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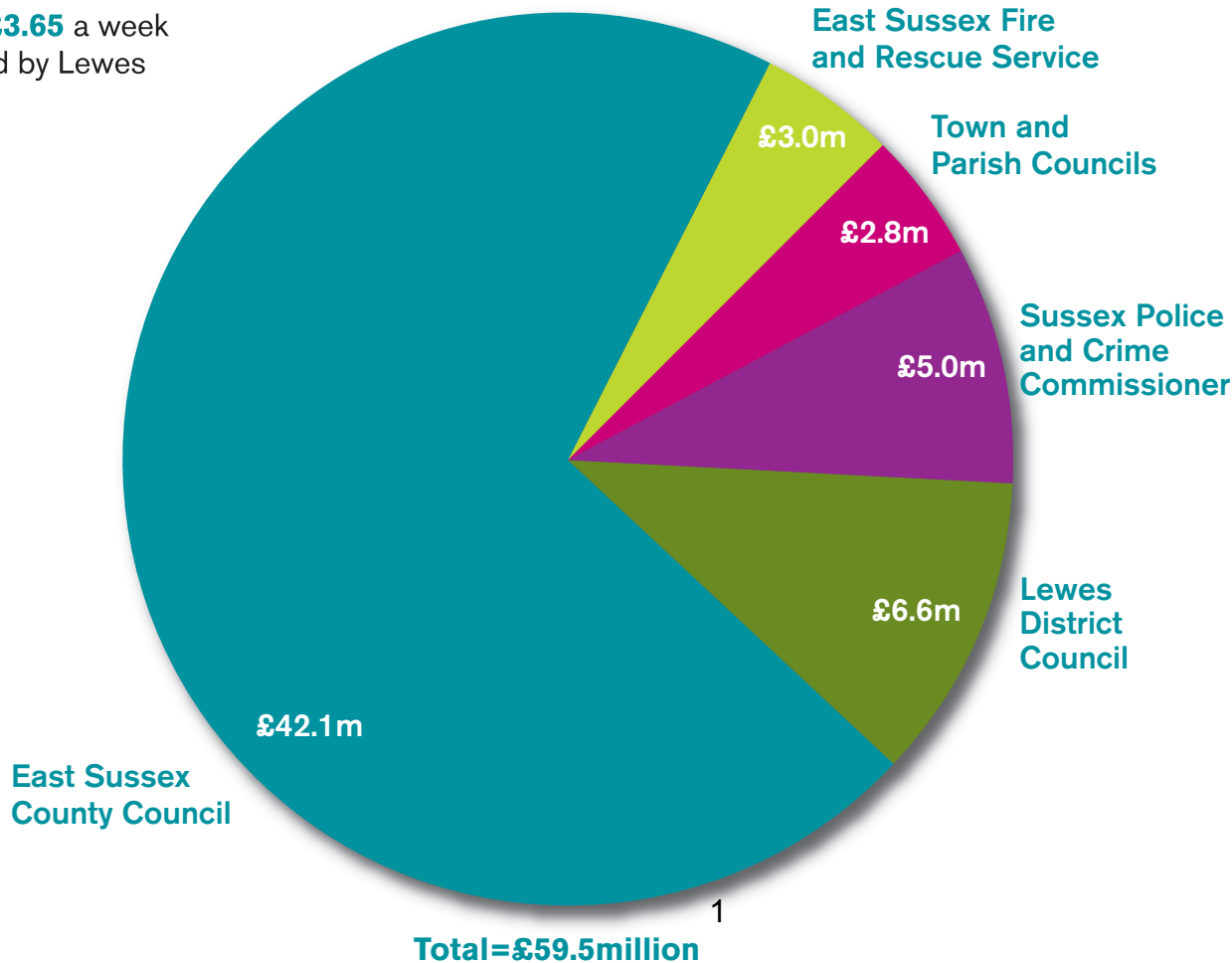
Your Council Tax Explained 2015/16

For every £1 you pay in Council Tax:

- East Sussex County Council gets 71p Total for Band D is £1,203.93
- Lewes District Council gets 11p Total for Band D is £189.61
- Sussex Police and Crime Commissioner gets 8p Total for Band D is £143.91
- East Sussex Fire and Rescue Service gets 5p Total for Band D is £85.07
- Town and Parish Councils get 5p Total for Band D is £79.59

On average, you pay just **£3.65** a week for all the services provided by Lewes District Council including:

- Waste collection and recycling services
- Parks, play areas, sports facilities and car parks
- Street cleaning
- Regeneration initiatives
- Tackling fly-tipping, noise and dog mess
- Tourism services
- Planning and building control
- Public toilets
- Housing and benefit advice
- Food, health and safety inspectors
- Elections



2015/2016 Council Tax

The average level of Council Tax (i.e. for Band D properties) in the Lewes District will be **£1,702.11** for the year from 1 April 2015.

Council Commitments

- An unswerving commitment to customer service
- To connect with our workforce and partners to inspire exceptional contribution
- To save money and, where we can, put money back into our residents' and businesses pockets.

How Council Tax is calculated:

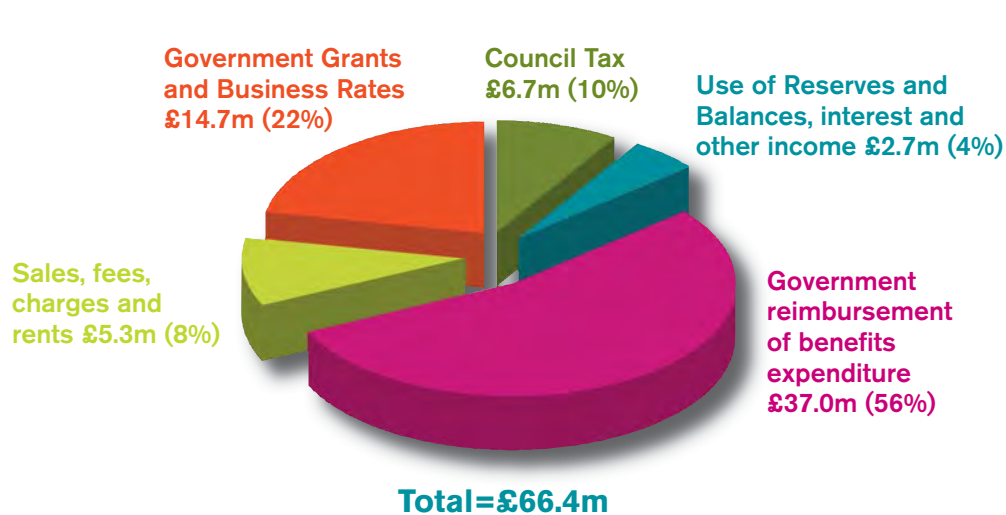
The Council's funding comes from a number of sources including Council Tax. The Council's gross expenditure of £66.4m is the main determinant of the level of Council Tax, after allowing for expected income. Your total bill includes Council Tax for:

- East Sussex County Council (ESCC)
- Sussex Police and Crime Commissioner (SPCC)
- Lewes District Council (LDC)*
- East Sussex Fire and Rescue Service (ESFRS)
- Town and Parish Councils (TPC)

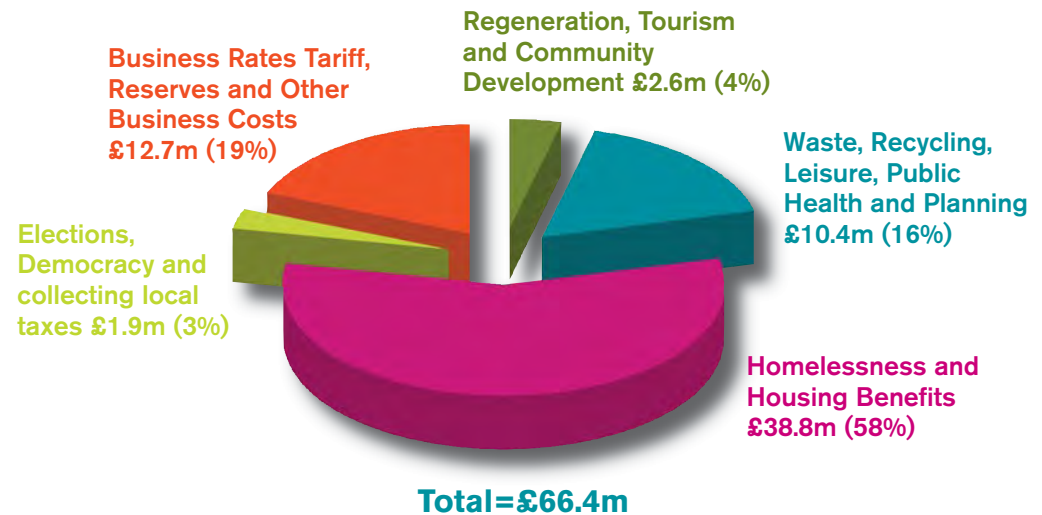
*The Environment Agency (Southern Region) raises its income through levies on East Sussex County Council and the district and borough councils in the County area. Its total expenditure in 2015/16 will be £64m (compared to £53.8m in 2014/15). The levy on Lewes District Council will be £0.13m in 2015/16 (£0.12m in 2014/15).

	2014/15		2015/16	
	Budget £m	Council Tax Band (D) £	Budget £m	Council Tax Band (D) £
Lewes District Council's budget before fees, charges, sales, rent PLUS net contribution to reserves	26.521	764.94	25.419	726.68
LESS income from fees, charges, sales, rents and contributions	0.682	19.67	1.273	36.38
Lewes District Council net budget	21.372	616.44	21.381	611.24
LESS funding from				
Central Government and Business Rates	-14.634	-422.09	-14.684	-419.77
Previous year's Council Tax	-0.065	-1.87	-0.065	-1.86
Council Tax – Lewes District Council	£6.673	£192.48	£6.632	£189.61
PLUS precepts from				
Town and Parish Councils	2.705	78.02	2.784	79.59
East Sussex County Council	40.942	1,180.89	42.113	1,203.93
Sussex Police and Crime Commissioner	4.893	141.12	5.034	143.91
East Sussex Fire and Rescue Service	2.893	83.45	2.976	85.07
Total Council Tax	£58.106	£1,675.96	£59.539	£1,702.11

Where does the money come from?



Where does the money go?



Charges, and why they vary between areas

Lewes District Council also collects Council Tax on behalf of East Sussex County Council, Sussex Police and Crime Commissioner, East Sussex Fire and Rescue and the Town and Parish Councils.

As Town and Parish Councils each set their own budget (precept), the total council tax varies from area to area. Special Expenses also apply in some specific parts of the District, in respect of the cost of parks and open spaces which Lewes District Council owns and maintains. These are:

	2014/15	2015/16	2014/15	2015/16
Local area	Special Expenses £	Special Expenses £	cost per Band D property £	cost per Band D property £
Lewes	390,250	313,665	66.42	53.52
Newhaven	158,680	152,551	47.14	44.91
Telscombe	58,530	51,564	24.49	21.34
Seaford	49,280	53,564	5.40	5.82
Peacehaven	44,240	39,392	10.23	8.94
Chailey	1,150	1,068	0.92	0.84
Ringmer	3,820	-	2.12	0.00
Hamsey	300	185	1.21	0.76
Total	706,250	611,989		

For more information, please visit <http://www.lewes.gov.uk> (please search 'special expenses').

Band	A	B	C	D	E	F	G	H
Barcombe	1,101.34	1,284.91	1,468.46	1,652.02	2,019.13	2,386.25	2,753.36	3,304.04
Chailey	1,095.34	1,277.90	1,460.46	1,643.01	2,008.12	2,373.24	2,738.35	3,286.02
Ditchling	1,119.57	1,306.17	1,492.77	1,679.36	2,052.55	2,425.74	2,798.93	3,358.72
East Chiltington	1,086.04	1,267.05	1,448.06	1,629.06	1,991.07	2,353.09	2,715.10	3,258.12
Falmer	1,074.86	1,254.01	1,433.15	1,612.29	1,970.57	2,328.86	2,687.15	3,224.58
Firle	1,120.01	1,306.69	1,493.35	1,680.02	2,053.35	2,426.70	2,800.03	3,360.04
Glynde/Beddingham	1,106.96	1,291.46	1,475.95	1,660.44	2,029.42	2,398.41	2,767.40	3,320.88
Hamsey	1,119.17	1,305.71	1,492.23	1,678.76	2,051.81	2,424.88	2,797.93	3,357.52
Iford	1,070.01	1,248.35	1,426.69	1,605.02	1,961.69	2,318.36	2,675.03	3,210.04
Kingston	1,144.74	1,335.54	1,526.33	1,717.12	2,098.70	2,480.29	2,861.86	3,434.24
Lewes	1,194.46	1,393.55	1,592.62	1,791.70	2,189.85	2,588.01	2,986.16	3,583.40
Newhaven	1,169.13	1,363.99	1,558.85	1,753.70	2,143.41	2,533.12	2,922.83	3,507.40
Newick	1,102.76	1,286.56	1,470.35	1,654.14	2,021.72	2,389.31	2,756.90	3,308.28
Peacehaven	1,132.82	1,321.64	1,510.44	1,699.24	2,076.84	2,454.46	2,832.06	3,398.48
Piddinghoe	1,123.90	1,311.22	1,498.54	1,685.85	2,060.48	2,435.12	2,809.75	3,371.70
Plumpton	1,122.76	1,309.89	1,497.02	1,684.14	2,058.39	2,432.65	2,806.90	3,368.28
Ringmer	1,102.66	1,286.44	1,470.22	1,653.99	2,021.54	2,389.10	2,756.65	3,307.98
Rodmell	1,097.62	1,280.57	1,463.50	1,646.44	2,012.31	2,378.19	2,744.06	3,292.88
St Ann Without	1,070.01	1,248.35	1,426.69	1,605.02	1,961.69	2,318.36	2,675.03	3,210.04
St John Without	1,070.01	1,248.35	1,426.69	1,605.02	1,961.69	2,318.36	2,675.03	3,210.04
Seaford	1,111.65	1,296.93	1,482.21	1,667.48	2,038.03	2,408.58	2,779.13	3,334.96
Southeast	1,070.01	1,248.35	1,426.69	1,605.02	1,961.69	2,318.36	2,675.03	3,210.04
South Heighton	1,094.98	1,277.48	1,459.98	1,642.47	2,007.46	2,372.46	2,737.45	3,284.94
Streat	1,097.77	1,280.74	1,463.70	1,646.66	2,012.58	2,378.51	2,744.43	3,293.32
Tarring Neville	1,070.01	1,248.35	1,426.69	1,605.02	1,961.69	2,318.36	2,675.03	3,210.04
Telscombe	1,145.17	1,336.04	1,526.90	1,717.76	2,099.48	2,481.21	2,862.93	3,435.52
Westmeston	1,096.66	1,279.45	1,462.22	1,645.00	2,010.55	2,376.11	2,741.66	3,290.00
Wivelsfield	1,109.65	1,294.60	1,479.54	1,664.48	2,034.36	2,404.25	2,774.13	3,328.96

Town and Parish Council spending 2015/16

Town/Parish	2014/15 Precept £	2015/16 Precept £	Band D Equivalent Town/Parish Amount £	Change from 2014/15 £
Barcombe	27,239	29,116	47.00	1.76
Chailey	46,142	46,963	37.15	0.31
Ditchling	67,512	82,522	74.34	13.52
East Chiltington	4,539	4,539	24.04	(0.30)
Falmer	459	500	7.27	0.79
Firle	8,296	8,887	75.00	3.48
Glynde/Beddingham	9,416	9,804	55.42	1.80
Hamsey	17,350	17,696	72.98	3.16
Iford	0	0	0.00	0.00
Kingston	47,841	47,865	112.10	(0.84)
Lewes	750,466	780,496	133.16	5.43
Newhaven	344,332	352,429	103.77	1.48
Newick	51,976	52,340	49.12	0.51
Peacehaven	368,692	375,721	85.28	0.00
Piddinghoe	7,791	10,322	80.83	20.29
Plumpton	42,126	52,102	79.12	13.45
Ringmer	89,468	89,468	48.97	(0.74)
Rodmell	8,719	8,809	41.42	0.00
St Ann Without	0	0	0.00	0.00
St John Without	0	0	0.00	0.00
Seaford	516,194	521,314	56.64	0.00
Southeast	0	0	0.00	0.00
South Highton	9,666	9,666	37.45	(1.18)
Streat	2,900	3,323	41.64	4.79
Tarring Neville	0	0	0.00	0.00
Telscombe	220,838	220,881	91.40	(1.00)
Westmeston	6,269	6,404	39.98	1.07
Wivelsfield	56,957	52,963	59.46	(5.12)

Information about town and parish precepts is available from the relevant Clerk.
Contact details are available at www.lewes.gov.uk (please search 'town and parish councils').

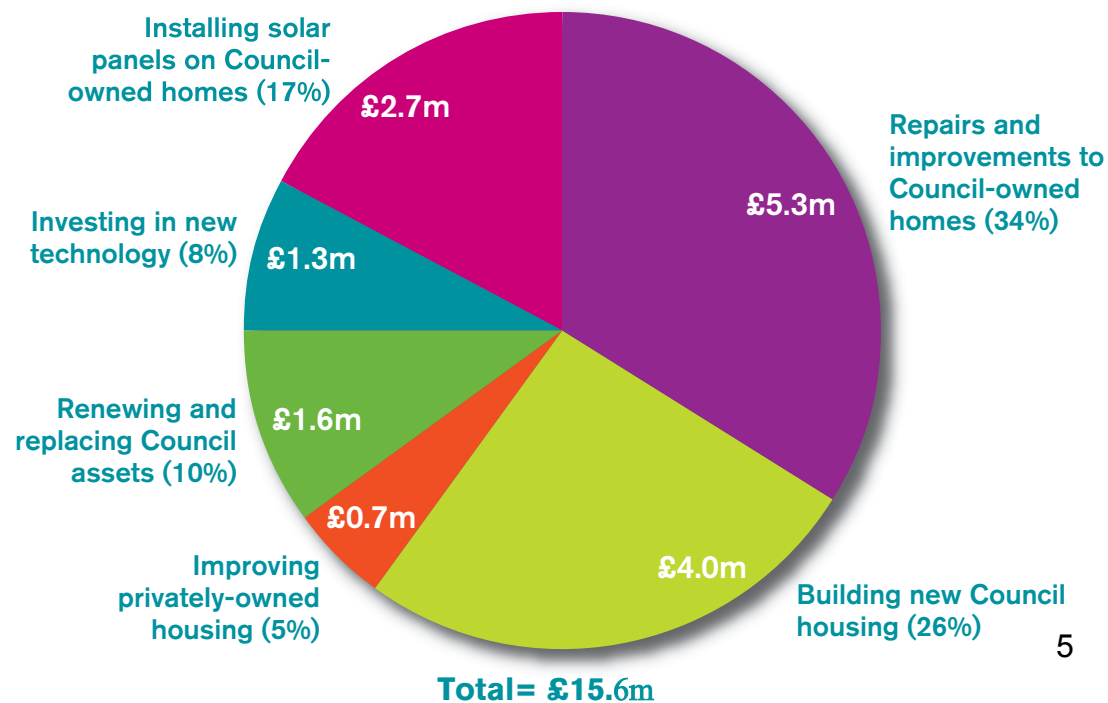
Town Councils spending over £100,000

	2014/15	2015/16	
Lewes Town Council	Administration and Civic Function	215,153	248,469
	Town Hall, All Saints Centre and Malling Community Centre	396,833	407,860
	Open Spaces and Allotments	130,972	134,799
	Grants to Outside Bodies	74,242	77,750
	Contribution to Reserves	178,430	159,130
	Less: income and use of balances	(171,630)	(185,008)
	Grant from Lewes District Council	(73,534)	(62,504)
Precept	750,466	780,496	
Newhaven Town Council	Halls, Play Areas, Cemetery	118,400	107,345
	Administration and Staff	225,828	236,250
	Regeneration and Partnership	88,900	77,450
	Contribution to Reserves	50,000	50,000
	Less: income and use of balances	(82,013)	(70,350)
	Grant from Lewes District Council	(56,783)	(48,266)
	Precept	344,332	352,429
Peacehaven Town Council	Sports facilities, play areas, amenity areas etc.	139,678	204,555
	Highways expenditure	10,258	11,960
	Grants to organisations	13,640	15,020
	Community Centres	149,007	148,923
	Administration	230,484	227,000
	Contribution to Reserves	57,436	50,550
	Less: income and use of balances	(173,307)	(232,559)
Grant from Lewes District Council	(58,504)	(49,728)	
Precept	368,692	375,721	
Seaford Town Council	Finance and General Purposes (includes grants)	370,655	377,002
	Community Services	333,712	332,756
	Golf Course	454,444	653,030
	Contribution to Reserves	22,678	10,183
	Less: income and use of balances	(623,987)	(816,545)
	Grant from Lewes District Council	(41,308)	(35,112)
	Precept	516,194	521,314
Telscombe Town Council	Maintenance of parks, playgrounds, seats, trees, town events	53,040	54,960
	Highways – bus shelters & cutting grass verges	23,350	23,550
	Civic Centre	53,130	53,725
	Administration and grants	166,370	170,350
	Less: income and use of balances	(48,066)	(58,766)
	Grant from Lewes District Council	(26,986)	(22,938)
Precept	220,838	220,881	

Statement of budget changes in Lewes District Council's estimated expenditure between 2014/15 and 2015/16

	£m	£m
2014/15 Net Budget to be funded from Council Tax		6.673
Pay and Price increases	0.355	
Increases in Service costs or reductions in Service income	0.697	
Increases in Service income or reductions in Service costs	-1.013	
Sub-total		6.712
Overall reduction in Government Grant and Business Rates funding		-0.011
More use of reserves, balances and one-off items		0.254
Lower grant to Town and Parish Councils		-0.042
Savings target to be achieved in the year		-0.281
2015/16 Net Budget to be funded from Council Tax		6.632

Capital Programme 2015/16



What should you do if you suspect someone of fraud?

The Council has a duty to protect public funds. We participate in a national scheme to share information in order to detect and prevent fraud.

If you suspect someone of benefit or other fraud you can contact us as follows:

- Call the **Fraud Investigation Team** on **01273 484065**
- Call the 24 hour **Fraud Hotline** answering machine on **01273 484067**
- Email us at **fraud.section@lewes.gov.uk**
- Or write to us at **Southover House, Southover Road, Lewes, BN7 1AB**

All information will be treated in strict confidence

Ways to pay your Council Tax

- We encourage payment by **Direct Debit**. Your Direct Debit payments are backed by the Direct Debit Guarantee. To pay by Direct Debit please ring **01273 484189**.

Please note that you can elect to pay by 12 monthly instalments by ringing **01273 484189** or emailing **localtax@lewes.gov.uk**

- You can also pay online via the Council's website at **www.lewes.gov.uk**
- Or you can telephone the 24 hour automated **payment line** on **0300 343 0040**.
- Or you can ring **01273 484189** to ask for a card to make payments at the **Post Office** or **Paypoint** outlet.



MEDIUM TERM FINANCE STRATEGY - OBJECTIVES AND KEY PRINCIPLES

The Objectives of the Council's Medium Term Finance Strategy are as follows:

- 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 Key Principles have been established to underpin the financial objectives:

- 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 Finance 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

MEDIUM TERM BUDGET OUTLOOK 2015/16 TO 2019/20	2015/16	2016/17	2017/18	2018/19	2019/20
Variables used in the calculations below					
Average change in price and pay movements on the net recurring budget	3.00%	3.00%	3.00%	3.00%	3.00%
Special expenses contract indexation ceiling	-	2.50%	2.50%	2.50%	2.50%
RPI HM Treasury Projections	2.20%	2.90%	3.40%	3.40%	3.40%
CPI HM Treasury Projections	1.20%	1.70%	2.00%	2.00%	2.00%
District Tax Base	34,979.8	35,200	35,400	35,600	35,800
COUNCIL TAX CALCULATION					
Recurring Expenditure / Income	£	£	£	£	£
The Council's recurring service budget net requirement	13,210,899	12,782,500	12,450,975	12,154,504	11,834,139
Annual price inflation provision on the recurring service budget	-	383,475	373,529	364,635	355,024
Town and Parishes taxbase grant	236,600	(45,000)	(45,000)	(45,000)	(45,000)
National Insurance contracted out rebate ceases	-	-	119,000	-	-
Devolved open spaces to Lewes Town Council and Ringmer Parish Council	(53,999)	-	-	-	-
Savings achieved in advance of the financial year	(50,000)	-	-	-	-
Savings target	(561,000)	(670,000)	(744,000)	(640,000)	-
Total recurring spending levels	12,782,500	12,450,975	12,154,504	11,834,139	12,144,163
Annual recurring contribution to reserves	1,089,500	1,089,500	1,089,500	1,089,500	1,014,100
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
Fees and charges income: movements modelled at average CPI levels	(2,205,400)	(2,242,892)	(2,287,750)	(2,333,505)	(2,380,175)
Non recurring Expenditure / Income					
Special 1.0% grant - Council Tax Freeze 2015/2016	(75,459)	-	-	-	-
Economic Development: Supporting Business Growth	420,000	200,000	200,000	200,000	200,000
Use of Business rate Equalisation reserve for contribution to local discount scheme	(220,000)	-	-	-	-
Housing Benefit Administration Grant	(484,800)	(387,840)	(329,664)	(280,215)	(238,183)
Council tax support new burdens funding	(21,670)	-	-	-	-
Contribution to capital programme and supporting service priorities	241,200	109,100	54,100	288,600	-
Budget to recognise that savings will on average be at the mid point of the year	280,000	-	-	-	-
Total non recurring expenditure	139,271	(78,740)	(75,564)	208,385	(38,183)
Total Net Expenditure (A)	13,182,371	12,829,843	12,515,690	12,360,519	12,194,905
Year on year percentage change in spending levels	-2.26%	-2.67%	-2.45%	-1.24%	-1.34%
<i>(Less) Internal Finance (B):</i> Contribution from the Working Balance	(397,555)	(135,000)	-	-	-

MEDIUM TERM BUDGET OUTLOOK 2015/16 TO 2019/20	2015/16	2016/17	2017/18	2018/19	2019/20
Net Budget Requirement (C) = (A-B)	12,784,816	12,694,843	12,515,690	12,360,519	12,194,905
Year on year change in Net Budget Requirement	0.36%	-0.70%	-1.41%	-1.24%	-1.34%
Less Spending Power:					
Revenue Support Grant	1,703,960	1,191,000	713,000	350,000	-
New Homes Bonus	1,376,500	1,611,000	1,635,000	1,562,000	1,455,000
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
Business Rates above local share, including Section 31 grants (net of levy and pooling)	771,192	793,557	820,537	848,436	877,283
East Sussex Business Rates Pool - Economic Development resource	200,000	200,000	200,000	200,000	200,000
Collection Fund Balance	65,050	-	-	-	-
Amount to be raised from Council Tax: General Expenses	6,020,459	6,177,298	6,338,262	6,501,478	6,671,396
Amount to be raised from Council Tax: Special Expenses	611,989	627,288	642,970	659,044	675,520
Total Spending Power	12,784,816	12,694,843	12,515,690	12,360,519	12,194,905
Lewes District Council's aggregate Band D tax (General & Special Expenses)	189.61	193.31	197.21	201.14	205.22
Year on year rise/(reduction) in the aggregate Band D tax	-£2.87	£3.70	£3.90	£3.93	£4.08
Year on year percentage increase in council tax (referendum measure)	-1.5%	2.0%	2.0%	2.0%	2.0%
Lewes District Council's General Expenses Band D tax	172.11	175.49	179.05	182.63	186.35
Year on year rise/(reduction) in the General Expenses Band D tax	£0.00	£3.38	£3.56	£3.58	£3.72
Year on year percentage increase for General Expenses	0.0%	2.0%	2.0%	2.0%	2.0%
Difference between the aggregate Band D tax and the General Expenses Band D tax	£17.50	£17.82	£18.16	£18.51	£18.87
Year on year rise/(reduction)	-£2.87	£0.32	£0.34	£0.35	£0.36
Year on year percentage increase/(decrease) for Special Expenses	-14.1%	1.8%	1.9%	1.9%	1.9%
General Fund Working Balance at start of year	1,592,350	1,194,795	1,059,795	1,059,795	1,059,795
Contribution from balances	(397,555)	(135,000)	-	-	-
End of year balance	1,194,795	1,059,795	1,059,795	1,059,795	1,059,795
Total savings targets in year	-611,000	-670,000	-744,000	-640,000	-
Total savings targets cumulative	-611,000	-1,281,000	-2,025,000	-2,665,000	-2,665,000
Baseline External Funding (Revenue Support Grant plus Business Rates baseline)	3,739,626	3,285,700	2,878,920	2,589,561	2,315,706
Year on year reduction £ (from the previous financial year)	-583,674	-453,926	-406,780	-289,359	-273,855
Year on year reduction % (from the previous financial year)	-13.5%	-12.1%	-12.4%	-10.1%	-10.6%
Cumulative reduction from 2013/14 £ (first year of Local Council Tax Support Scheme)	-1,164,853	-1,618,779	-2,025,559	-2,314,918	-2,588,773
Cumulative reduction from 2013/14 % (first year of Local Council Tax Support Scheme)	-23.8%	-33.0%	-41.3%	-47.2%	-52.8%

MEDIUM TERM FINANCIAL STRATEGY SAVINGS PLAN

The 2020 Savings Plan	2015/16	2016/17	2017/18	2018/19	2019/20	Total
	£'000	£'000	£'000	£'000	£'000	£'000
Savings Target	561	670	744	640	0	2,615
The plan						
Wave Leisure service fee reduction		100	100	100	100	400
Agile Working		203				203
Introduction of 2% vacancy saving	182					182
Phasing out of local Council Tax Reduction		14	14	14	14	56
Scheme grant to Town and Parish Councils						
Organisational Development second phase	300					300
Treasury Management operations	38					38
Review of transport arrangements		100				100
Income generation	50		300			350
Regeneration activity				300		300
Business process efficiencies		200	350	350	300	1,200
Shared Legal and HR services		21	23	42		86
Total Savings Plan	570	638	787	806	414	3,215
Shortfall / Surplus(-)	-9	32	-43	-166	-414	-600

Delivered

Deliverable

Requires significant work/investment to deliver

Line No.	GENERAL FUND REVENUE BUDGET SUMMARY	2013/14 ACTUAL £	2014/15 BUDGET £	2015/16 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
3	- Environmental and Regulatory Services	4,353,219	4,637,000	4,321,700
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
6	- Planning Services	1,395,264	1,266,400	1,706,100
7	- Corporate and Democratic Core	2,660,015	2,147,200	2,031,500
8	- Non-Distributed Costs: general costs	122,481	165,100	134,400
9	- Non-Distributed Costs: efficiency savings target	-	(256,000)	(281,000)
10	Cost of Services	13,269,185	12,855,100	12,445,800
11	Other Operating Income and Expenditure	337,885	278,300	236,600
12	Financing and Investment Income and Expenditure	(904,664)	(758,300)	(829,500)
13	Contribution to Service Priorities	-	390,000	241,200
14	Cost before Transfers to/(from) Reserves	12,702,406	12,765,100	12,094,100
15	Net transfers to/(from) Earmarked Reserves	1,400,229	1,380,330	1,670,200
16	Net Expenditure Requirement	14,102,635	14,145,430	13,764,300
	External Sources of Finance			
17	Retained Business Rates	(2,480,002)	(2,444,930)	(3,006,900)
	Government Grants			
18	- Revenue Support Grant	(2,945,151)	(2,325,800)	(1,704,000)
19	- Compensation for Business Rates Multiplier Cap	-	(21,200)	-
20	- New Homes Bonus	(861,137)	(1,169,100)	(1,376,500)
21	- New Homes Bonus returned funding	(16,617)	(6,900)	-
22	- Council Tax Freeze Grant 2013/14	(75,459)	-	-
23	- Council Tax Freeze Grant 2014/15	-	(76,100)	-
24	- Council Tax Freeze Grant 2015/16	-	-	(75,400)
25	- Housing Benefit Administration Subsidy	(592,976)	(521,800)	(484,800)
26	- Council Tax Support New Burdens Funding	(58,000)	(76,400)	(21,700)
27	- Community Right to Challenge	(8,551)	(8,500)	-
28	- Community Right to Bid	(7,851)	(7,900)	-
29	- Section 31 and Other Minor Grants	(25,247)	-	-
30	Total Government Grants	(4,590,989)	(4,213,700)	(3,662,400)
31	Transfer from Collection Fund - Council Tax Surplus	(64,759)	(64,990)	(65,000)
32	Total External Sources of Finance	(7,135,750)	(6,723,620)	(6,734,300)
33	Balance of Net Expenditure to be financed	6,966,885	7,421,810	7,030,000
34	Transfer to/(from) Working Balance	(338,644)	(748,410)	(397,600)
35	Lewes District Council Tax Requirement	6,628,241	6,673,400	6,632,400
36	Taxbase	34,436.0	34,670.7	34,979.8
37	Band D Council Tax	£192.48	£192.48	£189.61
38	Working Balance at 1 April	(2,679,405)	(2,415,600)	(1,592,400)
39	Transfer (to)/from Working Balance	338,644	748,410	397,600
40	Working Balance at 31 March	(2,340,761)	(1,667,190)	(1,194,800)

HOW THE GENERAL FUND REVENUE SERVICES BUDGETS ARE PRESENTED

Each service is shown on a separate page and its revenue budget is presented using a combination of the following day to day expenditure and income headings:

Employees – salaries of staff who directly provide the service, as well as agency and contract staff, together with employer's national insurance contributions and pension contributions.

Premises – land and buildings expenditure such as repairs and maintenance, upkeep of grounds, energy, water, cleaning and business rates.

Transport – Council owned vehicles (like waste and recycling vehicles) and allowances paid to staff

Supplies and Services – operating expenses such as computer software, telephones, postage.

Third Party Payments – contracts with external partners for the delivery of a whole service e.g. to Wave Leisure for the Council's Leisure Centres.

Transfer Payments – payments made by the Council for which no service is received e.g. housing benefits.

The total of the items above is the **Total Operating Expenditure** of each service.

Sales – of products and materials e.g. the sale of recyclate

Fees and Charges – for services and use of facilities e.g. car parking

Rents – of land and buildings e.g. industrial estates

Government Grants – grants receivable towards specific service expenditure e.g. housing benefits

Non-Government Grants, Reimbursements and Contributions – from external organisations (e.g. other local authorities) towards service specific expenditure

Miscellaneous – other minor items of income which do not fit within any of the classifications above.

The total of the items above is the **Total Income** of each service.

NET OPERATING EXPENDITURE is Total Operating Expenditure less Total Income.

Support Services – these services do not relate to one particular Council service but rather to a range of services. Examples are Legal, IT, Finance and Office Accommodation. Individual support services are allocated to Council services in the most appropriate way so that all of the Council's costs are ultimately recorded within one service or another.

NET SERVICE EXPENDITURE is Net Operating Expenditure plus Support Services.

NOTE

The Council's budget is prepared from the items listed above so that it can determine its Net Expenditure Requirement. This is the amount that needs to be financed from Retained Business Rates, Government Grants and the Council Tax.

When the Council completes its year end accounts and certain Government statistical returns, it is required to account for the economic costs of providing its services. This requires the inclusion of prescribed technical accounting adjustments - like charges for the use of assets and pension cost adjustments - which are then reversed out so that the final total reconciles back to the amount of council tax income raised. The Council's service budgets do not include these technical adjustments.

CENTRAL SERVICES - SUMMARY OF NET SERVICE EXPENDITURE	2013/14 ACTUAL £	2014/15 BUDGET £	2015/16 BUDGET £
Local Tax Collection			
- Council Tax Collection	211,995	461,900	450,400
- Council Tax Reduction Scheme Administration	308,152	342,600	318,300
- Non-Domestic Rates Collection	(79,258)	(48,300)	(70,200)
	440,889	756,200	698,500
Elections	53,780	68,100	200,700
Registration of Electors	142,548	157,200	189,200
Emergency Planning	40,711	41,500	45,800
Local Land Charges	136,186	37,200	36,800
Voluntary Sector Support	193,077	183,000	186,200
TOTAL CENTRAL SERVICES	1,007,191	1,243,200	1,357,200

CENTRAL SERVICES - COUNCIL TAX COLLECTION	2013/14 ACTUAL £	2014/15 BUDGET £	2015/16 BUDGET £
Operating Expenditure			
Employees	261,268	256,800	260,200
Transport	5,523	5,800	3,800
Supplies and Services	114,615	159,600	105,300
Transfer Payments	-	-	38,000
TOTAL OPERATING EXPENDITURE	381,406	422,200	407,300
Income			
Fees and Charges	(199,191)	(166,300)	(176,500)
Government Grants	(47,424)	-	-
Miscellaneous	(121,553)	-	-
TOTAL INCOME	(368,168)	(166,300)	(176,500)
NET OPERATING EXPENDITURE	13,238	255,900	230,800
Support Services	198,757	206,000	219,600
NET SERVICE EXPENDITURE	211,995	461,900	450,400

Service description

Calculating, billing and collecting all council tax due as levied by East Sussex County Council, the Sussex Police and Crime Commissioner, East Sussex Fire Authority, Lewes District Council and the Town and Parish Councils.

Budget changes

The main changes between the budgets for 2014/15 and 2015/16 are as follows:

2014/15 Budget	461,900
Supplies and Services	
- reduction in costs associated with the introduction of the council tax reduction scheme	(54,700)
Transfer Payments	
- new budget to provide hardship support for council taxpayers on a discretionary basis	38,000
Fees and Charges - increase in income from liability orders	(10,000)
Support Services - increase following review of support staff allocations	13,600
Net effect of minor changes	1,600
2015/16 Budget	450,400

CENTRAL SERVICES - COUNCIL TAX REDUCTION SCHEME ADMINISTRATION	2013/14 ACTUAL £	2014/15 BUDGET £	2015/16 BUDGET £
Recharges from other General Fund Services	308,152	342,600	318,300
NET SERVICE EXPENDITURE	308,152	342,600	318,300

Service description

The Council Tax Reduction Scheme (CTRS) was introduced by Government on 1 April 2013 to replace Council Tax Benefit. CTRS provides support to eligible tax payers through a range of discounts that reduce the amount of council tax payable.

This service records the net costs of administering CTRS.

This is carried out as one of the functions of Housing Benefit Administration (HBA) which is shown within Housing General Fund Services. HBA records all the expenditure and income of administering the three services it provides - rent allowances, rent rebates and CTRS - with recharges made to this service to record the net cost of administering CTRS.

Recharges are based on a share of the operating costs which is calculated using weighted caseloads.

A breakdown of the recharges is set out below:

	2013/14	2014/15	2015/16
<u>Share of operating expenditure</u>			
Employees	199,623	207,900	189,200
Transport	2,179	2,100	1,900
Supplies and Services	35,418	19,700	20,700
less Government Grants	(44,113)	-	-
Share of Net Operating Expenditure	193,107	229,700	211,800
Share of Support Services	115,045	112,900	106,500
NET SERVICE EXPENDITURE	308,152	342,600	318,300

CENTRAL SERVICES - NON-DOMESTIC RATES COLLECTION	2013/14 ACTUAL £	2014/15 BUDGET £	2015/16 BUDGET £
Operating Expenditure			
Employees	38,946	38,400	31,500
Transport	104	100	-
Supplies and Services	5,448	30,500	7,200
TOTAL OPERATING EXPENDITURE	44,498	69,000	38,700
Income			
Fees and Charges	(10,535)	(15,000)	(10,000)
Government Grants	(1,379)	-	-
Non-Government Grants, Reimbursements and Contributions - Cost of Collection Allowance	(128,276)	(128,600)	(128,600)
Miscellaneous	(8,777)	-	-
TOTAL INCOME	(148,967)	(143,600)	(138,600)
NET OPERATING EXPENDITURE	(104,469)	(74,600)	(99,900)
Support Services	25,211	26,300	29,700
NET SERVICE EXPENDITURE	(79,258)	(48,300)	(70,200)

Service description

Calculating, billing and collecting all national non-domestic rates (business rates).

The Government allows a fixed amount of funding to local authorities, the Cost of Collection Allowance, which is distributed through a formula which takes into account the number and rateable value of non-domestic properties within the Lewes district.

Budget changes

The main changes between the budgets for 2014/15 and 2015/16 are as follows:

2014/15 Budget	(48,300)
Employees - reduction from efficiency savings and review of staff time allocations	(6,900)
Supplies and Services - removal of one-off computer software upgrade budget (2014/15 only)	(23,000)
Fees and Charges - reduction in income from liability orders	5,000
Net effect of minor changes	3,000
2015/16 Budget	(70,200)

CENTRAL SERVICES - ELECTIONS	2013/14 ACTUAL £	2014/15 BUDGET £	2015/16 BUDGET £
Operating Expenditure			
Employees	44,832	43,700	120,800
Premises	2,313	2,400	8,500
Transport	174	300	2,200
Supplies and Services	5,199	5,500	33,200
TOTAL OPERATING EXPENDITURE	52,518	51,900	164,700
Income			
Non-Government Grants, Reimbursements and Contributions	(13,612)	-	-
TOTAL INCOME	(13,612)	-	-
NET OPERATING EXPENDITURE	38,906	51,900	164,700
Support Services	14,874	16,200	36,000
NET SERVICE EXPENDITURE	53,780	68,100	200,700

Service description

Administering the election of all 41 councillors to Lewes District Council every 4 years, the next one falls due in May 2015, and administering by-elections as and when vacancies arise.

NB The actual cost of administering the election of all 41 Lewes District councillors every 4 years is substantially more than the annual budget, as is the case for 2015/16 shown above.

The extra cost is financed by drawing from a reserve that is built up from annual contributions.

This serves to equalise the costs to the Council each year rather than having a substantial peak in the budget for the year in which the District Council election falls due.

Acting as agents of external organisations in administering other elections such as Parliamentary, European, County, Sussex Police and Crime Commissioner and Town and Parish Councils.

The additional costs incurred in administering these elections are not included within this budget but are held in separate agency accounts so that they can be reimbursed by the appropriate organisation.

Budget changes

The main changes between the budgets for 2014/15 and 2015/16 are as follows:

2014/15 Budget		68,100
Additional costs of administering the May 2015 Lewes District Council election		
- employees	55,700	
- premises	6,000	
- transport	1,800	
- supplies and services	<u>27,700</u>	
		91,200
Employees - 50% share new post to support the administration of elections		21,300
Support Services		
- increase to support the administration of the May 2015 elections		20,100
2015/16 Budget		200,700

CENTRAL SERVICES - REGISTRATION OF ELECTORS	2013/14 ACTUAL £	2014/15 BUDGET £	2015/16 BUDGET £
Operating Expenditure			
Employees	92,195	92,500	113,400
Transport	615	400	900
Supplies and Services	24,320	27,700	34,800
TOTAL OPERATING EXPENDITURE	117,130	120,600	149,100
Income			
Sales	(1,515)	(500)	(500)
TOTAL INCOME	(1,515)	(500)	(500)
NET OPERATING EXPENDITURE	115,615	120,100	148,600
Support Services	26,933	37,100	40,600
NET SERVICE EXPENDITURE	142,548	157,200	189,200

Service description

Maintaining the register of electors so that all those eligible to vote in elections are able to do so.

Budget changes

The main changes between the budgets for 2014/15 and 2015/16 are as follows:

2014/15 Budget	157,200
Employees - 50% share of new post to support individual electoral registration	21,200
Supplies and Services - increase to support individual electoral registration	7,100
Net effect of minor changes	3,700
2015/16 Budget	189,200

CENTRAL SERVICES - EMERGENCY PLANNING	2013/14 ACTUAL £	2014/15 BUDGET £	2015/16 BUDGET £
Operating Expenditure			
Employees	14,972	16,100	18,800
Transport	946	800	1,100
Supplies and Services	21,346	21,000	21,300
TOTAL OPERATING EXPENDITURE	37,264	37,900	41,200
Income	-	-	-
TOTAL INCOME	-	-	-
NET OPERATING EXPENDITURE	37,264	37,900	41,200
Support Services	3,447	3,600	4,600
NET SERVICE EXPENDITURE	40,711	41,500	45,800

Service description

Providing the Council's 24 hour response service for emergencies and coordinating the Council's corporate support for emergency planning and business continuity planning.

Budget changes

There are no major changes between the budgets for 2014/15 and 2015/16.

CENTRAL SERVICES - LOCAL LAND CHARGES	2013/14 ACTUAL £	2014/15 BUDGET £	2015/16 BUDGET £
Operating Expenditure			
Employees	75,378	77,300	79,600
Transport	841	800	900
Supplies and Services	163,748	47,600	54,300
TOTAL OPERATING EXPENDITURE	239,967	125,700	134,800
Income			
Fees and Charges	(135,123)	(120,000)	(140,000)
TOTAL INCOME	(135,123)	(120,000)	(140,000)
NET OPERATING EXPENDITURE	104,844	5,700	(5,200)
Support Services	31,342	31,500	42,000
NET SERVICE EXPENDITURE	136,186	37,200	36,800

Service description

Maintaining the register of local land charges and dealing with requests for certificates of search and other enquiries.

Budget changes

The main changes between the budgets for 2014/15 and 2015/16 are as follows:

2014/15 Budget	37,200
Supplies and Services	
- increase in costs to support growth in the number of searches and enquiries	6,400
Fees and Charges	
- increase in income from growth in the number of searches and enquiries	(20,000)
Support Services - increase following review of support staff allocations	10,500
Net effect of minor changes	2,700
2015/16 Budget	36,800

CENTRAL SERVICES - VOLUNTARY SECTOR SUPPORT	2013/14 ACTUAL £	2014/15 BUDGET £	2015/16 BUDGET £
Operating Expenditure			
Employees	5,315	5,800	8,200
Transport	139	-	200
Transfer Payments			
- Citizens Advice Bureau	149,765	153,800	153,800
- 3VA	28,040	28,000	28,000
- Action in Rural Sussex	7,000	7,000	7,000
- Sompriti	-	-	10,000
- Lewes Athletic Track	8,089	8,300	-
- Residual Discretionary Rate Relief	1,355	-	-
TOTAL OPERATING EXPENDITURE	199,703	202,900	207,200
Income	-	-	-
TOTAL INCOME	-	-	-
NET OPERATING EXPENDITURE	199,703	202,900	207,200
Support Services	2,624	2,800	1,700
NET SERVICE EXPENDITURE BEFORE RECHARGES	202,327	205,700	208,900
Recharges to the Housing Revenue Account	(9,250)	(22,700)	(22,700)
NET SERVICE EXPENDITURE	193,077	183,000	186,200

Service description

Supporting the voluntary sector and community organisations with financial contributions towards their operating costs.

Budget changes

The main changes between the budgets for 2014/15 and 2015/16 are as follows:

2014/15 Budget		183,000
Transfer Payments		
- transfer of Sompriti grant from Corporate Management	10,000	
- transfer of Lewes Athletic Track grant to Leisure Centres and Swimming Pools	(8,300)	
	<hr/>	1,700
Net effect of minor changes		1,500
2015/16 Budget		186,200

CENTRAL SERVICES - RESOURCE ANALYSIS	2013/14 ACTUAL £	2014/15 BUDGET £	2015/16 BUDGET £
Operating Expenditure			
Employees	532,906	530,600	632,500
Premises	2,313	2,400	8,500
Transport	8,342	8,200	9,100
Supplies and Services	334,676	291,900	256,100
Transfer Payments	194,249	197,100	236,800
TOTAL OPERATING EXPENDITURE	1,072,486	1,030,200	1,143,000
Income			
Sales	(1,515)	(500)	(500)
Fees and Charges	(344,849)	(301,300)	(326,500)
Government Grants	(48,803)	-	-
Non-Government Grants, Reimbursements and Contributions	(141,888)	(128,600)	(128,600)
Miscellaneous	(130,330)	-	-
TOTAL INCOME	(667,385)	(430,400)	(455,600)
NET OPERATING EXPENDITURE	405,101	599,800	687,400
Support Services	303,188	323,500	374,200
NET SERVICE EXPENDITURE BEFORE RECHARGES	708,289	923,300	1,061,600
Recharges from other General Fund Services	308,152	342,600	318,300
Recharges to the Housing Revenue Account	(9,250)	(22,700)	(22,700)
TOTAL CENTRAL SERVICES	1,007,191	1,243,200	1,357,200

CULTURAL AND RELATED SERVICES - SUMMARY OF NET SERVICE EXPENDITURE	2013/14 ACTUAL £	2014/15 BUDGET £	2015/16 BUDGET £
Culture and Heritage			
- Arts Development and Support	28,015	32,600	35,100
- Newhaven Fort	193,712	134,100	114,800
- Southover Grange Hall	8,498	-	-
	230,225	166,700	149,900
Recreation and Sport			
- Leisure Centres and Swimming Pools	806,699	738,800	624,100
- Sports and Playing Fields	580,273	599,900	343,800
	1,386,972	1,338,700	967,900
Open Spaces	620,186	598,800	669,500
Tourism	245,615	255,600	263,200
TOTAL CULTURAL AND RELATED SERVICES	2,482,998	2,359,800	2,050,500

CULTURAL AND RELATED SERVICES - ARTS DEVELOPMENT AND SUPPORT	2013/14 ACTUAL £	2014/15 BUDGET £	2015/16 BUDGET £
Operating Expenditure			
Employees	19,658	20,700	25,200
Transport	497	400	100
Supplies and Services	11,376	12,600	13,500
TOTAL OPERATING EXPENDITURE	31,531	33,700	38,800
Income			
Fees and Charges	(9,896)	(7,800)	(9,000)
TOTAL INCOME	(9,896)	(7,800)	(9,000)
NET OPERATING EXPENDITURE	21,635	25,900	29,800
Support Services	6,380	6,700	5,300
NET SERVICE EXPENDITURE	28,015	32,600	35,100

Service description

Promoting and developing cultural activities in the District and organising the annual Artwave event.

Budget changes

There are no major changes between the budgets for 2014/15 and 2015/16.

CULTURAL AND RELATED SERVICES - NEWHAVEN FORT	2013/14 ACTUAL £	2014/15 BUDGET £	2015/16 BUDGET £
Operating Expenditure			
Employees	164,664	153,000	2,900
Premises	67,255	56,900	6,000
Transport	6,807	5,300	-
Supplies and Services	81,373	72,300	300
Third Party Payments - Wave Leisure Trust service fee	-	-	104,200
TOTAL OPERATING EXPENDITURE	320,099	287,500	113,400
Income			
Sales	(71,943)	(83,300)	-
Fees and Charges	(77,980)	(88,300)	-
Rents	(15,061)	(15,100)	-
TOTAL INCOME	(164,984)	(186,700)	-
NET OPERATING EXPENDITURE	155,115	100,800	113,400
Support Services	38,597	33,300	1,400
NET SERVICE EXPENDITURE	193,712	134,100	114,800

Service description

Maintaining and displaying the museum and its exhibits for the education and enjoyment of visitors.

In 2015/16 the Council transferred the operation of this facility to Wave Leisure under a management agreement whereby the Council retains ownership of the Fort.

Under the agreement Wave Leisure incurs day to day operating expenditure, receives day to day income from paying visitors, and receives a service fee from the Council.

Budget changes

The main changes between the budgets for 2014/15 and 2015/16 relate to the transfer of the direct operation of the service by the Council to delivery by Wave Leisure for which a service fee is payable.

CULTURAL AND RELATED SERVICES - SOUTHOVER GRANGE HALL	2013/14 ACTUAL £	2014/15 BUDGET £	2015/16 BUDGET £
Operating Expenditure			
Employees	9,723	-	-
Premises	31,378	-	-
Transport	101	-	-
Supplies and Services	2,238	-	-
TOTAL OPERATING EXPENDITURE	43,440	-	-
Income			
Fees and Charges	(5,241)	-	-
Rents	(21,017)	-	-
Miscellaneous	(10,745)	-	-
TOTAL INCOME	(37,003)	-	-
NET OPERATING EXPENDITURE	6,437	-	-
Support Services	2,061	-	-
NET SERVICE EXPENDITURE	8,498	-	-

Service description

During 2014/15 the Council disposed of Southover Grange to East Sussex County Council.

Budget changes

No budget was set for 2014/15 due to the intended closure of this service.

CULTURAL AND RELATED SERVICES - LEISURE CENTRES AND SWIMMING POOLS	2013/14 ACTUAL £	2014/15 BUDGET £	2015/16 BUDGET £
Operating Expenditure			
Employees	47,063	29,600	13,900
Premises	117,610	130,500	133,000
Transport	794	800	200
Supplies and Services	4,735	4,700	-
Third Party Payments			
- Wave Leisure Trust service fee	653,408	624,800	522,300
Transfer Payments			
- Lewes Athletic Track	-	-	8,600
- Saltdean Lido Project	20,000	-	-
TOTAL OPERATING EXPENDITURE	843,610	790,400	678,000
Income			
Non-Government Grants, Reimbursements and Contributions			
- Contributions from Wave Leisure Trust	(20,000)	(20,000)	(20,000)
Miscellaneous			
- Photo Voltaic Solar Panel feed-in tariff	(30,029)	(40,000)	(40,000)
TOTAL INCOME	(50,029)	(60,000)	(60,000)
NET OPERATING EXPENDITURE	793,581	730,400	618,000
Support Services	13,118	8,400	6,100
NET SERVICE EXPENDITURE	806,699	738,800	624,100

Service description

Providing indoor sports and swimming facilities at Lewes and Peacehaven Leisure Centres, indoor and outdoor sports facilities at Downs Leisure Centre, Seaford and swimming and gym facilities at Seahaven Pool, Newhaven.

Wave Leisure Trust carries out the day to day operation of these facilities under a management agreement with the Council.

Budget changes

The main changes between the budgets for 2014/15 and 2015/16 are as follows:

2014/15 Budget	738,800
Employees - reduction from efficiency savings and review of staff time allocations	(15,700)
Third Party Payments - reduction in renegotiated Wave Leisure Trust service fee	(102,800)
Transfer Payments	
- Lewes Athletic Track grant transferred from Voluntary Sector Support	8,600
Net effect of minor budget variations	(4,800)
2015/16 Budget	624,100

CULTURAL AND RELATED SERVICES - SPORTS AND PLAYING FIELDS	2013/14 ACTUAL £	2014/15 BUDGET £	2015/16 BUDGET £
Operating Expenditure			
Employees	67,918	75,600	59,000
Premises			
- Grounds Maintenance Contract	423,954	444,100	235,100
- Other Premises Expenditure	42,324	39,800	45,300
Transport	2,841	2,100	3,400
Supplies and Services	4,040	2,100	3,300
TOTAL OPERATING EXPENDITURE	541,077	563,700	346,100
Income			
Fees and Charges	-	-	(20,200)
Rents	(21,314)	(15,600)	(15,900)
Miscellaneous	(2,090)	(2,100)	(2,600)
TOTAL INCOME	(23,404)	(17,700)	(38,700)
NET OPERATING EXPENDITURE	517,673	546,000	307,400
Support Services	62,600	53,900	36,400
NET SERVICE EXPENDITURE	580,273	599,900	343,800

Service description

Managing and maintaining sports and playing fields within the District - for example, football, rugby and cricket pitches.

Budget changes

The main changes between the budgets for 2014/15 and 2015/16 are as follows:

2014/15 Budget	599,900
Employees - reduction from efficiency savings and review of staff time allocations	(16,600)
Premises	
- reduction in share of retendered Grounds Maintenance Contract	(209,000)
- increase in other premises maintenance expenditure	5,500
	(203,500)
Fees and Charges	
- income from hire of sports pitches previously included in Grounds Maintenance Contract	(20,200)
Support Services - reduction from efficiency savings and review of support staff allocations	(17,500)
Net effect of minor budget variations	1,700
2015/16 Budget	343,800

CULTURAL AND RELATED SERVICES - OPEN SPACES	2013/14 ACTUAL £	2014/15 BUDGET £	2015/16 BUDGET £
Operating Expenditure			
Employees	154,827	169,600	207,700
Premises			
- Grounds Maintenance Contract	446,563	485,300	509,700
- Other Premises Expenditure	166,161	114,000	108,800
Transport	18,362	19,800	32,300
Supplies and Services	86,503	64,000	68,400
TOTAL OPERATING EXPENDITURE	872,416	852,700	926,900
Income			
Fees and Charges	(9,713)	(9,000)	(24,600)
Rents	(20,021)	(23,100)	(9,400)
Government Grants	(14,900)	-	-
Non-Government Grants, Reimbursements and Contributions			
- Reimbursements from Town and Parish Councils	(220,291)	(248,500)	(262,200)
- Other Contributions	(37,719)	(25,500)	(25,200)
Miscellaneous	(1,282)	(1,300)	(1,200)
TOTAL INCOME	(303,926)	(307,400)	(322,600)
NET OPERATING EXPENDITURE	568,490	545,300	604,300
Support Services	51,696	53,500	65,200
NET SERVICE EXPENDITURE	620,186	598,800	669,500

Service description

Managing and maintaining parks, open spaces and nature reserves within the District.

Budget changes

The main changes between the budgets for 2014/15 and 2015/16 are as follows:

2014/15 Budget	598,800
Employees	
- transfer of 2 Parks Wardens previously included within Grounds Maintenance Contract	44,600
Grounds Maintenance Contract	
- increase in share of retendered Grounds Maintenance Contract	24,400
- less increase in Reimbursements from Town and Parish Councils	<u>(13,700)</u>
	10,700
Transport	
- transfer of 2 vehicles previously included within Grounds Maintenance Contract	10,000
Fees and Charges	
- income from hire of open spaces previously included in Grounds Maintenance Contract	(15,600)
Rents	
- transfer of rents of non-operational properties to Investment Properties	13,400
Support Services - increase following review of support staff allocations	11,700
Net effect of minor budget variations	(4,100)
2015/16 Budget	669,500

CULTURAL AND RELATED SERVICES - TOURISM	2013/14 ACTUAL £	2014/15 BUDGET £	2015/16 BUDGET £
Operating Expenditure			
Employees	166,870	160,500	163,100
Premises	29,582	30,000	30,000
Transport	1,055	1,300	600
Supplies and Services	156,713	209,600	132,500
Third Party Payments			
- Contribution to Peacehaven Town Council TIC	15,199	15,600	15,700
TOTAL OPERATING EXPENDITURE	369,419	417,000	341,900
Income			
Sales	(147,075)	(197,800)	(113,300)
Fees and Charges	(19,141)	(8,200)	(5,700)
Non-Government Grants, Reimbursements and Contributions		-	-
TOTAL INCOME	(166,216)	(206,000)	(119,000)
NET OPERATING EXPENDITURE	203,203	211,000	222,900
Support Services	42,412	44,600	40,300
NET SERVICE EXPENDITURE	245,615	255,600	263,200

Service description

Promoting tourism and public information within the District including the direct provision of Tourist Information Centres (TIC's) in Lewes and Seaford and a contribution towards the provision of a TIC in Peacehaven operated by Peacehaven Town Council.

Budget changes

The main changes between the budgets for 2014/15 and 2015/16 are as follows:

2014/15 Budget		255,600
Reduction in volume of purchase and resale of tickets and souvenirs		
- Supplies and Services: reduction in purchase of goods for resale	(71,000)	
- Sales: reduction in income from goods for resale	<u>84,500</u>	
		13,500
Net effect of minor budget variations		(5,900)
2015/16 Budget		263,200

CULTURAL AND RELATED SERVICES - RESOURCE ANALYSIS	2013/14 ACTUAL £	2014/15 BUDGET £	2015/16 BUDGET £
Operating Expenditure			
Employees	630,723	609,000	471,800
Premises	1,324,827	1,300,600	1,067,900
Transport	30,457	29,700	36,600
Supplies and Services	346,978	365,300	218,000
Third Party Payments	668,607	640,400	642,200
Transfer Payments	20,000	-	8,600
TOTAL OPERATING EXPENDITURE	3,021,592	2,945,000	2,445,100
Income			
Sales	(219,018)	(281,100)	(113,300)
Fees and Charges	(121,971)	(113,300)	(59,500)
Rents	(77,413)	(53,800)	(25,300)
Government Grants	(14,900)	-	-
Non-Government Grants, Reimbursements and Contributions	(278,010)	(294,000)	(307,400)
Miscellaneous	(44,146)	(43,400)	(43,800)
TOTAL INCOME	(755,458)	(785,600)	(549,300)
NET OPERATING EXPENDITURE	2,266,134	2,159,400	1,895,800
Support Services	216,864	200,400	154,700
TOTAL CULTURAL AND RELATED SERVICES	2,482,998	2,359,800	2,050,500

ENVIRONMENTAL AND REGULATORY SERVICES - SUMMARY OF NET SERVICE EXPENDITURE	2013/14 ACTUAL £	2014/15 BUDGET £	2015/16 BUDGET £
Cemeteries	59,997	82,400	56,300
Coast Protection	31,522	32,900	50,300
Community Safety	19,894	26,300	6,500
Flood Defences and Land Drainage	176,329	274,500	178,000
Regulatory Services			
- Animal and Pest Control	216,661	216,100	180,300
- Environmental Protection	415,283	381,900	301,800
- Food Safety	214,085	187,300	195,400
- Health and Safety	133,752	122,000	69,000
- Licensing	46,207	64,300	28,700
- Port Health	35,935	39,100	28,800
- Public Conveniences	302,858	328,000	251,900
- Public Health	259,877	251,400	197,900
	1,624,658	1,590,100	1,253,800
Recycling	827,146	832,500	908,600
Street Cleansing	655,285	701,700	686,200
Waste Collection	853,258	984,700	1,182,000
Sustainability and Climate Change	105,130	111,900	-
TOTAL ENVIRONMENTAL & REGULATORY SERVICES	4,353,219	4,637,000	4,321,700

ENVIRONMENTAL AND REGULATORY SERVICES - CEMETERIES	2013/14 ACTUAL £	2014/15 BUDGET £	2015/16 BUDGET £
Operating Expenditure			
Employees	51,145	56,500	55,800
Premises			
- Grounds Maintenance Contract	105,264	117,100	100,400
- Other Premises Expenditure	12,921	24,400	18,600
Transport	3,543	4,100	4,900
Supplies and Services	211	700	500
TOTAL OPERATING EXPENDITURE	173,084	202,800	180,200
Income			
Fees and Charges	(125,776)	(130,200)	(140,300)
Rents	(11,539)	(12,400)	(10,700)
TOTAL INCOME	(137,315)	(142,600)	(151,000)
NET OPERATING EXPENDITURE	35,769	60,200	29,200
Support Services	24,228	22,200	27,100
NET SERVICE EXPENDITURE	59,997	82,400	56,300

Service description

Managing and maintaining Lewes Cemetery and Seaford Cemetery and maintaining 8 closed churchyards

Budget changes

The main changes between the budgets for 2014/15 and 2015/16 are as follows:

2014/15 Budget		82,400
Premises		
- reduction in share of retendered Grounds Maintenance Contract	(16,700)	
- reduction in other premises maintenance expenditure	<u>(5,000)</u>	
		(21,700)
Fees and Charges - additional income from annual increase in burial fees		(10,000)
Support Services - increase following review of support staff allocations		4,900
Net effect of minor budget variations		700
2015/16 Budget		56,300

ENVIRONMENTAL AND REGULATORY SERVICES - COAST PROTECTION	2013/14 ACTUAL £	2014/15 BUDGET £	2015/16 BUDGET £
Operating Expenditure			
Employees	20,936	18,800	33,700
Premises	1,300	20,800	20,800
Transport	1,006	900	800
Supplies and Services	21,561	4,900	4,900
TOTAL OPERATING EXPENDITURE	44,803	45,400	60,200
Income			
Government Grants	(964)	-	-
Non-Government Grants, Reimbursements and Contributions - Contributions from East Sussex County Council	(16,991)	(17,000)	(17,000)
TOTAL INCOME	(17,955)	(17,000)	(17,000)
NET OPERATING EXPENDITURE	26,848	28,400	43,200
Support Services	4,674	4,500	7,100
NET SERVICE EXPENDITURE	31,522	32,900	50,300

Service description

Protecting coastal areas against erosion and sea encroachment by providing and maintaining sea defences.

Budget changes

The main changes between the budgets for 2014/15 and 2015/16 are as follows:

2014/15 Budget	32,900
Employees	
- 50% share of Flood and Coastal Risk Engineer transferred from Flood Defences and Land Drainage	18,000
Net effect of minor budget variations	(600)
2015/16 Budget	50,300

ENVIRONMENTAL AND REGULATORY SERVICES - COMMUNITY SAFETY	2013/14 ACTUAL £	2014/15 BUDGET £	2015/16 BUDGET £
Operating Expenditure			
Employees	4,646	14,800	-
Transport	166	600	-
Supplies and Services	33,876	7,600	6,500
TOTAL OPERATING EXPENDITURE	38,688	23,000	6,500
Income			
Non-Government Grants, Reimbursements and Contributions - Contributions from East Sussex County Council	(19,838)	-	-
TOTAL INCOME	(19,838)	-	-
NET OPERATING EXPENDITURE	18,850	23,000	6,500
Support Services	1,044	3,300	-
NET SERVICE EXPENDITURE	19,894	26,300	6,500

Service description

Co-ordinating initiatives with the Police and other agencies to promote safer communities. The Council now supports this service through its financial contribution into a partnership fund rather than through the direct deployment of its own staff.

Budget changes

The main changes between the budgets for 2014/15 and 2015/16 are as follows:

2014/15 Budget		26,300
Resources saved or redeployed:		
- employees	(14,800)	
- transport	(600)	
- support services	<u>(3,300)</u>	
		(18,700)
Net effect of minor budget variations		(1,100)
2015/16 Budget		6,500

ENVIRONMENTAL AND REGULATORY SERVICES - FLOOD DEFENCES AND LAND DRAINAGE	2013/14 ACTUAL £	2014/15 BUDGET £	2015/16 BUDGET £
Operating Expenditure			
Employees	13,277	68,800	33,700
Premises	36,135	30,000	-
Transport	720	900	800
Supplies and Services	5,314	50,800	16,000
Third Party Payment - Environment Agency Levy	123,530	127,200	127,200
TOTAL OPERATING EXPENDITURE	178,976	277,700	177,700
Income			
Government Grants	(5,737)	-	-
Non-Government Grants, Reimbursements and Contributions	-	(7,000)	(7,000)
TOTAL INCOME	(5,737)	(7,000)	(7,000)
NET OPERATING EXPENDITURE	173,239	270,700	170,700
Support Services	3,090	3,800	7,300
NET SERVICE EXPENDITURE	176,329	274,500	178,000

Service description

Protecting inland areas against flooding by preventative work and by working with the Environment Agency.

Budget changes

The main changes between the budgets for 2014/15 and 2015/16 are as follows:

2014/15 Budget	274,500
Employees	
- 50% share of Flood and Coastal Risk Engineer transferred to Coast Protection	(18,000)
- reduction in management time allocations following employment of Flood and Coastal Risk Engineer	(17,100)
	(35,100)
Premises - removal of one-off flood damage budget (2014/15 only)	(30,000)
Supplies and Services	
- removal of one-off storm damage vulnerability assessment budget (2014/15 only)	(30,000)
Net effect of minor budget variations	(1,400)
2015/16 Budget	178,000

ENVIRONMENTAL AND REGULATORY SERVICES - ANIMAL AND PEST CONTROL	2013/14 ACTUAL £	2014/15 BUDGET £	2015/16 BUDGET £
Operating Expenditure			
Employees	143,266	149,600	113,400
Premises	861	1,000	-
Transport	23,754	24,200	21,100
Supplies and Services	29,176	31,900	32,600
TOTAL OPERATING EXPENDITURE	197,057	206,700	167,100
Income			
Fees and Charges	(14,300)	(23,400)	(14,900)
TOTAL INCOME	(14,300)	(23,400)	(14,900)
NET OPERATING EXPENDITURE	182,757	183,300	152,200
Support Services	33,904	32,800	28,100
NET SERVICE EXPENDITURE	216,661	216,100	180,300

Service description

Dealing with stray dogs, dangerous dogs and dog fouling issues, providing animal welfare advice and enforcement, and controlling rats, mice, wasps and other pests.

Budget changes

The main changes between the budgets for 2014/15 and 2015/16 are as follows:

2014/15 Budget	216,100
Employees	
- voluntary redundancy of 1 full time post	(33,000)
Fees and Charges	
- reduction in demand for chargeable pest control services	8,000
Support Services - reduction from efficiency savings and review of support staff allocations	(4,700)
Net effect of minor budget variations	(6,100)
2015/16 Budget	180,300

ENVIRONMENTAL AND REGULATORY SERVICES - ENVIRONMENTAL PROTECTION	2013/14 ACTUAL £	2014/15 BUDGET £	2015/16 BUDGET £
Operating Expenditure			
Employees	382,190	348,300	268,500
Transport	31,865	26,100	16,900
Supplies and Services	107,510	99,400	29,500
TOTAL OPERATING EXPENDITURE	521,565	473,800	314,900
Income			
Fees and Charges	(5,441)	(6,100)	(4,400)
Government Grants	(97,117)	-	-
Non-Government Grants, Reimbursements and Contributions			
- Contributions from Other Local Authorities	(18,197)	(68,200)	(66,700)
- Other Contributions	(35,444)	(41,800)	-
TOTAL INCOME	(156,199)	(116,100)	(71,100)
NET OPERATING EXPENDITURE	365,366	357,700	243,800
Support Services	102,233	92,300	58,000
NET SERVICE EXPENDITURE BEFORE RECHARGES	467,599	450,000	301,800
Recharges to other General Fund Services	(52,316)	(68,100)	-
NET SERVICE EXPENDITURE	415,283	381,900	301,800

Service description

Protecting the environment by carrying out statutory activities and duties including air monitoring, contaminated land and integrated pollution control, together with anti-fly tipping and environmental crime.

Budget changes

The main changes between the budgets for 2014/15 and 2015/16 are as follows:

2014/15 Budget		381,900
Cessation of the in-house Clean and Green Team through voluntary redundancy and redeployments:		
- employees	(85,800)	
- transport	(8,500)	
- supplies and services	(19,500)	
- support services	(37,000)	
- fees and charges	1,000	
- recharges to other General Fund Services	<u>68,100</u>	
		(81,700)
Sussex Air Quality Steering Group Projects (2014/15 budget only):		
- supplies and services	(41,800)	
- non-government grants, reimbursements and contributions	<u>41,800</u>	
		-
Net effect of minor budget variations		1,600
2015/16 Budget		301,800

ENVIRONMENTAL AND REGULATORY SERVICES - FOOD SAFETY	2013/14 ACTUAL £	2014/15 BUDGET £	2015/16 BUDGET £
Operating Expenditure			
Employees	165,204	143,500	147,600
Transport	11,770	11,100	12,200
Supplies and Services	4,004	5,000	4,500
TOTAL OPERATING EXPENDITURE	180,978	159,600	164,300
Income			
Fees and Charges	(2,564)	(2,400)	(2,400)
TOTAL INCOME	(2,564)	(2,400)	(2,400)
NET OPERATING EXPENDITURE	178,414	157,200	161,900
Support Services	35,671	30,100	33,500
NET SERVICE EXPENDITURE	214,085	187,300	195,400

Service description

Protecting public health and reducing the incidence of food poisoning by carrying out regular inspections of food premises, testing food samples, running food hygiene courses and investigating incidents of food poisoning.

Budget changes

There are no major changes between the budgets for 2014/15 and 2015/16.

ENVIRONMENTAL AND REGULATORY SERVICES - HEALTH AND SAFETY	2013/14 ACTUAL £	2014/15 BUDGET £	2015/16 BUDGET £
Operating Expenditure			
Employees	100,557	93,900	52,000
Transport	7,873	7,500	3,600
Supplies and Services	3,162	1,800	1,500
TOTAL OPERATING EXPENDITURE	111,592	103,200	57,100
Income	-	-	-
TOTAL INCOME	-	-	-
NET OPERATING EXPENDITURE	111,592	103,200	57,100
Support Services	22,160	18,800	11,900
NET SERVICE EXPENDITURE	133,752	122,000	69,000

Service description

Protecting public health by carrying out health and safety at work inspections, investigations of notified incidents, and enforcement work, principally under the Health and Safety at Work Act 1974

Budget changes

The main changes between the budgets for 2014/15 and 2015/16 are as follows:

2014/15 Budget	122,000
Employees	
- voluntary redundancy of 1 part-time post	(18,000)
- reduction from efficiency savings and review of staff time allocations	<u>(23,900)</u>
	(41,900)
Support Services - reduction from efficiency savings and review of support staff allocations	(6,900)
Net effect of minor budget variations	(4,200)
2015/16 Budget	69,000

ENVIRONMENTAL AND REGULATORY SERVICES - LICENSING	2013/14 ACTUAL £	2014/15 BUDGET £	2015/16 BUDGET £
Operating Expenditure			
Employees	179,920	177,200	166,600
Transport	8,842	10,700	8,300
Supplies and Services	13,870	17,500	12,300
TOTAL OPERATING EXPENDITURE	202,632	205,400	187,200
Income			
Fees and Charges	(213,258)	(202,700)	(215,100)
TOTAL INCOME	(213,258)	(202,700)	(215,100)
NET OPERATING EXPENDITURE	(10,626)	2,700	(27,900)
Support Services	56,833	61,600	56,600
NET SERVICE EXPENDITURE	46,207	64,300	28,700

Service description

Operating various statutory licensing regimes, for example under the Licensing Act 2003 and the Gambling Act 2005, including alcohol, animal welfare, caravan sites and gambling.
Regulating taxis and minicabs.

Budget changes

The main changes between the budgets for 2014/15 and 2015/16 are as follows:

2014/15 Budget	64,300
Employees - reduction from efficiency savings and review of staff time allocations	(10,600)
Supplies and Services - reduction from efficiency savings	(5,200)
Fees and Charges - additional income from charges for street trading consents	(12,000)
Support Services - reduction from efficiency savings and review of support staff allocations	(5,000)
Net effect of minor budget variations	(2,800)
2015/16 Budget	28,700

ENVIRONMENTAL AND REGULATORY SERVICES - PORT HEALTH	2013/14 ACTUAL £	2014/15 BUDGET £	2015/16 BUDGET £
Operating Expenditure			
Employees	15,154	18,600	21,000
Transport	1,299	1,500	1,400
Supplies and Services	16,333	15,400	1,600
TOTAL OPERATING EXPENDITURE	32,786	35,500	24,000
Income			
Fees and Charges	-	(100)	-
TOTAL INCOME	-	(100)	-
NET OPERATING EXPENDITURE	32,786	35,400	24,000
Support Services	3,149	3,700	4,800
NET SERVICE EXPENDITURE	35,935	39,100	28,800

Service description

Monitoring and inspecting food imported through Newhaven Port, monitoring water safety and controlling infectious diseases.

Budget changes

The main changes between the budgets for 2014/15 and 2015/16 are as follows:

2014/15 Budget	39,100
Supplies and Services - transfer of water safety budget to Public Health	(14,800)
Net effect of minor budget variations	4,500
2015/16 Budget	28,800

ENVIRONMENTAL AND REGULATORY SERVICES - PUBLIC CONVENIENCES	2013/14 ACTUAL £	2014/15 BUDGET £	2015/16 BUDGET £
Operating Expenditure			
Employees	19,059	30,000	16,200
Premises			
- Cleaning Contract	177,658	190,200	149,300
- Other Premises Expenditure	66,973	63,500	63,600
Transport	1,115	1,700	100
Supplies and Services	32,388	34,300	14,800
TOTAL OPERATING EXPENDITURE	297,193	319,700	244,000
Income			
Rents	(200)	(200)	-
TOTAL INCOME	(200)	(200)	-
NET OPERATING EXPENDITURE	296,993	319,500	244,000
Support Services	5,865	8,500	7,900
NET SERVICE EXPENDITURE	302,858	328,000	251,900

Service description

Managing and maintaining 16 public conveniences within the District.

Budget changes

The main changes between the budgets for 2014/15 and 2015/16 are as follows:

2014/15 Budget	328,000
Employees - reduction from efficiency savings and review of staff time allocations	(13,800)
Premises - reduction in cost of retendered cleaning contract	(40,900)
Supplies and Services	
- removal of recharge from Environmental Protection in respect of the former in-house Clean and Green Team	(18,900)
Net effect of minor budget variations	(2,500)
2015/16 Budget	251,900

ENVIRONMENTAL AND REGULATORY SERVICES - PUBLIC HEALTH	2013/14 ACTUAL £	2014/15 BUDGET £	2015/16 BUDGET £
Operating Expenditure			
Employees	163,138	148,300	106,300
Transport	7,827	7,700	5,900
Supplies and Services	49,421	52,900	58,500
TOTAL OPERATING EXPENDITURE	220,386	208,900	170,700
Income			
Fees and Charges	(4,987)	(4,900)	(3,600)
Non-Government Grants, Reimbursements and Contributions	(2,228)	-	-
TOTAL INCOME	(7,215)	(4,900)	(3,600)
NET OPERATING EXPENDITURE	213,171	204,000	167,100
Support Services	46,706	47,400	30,800
NET SERVICE EXPENDITURE	259,877	251,400	197,900

Service description

Statutory regulation of public health and hygiene.

Budget changes

The main changes between the budgets for 2014/15 and 2015/16 are as follows:

2014/15 Budget	251,400
Employees - reduction from efficiency savings and review of staff time allocations	(42,000)
Supplies and Services	
- water safety budget transferred from Port Health	14,800
- efficiency and other savings	<u>(9,100)</u>
	5,700
Support Services - reduction from efficiency savings and review of support staff allocations	(16,600)
Net effect of minor budget variations	(600)
2015/16 Budget	197,900

ENVIRONMENTAL AND REGULATORY SERVICES - RECYCLING	2013/14 ACTUAL £	2014/15 BUDGET £	2015/16 BUDGET £
Operating Expenditure			
Employees	1,134,997	1,099,200	1,052,500
Premises	37,430	42,500	48,600
Transport	318,176	315,600	317,600
Supplies and Services	80,493	98,800	81,200
TOTAL OPERATING EXPENDITURE	1,571,096	1,556,100	1,499,900
Income			
Sales	(479,497)	(460,800)	(350,400)
Fees and Charges	(1,127)	(800)	(800)
Rents	(312)	(300)	-
Non-Government Grants, Reimbursements and Contributions - East Sussex County Council Recycling Credits	(322,990)	(320,000)	(330,000)
TOTAL INCOME	(803,926)	(781,900)	(681,200)
NET OPERATING EXPENDITURE	767,170	774,200	818,700
Support Services	59,976	58,300	89,900
NET SERVICE EXPENDITURE	827,146	832,500	908,600

Service description

Collecting items from households for recycling and encouraging and promoting recycling across the district.

Budget changes

The main changes between the budgets for 2014/15 and 2015/16 are as follows:

2014/15 Budget		832,500
Employees		
- voluntary redundancy of 1 part-time post	(19,400)	
- 1 full-time post transferred to Waste Collection	<u>(23,800)</u>	(43,200)
Supplies and Services - efficiency savings and other reductions		(14,000)
Sales - reduction in prices for recyclate due to market volatility		110,400
East Sussex County Council Recycling Credits		(10,000)
Support Services - increase following review of support staff allocations		31,600
Net effect of minor budget variations		1,300
2015/16 Budget		908,600

ENVIRONMENTAL AND REGULATORY SERVICES - STREET CLEANSING	2013/14 ACTUAL £	2014/15 BUDGET £	2015/16 BUDGET £
Operating Expenditure			
Employees	525,208	548,300	538,700
Premises	7,682	7,900	8,100
Transport	175,513	159,200	167,400
Supplies and Services	37,534	73,500	45,900
TOTAL OPERATING EXPENDITURE	745,937	788,900	760,100
Income			
Fees and Charges	(51,026)	(44,400)	(39,000)
TOTAL INCOME	(51,026)	(44,400)	(39,000)
NET OPERATING EXPENDITURE	694,911	744,500	721,100
Support Services	37,534	38,100	42,300
NET SERVICE EXPENDITURE BEFORE RECHARGES	732,445	782,600	763,400
Recharges to other General Fund Services	(77,160)	(75,000)	(77,200)
Recharges to the Housing Revenue Account	-	(5,900)	-
NET SERVICE EXPENDITURE	655,285	701,700	686,200
<u>Service description</u>			
Sweeping and removal of litter to comply with section 89 of the Environmental Protection Act. Emptying of litter and dog bins.			
<u>Budget changes</u>			
The main changes between the budgets for 2014/15 and 2015/16 are as follows:			
2014/15 Budget			701,700
Employees			
- 1 full-time post transferred from former in-house Clean and Green Team		23,400	
- reduction from efficiency savings and review of staff time allocations		<u>(33,000)</u>	(9,600)
Transport			
- increase in insurance and other vehicle costs		23,000	
- reduction in fuel costs		<u>(15,400)</u>	7,600
Supplies and Services - efficiency savings			
- removal of recharge from Environmental Protection in respect of the former in-house Clean and Green Team			(24,000)
Fees and Charges - reduction in demand			5,300
Net effect of minor budget variations			5,200
2014/15 Budget			686,200
Recharges to other General Fund Services comprises:			
Open Spaces	32,260	32,200	32,300
Parking Services	44,900	42,800	44,900
	<u>77,160</u>	<u>75,000</u>	<u>77,200</u>

ENVIRONMENTAL AND REGULATORY SERVICES - WASTE COLLECTION	2013/14 ACTUAL £	2014/15 BUDGET £	2015/16 BUDGET £
Operating Expenditure			
Employees	986,817	970,200	1,060,800
Premises	20,450	19,400	19,900
Transport	337,686	378,600	396,500
Supplies and Services	372,281	310,600	240,800
TOTAL OPERATING EXPENDITURE	1,717,234	1,678,800	1,718,000
Income			
Sales	(31,897)	(27,000)	(26,000)
Fees and Charges	(549,842)	(532,400)	(551,900)
Government Grants	(311,333)	(151,600)	-
Non-Government Grants, Reimbursements and Contributions - East Sussex County Council Recycling Credits	(29,134)	(42,000)	(30,000)
TOTAL INCOME	(922,206)	(753,000)	(607,900)
NET OPERATING EXPENDITURE	795,028	925,800	1,110,100
Support Services	96,872	95,300	108,700
NET SERVICE EXPENDITURE BEFORE RECHARGES	891,900	1,021,100	1,218,800
Recharges to other General Fund Services	(16,693)	(8,800)	(9,200)
Recharges to the Housing Revenue Account	(21,949)	(27,600)	(27,600)
NET SERVICE EXPENDITURE	853,258	984,700	1,182,000

Service description

Collecting household waste, bulky household items and trade waste for disposal, and collecting food waste for recycling. Trade Waste collection is carried out as a commercial activity.

Budget changes

The main changes between the budgets for 2014/15 and 2015/16 are as follows:

2014/15 Budget		984,700
Employees		
- 3 new full-time Waste Operative posts	66,600	
- pay inflation, increments and other cost increases	<u>24,000</u>	90,600
Transport - increase in insurance costs		15,600
Supplies and Services		
- reduction in waste disposal charges	(40,000)	
- reduction in use of external marketing and promotion	<u>(27,500)</u>	(67,500)
Fees and Charges - additional income from annual review of charges		(13,100)
Government Grants - end of funding for the introduction of food waste collection		151,600
Reduction in East Sussex County Council Recycling Credits		12,000
Support Services - increase following review of support staff allocations		13,400
Net effect of minor budget variations		(5,300)
2015/16 Budget		1,182,000

ENVIRONMENTAL AND REGULATORY SERVICES - SUSTAINABILITY AND CLIMATE CHANGE	2013/14 ACTUAL £	2014/15 BUDGET £	2015/16 BUDGET £
Operating Expenditure			
Employees	81,473	77,800	-
Premises	2,127	2,400	-
Transport	515	300	-
Supplies and Services	4,568	14,300	-
TOTAL OPERATING EXPENDITURE	88,683	94,800	-
Income	-	-	-
TOTAL INCOME	-	-	-
NET OPERATING EXPENDITURE	88,683	94,800	-
Support Services	16,447	17,100	-
NET SERVICE EXPENDITURE	105,130	111,900	-

Service description

During 2014/15 the Council decided to discontinue providing this discretionary service.

Budget changes

No budget is set for 2015/16 because this service has been discontinued.

ENVIRONMENTAL AND REGULATORY SERVICES - RESOURCE ANALYSIS	2013/14 ACTUAL £	2014/15 BUDGET £	2015/16 BUDGET £
Operating Expenditure			
Employees	3,986,987	3,963,800	3,666,800
Premises	468,801	519,200	429,300
Transport	931,670	950,700	957,500
Supplies and Services	811,702	819,400	551,100
Third Party Payments	123,530	127,200	127,200
TOTAL OPERATING EXPENDITURE	6,322,690	6,380,300	5,731,900
Income			
Sales	(511,394)	(487,800)	(376,400)
Fees and Charges	(968,321)	(947,400)	(972,400)
Rents	(12,051)	(12,900)	(10,700)
Government Grants	(415,151)	(151,600)	-
Non-Government Grants, Reimbursements and Contributions	(444,822)	(496,000)	(450,700)
TOTAL INCOME	(2,351,739)	(2,095,700)	(1,810,200)
NET OPERATING EXPENDITURE	3,970,951	4,284,600	3,921,700
Support Services	550,386	537,800	514,000
NET SERVICE EXPENDITURE BEFORE RECHARGES	4,521,337	4,822,400	4,435,700
Recharges to other General Fund Services	(146,169)	(151,900)	(86,400)
Recharges to the Housing Revenue Account	(21,949)	(33,500)	(27,600)
TOTAL ENVIRONMENTAL & REGULATORY SERVICES	4,353,219	4,637,000	4,321,700

HIGHWAYS AND TRANSPORT SERVICES - SUMMARY OF NET SERVICE EXPENDITURE	2013/14 ACTUAL £	2014/15 BUDGET £	2015/16 BUDGET £
Street Naming, Numbering and Closures	37,862	27,400	27,000
Parking Services	(315,572)	(344,200)	(284,200)
TOTAL HIGHWAYS AND TRANSPORT SERVICES	(277,710)	(316,800)	(257,200)

HIGHWAYS AND TRANSPORT SERVICES - STREET NAMING, NUMBERING AND CLOSURES	2013/14 ACTUAL £	2014/15 BUDGET £	2015/16 BUDGET £
Operating Expenditure			
Employees	23,132	14,800	15,000
Premises	12,336	11,500	12,000
Transport	1,054	-	200
TOTAL OPERATING EXPENDITURE	36,522	26,300	27,200
Income			
Fees and Charges	(4,018)	(2,500)	(4,000)
TOTAL INCOME	(4,018)	(2,500)	(4,000)
NET OPERATING EXPENDITURE	32,504	23,800	23,200
Support Services	5,358	3,600	3,800
NET SERVICE EXPENDITURE	37,862	27,400	27,000

Service description

Naming and numbering new developments in the District, providing and maintaining street nameplates, and processing applications to close roads - for example, for Lewes Bonfire.

Budget changes

There are no major changes between the budgets for 2014/15 and 2015/16.

HIGHWAYS AND TRANSPORT SERVICES - PARKING SERVICES	2013/14 ACTUAL £	2014/15 BUDGET £	2015/16 BUDGET £
Operating Expenditure			
Employees	31,535	28,000	23,400
Premises	169,926	194,800	197,000
Transport	1,993	1,600	-
Supplies and Services			
- Car Park Management Contract	297,364	342,600	325,000
- Other Supplies and Services Expenditure	79,370	78,500	50,300
TOTAL OPERATING EXPENDITURE	580,188	645,500	595,700
Income			
Sales	(3,850)	(2,500)	(4,000)
Fees and Charges	(892,473)	(992,600)	(879,600)
Rents	(18,157)	(11,100)	(12,500)
TOTAL INCOME	(914,480)	(1,006,200)	(896,100)
NET OPERATING EXPENDITURE	(334,292)	(360,700)	(300,400)
Support Services	18,720	16,500	16,200
NET SERVICE INCOME	(315,572)	(344,200)	(284,200)

Service description

Managing and maintaining 37 car parks across the District - 19 off-street pay and display, 4 off-street permit only, 13 off-street non-chargeable and 1 multi-storey pay and display.

The Council has let a contract for the operational management of the car parks jointly with East Sussex County Council which is responsible for on-street parking within the Lewes district.

Budget changes

The main changes between the budgets for 2014/15 and 2015/16 are as follows:

2014/15 Budget		(344,200)
Supplies and Services		
- reduction in cost of Car Park Management Contract	(17,600)	
- removal of recharge from Environmental Protection in respect of the former in-house Clean and Green Team	(25,200)	
- introduction of payment by mobile phone	<u>5,000</u>	
		(37,800)
Fees and Charges		
- reduction in income from parking charges	103,000	
- reduction in income from parking fines	15,000	
- increase in income from commission	<u>(5,000)</u>	
		113,000
Net effect of minor budget variations		(15,200)
2015/16 Budget		(284,200)

HIGHWAYS AND TRANSPORT SERVICES - RESOURCE ANALYSIS	2013/14 ACTUAL £	2014/15 BUDGET £	2015/16 BUDGET £
Operating Expenditure			
Employees	54,667	42,800	38,400
Premises	182,262	206,300	209,000
Transport	3,047	1,600	200
Supplies and Services	376,734	421,100	375,300
TOTAL OPERATING EXPENDITURE	616,710	671,800	622,900
Income			
Sales	(3,850)	(2,500)	(4,000)
Fees and Charges	(896,491)	(995,100)	(883,600)
Rents	(18,157)	(11,100)	(12,500)
TOTAL INCOME	(918,498)	(1,008,700)	(900,100)
NET OPERATING EXPENDITURE	(301,788)	(336,900)	(277,200)
Support Services	24,078	20,100	20,000
TOTAL HIGHWAYS AND TRANSPORT SERVICES	(277,710)	(316,800)	(257,200)

HOUSING GENERAL FUND SERVICES - SUMMARY OF NET SERVICE EXPENDITURE	2013/14 ACTUAL £	2014/15 BUDGET £	2015/16 BUDGET £
Housing Needs, Strategy and Advice	334,864	357,900	397,300
Private Sector Housing Renewal	200,701	253,900	164,200
Homelessness	449,442	387,600	372,500
Housing Benefit Payments and Subsidy	(267,589)	(123,000)	(306,800)
Housing Benefit Administration	663,492	578,600	596,900
Contribution to the HRA for Shared Amenities	144,817	154,200	158,500
TOTAL HOUSING GENERAL FUND SERVICES	1,525,727	1,609,200	1,382,600

HOUSING GENERAL FUND SERVICES - HOUSING NEEDS, STRATEGY, AND ADVICE	2013/14 ACTUAL £	2014/15 BUDGET £	2015/16 BUDGET £
Operating Expenditure			
Employees	230,777	243,500	266,100
Transport	13,995	15,200	14,500
Supplies and Services	16,446	23,000	20,000
TOTAL OPERATING EXPENDITURE	261,218	281,700	300,600
Income			
Fees and Charges	(652)	-	-
TOTAL INCOME	(652)	-	-
NET OPERATING EXPENDITURE	260,566	281,700	300,600
Support Services	74,298	76,200	96,700
NET SERVICE EXPENDITURE	334,864	357,900	397,300

Service description

Reviewing housing needs, preparing the Housing Strategy and the Home Energy Conservation plan, and managing allocations and nominations, the choice based lettings scheme and houses in multiple occupation.

Budget changes

The main changes between the budgets for 2014/15 and 2015/16 are as follows:

2014/15 Budget	357,900
Employees - increase following review of staff time allocations	22,600
Support Services - increase following review of support staff allocations	20,500
Net effect of minor budget variations	(3,700)
2015/16 Budget	397,300

HOUSING GENERAL FUND SERVICES - PRIVATE SECTOR HOUSING RENEWAL	2013/14 ACTUAL £	2014/15 BUDGET £	2015/16 BUDGET £
Operating Expenditure			
Employees	146,278	182,800	116,300
Transport	6,060	9,800	3,900
Supplies and Services	12,995	22,700	12,900
TOTAL OPERATING EXPENDITURE	165,333	215,300	133,100
Income			
Fees and Charges	(795)	(1,500)	(1,500)
TOTAL INCOME	(795)	(1,500)	(1,500)
NET OPERATING EXPENDITURE	164,538	213,800	131,600
Support Services	36,163	40,100	32,600
NET SERVICE EXPENDITURE	200,701	253,900	164,200

Service description

Administering capital grants to homeowners for the improvement and repair of private sector dwellings and enforcing housing standards in the private sector.

Budget changes

The main changes between the budgets for 2014/15 and 2015/16 are as follows:

2014/15 Budget		253,900
Employees		
- voluntary redundancy of 1 full-time post	(35,500)	
- voluntary redundancy of 2 part-time posts	(24,300)	
- reduction from efficiency savings and review of staff time allocations	<u>(6,700)</u>	
		(66,500)
Transport - reduction from efficiency savings		(5,900)
Supplies and Services - reduction from efficiency savings		(9,800)
Support Services - reduction from efficiency savings and review of support staff allocations		(7,500)
2015/16 Budget		164,200

HOUSING GENERAL FUND SERVICES - HOMELESSNESS	2013/14 ACTUAL £	2014/15 BUDGET £	2015/16 BUDGET £
Operating Expenditure			
Employees	222,965	219,500	194,400
Premises			
- Private Sector Leasing	179,145	252,000	192,000
- Other Premises Expenditure	8,827	1,000	5,500
Transport	25,186	24,300	16,800
Supplies and Services			
- Bed and Breakfast Accommodation	211,014	420,000	210,000
- Other Supplies and Services	111,774	61,500	77,600
TOTAL OPERATING EXPENDITURE	758,911	978,300	696,300
Income			
Fees and Charges			
- Bed and Breakfast Reimbursement	(205,212)	(415,000)	(205,000)
- Other Fees and Charges	(13,192)	(16,000)	(15,000)
Rents			
- Private Sector Leasing	(157,152)	(264,000)	(200,000)
Non-Government Grants, Reimbursements and Contributions	(37,176)	-	-
TOTAL INCOME	(412,732)	(695,000)	(420,000)
NET OPERATING EXPENDITURE	346,179	283,300	276,300
Support Services	103,263	104,300	96,200
NET SERVICE EXPENDITURE	449,442	387,600	372,500

Service description

Providing temporary Bed and Breakfast accommodation while homeless applications are assessed and using property leased from the Private Sector to provide accommodation where housing duty is accepted. Bed and Breakfast accommodation costs are recharged to tenants, whose entitlement to housing benefit is assessed on a case by case basis. Private Sector Leasing costs are fully reimbursed from the rents charged to tenants.

Budget changes

The main changes between the budgets for 2014/15 and 2015/16 are as follows:

2014/15 Budget		387,600
Employees		
- voluntary redundancy of 1 full-time post	(33,000)	
- increase following review of staff time allocations	<u>7,900</u>	(25,100)
Reduction in the use of the private sector properties leasing scheme		
- Premises	(60,000)	
- Rents	<u>64,000</u>	4,000
Reduction in the use of bed and breakfast accommodation		
- Supplies and Services	(210,000)	
- Fees and Charges	<u>210,000</u>	-
Supplies and Services - contribution to East Sussex support scheme for vulnerable people		11,800
Support Services - reduction from efficiency savings and review of support staff allocations		(8,100)
Net effect of minor budget variations		2,300
2015/16 Budget		372,500

HOUSING GENERAL FUND SERVICES - HOUSING BENEFIT PAYMENTS AND SUBSIDY	2013/14 ACTUAL £	2014/15 BUDGET £	2015/16 BUDGET £
Operating Expenditure			
Transfer Payments			
- Housing Benefit Payments of Rent Allowances	26,682,242	26,962,000	27,998,700
- Housing Benefit Payments of Non-HRA Rent Rebates	314,102	384,000	230,600
- Housing Benefit Payments of HRA Rent Rebates	8,592,956	9,162,000	9,259,900
	35,589,300	36,508,000	37,489,200
- Net Recovery of Overpaid Housing Benefits	(779,081)	(805,000)	(811,000)
TOTAL OPERATING EXPENDITURE	34,810,219	35,703,000	36,678,200
Income			
Government Grants			
- Housing Benefit Subsidy for Rent Allowances	(26,035,697)	(26,273,800)	(27,365,700)
- Housing Benefit Subsidy for Non-HRA Rent Rebates	(330,618)	(333,000)	(204,700)
- Housing Benefit Subsidy for HRA Rent Rebates	(8,535,520)	(9,039,200)	(9,234,600)
- Discretionary Housing Benefit Subsidy	(175,973)	(180,000)	(180,000)
TOTAL INCOME	(35,077,808)	(35,826,000)	(36,985,000)
NET SERVICE EXPENDITURE	(267,589)	(123,000)	(306,800)

Service description

Rent allowance payments to tenants of private landlords and registered social landlords.

Rent rebate payments to tenants of the Council's housing dwellings (HRA) and to tenants of non-HRA dwellings.

Eligible costs are reimbursed by Government subsidy.

Overpayments to claimants are subject to recovery action.

Budget changes

The main changes between the budgets for 2014/15 and 2015/16 are shown in the table above.

HOUSING GENERAL FUND SERVICES - HOUSING BENEFIT ADMINISTRATION	2013/14 ACTUAL £	2014/15 BUDGET £	2015/16 BUDGET £
Operating Expenditure			
Employees	641,050	667,700	607,600
Transport	6,996	6,800	6,000
Supplies and Services	113,736	63,200	66,500
TOTAL OPERATING EXPENDITURE	761,782	737,700	680,100
Income			
Fees and Charges	(2,271)	(3,000)	(2,000)
Government Grants			
- Housing Benefit Fraud Grant	(91,735)	(176,100)	(105,000)
- Other Government Grants	(65,578)	-	-
TOTAL INCOME	(159,584)	(179,100)	(107,000)
NET OPERATING EXPENDITURE	602,198	558,600	573,100
Support Services	369,446	362,600	342,100
NET SERVICE EXPENDITURE BEFORE RECHARGES	971,644	921,200	915,200
Recharges to other General Fund Services	(308,152)	(342,600)	(318,300)
NET SERVICE EXPENDITURE	663,492	578,600	596,900

Service description

Administering claims for housing benefit from public and private sector tenants and administering claims for council tax reduction from council tax payers. Investigating fraud and irregularity within the system. The costs of administering claims for council tax reduction are recharged from this budget and shown as Council Tax Reduction Scheme Administration within Central Services.

Budget changes

The main changes between the budgets for 2014/15 and 2015/16 are as follows:

2014/15 Budget		578,600
Employees		
- transfer of 1 full-time post to Audit, Fraud and Procurement	(29,100)	
- transfer of 1 part-time post to Office Accommodation	(13,600)	
- voluntary redundancy of 1 full-time post	(26,500)	
- pay inflation, increments and other cost increases	<u>9,100</u>	
		(60,100)
Government Grants - reduction in housing benefit fraud grant		71,100
Support Services - reduction from efficiency savings and review of support staff allocations		(20,500)
Recharges to Council Tax Reduction Scheme Administration - share of budget savings		24,300
Net effect of minor budget variations		3,500
2015/16 Budget		596,900

HOUSING GENERAL FUND SERVICES - CONTRIBUTION TO HOUSING REVENUE ACCOUNT	2013/14 ACTUAL £	2014/15 BUDGET £	2015/16 BUDGET £
Operating Expenditure			
Amenities Shared by the Whole Community - Contribution to the HRA Grounds Maintenance Contract	144,817	154,200	158,500
NET SERVICE EXPENDITURE	144,817	154,200	158,500

Service description

Contribution as required by the Local Government and Housing Act 1989 in respect of recreational land and open spaces in the Housing Revenue Account (HRA) which benefits the wider community.

Budget changes

There are no major changes between the budgets for 2014/15 and 2015/16.

HOUSING GENERAL FUND SERVICES - RESOURCE ANALYSIS	2013/14 ACTUAL £	2014/15 BUDGET £	2015/16 BUDGET £
Operating Expenditure			
Employees	1,241,070	1,313,500	1,184,400
Premises	187,972	253,000	197,500
Transport	52,237	56,100	41,200
Supplies and Services	465,965	590,400	387,000
Transfer Payments	34,810,219	35,703,000	36,678,200
Amenities Shared by Whole Community	144,817	154,200	158,500
TOTAL OPERATING EXPENDITURE	36,902,280	38,070,200	38,646,800
Income			
Fees and Charges	(222,122)	(435,500)	(223,500)
Rents	(157,152)	(264,000)	(200,000)
Government Grants	(35,235,121)	(36,002,100)	(37,090,000)
Non-Government Grants, Reimbursements and Contributions	(37,176)	-	-
TOTAL INCOME	(35,651,571)	(36,701,600)	(37,513,500)
NET OPERATING EXPENDITURE	1,250,709	1,368,600	1,133,300
Support Services	583,170	583,200	567,600
NET SERVICE EXPENDITURE BEFORE RECHARGES	1,833,879	1,951,800	1,700,900
Recharges to other General Fund Services	(308,152)	(342,600)	(318,300)
TOTAL HOUSING GENERAL FUND SERVICES	1,525,727	1,609,200	1,382,600

PLANNING SERVICES - SUMMARY OF NET SERVICE EXPENDITURE	2013/14 ACTUAL £	2014/15 BUDGET £	2015/16 BUDGET £
Building Control	151,250	105,200	77,100
Development Control	366,899	340,900	251,900
Planning Policy			
- Conservation and Listed Buildings	49,806	41,800	49,600
- Planning Policy	267,728	309,500	461,300
	317,534	351,300	510,900
Economic Development	559,581	469,000	496,200
Business Support	-	-	370,000
TOTAL PLANNING SERVICES	1,395,264	1,266,400	1,706,100

PLANNING SERVICES - BUILDING CONTROL	2013/14 ACTUAL £	2014/15 BUDGET £	2015/16 BUDGET £
Operating Expenditure			
Employees	284,132	269,800	277,400
Transport	24,271	23,800	21,800
Supplies and Services	5,933	12,400	8,400
TOTAL OPERATING EXPENDITURE	314,336	306,000	307,600
Income			
Fees and Charges	(294,339)	(316,500)	(348,500)
TOTAL INCOME	(294,339)	(316,500)	(348,500)
NET OPERATING EXPENDITURE	19,997	(10,500)	(40,900)
Support Services	131,253	115,700	118,000
NET SERVICE EXPENDITURE	151,250	105,200	77,100

Service description

Providing a statutory service to help ensure that new buildings and alterations and extensions to existing buildings are designed and built to safe, accessible and energy efficient standards which meet national requirements.

Fees are payable for checking building regulation applications and for inspecting work on-site.

Dealing with reports of dangerous structures to ensure public safety.

Budget changes

The main changes between the budgets for 2014/15 and 2015/16 are as follows:

2014/15 Budget	105,200
Fees and Charges - extra income from an increase in applications	(32,000)
Net effect of minor budget variations	3,900
2015/16 Budget	77,100

PLANNING SERVICES - DEVELOPMENT CONTROL	2013/14 ACTUAL £	2014/15 BUDGET £	2015/16 BUDGET £
Operating Expenditure			
Employees	756,095	737,600	670,300
Premises	5,274	4,500	4,000
Transport	62,474	51,100	44,500
Supplies and Services	60,421	50,500	58,600
TOTAL OPERATING EXPENDITURE	884,264	843,700	777,400
Income			
Fees and Charges	(359,638)	(328,300)	(368,700)
Non-Government Grants, Reimbursements and Contributions - Reimbursements from the South Downs National Park	(481,485)	(471,400)	(471,400)
TOTAL INCOME	(841,123)	(799,700)	(840,100)
NET OPERATING EXPENDITURE	43,141	44,000	(62,700)
Support Services	323,758	296,900	314,600
NET SERVICE EXPENDITURE	366,899	340,900	251,900

Service description

Dealing with planning applications and appeals, handling enquiries and providing advice, and enforcing planning decisions.

The Council acts as agent of the South Downs National Park (SDNP) Authority in respect of planning applications within those parts of the district which fall within the boundaries of the SDNP.

Budget changes

The main changes between the budgets for 2014/15 and 2015/16 are as follows:

2014/15 Budget	340,900
Employees	
- voluntary redundancy of 1 part-time post	(20,200)
- completion of fixed term contract	(6,900)
- staff allocations transferred to Other Planning Policy	(31,900)
- net reduction from other efficiency changes	<u>(8,300)</u>
	(67,300)
Supplies and Services - increase in insurance allocation	6,800
Fees and Charges - extra income from an increase in applications	(41,000)
Support Services - increase following review of support staff allocations	17,700
Net effect of minor budget variations	(5,200)
2015/16 Budget	251,900

PLANNING SERVICES - CONSERVATION AND LISTED BUILDINGS	2013/14 ACTUAL £	2014/15 BUDGET £	2015/16 BUDGET £
Operating Expenditure			
Employees	34,330	29,100	33,800
Transport	3,082	2,100	2,300
TOTAL OPERATING EXPENDITURE	37,412	31,200	36,100
Income	-	-	-
TOTAL INCOME	-	-	-
NET OPERATING EXPENDITURE	37,412	31,200	36,100
Support Services	12,394	10,600	13,500
NET SERVICE EXPENDITURE	49,806	41,800	49,600

Service description

Determining planning policy for conservation, designating conservation areas and providing advice on historic buildings and conservation areas.

Budget changes

There are no major changes between the budgets for 2014/15 and 2015/16.

PLANNING SERVICES - PLANNING POLICY	2013/14 ACTUAL £	2014/15 BUDGET £	2015/16 BUDGET £
Operating Expenditure			
Employees	267,639	214,400	334,000
Premises	-	400	-
Transport	20,825	18,500	16,600
Supplies and Services	20,913	22,900	23,100
TOTAL OPERATING EXPENDITURE	309,377	256,200	373,700
Income			
Sales	(55)	(200)	-
Government Grants	(50,000)	-	-
Non-Government Grants, Reimbursements and Contributions - Reimbursements from the South Downs National Park	(69,321)	-	-
TOTAL INCOME	(119,376)	(200)	-
NET OPERATING EXPENDITURE	190,001	256,000	373,700
Support Services	77,727	53,500	87,600
NET SERVICE EXPENDITURE	267,728	309,500	461,300

Service description

Preparing, implementing and monitoring the Council's local plan and its local development framework. Contributing to strategic and regional plans and providing planning policy advice, information and research.

Budget changes

The main changes between the budgets for 2014/15 and 2015/16 are as follows:

2014/15 Budget		309,500
Employees		
- new posts: 1 full-time, 4 part-time	81,700	
- staff allocations transferred from Development Control	<u>31,900</u>	
		113,600
Support Services - increase following review of support staff allocations		34,100
Net effect of minor budget variations		4,100
2015/16 Budget		461,300

PLANNING SERVICES - ECONOMIC DEVELOPMENT	2013/14 ACTUAL £	2014/15 BUDGET £	2015/16 BUDGET £
Operating Expenditure			
Employees	253,543	259,500	240,500
Premises	6,055	300	300
Transport	4,287	4,000	4,300
Supplies and Services	370,859	97,200	106,300
TOTAL OPERATING EXPENDITURE	634,744	361,000	351,400
Income			
Fees and Charges	(33,457)	-	-
Rents	(42,393)	(42,400)	(42,400)
Government Grants	(10,000)	-	-
Non-Government Grants, Reimbursements and Contributions	(125,552)	-	-
TOTAL INCOME	(211,402)	(42,400)	(42,400)
NET OPERATING EXPENDITURE	423,342	318,600	309,000
Support Services	136,239	150,400	187,200
NET SERVICE EXPENDITURE	559,581	469,000	496,200

Service description

Promoting regeneration and economic development initiatives across the District.

Budget changes

The main changes between the budgets for 2014/15 and 2015/16 are as follows:

2014/15 Budget	469,000
Employees - reduction from efficiency savings and review of staff time allocations	(19,000)
Supplies and Services - new budget: apprenticeship project	10,000
Support Services - increase following review of support staff allocations	36,800
Net effect of minor budget variations	(600)
2015/16 Budget	496,200

PLANNING SERVICES - BUSINESS SUPPORT	2013/14 ACTUAL £	2014/15 BUDGET £	2015/16 BUDGET £
Operating Expenditure			
Transfer Payments			
- Support with Business Rates	-	-	370,000
NET SERVICE EXPENDITURE	-	-	370,000

Service description

The Council has introduced a local Business Rate Discretionary Relief Scheme from 1 April 2015, and adopted the National Retail Relief Scheme, so that it has the ability and the scope to encourage, sustain and improve economic performance by having the power to lower the business rate burden.

PLANNING SERVICES - RESOURCE ANALYSIS	2013/14 ACTUAL £	2014/15 BUDGET £	2015/16 BUDGET £
Operating Expenditure			
Employees	1,595,739	1,510,400	1,556,000
Premises	11,329	5,200	4,300
Transport	114,939	99,500	89,500
Supplies and Services	458,126	183,000	196,400
Transfer Payments	-	-	370,000
TOTAL OPERATING EXPENDITURE	2,180,133	1,798,100	2,216,200
Income			
Sales	(55)	(200)	-
Fees and Charges	(687,434)	(644,800)	(717,200)
Rents	(42,393)	(42,400)	(42,400)
Government Grants	(60,000)	-	-
Non-Government Grants, Reimbursements and Contributions	(676,358)	(471,400)	(471,400)
TOTAL INCOME	(1,466,240)	(1,158,800)	(1,231,000)
NET OPERATING EXPENDITURE	713,893	639,300	985,200
Support Services	681,371	627,100	720,900
TOTAL PLANNING SERVICES	1,395,264	1,266,400	1,706,100

CORPORATE AND DEMOCRATIC CORE - SUMMARY OF NET SERVICE EXPENDITURE	2013/14 ACTUAL £	2014/15 BUDGET £	2015/16 BUDGET £
Corporate Management	2,167,638	1,597,900	1,511,000
Democratic Representation and Management	446,402	501,200	468,500
Treasury Management and Bank Charges	45,975	48,100	52,000
TOTAL CORPORATE AND DEMOCRATIC CORE	2,660,015	2,147,200	2,031,500

CORPORATE AND DEMOCRATIC CORE - CORPORATE MANAGEMENT	2013/14 ACTUAL £	2014/15 BUDGET £	2015/16 BUDGET £
Operating Expenditure			
Employees	1,305,804	987,800	1,107,300
Premises	54,132	109,600	100,600
Transport	29,011	22,400	21,000
Supplies and Services	781,729	382,900	315,200
TOTAL OPERATING EXPENDITURE	2,170,676	1,502,700	1,544,100
Income			
Sales	(26,286)	(3,000)	(2,600)
Fees and Charges	-	-	(10,000)
Rents	(2,270)	(34,900)	(73,400)
Government Grants	(45,462)	-	-
Non-Government Grants, Reimbursements and Contributions	(22,560)	-	(65,100)
Miscellaneous	(15,748)	(1,500)	(3,800)
TOTAL INCOME	(112,326)	(39,400)	(154,900)
NET OPERATING EXPENDITURE	2,058,350	1,463,300	1,389,200
Support Services	829,552	818,900	706,100
NET SERVICE EXPENDITURE BEFORE RECHARGES	2,887,902	2,282,200	2,095,300
Recharges to other General Fund Services	(31,766)	(41,400)	(39,700)
Recharges to the Housing Revenue Account	(688,498)	(642,900)	(544,600)
NET SERVICE EXPENDITURE	2,167,638	1,597,900	1,511,000

Service description

Providing the infrastructure that allows services to be provided, whether by the Council or not, and the information required for public accountability.

Providing a responsive and customer-focused communication with the public including customer survey campaigns and public information campaigns using a variety of communications media.

Producing and distributing District News, the Council's quarterly magazine for residents.

Budget changes

The main changes between the budgets for 2014/15 and 2015/16 are as follows:

2014/15 Budget		1,597,900
Employees		
- reclassifications from support services to operating expenditure	112,800	
- pay inflation, increments and other cost increases	38,200	
- 1 new full-time post	27,500	
- efficiency saving from shared services with local authority partner	<u>(59,000)</u>	119,500
Supplies and Services		
- completion of software trial for PAM system	(36,000)	
- transfer of Sompriti grant to Voluntary Sector Support	(10,000)	
- efficiency changes and other savings	<u>(21,000)</u>	(67,000)
Fees & Charges and Rents - additional income from lettings at Lewes House		(48,500)
Reimbursement of costs from shared services local authority partner		(59,100)
Support Services - reclassifications to operating expenditure		(112,800)
Recharges to the Housing Revenue Account - share of efficiency savings		98,300
Net effect of minor budget variations		(17,300)
2015/16 Budget		1,511,000

CORPORATE AND DEMOCRATIC CORE - DEMOCRATIC REPRESENTATION AND MANAGEMENT	2013/14 ACTUAL £	2014/15 BUDGET £	2015/16 BUDGET £
Operating Expenditure			
Employees	198,472	209,100	174,000
Premises	946	3,900	2,500
Transport	7,158	8,400	7,500
Supplies and Services	210,488	231,800	229,000
TOTAL OPERATING EXPENDITURE	417,064	453,200	413,000
Income	-	-	-
TOTAL INCOME	-	-	-
NET OPERATING EXPENDITURE	417,064	453,200	413,000
Support Services	118,618	147,200	149,200
NET SERVICE EXPENDITURE BEFORE RECHARGES	535,682	600,400	562,200
Recharges to the Housing Revenue Account	(89,280)	(99,200)	(93,700)
NET SERVICE EXPENDITURE	446,402	501,200	468,500

Service description

Providing Councillors with the support they require when undertaking activities on behalf of the Council as locally elected representatives and when representing local interests.

This includes attending Lewes District Council Committee, Cabinet and Council meetings as well as meetings with external organisations.

Budget changes

The main changes between the budgets for 2014/15 and 2015/16 are as follows:

2014/15 Budget	501,200
Employees - reduction from efficiency savings and review of staff time allocations	(35,100)
Net effect of minor budget variations	2,400
2015/16 Budget	468,500

CORPORATE AND DEMOCRATIC CORE - TREASURY MANAGEMENT AND BANK CHARGES	2013/14 ACTUAL £	2014/15 BUDGET £	2015/16 BUDGET £
Operating Expenditure			
Supplies and Services	40,664	43,800	42,900
TOTAL OPERATING EXPENDITURE	40,664	43,800	42,900
Income	-	-	-
TOTAL INCOME	-	-	-
NET OPERATING EXPENDITURE	40,664	43,800	42,900
Support Services	34,905	34,600	42,700
NET SERVICE EXPENDITURE BEFORE RECHARGES	75,569	78,400	85,600
Recharges to the Housing Revenue Account	(29,594)	(30,300)	(33,600)
NET SERVICE EXPENDITURE	45,975	48,100	52,000

Service description

Managing the Council's bank accounts and the inflows and outflows of cash including investments and borrowings.

Budget changes

The main changes between the budgets for 2014/15 and 2015/16 are as follows:

2014/15 Budget	48,100
Support Services - increase following review of support staff allocations	8,100
Net effect of minor budget variations	(4,200)
2015/16 Budget	52,000

CORPORATE AND DEMOCRATIC CORE - RESOURCE ANALYSIS	2013/14 ACTUAL £	2014/15 BUDGET £	2015/16 BUDGET £
Operating Expenditure			
Employees	1,504,276	1,196,900	1,281,300
Premises	55,078	113,500	103,100
Transport	36,169	30,800	28,500
Supplies and Services	1,032,881	658,500	587,100
TOTAL OPERATING EXPENDITURE	2,628,404	1,999,700	2,000,000
Income			
Sales	(26,286)	(3,000)	(2,600)
Fees and Charges	-	-	(10,000)
Rents	(2,270)	(34,900)	(73,400)
Government Grants	(45,462)	-	-
Non-Government Grants, Reimbursements and Contributions	(22,560)	-	(65,100)
Miscellaneous	(15,748)	(1,500)	(3,800)
TOTAL INCOME	(112,326)	(39,400)	(154,900)
NET OPERATING EXPENDITURE	2,516,078	1,960,300	1,845,100
Support Services	983,075	1,000,700	898,000
NET SERVICE EXPENDITURE BEFORE RECHARGES	3,499,153	2,961,000	2,743,100
Recharges to other General Fund Services	(31,766)	(41,400)	(39,700)
Recharges to the Housing Revenue Account	(807,372)	(772,400)	(671,900)
TOTAL CORPORATE AND DEMOCRATIC CORE	2,660,015	2,147,200	2,031,500

NON-DISTRIBUTED COSTS - SUMMARY OF NET SERVICE EXPENDITURE	2013/14 ACTUAL £	2014/15 BUDGET £	2015/16 BUDGET £
Unfunded Pensions	56,199	61,000	56,000
Surplus Assets	66,282	104,100	78,400
Target for Efficiency Savings	-	(256,000)	(281,000)
TOTAL NON-DISTRIBUTED COSTS	122,481	(90,900)	(146,600)

NON-DISTRIBUTED COSTS - UNFUNDED PENSIONS	2013/14 ACTUAL £	2014/15 BUDGET £	2015/16 BUDGET £
Operating Expenditure			
Employees	83,879	90,000	84,000
NET SERVICE EXPENDITURE BEFORE RECHARGES	83,879	90,000	84,000
Recharges to the Housing Revenue Account	(27,680)	(29,000)	(28,000)
NET SERVICE EXPENDITURE	56,199	61,000	56,000

Service description

Pensions payable to former employees in respect of past service that is not funded by the Local Government Pensions Scheme.

Budget changes

There are no major changes between the budgets for 2014/15 and 2015/16.

NON-DISTRIBUTED COSTS - SURPLUS ASSETS	2013/14 ACTUAL £	2014/15 BUDGET £	2015/16 BUDGET £
Operating Expenditure			
Employees	12,000	19,000	9,400
Premises	58,440	102,000	88,300
Transport	230	400	200
Supplies and Services	3,328	1,700	1,300
TOTAL OPERATING EXPENDITURE	73,998	123,100	99,200
Income	-	-	-
TOTAL INCOME	-	-	-
NET OPERATING EXPENDITURE	73,998	123,100	99,200
Support Services	3,974	5,000	3,200
NET SERVICE EXPENDITURE BEFORE RECHARGES	77,972	128,100	102,400
Recharges to other General Fund Services	(11,690)	(24,000)	(24,000)
NET SERVICE EXPENDITURE	66,282	104,100	78,400

Service description

Assets that are no longer held for operational purposes but are held pending disposal.

This service includes the buildings at 2 Fisher Street/187 High Street and at 4 Fisher Street, Lewes which were previously used as office accommodation but which were vacated during 2013/14 as staff transferred to Southover House, Lewes.

These buildings host cabling and hardware which forms part of the Council's IT infrastructure.

As this cabling and hardware is removed and relocated the buildings will become available for disposal.

Budget changes

The net service expenditure reduction of £25,700 between 2014/15 and 2015/16 comes from efficiency and other savings from managing empty buildings.

The recharge records the occupation of 187 High Street by the Lewes tourist information centre which is charged to Tourism.

NON-DISTRIBUTED COSTS - TARGET FOR EFFICIENCY SAVINGS	2013/14 ACTUAL £	2014/15 BUDGET £	2015/16 BUDGET £
Operating Expenditure			
Provision for Efficiency Savings	-	(511,000)	(561,000)
Impact on net budget of savings delivered mid-year	-	255,000	280,000
NET SERVICE EXPENDITURE	-	(256,000)	(281,000)

Service description

In order to meet annual reductions in Government grant without increasing the burden on council taxpayers the Council has chosen to make financial savings in the costs of providing its services.

Achieving financial savings comes mainly from making efficiencies in operating costs, for example from renegotiating and retendering contracts for services.

Where efficiency savings have been achieved they are built into the service budgets for 2015/16 but where they have yet to be achieved the balance is held here.

Efficiency savings achieved in 2013/14 are built into the service actuals.

NON-DISTRIBUTED COSTS - RESOURCE ANALYSIS	2013/14 ACTUAL £	2014/15 BUDGET £	2015/16 BUDGET £
Operating Expenditure			
Employees	95,879	109,000	93,400
Premises	58,440	102,000	88,300
Transport	230	400	200
Supplies and Services	3,328	1,700	1,300
Target for Efficiency Savings	-	(256,000)	(281,000)
TOTAL OPERATING EXPENDITURE	157,877	(42,900)	(97,800)
Income	-	-	-
TOTAL INCOME	-	-	-
NET OPERATING EXPENDITURE	157,877	(42,900)	(97,800)
Support Services	3,974	5,000	3,200
NET SERVICE EXPENDITURE BEFORE RECHARGES	161,851	(37,900)	(94,600)
Recharges to other General Fund Services	(11,690)	(24,000)	(24,000)
Recharges to the Housing Revenue Account	(27,680)	(29,000)	(28,000)
TOTAL NON-DISTRIBUTED COSTS	122,481	(90,900)	(146,600)

OTHER OPERATING INCOME AND EXPENDITURE - SUMMARY OF NET INCOME AND EXPENDITURE	2013/14 ACTUAL £	2014/15 BUDGET £	2015/16 BUDGET £
Town and Parish Council Reduction Grant	337,885	278,300	236,600
TOTAL OTHER OPERATING INCOME & EXPENDITURE	337,885	278,300	236,600

OTHER OPERATING INCOME AND EXPENDITURE - TOWN AND PARISH COUNCIL REDUCTION GRANT	2013/14 ACTUAL £	2014/15 BUDGET £	2015/16 BUDGET £
Barcombe Parish Council	1,585	1,306	1,110
Chailey Parish Council	2,680	2,208	1,877
Ditchling Parish Council	1,432	1,180	1,003
East Chiltington Parish Council	321	264	224
Falmer Parish Council	50	41	35
Firle Parish Council	1,067	879	747
Glynde and Beddingham Parish Council	709	584	496
Hamsey Parish Council	1,290	1,063	904
Iford Parish Meeting	-	-	-
Kingston Parish Council	193	159	135
Lewes Town Council	89,271	73,534	62,504
Newhaven Town Council	68,936	56,783	48,266
Newick Parish Council	2,943	2,424	2,060
Peacehaven Town Council	71,025	58,504	49,728
Piddinghoe Parish Council	254	209	178
Plumpton Parish Council	1,061	874	743
Ringmer Parish Council	7,818	6,440	5,474
Rodmell Parish Council	387	319	271
St Ann (without) Parish Meeting	-	-	-
St John (without) Parish Meeting	-	-	-
Seaford Town Council	50,148	41,308	35,112
Southeast Parish Meeting	-	-	-
South Highton Parish Council	3,621	2,983	2,536
Streat Parish Meeting	-	-	-
Tarring Neville Parish Meeting	-	-	-
Telscombe Town Council	32,761	26,986	22,938
Westmeston Parish Council	281	231	196
Wivelsfield Parish Council	52	43	37
	337,885	278,322	236,574
Rounding	-	(22)	26
NET EXPENDITURE	337,885	278,300	236,600

Service description

With the introduction of local Council Tax Reduction Schemes on 1 April 2013 Government provided additional funding to District Councils to be passed on to Town and Parish Councils to offset the impact on their council tax precepts. This additional funding from Government reduces year by year.

OTHER OPERATING INCOME AND EXPENDITURE - RESOURCE ANALYSIS	2013/14 ACTUAL £	2014/15 BUDGET £	2015/16 BUDGET £
Operating Expenditure			
Transfer Payments	337,885	278,300	236,600
TOTAL OTHER OPERATING INCOME & EXPENDITURE	337,885	278,300	236,600

FINANCING AND INVESTMENT INCOME AND EXPENDITURE - SUMMARY	2013/14 ACTUAL £	2014/15 BUDGET £	2015/16 BUDGET £
Capital Financing Costs	116,245	165,800	209,400
Interest and Investment Income	(207,187)	(183,500)	(189,700)
Investment Properties	(98,729)	(43,000)	(126,300)
Trading Accounts			
- Newhaven Enterprise Centre	(122,865)	(103,500)	(111,700)
- Industrial Estates	(592,128)	(594,100)	(611,200)
	(714,993)	(697,600)	(722,900)
TOTAL FINANCING AND INVESTMENT INCOME AND EXPENDITURE	(904,664)	(758,300)	(829,500)

FINANCING AND INVESTMENT INCOME AND EXPENDITURE - CAPITAL FINANCING COSTS	2013/14 ACTUAL £	2014/15 BUDGET £	2015/16 BUDGET £
External Interest Payable	37,696	30,000	29,400
Provision for the Repayment of Debt	78,549	135,800	180,000
NET EXPENDITURE	116,245	165,800	209,400

Service description

Interest payable on bank overdraft and on monies held by the Council (e.g. Section 106 contributions). Sums set aside for the future repayment of debt.

Budget changes

The main change between the budgets for 2014/15 and 2015/16 is an increase in the amount set aside for the repayment of debt due to an increase in borrowing used to finance capital expenditure.

FINANCING AND INVESTMENT INCOME AND EXPENDITURE - INTEREST & INVESTMENT INCOME	2013/14 ACTUAL £	2014/15 BUDGET £	2015/16 BUDGET £
External Investment Income Receivable	(90,076)	(50,000)	(74,800)
External Interest Receivable	(15,607)	(7,700)	(5,900)
Net Interest Receivable from the Housing Revenue Account	(101,504)	(125,800)	(109,000)
NET INCOME	(207,187)	(183,500)	(189,700)

Service description

Income and interest earned from investing cash balances and from an internal loan made to the Housing Revenue Account.

Budget changes

The main changes between the budgets for 2014/15 and 2015/16 are as follows:

2014/15 Budget	(183,500)
External Investment Income Receivable	
- increase in cash balances available for investment	(24,800)
External Interest Receivable	
- minor reduction in ad hoc interest receipts	1,800
Net Interest Receivable from the Housing Revenue Account	
- reduction in level of HRA internal borrowing	16,800
2015/16 Budget	(189,700)

FINANCING AND INVESTMENT INCOME AND EXPENDITURE - INVESTMENT PROPERTIES	2013/14 ACTUAL £	2014/15 BUDGET £	2015/16 BUDGET £
Operating Expenditure			
Employees	10,309	18,800	30,700
Premises	7,687	49,600	14,900
Transport	557	200	200
Supplies and Services	2,630	2,800	2,000
TOTAL OPERATING EXPENDITURE	21,183	71,400	47,800
Income			
Fees and Charges	(4,497)	(2,200)	(2,200)
Rents	(115,705)	(115,600)	(178,900)
Miscellaneous	(4,701)	(3,900)	(4,200)
TOTAL INCOME	(124,903)	(121,700)	(185,300)
NET OPERATING INCOME	(103,720)	(50,300)	(137,500)
Support Services	4,991	7,300	11,200
NET INCOME	(98,729)	(43,000)	(126,300)

Service description

Managing and maintaining the Council's investment properties, including granting leases and carrying out rent reviews.

Budget changes

The main changes between the budgets for 2014/15 and 2015/16 are as follows:

2014/15 Budget	(43,000)
Employees - increase following review of staff time allocations	11,900
Premises - savings from a new letting on a full repairing and maintenance lease	(35,900)
Rents - additional income from a new letting and from rent reviews	(63,600)
Net effect of minor budget variations	4,300
2015/16 Budget	(126,300)

FINANCING AND INVESTMENT INCOME AND EXPENDITURE - NEWHAVEN ENTERPRISE CENTRE	2013/14 ACTUAL £	2014/15 BUDGET £	2015/16 BUDGET £
Operating Expenditure			
Employees	896	4,100	17,000
Premises	56,195	57,100	64,000
Transport	41	100	300
Supplies and Services	181,177	190,000	188,400
TOTAL OPERATING EXPENDITURE	238,309	251,300	269,700
Income			
Fees and Charges	(117,101)	(111,400)	(136,000)
Rents	(247,974)	(249,400)	(258,000)
TOTAL INCOME	(365,075)	(360,800)	(394,000)
NET OPERATING INCOME	(126,766)	(109,500)	(124,300)
Support Services	3,901	6,000	12,600
NET INCOME	(122,865)	(103,500)	(111,700)

Service description

Providing a range of business units for start-up and small enterprises consisting of small furnished incubator units, larger unfurnished business units suitable for office or general business use, and units specifically designed as workshops with direct external access.

The Business Centre is managed for the Council by an independent agent, Basepoint.

Budget changes

The main changes between the budgets for 2014/15 and 2015/16 are as follows:

2014/15 Budget	(103,500)
Employees - increase following review of staff time allocations	12,900
Premises - increase in insurance costs	7,000
Increase in income from fees and charges and rents	(33,200)
Net effect of minor budget variations	5,100
2015/16 Budget	(111,700)

FINANCING AND INVESTMENT INCOME AND EXPENDITURE - INDUSTRIAL ESTATES	2013/14 ACTUAL £	2014/15 BUDGET £	2015/16 BUDGET £
Operating Expenditure			
Employees	34,091	44,700	30,500
Premises	6,590	8,900	9,400
Transport	962	300	100
Supplies and Services	10,513	5,100	5,500
TOTAL OPERATING EXPENDITURE	52,156	59,000	45,500
Income			
Fees and Charges	(9,547)	(9,800)	(11,000)
Rents	(664,908)	(674,200)	(670,800)
Miscellaneous	(1,310)	(1,400)	(1,700)
TOTAL INCOME	(675,765)	(685,400)	(683,500)
NET OPERATING INCOME	(623,609)	(626,400)	(638,000)
Support Services	31,481	32,300	26,800
NET INCOME	(592,128)	(594,100)	(611,200)

Service description

Managing industrial land and buildings, including granting leases and carrying out rent reviews, at North Street, Lewes, and at Avis Way, Denton Island, Drove Road and Robinson Road, Newhaven and at Cradle Hill, Seaford.

Budget changes

The main changes between the budgets for 2014/15 and 2015/16 are as follows:

2014/15 Budget	(594,100)
Employees - reduction from efficiency savings and review of staff time allocations	(14,200)
Net effect of minor budget variations	(2,900)
2015/16 Budget	(611,200)

FINANCING AND INVESTMENT INCOME AND EXPENDITURE - RESOURCE ANALYSIS	2013/14 ACTUAL £	2014/15 BUDGET £	2015/16 BUDGET £
Operating Expenditure			
Employees	45,296	67,600	78,200
Premises	70,472	115,600	88,300
Transport	1,560	600	600
Supplies and Services	194,320	197,900	195,900
Capital Financing Costs	116,245	165,800	209,400
TOTAL OPERATING EXPENDITURE	427,893	547,500	572,400
Income			
Fees and Charges	(131,145)	(123,400)	(149,200)
Rents	(1,028,587)	(1,039,200)	(1,107,700)
Interest and Investment Income	(105,683)	(57,700)	(80,700)
Miscellaneous	(6,011)	(5,300)	(5,900)
TOTAL INCOME	(1,271,426)	(1,225,600)	(1,343,500)
NET OPERATING EXPENDITURE	(843,533)	(678,100)	(771,100)
Support Services	40,373	45,600	50,600
NET SERVICE EXPENDITURE BEFORE RECHARGES	(803,160)	(632,500)	(720,500)
Recharges to the Housing Revenue Account	(101,504)	(125,800)	(109,000)
TOTAL FINANCING AND INVESTMENT INCOME AND EXPENDITURE	(904,664)	(758,300)	(829,500)

TAXATION AND NON-SPECIFIC GRANT INCOME - SUMMARY OF NET INCOME	2013/14 ACTUAL £	2014/15 BUDGET £	2015/16 BUDGET £
Retained Business Rates Income	(2,480,002)	(2,444,930)	(3,006,900)
Government Grants	(4,590,989)	(4,213,700)	(3,662,400)
Council Tax Income	(6,693,000)	(6,738,390)	(6,697,400)
TOTAL TAXATION AND NON-SPECIFIC GRANT INCOME	(13,763,991)	(13,397,020)	(13,366,700)

TAXATION AND NON-SPECIFIC GRANT INCOME - RETAINED BUSINESS RATES INCOME	2013/14 ACTUAL £	2014/15 BUDGET £	2015/16 BUDGET £
Lewes District Council Business Rates local share target	(9,022,243)	(9,198,000)	(9,373,800)
Add Business Rates in excess of local share target	(300,000)	(144,840)	(652,600)
	(9,322,243)	(9,342,840)	(10,026,400)
Add Lewes District Council share of Section 31 Government Grants:			
- Small Business Rates Relief	(418,774)	(425,220)	(480,200)
- Retail Relief	-	(324,800)	(224,200)
- Multiplier set by Government at lower than RPI	(14,297)	-	-
	(433,071)	(750,020)	(704,400)
Total Retained Business Rates before tariff and levy	(9,755,314)	(10,092,860)	(10,730,800)
Tariff payment set by Government:	7,062,915	7,200,500	7,338,100
Levy payment to East Sussex Business Rates Pool	212,397	447,430	678,500
Share of levy payment returned to Lewes District Council	-	-	(292,700)
Tariff and Levy shares of Retained Business Rates	7,275,312	7,647,930	7,723,900
TOTAL RETAINED BUSINESS RATES INCOME	(2,480,002)	(2,444,930)	(3,006,900)

The methodology for determining how much of the total business rates generated in the Lewes District is retained locally is set out below.

Total estimated business rates income collectable and credited to the Collection Fund		(25,396,800)
Less allowance for impairment (bad debts)		200,000
Less payment to General Fund for collecting Non-Domestic Rates		130,700
Estimated business rates available for distribution		(25,066,100)
Distributed to:	% Share	
Central Government	50	(12,533,050)
Lewes District Council	40	(10,026,440)
East Sussex County Council	9	(2,255,950)
East Sussex Fire Authority	1	(250,660)
	100	(25,066,100)
Lewes District Council retained business rates income		
40% share as above		(10,026,400)
Less tariff set by Government		7,338,100
		(2,688,300)
Less business rates baseline funding for LDC as assessed by Government		2,035,700
Balance is the extra business rates due to LDC above the baseline funding assessment		(652,600)
Add Section 41 grants payable by Government to compensate for the cost of changes to the business rates system announced by Government:		
- temporary doubling of the small business rates relief	(480,200)	
- relief provided to retail properties	(224,200)	
		(704,400)
Total of estimated retained business rates income due to LDC above baseline funding		(1,357,000)
Less levy payable to East Sussex Business Rates Pool		678,500
50% retained by LDC		(678,500)
Lewes District Council's share of retained business rates income is:		
- baseline funding as assessed by Government		(2,035,700)
- 50% share of excess above baseline funding		(678,500)
- share of levy payment to East Sussex Business Rates Pool returned to the Council		(292,700)
		(3,006,900)

TAXATION AND NON-SPECIFIC GRANT INCOME - GOVERNMENT GRANTS	2013/14 ACTUAL £	2014/15 BUDGET £	2015/16 BUDGET £
Revenue Support Grant	(2,945,151)	(2,325,800)	(1,704,000)
Compensation for Business Rates Multiplier Cap	-	(21,200)	-
New Homes Bonus	(861,137)	(1,169,100)	(1,376,500)
New Homes Bonus returned funding	(16,617)	(6,900)	-
Council Tax Freeze Grant			
- 2013/14	(75,459)	-	-
- 2014/15	-	(76,100)	-
- 2015/16	-	-	(75,400)
Housing Benefit Administration Grant	(592,976)	(521,800)	(484,800)
Council Tax Support New Burdens Funding	(58,000)	(76,400)	(21,700)
Community Right to Challenge	(8,551)	(8,500)	-
Community Right to Bid	(7,851)	(7,900)	-
Section 31 and Other Minor Grants	(25,247)	-	-
TOTAL GOVERNMENT GRANTS	(4,590,989)	(4,213,700)	(3,662,400)

Council Tax Freeze Grant is given to those authorities, like Lewes District Council, that do not increase council tax from one year to the next. As each year moves forward the previous year's grant is incorporated within Revenue Support Grant.

TAXATION AND NON-SPECIFIC GRANT INCOME - COUNCIL TAX INCOME	2013/14 ACTUAL £	2014/15 BUDGET £	2015/16 BUDGET £
Lewes District Council share of Collection Fund Surplus	(64,759)	(64,990)	(65,000)
Lewes District Council Precept on the Collection Fund	(6,628,241)	(6,673,400)	(6,632,400)
TOTAL COUNCIL TAX INCOME	(6,693,000)	(6,738,390)	(6,697,400)

GENERAL FUND REVENUE BUDGET 2015/16 - GROSS EXPENDITURE AND INCOME ANALYSIS	Gross Expenditure £	Gross Income £	Net Expenditure £
Central Services			
Council Tax Collection	626,900	(176,500)	450,400
Council Tax Reduction Scheme Administration	318,300	-	318,300
Non-Domestic Rates Collection	68,400	(138,600)	(70,200)
Elections	200,700	-	200,700
Registration of Electors	189,700	(500)	189,200
Emergency Planning	45,800	-	45,800
Local Land Charges	176,800	(140,000)	36,800
Voluntary Sector Support	186,200	-	186,200
	1,812,800	(455,600)	1,357,200
Cultural and Related Services			
Arts Development and Support	44,100	(9,000)	35,100
Newhaven Fort	114,800	-	114,800
Leisure Centres and Swimming Pools	684,100	(60,000)	624,100
Sports and Playing Fields	382,500	(38,700)	343,800
Open Spaces	992,100	(322,600)	669,500
Tourism	382,200	(119,000)	263,200
	2,599,800	(549,300)	2,050,500
Environmental and Regulatory Services			
Cemeteries	207,300	(151,000)	56,300
Coast Protection	67,300	(17,000)	50,300
Community Safety	6,500	-	6,500
Flood Defences and Land Drainage	185,000	(7,000)	178,000
Animal and Pest Control	195,200	(14,900)	180,300
Environmental Protection	372,900	(71,100)	301,800
Food Safety	197,800	(2,400)	195,400
Health and Safety	69,000	-	69,000
Licensing	243,800	(215,100)	28,700
Port Health	28,800	-	28,800
Public Conveniences	251,900	-	251,900
Public Health	201,500	(3,600)	197,900
Recycling	1,589,800	(681,200)	908,600
Street Cleansing	725,200	(39,000)	686,200
Waste Collection	1,789,900	(607,900)	1,182,000
	6,131,900	(1,810,200)	4,321,700
Highways and Transport Services			
Street Naming, Numbering and Closures	31,000	(4,000)	27,000
Parking Services	611,900	(896,100)	(284,200)
	642,900	(900,100)	(257,200)
Housing General Fund			
Housing Needs, Strategy and Advice	397,300	-	397,300
Private Sector Housing Renewal	165,700	(1,500)	164,200
Homelessness	792,500	(420,000)	372,500
Housing Benefit Payments and Subsidy	36,678,200	(36,985,000)	(306,800)
Housing Benefit Administration	703,900	(107,000)	596,900
Contribution to the HRA for Shared Amenities	158,500	-	158,500
	38,896,100	(37,513,500)	1,382,600
Carried Forward	50,083,500	(41,228,700)	8,854,800

GENERAL FUND REVENUE BUDGET 2015/16 - GROSS EXPENDITURE AND INCOME ANALYSIS	Gross Expenditure £	Gross Income £	Net Expenditure £
Brought Forward	50,083,500	(41,228,700)	8,854,800
Planning Services			
Building Control	425,600	(348,500)	77,100
Development Control	1,092,000	(840,100)	251,900
Planning Policy - Conservation and Listed Buildings	49,600	-	49,600
Planning Policy - Other Planning Policy	461,300	-	461,300
Economic Development	538,600	(42,400)	496,200
Supporting Business Growth	370,000	-	370,000
	2,937,100	(1,231,000)	1,706,100
Corporate and Democratic Core			
Corporate Management	1,665,900	(154,900)	1,511,000
Democratic Representation and Management	468,500	-	468,500
Treasury Management and Bank Charges	52,000	-	52,000
	2,186,400	(154,900)	2,031,500
Non-Distributed Costs			
Unfunded Pensions	56,000	-	56,000
Surplus Assets	78,400	-	78,400
Target for Efficiency Savings	(281,000)	-	(281,000)
	(146,600)	-	(146,600)
Cost of Services	55,060,400	(42,614,600)	12,445,800
Other Operating Income and Expenditure			
Town and Parish Council Reduction Grant	236,600	-	236,600
Financing and Investment Income and Expenditure			
Capital Financing Costs	209,400	-	209,400
Interest and Investment Income	(109,000)	(80,700)	(189,700)
Investment Properties	59,000	(185,300)	(126,300)
Newhaven Enterprise Centre	282,300	(394,000)	(111,700)
Industrial Estates	72,300	(683,500)	(611,200)
	514,000	(1,343,500)	(829,500)
Contribution to Service Priorities	241,200	-	241,200
Cost before Transfers to/(from) Reserves	56,052,200	(43,958,100)	12,094,100
Transfers to/(from) Reserves	2,466,000	(795,800)	1,670,200
Net Expenditure Requirement	58,518,200	(44,753,900)	13,764,300
External Sources of Finance			
Retained Business Rates Income	7,723,900	(10,730,800)	(3,006,900)
Government Grants	-	(3,662,400)	(3,662,400)
Transfer from Collection Fund - Council Tax Surplus	-	(65,000)	(65,000)
	7,723,900	(14,458,200)	(6,734,300)
Transfer (from) Working Balance	-	(397,600)	(397,600)
TOTAL GROSS EXPENDITURE AND GROSS INCOME	66,242,100	(59,609,700)	6,632,400
Lewes District Council Tax Requirement			(6,632,400)

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 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
- percentage increase

34,670.7	34,979.8	309.1
		0.89%

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 Ann 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)

SPECIAL EXPENSES

At its meeting on 25 February 2015 the Council resolved that the expenses included in its budget for 2015/16 as set out below be approved as Special Expenses chargeable to the residents of each of the following Town and Parish areas:

Town / Parish area	Special Expenses £	Band D Tax Base number	Band D council tax £
Chailey	1,068	1,264.3	0.84
Hamsey	185	242.5	0.76
Lewes	313,665	5,861.1	53.52
Newhaven	152,551	3,396.5	44.91
Peacehaven	39,392	4,405.8	8.94
Seaford	53,564	9,203.9	5.82
Telscombe	51,564	2,416.6	21.34
	611,989		

This relates to those expenses incurred by the Council on services in certain areas of its district where the same service is provided in another area of the district by one or more Town or Parish Councils. These are separated from general expenses and charged only to those areas to which they relate.

The expenses relate to the cost of providing open spaces at the locations detailed below:.

Chailey

The Martlets, South Chailey **1,068**

Hamsey

The Malthouse, Cooksbridge **185**

Lewes

Barons Down	83
Bell Lane	8,160
Castle Banks	417
Grange Road	19
Jubilee Gardens	1,238
Landsdown Place	161
Lewes Library Site	706
Lewes Railway Land LNR	32,954
Malling Railway Cutting	785
Malling Street	7,781
Phoenix Causeway / Little East Street	14,233
Southover Grange Gardens	90,120
The Gallops	3,762
Timberyard Lane	1,076
Valence Road	320
Waite Close	781
Watergate Lane	76
Stanley Turner	76,633
Convent Field	74,360
	313,665

SPECIAL EXPENSES

Newhaven

Avis Road Recreation Ground	7,960
Castle Hill	1,345
Court Farm Road Island	364
Denton Island	12,769
Drove Park	1,462
Huggets Green (West Quay)	6,645
Meeching Down Open Space	9,727
Newhaven Town Centre	4,708
Riverside Park	393
Valley Road / Parkour	4,650
West Quay (South) Open Space	721
Denton Recreation Ground	7,213
Eastside Recreation Ground	31,375
Fort Road Rec, Gym and Skate Park	63,219
	152,551

Peacehaven

Firle Road Walkway	1,890
Lake Park	3,404
Meridian Park	16,516
Peacehaven Cliff Tops	17,582
	39,392

Seaford

Alfriston Road Open Space	675
Anthony's Close	345
Aquila Park	485
Bowden Rise	1,399
Brickfields	1,266
Chalvington Close Verge	593
Chalvington Field	12,142
Foster Close Open Space	775
Hurdis Road	1,307
Katherine Way Open Space	1,790
Micklesfield Open Space	4,777
Normansal Park Open Space	1,585
Rookery Way	705
Seaford Close	811
St. Crispian's	7,125
Valley Dip Play Area	3,945
Downs Recreation Ground	13,839
	53,564

Telscombe

Fairlight Avenue	28
Telscombe Cliff tops	18,495
Telscombe Playing Fields	33,041
	51,564

SPECIAL EXPENSES

As a result of the Council's resolution to declare special expenses the Lewes District Council share of Band D council tax is adjusted down by £17.50 for all Town and Parish areas.

This is the special expenses of £611,989 divided by the total district Band D tax base of 34,979.8.

The special expenses Band D council tax calculated in the table at the beginning of this section is then allocated to each of the Town and Parish areas to which it relates.

The Lewes District Council Band D council tax for each part of the Council's area is therefore:

Town / Parish area	Lewes District Council Band D £	Adjustment £	Special Expenses £	Final LDC Band D £
Barcombe	189.61	(17.50)	0.00	172.11
Chailey	189.61	(17.50)	0.84	172.95
Ditchling	189.61	(17.50)	0.00	172.11
East Chiltington	189.61	(17.50)	0.00	172.11
Falmer	189.61	(17.50)	0.00	172.11
Firle	189.61	(17.50)	0.00	172.11
Glynde and Beddingham	189.61	(17.50)	0.00	172.11
Hamsey	189.61	(17.50)	0.76	172.87
Iford	189.61	(17.50)	0.00	172.11
Kingston	189.61	(17.50)	0.00	172.11
Lewes	189.61	(17.50)	53.52	225.63
Newhaven	189.61	(17.50)	44.91	217.02
Newick	189.61	(17.50)	0.00	172.11
Peacehaven	189.61	(17.50)	8.94	181.05
Piddinghoe	189.61	(17.50)	0.00	172.11
Plumpton	189.61	(17.50)	0.00	172.11
Ringmer	189.61	(17.50)	0.00	172.11
Rodmell	189.61	(17.50)	0.00	172.11
St Anne Without	189.61	(17.50)	0.00	172.11
St John Without	189.61	(17.50)	0.00	172.11
Seaford	189.61	(17.50)	5.82	177.93
Southease	189.61	(17.50)	0.00	172.11
South Heighton	189.61	(17.50)	0.00	172.11
Streat	189.61	(17.50)	0.00	172.11
Tarring Neville	189.61	(17.50)	0.00	172.11
Telscombe	189.61	(17.50)	21.34	193.45
Westmeston	189.61	(17.50)	0.00	172.11
Wivelsfield	189.61	(17.50)	0.00	172.11

COLLECTION FUND	2013/14 ACTUAL £	2014/15 BUDGET £	2015/16 BUDGET £
Income			
Council Tax	(57,206,910)	(58,106,900)	(59,539,500)
Non-Domestic Rates (Business Rates)	(23,894,957)	(24,015,600)	(25,396,800)
Total Income	(81,101,867)	(82,122,500)	(84,936,300)
Expenditure			
Council Tax Precepts:			
- East Sussex County Council	39,887,219	40,942,300	42,113,200
- Lewes District Council	9,182,106	9,378,600	9,416,600
- Sussex Police Authority/Police and Crime Commissioner	4,766,631	4,892,700	5,034,000
- East Sussex Fire Authority	2,818,931	2,893,300	2,975,700
Impairment of Council Tax	57,408	-	-
Previous year's estimated Council Tax surplus paid over to precepting authorities:			
- East Sussex County Council	281,673	282,300	284,000
- Lewes District Council	64,759	65,000	65,000
- Sussex Police Authority/Police and Crime Commissioner	33,661	33,700	33,900
- East Sussex Fire Authority	19,906	20,000	20,100
Council Tax Expenditure	57,112,294	58,507,900	59,942,500
Central Government share of Non-Domestic Rates income	11,652,804	11,678,500	12,533,100
Local Government shares of Non-Domestic Rates income:			
- Lewes District Council	9,322,243	9,342,800	10,026,400
- East Sussex County Council	2,097,505	2,102,100	2,255,900
- East Sussex Fire Authority	233,056	233,600	250,700
Impairment of Non-Domestic Rates			
- allowance for uncollectable sums	189,541	180,000	200,000
- provision for appeals	1,042,225	350,000	-
General Fund payment for collecting Non-Domestic Rates	128,276	128,600	130,700
Non-Domestic Rates Expenditure	24,665,650	24,015,600	25,396,800
Total Expenditure	81,777,944	82,523,500	85,339,300
(Surplus)/Deficit for the year	676,077	401,000	403,000
Movement on Balances - Council Tax			
Balance at 1 April	(583,329)	(401,000)	(403,000)
(Surplus)/Deficit for the year	(94,616)	401,000	403,000
Balance at 31 March	(677,945)	0	0
Movement on Balances - Non-Domestic Rates			
Balance at 1 April	-	-	-
(Surplus)/Deficit for the year	770,693	-	-
Balance at 31 March	770,693	0	0

HOUSING REVENUE ACCOUNT - BUDGET SUMMARY	2013/14 ACTUAL £	2014/15 BUDGET £	2015/16 BUDGET £
Income			
Dwelling Rents	(14,061,125)	(14,571,200)	(14,990,700)
Non-Dwelling Rents	(445,982)	(521,000)	(474,500)
Charges for Services and Facilities	(947,910)	(979,300)	(1,084,200)
Contributions towards Expenditure	(397,667)	(368,800)	(369,400)
Total Income	(15,852,684)	(16,440,300)	(16,918,800)
Expenditure			
Repairs and Maintenance	3,736,325	3,489,900	4,244,600
Supervision and Management	1,596,532	1,642,100	2,117,400
Special Services	1,228,242	1,403,900	1,456,900
Rents, Rates, Taxes and Other Charges	230,507	186,800	168,800
Increase in Impairment of Debtors	41,365	50,000	50,000
Depreciation of Fixed Assets			
- Dwellings	3,884,273	3,237,000	3,921,800
- Other Assets	498,568	465,200	496,300
Amortisation of Intangible Assets	3,804	2,900	2,900
Debt Management Costs	29,594	30,300	33,600
Total Expenditure	11,249,210	10,508,100	12,492,300
Net Cost of HRA Services	(4,603,474)	(5,932,200)	(4,426,500)
HRA share of Corporate and Democratic Core	815,119	657,400	605,900
Net Operating Cost of HRA Services	(3,788,355)	(5,274,800)	(3,820,600)
Capital Financing and Interest Charges			
Interest Payable	1,855,108	1,868,900	1,836,100
Interest Receivable	(25,967)	(40,000)	(20,000)
Amortised Premiums and (Discounts)	(3,355)	(3,400)	(3,400)
Reversal of Depreciation and Amortisation	(4,386,645)	(3,705,100)	(4,421,000)
Transfer to Major Repairs Reserve	4,386,645	3,705,100	4,421,000
Capital Expenditure Funded from Revenue	1,516,961	1,294,700	820,000
Repayment of Internal Borrowing	1,184,750	1,697,900	1,679,200
Total Capital Financing and Interest Charges	4,527,497	4,818,100	4,311,900
(Surplus) or Deficit for the year	739,142	(456,700)	491,300
Working Balance at 1 April	(3,466,662)	(2,815,500)	(3,009,100)
(Surplus) or Deficit for the year	739,142	(456,700)	491,300
Working Balance at 31 March	(2,727,520)	(3,272,200)	(2,517,800)
Allocation of Working Balance:			
- General Working Balance	(898,095)	(2,090,500)	(1,500,000)
- Capital Expenditure	(373,322)	-	-
- Budget Carry Forwards	(83,586)	-	-
- Special Projects	(906,700)	(906,700)	(742,800)
- Agile Working IT Project	(58,943)	-	-
- Service Charges	(131,874)	-	-
- Self Insurance	(275,000)	(275,000)	(275,000)
Working Balance at 31 March	(2,727,520)	(3,272,200)	(2,517,800)

HOUSING REVENUE ACCOUNT - ANALYSIS OF MAIN OPERATING EXPENDITURE	2013/14 ACTUAL £	2014/15 BUDGET £	2015/16 BUDGET £
REPAIRS AND MAINTENANCE			
Direct Expenditure			
Employees	511,451	301,500	634,800
Premises			
- Planned Maintenance	900,068	1,342,000	1,409,100
- Responsive Repairs	2,095,393	1,671,700	1,820,200
- Disabled Adaptations	-	-	80,000
Transport	44,944	21,500	40,200
Supplies and Services	120,015	31,400	43,200
Support Services	64,454	121,800	217,100
TOTAL REPAIRS AND MAINTENANCE	3,736,325	3,489,900	4,244,600
SUPERVISION AND MANAGEMENT			
Operating Expenditure			
Employees	915,561	841,200	817,500
Premises	2,110	5,800	5,800
Transport	48,430	49,000	42,100
Supplies and Services	388,125	342,900	835,400
Transfer Payments - Tenants Incentive/Relocation Scheme	80,509	98,500	100,000
Support Services	161,797	304,700	316,600
TOTAL SUPERVISION AND MANAGEMENT	1,596,532	1,642,100	2,117,400
Service analysis			
General Management	582,661	615,700	1,019,700
Managing Tenancies	554,052	588,300	663,100
Rent Accounting	249,182	263,100	251,000
Tenant Participation	155,984	129,200	134,100
Sale of Council Dwellings	54,653	45,800	49,500
TOTAL SUPERVISION AND MANAGEMENT	1,596,532	1,642,100	2,117,400
SPECIAL SERVICES			
Direct Expenditure			
Employees	282,049	303,500	291,700
Premises	805,877	965,600	1,010,400
Transport	14,376	12,700	13,900
Supplies and Services	36,938	48,100	43,500
Support Services	89,002	74,000	97,400
TOTAL SPECIAL SERVICES	1,228,242	1,403,900	1,456,900
Service analysis			
Communal Heating	98,654	157,100	120,900
Communal Lighting	131,417	120,000	129,500
Lifts	29,837	43,500	41,400
Laundry Services	2,943	7,900	7,600
Caretaking Services	38,109	34,100	30,900
Cleaning Services	83,805	121,600	155,100
Grounds Maintenance	376,242	397,500	430,000
Supported Housing	344,669	395,300	421,000
Homeless Accommodation	8,392	14,100	16,000
Other Services	114,174	112,800	104,500
TOTAL SPECIAL SERVICES	1,228,242	1,403,900	1,456,900

HOUSING REVENUE ACCOUNT - RESOURCE ANALYSIS	2013/14 ACTUAL £	2014/15 BUDGET £	2015/16 BUDGET £
Income			
Fees and Charges	(912,787)	(962,300)	(1,084,200)
Rents	(14,507,107)	(15,092,200)	(15,465,200)
Government Grants	(260,033)	(159,600)	(159,600)
Interest	(3,355)	(3,400)	(3,400)
Miscellaneous	(61,958)	(72,000)	(41,000)
Total Income	(15,745,240)	(16,289,500)	(16,753,400)
Expenditure			
Employees	1,709,061	1,446,200	1,744,000
Premises	3,770,137	3,905,500	4,479,300
Transport	107,750	83,200	96,200
Supplies and Services	893,263	727,400	987,100
Transfer Payments	131,568	109,900	100,000
Support Services	315,253	500,500	631,100
Depreciation of Fixed Assets	4,382,842	3,702,200	4,418,100
Amortisation of Intangible Assets	3,803	2,900	2,900
Capital Financing Costs	4,429,378	4,719,700	4,227,400
Total Expenditure	15,743,054	15,197,500	16,686,100
(SURPLUS) BEFORE RECHARGES	(2,186)	(1,092,000)	(67,300)
Recharges (to) the General Fund	(170,783)	(194,200)	(188,800)
Recharges from the General Fund	912,112	829,500	747,400
(SURPLUS) OR DEFICIT FOR THE YEAR	739,142	(456,700)	491,300

CAPITAL PROGRAMME 2015/16 TO 2017/18	2015/16 £	2016/17 £	2017/18 £	Total £
Housing Revenue Account Investment				
Construction of New Dwellings	3,817,000	-	-	3,817,000
Improvements to Stock				
- Kitchen and Bathroom Renewals	600,000	600,000	600,000	1,800,000
- Gas Heating Improvement Programme	1,000,000	1,000,000	900,000	2,900,000
- Electric Heating Sustainable Replacement	1,200,000	1,200,000	1,500,000	3,900,000
- Window and Door Replacement Programme	600,000	600,000	600,000	1,800,000
- Electrical Rewiring Programme	100,000	100,000	100,000	300,000
- Roofing and Chimney Works	650,000	650,000	450,000	1,750,000
- Structural Works	105,000	105,000	105,000	315,000
- Insulation Improvements	70,000	70,000	70,000	210,000
- Fire Precaution Works	300,000	300,000	300,000	900,000
	4,625,000	4,625,000	4,625,000	13,875,000
Adaptations for Disabled Tenants	350,000	350,000	350,000	1,050,000
Door Entry Security Systems	50,000	50,000	50,000	150,000
Rooms in Roofs Conversions	150,000	150,000	150,000	450,000
Environmental Improvements	120,000	120,000	120,000	360,000
Housing Estates Recreation and Play Areas	50,000	50,000	50,000	150,000
Buy Back of Right to Buy Properties	185,000	185,000	185,000	555,000
Total Housing Revenue Account Investment	9,347,000	5,530,000	5,530,000	20,407,000
General Fund Housing Investment				
Private Sector Housing Grants				
- Mandatory Disabled Facilities Grants	600,000	600,000	600,000	1,800,000
- Emergency Repairs Grants	15,000	15,000	15,000	45,000
- Home Trust Loans	60,000	60,000	60,000	180,000
- Keep Warm in Winter	60,000	60,000	60,000	180,000
Total General Fund Housing Investment	735,000	735,000	735,000	2,205,000
Total Housing Investment	10,082,000	6,265,000	6,265,000	22,612,000
General Fund Non-Housing Investment				
Photovoltaic Panel Installation Programme	2,700,000	-	-	2,700,000
New Service Delivery Model Technology	1,300,000	950,000	-	2,250,000
Vehicle and Plant Replacement Programme	1,334,000	725,000	426,000	2,485,000
Computer Hardware Replacement Programme	50,000	-	-	50,000
Corporate Buildings Asset Backlog Repairs	150,000	150,000	150,000	450,000
Newhaven Fort Refurbishment	50,000	50,000	50,000	150,000
Total General Fund Non-Housing Investment	5,584,000	1,875,000	626,000	8,085,000
TOTAL CAPITAL INVESTMENT	15,666,000	8,140,000	6,891,000	30,697,000
Capital Investment Financed by:				
Borrowing	(5,202,000)	(185,000)	(185,000)	(5,572,000)
HRA Major Repairs Reserve	(4,525,000)	(4,525,000)	(4,525,000)	(13,575,000)
General Fund Reserves	(2,884,000)	(1,875,000)	(626,000)	(5,385,000)
Useable Capital Receipts	(1,855,800)	(355,800)	(355,800)	(2,567,400)
HRA Revenue Contribution	(820,000)	(820,000)	(820,000)	(2,460,000)
Government Grant - Disabled Facilities	(379,200)	(379,200)	(379,200)	(1,137,600)
TOTAL CAPITAL FINANCING	(15,666,000)	(8,140,000)	(6,891,000)	(30,697,000)

STATEMENT OF COUNCIL RESERVES	Balance	Transfers	Transfers from reserves		Balance at
	at 1 April 2015 £'000	to reserves £'000	for revenue expenditure £'000	for capital expenditure £'000	31 March 2016 £'000
General Fund					
Building Control Charging Scheme	(102)	(47)	-	-	(149)
Change Management & Spending Power	(1,331)	(1,377)	123	1,300	(1,285)
Clean and Green	(21)	-	-	-	(21)
Corporate Building Repairs	(190)	(46)	46	-	(190)
Housing Benefit Standards and Improvements	(940)	(105)	56	-	(989)
Insurance	(188)	(27)	-	-	(215)
Leisure Buildings Repairs	(83)	(50)	67	-	(66)
Leisure Trust	(232)	(50)	-	-	(282)
All Weather Pitch	(141)	(20)	-	-	(161)
Leisure Trust Buildings Maintenance	(178)	(80)	100	-	(158)
Newhaven Enterprise Centre	(84)	(13)	-	-	(97)
Community Safety Partnership Fund	(2)	-	-	-	(2)
Housing and Planning Delivery Grant	(41)	-	-	-	(41)
Major Planning Applications	(56)	-	-	-	(56)
PSL/Homelessness Initiatives	(52)	(29)	5	-	(76)
Recycling	(354)	-	-	-	(354)
Revenue Equalisation and Asset Maintenance (REAM)	(917)	(252)	119	200	(850)
Southover Grange Gardens	(41)	-	-	-	(41)
Vehicle Replacement	(1,906)	(320)	-	1,334	(892)
Strategic Priority Fund	(127)	-	60	-	(67)
Business Rate Equalisation Partnership Projects	(321)	-	220	-	(101)
- Denton Island Reclamation	(75)	-	-	-	(75)
- Newhaven Fort Refurbishment	0	(50)	-	50	0
- West Quay Development	(48)	-	-	-	(48)
Total General Fund	(7,430)	(2,466)	796	2,884	(6,216)
Housing Revenue Account					
Major Repairs Reserve	(727)	(4,421)	-	4,525	(623)
TOTAL COUNCIL RESERVES	(8,157)	(6,887)	796	7,409	(6,839)

Each Council Reserve has been set up for a specific purpose.

However, because the Change Management and Spending Power Reserve, the Revenue Equalisation and Asset Maintenance (REAM) Reserve and the Strategic Priority Fund are used in a range of ways to meet their specific purposes a detailed analysis of those reserves is shown on the following page.

The Council is continuing its policy of allocating all of the money it receives from Government in respect of the New Homes Bonus to the Spending Power Element of the Change Management and Spending Power Reserve.

ANALYSIS OF RESERVES	Balance at 1 April 2015 £	Transfers to reserve £	Transfers from reserve for revenue expenditure £	Transfers from reserve for capital expenditure £	Balance at 31 March 2016 £
Change Management and Spending Power Reserve					
Change Management Element					
Fixed Term Project Accountants	(42,200)	-	-	-	(42,200)
Fixed Term Legal Staff	(48,500)	-	-	-	(48,500)
Corporate Enabling and Initiatives	(13,900)	(35,000)	35,000	-	(13,900)
Unallocated balance	(851,600)	35,000	-	-	(816,600)
Total Change Management Element	(956,200)	-	35,000	-	(921,200)
Spending Power Element					
Project Management					
- nexus programme manager	(50,000)	-	44,900	-	(5,100)
- project manager	(17,300)	-	-	-	(17,300)
- working budget	(8,500)	-	-	-	(8,500)
Corporate Performance Software	(23,800)	-	-	-	(23,800)
Neighbourhood Planning	(35,300)	-	32,800	-	(2,500)
Property Joint Partnership	(73,000)	-	-	-	(73,000)
Apprenticeship and Enterprise Project	(10,000)	-	10,000	-	0
New Service Delivery Model					
- technology	-	(1,376,500)	-	1,300,000	(76,500)
- implementation support	(156,800)	-	-	-	(156,800)
Total Spending Power Element (financed by New Homes Bonus)	(374,700)	(1,376,500)	87,700	1,300,000	(363,500)
Total Change Management and Spending Power Reserve	(1,330,900)	(1,376,500)	122,700	1,300,000	(1,284,700)
Revenue Equalisation and Asset Maintenance Reserve (the REAM Reserve)					
Private Sector Housing Needs Survey	(65,000)	-	-	-	(65,000)
Private Sector Housing Condition Survey	(38,000)	(10,000)	-	-	(48,000)
Residents Satisfaction Survey	(17,400)	-	-	-	(17,400)
LDF Examinations	(57,300)	-	-	-	(57,300)
Property Condition Survey	(5,000)	-	5,000	-	0
Planning Appeals and Enquiries	(82,200)	(5,000)	-	-	(87,200)
Tree Survey	(9,200)	-	-	-	(9,200)
Cemeteries Maintenance	(84,700)	-	-	-	(84,700)
Members Allowance Advisory Panel	(1,400)	-	-	-	(1,400)
District Council Elections	(164,800)	(35,000)	93,800	-	(106,000)
Asset Maintenance	(13,500)	(160,000)	-	150,000	(23,500)
Car Parks	(52,200)	(12,000)	-	-	(64,200)
Play Area Renewal Provision	(78,100)	(10,000)	-	-	(88,100)
Dog Bin and Litter Bin Replacement	(171,100)	(20,000)	20,000	-	(171,100)
IT Initiatives	(53,600)	-	-	50,000	(3,600)
Hope Gap Steps Repair Fund	(23,800)	(200)	-	-	(24,000)
Total REAM Reserve	(917,300)	(252,200)	118,800	200,000	(850,700)
Strategic Priority Fund					
Coastal Communities Fund Bid Support	(3,700)	-	-	-	(3,700)
Developing Procurement	-	(60,000)	60,000	-	0
Unallocated Balance	(123,200)	60,000	-	-	(63,200)
Total Strategic Priority Fund	(126,900)	-	60,000	-	(66,900)

SUPPORT SERVICES - SUMMARY OF NET EXPENDITURE AND RECHARGES	2013/14 ACTUAL £	2014/15 BUDGET £	2015/16 BUDGET £
Professional Support Services			
- Audit, Fraud and Procurement	316,168	303,800	309,900
- Finance	1,025,854	1,039,800	937,900
- Human Resources	473,254	446,100	420,600
- Information Technology	1,234,141	1,371,800	1,422,800
- Legal Services	437,086	461,400	498,600
	3,486,503	3,622,900	3,589,800
Office Support Services			
- Office Accommodation	576,651	516,500	708,200
- Corporate Support	384,528	289,100	243,800
- Print Plus	115,027	114,800	119,300
	1,076,206	920,400	1,071,300
SUPPORT SERVICES NET EXPENDITURE	4,562,709	4,543,300	4,661,100
Recharges between Support Services	(608,672)	(625,400)	(610,300)
Recharges to General Fund Services	(3,249,577)	(3,255,600)	(3,381,100)
Recharges to the Housing Revenue Account	(704,460)	(662,300)	(669,700)
SUPPORT SERVICES RECHARGES	(4,562,709)	(4,543,300)	(4,661,100)

PROFESSIONAL SUPPORT SERVICES - AUDIT, FRAUD AND PROCUREMENT	2013/14 ACTUAL £	2014/15 BUDGET £	2015/16 BUDGET £
Operating Expenditure			
Employees	265,633	256,000	253,600
Transport	8,902	9,500	9,100
Supplies and Services	2,199	2,600	3,600
TOTAL OPERATING EXPENDITURE	276,734	268,100	266,300
Income	-	-	-
TOTAL INCOME	-	-	-
NET OPERATING EXPENDITURE	276,734	268,100	266,300
Support Services	39,434	35,700	43,600
NET EXPENDITURE TO RECHARGE	316,168	303,800	309,900

Service description

Providing an independent and objective internal audit opinion on the Council's control environment by testing key controls and evaluating their effectiveness.

Supporting efficient and effective procurement and risk management.

Managing the Council's anti-fraud arrangements.

Budget changes

The main changes between the budgets for 2014/15 and 2015/16 are as follows:

2014/15 Budget		303,800
Employees		
- transfer of 1 full-time post to Corporate Management	(49,300)	
- transfer of 1 full-time Investigation Officer from Housing Benefit	29,100	
- 1 new part-time Investigation Officer	<u>14,200</u>	
		(6,000)
Support Services - increase following review of support staff allocations		7,900
Net effect of minor budget variations		4,200
2015/16 Budget		309,900

PROFESSIONAL SUPPORT SERVICES - FINANCE	2013/14 ACTUAL £	2014/15 BUDGET £	2015/16 BUDGET £
Operating Expenditure			
Employees	764,194	777,700	678,700
Transport	6,498	6,800	4,700
Supplies and Services	51,926	48,000	49,800
TOTAL OPERATING EXPENDITURE	822,618	832,500	733,200
Income	-	-	-
TOTAL INCOME	-	-	-
NET OPERATING EXPENDITURE	822,618	832,500	733,200
Support Services	203,236	207,300	204,700
NET EXPENDITURE TO RECHARGE	1,025,854	1,039,800	937,900

Service description

Providing accountancy and insurance services, processing income and collecting debts, paying external customers and suppliers, paying the Council's staff.

Budget changes

The main changes between the budgets for 2014/15 and 2015/16 are as follows:

2014/15 Budget	1,039,800
Employees - voluntary redundancy of 1 full-time post and retirement of 1 part-time post	(95,500)
Net effect of minor budget variations	(6,400)
2015/16 Budget	937,900

PROFESSIONAL SUPPORT SERVICES - HUMAN RESOURCES	2013/14 ACTUAL £	2014/15 BUDGET £	2015/16 BUDGET £
Operating Expenditure			
Employees	342,741	333,300	325,500
Transport	6	400	1,300
Supplies and Services	75,744	47,200	41,200
TOTAL OPERATING EXPENDITURE	418,491	380,900	368,000
Income	-	-	-
TOTAL INCOME	-	-	-
NET OPERATING EXPENDITURE	418,491	380,900	368,000
Support Services	54,763	65,200	52,600
NET EXPENDITURE TO RECHARGE	473,254	446,100	420,600

Service description

Providing for the recruitment, training and development of employees, ensuring compliance with the law and developing and maintaining the Council's employment policies and procedures.
Leading, developing and monitoring equalities in the Council's workforce.

Budget changes

The main changes between the budgets for 2014/15 and 2015/16 are as follows:

2014/15 Budget	446,100
Employees - net reduction from efficiency savings	(7,800)
Supplies and Services - efficiency savings	(6,000)
Support Services - reduction from efficiency savings and review of support staff allocations	(12,600)
Net effect of minor budget variations	900
2015/16 Budget	420,600

PROFESSIONAL SUPPORT SERVICES - INFORMATION TECHNOLOGY	2013/14 ACTUAL £	2014/15 BUDGET £	2015/16 BUDGET £
Operating Expenditure			
Employees	497,651	540,800	554,900
Transport	766	900	1,400
Supplies and Services	626,912	715,900	730,700
TOTAL OPERATING EXPENDITURE	1,125,329	1,257,600	1,287,000
Income			
Non-Government Grants, Reimbursements and Contributions	(35,412)	(35,800)	(36,800)
TOTAL INCOME	(35,412)	(35,800)	(36,800)
NET OPERATING EXPENDITURE	1,089,917	1,221,800	1,250,200
Support Services	144,224	150,000	172,600
NET EXPENDITURE TO RECHARGE	1,234,141	1,371,800	1,422,800

Service description

Managing the development, installation and maintenance of the Council's computer hardware and software systems, including the Council's web site, which support the delivery of services to the public.

Budget changes

The main changes between the budgets for 2014/15 and 2015/16 are as follows:

2014/15 Budget	1,371,800
Employees	
- new full-time Apprentice post	15,600
Supplies and Services - computer software price inflation	12,800
Support Services - increase following review of support staff allocations	22,600
Net effect of minor budget variations	-
2015/16 Budget	1,422,800

PROFESSIONAL SUPPORT SERVICES - LEGAL SERVICES	2013/14 ACTUAL £	2014/15 BUDGET £	2015/16 BUDGET £
Operating Expenditure			
Employees	352,392	372,700	400,300
Transport	3,247	5,000	5,800
Supplies and Services	25,458	25,500	27,500
TOTAL OPERATING EXPENDITURE	381,097	403,200	433,600
Income	-	-	-
TOTAL INCOME	-	-	-
NET OPERATING EXPENDITURE	381,097	403,200	433,600
Support Services	55,989	58,200	65,000
NET EXPENDITURE TO RECHARGE	437,086	461,400	498,600

Service description

Providing legal advice and services to the Council which ensures that it acts in accordance with the law.

Budget changes

The main changes between the budgets for 2014/15 and 2015/16 are as follows:

2014/15 Budget	461,400
Employees - new full-time Trainee post	21,900
Support Services - increase following review of support staff allocations	6,800
Net effect of minor budget variations	8,500
2015/16 Budget	498,600

OFFICE SUPPORT SERVICES - OFFICE ACCOMMODATION	2013/14 ACTUAL £	2014/15 BUDGET £	2015/16 BUDGET £
Operating Expenditure			
Employees	102,282	135,300	238,600
Premises	350,489	256,800	266,500
Transport	1,602	3,000	8,000
Supplies and Services	101,173	110,000	131,600
TOTAL OPERATING EXPENDITURE	555,546	505,100	644,700
Income			
Miscellaneous			
- Photo Voltaic Solar Panel feed-in tariff	(11,416)	(13,000)	(12,000)
TOTAL INCOME	(11,416)	(13,000)	(12,000)
NET OPERATING EXPENDITURE	544,130	492,100	632,700
Support Services	32,521	24,400	75,500
NET EXPENDITURE TO RECHARGE	576,651	516,500	708,200

Service description

This service comprises offices at Southover House, Lewes and at Fort Road, Newhaven. The offices are used to provide services to customers via reception points, telephone, email and the Council's web site, and to accommodate the Council's staff who deliver those services. The costs of office accommodation are recharged to services based on occupation of the buildings.

For the purposes of allocation these office accommodation costs are increased by IT costs of £927,800 held within the Information Technology budget, and by telephone switchboard and general office administration costs of £87,300 which are held within the Corporate Support budget. This makes a total for allocation of £1,723,300 which represents the full cost of providing serviced office accommodation in order to provide services to customers.

Budget changes

The main changes between the budgets for 2014/15 and 2015/16 are as follows:

2014/15 Budget		516,500
Employees		
- new full-time Customer Advisor post	23,900	
- transfer of 1 full-time post from Corporate Support	21,200	
- transfer of 1 part-time post from Housing Benefit Administration	13,600	
- additional allocation of staff time to support customer service	<u>38,900</u>	
		97,600
Premises		
- inflation and other cost increases		10,000
Transport - full budget of courier vehicle previously allocated over a number of services		5,000
Supplies and Services		
- net increase in general running expenses following experience of first year operation of new one stop customer reception		21,600
Support Services - increase following review of support staff allocations		51,100
Net effect of minor budget variations		6,400
2015/16 Budget		708,200

OFFICE SUPPORT SERVICES - CORPORATE SUPPORT	2013/14 ACTUAL £	2014/15 BUDGET £	2015/16 BUDGET £
Operating Expenditure			
Employees	283,699	209,500	164,500
Transport	93	200	200
Supplies and Services	9,723	7,400	12,500
TOTAL OPERATING EXPENDITURE	293,515	217,100	177,200
Income			
Miscellaneous	(1,017)	(1,000)	(600)
TOTAL INCOME	(1,017)	(1,000)	(600)
NET OPERATING EXPENDITURE	292,498	216,100	176,600
Support Services	92,030	73,000	67,200
NET EXPENDITURE TO RECHARGE	384,528	289,100	243,800

Service description

Handling all calls received through the telephone switchboard, receiving, scanning and distributing all post received, processing all post to be sent out, providing administrative support to other services.

Budget changes

The main changes between the budgets for 2014/15 and 2015/16 are as follows:

2014/15 Budget	289,100
Employees	
- voluntary redundancy of 1 full-time post	(19,400)
- transfer of 1 full-time post to Office Accommodation	<u>(21,200)</u>
	(40,600)
Supplies and Services - leasing rental for replacement franking machine	6,200
Support Services - reduction from efficiency savings and review of support staff allocations	(5,800)
Net effect of smaller budget variations	(5,100)
2015/16 Budget	243,800

OFFICE SUPPORT SERVICES - PRINT PLUS	2013/14 ACTUAL £	2014/15 BUDGET £	2015/16 BUDGET £
Operating Expenditure			
Employees	57,325	57,900	58,500
Premises	10,250	10,300	12,100
Supplies and Services	59,818	53,000	56,700
TOTAL OPERATING EXPENDITURE	127,393	121,200	127,300
Income			
Fees and Charges	(22,505)	(18,000)	(22,600)
TOTAL INCOME	(22,505)	(18,000)	(22,600)
NET OPERATING EXPENDITURE	104,888	103,200	104,700
Support Services	10,139	11,600	14,600
NET EXPENDITURE TO RECHARGE	115,027	114,800	119,300

Service description

Providing an in-house printing service designed to meet the day to day print needs of the Council.

Budget changes

There are no major changes between the budgets for 2014/15 and 2015/16.

SUPPORT SERVICES - RESOURCE ANALYSIS	2013/14 ACTUAL £	2014/15 BUDGET £	2015/16 BUDGET £
Operating Expenditure			
Employees	2,665,917	2,683,200	2,674,600
Premises	360,739	267,100	278,600
Transport	21,114	25,800	30,500
Supplies and Services	952,953	1,009,600	1,053,600
TOTAL OPERATING EXPENDITURE	4,000,723	3,985,700	4,037,300
Income			
Fees and Charges	(22,505)	(18,000)	(22,600)
Non-Government Grants, Reimbursements and Contributions	(35,412)	(35,800)	(36,800)
Miscellaneous	(12,433)	(14,000)	(12,600)
TOTAL INCOME	(70,350)	(67,800)	(72,000)
NET OPERATING EXPENDITURE	3,930,373	3,917,900	3,965,300
Support Services	632,336	625,400	695,800
NET EXPENDITURE BEFORE RECHARGES	4,562,709	4,543,300	4,661,100
Recharges within Support Services	(608,672)	(625,400)	(610,300)
Recharges to General Fund Services	(3,249,577)	(3,255,600)	(3,381,100)
Recharges to the Housing Revenue Account	(704,460)	(662,300)	(669,700)
TOTAL RECHARGES	(4,562,709)	(4,543,300)	(4,661,100)

FINANCIAL PROCEDURE RULES

The Financial Procedure Rules are set out in Part 4 of the Council's Constitution at:

http://www.lewes.gov.uk/Files/Constitution_Part4_1_pages.pdf

Key items are summarised below.

Rule 3.5.6 PETTY CASH

No single item of expenditure from petty cash shall exceed £50 (including VAT) unless in exceptional circumstances and with the prior approval of the Chief Financial Officer.

Rule 3.6.1 BUDGET TRANSFERS

The Revenue Estimates shall show on a separate page each annual Cabinet budget divided into Service Estimates. Each Service Estimate shall be sub-divided into the following resources estimates: Employees; Premises; Transport; Supplies and Services; Third Party Payments; Transfer Payments; Support Services and Income.

Except for Employees no sum can be transferred from one Service Estimate to another without the prior approval of:-

- (a) the Cabinet for sums up to £50,000 or
- (b) the Council for sums over £100,000

No sum may be transferred to or from the resources estimates provided for Support Services. Proposals to transfer sums to or from the resources estimates provided for income must be supported by the Chief Financial Officer and authorised by the Leader of the Council. All such transfers will be reported to the next available meeting of the Cabinet.

With the exception of non-recurring items approved each year by the Cabinet, a Designated Officer shall have delegated powers to transfer money from one of the remaining resource estimates to another within a Service Estimate with the prior approval of the Chief Financial Officer. Each transfer shall not exceed the sum of £50,000.

Rule 3.7 SUPPLEMENTARY ESTIMATES

The Leader of the Council may approve a supplementary estimate to the budget provided that:

There are sufficient uncommitted resources in the Council's reserves and balances to fund the supplementary estimate.

That each reserve will only be used for its stated purpose.

The General Fund Working Balance is used in accordance with the indicative risk based service elements when the estimates were last approved by Council.

The approval of the Cabinet shall be required when the amount of each approval exceeds £100,000.

Rule 4.2 COLLECTION OF INCOME

Designated Officers shall notify the Chief Financial Officer of all items of income arising from their department's activities. The collection of all money due to the Council shall be under the supervision of the Chief Financial Officer. All money received by an Officer on behalf of the Council will be paid without delay to the Chief Financial Officer or where instructed to the Council's Bank. Every transfer of the Council's money from one member of staff to another shall be evidenced in the records of the departments concerned by the signature of the receiving Officer.

Rule 4.5 AMOUNTS TO BE WRITTEN OFF

4.5.1 - Where an amount of debt is less than £10,000, or the amount involved is claimable in bankruptcy or liquidation proceedings, the Chief Financial Officer or Designated Officer is authorised to write off the amount. Amounts written off will be reported to the next meeting of the Cabinet by the Chief Financial Officer.

4.5.2 - Where the sum is between £10,000 and £50,000, the Cabinet is authorised to write off the amount.

4.5.3 - Where the sum exceeds £50,000, the Cabinet shall make an appropriate recommendation to the Council.

4.5.4 - A complete record of all debts written-off must be maintained by the Chief Financial Officer.

TREASURY MANAGEMENT STRATEGY AND INVESTMENT STRATEGY 2015/16 TO 2017/18

Background

The Council has adopted the Chartered Institute of Public Finance and Accountancy (CIPFA) Code of Practice on Treasury Management. In accordance with the Code of Practice the Council approves an Annual Treasury Strategy Statement before the start of each financial year. This includes an Investment Strategy for the year ahead. The Treasury Management Strategy Statement 2015/16 to 2017/18 is published in full alongside other key Finance documents on the Council's website at:

<http://www.lewes.gov.uk/council/15998.asp>

Key elements are shown below.

Definition

The Council defines its Treasury Management activities as:

“the management of the Council’s investments and cash flows, its banking, money market and capital market transactions; the effective control of the risks associated with those activities; and the pursuit of optimum performance consistent with those risks.”

New Borrowing

The Council can borrow to finance capital expenditure in a similar way to an individual taking out a mortgage to buy a house. At 31 March 2015, total cumulative capital expenditure which will need to be funded amounts to £70.7m. The actual long term-borrowing (the mortgage) that we have is expected to remain at £56.67m and we are using the cash held in our reserves to make up the difference, rather than invest that money.

Current Borrowing

Our portfolio of loans, £56.67m in total, was established in March 2012. Loans are as follows:

<u>Lender</u>	<u>Interest Type</u>	<u>Amount</u> <u>£m</u>	<u>Rate</u> <u>%</u>	<u>Maturity</u> <u>Date</u>
Public Works Loan Board (PWLB)	Variable	5.00	0.62	28/03/2022
PWLB	Fixed	4.00	2.63	01/09/2023
PWLB	Fixed	4.00	2.70	01/03/2024
PWLB	Fixed	2.00	2.76	01/09/2024
PWLB	Fixed	4.00	2.97	01/09/2026
PWLB	Fixed	4.00	3.01	01/03/2027
PWLB	Fixed	2.00	3.05	01/09/2027
PWLB	Fixed	5.00	3.28	01/09/2031
PWLB	Fixed	5.00	3.30	01/03/2032
PWLB	Fixed	5.00	3.43	01/09/2036
PWLB	Fixed	5.00	3.44	01/03/2037
PWLB	Fixed	6.67	3.50	01/03/2042
		51.67		
Barclays	LOBO	5.00	4.5	06/04/2054
		56.67		

LOBO = Lender's Option, Borrower's Option

Accounting for debt

The Council has adopted a two-Pool approach in order to manage and account for its debt. This means that new loans will be assigned in their entirety to either the Housing Revenue Account (HRA) or the General Fund (GF). All existing loans are attributed to the HRA.

At the start of each year an assessment will be made of the difference between the value of the HRA loans pool and the HRA's underlying need to borrow. If the resulting cash balance is negative an internal loan will be advanced from the GF (Reserves and Balance) to the HRA and interest charged at a rate equivalent to a one-year maturity loan from the PWLB at the start of the financial year.

TREASURY MANAGEMENT STRATEGY AND INVESTMENT STRATEGY 2015/16 TO 2017/18

The Need to Invest

The Council currently holds healthy Reserves and Balances (£12.8m projected at 31 March 2015 excluding section 106 Developer Contributions and Capital Receipts). Although a proportion of the Reserves and Balances are being used as an alternative to external long-term borrowing, this still leaves cash to be retained. In addition, the Council's cash flow movements fluctuate on a day to day basis, with cash received exceeding cash paid out at key points over the year.

Investment Strategy

The Council's general policy objective is to invest its surplus funds prudently. The Council's investment priorities are:

- highest priority** - security of the invested capital;
- followed by** - liquidity of the invested capital (this enables the Council to react to changing circumstances)
- finally** - an optimum yield which is commensurate with security and liquidity.

The Council and its advisors, Arlingclose, select counterparties by utilising a range of indicators including published credit ratings.

Approved Types of Investment

The Council may invest its surplus funds with any of the counterparty types identified in the following table, subject to the cash limits (per counterparty) and the time limits shown.

It is important to note that not all of the types of investment listed will necessarily be used.

Credit Rating	Banks Unsecured	Banks Secured	Government	Corporates	Registered Providers
UK Govt	n/a	n/a	£ Unlimited 50 years	n/a	n/a
AAA	£2m 5 years	£2m 20 years	£2m 50 years	£2m 20 years	£2m 20 years
AA+	£2m 5 years	£2m 10 years	£2m 25 years	£2m 10 years	£2m 10 years
AA	£2m 4 years	£2m 5 years	£2m 15 years	£2m 5 years	£2m 10 years
AA-	£2m 3 years	£2m 4 years	£2m 10 years	£2m 4 years	£2m 10 years
A+	£2m 2 years	£2m 3 years	£2m 5 years	£2m 3 years	£2m 5 years
A	£2m 13 months	£2m 2 years	£2m 5 years	£2m 2 years	£2m 5 years
See note below					
A-	£2m 6 months	£2m 13 months	No use	No use	No use
BBB+	£2m 100 days	£2m 6 months	No use	No use	No use
BBB or BBB-	£2m next day only	£2m 100 days	No use	No use	No use
Pooled funds	£3m per fund				

Note: Approved investments with institutions with credit ratings of A- or below will only be permissible in the event of rating agencies downgrading the ratings of major UK banks in response to the bail-in provisions of the EU Bank Recovery and Resolution Directive.

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