

| 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 | 4,399,800 |
| 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 | 2,097,200 |
| 8 | - Non-Distributed Costs : general | 55,792 | 150,350 | 165,100 |
| 9 | Net Service Expenditure | 11,633,107 | 12,750,420 | 12,951,100 |
| 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 | 12,695,100 |
| 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 | 12,215,100 |
| 15 | Contribution to Service Priorities | 105,500 | 500,000 | 500,000 |
| 15a | Transfers from Earmarked Reserves | (951,696) | (696,390) | (983,700) |
| 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 |

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 £'000 | Contribution to reserve £'000 | Used for revenue £'000 | Used for capital £'000 | Total Use of reserve £'000 | Balance at 31 March 2014 £'000 | Contribution to reserve £'000 | Used for revenue £'000 | Used for capital £'000 | Total Use of reserve £'000 | Balance at 31 March 2015 £'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 | 87 | 0 | 87 | 373 |
| | <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 | 984 | 2,128 | 3,112 | 5,904 |
| | 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 | 984 | 6,158 | 7,142 | 6,612 |

Special Expenses 2014/2015

Summary

| Town/Parish area | 2014/2015 amounts | | | | |
|--|---|---------|-------------------|---|----------------------------|
| | Cost of open spaces including contract, direct and indirect costs £ | Taxbase | Special Expense £ | Reduction in Council Tax applicable to the whole District £ | Net impact on local area £ |
| Lewes | 390,250 | 5,875.4 | 66.42 | -20.37 | 46.05 |
| Newhaven | 158,680 | 3,366.3 | 47.14 | -20.37 | 26.77 |
| Telscombe | 58,530 | 2,390.0 | 24.49 | -20.37 | 4.12 |
| Seaford | 49,280 | 9,114.1 | 5.41 | -20.37 | -14.96 |
| Peacehaven | 44,240 | 4,323.3 | 10.23 | -20.37 | -10.14 |
| Chailey | 1,150 | 1,252.6 | 0.92 | -20.37 | -19.45 |
| Ringmer | 3,820 | 1,799.9 | 2.12 | -20.37 | -18.25 |
| Hamsey | 300 | 248.5 | 1.21 | -20.37 | -19.16 |
| Total to be charged | 706,250 | | | | |
| Divided by total District Taxbase | 34,670.70 | | | | |
| Equals adjustment to Council Tax applicable to the whole District | 20.37 | | | | |

Town/Parish Area Special Expenses - Site Listing

| | 2014/15 Cost of open spaces including allocation of overhead costs £ |
|---------------------------------------|--|
| Lewes | |
| Barons Down | 49 |
| Bell Lane | 6,095 |
| Castle Banks | 254 |
| Grange Road | 39 |
| Jubilee Gardens | 782 |
| Landport Bottom, Lewes | 5,723 |
| Landsdown Place | 95 |
| Lewes Library Site | 917 |
| Lewes Railway Land LNR | 39,459 |
| Malling Railway Cutting | 1,327 |
| Malling Street | 5,499 |
| Phoenix Causeway / Little East Street | 9,412 |
| Southover Grange Gardens | 74,974 |
| The Gallops | 2,208 |
| Timberyard Lane | 998 |
| Valence Road | 188 |
| Waite Close | 564 |
| Watergate Lane | 53 |
| Lewes Skate Park | 1,223 |
| Malling Rec | 43,233 |
| Stanley Turner | 96,159 |
| Convent Field | 100,999 |
| Sub-total | 390,250 |

2014/15 Cost of open spaces
including allocation of
overhead costs £

Newhaven

| | | |
|------------------------------|--------|----------------|
| Avis Road Rec | 4,597 | |
| Castle Hill, Newhaven | 2,205 | |
| Court Farm Road Island | 233 | |
| Denton Island | 13,664 | |
| Drove Park | 2,840 | |
| Huggets Green (West Quay) | 5,007 | |
| Meeching Down Open Space | 5,253 | |
| Newhaven Town Centre | 3,252 | |
| Riverside Park | 692 | |
| Valley Road / Parkour | 5,916 | |
| West Quay (South) Open Space | 503 | |
| Denton Rec | 3,531 | |
| Eastside Rec | 27,901 | |
| Fort Road Outdoor Gym | 154 | |
| Fort Road Rec | 79,867 | |
| Fort Road Skate Park | 3,065 | |
| Sub-total | | <u>158,680</u> |

Telscombe

| | | |
|--------------------------|--------|---------------|
| Fairlight Avenue | 56 | |
| Telscombe Cliff tops | 16,351 | |
| Telscombe Playing Fields | 42,123 | |
| Sub-total | | <u>58,530</u> |

Seaford

| | | |
|--------------------------|--------|---------------|
| Alfriston Road OS | 1,115 | |
| Anthony's Close | 206 | |
| Aquila Park | 2,541 | |
| Bowden Rise | 834 | |
| Brickfields, Seaford | 2,931 | |
| Chalvington Close Verge | 354 | |
| Chalvington Field | 8,646 | |
| Foster Close OS | 1,033 | |
| Hurdis Road | 640 | |
| Katherine Way Open Space | 1,027 | |
| Micklesfield OS | 3,731 | |
| Normansal Park OS | 935 | |
| Rookery Way | 421 | |
| Seaford Close | 484 | |
| St. Crispians | 5,772 | |
| Valley Dip Play Area | 5,444 | |
| Downs Rec | 13,166 | |
| Sub-total | | <u>49,280</u> |

Peacehaven

| | | |
|-----------------------|--------|---------------|
| Firle Road Walkway | 1,520 | |
| Lake Park | 2,722 | |
| Meridian Park | 30,766 | |
| Peacehaven Cliff Tops | 9,232 | |
| Sub-total | | <u>44,240</u> |

Chailey

| | | |
|-----------------------------|-------|--|
| The Martlets, South Chailey | 1,150 | |
|-----------------------------|-------|--|

Ringmer

| | | |
|------------|-------|--|
| The Forges | 3,820 | |
|------------|-------|--|

Hamsey

| | | |
|----------------------------|-----|--|
| The Malthouse, Cooksbridge | 300 | |
|----------------------------|-----|--|

| | | |
|--------------|--|-----------------------|
| TOTAL | | <u><u>706,250</u></u> |
|--------------|--|-----------------------|

TOWN AND PARISH COUNCILS
- COUNCIL TAX PRECEPTS, BAND D TAXBASE AND BAND D COUNCIL TAX

| 2013/14 PRECEPT £ | 2013/14 BAND D TAXBASE number | 2013/14 BAND D COUNCIL TAX £ | TOWN / PARISH | 2014/15 PRECEPT £ | 2014/15 BAND D TAXBASE number | 2014/15 BAND D COUNCIL TAX £ |
|-------------------------|--|---------------------------------------|-----------------------|-------------------------|--|---------------------------------------|
| 26,400 | 602.3 | 43.83 | Barcombe | 27,239 | 602.1 | 45.24 |
| 45,320 | 1,253.1 | 36.17 | Chailey | 46,142 | 1,252.6 | 36.84 |
| 67,260 | 1,082.9 | 62.11 | Ditchling | 67,512 | 1,110.0 | 60.82 |
| 4,482 | 185.8 | 24.12 | East Chiltington | 4,539 | 186.5 | 24.34 |
| 450 | 70.9 | 6.35 | Falmer | 459 | 70.8 | 6.48 |
| 6,997 | 116.1 | 60.27 | Firle | 8,296 | 116.0 | 71.52 |
| 7,291 | 173.2 | 42.10 | Glynde and Beddingham | 9,416 | 175.6 | 53.62 |
| 17,123 | 235.0 | 72.86 | Hamsey | 17,350 | 248.5 | 69.82 |
| 0 | 91.8 | 0.00 | Iford | 0 | 90.4 | 0.00 |
| 46,807 | 425.3 | 110.06 | Kingston | 47,841 | 423.6 | 112.94 |
| 692,729 | 5,797.9 | 119.48 | Lewes | to be confirmed | 5,875.4 | to be confirmed |
| 326,564 | 3,380.6 | 96.60 | Newhaven | 344,332 | 3,366.3 | 102.29 |
| 51,457 | 1,058.8 | 48.60 | Newick | 51,976 | 1,069.3 | 48.61 |
| 366,738 | 4,300.4 | 85.28 | Peacehaven | 368,692 | 4,323.3 | 85.28 |
| 5,746 | 126.6 | 45.39 | Piddinghoe | 7,791 | 128.7 | 60.54 |
| 32,509 | 647.4 | 50.21 | Plumpton | 42,126 | 641.5 | 65.67 |
| 89,468 | 1,799.8 | 49.71 | Ringmer | 89,468 | 1,799.9 | 49.71 |
| 8,666 | 209.2 | 41.42 | Rodmell | 8,719 | 210.5 | 41.42 |
| 0 | 41.2 | 0.00 | St Anne Without | 0 | 41.0 | 0.00 |
| 0 | 32.4 | 0.00 | St John Without | 0 | 31.2 | 0.00 |
| 473,572 | 9,040.8 | 52.38 | Seaford | 516,194 | 9,114.1 | 56.64 |
| 0 | 22.2 | 0.00 | Southease | 0 | 23.1 | 0.00 |
| 9,666 | 251.0 | 38.51 | South Heighton | 9,666 | 250.2 | 38.63 |
| 2,115 | 78.8 | 26.84 | Streat | 2,900 | 78.7 | 36.85 |
| 0 | 8.0 | 0.00 | Tarring Neville | 0 | 8.3 | 0.00 |
| 220,838 | 2,370.4 | 93.16 | Telscombe | 220,838 | 2,390.0 | 92.40 |
| 4,719 | 157.2 | 30.02 | Westmeston | 6,269 | 161.1 | 38.91 |
| 46,948 | 876.9 | 53.54 | Wivelsfield | 56,957 | 882.0 | 64.58 |
| 2,553,865 | 34,436.0 | 74.16 | | 1,954,722 | 34,670.7 | to be confirmed |
| | | (average) | | | | (average) |

| PRECEPT REQUIREMENTS | Council Tax Precepts | | | Band D Council Tax | | |
|--|----------------------|-----------------|-------------|--------------------|--------------|-------------|
| | 2013/14 £ | 2014/15 £ | Change £ | 2013/14 £ | 2014/15 £ | Change £ |
| Lewes District Council (LDC) | | | | | | |
| LDC Council Tax Requirement (incl Special Expenses*) | 6,628,241 | 6,673,400 | 45,159 | 192.48 | 192.48 | - |
| Add Town and Parish Councils Precepts | 2,553,865 | to be confirmed | tbc | 74.16 | tbc | tbc |
| Total Lewes District Council Precept | 9,182,106 | 6,673,400 | tbc | 266.64 | 192.48 | - |
| East Sussex County Council Precept | 39,887,219 | 40,942,283 | 1,055,064 | 1,158.30 | 1,180.89 | 22.59 |
| East Sussex Fire Authority Precept | 2,818,931 | 2,893,270 | 74,339 | 81.86 | 83.45 | 1.59 |
| Sussex Police & Crime Commissioner Precept | 4,766,631 | 4,892,729 | 126,098 | 138.42 | 141.12 | 2.70 |
| TOTAL COUNCIL TAX REQUIREMENTS | 56,654,887 | to be confirmed | tbc | 1,645.22 | tbc | tbc |
| | | | | | | |
| * Special Expenses | | | | | | |
| LDC Council Tax Requirement (incl Special Expenses*) | 6,628,241 | 6,673,400 | 45,159 | 192.48 | 192.48 | - |
| less: Total amount to be charged as Special Expenses | - | (706,250) | (706,250) | - | (20.37) | (20.37) |
| | 6,628,241 | 5,967,150 | (661,091) | 192.48 | 172.11 | (20.37) |
| | | | | | | |
| Band D taxbase | 34,436.0 | 34,670.7 | 234.7 | | | |

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 | 79,688,770 | |
| 2 | | Parish and Town Council precepts (<i>Lewes TC precept tba</i>) | - | |
| 3 | s.31A(2)(a) | | | 79,688,770 |
| 4 | s.31A(2)(b),(c),(d) | Contributions re. contingency, balances and reserves | | 2,870,730 |
| 5 | | | | 82,559,500 |
| <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 | 1,732,110 | |
| 9 | | | | 75,886,100 |
| 10 | s.31A(4) | Council Tax Requirement (R) | | 6,673,400 |
| s.31B Calculation of basic amount of council tax including local precepts | | | | |
| 11 | s.31B(1) | R Council Tax Requirement | 6,673,400 | |
| 12 | | T Taxbase | 34,670.7 | |
| 13 | | R / T Basic amount of Council Tax incl local precepts B | | 192.48 |
| s.34 Calculation of basic amount of council tax excluding local precepts | | | | |
| 14 | s.34(2) | Total of Town and Parish precepts (<i>Lewes TC precept tba</i>) | - | |
| 15 | | Total of LDC expenditure to be charged as Special Expenses | 706,250 | |
| 16 | | A Aggregate amount of all Special Items | 706,250 | |
| 17 | | T Taxbase | 34,670.7 | |
| 18 | | B - (A / T) Basic amount of Council Tax excl local precepts | | 172.11 |