

Line No.	GENERAL FUND REVENUE BUDGET SUMMARY BY MANAGEMENT ANALYSIS	2017/18 BUDGET £	2018/19 BUDGET £
	<b>Director of Regeneration and Planning</b>		
1	Assets and Property	(964,000)	(1,370,000)
2	Planning	(741,500)	(744,000)
3	Regeneration	152,800	134,000
4	Salaries and administration	1,897,300	1,783,000
5		<b>344,600</b>	<b>(197,000)</b>
	<b>Director of Service Delivery</b>		
6	Community	109,900	108,000
7	Environmental Health and Licensing	46,400	81,000
8	Housing (General Fund)	(62,700)	10,000
9	Local Taxation	(169,100)	(129,000)
10	Parks and Playing Fields	612,400	674,000
11	Waste and Recycling	2,169,200	2,649,000
12	Salaries and administration	5,477,900	5,381,000
13		<b>8,184,000</b>	<b>8,774,000</b>
	<b>Director of Tourism</b>		
14	Tourism	153,700	123,000
15	Wave Leisure	509,300	405,000
16		<b>663,000</b>	<b>528,000</b>
	<b>Deputy Chief Executive</b>		
17	Corporate Services	113,700	122,000
18	Democratic Services	354,900	357,000
19	Salaries and administration	4,064,700	4,039,000
20		<b>4,533,300</b>	<b>4,518,000</b>
21	Corporate costs and income	1,009,400	902,000
22	Recharges to the Housing Revenue Account	(3,303,000)	(3,312,000)
23	Reserves used to finance non-recurring expenditure	(539,100)	(211,000)
24	Joint Transformation Programme (JTP) Efficiency Savings Target	(300,000)	(700,000)
25		<b>10,592,200</b>	<b>10,302,000</b>
26	<b>Recurring Net Expenditure</b>		
27	Contributions to Reserves	1,850,100	1,850,000
28	<b>Net Budget Requirement</b>	<b>12,442,300</b>	<b>12,152,000</b>
29	Council Tax (Increase in taxbase plus increase @ 2.6%)	(7,089,200)	(7,438,000)
30	Council Tax Collection Fund Surplus	(266,400)	(130,000)
31	Retained Business Rates	(2,957,500)	(3,454,000)
32	Business Rates Growth - Newhaven Enterprise Zone	0	(101,000)
33	Retained Business Rates Deficit on Collection Fund	554,500	312,000
34	Contribution from Uncommitted Reserve	(554,500)	(312,000)
35	Government Grants:		
36	- Revenue Support	(375,000)	(2,000)
37	- New Homes Bonus	(1,246,700)	(649,000)
38	- Housing Benefit and Council Tax Support administration	(423,500)	(378,000)
39	- Transition Grant	(84,000)	-
40	<b>Sources of Finance</b>	<b>(12,442,300)</b>	<b>(12,152,000)</b>

## General Fund Reserves - contributions, use and projection to projection to March 2019

	Updated Budget 2017/18				Budget 2018/19			
	Balance at 1 April '17 £'000	Contributions & transfers £'000	Commitment £'000	Balance at 31 March '18 £'000	Contributions & transfers £'000	Commitment £'000	Balance at 31 March '19 £'000	
<b>1 Strategic Change</b>	(3,668)	(1,323)	3,535	(1,456)	(874)	523	(1,807)	
<b>2 Asset Maintenance</b>	(2,591)	(283)	1,272	(1,602)	(283)	645	(1,240)	
<b>3 Vehicle and Equipment Replacement</b>	(2,591)	(470)	1,541	(1,520)	(320)	377	(1,463)	
<b>4 Economic Regeneration</b>	(274)	0	66	(208)	(373)	0	(581)	
<b>5 Revenue Grants and Contributions</b>	(400)	0	267	(133)	0	0	(133)	
<b>6 Unallocated</b>	(2,288)	226	0	(2,062)	0	0	(2,062)	
<b>7 TOTAL</b>	<b>(11,812)</b>	<b>(1,850)</b>	<b>6,681</b>	<b>(6,981)</b>	<b>(1,850)</b>	<b>1,545</b>	<b>(7,286)</b>	

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

<b>2017/18 COUNCIL TAX PRECEPT £</b>	<b>2017/18 BAND D TAX BASE number</b>	<b>2017/18 BAND D COUNCIL TAX £</b>	<b>TOWN / PARISH</b>	<b>2018/19 COUNCIL TAX PRECEPT £</b>	<b>2018/19 BAND D TAX BASE number</b>	<b>2018/19 BAND D COUNCIL TAX £</b>
30,524	628.4	48.57	Barcombe	31,293	650.2	48.13
54,915	1,298.0	42.31	Chailey	58,024	1,306.1	44.43
82,639	1,138.5	72.59	Ditchling	83,695	1,149.0	72.84
4,817	194.4	24.78	East Chiltington	4,900	190.9	25.67
500	70.0	7.14	Falmer	500	72.3	6.92
9,696	120.8	80.26	Firle	9,696	125.3	77.38
10,632	183.5	57.94	Glynde and Beddingham	10,954	188.7	58.05
17,226	247.7	69.54	Hamsey	17,518	250.3	69.99
0	93.3	0.00	Iford	7,748	90.7	85.42
47,903	427.5	112.05	Kingston	48,000	432.4	111.01
944,758	6,124.6	154.26	Lewes	1,036,301	6,156.7	168.32
495,000	3,619.8	136.75	Newhaven	457,813	3,568.9	128.28
53,906	1,079.6	49.93	Newick	55,000	1,130.4	48.66
403,417	4,686.6	86.08	Peacehaven	428,340	4,831.2	88.66
10,194	131.7	77.40	Piddinghoe	10,089	133.1	75.80
54,963	661.9	83.04	Plumpton	56,504	668.0	84.59
89,362	1,872.9	47.71	Ringmer	91,399	1,908.5	47.89
10,344	215.2	48.07	Rodmell	11,614	214.0	54.27
0	40.4	0.00	St Ann Without	0	40.5	0.00
0	28.7	0.00	St John Without	0	31.9	0.00
654,466	9,483.8	69.01	Seaford	709,949	9,706.6	73.14
0	23.4	0.00	Southease	0	23.4	0.00
11,010	282.5	38.97	South Heighton	11,340	274.2	41.36
3,301	79.6	41.47	Streat	3,355	86.0	39.01
0	10.2	0.00	Tarring Neville	0	10.2	0.00
223,232	2,491.5	89.60	Telscombe	231,252	2,590.5	89.27
6,859	158.4	43.30	Westmeston	7,000	159.3	43.94
58,000	952.7	60.88	Wivelsfield	76,365	1,044.7	73.10
<b>3,277,664</b>	<b>36,345.6</b>	<b>90.18</b>		<b>3,458,649</b>	<b>37,034.0</b>	<b>93.39</b>
		(average)				(average)

COUNCIL TAX PRECEPT REQUIREMENTS	Council Tax Precepts			Band D Council Tax		
	2017/18 £	2018/19 £	Change £	2017/18 £	2018/19 £	Change £
<b>Lewes District Council (LDC)</b>						
LDC Council Tax Requirement (including Special Expenses*)	7,089,200	7,438,000	348,800	195.05	200.84	5.79
Add Town and Parish Councils	3,277,664	3,458,649	180,985	90.18	93.39	3.21
<b>Total Lewes District Council</b>	<b>10,366,864</b>	<b>10,896,649</b>	<b>529,785</b>	<b>285.23</b>	<b>294.23</b>	<b>9.00</b>
East Sussex County Council	47,771,203	51,592,436	3,821,233	1,314.36	1,393.11	78.75
East Sussex Fire Authority *	3,212,951	3,370,094	157,143	88.40	91.00	2.60
Sussex Police & Crime	5,593,951	6,144,311	550,360	153.91	165.91	12.00
<b>TOTAL COUNCIL TAX PRECEPT REQUIREMENTS</b>	<b>66,944,969</b>	<b>72,003,490</b>	<b>5,058,521</b>	<b>1,841.90</b>	<b>1,944.25</b>	<b>102.35</b>
Special Expenses*						
LDC Council Tax Requirement	7,089,200	7,438,000	348,800	195.05	200.84	5.79
Less: Total amount to be charged as Special Expenses	(592,940)	(644,840)	(51,900)	(16.31)	(17.41)	(1.09)
Council Tax to be levied on all LDC taxpayers	6,496,260	6,793,160	296,900	178.74	183.43	4.70
Band D taxbase and increase				36,345.6	37,034.0	688.4
- percentage increase						1.89%

\* 2018/19 amounts pending confirmation at Fire Authority meeting, 15 Feb 2018

## 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 2018/2019 £
Lewes	338,830
Newhaven	155,150
Telscombe	53,230
Seaford	54,590
Peacehaven	37,810
Chailey	1,060
Ringmer	4,170
<b>Total</b>	<b>644,840</b>

Section B

1. That:-
  - (a) the revenue estimates for 2018/2019;
  - (b) the revised 2017/2018 Capital Programme;
  - (c) the Capital Programme 2018/2019 to 2020/2021
  - (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 2018/2019 in accordance with regulations made under Sections 31(B)(4) and 34(4) of the Local Government Finance Act 1992 as amended:-
  - (a) 37,034.0 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	650.2
Chailey	1,306.1
Ditchling	1,149.0
East Chiltington	190.9
Falmer	72.3
Firle	125.3
Glynde/Beddingham	188.7
Hamsey	250.3
Iford	90.7
Kingston	432.4
<u>Towns of:-</u>	
Lewes	6,156.7
Newhaven	3,568.9
Parish of Newick	1,130.4
Town of Peacehaven	4,831.2
<u>Parishes of:-</u>	
Piddinghoe	133.1
Plumpton	668.0
Ringmer	1,908.5
Rodmell	214.0
St. Ann Without	40.5
St. John Without	31.9
Town of Seaford	9,706.6
<u>Parishes of:-</u>	
Southease	23.4
South Highton	274.2
Streat	86.0
Tarring Neville	10.2
Town of Telscombe	2,590.5
<u>Parishes of:-</u>	
Westmeston	159.3
Wivelsfield	1,044.7

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 2018/2019 in accordance with Sections 31A to 37 of the Local Government Finance Act 1992, as amended:-

- (a) £81,757,649 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(2) of the Act
- (b) £70,861,000 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act
- (c) £10,896,649 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) £294.23 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) £4,103,489 being the aggregate amount of all special items referred to in Section 34(1) of the Act
- (f) £183.43 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	231.56	Piddinghoe	259.23
Chailey	228.67	Plumpton	268.02
Ditchling	256.27	Ringmer	233.51
East Chiltington	209.10	Rodmell	237.70
Falmer	190.35	St. Ann Without	183.43
Firle	260.81	St. John Without	183.43
Glynde/Beddingham	241.48	Seaford	262.19
Hamsey	253.42	Southeast	183.43
Iford	268.85	South Heighton	224.79
Kingston	294.44	Streat	222.44
Lewes	406.79	Tarring Neville	183.43
Newhaven	355.18	Telscombe	293.25
Newick	232.09	Westmeston	227.37
Peacehaven	279.92	Wivelsfield	256.53

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

	<b>Ratio Band</b>	<b>6/9 A £</b>	<b>7/9 B £</b>	<b>8/9 C £</b>	<b>9/9 D £</b>	<b>11/9 E £</b>	<b>13/9 F £</b>	<b>15/9 G £</b>	<b>18/9 H £</b>
Barcombe		154.37	180.10	205.83	231.56	283.02	334.48	385.93	463.12
Chailey		152.45	177.85	203.26	228.67	279.49	330.30	381.12	457.34
Ditchling		170.85	199.32	227.80	256.27	313.22	370.17	427.12	512.54
East Chiltington		139.40	162.63	185.87	209.10	255.57	302.03	348.50	418.20
Falmer		126.90	148.05	169.20	190.35	232.65	274.95	317.25	380.70
Firle		173.87	202.85	231.83	260.81	318.77	376.73	434.68	521.62
Glynde/Beddingham		160.99	187.82	214.65	241.48	295.14	348.80	402.47	482.96
Hamsey		168.95	197.10	225.26	253.42	309.74	366.05	422.37	506.84
Iford		179.23	209.11	238.98	268.85	328.59	388.34	448.08	537.70
Kingston		196.29	229.01	261.72	294.44	359.87	425.30	490.73	588.88
Lewes		271.19	316.39	361.59	406.79	497.19	587.59	677.98	813.58
Newhaven		236.79	276.25	315.72	355.18	434.11	513.04	591.97	710.36
Newick		154.73	180.51	206.30	232.09	283.67	335.24	386.82	464.18
Peacehaven		186.61	217.72	248.82	279.92	342.12	404.33	466.53	559.84
Piddinghoe		172.82	201.62	230.43	259.23	316.84	374.44	432.05	518.46
Plumpton		178.68	208.46	238.24	268.02	327.58	387.14	446.70	536.04
Ringmer		155.67	181.62	207.56	233.51	285.40	337.29	389.18	467.02
Rodmell		158.47	184.88	211.29	237.70	290.52	343.34	396.17	475.40
St Ann Without		122.29	142.67	163.05	183.43	224.19	264.95	305.72	366.86
St John Without		122.29	142.67	163.05	183.43	224.19	264.95	305.72	366.86
Seaford		174.79	203.93	233.06	262.19	320.45	378.72	436.98	524.38
Southeast		122.29	142.67	163.05	183.43	224.19	264.95	305.72	366.86
South Heighton		149.86	174.84	199.81	224.79	274.74	324.70	374.65	449.58
Streat		148.29	173.01	197.72	222.44	271.87	321.30	370.73	444.88
Tarring Neville		122.29	142.67	163.05	183.43	224.19	264.95	305.72	366.86
Telscombe		195.50	228.08	260.67	293.25	358.42	423.58	488.75	586.50
Westmeston		151.58	176.84	202.11	227.37	277.90	328.42	378.95	454.74
Wivelsfield		171.02	199.52	228.03	256.53	313.54	370.54	427.55	513.06

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.



4. That it be noted that for the year 2018/2019 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	928.74	1,083.53	1,238.32	1,393.11	1,702.69	2,012.27	2,321.85	2,786.22
Sussex Police & Crime Commissioner	110.61	129.04	147.48	165.91	202.78	239.65	276.52	331.82
East Sussex Fire Authority <sup>i</sup>	60.67	70.78	80.89	91.00	111.22	131.44	151.67	182.00

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 2018/2019 for each of the categories of dwellings shown below:-

Ratio	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9
	A £	B £	C £	D £	E £	F £	G £	H £
Barcombe	1,254.39	1,463.45	1,672.52	1,881.58	2,299.71	2,717.84	3,135.97	3,763.16
Chailey	1,252.47	1,461.20	1,669.95	1,878.69	2,296.18	2,713.66	3,131.16	3,757.38
Ditchling	1,270.87	1,482.67	1,694.49	1,906.29	2,329.91	2,753.53	3,177.16	3,812.58
East Chiltington	1,239.42	1,445.98	1,652.56	1,859.12	2,272.26	2,685.39	3,098.54	3,718.24
Falmer	1,226.92	1,431.40	1,635.89	1,840.37	2,249.34	2,658.31	3,067.29	3,680.74
Firle	1,273.89	1,486.20	1,698.52	1,910.83	2,335.46	2,760.09	3,184.72	3,821.66
Glynde/Beddingham	1,261.01	1,471.17	1,681.34	1,891.50	2,311.83	2,732.16	3,152.51	3,783.00
Hamsey	1,268.97	1,480.45	1,691.95	1,903.44	2,326.43	2,749.41	3,172.41	3,806.88
Iford	1,279.25	1,492.46	1,705.67	1,918.87	2,345.28	2,771.70	3,198.12	3,837.74
Kingston	1,296.31	1,512.36	1,728.41	1,944.46	2,376.56	2,808.66	3,240.77	3,888.92
Lewes	1,371.21	1,599.74	1,828.28	2,056.81	2,513.88	2,970.95	3,428.02	4,113.62
Newhaven	1,336.81	1,559.60	1,782.41	2,005.20	2,450.80	2,896.40	3,342.01	4,010.40
Newick	1,254.75	1,463.86	1,672.99	1,882.11	2,300.36	2,718.60	3,136.86	3,764.22
Peacehaven	1,286.63	1,501.07	1,715.51	1,929.94	2,358.81	2,787.69	3,216.57	3,859.88
Piddinghoe	1,272.84	1,484.97	1,697.12	1,909.25	2,333.53	2,757.80	3,182.09	3,818.50
Plumpton	1,278.70	1,491.81	1,704.93	1,918.04	2,344.27	2,770.50	3,196.74	3,836.08
Ringmer	1,255.69	1,464.97	1,674.25	1,883.53	2,302.09	2,720.65	3,139.22	3,767.06
Rodmell	1,258.49	1,468.23	1,677.98	1,887.72	2,307.21	2,726.70	3,146.21	3,775.44
St Ann Without	1,222.31	1,426.02	1,629.74	1,833.45	2,240.88	2,648.31	3,055.76	3,666.90
St John Without	1,222.31	1,426.02	1,629.74	1,833.45	2,240.88	2,648.31	3,055.76	3,666.90
Seaford	1,274.81	1,487.28	1,699.75	1,912.21	2,337.14	2,762.08	3,187.02	3,824.42
Southeast	1,222.31	1,426.02	1,629.74	1,833.45	2,240.88	2,648.31	3,055.76	3,666.90
South Heighton	1,249.88	1,458.19	1,666.50	1,874.81	2,291.43	2,708.06	3,124.69	3,749.62
Streat	1,248.31	1,456.36	1,664.41	1,872.46	2,288.56	2,704.66	3,120.77	3,744.92
Tarring Neville	1,222.31	1,426.02	1,629.74	1,833.45	2,240.88	2,648.31	3,055.76	3,666.90
Telscombe	1,295.52	1,511.43	1,727.36	1,943.27	2,375.11	2,806.94	3,238.79	3,886.54
Westmeston	1,251.60	1,460.19	1,668.80	1,877.39	2,294.59	2,711.78	3,128.99	3,754.78
Wivelsfield	1,271.04	1,482.87	1,694.72	1,906.55	2,330.23	2,753.90	3,177.59	3,813.10

## Section C

1. That the Council's relevant basic amount of council tax for 2018/2019 is not excessive in accordance with principles approved under Section 52ZB of the Local Government Finance Act 1992, as amended.

As the billing authority, the Council has not been notified by a major precepting authority that its relevant basic amount of Council Tax for 2018/2019 is excessive and that the billing authority is not required to hold a referendum in accordance with Section 52ZK Local Government Finance Act 1992, as amended.

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<sup>i</sup> NB – amounts shown for East Sussex Fire Authority in 4 and 5 above are provisional pending the meeting of the Fire Authority on 15 February 2018. Should the Fire Authority agree a different Precept/Council Tax amount, an amended version of this Resolution will be circulated