

Date: 26 February 2014

Report to: Council

Report no: 41/14

Report: Setting the Council Tax

Revised Appendices A, B, F, G

The attached appendices (to report no. 14/14) have been amended to reflect all the financial decisions taken by Council at its meeting on 26 February 2014.

LINE NO.	LEWES DISTRICT COUNCIL GENERAL FUND SERVICES SUMMARY	2012/13 ACTUAL £	2013/14 BUDGET £	2014/15 BUDGET £
	Service Expenditure Analysis			
1	- Central Services	990,037	1,256,500	1,243,200
2	- Cultural and Related Services	2,276,912	2,451,770	2,359,800
3	- Environmental and Regulatory Services	4,120,471	4,379,710	4,509,800
3a	- Environmental and Regulatory Services - Environment Agency Levy	123,996	127,100	127,200
4	- Highways and Transport Services	(223,214)	(383,830)	(316,800)
5	- Housing General Fund Services	1,342,436	1,719,020	1,609,200
6	- Planning Services	1,241,048	1,248,620	1,266,400
7	- Corporate and Democratic Core	1,705,629	1,801,180	2,147,200
8	- Non-Distributed Costs : general	55,792	150,350	165,100
9	Net Service Expenditure	11,633,107	12,750,420	13,111,100
10a	Use or Working balance assuming mid year delivery of savings (on average)		175,000	255,000
10b	- Non-Distributed Costs : Savings target		(350,000)	(511,000)
11	COST OF SERVICES	11,633,107	12,575,420	12,855,100
12a	Other Operating Income and Expenditure - Lewes District Council	(761,318)	(655,950)	(697,600)
12b	Other Operating Income and Expenditure - Town and Parish Reduction Grant	-	337,900	278,300
13	Financing and Investment Income and Expenditure	(191,691)	(189,570)	(60,700)
14	COST BEFORE TRANSFERS TO/(FROM) RESERVES	10,680,098	12,067,800	12,375,100
15	Contribution to Service Priorities	105,500	500,000	390,000
15a	Transfers from Earmarked Reserves	(951,696)	(696,390)	(1,033,700)
15b	Transfers to Earmarked Reserves	1,669,384	1,980,490	2,414,030
16	NET EXPENDITURE REQUIREMENT	11,503,286	13,851,900	14,145,430
	TAXATION AND NON-SPECIFIC GRANT INCOME			
17	Retained Business Rates and Section 31 Grants	-	(2,109,328)	(2,444,930)
18	Contribution from the National Non-Domestic Rates Pool	(3,691,929)	-	-
19	Government Grants			
19a	- Revenue Support Grant	(75,159)	(2,945,151)	(2,325,800)
19b	- Compensation for Business Rates Multiplier Cap	-	-	(21,200)
19c	- New Homes Bonus	(477,360)	(861,150)	(1,169,100)
19d	- New Homes Bonus returned funding	-	(16,600)	(6,900)
19e	- Council Tax Freeze Grant 2011/12	(185,281)	-	-
19f	- Council Tax Freeze Grant 2012/13	(186,086)	-	-
19g	- Council Tax Freeze Grant 2013/14	-	(75,460)	-
19h	- Council Tax Freeze Grant 2014/15	-	-	(76,100)
19i	- Housing Benefit Administration Subsidy	-	(592,970)	(521,800)
19j	- Council Tax Support New Burdens Funding	-	(58,000)	(76,400)
19k	- Community Right to Challenge	-	(8,550)	(8,500)
19l	- Community Right to Bid	-	(7,850)	(7,900)
20	Council Tax Income			
20a	- Lewes District Council Precept on the Collection Fund - LDC after Collection Fund Su	(7,443,275)	(6,628,241)	(6,673,400)
20b	- Lewes District Council Collection Fund Surplus	(60,327)	(64,759)	(64,990)
21	TOTAL TAXATION & NON-SPECIFIC GRANT INCOME	(12,119,417)	(13,368,059)	(13,397,020)
22	TRANSFER (TO) / FROM WORKING BALANCE	(616,131)	483,841	748,410
23	Working Balance as at 1 April	2,063,273	1,863,273	2,415,600
24	Transfer (From) / To Working Balance	616,131	(483,841)	(748,410)
25	Working Balance as at 31 March	2,679,404	1,379,432	1,667,190
26	Taxbase	38,671.31	34,436.00	34,670.70
27	Band D Council Tax (line 20a/line26)	£192.48	£192.48	£192.48

Lines 3, 7, 9, 11, 14, 15, 15a incorporate budget amendments agreed by Council 26 Feb 2014

A Statement of Council Reserves and how they are used through to 31 March 2015

Ref	Reserve	Updated Budget 2013/2014					Budget 2014/2015					
		Balance at 1 April 2013	Contribution to reserve	Used for revenue	Used for capital	Total Use of reserve	Balance at 31 March 2014	Contribution to reserve	Used for revenue	Used for capital	Total Use of reserve	Balance at 31 March 2015
		£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
	General Fund											
1	Budget Carry Forward	84	0	84	0	84	0	0	0	0	0	0
2	Building Control Charging Scheme	100	15	0	0	0	115	21	0	0	0	136
3	Change Management and Spending Power	1,729	924	626	573	1,199	1,454	1,176	559	1,683	2,242	388
4	Clean and Green Reserve	26	0	21	0	21	5	0	5	0	5	0
5	Corporate Building Repairs	172	50	50	0	50	172	50	50	0	50	172
6	Housing Benefit standards and improvements	599	124	66	0	66	657	176	59	0	59	774
7	Insurance	134	25	6	0	6	153	25	0	0	0	178
8	IT Replacement Equipment	124	62	0	186	186	0	0	0	0	0	0
9	Leisure Buildings Repairs	113	50	67	0	67	96	50	67	0	67	79
10	Leisure Trust	209	50	0	17	17	242	50	0	0	0	292
11	All Weather Pitch Reserve	101	20	0	0	0	121	20	0	0	0	141
12	Leisure Trust Buildings Maintenance	206	80	100	0	100	186	80	100	0	100	166
13	Newhaven Enterprise Centre Reserve	57	14	0	0	0	71	13	0	0	0	84
14	Community Safety Partnership Fund	54	0	54	0	54	0	0	0	0	0	0
15	Housing and Planning Delivery Grant	71	0	71	0	71	0	0	0	0	0	0
16	Major Planning Applications Reserve	56	0	0	0	0	56	0	0	0	0	56
17	PSL/Homelessness Initiatives	37	37	1	0	1	73	34	1	0	1	106
18	Recycling Reserve	366	0	39	0	39	327	0	0	0	0	327
19	Revenue Equalisation and Asset Maintenance	2,466	252	405	1,167	1,572	1,146	252	56	200	256	1,142
20	Southover Grange Improvements	41	0	0	0	0	41	0	0	0	0	41
21	Vehicle Replacement Reserve	2,050	320	0	1,134	1,134	1,236	320	0	245	245	1,311
22	Strategic Priority Fund	501	204	392	0	392	313	147	137	0	137	323
	<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	0	0	15	0	0	0	0	15
25	West Quay Development	48	0	0	0	0	48	0	0	0	0	48
26	General Fund Sub-total	9,434	2,227	1,982	3,077	5,059	6,602	2,414	1,034	2,128	3,162	5,854
	HRA											
27	Major Repairs Reserve	388	3,712	0	3,067	3,067	1,033	3,705	0	4,030	4,030	708
28	Total	9,822	5,939	1,982	6,144	8,126	7,635	6,119	1,034	6,158	7,192	6,562

LEWES DISTRICT COUNCIL
PRECEPT FOR 2014/2015
Calculations Required under Local Government Finance Act 1992

Item	Section	Description	£	£
s.31A Calculation of Council Tax Requirement				
		<u>Expenditure</u>		
1		LDC revenue expenditure to be charged to revenue accounts	79,738,770	
2		Parish and Town Council precepts	2,705,188	
3	s.31A(2)(a)			82,443,958
4	s.31A(2)(b),(c),(d)	Contributions re. contingency, balances and reserves		2,870,730
5				85,314,688
<u>Income</u>				
6	s.31A(3)(a)	Revenue income including grants to credit to revenue accounts	74,089,000	
7	s.31A(3)(b)	Collection Fund surplus	64,990	
8	s.31A(3)(d)	Use of reserves	1,782,110	
9				75,936,100
10	s.31A(4)	Council Tax Requirement (R)		9,378,588
s.31B Calculation of basic amount of council tax including local precepts				
11	s.31B(1)	R Council Tax Requirement	9,378,588	
12		T Taxbase	34,670.7	
13		R / T Basic amount of Council Tax incl local precepts B		270.50
s.34 Calculation of basic amount of council tax excluding local precepts				
14	s.34(2)	Total of Town and Parish precepts	2,705,188	
15		Total of LDC expenditure to be charged as Special Expenses	706,250	
16		A Aggregate amount of all Special Items	3,411,438	
17		T Taxbase	34,670.7	
18		B - (A / T) Basic amount of Council Tax excl local precepts		172.11

Items 1, 3, 5, 8, 9 incorporate amendments to Budget agreed by Council on 26 Feb '14

APPENDIX G

COUNCIL TAX

DRAFT RESOLUTION

Section A

1. That the expenses incurred by the Council set out in paragraph 2 below be approved as Special Expenses chargeable to the residents of each of the Town/Parish areas indicated and that any other expenses (excluding local precepts) incurred by the Council be approved as general expenditure for the purposes of Section 35 of the Local Government Finance Act 1992.

2.

Town/Parish area	Special Expense 2014/2015 £
Lewes	390,250
Newhaven	158,680
Telscombe	58,530
Seaford	49,280
Peacehaven	44,240
Chailey	1,150
Ringmer	3,820
Hamsey	300
Total	706,250

Section B

1. That:-
 - (a) the revenue estimates for 2014/2015;
 - (b) the revised 2013/2014 Capital Programme;
 - (c) the Capital Programme 2014/2015 to 2016/2017
 - (d) the Prudential Indicators in respect of the capital programme;as reported elsewhere on this Council Agenda, be approved.
2. That it be noted that the following amounts have been calculated for the year 2014/2015 in accordance with regulations made under Sections 31(B)(4) and 34(4) of the Local Government Finance Act 1992 as amended:-
 - (a) 34,670.7 being the amount calculated by the Council, in accordance with regulation 3 of the Local Authorities (Calculation of Council Tax Base) Regulations 1992 as amended, as its Council

Tax base for the year (Item T in the formula in Section 31B of the Local Government Finance Act 1992)

(b) <u>Part of the Council's area</u>	<u>Tax Base</u>
<u>Parishes of:-</u>	
Barcombe	602.1
Chailey	1,252.6
Ditchling	1,110.0
East Chiltington	186.5
Falmer	70.8
Firle	116.0
Beddingham/Glynde	175.6
Hamsey	248.5
Iford	90.4
Kingston	423.6
<u>Towns of:-</u>	
Lewes	5,875.4
Newhaven	3,366.3
Parish of Newick	1,069.3
Town of Peacehaven	4,323.3
<u>Parishes of:-</u>	
Piddinghoe	128.7
Plumpton	641.5
Ringmer	1,799.9
Rodmell	210.5
St. Ann Without	41.0
St. John Without	31.2
Town of Seaford	9,114.1
<u>Parishes of:-</u>	
Southeast	23.1
South Highton	250.2
Streat	78.7
Tarring Neville	8.3
Town of Telscombe	2,390.0
<u>Parishes of:-</u>	
Westmeston	161.1
Wivelsfield	882.0

being the amounts calculated by the Council, in accordance with regulation 6 of the Regulations as amended, as the amounts of its Council Tax base for the year for dwellings in those parts of its area to which one or more special items relate.

3. That the following amounts be now calculated by the Council for the year 2014/2015 in accordance with Sections 31A to 37 of the Local Government Finance Act 1992, as amended:-

- (a) £85,314,688 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(2) of the Act
- (b) £75,936,100 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act
- (c) £9,378,588 being the amount by which the aggregate at 3(a) above exceeds the aggregate at 3(b) above, calculated by the Council, in accordance with Section 31A(4) of the Act, as its Council Tax requirement for the year (Item R in the formula in Section 31B of the Act)
- (d) £270.50 being the amount at 3(c) above (Item R) all divided by the amount at 2(a) above (Item T), calculated by the Council, in accordance with Section 31B of the Act, as the basic amount of its Council Tax for the year (including local precepts)
- (e) £3,411,438 being the aggregate amount of all special items referred to in Section 34(1) of the Act
- (f) £172.11 being the amount at 3(d) above less the result given by dividing the amount at 3(e) above by the amount at 2(a) above (Item T), calculated by the Council, in accordance with Section 34(2) of the Act, as the basic amount of its Council Tax for the year for dwellings in those parts of its area to which no special item relates

(g) Parts of the Council's area

	£		£
Barcombe	217.35	Piddinghoe	232.65
Chailey	209.87	Plumpton	237.78
Ditchling	232.93	Ringmer	223.94
East Chiltington	196.45	Rodmell	213.53
Falmer	178.59	St. Ann Without	172.11
Firle	243.63	St. John Without	172.11
Glynde/Beddingham	225.73	Seaford	234.15
Hamsey	243.14	Southeast	172.11
Iford	172.11	South Heighton	210.74
Kingston	285.05	Streat	208.96
Lewes	366.26	Tarring Neville	172.11
Newhaven	321.54	Telscombe	289.00
Newick	220.72	Westmeston	211.02
Peacehaven	267.62	Wivelsfield	236.69

being the amounts given by adding to the amount at 3(f) above the amounts of the special item or items relating to dwellings in those parts of the Council's area mentioned above divided in each case by the amount at 2(b) above, calculated by the Council, in accordance with Section 34(3) of the Act, as the basic amount of its Council Tax for the year for dwellings in those parts of its area to which one or more special items relate.

(h) Parts of the Council's area

	Ratio Band	6/9 A £	7/9 B £	8/9 C £	9/9 D £	11/9 E £	13/9 F £	15/9 G £	18/9 H £
Barcombe		144.90	169.05	193.20	217.35	265.65	313.95	362.25	434.70
Chailey		139.91	163.23	186.55	209.87	256.51	303.15	349.78	419.74
Ditchling		155.29	181.17	207.05	232.93	284.69	336.45	388.22	465.86
East Chiltington		130.97	152.79	174.62	196.45	240.11	283.76	327.42	392.90
Falmer		119.06	138.90	158.75	178.59	218.28	257.96	297.65	357.18
Firle		162.42	189.49	216.56	243.63	297.77	351.91	406.05	487.26
Glynde/Beddingham		150.49	175.57	200.65	225.73	275.89	326.05	376.22	451.46
Hamsey		162.09	189.11	216.12	243.14	297.17	351.20	405.23	486.28
Iford		114.74	133.86	152.99	172.11	210.36	248.60	286.85	344.22
Kingston		190.03	221.71	253.38	285.05	348.39	411.74	475.08	570.10
Lewes		244.17	284.87	325.56	366.26	447.65	529.04	610.43	732.52
Newhaven		214.36	250.09	285.81	321.54	392.99	464.45	535.90	643.08
Newick		147.15	171.67	196.20	220.72	269.77	318.82	367.87	441.44
Peacehaven		178.41	208.15	237.88	267.62	327.09	386.56	446.03	535.24
Piddinghoe		155.10	180.95	206.80	232.65	284.35	336.05	387.75	465.30
Plumpton		158.52	184.94	211.36	237.78	290.62	343.46	396.30	475.56
Ringmer		149.29	174.18	199.06	223.94	273.70	323.47	373.23	447.88
Rodmell		142.35	166.08	189.80	213.53	260.98	308.43	355.88	427.06
St Ann Without		114.74	133.86	152.99	172.11	210.36	248.60	286.85	344.22
St John Without		114.74	133.86	152.99	172.11	210.36	248.60	286.85	344.22
Seaford		156.10	182.12	208.13	234.15	286.18	338.22	390.25	468.30
Southeast		114.74	133.86	152.99	172.11	210.36	248.60	286.85	344.22
South Heighton		140.49	163.91	187.32	210.74	257.57	304.40	351.23	421.48
Streat		139.31	162.52	185.74	208.96	255.40	301.83	348.27	417.92
Tarring Neville		114.74	133.86	152.99	172.11	210.36	248.60	286.85	344.22
Telscombe		192.67	224.78	256.89	289.00	353.22	417.44	481.67	578.00
Westmeston		140.68	164.13	187.57	211.02	257.91	304.81	351.70	422.04
Wivelsfield		157.79	184.09	210.39	236.69	289.29	341.89	394.48	473.38

being the amounts given by multiplying the amounts at 3(g) above by the number which, in the proportion set out in Section 5(1) of the Act, is applicable to dwellings listed in a particular valuation band divided by the number which in that proportion is applicable to dwellings listed in valuation band D, calculated by the Council, in accordance with Section 36(1) of the Act, as the amounts to be taken into account for the year in respect of categories of dwellings listed in different valuation bands.

- That it be noted that for the year 2014/2015 the major precepting authorities have stated the following amounts in precepts issued to the

Council, in accordance with Section 40 of the Local Government Finance Act 1992, for each of the categories of dwelling shown below:-

Precepting Authority	Valuation Bands							
	A £	B £	C £	D £	E £	F £	G £	H £
East Sussex County Council	787.26	918.47	1049.68	1180.89	1443.31	1705.73	1968.15	2361.78
Sussex Police & Crime Commissioner	94.08	109.76	125.44	141.12	172.48	203.84	235.20	282.24
East Sussex Fire Authority	55.63	64.91	74.18	83.45	101.99	120.54	139.08	166.90

5. That, having calculated the aggregate in each case of the amounts at 3(h) and 4 above, the Council, in accordance with Section 30(2) of the Local Government Finance Act 1992, hereby sets the following amounts as the amounts of Council Tax for the year 2014/2015 for each of the categories of dwellings shown below:-

Bands £ Ratio	40,000	52,000	68,000	88,000	120,000	160,000	320,000	>320,000
	6/9 A £	7/9 B £	8/9 C £	9/9 D £	11/9 E £	13/9 F £	15/9 G £	18/9 H £
Barcombe	1,081.87	1,262.19	1,442.50	1,622.81	1,983.43	2,344.06	2,704.68	3,245.62
Chailey	1,076.88	1,256.37	1,435.85	1,615.33	1,974.29	2,333.26	2,692.21	3,230.66
Ditchling	1,092.26	1,274.31	1,456.35	1,638.39	2,002.47	2,366.56	2,730.65	3,276.78
East Chiltington	1,067.94	1,245.93	1,423.92	1,601.91	1,957.89	2,313.87	2,669.85	3,203.82
Falmer	1,056.03	1,232.04	1,408.05	1,584.05	1,936.06	2,288.07	2,640.08	3,168.10
Firle	1,099.39	1,282.63	1,465.86	1,649.09	2,015.55	2,382.02	2,748.48	3,298.18
Glynde/Beddingham	1,087.46	1,268.71	1,449.95	1,631.19	1,993.67	2,356.16	2,718.65	3,262.38
Hamsey	1,099.06	1,282.25	1,465.42	1,648.60	2,014.95	2,381.31	2,747.66	3,297.20
Iford	1,051.71	1,227.00	1,402.29	1,577.57	1,928.14	2,278.71	2,629.28	3,155.14
Kingston	1,127.00	1,314.85	1,502.68	1,690.51	2,066.17	2,441.85	2,817.51	3,381.02
Lewes	1,181.14	1,378.01	1,574.86	1,771.72	2,165.43	2,559.15	2,952.86	3,543.44
Newhaven	1,151.33	1,343.23	1,535.11	1,727.00	2,110.77	2,494.56	2,878.33	3,454.00
Newick	1,084.12	1,264.81	1,445.50	1,626.18	1,987.55	2,348.93	2,710.30	3,252.36
Peacehaven	1,115.38	1,301.29	1,487.18	1,673.08	2,044.87	2,416.67	2,788.46	3,346.16
Piddinghoe	1,092.07	1,274.09	1,456.10	1,638.11	2,002.13	2,366.16	2,730.18	3,276.22
Plumpton	1,095.49	1,278.08	1,460.66	1,643.24	2,008.40	2,373.57	2,738.73	3,286.48
Ringmer	1,086.26	1,267.32	1,448.36	1,629.40	1,991.48	2,353.58	2,715.66	3,258.80
Rodmell	1,079.32	1,259.22	1,439.10	1,618.99	1,978.76	2,338.54	2,698.31	3,237.98
St Ann Without	1,051.71	1,227.00	1,402.29	1,577.57	1,928.14	2,278.71	2,629.28	3,155.14
St John Without	1,051.71	1,227.00	1,402.29	1,577.57	1,928.14	2,278.71	2,629.28	3,155.14
Seaford	1,093.07	1,275.26	1,457.43	1,639.61	2,003.96	2,368.33	2,732.68	3,279.22
Southeast	1,051.71	1,227.00	1,402.29	1,577.57	1,928.14	2,278.71	2,629.28	3,155.14
South Heighton	1,077.46	1,257.05	1,436.62	1,616.20	1,975.35	2,334.51	2,693.66	3,232.40
Streat	1,076.28	1,255.66	1,435.04	1,614.42	1,973.18	2,331.94	2,690.70	3,228.84
Tarring Neville	1,051.71	1,227.00	1,402.29	1,577.57	1,928.14	2,278.71	2,629.28	3,155.14
Telscombe	1,129.64	1,317.92	1,506.19	1,694.46	2,071.00	2,447.55	2,824.10	3,388.92
Westmeston	1,077.65	1,257.27	1,436.87	1,616.48	1,975.69	2,334.92	2,694.13	3,232.96
Wivelsfield	1,094.76	1,277.23	1,459.69	1,642.15	2,007.07	2,372.00	2,736.91	3,284.30

Section C

1. That the Council's relevant basic amount of council tax for 2014/2015 is not excessive in accordance with principles approved under Section 52ZB of the Local Government Finance Act 1992