line with RPI	2,035,666	2,094,700	2,165,920	2,239,561	2,315,706
42 Business Rates above local share, including Section 31 grants (but net of levy and East Sussex Pooling)	771,192	793,557	820,537	848,436	877,283
43 East Sussex Business Rates Pool - Economic Development Resource	200,000	200,000	200,000	200,000	200,000
44 Collection Fund Balance	65,050	0	0	0	0
45 Amount to be raised from Council Tax General Expenses	6,020,459	6,177,298	6,338,262	6,501,478	6,671,396
46 Amount to be raised from Council Tax Special Expenses	611,989	627,288	642,970	659,044	675,520
47 Total Spending Power	12,784,816	12,694,843	12,515,690	12,360,519	12,194,905

48 Lewes District Council's own aggregate band D tax (General and Special Expenses)	£189.61	£193.31	£197.21	£201.14	£205.22
49 Year on year rise (reduction) in the aggregate band D tax	-£2.87	£3.70	£3.90	£3.93	£4.08
50 Year on year percentage increase in council tax (referendum measure)	-1.5%	2.0%	2.0%	2.0%	2.0%

51 Lewes District Council's General Expenses band D tax	£172.11	£175.49	£179.05	£182.63	£186.35
52 Year on year rise (reduction) in the General Expenses band D tax	£0.00	£3.38	£3.56	£3.58	£3.72
53 Year on year percentage increase for General Expenses	0.0%	2.0%	2.0%	2.0%	2.0%

54 Difference between the aggregate band D tax and the general band D tax	£17.50	£17.82	£18.16	£18.51	£18.87
55 Year on year rise (reduction)	-£2.87	£0.32	£0.34	£0.35	£0.36
56 Year on year percentage increase (-decrease) for Special Expenses	-14.1%	1.8%	1.9%	1.9%	1.9%

57 General Fund Working Balance at start of year	1,592,350	1,194,795	1,059,795	1,059,795	1,059,795
58 Contribution (into) /from balances	397,555	135,000	0	0	0
59 End of year balance	1,194,795	1,059,795	1,059,795	1,059,795	1,059,795

60 Total savings targets in year from April 15 onwards	-611,000	-670,000	-744,000	-640,000	0
61 Total savings targets cumulative from April 2015 onwards	-611,000	-1,281,000	-2,025,000	-2,665,000	-2,665,000
62 Baseline External Funding (Revenue Support Grant plus Business Rates Baseline Funding)	£3,739,626	£3,285,700	£2,878,920	£2,589,561	£2,315,706
63 YoY reduction £ (from the previous financial year)	£583,674	£453,926	£406,780	£289,359	£273,855
64 YoY reduction % (from the previous financial year)	13.5%	12.1%	12.4%	10.1%	10.6%
65 Cumulative reduction from 2013/14 £ (first year of the Local Council Tax Support Scheme)	1,164,853	1,618,779	2,025,559	2,314,918	2,588,773
66 Cumulative reduction from 2013/14 % (first year of the Local Council Tax Support Scheme)	23.8%	33.0%	41.3%	47.2%	52.8%

Commentary to the Medium Term Budget Outlook

1 Background

- 1.1 The punishing pace of change continues unabated in next year's budget and the savings targets shown from 2016/2017 are expected to increase in severity after the General Election and publication of the 2016 Spending Review is completed. The public sector will continue to shrink through to the end of March 2020.
- 1.2 The Medium Term Financial Outlook is modelled on the assumption that Revenue Support Grant will completely cease by 31 March 2020. Next year it is £1.704m.
- 1.3 Spending pressures continue. Pay and Price inflation alone adds over £0.350m each year into the base recurring budget. This is £1.750m by 2020.
- 1.4 This will leave Council Tax receipts as the most significant source of income to the Council, followed by Retained Business Rates and then New Homes Bonus.

2 Line by Line Commentary on the Medium Term Budget Outlook

Line Nos:	Commentary on Appendix E
2	This is the average inflation rate we use to estimate annual inflation on the recurring spending levels at line 16. It covers both pay and price inflation. The inflation for the coming year only is already included within line 8.
3	The rate of inflation used to model Special Expenses is the contractual cap of 2.5%
4 & 5	The projected RPI and CPI increases have been amended in line with the latest national projections in the HM Treasury budget forecasts.
6	<p>The Council's band D tax base. Although each year beyond 2015/2016 increases by 200 band D equivalent properties, the actual number of properties is higher because many properties are in lower bands.</p> <p>The annual forecasts reflect the historical trend and are compiled with input from the Council's Development Control and Building Control professionals.</p> <p>No increase is built in for spikes that may arise from the Council's regeneration programme, above the normal trend of annual growth. We would take account of likely completions on a year by year basis when compiling the taxbase. This is the most prudent approach.</p>

8	<p>Is the underlying recurring base budget.</p> <p>Income from fees and charges has been excluded and shown elsewhere. Experience shows that overall income levels have not increased in line with the inflation allowance applied to each year's recurring base budget. Between 2014/2015 and 2015/2016 they fell short by £61,000 requiring the 2015/2016 savings target to be increased by a similar amount.</p> <p>The 2% vacancy savings target being introduced against the full establishment budget for 2015/2016 has been incorporated as part of next year's savings delivery plan rather than a base budget reduction. This is a more prudent approach.</p>
9	<p>We apply the inflation rate at line 2, to produce a realistic estimate of how the recurring base budget moves.</p>
10	<p>The grant provided to Billing Authorities for passing onto Town and Parish Councils has been reduced at the same rate as the national headline reduction in funding for Councils through to 2015/2016. From 2016 onwards an annual reduction of £45,000 has been modelled. In order to match the assumption that Revenue Support Grant will extinguish by 2020, this grant also needs to be phased out by that date. A further £56,600 would need to be removed.</p>
11	<p>The contracted out NI rebate for defined Benefit pension schemes ends in 2016. There will be an additional cost to the public sector. This will be addressed in the next national spending review. The planning assumption is no additional government support. All bodies admitted to the East Sussex County Council Pension Fund are affected. The estimated cost to the Council is £170,000 of which £119,000 will impact the General Fund and £51,000 the Housing Revenue Account.</p>
12	<p>This line shows the removal of contractual open spaces costs where sites are being devolved to Lewes Town Council and to Ringmer Parish Council. The costs are within line 8.</p>
13	<p>The national auto enrolment of employees into their employer pension schemes commenced in phases from 1 July 2012. There are less than 100 employees who have not opted into the Council scheme. We do not have the data on whether all have made private arrangements. If all employees opted into the scheme the additional employer's pension contribution cost would be in the order of £275,000. A detailed analysis would be needed to establish the impact between the General Fund and the Housing Revenue Account.</p>
14 & 29	<p>The objective is to deliver a given year's savings by the start of the financial year to which the target applies in order to avoid a draw on the Working Balance. We have adopted a prudent approach which assumes delivery mid-way through each year (rather than the start of the year). A working budget is provided that supports this approach.</p>

15	<p>Savings targets are phased to produce a sustainable budget with no use of the Working Balance and no reliance on Revenue Support Grant by 31 March 2020.</p> <p>The targets have been phased to reflect the lead in times for paybacks from investments to deliver greater efficiency and improved services.</p> <p>The targets from April 2016 onwards will need revision when the spending review 2016 is completed.</p> <p>Delivering savings from April 2016 will become progressively harder.</p> <p>The longstop position for the Council is that it has the option of using the New Homes Bonus income stream to offset savings targets. To date the main use of this income stream has been as an investment to deliver the efficiency gains in the savings plan.</p> <p>The Commission on Local Government Finance is due to produce its final report on areas that could be addressed in the Spending Review 2016 by the next Government. It has already identified the New Homes Bonus as a potential candidate for review in its interim report.</p>
16	<p>The recurring base budget that moves up to line 8 in each following year.</p>
17	<p>The amount allocated to specific reserves that support service provision. The contributions to each reserve and the amounts to be used are all detailed in the Appendices to this report. We have modelled a reduction in the annual contributions from 2019/2020.</p>
18 and 40	<p>The New Homes Bonus grant forms part of the Council's Spending Power. To date the grant has been used to support expenditure that can help generate investment returns rather than to support the underlying recurring base budget</p>
20	<p>Fees and charges income has been incremented by CPI each year. We will closely monitor the actual position to see whether this transpires to be a realistic assumption.</p>
21	<p>This section sets out items within the budget that are treated as non-recurring and have no inflation uplift applied.</p>
22	<p>The 2014/2015 Council Tax Freeze grant now forms part of the 2015/2016 Revenue Support Grant at line 39.</p>
23	<p>The 2015/2016 Government Council Tax Freeze grant offer. It has been assumed that this grant will be protected within the Revenue Grant Settlement for 2016/2017 (line 39).</p>

24, 25 & 43	<p>Membership of the East Sussex Business Rates Pool is estimated to provide a new annual resource of at least £200,000. The pooling prospectus requires the money to be used for economic development / business growth, which includes the Council's own discretionary business rate discount scheme. In 2015/2016 £170,000 reflects Cabinet's allocation (assigned from the Business Rates Equalisation Reserve) to support its own pilot local discount scheme of £300,000. £50,000 has also been allocated from the Business Rates Equalisation Reserve for Economic Development Initiatives.</p> <p>The annual contribution could potentially reach an upper limit of £375,000 based on Lewes' own estimated position. However the aggregate financial position of all Pool members will affect the final estimated and eventually actual allocations. Firm estimates are likely to be available late February/Early March.</p>
26	<p>This is a significant grant income stream for the Council and it has reduced steadily in recent years. It funds the cost of Housing Benefit Administration (Rent Allowances, Rent Rebates and Council Tax Reductions). 2016/2017 models a 20% reduction and each year beyond is reduced by 15%. This grant is likely to reduce further as Universal Credit is introduced.</p>
27	<p>The 2015/2016 amount is solely a one-off grant to help with the cost of setting up the new Local Council Tax Reduction scheme, for which a matching expenditure budget has been provided.</p>
28	<p>When the Council's financial position permits, a non recurring budget is provided to support service priorities. The allocation will be used in part to advance joint working with Eastbourne Borough Council and also to fund the cost of change as the Council implements its Organisational Development Programme.</p>
30	<p>This is the total of lines 22 to 29</p>
31	<p>This is the sum of lines 16, 17, 18, 20 and 30</p>
32	<p>This is the percentage change of movements between years in line 31</p>
34	<p>The Working Balance is used to support a smooth declining trajectory for its use and delivery of savings through to 31 March 2020. By that time and given the modelling assumptions, the budget will be sustainable without using the Working Balance to fund recurring expenditure and without the need for further savings. By 2020 the Working Balance remains healthy at just over £1m.</p>

36 & 37	Shows our net budget requirement and the percentage change year on year. The legal requirement to calculate a net budget requirement was replaced from April 2013 with the need to calculate a Council Tax Requirement. We have maintained a common presentation approach for consistency whilst also calculating a Council Tax Requirement for the Statutory Council Tax Resolution.
39	For the purpose of this model we have assumed the phasing out of Revenue Support Grant by 31 March 2020. The figures are tentative beyond April 2016 as they will be influenced by the yet to commence 2016 spending review and any changes in distribution methodology.
41	For 2015/2016 the Business Rates Baseline funding (local share) and the additional local share have increased in line with the 2% Autumn budget statement announcement. In future years they have been updated with the index at line 4.
42	The increase in next year's additional local share of business rates reflects the net rateable value currently in the rating list and the settlement of a significant number of appeals during the year. There will be new future developments associated with regeneration and there will also be demolitions and conversions of non domestic property to domestic property but we have not anticipated any of these.
44	This reflects the Council's share of any balance on the Collection Fund.
45 & 46	With the introduction of Special Expenses we now record separately the council tax requirement for General Expenses and the council tax requirement for Special Expenses. From 2016/2017: Line 45 is augmented each year so that the annual modelled increase at line 50 returns a 2% increase. Line 46 is augmented each year by the contact index rate shown at line 3.
47	Spending Power is the total of lines 39 to 46.
48 to 50	The Government monitors the aggregate band D tax for each local authority. The Council Tax referenda test limits are applied against this aggregate figure. Councils complete statutory return CTR1 with this information, once the tax has been set by Council.
51 to 53	This section reports on the Council's "General Expenses". Line 53 shows a tax freeze for 2015/2016. Future years are modelled at 2% each year (the long run CPI rate).

54 to 56	This is the difference between the aggregate Band D tax rate and the General Expenses tax rate. It shows a reduction for 2015/2016. The future year's percentage increase is less than the 2.5% indexation rate at line 3 because the calculation also takes into account changes in the district taxbase at line 6.
57 to 59	The Working Balance at April 2015 reflects the actual year end position from the 2013/2014 final accounts. Over the term of this Budget Outlook the Working Balance remains in a healthy position.
60 to 66	Facts and figures about the savings targets and changes in the level of base funding from the Government.

Key messages from the medium term outlook are:

- (a)** The Council needs to make savings of £2.665m over the next four years.
- (b)** The majority of next year's savings target of £611,000 has already been identified and is in the course of being delivered.
- (c)** The Council has already commenced a significant investment programme and process of organisational change that will deliver a pay back through efficiency savings from April 2016 to March 2020. In addition there are several further business opportunities that have the potential to deliver additional income streams and/or deliver cost reductions.
- (d)** The Council's financial position is healthy and remains in good shape to address the necessary deficit reduction plan in a measured way.

A Statement of Council Reserves and how they are used through to 31 March 2016

Ref	Reserve	Updated Budget 2014/2015					Budget 2015/2016					
		Balance at 1 April 2014	Contribution to reserve	Used for revenue	Used for capital	Total Use of reserve	Balance at 31 March 2015	Contribution to reserve	Used for revenue	Used for capital	Total Use of reserve	Balance at 31 March 2016
		£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
	General Fund											
1	Budget Carry Forward	74	0	(74)	0	(74)	0	0	0	0	0	0
2	Building Control Charging Scheme	81	21	0	0	0	102	47	0	0	0	149
3	Change Management and Spending Power	2,396	1,196	(538)	(1,723)	(2,261)	1,331	1,377	(123)	(1,300)	(1,423)	1,285
4	Clean and Green Reserve	26	0	(5)	0	(5)	21	0	0	0	0	21
5	Corporate Building Repairs	190	50	(50)	0	(50)	190	46	(46)	0	(46)	190
6	Housing Benefit standards and improvements	864	105	(29)	0	(29)	940	105	(56)	0	(56)	989
7	Insurance	165	27	(4)	0	(4)	188	27	0	0	0	215
8	Leisure Buildings Repairs	100	50	(67)	0	(67)	83	50	(67)	0	(67)	66
9	Leisure Trust	258	50	0	(76)	(76)	232	50	0	0	0	282
10	All Weather Pitch Reserve	121	20	0	0	0	141	20	0	0	0	161
11	Leisure Trust Buildings Maintenance	198	80	(100)	0	(100)	178	80	(100)	0	(100)	158
12	Newhaven Enterprise Centre Reserve	71	13	0	0	0	84	13	0	0	0	97
13	Community Safety Partnership Fund	37	22	(57)	0	(57)	2	0	0	0	0	2
14	Housing and Planning Delivery Grant	41	0	0	0	0	41	0	0	0	0	41
15	Major Planning Applications Reserve	56	0	0	0	0	56	0	0	0	0	56
16	PSL/Homelessness Initiatives	28	34	(10)	0	(10)	52	29	(5)	0	(5)	76
17	Recycling Reserve	354	0	0	0	0	354	0	0	0	0	354
18	Revenue Equalisation and Asset Maintenance	2,006	252	(398)	(943)	(1,341)	917	252	(119)	(200)	(319)	850
19	Southover Grange Gardens	41	0	0	0	0	41	0	0	0	0	41
20	Vehicle Replacement Reserve	2,008	320	0	(422)	(422)	1,906	320	0	(1,334)	(1,334)	892
21	Strategic Priority Fund	390	147	(235)	(175)	(410)	127	0	(60)	0	(60)	67
22	Business Rate Equalisation	371	0	(50)	0	(50)	321	0	(220)	0	(220)	101
	<i>Partnership Projects</i>											
23	Denton Island Reclamation	75	0	0	0	0	75	0	0	0	0	75
24	Newhaven Fort Refurbishment	15	0	0	(15)	(15)	0	50	0	(50)	(50)	0
25	West Quay Development	48	0	0	0	0	48	0	0	0	0	48
26	General Fund Sub-total	10,014	2,387	(1,617)	(3,354)	(4,971)	7,430	2,466	(796)	(2,884)	(3,680)	6,216
	HRA											
27	Major Repairs Reserve	1,424	4,424	0	(5,121)	(5,121)	727	4,421	0	(4,525)	(4,525)	623
28	Total	11,438	6,811	(1,617)	(8,475)	(10,092)	8,157	6,887	(796)	(7,409)	(8,205)	6,839

NOTE: Table excludes Developer and other third party contributions held pending use.

Reserves Analysis - REAM Reserve




Line nos.	Expenditure item:	Actual Balance 31 Mar 14	2014/2015 Contribution to Reserve	2014/2015 Approved Rev Use	2014/2015 Approved Cap Use	2014/2015 Approved Total use	Projected Balance 31 Mar 15	2015/2016 Original Contribution	2015/2016 Approved Rev Use	2015/2016 Approved Cap Use	2015/2016 Approved Total use	Projected Balance 31 Mar 16
		£	£	£	£	£	£	£	£	£	£	£
1	Private Sector Housing Needs Survey	65,000	0	0	0	0	65,000	0	0	0	0	65,000
2	Private Sector Housing Condition Survey	27,992	10,000	0	0	0	37,992	10,000	0	0	0	47,992
3	Residents Satisfaction Survey	17,379	0	0	0	0	17,379	0	0	0	0	17,379
4	LDF Examinations	57,326	0	0	0	0	57,326	0	0	0	0	57,326
5	Property Condition Survey	22,548	12,500	(30,000)	0	(30,000)	5,048	0	(5,000)	0	(5,000)	48
6	Planning Appeals and Enquiries	77,213	5,000	0	0	0	82,213	5,000	0	0	0	87,213
7	Tree Survey	33,296	0	(24,089)	0	(24,089)	9,207	0	0	0	0	9,207
8	Cemeteries Maintenance	84,717	0	0	0	0	84,717	0	0	0	0	84,717
9	Members Allowance Advisory Panel	4,394	0	(3,000)	0	(3,000)	1,394	0	0	0	0	1,394
10	District Council Elections	129,782	35,000	0	0	0	164,782	35,000	(93,800)	0	(93,800)	105,982
11	Asset Maintenance	602,497	147,500	(9,875)	(726,630)	(736,505)	13,492	160,000	0	(150,000)	(150,000)	23,492
12	Car Parks	40,161	12,000	0	0	0	52,161	12,000	0	0	0	64,161
13	Play area renewal provision	68,081	10,000	0	0	0	78,081	10,000	0	0	0	88,081
14	Dog and litter bin replacement programme	171,102	20,000	(20,000)	0	(20,000)	171,102	20,000	(20,000)	0	(20,000)	171,102
15	IT initiatives	424,656	0	(154,796)	(216,310)	(371,106)	53,550	0	0	(50,000)	(50,000)	3,550
16	Interest Equalisation Fund	0	0	0	0	0	0	0	0	0	0	0
17	Pells Pool Grant Contribution	28,400	0	(28,400)	0	(28,400)	0	0	0	0	0	0
18	Hope Gap Steps Repair Fund	23,631	200	0	0	0	23,831	200	0	0	0	24,031
19	Planning Records Archiving	86,216	0	(86,216)	0	(86,216)	0	0	0	0	0	0
20	Lewes Road Recreation Ground	10,000	0	(10,000)	0	(10,000)	0	0	0	0	0	0
21	Severe Weather Recovery Funding	32,042	0	(32,042)	0	(32,042)	0	0	0	0	0	0
22	Total	2,006,435	252,200	(398,418)	(942,940)	(1,341,358)	917,277	252,200	(118,800)	(200,000)	(318,800)	850,677

Reserves Analysis - Change Management and Spending Power Reserve

Line nos.	Expenditure item:	Actual Balance as at 31 March 2014	2014/2015 Updated Contribution	2014/2015 Approved Rev Use	2014/2015 Approved Cap Use	2014/2015 Approved Total use	Projected Balance as at 31 March 2015	2015/2016 Original Contribution	2015/2016 Approved Rev Use	2015/2016 Approved Cap Use	2015/2016 Approved Total use	Projected Balance as at 31 March 2016
		£	£	£	£	£	£	£	£	£	£	£
	Change Management Element											
1	Fixed Term Project Accountants	34,051	8,149	0	0	0	42,200		0	0	0	42,200
2	Fixed Term Legal Staff	48,510		0	0	0	48,510		0	0	0	48,510
3	Capital - Wave Energy saving initiatives	90,210		0	(90,210)	(90,210)	0		0	0	0	0
4	Fixed Term Posts - Parks and Cemeteries	7,660		(7,660)	0	(7,660)	0		0	0	0	0
5	Corporate Enabling and initiatives	13,935	35,000	(35,000)	0	(35,000)	13,935	35,000	(35,000)	0	(35,000)	13,935
6	Office Manager	0	24,400	(24,400)	0	(24,400)	0		0	0	0	0
7	Planning Development Manager	0	0	0	0	0	0		0	0	0	0
8	Customer Services Supervisor/Assistant	0	62,600	(62,600)	0	(62,600)	0		0	0	0	0
9	Unallocated balance	981,710	(130,149)	0	0	0	851,561	(35,000)	0	0	0	816,561
10	Sub-total	1,176,076	0	(129,660)	(90,210)	(219,870)	956,206	0	(35,000)	0	(35,000)	921,206
	Spending Power Element											
11	New Homes Bonus											
12	- Received in year		1,176,000				1,176,000	1,376,500				2,552,500
13	- Allocated to projects in year (included below)		(1,176,000)				(1,176,000)	(1,376,500)				(2,552,500)
14	- Total Unallocated		0				0	0				0
15	Project Management											
16	- Nexus Programme Manager	13,412	81,110	(44,500)	0	(44,500)	50,022	0	(44,900)	0	(44,900)	5,122
17	- Project Manager	17,312	54,700	(54,700)	0	(54,700)	17,312	0	0	0	0	17,312
18	- Working budget	8,468	0	0	0	0	8,468	0	0	0	0	8,468
19	Corporate Performance Software (Pam/Covalent)	11,880	36,000	(24,120)	0	(24,120)	23,760	0	0	0	0	23,760
20	Neighbourhood Planning	50,345	20,000	(35,000)	0	(35,000)	35,345	0	(32,800)	0	(32,800)	2,545
21	Property Joint Partnership Tender	73,064	0	0	0	0	73,064	0	0	0	0	73,064
22	Newhaven UTC Bid	0	1,683,000	(50,000)	(1,633,000)	(1,683,000)	0	0	0	0	0	0
23	Apprenticeship and Enterprise Project (LEAP)	106,629	10,000	(106,629)	0	(106,629)	10,000	0	(10,000)	0	(10,000)	0
24	Economic Regeneration initiatives	6,948	0	(6,948)	0	(6,948)	0	0	0	0	0	0
25	Public events	10,886	0	(10,886)	0	(10,886)	0	0	0	0	0	0
26	Office rationalisation - interim funding	0	75,400	(75,400)	0	(75,400)	0	0	0	0	0	0
27	New Service Delivery Model Technology	0	0	0	0	0	0	1,376,500	0	(1,300,000)	(1,300,000)	76,500
28	New Service Delivery Model implementation support	0	156,761	0	0	0	156,761	0	0	0	0	156,761
29	Unallocated balance	920,971	(920,971)	0	0	0	0	0	0	0	0	0
30	Sub-total	1,219,916	1,196,000	(408,183)	(1,633,000)	(2,041,183)	374,733	1,376,500	(87,700)	(1,300,000)	(1,387,700)	363,533
31	TOTAL	2,395,992	1,196,000	(537,843)	(1,723,210)	(2,261,053)	1,330,939	1,376,500	(122,700)	(1,300,000)	(1,422,700)	1,284,739

The Medium Term Financial Strategy Savings Plan

Line nos:	The 2020 Savings Plan	14/15 £'000	15/16 £'000	16/17 £'000	17/18 £'000	18/19 £'000	19/20 £'000	Total £'000
1	Savings Target	596	611	670	744	640	0	3,261
	The plan							
2	Wave Leisure service fee reduction	40	50	100	100	100	100	490
3	Restructure Phase1	511						511
4	Agile Working	45						45
5	Agile Working			203				203
6	Introduction of 2% vacancy saving		182					182
7	Final phasing out of LCTS grant to Towns and Parishes			14	14	14	14	56
8	Organisational Development second phase		300					300
9	Treasury Management operations		38					38
10	Welfare Reforms			?				0
11	Review of transport arrangements			100				100
12	Income generation		50		300			350
13	Regeneration activity					300		300
14	Business process efficiencies			200	350	350	300	1,200
15	Shared Legal and HR services			21	23	42		86
16	Total Savings Plan	596	620	638	787	806	414	3,861
17	Shortfall / Surplus(-)	0	-9	32	-43	-166	-414	-600

 Delivered
 Deliverable
 Requires significant work/investment to deliver



Lewes District Council

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www.lewes.gov.uk

9 January 2015

Response by email to: settlement.consult@communities.gsi.gov.uk

Dear Sir,

Consultation Response: Provisional 2015-16 Local Government Finance Settlement.

Please accept this consultation response on behalf of Lewes District Council.

In his statement to the Provisional Finance Settlement, The Minister referred to the fact that Parishes are an important part of local government, delivering valuable and valued local services.

The Minister also highlighted the importance of Devolution and mentioned why the Government has devoted much effort to empower our great cities and communities to drive local growth through a redistribution of power, away from Westminster and Whitehall, to councils, communities, and individuals across the nation.

Against this particular background I would ask the Minister to accept this submission as a response to his request for views on whether the highest spending parishes should be subject to the same referendum principle as the rest of local government.

Lewes District Council has embraced the Government Localism agenda and has embarked upon a journey to devolve its open spaces and recreation areas to the Town and Parish Councils in the district.

The first step of the journey was actioned during the current year 2014/2015 using the council tax setting process and relevant legislation to charge the taxpayers in each Town and Parish area the cost of their local open space areas. The legislative mechanism is called "Special Expenses".

This move has already raised greater service cost awareness and through retendering for a grounds maintenance contract a lower service cost has been established for the benefit of local taxpayers.

Finance
01273 484468
finance@lewes.gov.uk

We have met with Town and Parish Councils where Special Expenses apply and they are keen to take on ownership and responsibility for these open spaces. We aim to devolve three sites during 2015/2016 which will impact on local 2015/2016 taxes. The rest of the sites (which are the majority) we aim to devolve by autumn 2015, ready for the 2016/2017 local tax calculations.

The greatest impediment to our implementation of this localism agenda and the greatest concern of Town and Parish Councils is the uncertainty that surrounds the referenda criteria and when it might and might not apply.

I would therefore like to submit for your consideration that Town and Parish Councils be excluded from any referenda requirement where:

- Towns and Parishes take on ownership of assets and services from a principal authority in the spirit of the Localism Act 2011, and
- It can be demonstrated that the aggregate band D taxation level of the combined Principal Authority and Town/Parish which has devolved/received the assets and services, remains the same.

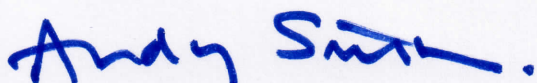
I have carefully worded this suggestion so that Towns and Parishes would be included within any criteria you choose to set if the principal council failed to address its own level of taxation to reflect what should be a transfer from its precept to that of the local Town or Parish Council. As part of the devolution agreement we would seek to give a commitment that the District Council will not subsume the transferred budget into its own Council Tax requirement.

If the Minister is minded to introduce referenda criteria for some, or all Town and Parish Councils could he please consider indicating those circumstances where he would be minded to favourably consider representations on a case by case basis, such as the instance I have referred to above and also to indicate that these circumstances would transcend financial years, or at least the next two financial years. This would provide a reasonable degree of certainty enabling our devolution programme to be delivered.

I understand that the local referenda procedure would be a vehicle for a Town or Parish Council to seek a mandate for this devolution policy but the counter argument is that the end result of our policy is no change at individual taxpayer level and therefore it would be an unnecessary and costly exercise to conduct a referenda in this case, particularly as one of our key priorities is to save money and put it back into the pockets of our residents and businesses, where we can.

Finally, I would also like to request that the referenda announcements for Towns and Parishes (if The Minister introduces criteria) are made at the same time as the Provisional Finance Settlement. I would like to thank the Minister in advance for taking the time to consider this submission.

Yours sincerely



Councillor Andy Smith
Deputy Leader and Lead Cabinet Councillor for Corporate Resources

Finance
01273 484468
finance@lewes.gov.uk

Town/Parish Area Special Expenses - Site Listing

	2014/15 £	2015/16 £	Change
Lewes			
Barons Down	49	83	34
Bell Lane	6,095	8,160	2,065
Castle Banks	254	417	163
Grange Road	39	19	-20
Jubilee Gardens	782	1,238	456
Landport Bottom, Lewes (TO BE DEVOLVED)	5,723	0	-5,723 D
Landsdown Place	95	161	66
Lewes Library Site	917	706	-211
Lewes Railway Land LNR	39,459	32,954	-6,505
Malling Railway Cutting	1,327	785	-542
Malling Street	5,499	7,781	2,282
Phoenix Causeway / Little East Street	9,412	14,233	4,821
Southover Grange Gardens	74,974	90,120	15,146
The Gallops	2,208	3,762	1,554
Timberyard Lane	998	1,076	78
Valence Road	188	320	132
Waite Close	564	781	217
Watergate Lane	53	76	23
Malling Rec incl Lewes Skate Park (TO BE DEVOLVED)	44,456	0	-44,456 D
Stanley Turner	96,159	76,633	-19,526
Convent Field	100,999	74,360	-26,639
Sub-total	<u>390,250</u>	<u>313,665</u>	<u>-76,585</u>
Newhaven			
Avis Road Rec	4,597	7,960	3,363
Castle Hill, Newhaven	2,205	1,345	-860
Court Farm Road Island	233	364	131
Denton Island	13,664	12,769	-895
Drove Park	2,840	1,462	-1,378
Huggets Green (West Quay)	5,007	6,645	1,638
Meeching Down Open Space	5,253	9,727	4,474
Newhaven Town Centre	3,252	4,708	1,456
Riverside Park	692	393	-299
Valley Road / Parkour	5,916	4,650	-1,266
West Quay (South) Open Space	503	721	218
Denton Rec	3,531	7,213	3,682
Eastside Rec	27,901	31,375	3,474
Fort Road Rec, Outdoor Gym and Skate park	83,086	63,219	-19,867
Sub-total	<u>158,680</u>	<u>152,551</u>	<u>-6,129</u>
Telscombe			
Fairlight Avenue	56	28	-28
Telscombe Cliff tops	16,351	18,495	2,144
Telscombe Playing Fields	42,123	33,041	-9,082
Sub-total	<u>58,530</u>	<u>51,564</u>	<u>-6,966</u>

Town/Parish Area Special Expenses - Site Listing

	2014/15 £	2015/16 £	Change
Seaford			
Alfriston Road OS	1,115	675	-440
Anthony's Close	206	345	139
Aquila Park	2,541	485	-2,056
Bowden Rise	834	1,399	565
Brickfields, Seaford	2,931	1,266	-1,665
Chalvington Close Verge	354	593	239
Chalvington Field	8,646	12,142	3,496
Foster Close OS	1,033	775	-258
Hurdis Road	640	1,307	667
Katherine Way Open Space	1,027	1,790	763
Micklesfield OS	3,731	4,777	1,046
Normansal Park OS	935	1,585	650
Rookery Way	421	705	284
Seaford Close	484	811	327
St. Crispian's	5,772	7,125	1,353
Valley Dip Play Area	5,444	3,945	-1,499
Downs Rec	13,166	13,839	673
Sub-total	<u>49,280</u>	<u>53,564</u>	<u>4,284</u>
Peacehaven			
Firle Road Walkway	1,520	1,890	370
Lake Park	2,722	3,404	682
Meridian Park	30,766	16,516	-14,250
Peacehaven Cliff Tops	9,232	17,582	8,350
Sub-total	<u>44,240</u>	<u>39,392</u>	<u>-4,848</u>
Chailey			
The Martlets, South Chailey	1,150	1,068	-82
Ringmer			
The Forges (TO BE DEVOLVED)	3,820	0	-3,820 D
Hamsey			
The Malthouse, Cooksbridge	300	185	-115
TOTAL	<u>706,250</u>	<u>611,989</u>	<u>-94,261</u>

D = Special Expenses will not be charged in 2015/2016 as a result of the devolution of these sites.

Following devolution, the Town/Parish Councils will bear the cost of managing and maintaining the sites as part of their own budget requirements.