

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

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.

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>	4,284
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>	-4,848
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>	-94,261

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.

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

2014/15 COUNCIL TAX PRECEPT £	2014/15 BAND D TAX BASE number	2014/15 BAND D COUNCIL TAX £	TOWN / PARISH	2015/16 COUNCIL TAX PRECEPT £	2015/16 BAND D TAX BASE number	2015/16 BAND D COUNCIL TAX £
27,239	602.1	45.24	Barcombe	29,116	619.5	47.00
46,142	1,252.6	36.84	Chailey	46,963	1,264.3	37.15
67,512	1,110.0	60.82	Ditchling	82,522	1,110.0	74.34
4,539	186.5	24.34	East Chiltington	4,539	188.8	24.04
459	70.8	6.48	Falmer	500	68.8	7.27
8,296	116.0	71.52	Firle	8,887	118.5	75.00
9,416	175.6	53.62	Glynde and Beddingham	9,804	176.9	55.42
17,350	248.5	69.82	Hamsey	17,696	242.5	72.98
0	90.4	0.00	Iford	0	91.7	0.00
47,841	423.6	112.94	Kingston	47,865	427.0	112.10
750,466	5,875.4	127.73	Lewes	780,496	5,861.1	133.16
344,332	3,366.3	102.29	Newhaven	352,429	3,396.5	103.77
51,976	1,069.3	48.61	Newick	52,340	1,065.5	49.12
368,692	4,323.3	85.28	Peacehaven	375,721	4,405.8	85.28
7,791	128.7	60.54	Piddinghoe	10,322	127.7	80.83
42,126	641.5	65.67	Plumpton	52,102	658.5	79.12
89,468	1,799.9	49.71	Ringmer	89,468	1,827.1	48.97
8,719	210.5	41.42	Rodmell	8,809	212.7	41.42
0	41.0	0.00	St Anne Without	0	41.3	0.00
0	31.2	0.00	St John Without	0	32.9	0.00
516,194	9,114.1	56.64	Seaford	521,314	9,203.9	56.64
0	23.1	0.00	Southease	0	23.2	0.00
9,666	250.2	38.63	South Heighton	9,666	258.1	37.45
2,900	78.7	36.85	Streat	3,323	79.8	41.64
0	8.3	0.00	Tarring Neville	0	10.1	0.00
220,838	2,390.0	92.40	Telscombe	220,881	2,416.6	91.40
6,269	161.1	38.91	Westmeston	6,404	160.2	39.98
56,957	882.0	64.58	Wivelsfield	52,963	890.8	59.46
2,705,188	34,670.7	78.02		2,784,130	34,979.8	79.59
		(average)				(average)

COUNCIL TAX PRECEPT REQUIREMENTS	Council Tax Precepts			Band D Council Tax		
	2014/15 £	2015/16 £	Change £	2014/15 £	2015/16 £	Change £
Lewes District Council (LDC)						
LDC Council Tax Requirement (including Special Expenses*)	6,673,400	6,632,448	(40,952)	192.48	189.61	-2.87
Add Town and Parish Councils	2,705,188	2,784,130	78,942	78.02	79.59	1.57
Total Lewes District Council	9,378,588	9,416,578	37,990	270.50	269.20	-1.30
East Sussex County Council	40,942,283	42,113,231	1,170,948	1,180.89	1,203.93	23.04
East Sussex Fire Authority	2,893,270	2,975,732	82,462	83.45	85.07	1.62
Sussex Police & Crime	4,892,729	5,033,943	141,214	141.12	143.91	2.79
TOTAL COUNCIL TAX PRECEPT REQUIREMENTS	58,106,870	59,539,484	1,432,614	1,675.96	1,702.11	26.15
Special Expenses*						
LDC Council Tax Requirement	6,673,400	6,632,448	(40,952)	192.48	189.61	-2.87
Less: Total amount to be charged as Special Expenses	(706,250)	(611,989)	94,261	(20.37)	(17.50)	2.87
Council Tax (General Expenses) to be levied on all LDC taxpayers	5,967,150	6,020,459	53,309	172.11	172.11	0.00
Band D taxbase and increase				34,670.7	34,979.8	309.1
- percentage increase						0.89%

LEWES DISTRICT COUNCIL
PRECEPT FOR 2015/2016

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	81,233,160	
2		Parish and Town Council precepts	2,784,130	
3	s.31A(2)(a)			84,017,290
4	s.31A(2)(b),(c),(d)	Contributions re. contingency, balances and reserves		2,466,000
5				86,483,290
<u>Income</u>				
6	s.31A(3)(a)	Revenue income including grants to credit to revenue accounts	75,316,967	
7	s.31A(3)(b)	Collection Fund surplus	65,050	
8	s.31A(3)(d)	Use of reserves	1,684,695	
9				77,066,712
10	s.31A(4)	Council Tax Requirement (R)		9,416,578

s.31B Calculation of basic amount of council tax including local precepts				
11	s.31B(1)	R Council Tax Requirement	9,416,578	
12		T Taxbase	34,979.8	
13		R / T Basic amount of Council Tax incl local precepts and Special Expenses B		269.20

s.34 Calculation of basic amount of council tax excluding local precepts				
14	s.34(2)	Total of Town and Parish precepts	2,784,130	
15		Total of LDC expenditure to be charged as Special Expenses	611,989	
16		A Aggregate amount of all Special Items	3,396,119	
17		T Taxbase	34,979.8	
18		B - (A / T) Basic amount of Council Tax excl local precepts and Special Expenses		172.11