



Lewes District Council

Financial Plan 2016/2017

One District One Council



CONTENTS

	Page
GENERAL STATISTICS	1
COUNCIL TAX LEAFLET	2 - 6
GENERAL FUND REVENUE BUDGET	
- Medium Term Financial Strategy - Financial Objectives and Key Principles	7
- Medium Term Budget Outlook 2016/17 to 2019/20	8
- Medium Term Financial Strategy Savings Plan	9
- General Fund Revenue Budget Summary	10
- How the General Fund Revenue Services Budgets are presented	11
- Central Services	12 - 21
- Cultural and Related Services	22 - 30
- Environmental and Regulatory Services	31 - 47
- Highways and Transport Services	48 - 51
- Housing General Fund Services	52 - 59
- Planning Services	60 - 69
- Corporate and Democratic Core	70 - 74
- Non-Distributed Costs	75 - 79
- Other Operating Income and Expenditure	80 - 82
- Financing and Investment Income and Expenditure	83 - 87
- Taxation and Non-Specific Grant Income	88 - 91
- Gross Expenditure and Income Analysis	92 - 93
CALCULATION OF THE COUNCIL TAX	
- Council Tax Precept Requirements	94
- Town and Parish Councils	95
- Special Expenses	96 - 98
- Collection Fund	99
OTHER BUDGETS AND FINANCIAL INFORMATION	
- Housing Revenue Account	100
- Capital Programme 2016/17 to 2018/19	101
- Statement of Council Reserves	102
- Support Services	103 - 113
- Budget Summary by Directorate	114
INDEX OF SERVICES	

GENERAL STATISTICS

Population served by Lewes District Council

(Source: Office for National Statistics Census 2011 and projections)

2014	100,500
2015	101,500
2016	102,400

Area covered by Lewes District Council

acres	72,180
hectares	29,211

Density of Population

per acre

2014	1.39
2015	1.41
2016	1.42

per hectare

2014	3.44
2015	3.47
2016	3.51

Number of Electors (Source: register of electors)

December 2013	77,295
December 2014	73,974
December 2015	72,088

Council Tax Base (Band D equivalent)

2014/15	34,670.7
2015/16	34,979.8
2016/17	35,797.1

Council Tax

Total Band D (County, Police, Fire, District and average of Parishes)

2014/15	£1,675.96
2015/16	£1,702.11
2016/17	£1,763.93

Lewes District Council share of Band D

2014/15	£192.48
2015/16	£189.61
2016/17	£190.61

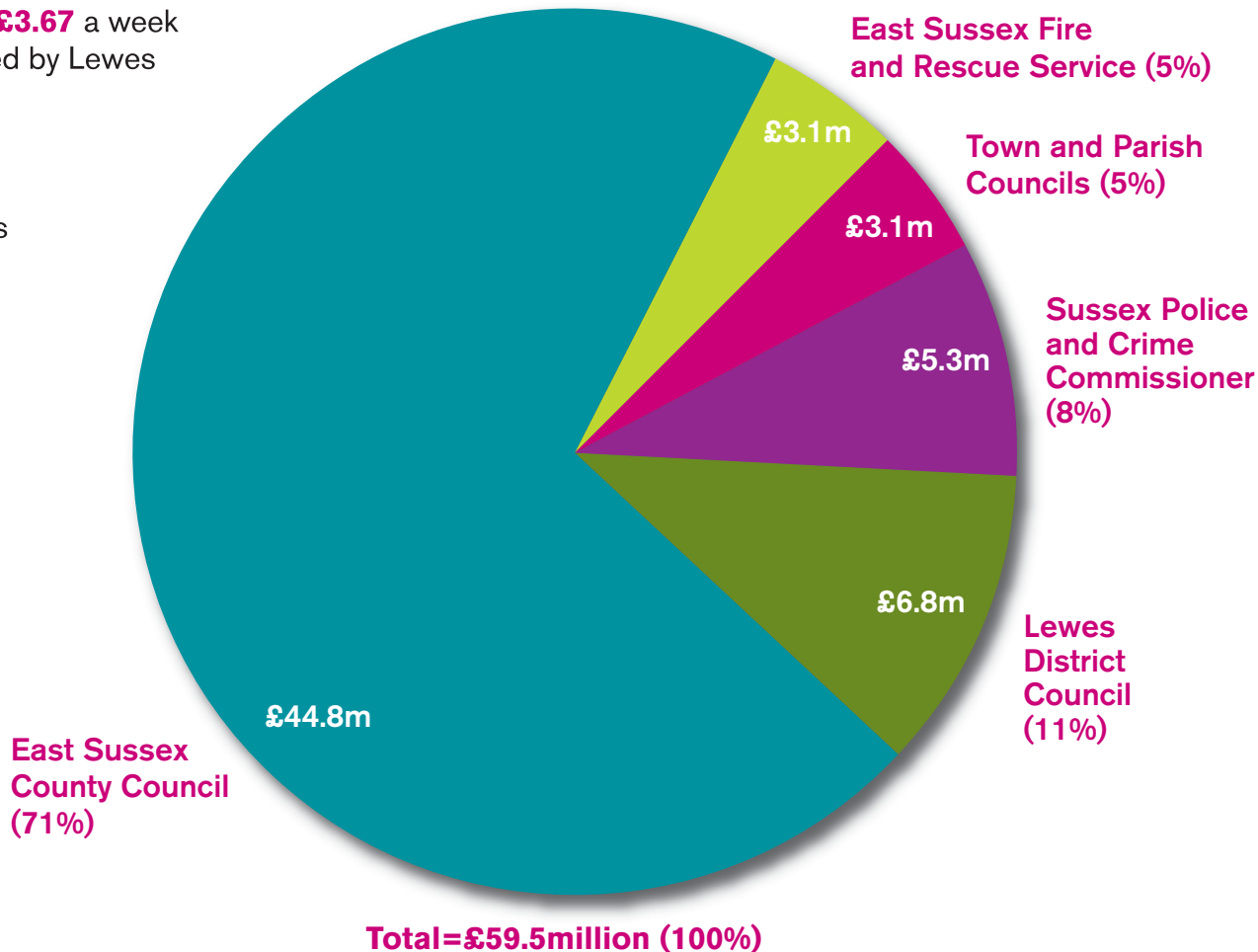
Your Council Tax Explained 2016/17

For every £1 you pay in Council Tax:

- East Sussex County Council gets 71p Total for Band D is £1,251.90
- Lewes District Council gets 11p Total for Band D is £190.61
- Sussex Police and Crime Commissioner gets 8p Total for Band D is £148.91
- East Sussex Fire and Rescue Service gets 5p Total for Band D is £86.72
- Town and Parish Councils get 5p Total for Band D is £85.79

On average, you pay just **£3.67** 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



2016/2017 Council Tax

The average level of Council Tax (i.e. for Band D properties) in the Lewes District will be **£1,763.93** for the year from 1 April 2016.

Council Commitments

The Council has adopted a new Council Plan covering the period 2016 to 2020. The plan is published on our website.

Our commitments are:

- To deliver improvements for customers and communities
- To achieve investment in our towns and villages
- To keep close control of our budgets and make the best use of our resources

How Council Tax is calculated:

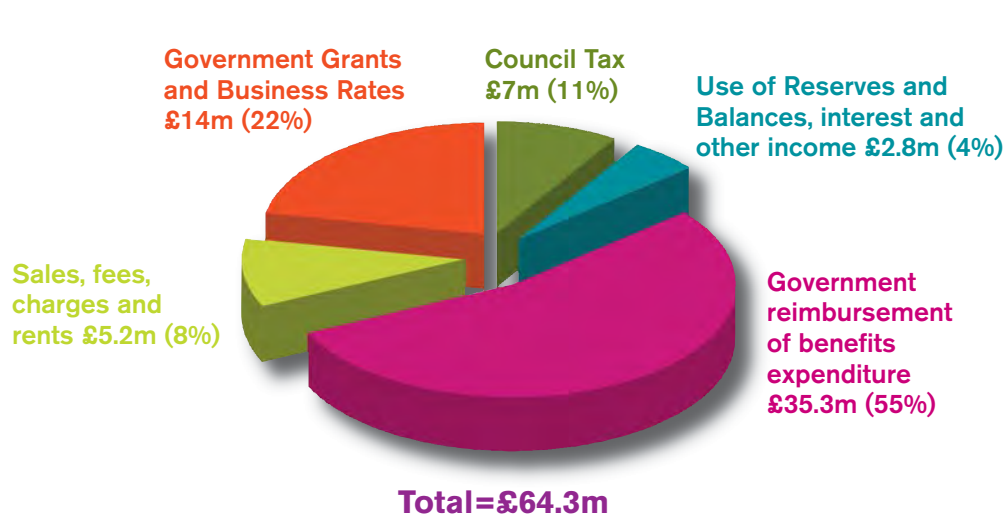
The Council's funding comes from a number of sources including Council Tax. The Council's gross expenditure of £64.3m is the main determinant of the level of Council Tax, after allowing for expected income. Your total bill includes Council Tax for:

- 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)

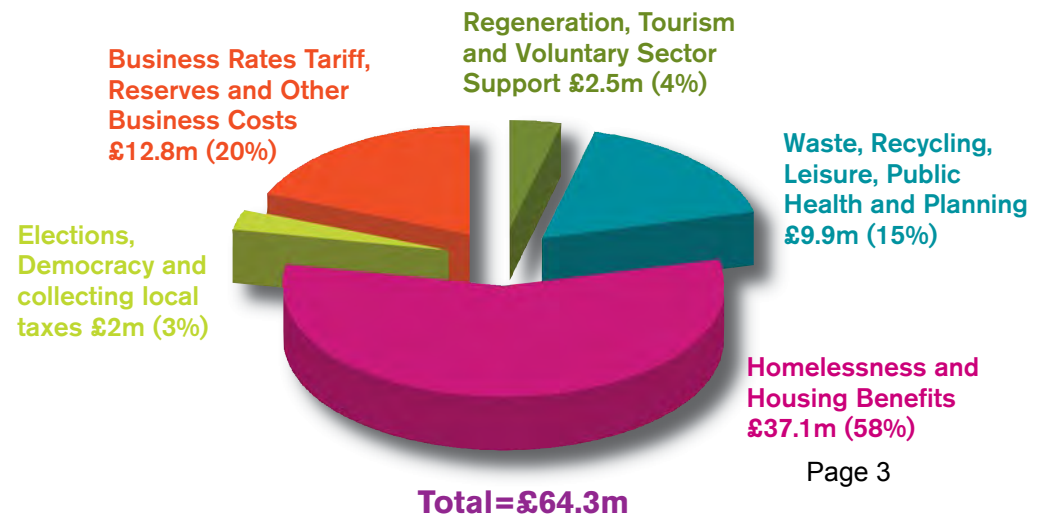
*The Council pays a levy to the Environment Agency in respect of the River Ouse (Sussex) Internal Drainage Board. The levy on Lewes District Council will be £0.10m in 2016/17 (£0.13m in 2015/16).

	2015/16		2016/17	
	Budget £m	Council Tax Band (D) £	Budget £m	Council Tax Band (D) £
LDC's budget before fees, charges, sales, rent	25.419	726.68	25.232	704.86
PLUS net contribution to reserves	1.273	36.38	0.964	26.93
LESS income from fees, charges, sales, rents and contributions	-5.311	-151.82	-5.153	-143.95
Lewes District Council net budget	21.381	611.24	21.043	587.84
LESS funding from				
Central Government and Business Rates	-14.684	-419.77	-14.047	-392.41
Previous year's Council Tax	-0.065	-1.86	-0.173	-4.82
Council Tax – Lewes District Council	6.632	189.61	6.823	190.61
PLUS precepts from				
Town and Parish Councils	2.784	79.59	3.071	85.79
East Sussex County Council	42.113	1,203.93	44.814	1,251.90
Sussex Police and Crime Commissioner	5.034	143.91	5.331	148.91
East Sussex Fire and Rescue Service	2.976	85.07	3.104	86.72
Total Council Tax	59.539	1,702.11	63.143	1,763.93

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:

	2015/16	2016/17	2015/16	2016/17
Local area	Special Expenses £	Special Expenses £	cost per Band D property £	cost per Band D property £
Lewes	313,665	298,720	53.52	49.22
Newhaven	152,551	98,630	44.91	27.52
Telscombe	51,564	51,430	21.34	20.88
Seaford	53,564	54,540	5.82	5.82
Peacehaven	39,392	39,570	8.94	8.65
Chailey	1,068	1,070	0.84	0.84
Hamsey	185	0	0.76	0.00
Total	611,989	543,960		

Band	A £	B £	C £	D £	E £	F £	G £	H £
Barcombe	1140.41	1330.48	1520.54	1710.62	2090.76	2470.89	2851.03	3421.24
Chailey	1136.30	1325.69	1515.07	1704.46	2083.23	2461.99	2840.76	3408.92
Ditchling	1157.82	1350.80	1543.76	1736.74	2122.68	2508.62	2894.56	3473.48
East Chiltington	1124.57	1312.00	1499.42	1686.86	2061.72	2436.57	2811.43	3373.72
Falmer	1113.36	1298.93	1484.48	1670.05	2041.17	2412.29	2783.41	3340.10
Firle	1158.41	1351.48	1544.54	1737.62	2123.76	2509.89	2896.03	3475.24
Glynde/Beddingham	1145.97	1336.97	1527.96	1718.96	2100.95	2482.94	2864.93	3437.92
Hamsey	1156.57	1349.35	1542.10	1734.87	2120.39	2505.92	2891.44	3469.74
Iford	1108.62	1293.40	1478.16	1662.94	2032.48	2402.02	2771.56	3325.88
Kingston	1183.57	1380.85	1578.10	1775.37	2169.89	2564.42	2958.94	3550.74
Lewes	1235.91	1441.90	1647.88	1853.87	2265.84	2677.81	3089.78	3707.74
Newhaven	1208.67	1410.12	1611.56	1813.01	2215.90	2618.79	3021.68	3626.02
Newick	1141.53	1331.79	1522.04	1712.30	2092.81	2473.32	2853.83	3424.60
Peacehaven	1172.15	1367.51	1562.86	1758.23	2148.95	2539.66	2930.38	3516.46
Piddinghoe	1162.09	1355.78	1549.45	1743.14	2130.50	2517.86	2905.23	3486.28
Plumpton	1161.43	1355.01	1548.57	1742.15	2129.29	2516.43	2903.58	3484.30
Ringmer	1141.73	1332.02	1522.30	1712.60	2093.18	2473.75	2854.33	3425.20
Rodmell	1139.27	1329.16	1519.03	1708.92	2088.68	2468.44	2848.19	3417.84
St Ann Without	1108.62	1293.40	1478.16	1662.94	2032.48	2402.02	2771.56	3325.88
St John Without	1108.62	1293.40	1478.16	1662.94	2032.48	2402.02	2771.56	3325.88
Seaford	1156.11	1348.80	1541.48	1734.17	2119.54	2504.91	2890.28	3468.34
Southeast	1108.62	1293.40	1478.16	1662.94	2032.48	2402.02	2771.56	3325.88
South Heighton	1134.09	1323.11	1512.12	1701.14	2079.17	2457.20	2835.23	3402.28
Streat	1130.97	1319.47	1507.96	1696.46	2073.45	2450.44	2827.43	3392.92
Tarring Neville	1108.62	1293.40	1478.16	1662.94	2032.48	2402.02	2771.56	3325.88
Telscombe	1182.37	1379.45	1576.50	1773.57	2167.69	2561.82	2955.94	3547.14
Westmeston	1134.75	1323.88	1513.00	1702.13	2080.38	2458.63	2836.88	3404.26
Wivelsfield	1148.83	1340.31	1531.77	1723.25	2106.19	2489.13	2872.08	3446.50

Town and Parish Council spending 2016/17

2015/16 Council Tax Precept £	2015/16 Band D Council Tax £	Town/Parish	2016/17 Council Tax Precept £	2016/17 Band D Council Tax £
29,116	47.00	Barcombe	29,695	47.68
46,963	37.15	Chailey	51,867	40.68
82,522	74.34	Ditchling	81,082	73.80
4,539	24.04	East Chiltington	4,665	23.92
500	7.27	Falmer	500	7.11
8,887	75.00	Firle	9,230	74.68
9,804	55.42	Glynde and Beddingham	10,128	56.02
17,696	72.98	Hamsey	17,228	71.93
0	0.00	Iford	0	0.00
47,865	112.10	Kingston	47,885	112.43
780,496	133.16	Lewes	860,072	141.70
352,429	103.77	Newhaven	439,126	122.55
52,340	49.12	Newick	52,849	49.36
375,721	85.28	Peacehaven	396,284	86.64
10,322	80.83	Piddinghoe	10,322	80.20
52,102	79.12	Plumpton	52,368	79.21
89,468	48.97	Ringmer	91,451	49.66
8,809	41.42	Rodmell	9,646	45.98
0	0.00	St Ann Without	0	0.00
0	0.00	St John Without	0	0.00
521,314	56.64	Seaford	612,553	65.41
0	0.00	Southease	0	0.00
9,666	37.45	South Heighton	10,080	38.20
3,323	41.64	Streat	2,715	33.52
0	0.00	Tarring Neville	0	0.00
220,881	91.40	Telscombe	221,112	89.75
6,404	39.98	Westmeston	6,333	39.19
52,963	59.46	Wivelsfield	53,969	60.31
2,784,130	79.59*		3,071,160	85.79*
	*Average			*Average

Information about town and parish precepts is available from the relevant Clerk. Contact details are available at www.lewes.gov.uk/community/2323.asp

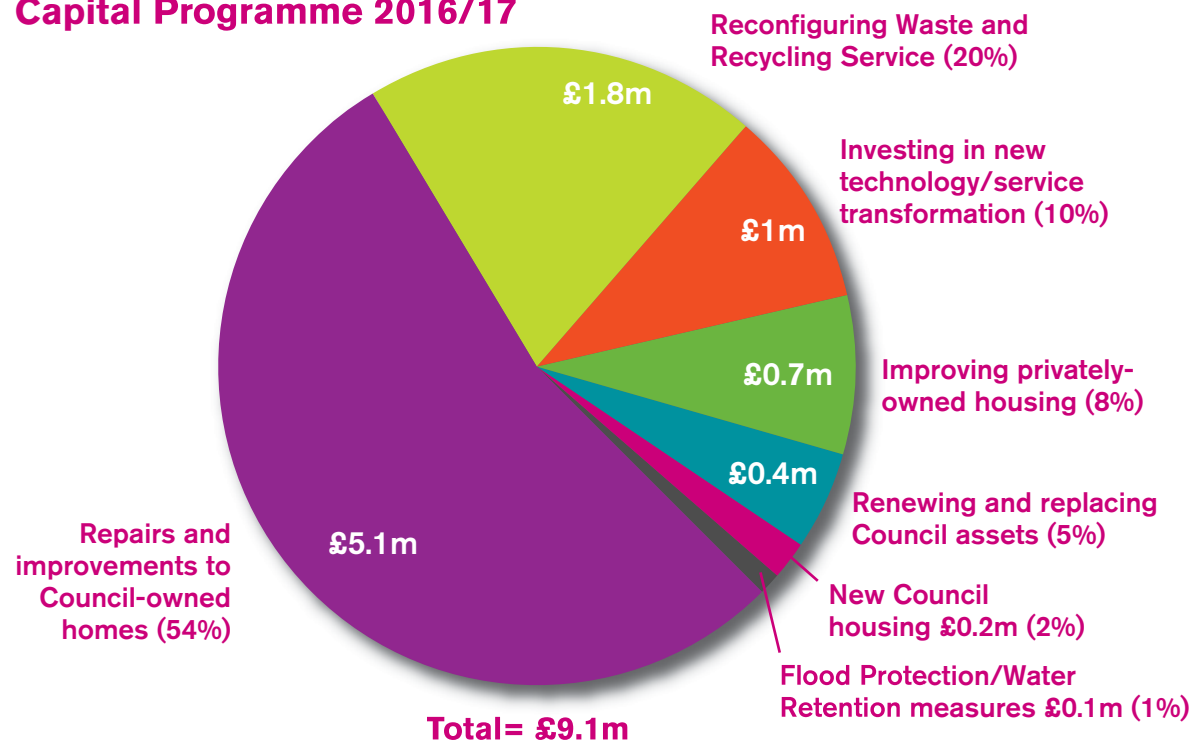
Town Councils spending over £100,000

	2015/16 (£)	2016/17 (£)	
Lewes Town Council	Administration and Civic Function	248,469	265,308
	Town Hall, All Saints Centre and Malling Community Centre	407,860	420,702
	Open Spaces and Allotments	134,799	156,730
	Grants to Outside Bodies	77,750	62,500
	Contribution to Reserves	159,130	206,330
	Less: income and use of balances	(185,008)	(198,370)
	Grant from Lewes District Council	(62,504)	(53,128)
Precept	780,496	860,072	
Newhaven Town Council	Halls, Play Areas, Cemetery	107,345	173,545
	Administration and Staff	236,250	235,832
	Regeneration and Partnership	77,450	143,720
	Contribution to Reserves	50,000	0
	Less: income and use of balances	(70,350)	(72,945)
	Grant from Lewes District Council	(48,266)	(41,026)
Precept	352,429	439,126	
Peacehaven Town Council	Sports facilities, play areas, amenity areas etc.	204,555	192,556
	Highways expenditure	11,960	13,960
	Grants to organisations	15,020	15,020
	Community Centres	148,923	155,316
	Administration	227,000	257,653
	Contribution to Reserves	50,550	72,992
	Less: income and use of balances	(232,559)	(268,944)
	Grant from Lewes District Council	(49,728)	(42,269)
Precept	375,721	396,284	
Seaford Town Council	Finance and General Purposes (includes grants)	377,002	443,242
	Community Services	332,756	317,278
	Golf Course	653,030	841,986
	Contribution to Reserves	10,183	83,941
	Less: income and use of balances	(816,545)	(1,044,049)
	Grant from Lewes District Council	(35,112)	(29,845)
	Precept	521,314	612,553
Telscombe Town Council	Policy and Resources	170,350	176,725
	Amenities	54,960	56,300
	Civic Centre	53,725	45,500
	Planning and Highways	23,550	22,500
	Less: income and use of balances	(58,766)	(60,416)
	Grant from Lewes District Council	(22,938)	(19,497)
Precept	220,881	221,112	

Statement of budget changes in Lewes District Council's estimated expenditure between 2015/16 and 2016/17

	£m	£m
2015/16 Net Budget to be funded from Council Tax		6.632
Pay and Price increases	0.310	
Increases in Service costs or reductions in Service income	0.384	
Increases in Service income or reductions in Service costs	-0.949	
Sub-total		6.377
Changes in Government Grant and Business Rates funding	0.429	
Changes in use of reserves, balances and one-off items	-0.515	
Change in Council Tax/Business Rates returned from previous years	0.532	
2016/17 Net Budget to be funded from Council Tax		6.823

Capital Programme 2016/17



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**. Calls to this number are charged at the national rate.
- Or you can ring **01273 484189** to ask for a card to make payments at the **Post Office** or **Paypoint** outlet.



Self Service

A new online self service facility is being launched soon for all Lewes District residents who would like to access their council tax, benefits or business rates account direct. Further information about how to sign-up will shortly be available on our website at **www.lewes.gov.uk**

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

General Fund Budget				
Medium Term Outlook as at February 2016	Base Year 2016/17	2017/18	2018/19	2019/20
Recurring Net Expenditure	11,185,800	13,152,400	12,609,500	11,481,800
Pay awards and increments	140,000	140,000	140,000	210,000
Pension Contributions	50,000	50,000	50,000	60,000
Inflation on contracts	20,000	30,000	30,000	50,000
Total Budget Requirement with inflation	11,395,800	13,372,400	12,829,500	11,801,800
Savings targets (corporate)	(400,000)	(762,900)	(755,700)	(617,300)
Contributions to Reserves	2,215,500	-	(592,000)	-
Reduction in Contribution to Capital from NHB	(58,900)	-	-	-
	13,152,400	12,609,500	11,481,800	11,184,500
Non-Recurring items				
Transition expenditure	84,000	83,700	-	-
Retained Business Rates Deficit	639,800	-	-	-
Contribution from Uncommitted Reserve	(639,800)	-	-	-
Net Budget Requirement	13,236,400	12,693,200	11,481,800	11,184,500
Council Tax	(6,823,300)	(6,993,900)	(7,168,700)	(7,347,900)
Council Tax Collection Fund Surplus	(172,400)	(65,000)	-	-
Retained Business Rates	(3,070,000)	(3,131,400)	(2,894,000)	(2,451,900)
Government Grants:				
- Revenue Support	(995,000)	(370,000)	-	-
- New Homes Bonus	(1,592,000)	(1,592,000)	(1,000,000)	(1,000,000)
- Housing Benefit & Council Tax Support admin	(424,300)	(381,800)	(343,700)	(309,300)
- Section 31 Grant	(75,400)	(75,400)	(75,400)	(75,400)
- Transition Grant	(84,000)	(83,700)	-	-
Use of General Fund Revenue Balance	-	-	-	-
Sources of Finance	(13,236,400)	(12,693,200)	(11,481,800)	(11,184,500)
Assumed Council Tax Increase		2.0%	2.0%	2.0%
Assumed Increase in Council Tax Base		0.5%	0.5%	0.5%

MEDIUM TERM FINANCE STRATEGY SAVINGS PLAN

The 2020 Savings Plan	2016/17	2017/18	2018/19	2019/20	Total
	£'000	£'000	£'000	£'000	£'000
Savings Requirement per MTFS	685	763	756	617	2,821
The plan					
Wave Leisure service fee reduction	(100)	(100)	(100)	(100)	(400)
Final phasing out of local Council Tax Reduction	(35)	(67)	(67)	(67)	(236)
Scheme grant to Town and Parish Councils					
Joint Transformation Programme	(400)	(400)	(400)	(400)	(1,600)
Income generation - solar programme	(150)	-	-	-	(150)
Income generation - waste and recycling	-	(300)	-	-	(300)
Income generation - regeneration			(300)	(200)	(500)
Total Savings Target	(685)	(867)	(867)	(767)	(3,186)
Surplus target over MTFS requirement	-	(104)	(111)	(150)	(365)
Delivered					
Deliverable					
Requires significant work/investment to deliver					

Line No.	GENERAL FUND REVENUE BUDGET SUMMARY	2014/15 ACTUAL £	2015/16 BUDGET £	2016/17 BUDGET £
	Service Expenditure Analysis			
1	- Central Services	1,088,869	1,357,200	1,247,700
2	- Cultural and Related Services	2,184,650	2,050,500	1,897,700
3	- Environmental and Regulatory Services	4,353,129	4,321,700	4,596,900
4	- Highways and Transport Services	(320,887)	(257,200)	(291,200)
5	- Housing General Fund Services	1,719,524	1,382,600	1,435,900
6	- Planning Services	688,434	983,200	858,500
7	- Corporate and Democratic Core	2,726,680	2,031,500	1,843,000
8	- Non-Distributed Costs: general costs	144,143	134,400	150,900
9	- Non-Distributed Costs: efficiency savings target	-	(281,000)	(400,000)
10	Cost of Services	12,584,543	11,722,900	11,339,400
11	Other Operating Income and Expenditure	278,322	236,600	201,100
12	Financing and Investment Income and Expenditure	(181,990)	(106,600)	(63,600)
13	Contribution to Service Priorities	-	241,200	109,000
14	Transition expenditure	-	-	84,000
15	Transfer to Collection Fund - Business Rates Deficit	-	-	639,800
16	Cost before Transfers to/(from) Reserves	12,680,874	12,094,100	12,309,700
17	Net transfers to/(from) Earmarked Reserves	1,440,282	1,670,200	926,700
18	Net Expenditure Requirement	14,121,156	13,764,300	13,236,400
	External Sources of Finance			
19	Retained Business Rates	(2,396,620)	(3,006,900)	(3,070,000)
	Government Grants			
20	- Revenue Support Grant	(2,325,796)	(1,704,000)	(995,000)
21	- New Homes Bonus	(1,175,895)	(1,376,500)	(1,592,000)
22	- Housing Benefit Administration Subsidy	(521,819)	(484,800)	(424,300)
23	- Transition Grant	-	-	(84,000)
24	- Section 31 and Other Minor Grants	(98,423)	(21,700)	(75,400)
25	- Council Tax Freeze Grant	(74,915)	(75,400)	-
26	Total Government Grants	(4,196,848)	(3,662,400)	(3,170,700)
27	Transfer from Collection Fund - Council Tax Surplus	(64,990)	(65,000)	(172,400)
28	Total External Sources of Finance	(6,658,458)	(6,734,300)	(6,413,100)
29	Balance of Net Expenditure to be financed	7,462,698	7,030,000	6,823,300
30	Transfer (from) Working Balance	(789,298)	(397,600)	-
31	Lewes District Council Tax Requirement	6,673,400	6,632,400	6,823,300
32	Taxbase	34,670.7	34,979.8	35,797.1
33	Band D Council Tax	£192.48	£189.61	£190.61
34	Working Balance at 1 April	(2,340,761)	(1,592,400)	(1,153,800)
35	Transfer (to)/from Working Balance	789,298	397,600	-
36	Working Balance at 31 March	(1,551,463)	(1,194,800)	(1,153,800)

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	2014/15 ACTUAL £	2015/16 BUDGET £	2016/17 BUDGET £
Local Tax Collection			
- Council Tax Collection	358,677	450,400	402,500
- Council Tax Reduction Scheme Administration	326,130	318,300	330,000
- Non-Domestic Rates Collection	(85,750)	(70,200)	(17,000)
	599,057	698,500	715,500
Elections	76,171	200,700	88,600
Registration of Electors	133,272	189,200	205,500
Emergency Planning	39,938	45,800	41,200
Local Land Charges	53,009	36,800	8,000
Voluntary Sector Support	187,421	186,200	188,900
TOTAL CENTRAL SERVICES	1,088,869	1,357,200	1,247,700

CENTRAL SERVICES - COUNCIL TAX COLLECTION	2014/15 ACTUAL £	2015/16 BUDGET £	2016/17 BUDGET £
Operating Expenditure			
Employees	245,433	260,200	245,500
Transport	3,611	3,800	3,300
Supplies and Services	106,514	105,300	118,000
Transfer Payments	-	38,000	-
TOTAL OPERATING EXPENDITURE	355,558	407,300	366,800
Income			
Fees and Charges	(167,832)	(176,500)	(176,500)
Government Grants	(30,178)	-	-
Non-Government Grants, Reimbursements and Contributions	(6,840)	-	-
TOTAL INCOME	(204,850)	(176,500)	(176,500)
NET OPERATING EXPENDITURE	150,708	230,800	190,300
Support Services	207,970	219,600	212,200
NET SERVICE EXPENDITURE	358,677	450,400	402,500

Service description

Calculating, billing and collecting all council tax due as levied (precepted) 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 2015/16 and 2016/17 are as follows:

2015/16 Budget	450,400
Employees - reduction from efficiency savings and review of time allocations	(14,700)
Supplies and Services	
- increase in credit card transaction fees as use of payment by card continues to rise	16,500
Transfer Payments	
- budget transferred to the Council Tax Reduction Scheme Administration service	(38,000)
Net effect of minor changes	(11,700)
2016/17 Budget	402,500

CENTRAL SERVICES - COUNCIL TAX REDUCTION SCHEME ADMINISTRATION	2014/15 ACTUAL £	2015/16 BUDGET £	2016/17 BUDGET £
Operating Expenditure			
Employees	-	-	59,000
Transfer Payments	-	-	39,000
TOTAL OPERATING EXPENDITURE	-	-	98,000
Income			
Non-Government Grants, Reimbursements and Contributions	-	-	(83,000)
TOTAL INCOME	-	-	(83,000)
NET OPERATING EXPENDITURE	-	-	15,000
Recharges from other General Fund Services	326,130	318,300	315,000
NET SERVICE EXPENDITURE	326,130	318,300	330,000

Service description

This service records the net costs of administering the Council Tax Reduction Scheme.

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:

	2014/15	2015/16	2016/17
<u>Share of operating expenditure</u>			
Employees	175,755	189,200	183,300
Transport	1,610	1,900	1,800
Supplies and Services	29,574	20,700	20,800
Share of Net Operating Expenditure	206,939	211,800	205,900
Share of Support Services	119,191	106,500	109,100
	326,130	318,300	315,000

In addition to the work undertaken within Housing Benefit Administration, the Council has entered into a partnership arrangement with East Sussex County Council (ESCC), East Sussex Fire Authority (ESFA), Sussex Police and Crime Commissioner (SPCC) and the other Districts and Boroughs within East Sussex, to educate and support claimants in understanding the impact of the changes to the scheme that apply from 1 April 2016.

The Council will employ staff (£59,000) and contribute towards a hardship fund (£39,000), and the three council tax precepting authorities (ESCC, ESFA and SPCC) will contribute towards these costs (£70,000, £5,000 and £8,000 respectively) in proportion to their council tax precepts.

The net cost to the Council represents its share of the costs in proportion to its council tax precept.

CENTRAL SERVICES - NON-DOMESTIC RATES COLLECTION	2014/15 ACTUAL £	2015/16 BUDGET £	2016/17 BUDGET £
Operating Expenditure			
Employees	27,489	31,500	60,800
Transport	27	-	200
Supplies and Services	5,177	7,200	6,500
TOTAL OPERATING EXPENDITURE	32,694	38,700	67,500
Income			
Fees and Charges	(5,300)	(10,000)	(10,000)
Government Grants	(11,600)	-	-
Non-Government Grants, Reimbursements and Contributions - Cost of Collection Allowance	(128,644)	(128,600)	(130,000)
TOTAL INCOME	(145,544)	(138,600)	(140,000)
NET OPERATING EXPENDITURE	(112,850)	(99,900)	(72,500)
Support Services	27,100	29,700	55,500
NET SERVICE EXPENDITURE	(85,750)	(70,200)	(17,000)

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 2015/16 and 2016/17 are as follows:

2015/16 Budget	(70,200)
Employees - increase following review of staff time allocations	29,300
Support Services - increase following review of support staff allocations	25,800
Net effect of minor changes	(1,900)
2016/17 Budget	(17,000)

CENTRAL SERVICES - ELECTIONS	2014/15 ACTUAL £	2015/16 BUDGET £	2016/17 BUDGET £
Operating Expenditure			
Employees	52,099	120,800	62,100
Premises	2,313	8,500	2,500
Transport	300	2,200	600
Supplies and Services	3,719	33,200	5,500
TOTAL OPERATING EXPENDITURE	58,432	164,700	70,700
Income			
Non-Government Grants, Reimbursements and Contributions	(721)	-	-
TOTAL INCOME	(721)	-	-
NET OPERATING EXPENDITURE	57,710	164,700	70,700
Support Services	18,461	36,000	17,900
NET SERVICE EXPENDITURE	76,171	200,700	88,600

Service description

Administering the election of all 41 councillors to Lewes District Council every 4 years, the next one falls due in May 2019, 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.

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 2015/16 and 2016/17 are as follows:

2015/16 Budget		200,700
Removal of 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)
Support Services		
- removal of costs to support the administration of the May 2015 elections		(20,100)
Net effect of minor changes		(800)
2016/17 Budget		88,600

CENTRAL SERVICES - REGISTRATION OF ELECTORS	2014/15 ACTUAL £	2015/16 BUDGET £	2016/17 BUDGET £
Operating Expenditure			
Employees	96,605	113,400	89,900
Transport	809	900	700
Supplies and Services	46,670	34,800	72,300
TOTAL OPERATING EXPENDITURE	144,083	149,100	162,900
Income			
Sales	(1,521)	(500)	(1,000)
Government Grants	(46,028)	-	-
TOTAL INCOME	(47,549)	(500)	(1,000)
NET OPERATING EXPENDITURE	96,534	148,600	161,900
Support Services	36,738	40,600	43,600
NET SERVICE EXPENDITURE	133,272	189,200	205,500

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 2015/16 and 2016/17 are as follows:

2015/16 Budget	189,200
Employees - reduction in use of canvassing staff due to increased use of postal service	(21,100)
Supplies and Services - increase in postage costs to support individual electoral registration	37,500
Net effect of minor changes	(100)
2016/17 Budget	205,500

CENTRAL SERVICES - EMERGENCY PLANNING	2014/15 ACTUAL £	2015/16 BUDGET £	2016/17 BUDGET £
Operating Expenditure			
Employees	13,900	18,800	14,100
Transport	1,000	1,100	1,000
Supplies and Services	21,975	21,300	22,600
TOTAL OPERATING EXPENDITURE	36,875	41,200	37,700
Income	-	-	-
TOTAL INCOME	-	-	-
NET OPERATING EXPENDITURE	36,875	41,200	37,700
Support Services	3,063	4,600	3,500
NET SERVICE EXPENDITURE	39,938	45,800	41,200

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 2015/16 and 2016/17.

CENTRAL SERVICES - LOCAL LAND CHARGES	2014/15 ACTUAL £	2015/16 BUDGET £	2016/17 BUDGET £
Operating Expenditure			
Employees	78,807	79,600	68,600
Transport	803	900	300
Supplies and Services	80,160	54,300	49,800
TOTAL OPERATING EXPENDITURE	159,770	134,800	118,700
Income			
Fees and Charges	(138,461)	(140,000)	(140,000)
TOTAL INCOME	(138,461)	(140,000)	(140,000)
NET OPERATING EXPENDITURE	21,309	(5,200)	(21,300)
Support Services	31,700	42,000	29,300
NET SERVICE EXPENDITURE	53,009	36,800	8,000

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 2015/16 and 2016/17 are as follows:

2015/16 Budget	36,800
Employees - reduction from efficiency savings and review of time allocations	(11,000)
Support Services - reduction from efficiency savings and review of time allocations	(12,700)
Net effect of minor changes	(5,100)
2016/17 Budget	8,000

CENTRAL SERVICES - VOLUNTARY SECTOR SUPPORT	2014/15 ACTUAL £	2015/16 BUDGET £	2016/17 BUDGET £
Operating Expenditure			
Employees	4,300	8,200	8,500
Transport	-	200	100
Transfer Payments			
- Citizens Advice Bureau	157,800	153,800	167,200
- 3VA	28,000	28,000	31,500
- Action in Rural Sussex	7,000	7,000	3,500
- Sompriti	-	10,000	10,000
- Lewes Athletic Track	8,331	-	-
TOTAL OPERATING EXPENDITURE	205,431	207,200	220,800
Income	-	-	-
TOTAL INCOME	-	-	-
NET OPERATING EXPENDITURE	205,431	207,200	220,800
Support Services	4,700	1,700	2,100
NET SERVICE EXPENDITURE BEFORE RECHARGES	210,131	208,900	222,900
Recharges to the Housing Revenue Account	(22,710)	(22,700)	(34,000)
NET SERVICE EXPENDITURE	187,421	186,200	188,900

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 2015/16 and 2016/17 are as follows:

2015/16 Budget	186,200
Citizens Advice Bureaux - money advice service for Housing Revenue Account tenants	13,500
Recharges to the Housing Revenue Account - for money advice service	(13,500)
Net effect of minor changes	2,700
2016/17 Budget	188,900

CENTRAL SERVICES - RESOURCE ANALYSIS	2014/15 ACTUAL £	2015/16 BUDGET £	2016/17 BUDGET £
Operating Expenditure			
Employees	518,633	632,500	608,500
Premises	2,313	8,500	2,500
Transport	6,550	9,100	6,200
Supplies and Services	264,214	256,100	274,700
Transfer Payments	201,131	236,800	251,200
TOTAL OPERATING EXPENDITURE	992,842	1,143,000	1,143,100
Income			
Sales	(1,521)	(500)	(1,000)
Fees and Charges	(311,593)	(326,500)	(326,500)
Government Grants	(87,807)	-	-
Non-Government Grants, Reimbursements and Contributions	(136,206)	(128,600)	(213,000)
TOTAL INCOME	(537,126)	(455,600)	(540,500)
NET OPERATING EXPENDITURE	455,716	687,400	602,600
Support Services	329,732	374,200	364,100
NET SERVICE EXPENDITURE BEFORE RECHARGES	785,448	1,061,600	966,700
Recharges from other General Fund Services	326,130	318,300	315,000
Recharges to the Housing Revenue Account	(22,710)	(22,700)	(34,000)
TOTAL CENTRAL SERVICES	1,088,869	1,357,200	1,247,700

CULTURAL AND RELATED SERVICES - SUMMARY OF NET SERVICE EXPENDITURE	2014/15 ACTUAL £	2015/16 BUDGET £	2016/17 BUDGET £
Culture and Heritage			
- Arts Development and Support	20,024	35,100	35,300
- Newhaven Fort	205,091	114,800	113,900
- Southover Grange Hall	14,627	-	-
	239,741	149,900	149,200
Recreation and Sport			
- Leisure Centres and Swimming Pools	671,498	624,100	531,800
- Sports and Playing Fields	450,628	343,800	313,500
	1,122,126	967,900	845,300
Open Spaces	586,971	669,500	660,300
Tourism	235,813	263,200	242,900
TOTAL CULTURAL AND RELATED SERVICES	2,184,650	2,050,500	1,897,700

CULTURAL AND RELATED SERVICES - ARTS DEVELOPMENT AND SUPPORT	2014/15 ACTUAL £	2015/16 BUDGET £	2016/17 BUDGET £
Operating Expenditure			
Employees	6,700	25,200	22,800
Transport	-	100	100
Supplies and Services	18,101	13,500	17,500
TOTAL OPERATING EXPENDITURE	24,801	38,800	40,400
Income			
Fees and Charges	(9,190)	(9,000)	(11,000)
TOTAL INCOME	(9,190)	(9,000)	(11,000)
NET OPERATING EXPENDITURE	15,611	29,800	29,400
Support Services	4,413	5,300	5,900
NET SERVICE EXPENDITURE	20,024	35,100	35,300

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 2015/16 and 2016/17.

CULTURAL AND RELATED SERVICES - NEWHAVEN FORT	2014/15 ACTUAL £	2015/16 BUDGET £	2016/17 BUDGET £
Operating Expenditure			
Employees	165,374	2,900	3,100
Premises	68,361	6,000	5,800
Transport	12,289	-	-
Supplies and Services	85,419	300	-
Third Party Payments			
- Wave Leisure Trust service fee	-	104,200	104,200
TOTAL OPERATING EXPENDITURE	331,444	113,400	113,100
Income			
Sales	(73,394)	-	-
Fees and Charges	(79,808)	-	-
Rents	(15,061)	-	-
TOTAL INCOME	(168,264)	-	-
NET OPERATING EXPENDITURE	163,180	113,400	113,100
Support Services	41,911	1,400	800
NET SERVICE EXPENDITURE	205,091	114,800	113,900

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

There are no major changes between the budgets for 2015/16 and 2016/17.

CULTURAL AND RELATED SERVICES - SOUTHOVER GRANGE HALL	2014/15 ACTUAL £	2015/16 BUDGET £	2016/17 BUDGET £
Operating Expenditure			
Employees	2,300	-	-
Premises	18,524	-	-
Transport	-	-	-
Supplies and Services	2,501	-	-
TOTAL OPERATING EXPENDITURE	23,325	-	-
Income			
Fees and Charges	(225)	-	-
Rents	(4,188)	-	-
Miscellaneous	(5,086)	-	-
TOTAL INCOME	(9,499)	-	-
NET OPERATING EXPENDITURE	13,827	-	-
Support Services	800	-	-
NET SERVICE EXPENDITURE	14,627	-	-

Service description

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

CULTURAL AND RELATED SERVICES - LEISURE CENTRES AND SWIMMING POOLS	2014/15 ACTUAL £	2015/16 BUDGET £	2016/17 BUDGET £
Operating Expenditure			
Employees	39,848	13,900	14,600
Premises	37,941	133,000	134,300
Transport	800	200	300
Supplies and Services	8,785	-	400
Third Party Payments - Wave Leisure Trust service fee	626,703	522,300	417,900
Transfer Payments - Lewes Athletic Track	-	8,600	8,700
TOTAL OPERATING EXPENDITURE	714,076	678,000	576,200
Income			
Non-Government Grants, Reimbursements and Contributions - Contributions from Wave Leisure Trust	(24,400)	(20,000)	(20,000)
Miscellaneous - Photo Voltaic Solar Panel feed-in tariff	(30,579)	(40,000)	(30,000)
TOTAL INCOME	(54,979)	(60,000)	(50,000)
NET OPERATING EXPENDITURE	659,098	618,000	526,200
Support Services	12,400	6,100	5,600
NET SERVICE EXPENDITURE	671,498	624,100	531,800

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 2015/16 and 2016/17 are as follows:

2015/16 Budget	624,100
Third Party Payments - reduction in renegotiated Wave Leisure Trust service fee	(104,400)
Miscellaneous Income - photo-voltaic panel feed-in tariff reduced in line with experience	10,000
Net effect of minor budget variations	2,100
2016/17 Budget	531,800

CULTURAL AND RELATED SERVICES - SPORTS AND PLAYING FIELDS	2014/15 ACTUAL £	2015/16 BUDGET £	2016/17 BUDGET £
Operating Expenditure			
Employees	68,619	59,000	44,200
Premises			
- Grounds Maintenance Contract	282,773	235,100	238,700
- Other Premises Expenditure	51,015	45,300	40,600
Transport	3,500	3,400	4,000
Supplies and Services	6,817	3,300	3,300
TOTAL OPERATING EXPENDITURE	412,723	346,100	330,800
Income			
Fees and Charges	-	(20,200)	(20,200)
Rents	(14,799)	(15,900)	(16,900)
Miscellaneous	(2,566)	(2,600)	(2,600)
TOTAL INCOME	(17,365)	(38,700)	(39,700)
NET OPERATING EXPENDITURE	395,358	307,400	291,100
Support Services	55,269	36,400	22,400
NET SERVICE EXPENDITURE	450,628	343,800	313,500

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 2015/16 and 2016/17 are as follows:

2015/16 Budget	343,800
Employees - reduction from efficiency savings and review of staff time allocations	(14,800)
Support Services - reduction from efficiency savings and review of support staff allocations	(14,000)
Net effect of minor budget variations	(1,500)
2016/17 Budget	313,500

CULTURAL AND RELATED SERVICES - OPEN SPACES	2014/15 ACTUAL £	2015/16 BUDGET £	2016/17 BUDGET £
Operating Expenditure			
Employees	153,994	207,700	228,700
Premises			
- Grounds Maintenance Contract	251,417	247,500	235,100
- Other Premises Expenditure	142,543	108,800	115,500
Transport	23,087	32,300	26,900
Supplies and Services	85,985	68,400	63,400
TOTAL OPERATING EXPENDITURE	657,027	664,700	669,600
Income			
Fees and Charges	(31,710)	(24,600)	(25,500)
Rents	(21,757)	(9,400)	(9,400)
Non-Government Grants, Reimbursements and Contributions	(67,377)	(25,200)	(25,200)
Miscellaneous	(1,470)	(1,200)	(1,200)
TOTAL INCOME	(122,313)	(60,400)	(61,300)
NET OPERATING EXPENDITURE	534,713	604,300	608,300
Support Services	52,258	65,200	52,000
NET SERVICE EXPENDITURE	586,971	669,500	660,300

Service description

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

Budget changes

The main changes between the budgets for 2015/16 and 2016/17 are as follows:

2015/16 Budget	669,500
Employees - increase following review of staff time allocations	21,000
Premises - net reduction in cost of grounds maintenance contract	(12,400)
Support Services - reduction from efficiency savings and review of support staff allocations	(13,200)
Net effect of minor budget variations	(4,600)
2016/17 Budget	660,300

CULTURAL AND RELATED SERVICES - TOURISM	2014/15 ACTUAL £	2015/16 BUDGET £	2016/17 BUDGET £
Operating Expenditure			
Employees	156,251	163,100	149,300
Premises	5,428	30,000	30,200
Transport	757	600	800
Supplies and Services	110,348	132,500	73,900
Third Party Payments			
- Contribution to Peacehaven Town Council TIC	15,199	15,700	15,700
TOTAL OPERATING EXPENDITURE	287,982	341,900	269,900
Income			
Sales	(104,995)	(113,300)	(59,700)
Fees and Charges	(14,972)	(5,700)	(5,700)
TOTAL INCOME	(119,967)	(119,000)	(65,400)
NET OPERATING EXPENDITURE	168,015	222,900	204,500
Support Services	67,798	40,300	38,400
NET SERVICE EXPENDITURE	235,813	263,200	242,900

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 2015/16 and 2016/17 are as follows:

2015/16 Budget		263,200
Employees - reduction from efficiency savings and review of staff time allocations		(13,400)
Reduction in volume of purchase and resale of tickets and souvenirs		
- Supplies and Services: reduction in purchase of goods for resale	(53,100)	
- Sales: reduction in income from goods for resale	<u>53,600</u>	
		500
Net effect of minor budget variations		(7,400)
2016/17 Budget		242,900

CULTURAL AND RELATED SERVICES - RESOURCE ANALYSIS	2014/15 ACTUAL £	2015/16 BUDGET £	2016/17 BUDGET £
Operating Expenditure			
Employees	593,085	471,800	462,700
Premises	858,002	805,700	800,200
Transport	40,433	36,600	32,100
Supplies and Services	317,956	218,000	158,500
Third Party Payments	641,902	642,200	537,800
Transfer Payments	-	8,600	8,700
TOTAL OPERATING EXPENDITURE	2,451,379	2,182,900	2,000,000
Income			
Sales	(178,389)	(113,300)	(59,700)
Fees and Charges	(135,905)	(59,500)	(62,400)
Rents	(55,805)	(25,300)	(26,300)
Non-Government Grants, Reimbursements and Contributions	(91,777)	(45,200)	(45,200)
Miscellaneous	(39,700)	(43,800)	(33,800)
TOTAL INCOME	(501,576)	(287,100)	(227,400)
NET OPERATING EXPENDITURE	1,949,802	1,895,800	1,772,600
Support Services	234,848	154,700	125,100
TOTAL CULTURAL AND RELATED SERVICES	2,184,650	2,050,500	1,897,700

ENVIRONMENTAL AND REGULATORY SERVICES - SUMMARY OF NET SERVICE EXPENDITURE	2014/15 ACTUAL £	2015/16 BUDGET £	2016/17 BUDGET £
Cemeteries	86,406	56,300	46,400
Coast Protection	64,071	50,300	57,000
Community Safety	8,613	6,500	8,500
Flood Defences and Land Drainage	188,672	178,000	179,600
Regulatory Services			
- Animal and Pest Control	209,111	180,300	202,100
- Environmental Protection	436,968	301,800	240,600
- Food Safety	150,502	195,400	174,000
- Health and Safety	96,741	69,000	63,100
- Licensing	17,244	28,700	27,500
- Port Health	18,529	28,800	20,900
- Public Conveniences	269,726	251,900	235,100
- Public Health	232,268	197,900	143,400
	1,431,089	1,253,800	1,106,700
Recycling	1,084,820	908,600	1,229,800
Street Cleansing	716,815	686,200	788,800
Waste Collection	772,643	1,182,000	1,180,100
TOTAL ENVIRONMENTAL & REGULATORY SERVICES	4,353,129	4,321,700	4,596,900

ENVIRONMENTAL AND REGULATORY SERVICES - CEMETERIES	2014/15 ACTUAL £	2015/16 BUDGET £	2016/17 BUDGET £
Operating Expenditure			
Employees	57,634	55,800	56,000
Premises			
- Grounds Maintenance Contract	165,910	100,400	103,900
- Other Premises Expenditure	12,772	18,600	15,000
Transport	4,194	4,900	2,800
Supplies and Services	436	500	600
TOTAL OPERATING EXPENDITURE	240,946	180,200	178,300
Income			
Fees and Charges	(165,427)	(140,300)	(150,300)
Rents	(10,489)	(10,700)	(10,700)
TOTAL INCOME	(175,916)	(151,000)	(161,000)
NET OPERATING EXPENDITURE	65,029	29,200	17,300
Support Services	21,376	27,100	29,100
NET SERVICE EXPENDITURE	86,406	56,300	46,400

Service description

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

Budget changes

The main changes between the budgets for 2015/16 and 2016/17 are as follows:

2015/16 Budget	56,300
Fees and Charges - additional income from annual increase in burial fees	(10,000)
Net effect of minor budget variations	100
2016/17 Budget	46,400

ENVIRONMENTAL AND REGULATORY SERVICES - COAST PROTECTION	2014/15 ACTUAL £	2015/16 BUDGET £	2016/17 BUDGET £
Operating Expenditure			
Employees	30,700	33,700	37,500
Premises	41,522	20,800	20,600
Transport	1,127	800	800
Supplies and Services	19	4,900	4,500
TOTAL OPERATING EXPENDITURE	73,368	60,200	63,400
Income			
Non-Government Grants, Reimbursements and Contributions - Contributions from East Sussex County Council	(15,918)	(17,000)	(17,000)
TOTAL INCOME	(15,918)	(17,000)	(17,000)
NET OPERATING EXPENDITURE	57,450	43,200	46,400
Support Services	6,621	7,100	10,600
NET SERVICE EXPENDITURE	64,071	50,300	57,000

Service description

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

Budget changes

There are no major changes between the budgets for 2015/16 and 2016/17.

ENVIRONMENTAL AND REGULATORY SERVICES - COMMUNITY SAFETY	2014/15 ACTUAL £	2015/16 BUDGET £	2016/17 BUDGET £
Operating Expenditure			
Employees	5,000	-	-
Transport	600	-	-
Supplies and Services	24,889	6,500	8,500
TOTAL OPERATING EXPENDITURE	30,489	6,500	8,500
Income			
Non-Government Grants, Reimbursements and Contributions - Contributions from East Sussex County Council	(22,976)	-	-
TOTAL INCOME	(22,976)	-	-
NET OPERATING EXPENDITURE	7,513	6,500	8,500
Support Services	1,100	-	-
NET SERVICE EXPENDITURE	8,613	6,500	8,500

Service description

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

Budget changes

There are no major changes between the budgets for 2015/16 and 2016/17.

ENVIRONMENTAL AND REGULATORY SERVICES - FLOOD DEFENCES AND LAND DRAINAGE	2014/15 ACTUAL £	2015/16 BUDGET £	2016/17 BUDGET £
Operating Expenditure			
Employees	30,700	33,700	28,300
Transport	1,060	800	-
Supplies and Services	37,267	16,000	9,000
Third Party Payment - Environment Agency Levy	123,530	127,200	134,400
TOTAL OPERATING EXPENDITURE	192,557	177,700	171,700
Income			
Government Grants	(10,585)	-	-
Non-Government Grants, Reimbursements and Contributions	-	(7,000)	-
TOTAL INCOME	(10,585)	(7,000)	-
NET OPERATING EXPENDITURE	181,972	170,700	171,700
Support Services	6,700	7,300	7,900
NET SERVICE EXPENDITURE	188,672	178,000	179,600

Service description

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

Budget changes

There are no major changes between the budgets for 2015/16 and 2016/17.

ENVIRONMENTAL AND REGULATORY SERVICES - ANIMAL AND PEST CONTROL	2014/15 ACTUAL £	2015/16 BUDGET £	2016/17 BUDGET £
Operating Expenditure			
Employees	139,630	113,400	127,400
Premises	872	-	1,000
Transport	22,501	21,100	15,000
Supplies and Services	26,987	32,600	32,200
TOTAL OPERATING EXPENDITURE	189,990	167,100	175,600
Income			
Fees and Charges	(14,007)	(14,900)	(14,900)
TOTAL INCOME	(14,007)	(14,900)	(14,900)
NET OPERATING EXPENDITURE	175,983	152,200	160,700
Support Services	33,128	28,100	41,400
NET SERVICE EXPENDITURE	209,111	180,300	202,100

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 2015/16 and 2016/17 are as follows:

2015/16 Budget	180,300
Employees - increase following review of staff time allocations	14,000
Support Services - increase following review of support staff allocations	13,300
Net effect of minor budget variations	(5,500)
2016/17 Budget	202,100

ENVIRONMENTAL AND REGULATORY SERVICES - ENVIRONMENTAL PROTECTION	2014/15 ACTUAL £	2015/16 BUDGET £	2016/17 BUDGET £
Operating Expenditure			
Employees	329,098	268,500	169,300
Transport	30,287	16,900	5,500
Supplies and Services	145,669	29,500	25,000
TOTAL OPERATING EXPENDITURE	505,054	314,900	199,800
Income			
Fees and Charges	(4,399)	(4,400)	(3,900)
Non-Government Grants, Reimbursements and Contributions - Contributions from Other Local Authorities	(112,434)	(66,700)	-
TOTAL INCOME	(116,832)	(71,100)	(3,900)
NET OPERATING EXPENDITURE	388,222	243,800	195,900
Support Services	93,914	58,000	44,700
NET SERVICE EXPENDITURE BEFORE RECHARGES	482,136	301,800	240,600
Recharges to other General Fund Services	(45,168)	-	-
NET SERVICE EXPENDITURE	436,968	301,800	240,600

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 2015/16 and 2016/17 are as follows:

2015/16 Budget		301,800
Removal of budgets following the transfer during 2015/16 of the management of the Sussex Air Quality Steering Group to East Sussex County Council		
- employees	(51,300)	
- transport	(600)	
- supplies and services	(4,000)	
- support services	(10,800)	
- contributions from Other Local Authorities	<u>66,700</u>	
		0
Employees - reduction from efficiency savings and review of staff time allocations		(47,900)
Transport - reduction from efficiency savings		(11,000)
Net effect of minor budget variations		(2,300)
2016/17 Budget		240,600

ENVIRONMENTAL AND REGULATORY SERVICES - FOOD SAFETY	2014/15 ACTUAL £	2015/16 BUDGET £	2016/17 BUDGET £
Operating Expenditure			
Employees	109,400	147,600	128,600
Transport	7,105	12,200	10,700
Supplies and Services	2,321	4,500	5,400
TOTAL OPERATING EXPENDITURE	118,825	164,300	144,700
Income			
Fees and Charges	(2,053)	(2,400)	(2,500)
TOTAL INCOME	(2,053)	(2,400)	(2,500)
NET OPERATING EXPENDITURE	116,772	161,900	142,200
Support Services	33,730	33,500	31,800
NET SERVICE EXPENDITURE	150,502	195,400	174,000

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

The main changes between the budgets for 2015/16 and 2016/17 are as follows:

2015/16 Budget	195,400
Employees - reduction from efficiency savings and review of staff time allocations	(19,000)
Net effect of minor budget variations	(2,400)
2016/17 Budget	174,000

ENVIRONMENTAL AND REGULATORY SERVICES - HEALTH AND SAFETY	2014/15 ACTUAL £	2015/16 BUDGET £	2016/17 BUDGET £
Operating Expenditure			
Employees	68,300	52,000	37,800
Transport	5,700	3,600	3,000
Supplies and Services	2,141	1,500	16,500
TOTAL OPERATING EXPENDITURE	76,141	57,100	57,300
Income			
Non-Government Grants, Reimbursements and Contributions	-	-	(3,500)
TOTAL INCOME	-	-	(3,500)
NET OPERATING EXPENDITURE	76,141	57,100	53,800
Support Services	20,600	11,900	9,300
NET SERVICE EXPENDITURE	96,741	69,000	63,100

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 2015/16 and 2016/17 are as follows:

2015/16 Budget	69,000
Employees - reduction from efficiency savings and review of staff time allocations	(14,800)
Supplies and Services - transfer of a health and safety budget from the Corporate Management service	15,000
Net effect of minor budget variations	(6,100)
2016/17 Budget	63,100

ENVIRONMENTAL AND REGULATORY SERVICES - LICENSING	2014/15 ACTUAL £	2015/16 BUDGET £	2016/17 BUDGET £
Operating Expenditure			
Employees	160,041	166,600	147,300
Transport	11,401	8,300	5,500
Supplies and Services	10,546	12,300	27,200
TOTAL OPERATING EXPENDITURE	181,988	187,200	180,000
Income			
Fees and Charges	(224,911)	(215,100)	(215,600)
TOTAL INCOME	(224,911)	(215,100)	(215,600)
NET OPERATING EXPENDITURE	(42,923)	(27,900)	(35,600)
Support Services	60,167	56,600	63,100
NET SERVICE EXPENDITURE	17,244	28,700	27,500

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 2015/16 and 2016/17 are as follows:

2015/16 Budget	28,700
Employees - reduction from efficiency savings and review of staff time allocations	(19,300)
Supplies and Services - additional budget to improve services offered by licensees	12,000
Net effect of minor budget variations	6,100
2016/17 Budget	27,500

ENVIRONMENTAL AND REGULATORY SERVICES - PORT HEALTH	2014/15 ACTUAL £	2015/16 BUDGET £	2016/17 BUDGET £
Operating Expenditure			
Employees	14,000	21,000	14,600
Transport	900	1,400	1,000
Supplies and Services	629	1,600	1,700
TOTAL OPERATING EXPENDITURE	15,529	24,000	17,300
Income	-	-	-
TOTAL INCOME	-	-	-
NET OPERATING EXPENDITURE	15,529	24,000	17,300
Support Services	3,000	4,800	3,600
NET SERVICE EXPENDITURE	18,529	28,800	20,900

Service description

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

Budget changes

There are no major changes between the budgets for 2015/16 and 2016/17.

ENVIRONMENTAL AND REGULATORY SERVICES - PUBLIC CONVENIENCES	2014/15 ACTUAL £	2015/16 BUDGET £	2016/17 BUDGET £
Operating Expenditure			
Employees	23,648	16,200	10,400
Premises			
- Cleaning Contract	147,558	149,300	146,000
- Other Premises Expenditure	63,305	63,600	62,200
Transport	1,651	100	100
Supplies and Services	26,463	14,800	12,500
TOTAL OPERATING EXPENDITURE	262,626	244,000	231,200
Income			
Rents	(200)	-	-
TOTAL INCOME	(200)	-	-
NET OPERATING EXPENDITURE	262,426	244,000	231,200
Support Services	7,300	7,900	3,900
NET SERVICE EXPENDITURE	269,726	251,900	235,100

Service description

Managing and maintaining 16 public conveniences within the District.

Budget changes

There are no major changes between the budgets for 2015/16 and 2016/17.

The overall reduction in net service expenditure is achieved from efficiency savings.

ENVIRONMENTAL AND REGULATORY SERVICES - PUBLIC HEALTH	2014/15 ACTUAL £	2015/16 BUDGET £	2016/17 BUDGET £
Operating Expenditure			
Employees	127,500	106,300	69,200
Transport	8,600	5,900	3,800
Supplies and Services	45,804	58,500	57,300
TOTAL OPERATING EXPENDITURE	181,904	170,700	130,300
Income			
Fees and Charges	(2,435)	(3,600)	(4,000)
Non-Government Grants, Reimbursements and Contributions	(1,001)	-	-
TOTAL INCOME	(3,436)	(3,600)	(4,000)
NET OPERATING EXPENDITURE	178,468	167,100	126,300
Support Services	53,800	30,800	17,100
NET SERVICE EXPENDITURE	232,268	197,900	143,400

Service description

Statutory regulation of public health and hygiene.

Budget changes

The main changes between the budgets for 2015/16 and 2016/17 are as follows:

2015/16 Budget	197,900
Employees - reduction from efficiency savings and review of staff time allocations	(37,100)
Support Services - reduction from efficiency savings and review of support staff allocations	(13,700)
Net effect of minor budget variations	(3,700)
2016/17 Budget	143,400

ENVIRONMENTAL AND REGULATORY SERVICES - RECYCLING	2014/15 ACTUAL £	2015/16 BUDGET £	2016/17 BUDGET £
Operating Expenditure			
Employees	1,078,597	1,052,500	1,034,000
Premises	45,442	48,600	48,600
Transport	353,010	317,600	331,700
Supplies and Services	136,027	81,200	144,000
TOTAL OPERATING EXPENDITURE	1,613,076	1,499,900	1,558,300
Income			
Sales	(279,336)	(350,400)	(150,000)
Fees and Charges	(6,032)	(800)	(800)
Rents	(182)	-	-
Non-Government Grants, Reimbursements and Contributions - East Sussex County Council Recycling Credits	(311,141)	(330,000)	(330,000)
TOTAL INCOME	(596,690)	(681,200)	(480,800)
NET OPERATING EXPENDITURE	1,016,386	818,700	1,077,500
Support Services	68,434	89,900	152,300
NET SERVICE EXPENDITURE	1,084,820	908,600	1,229,800

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 2015/16 and 2016/17 are as follows:

2015/16 Budget	908,600
Employees	
- reduction from efficiency savings	(17,100)
- pay inflation, increments and other payroll increases	16,300
- application of 2% vacancy factor	<u>(17,700)</u>
	(18,500)
Supplies and Services - supply of caddy bins to support the recycling of food waste	65,300
Sales - reduction in prices for recyclate due to market volatility	200,400
Support Services - increase following review of management and support staff allocations	62,400
Net effect of minor budget variations	11,600
2016/17 Budget	1,229,800

ENVIRONMENTAL AND REGULATORY SERVICES - STREET CLEANSING	2014/15 ACTUAL £	2015/16 BUDGET £	2016/17 BUDGET £
Operating Expenditure			
Employees	578,344	538,700	590,500
Premises	7,886	8,100	7,000
Transport	166,506	167,400	162,000
Supplies and Services	41,734	45,900	45,300
TOTAL OPERATING EXPENDITURE	794,470	760,100	804,800
Income			
Fees and Charges	(42,863)	(39,000)	(40,000)
TOTAL INCOME	(42,863)	(39,000)	(40,000)
NET OPERATING EXPENDITURE	751,606	721,100	764,800
Support Services	42,369	42,300	101,200
NET SERVICE EXPENDITURE BEFORE RECHARGES	793,975	763,400	866,000
Recharges to other General Fund Services	(77,160)	(77,200)	(77,200)
NET SERVICE EXPENDITURE	716,815	686,200	788,800

Service description

Sweeping and removal of litter to comply with section 89 of the Environmental Protection Act.
Emptying of litter and dog bins.

Budget changes

The main changes between the budgets for 2015/16 and 2016/17 are as follows:

2015/16 Budget			686,200
Employees			
- posts transferred from Waste Collection		45,400	
- pay inflation, increments and other payroll increases		10,800	
- application of 2% vacancy factor		<u>(9,600)</u>	
			46,600
Support Services - increase following review of management and support staff allocations			58,900
Net effect of minor budget variations			(2,900)
2016/17 Budget			788,800
Recharges to other General Fund Services comprises:			
Open Spaces	32,260	32,300	32,300
Parking Services	44,900	44,900	44,900
	<u>77,160</u>	<u>77,200</u>	<u>77,200</u>

ENVIRONMENTAL AND REGULATORY SERVICES - WASTE COLLECTION	2014/15 ACTUAL £	2015/16 BUDGET £	2016/17 BUDGET £
Operating Expenditure			
Employees	913,869	1,060,800	993,200
Premises	19,991	19,900	18,200
Transport	341,441	396,500	373,500
Supplies and Services	245,793	240,800	311,600
TOTAL OPERATING EXPENDITURE	1,521,095	1,718,000	1,696,500
Income			
Sales	(27,591)	(26,000)	(28,000)
Fees and Charges	(551,442)	(551,900)	(604,500)
Government Grants	(151,602)	-	-
Non-Government Grants, Reimbursements and Contributions - East Sussex County Council Recycling Credits	(88,518)	(30,000)	(10,000)
TOTAL INCOME	(819,153)	(607,900)	(642,500)
NET OPERATING EXPENDITURE	701,943	1,110,100	1,054,000
Support Services	109,400	108,700	162,500
NET SERVICE EXPENDITURE BEFORE RECHARGES	811,343	1,218,800	1,216,500
Recharges to other General Fund Services	(11,100)	(9,200)	(8,700)
Recharges to the Housing Revenue Account	(27,600)	(27,600)	(27,700)
NET SERVICE EXPENDITURE	772,643	1,182,000	1,180,100

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 2015/16 and 2016/17 are as follows:

2015/16 Budget		1,182,000
Employees		
- posts transferred to Street Cleansing	(45,400)	
- reduction from efficiency savings	(20,100)	
- pay inflation, increments and other payroll increases	15,200	
- application of 2% vacancy factor	(17,300)	
		(67,600)
Transport - reduction in fuel costs		(24,200)
Supplies and Services - increase in waste disposal charges		60,000
Fees and Charges - additional income from the green waste collection service		(50,000)
Reduction in income from East Sussex County Council Recycling Credits		20,000
Support Services - increase following review of management and support staff allocations		53,800
Net effect of minor budget variations		6,100
2016/17 Budget		1,180,100

ENVIRONMENTAL AND REGULATORY SERVICES - RESOURCE ANALYSIS	2014/15 ACTUAL £	2015/16 BUDGET £	2016/17 BUDGET £
Operating Expenditure			
Employees	3,666,461	3,666,800	3,444,100
Premises	505,259	429,300	422,500
Transport	956,083	957,500	915,400
Supplies and Services	746,726	551,100	701,300
Third Party Payments	123,530	127,200	134,400
TOTAL OPERATING EXPENDITURE	5,998,059	5,731,900	5,617,700
Income			
Sales	(306,926)	(376,400)	(178,000)
Fees and Charges	(1,013,569)	(972,400)	(1,036,500)
Rents	(10,871)	(10,700)	(10,700)
Government Grants	(162,187)	-	-
Non-Government Grants, Reimbursements and Contributions	(551,987)	(450,700)	(360,500)
TOTAL INCOME	(2,045,541)	(1,810,200)	(1,585,700)
NET OPERATING EXPENDITURE	3,952,518	3,921,700	4,032,000
Support Services	561,639	514,000	678,500
NET SERVICE EXPENDITURE BEFORE RECHARGES	4,514,157	4,435,700	4,710,500
Recharges to other General Fund Services	(133,428)	(86,400)	(85,900)
Recharges to the Housing Revenue Account	(27,600)	(27,600)	(27,700)
TOTAL ENVIRONMENTAL & REGULATORY SERVICES	4,353,129	4,321,700	4,596,900

HIGHWAYS AND TRANSPORT SERVICES - SUMMARY OF NET SERVICE EXPENDITURE	2014/15 ACTUAL £	2015/16 BUDGET £	2016/17 BUDGET £
Street Naming, Numbering and Closures	29,549	27,000	24,200
Parking Services	(350,436)	(284,200)	(315,400)
TOTAL HIGHWAYS AND TRANSPORT SERVICES	(320,887)	(257,200)	(291,200)

HIGHWAYS AND TRANSPORT SERVICES - STREET NAMING, NUMBERING AND CLOSURES	2014/15 ACTUAL £	2015/16 BUDGET £	2016/17 BUDGET £
Operating Expenditure			
Employees	14,600	15,000	12,300
Premises	14,970	12,000	12,000
Transport	-	200	900
Supplies and Services	104	-	-
TOTAL OPERATING EXPENDITURE	29,674	27,200	25,200
Income			
Fees and Charges	(3,525)	(4,000)	(4,000)
TOTAL INCOME	(3,525)	(4,000)	(4,000)
NET OPERATING EXPENDITURE	26,149	23,200	21,200
Support Services	3,400	3,800	3,000
NET SERVICE EXPENDITURE	29,549	27,000	24,200

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 2015/16 and 2016/17.

HIGHWAYS AND TRANSPORT SERVICES - PARKING SERVICES	2014/15 ACTUAL £	2015/16 BUDGET £	2016/17 BUDGET £
Operating Expenditure			
Employees	20,699	23,400	19,700
Premises	177,661	197,000	203,500
Transport	1,335	-	200
Supplies and Services			
- Car Park Management Contract	274,135	325,000	300,000
- Other Supplies and Services Expenditure	70,972	50,300	54,200
TOTAL OPERATING EXPENDITURE	544,802	595,700	577,600
Income			
Sales	(2,360)	(4,000)	(2,500)
Fees and Charges	(892,599)	(879,600)	(890,000)
Rents	(12,258)	(12,500)	(12,200)
Miscellaneous	(2,121)	-	(3,000)
TOTAL INCOME	(909,338)	(896,100)	(907,700)
NET OPERATING EXPENDITURE	(364,536)	(300,400)	(330,100)
Support Services	14,100	16,200	14,700
NET SERVICE INCOME	(350,436)	(284,200)	(315,400)

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 2015/16 and 2016/17 are as follows:

2015/16 Budget	(284,200)
Supplies and Services - reduction in cost of Car Park Management Contract	(25,000)
Fees and Charges - increase in income from parking charges	(15,400)
Net effect of minor budget variations	9,200
2016/17 Budget	(315,400)

HIGHWAYS AND TRANSPORT SERVICES - RESOURCE ANALYSIS	2014/15 ACTUAL £	2015/16 BUDGET £	2016/17 BUDGET £
Operating Expenditure			
Employees	35,299	38,400	32,000
Premises	192,631	209,000	215,500
Transport	1,335	200	1,100
Supplies and Services	345,211	375,300	354,200
TOTAL OPERATING EXPENDITURE	574,476	622,900	602,800
Income			
Sales	(2,360)	(4,000)	(2,500)
Fees and Charges	(896,124)	(883,600)	(894,000)
Rents	(12,258)	(12,500)	(12,200)
Miscellaneous	(2,121)	-	(3,000)
TOTAL INCOME	(912,863)	(900,100)	(911,700)
NET OPERATING EXPENDITURE	(338,387)	(277,200)	(308,900)
Support Services	17,500	20,000	17,700
TOTAL HIGHWAYS AND TRANSPORT SERVICES	(320,887)	(257,200)	(291,200)

HOUSING GENERAL FUND SERVICES - SUMMARY OF NET SERVICE EXPENDITURE	2014/15 ACTUAL £	2015/16 BUDGET £	2016/17 BUDGET £
Housing Needs, Strategy and Advice	350,869	397,300	331,700
Private Sector Housing Renewal	195,243	164,200	253,900
Homelessness	462,448	372,500	447,900
Housing Benefit Payments and Subsidy	(28,796)	(306,800)	(459,500)
Housing Benefit Administration	591,844	596,900	695,500
Contribution to the HRA for Shared Amenities	147,917	158,500	166,400
TOTAL HOUSING GENERAL FUND SERVICES	1,719,524	1,382,600	1,435,900

HOUSING GENERAL FUND SERVICES - HOUSING NEEDS, STRATEGY, AND ADVICE	2014/15 ACTUAL £	2015/16 BUDGET £	2016/17 BUDGET £
Operating Expenditure			
Employees	244,400	266,100	205,500
Transport	17,700	14,500	14,300
Supplies and Services	20,647	20,000	20,000
TOTAL OPERATING EXPENDITURE	282,747	300,600	239,800
Income			
Fees and Charges	(632)	-	-
TOTAL INCOME	(632)	-	-
NET OPERATING EXPENDITURE	282,115	300,600	239,800
Support Services	68,754	96,700	91,900
NET SERVICE EXPENDITURE	350,869	397,300	331,700

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 2015/16 and 2016/17 are as follows:

2015/16 Budget	397,300
Employees - voluntary redundancy of 1 full-time post	(55,500)
Net effect of minor budget variations	(10,100)
2016/17 Budget	331,700

HOUSING GENERAL FUND SERVICES - PRIVATE SECTOR HOUSING RENEWAL	2014/15 ACTUAL £	2015/16 BUDGET £	2016/17 BUDGET £
Operating Expenditure			
Employees	148,600	116,300	166,300
Transport	11,000	3,900	5,600
Supplies and Services	4,443	12,900	12,900
TOTAL OPERATING EXPENDITURE	164,043	133,100	184,800
Income			
Fees and Charges	(1,600)	(1,500)	(1,500)
TOTAL INCOME	(1,600)	(1,500)	(1,500)
NET OPERATING EXPENDITURE	162,443	131,600	183,300
Support Services	32,800	32,600	70,600
NET SERVICE EXPENDITURE	195,243	164,200	253,900

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 2015/16 and 2016/17 are as follows:

2015/16 Budget	164,200
Employees - increase following review of staff time allocations	50,000
Support Services - increase following review of management and support staff allocations	38,000
Net effect of minor budget variations	1,700
2016/17 Budget	253,900

HOUSING GENERAL FUND SERVICES - HOMELESSNESS	2014/15 ACTUAL £	2015/16 BUDGET £	2016/17 BUDGET £
Operating Expenditure			
Employees	216,707	194,400	207,000
Premises			
- Private Sector Leasing	179,391	192,000	120,000
- Other Premises Expenditure	21,193	5,500	5,000
Transport	28,399	16,800	19,700
Supplies and Services			
- Bed and Breakfast Accommodation	179,539	210,000	240,000
- Other Supplies and Services	124,919	77,600	162,600
TOTAL OPERATING EXPENDITURE	750,148	696,300	754,300
Income			
Fees and Charges			
- Bed and Breakfast Reimbursement	(171,310)	(205,000)	(235,000)
- Other Fees and Charges	(12,464)	(15,000)	(15,000)
Rents - Private Sector Leasing	(166,726)	(200,000)	(130,000)
Non-Government Grants, Reimbursements and Contributions	(30,000)	-	-
TOTAL INCOME	(380,500)	(420,000)	(380,000)
NET OPERATING EXPENDITURE	369,648	276,300	374,300
Support Services	92,800	96,200	73,600
NET SERVICE EXPENDITURE	462,448	372,500	447,900

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 (PSL) costs are fully reimbursed from the rents charged to tenants.

Budget changes

The main changes between the budgets for 2015/16 and 2016/17 are as follows:

2015/16 Budget		372,500
Employees - increase following review of staff time allocations		12,600
Reduction in the use of the private sector properties leasing scheme		
- Premises	(72,000)	
- Rents	70,000	(2,000)
Increase in the use of bed and breakfast accommodation		
- Supplies and Services	30,000	
- Fees and Charges	(30,000)	-
Supplies and Services		
- increase in provision for doubtful debts	25,000	
- new budget to develop and implement an extension to the PSL scheme	50,000	75,000
Support Services - reduction from efficiency savings and review of support staff allocations		(22,600)
Net effect of minor budget variations		12,400
2016/17 Budget		447,900

HOUSING GENERAL FUND SERVICES - HOUSING BENEFIT PAYMENTS AND SUBSIDY	2014/15 ACTUAL £	2015/16 BUDGET £	2016/17 BUDGET £
Operating Expenditure			
Transfer Payments			
- Housing Benefit Payments of Rent Allowances	27,400,978	27,998,700	27,100,000
- Housing Benefit Payments of Non-HRA Rent Rebates	257,426	230,600	233,000
- Housing Benefit Payments of HRA Rent Rebates	8,892,023	9,259,900	8,470,000
	36,550,427	37,489,200	35,803,000
- Net Recovery of Overpaid Housing Benefits	(1,083,888)	(811,000)	(926,000)
TOTAL OPERATING EXPENDITURE	35,466,539	36,678,200	34,877,000
Income			
Government Grants			
- Housing Benefit Subsidy for Rent Allowances	(26,526,256)	(27,365,700)	(26,485,000)
- Housing Benefit Subsidy for Non-HRA Rent Rebates	(243,995)	(204,700)	(196,500)
- Housing Benefit Subsidy for HRA Rent Rebates	(8,568,571)	(9,234,600)	(8,427,000)
- Discretionary Housing Benefit Subsidy	(156,513)	(180,000)	(156,500)
- Housing Benefit Fraud Grant	-	-	(71,500)
TOTAL INCOME	(35,495,335)	(36,985,000)	(35,336,500)
NET SERVICE EXPENDITURE	(28,796)	(306,800)	(459,500)

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 changes between the budgets for 2015/16 and 2016/17 are shown in the table above.

HOUSING GENERAL FUND SERVICES - HOUSING BENEFIT ADMINISTRATION	2014/15 ACTUAL £	2015/16 BUDGET £	2016/17 BUDGET £
Operating Expenditure			
Employees	587,834	607,600	588,000
Transport	5,416	6,000	5,700
Supplies and Services	98,914	66,500	68,600
TOTAL OPERATING EXPENDITURE	692,164	680,100	662,300
Income			
Fees and Charges	(2,248)	(2,000)	(2,000)
Government Grants - Housing Benefit Fraud Grant	(170,587)	(105,000)	-
TOTAL INCOME	(172,835)	(107,000)	(2,000)
NET OPERATING EXPENDITURE	519,329	573,100	660,300
Support Services	398,645	342,100	350,200
NET SERVICE EXPENDITURE BEFORE RECHARGES	917,974	915,200	1,010,500
Recharges to other General Fund Services	(326,130)	(318,300)	(315,000)
NET SERVICE EXPENDITURE	591,844	596,900	695,500

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 in the Council Tax Reduction Scheme Administration service within Central Services.

Budget changes

The main changes between the budgets for 2015/16 and 2016/17 are as follows:

2015/16 Budget	596,900
Employees - reduction from efficiency savings and review of staff time allocations	(19,600)
Government Grants - transfer of fraud grant to Housing Benefit Payments and Subsidy	105,000
Net effect of minor budget variations	13,200
2016/17 Budget	695,500

HOUSING GENERAL FUND SERVICES - CONTRIBUTION TO HOUSING REVENUE ACCOUNT	2014/15 ACTUAL £	2015/16 BUDGET £	2016/17 BUDGET £
Operating Expenditure			
Amenities Shared by the Whole Community - Contribution to the HRA Grounds Maintenance Contract	147,917	158,500	166,400
NET SERVICE EXPENDITURE	147,917	158,500	166,400

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 2015/16 and 2016/17.

HOUSING GENERAL FUND SERVICES - RESOURCE ANALYSIS	2014/15 ACTUAL £	2015/16 BUDGET £	2016/17 BUDGET £
Operating Expenditure			
Employees	1,197,541	1,184,400	1,166,800
Premises	200,584	197,500	125,000
Transport	62,515	41,200	45,300
Supplies and Services	428,462	387,000	504,100
Transfer Payments	35,466,539	36,678,200	34,877,000
Amenities Shared by Whole Community	147,917	158,500	166,400
TOTAL OPERATING EXPENDITURE	37,503,558	38,646,800	36,884,600
Income			
Fees and Charges	(188,254)	(223,500)	(253,500)
Rents	(166,726)	(200,000)	(130,000)
Government Grants	(35,665,922)	(37,090,000)	(35,336,500)
Non-Government Grants, Reimbursements and Contributions	(30,000)	-	-
TOTAL INCOME	(36,050,902)	(37,513,500)	(35,720,000)
NET OPERATING EXPENDITURE	1,452,656	1,133,300	1,164,600
Support Services	592,999	567,600	586,300
NET SERVICE EXPENDITURE BEFORE RECHARGES	2,045,655	1,700,900	1,750,900
Recharges to other General Fund Services	(326,130)	(318,300)	(315,000)
TOTAL HOUSING GENERAL FUND SERVICES	1,719,524	1,382,600	1,435,900

PLANNING SERVICES - SUMMARY OF NET SERVICE EXPENDITURE	2014/15 ACTUAL £	2015/16 BUDGET £	2016/17 BUDGET £
Building Control	107,874	77,100	(14,800)
Development Control	282,473	251,900	278,600
Planning Policy			
- Conservation and Listed Buildings	42,500	49,600	46,000
- Planning Policy	375,196	461,300	464,900
	417,696	510,900	510,900
Economic Development	582,367	496,200	584,500
Business Support	-	370,000	200,000
Newhaven Enterprise Centre	(130,329)	(111,700)	(121,700)
Industrial Estates	(571,646)	(611,200)	(579,000)
TOTAL PLANNING SERVICES	688,434	983,200	858,500

PLANNING SERVICES - BUILDING CONTROL	2014/15 ACTUAL £	2015/16 BUDGET £	2016/17 BUDGET £
Operating Expenditure			
Employees	251,129	277,400	225,800
Transport	26,200	21,800	10,100
Supplies and Services	7,295	8,400	11,200
TOTAL OPERATING EXPENDITURE	284,624	307,600	247,100
Income			
Fees and Charges	(299,716)	(348,500)	(353,500)
TOTAL INCOME	(299,716)	(348,500)	(353,500)
NET OPERATING EXPENDITURE	(15,092)	(40,900)	(106,400)
Support Services	122,966	118,000	91,600
NET SERVICE EXPENDITURE	107,874	77,100	(14,800)

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 2015/16 and 2016/17 are as follows:

2015/16 Budget	77,100
Employees - reduction from efficiency savings and review of staff time allocations	(44,900)
Transport - reduction from efficiency savings	(11,700)
Support Services - reduction from efficiency savings and review of support staff allocations	(26,200)
Net effect of minor budget variations	(9,100)
2016/17 Budget	(14,800)

PLANNING SERVICES - DEVELOPMENT CONTROL	2014/15 ACTUAL £	2015/16 BUDGET £	2016/17 BUDGET £
Operating Expenditure			
Employees	674,200	670,300	731,700
Premises	5,516	4,000	5,000
Transport	56,500	44,500	47,700
Supplies and Services	108,363	58,600	61,200
TOTAL OPERATING EXPENDITURE	844,579	777,400	845,600
Income			
Fees and Charges	(414,571)	(368,700)	(414,700)
Non-Government Grants, Reimbursements and Contributions - Reimbursements from the South Downs National Park	(471,905)	(471,400)	(471,400)
TOTAL INCOME	(886,476)	(840,100)	(886,100)
NET OPERATING EXPENDITURE	(41,897)	(62,700)	(40,500)
Support Services	324,370	314,600	319,100
NET SERVICE EXPENDITURE	282,473	251,900	278,600

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 2015/16 and 2016/17 are as follows:

2015/16 Budget		251,900
Employees		
- 1 new full-time post	43,200	
- increase following review of staff time allocations	<u>18,200</u>	61,400
Fees and Charges - extra income from applications		(45,000)
Net effect of minor budget variations		10,300
2016/17 Budget		278,600

PLANNING SERVICES - CONSERVATION AND LISTED BUILDINGS	2014/15 ACTUAL £	2015/16 BUDGET £	2016/17 BUDGET £
Operating Expenditure			
Employees	28,200	33,800	34,000
Transport	2,300	2,300	2,600
TOTAL OPERATING EXPENDITURE	30,500	36,100	36,600
Income	-	-	-
TOTAL INCOME	-	-	-
NET OPERATING EXPENDITURE	30,500	36,100	36,600
Support Services	12,000	13,500	9,400
NET SERVICE EXPENDITURE	42,500	49,600	46,000

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 2015/16 and 2016/17.

PLANNING SERVICES - PLANNING POLICY	2014/15 ACTUAL £	2015/16 BUDGET £	2016/17 BUDGET £
Operating Expenditure			
Employees	245,800	334,000	327,700
Premises	3,512	-	-
Transport	20,300	16,600	15,900
Supplies and Services	30,663	23,100	25,200
TOTAL OPERATING EXPENDITURE	300,275	373,700	368,800
Income			
Government Grants	(35,000)	-	-
Non-Government Grants, Reimbursements and Contributions	(5,690)	-	-
TOTAL INCOME	(40,690)	-	-
NET OPERATING EXPENDITURE	259,585	373,700	368,800
Support Services	115,611	87,600	96,100
NET SERVICE EXPENDITURE	375,196	461,300	464,900

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

There are no major changes between the budgets for 2015/16 and 2016/17.

PLANNING SERVICES - ECONOMIC DEVELOPMENT	2014/15 ACTUAL £	2015/16 BUDGET £	2016/17 BUDGET £
Operating Expenditure			
Employees	190,400	240,500	249,400
Premises	7,532	300	300
Transport	2,803	4,300	3,700
Supplies and Services	330,715	106,300	156,000
TOTAL OPERATING EXPENDITURE	531,450	351,400	409,400
Income			
Fees and Charges	(3,390)	-	-
Rents	(39,844)	(42,400)	(27,200)
Non-Government Grants, Reimbursements and Contributions	(84,619)	-	-
TOTAL INCOME	(127,853)	(42,400)	(27,200)
NET OPERATING EXPENDITURE	403,597	309,000	382,200
Support Services	178,770	187,200	202,300
NET SERVICE EXPENDITURE	582,367	496,200	584,500

Service description

Promoting regeneration and economic development initiatives across the District.

Budget changes

The main changes between the budgets for 2015/16 and 2016/17 are as follows:

2015/16 Budget	496,200
Supplies and Services	
- new budget to provide financial assistance to help relocate local businesses within the Lewes District	50,000
Rents - reduction in income earned from Newhaven Town Centre	15,200
Support Services - increase following review of support staff allocations	15,100
Net effect of minor budget variations	8,000
2016/17 Budget	584,500

PLANNING SERVICES - BUSINESS SUPPORT	2014/15 ACTUAL £	2015/16 BUDGET £	2016/17 BUDGET £
Operating Expenditure			
Transfer Payments	-	370,000	200,000
NET SERVICE EXPENDITURE	-	370,000	200,000

Service description

The Council has adopted a local Business Rate Discount Scheme so that it has the ability and the scope to encourage, sustain and improve economic performance.

The Government has approved a new Enterprise Zone in Newhaven, with effect from 1 April 2017.

In 2016/17 a key project will be to set up this Enterprise Zone.

PLANNING SERVICES - NEWHAVEN ENTERPRISE CENTRE	2014/15 ACTUAL £	2015/16 BUDGET £	2016/17 BUDGET £
Operating Expenditure			
Employees	2,900	17,000	17,700
Premises	54,056	64,000	63,300
Transport	100	300	200
Supplies and Services	187,686	188,400	189,400
TOTAL OPERATING EXPENDITURE	244,742	269,700	270,600
Income			
Fees and Charges	(116,356)	(136,000)	(136,000)
Rents	(265,315)	(258,000)	(265,000)
TOTAL INCOME	(381,671)	(394,000)	(401,000)
NET OPERATING INCOME	(136,929)	(124,300)	(130,400)
Support Services	6,600	12,600	8,700
NET INCOME	(130,329)	(111,700)	(121,700)

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

There are no major changes between the budgets for 2015/16 and 2016/17.

PLANNING SERVICES - INDUSTRIAL ESTATES	2014/15 ACTUAL £	2015/16 BUDGET £	2016/17 BUDGET £
Operating Expenditure			
Employees	51,400	30,500	49,700
Premises	2,556	9,400	9,500
Transport	-	100	-
Supplies and Services	10,623	5,500	5,500
TOTAL OPERATING EXPENDITURE	64,579	45,500	64,700
Income			
Fees and Charges	(12,767)	(11,000)	(11,000)
Rents	(657,373)	(670,800)	(670,800)
Miscellaneous	(1,686)	(1,700)	(1,700)
TOTAL INCOME	(671,825)	(683,500)	(683,500)
NET OPERATING INCOME	(607,246)	(638,000)	(618,800)
Support Services	35,600	26,800	39,800
NET INCOME	(571,646)	(611,200)	(579,000)

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 2015/16 and 2016/17 are as follows:

2015/16 Budget	(611,200)
Employees - increase following review of staff time allocations	19,200
Support Services - increase following review of support staff allocations	13,000
2016/17 Budget	(579,000)

PLANNING SERVICES - RESOURCE ANALYSIS	2014/15 ACTUAL £	2015/16 BUDGET £	2016/17 BUDGET £
Operating Expenditure			
Employees	1,444,029	1,603,500	1,636,000
Premises	73,171	77,700	78,100
Transport	108,203	89,900	80,200
Supplies and Services	675,345	390,300	448,500
Transfer Payments	-	370,000	200,000
TOTAL OPERATING EXPENDITURE	2,300,748	2,531,400	2,442,800
Income			
Fees and Charges	(846,800)	(864,200)	(915,200)
Rents	(962,531)	(971,200)	(963,000)
Government Grants	(35,000)	-	-
Non-Government Grants, Reimbursements and Contributions	(562,214)	(471,400)	(471,400)
Miscellaneous	(1,686)	(1,700)	(1,700)
TOTAL INCOME	(2,408,231)	(2,308,500)	(2,351,300)
NET OPERATING EXPENDITURE	(107,483)	222,900	91,500
Support Services	795,917	760,300	767,000
TOTAL PLANNING SERVICES	688,434	983,200	858,500

CORPORATE AND DEMOCRATIC CORE - SUMMARY OF NET SERVICE EXPENDITURE	2014/15 ACTUAL £	2015/16 BUDGET £	2016/17 BUDGET £
Corporate Management	2,261,350	1,511,000	1,197,900
Democratic Representation and Management	420,673	468,500	594,200
Treasury Management and Bank Charges	44,657	52,000	50,900
TOTAL CORPORATE AND DEMOCRATIC CORE	2,726,680	2,031,500	1,843,000

CORPORATE AND DEMOCRATIC CORE - CORPORATE MANAGEMENT	2014/15 ACTUAL £	2015/16 BUDGET £	2016/17 BUDGET £
Operating Expenditure			
Employees	1,439,666	1,107,300	1,169,300
Premises	102,855	100,600	-
Transport	27,565	21,000	14,000
Supplies and Services	564,194	315,200	258,600
TOTAL OPERATING EXPENDITURE	2,134,281	1,544,100	1,441,900
Income			
Sales	(5,224)	(2,600)	(6,000)
Fees and Charges	(33,785)	(10,000)	-
Rents	(42,245)	(73,400)	-
Non-Government Grants, Reimbursements and Contributions	(19,893)	(65,100)	(81,100)
Miscellaneous	(12,815)	(3,800)	(16,000)
TOTAL INCOME	(113,963)	(154,900)	(103,100)
NET OPERATING EXPENDITURE	2,020,318	1,389,200	1,338,800
Support Services	826,856	706,100	676,300
NET SERVICE EXPENDITURE BEFORE RECHARGES	2,847,174	2,095,300	2,015,100
Recharges as Support Services	-	-	(320,000)
Recharges to other General Fund Services	(12,300)	(39,700)	(21,200)
Recharges to the Housing Revenue Account	(573,524)	(544,600)	(476,000)
NET SERVICE EXPENDITURE	2,261,350	1,511,000	1,197,900

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 2015/16 and 2016/17 are as follows:

2015/16 Budget		1,511,000
Reclassification of Lewes House and transfer of budgets to the Investment Property service		(37,900)
Employees		
- 2 full-time posts to assist the transformation programme	86,200	
- pay inflation, increments and other payroll increases	13,600	
- application of 2% vacancy factor	(20,000)	79,800
Supplies and Services		
- budget transferred to the Health and Safety service	(15,000)	
- net reduction from efficiency savings	(49,000)	(64,000)
Reimbursements - increase in recharges to shared services partner		(16,000)
Support Services - reduction from efficiency savings and review of time allocations		(22,600)
Recharges as Support Services - share of corporate costs recharged direct to services		(320,000)
Recharges to General Fund and HRA services - share of efficiency savings		75,000
Net effect of minor budget variations		(7,400)
2016/17 Budget		1,197,900

CORPORATE AND DEMOCRATIC CORE - DEMOCRATIC REPRESENTATION AND MANAGEMENT	2014/15 ACTUAL £	2015/16 BUDGET £	2016/17 BUDGET £
Operating Expenditure			
Employees	173,700	174,000	171,700
Premises	2,405	2,500	2,500
Transport	6,679	7,500	7,500
Supplies and Services	212,502	229,000	245,600
TOTAL OPERATING EXPENDITURE	395,285	413,000	427,300
Income	-	-	-
TOTAL INCOME	-	-	-
NET OPERATING EXPENDITURE	395,285	413,000	427,300
Support Services	109,522	149,200	254,900
NET SERVICE EXPENDITURE BEFORE RECHARGES	504,808	562,200	682,200
Recharges to the Housing Revenue Account	(84,135)	(93,700)	(88,000)
NET SERVICE EXPENDITURE	420,673	468,500	594,200

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 2015/16 and 2016/17 are as follows:

2015/16 Budget		468,500
Supplies and Services - printing costs transferred from Support Services		20,000
Support Services		
- printing costs transferred to Supplies and Services	(20,000)	
- share of Corporate Management costs recharged	97,000	
- increase following review of support staff allocations	28,700	
		105,700
2016/17 Budget		594,200

CORPORATE AND DEMOCRATIC CORE - TREASURY MANAGEMENT AND BANK CHARGES	2014/15 ACTUAL £	2015/16 BUDGET £	2016/17 BUDGET £
Operating Expenditure			
Supplies and Services	41,612	42,900	58,000
TOTAL OPERATING EXPENDITURE	41,612	42,900	58,000
Income	-	-	-
TOTAL INCOME	-	-	-
NET OPERATING EXPENDITURE	41,612	42,900	58,000
Support Services	33,400	42,700	38,900
NET SERVICE EXPENDITURE BEFORE RECHARGES	75,012	85,600	96,900
Recharges to the Housing Revenue Account	(30,355)	(33,600)	(46,000)
NET SERVICE EXPENDITURE	44,657	52,000	50,900

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 2015/16 and 2016/17 are as follows:

2015/16 Budget	52,000
Supplies and Services	
- additional commission charges arising from increase in use of money market funds	6,500
Recharges to the Housing Revenue Account - increase in line with costs and activity	(12,400)
Net effect of minor budget variations	4,800
2016/17 Budget	50,900

CORPORATE AND DEMOCRATIC CORE - RESOURCE ANALYSIS	2014/15 ACTUAL £	2015/16 BUDGET £	2016/17 BUDGET £
Operating Expenditure			
Employees	1,613,366	1,281,300	1,341,000
Premises	105,260	103,100	2,500
Transport	34,244	28,500	21,500
Supplies and Services	818,308	587,100	562,200
TOTAL OPERATING EXPENDITURE	2,571,178	2,000,000	1,927,200
Income			
Sales	(5,224)	(2,600)	(6,000)
Fees and Charges	(33,785)	(10,000)	-
Rents	(42,245)	(73,400)	-
Non-Government Grants, Reimbursements and Contributions	(19,893)	(65,100)	(81,100)
Miscellaneous	(12,815)	(3,800)	(16,000)
TOTAL INCOME	(113,963)	(154,900)	(103,100)
NET OPERATING EXPENDITURE	2,457,215	1,845,100	1,824,100
Support Services	969,779	898,000	970,100
NET SERVICE EXPENDITURE BEFORE RECHARGES	3,426,994	2,743,100	2,794,200
Recharges as Support Services	-	-	(320,000)
Recharges to other General Fund Services	(12,300)	(39,700)	(21,200)
Recharges to the Housing Revenue Account	(688,014)	(671,900)	(610,000)
TOTAL CORPORATE AND DEMOCRATIC CORE	2,726,680	2,031,500	1,843,000

NON-DISTRIBUTED COSTS - SUMMARY OF NET SERVICE EXPENDITURE	2014/15 ACTUAL £	2015/16 BUDGET £	2016/17 BUDGET £
Unfunded Pensions	54,940	56,000	53,300
Surplus Assets	89,203	78,400	97,600
Target for Efficiency Savings	-	(281,000)	(400,000)
TOTAL NON-DISTRIBUTED COSTS	144,143	(146,600)	(249,100)

NON-DISTRIBUTED COSTS - UNFUNDED PENSIONS	2014/15 ACTUAL £	2015/16 BUDGET £	2016/17 BUDGET £
Operating Expenditure			
Employees	82,000	84,000	80,000
NET SERVICE EXPENDITURE BEFORE RECHARGES	82,000	84,000	80,000
Recharges to the Housing Revenue Account	(27,060)	(28,000)	(26,700)
NET SERVICE EXPENDITURE	54,940	56,000	53,300

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 2015/16 and 2016/17.

NON-DISTRIBUTED COSTS - SURPLUS ASSETS	2014/15 ACTUAL £	2015/16 BUDGET £	2016/17 BUDGET £
Operating Expenditure			
Employees	15,200	9,400	16,800
Premises	90,272	88,300	97,600
Transport	400	200	400
Supplies and Services	2,432	1,300	1,200
TOTAL OPERATING EXPENDITURE	108,303	99,200	116,000
Income	-	-	-
TOTAL INCOME	-	-	-
NET OPERATING EXPENDITURE	108,303	99,200	116,000
Support Services	4,900	3,200	5,600
NET SERVICE EXPENDITURE BEFORE RECHARGES	113,203	102,400	121,600
Recharges to other General Fund Services	(24,000)	(24,000)	(24,000)
NET SERVICE EXPENDITURE	89,203	78,400	97,600

Service description

Assets that are no longer held for operational purposes.

This service includes the buildings at 2 Fisher Street/187 High Street and 4 Fisher Street, Lewes and at Fort Road, Newhaven, all three were previously used as office accommodation, and the Turkish Baths, Lewes which was previously used to house the Print Plus service.

Budget changes

The net service expenditure increase of £19,200 between 2015/16 and 2016/17 comes from the residual costs for Fort Road, which was vacated during 2015/16 following the move to Saxon House, and for the Turkish Baths which was vacated following closure of the in-house printing service.

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

NON-DISTRIBUTED COSTS - TARGET FOR EFFICIENCY SAVINGS	2014/15 ACTUAL £	2015/16 BUDGET £	2016/17 BUDGET £
Operating Expenditure			
Provision for Efficiency Savings	-	(561,000)	(400,000)
Impact on net budget of savings delivered mid-year	-	280,000	-
NET SERVICE EXPENDITURE	-	(281,000)	(400,000)

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 sharing services with Eastbourne Borough Council.

Where efficiency savings have been achieved they are built into the service budgets for 2016/17 but where they have yet to be achieved the balance is held here.

Efficiency savings achieved in 2014/15 are included in the actual figures shown within individual services.

NON-DISTRIBUTED COSTS - RESOURCE ANALYSIS	2014/15 ACTUAL £	2015/16 BUDGET £	2016/17 BUDGET £
Operating Expenditure			
Employees	97,200	93,400	96,800
Premises	90,272	88,300	97,600
Transport	400	200	400
Supplies and Services	2,432	1,300	1,200
Target for Efficiency Savings	-	(281,000)	(400,000)
TOTAL OPERATING EXPENDITURE	190,303	(97,800)	(204,000)
Income	-	-	-
TOTAL INCOME	-	-	-
NET OPERATING EXPENDITURE	190,303	(97,800)	(204,000)
Support Services	4,900	3,200	5,600
NET SERVICE EXPENDITURE BEFORE RECHARGES	195,203	(94,600)	(198,400)
Recharges to other General Fund Services	(24,000)	(24,000)	(24,000)
Recharges to the Housing Revenue Account	(27,060)	(28,000)	(26,700)
TOTAL NON-DISTRIBUTED COSTS	144,143	(146,600)	(249,100)

OTHER OPERATING INCOME AND EXPENDITURE - SUMMARY OF NET INCOME AND EXPENDITURE	2014/15 ACTUAL £	2015/16 BUDGET £	2016/17 BUDGET £
Town and Parish Council Grants	278,322	236,600	201,100
TOTAL OTHER OPERATING INCOME & EXPENDITURE	278,322	236,600	201,100

OTHER OPERATING INCOME AND EXPENDITURE - TOWN AND PARISH COUNCIL GRANTS	2014/15 ACTUAL £	2015/16 BUDGET £	2016/17 BUDGET £
Barcombe Parish Council	1,306	1,110	944
Chailey Parish Council	2,208	1,877	1,595
Ditchling Parish Council	1,180	1,003	853
East Chiltington Parish Council	264	224	190
Falmer Parish Council	41	35	30
Firle Parish Council	879	747	635
Glynde and Beddingham Parish Council	584	496	422
Hamsey Parish Council	1,063	904	768
Iford Parish Meeting	-	-	-
Kingston Parish Council	159	135	115
Lewes Town Council	73,534	62,504	53,128
Newhaven Town Council	56,783	48,266	41,026
Newick Parish Council	2,424	2,060	1,751
Peacehaven Town Council	58,504	49,728	42,269
Piddinghoe Parish Council	209	178	151
Plumpton Parish Council	874	743	632
Ringmer Parish Council	6,440	5,474	4,653
Rodmell Parish Council	319	271	230
St Ann (without) Parish Meeting	-	-	-
St John (without) Parish Meeting	-	-	-
Seaford Town Council	41,308	35,112	29,845
Southeast Parish Meeting	-	-	-
South Highton Parish Council	2,983	2,536	2,156
Streat Parish Meeting	-	-	-
Tarring Neville Parish Meeting	-	-	-
Telscombe Town Council	26,986	22,938	19,497
Westmeston Parish Council	231	196	167
Wivelsfield Parish Council	43	37	31
	278,322	236,574	201,088
Rounding	-	26	12
NET EXPENDITURE	278,322	236,600	201,100

Service description

With the introduction of local Council Tax Reduction Schemes (CTRS) on 1 April 2013, Government provided additional funding to District Councils to help offset the impact on council taxes. This additional funding from Government reduces each year. The Council has chosen to pass on a share of the funding to Town and Parish Councils to help offset the impact of the CTRS on their council tax amounts.

OTHER OPERATING INCOME AND EXPENDITURE - RESOURCE ANALYSIS	2014/15 ACTUAL £	2015/16 BUDGET £	2016/17 BUDGET £
Operating Expenditure			
Transfer Payments	278,322	236,600	201,100
TOTAL OTHER OPERATING INCOME & EXPENDITURE	278,322	236,600	201,100

FINANCING AND INVESTMENT INCOME AND EXPENDITURE - SUMMARY	2014/15 ACTUAL £	2015/16 BUDGET £	2016/17 BUDGET £
Capital Financing Costs	156,970	209,400	351,000
Interest and Investment Income	(227,011)	(189,700)	(201,000)
Investment Property	(111,949)	(126,300)	(213,600)
TOTAL FINANCING AND INVESTMENT INCOME AND EXPENDITURE	(181,990)	(106,600)	(63,600)

FINANCING AND INVESTMENT INCOME AND EXPENDITURE - CAPITAL FINANCING COSTS	2014/15 ACTUAL £	2015/16 BUDGET £	2016/17 BUDGET £
External Interest Payable	25,245	29,400	21,000
Provision for the Repayment of Debt	131,725	180,000	330,000
NET EXPENDITURE	156,970	209,400	351,000

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 2015/16 and 2016/17 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	2014/15 ACTUAL £	2015/16 BUDGET £	2016/17 BUDGET £
External Investment Income Receivable	(87,975)	(74,800)	(103,500)
External Interest Receivable	(19,269)	(5,900)	(3,500)
Net Interest Receivable from the Housing Revenue Account	(119,767)	(109,000)	(94,000)
NET INCOME	(227,011)	(189,700)	(201,000)

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 2015/16 and 2016/17 are as follows:

2015/16 Budget	(189,700)
External Investment Income Receivable	
- increase in returns on cash balances available for investment	(28,700)
External Interest Receivable	
- minor reduction in ad hoc interest receipts	2,400
Net Interest Receivable from the Housing Revenue Account	
- reduction in level of HRA internal borrowing	15,000
2016/17 Budget	(201,000)

FINANCING AND INVESTMENT INCOME AND EXPENDITURE - INVESTMENT PROPERTY	2014/15 ACTUAL £	2015/16 BUDGET £	2016/17 BUDGET £
Operating Expenditure			
Employees	18,300	30,700	64,800
Premises	10,216	14,900	102,300
Transport	100	200	300
Supplies and Services	1,403	2,000	58,700
TOTAL OPERATING EXPENDITURE	30,019	47,800	226,100
Income			
Fees and Charges	(3,117)	(2,200)	(19,700)
Rents	(142,434)	(178,900)	(251,000)
Miscellaneous			
- Photo Voltaic Solar Panel feed-in tariff	-	-	(202,600)
- Other	(4,117)	(4,200)	(4,200)
TOTAL INCOME	(149,668)	(185,300)	(477,500)
NET OPERATING INCOME	(119,649)	(137,500)	(251,400)
Support Services	7,700	11,200	37,800
NET INCOME	(111,949)	(126,300)	(213,600)

Service description

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

During 2015/16 the Council implemented a scheme to place photo-voltaic panels on council houses.

The revenue cost of the capital investment is included within the Capital Financing service.

In return for the capital investment in the scheme the Council receives income from the Government's feed-in tariff which is included within this service.

Budget changes

The main changes between the budgets for 2015/16 and 2016/17 are as follows:

2015/16 Budget		(126,300)
<u>Photo Voltaic Solar Panels</u>		
- premises	1,100	
- supplies and services	55,000	
- income from feed-in tariff	<u>(202,600)</u>	
		(146,500)
Reclassification of Lewes House and transfer of budgets from the Corporate Management service		37,900
Employees - increase following review of staff time allocations		15,000
Support Services - increase following review of support staff allocations		19,100
Net effect of efficiency savings and minor budget variations		(12,800)
2016/17 Budget		(213,600)

FINANCING AND INVESTMENT INCOME AND EXPENDITURE - RESOURCE ANALYSIS	2014/15 ACTUAL £	2015/16 BUDGET £	2016/17 BUDGET £
Operating Expenditure			
Employees	18,300	30,700	64,800
Premises	10,216	14,900	102,300
Transport	100	200	300
Supplies and Services	1,403	2,000	58,700
Capital Financing Costs	156,970	209,400	351,000
TOTAL OPERATING EXPENDITURE	186,989	257,200	577,100
Income			
Fees and Charges	(3,117)	(2,200)	(19,700)
Rents	(142,434)	(178,900)	(251,000)
Interest and Investment Income	(107,244)	(80,700)	(107,000)
Miscellaneous	(4,117)	(4,200)	(206,800)
TOTAL INCOME	(256,912)	(266,000)	(584,500)
NET OPERATING EXPENDITURE	(69,923)	(8,800)	(7,400)
Support Services	7,700	11,200	37,800
NET SERVICE EXPENDITURE BEFORE RECHARGES	(62,223)	2,400	30,400
Recharges to the Housing Revenue Account	(119,767)	(109,000)	(94,000)
TOTAL FINANCING AND INVESTMENT INCOME AND EXPENDITURE	(181,990)	(106,600)	(63,600)

TAXATION AND NON-SPECIFIC GRANT INCOME - SUMMARY OF NET INCOME	2014/15 ACTUAL £	2015/16 BUDGET £	2016/17 BUDGET £
Retained Business Rates Income	(2,396,620)	(3,006,900)	(3,070,000)
Government Grants	(4,196,848)	(3,662,400)	(3,170,700)
Council Tax Income	(6,738,390)	(6,697,400)	(6,995,700)
TOTAL TAXATION AND NON-SPECIFIC GRANT INCOME	(13,331,858)	(13,366,700)	(13,236,400)

TAXATION AND NON-SPECIFIC GRANT INCOME - RETAINED BUSINESS RATES INCOME	2014/15 ACTUAL £	2015/16 BUDGET £	2016/17 BUDGET £
Lewes District Council Business Rates local share target	(9,198,000)	(9,373,800)	(9,451,800)
Add Business Rates in excess of local share target	(144,839)	(652,600)	(881,900)
	(9,342,839)	(10,026,400)	(10,333,700)
Add Lewes District Council share of Section 31 Government Grants:			
- Small Business Rates Relief	(492,171)	(480,200)	(393,400)
- Retail Relief	(200,812)	(224,200)	-
- Multiplier set by Government at lower than RPI	(23,407)	-	(149,400)
	(716,390)	(704,400)	(542,800)
Total Retained Business Rates before tariff and levy	(10,059,229)	(10,730,800)	(10,876,500)
Tariff payment set by Government:	7,200,504	7,338,100	7,399,200
Levy payment to East Sussex Business Rates Pool	462,105	678,500	688,000
Share of levy payment returned to Lewes District Council	-	(292,700)	(280,700)
Tariff and Levy shares of Retained Business Rates	7,662,609	7,723,900	7,806,500
TOTAL RETAINED BUSINESS RATES INCOME	(2,396,620)	(3,006,900)	(3,070,000)

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	(26,264,200)
Less allowance for impairment	299,000
Less payment to General Fund for collecting Non-Domestic Rates	131,000
Estimated business rates available for distribution	(25,834,200)

Distributed to:	% Share	
Central Government	50	(12,917,100)
Lewes District Council	40	(10,333,700)
East Sussex County Council	9	(2,325,100)
East Sussex Fire Authority	1	(258,300)
	100	(25,834,200)

<u>Calculation of Levy payable into the East Sussex Business Rates Pool</u>	
40% share as above	(10,333,700)
40% share of half of Small Business Rate Relief	(494,100)
Less tariff set by Government	7,399,200
	(3,428,600)
Less business rates baseline funding for LDC as assessed by Government	2,052,600
Balance subject to Levy	(1,376,000)
50% Levy payable into the East Sussex Business Rates Pool	688,000

TAXATION AND NON-SPECIFIC GRANT INCOME - GOVERNMENT GRANTS	2014/15 ACTUAL £	2015/16 BUDGET £	2016/17 BUDGET £
Revenue Support Grant	(2,325,796)	(1,704,000)	(995,000)
New Homes Bonus	(1,175,895)	(1,376,500)	(1,592,000)
Housing Benefit Administration Grant	(521,819)	(484,800)	(424,300)
Transition Grant	-	-	(84,000)
Section 31 and Other Minor Grants	(98,423)	(21,700)	(75,400)
Council Tax Freeze Grant	(74,915)	(75,400)	-
TOTAL GOVERNMENT GRANTS	(4,196,848)	(3,662,400)	(3,170,700)

TAXATION AND NON-SPECIFIC GRANT INCOME - COUNCIL TAX INCOME	2014/15 ACTUAL £	2015/16 BUDGET £	2016/17 BUDGET £
Lewes District Council share of Collection Fund Surplus	(64,990)	(65,000)	(172,400)
Lewes District Council Precept on the Collection Fund	(6,673,400)	(6,632,400)	(6,823,300)
TOTAL COUNCIL TAX INCOME	(6,738,390)	(6,697,400)	(6,995,700)

GENERAL FUND REVENUE BUDGET 2015/16 - GROSS EXPENDITURE AND INCOME ANALYSIS	Gross Expenditure £	Gross Income £	Net Expenditure £
Central Services			
Council Tax Collection	579,000	(176,500)	402,500
Council Tax Reduction Scheme Administration	413,000	(83,000)	330,000
Non-Domestic Rates Collection	123,000	(140,000)	(17,000)
Elections	88,600	-	88,600
Registration of Electors	206,500	(1,000)	205,500
Emergency Planning	41,200	-	41,200
Local Land Charges	148,000	(140,000)	8,000
Voluntary Sector Support	188,900	-	188,900
	1,788,200	(540,500)	1,247,700
Cultural and Related Services			
Arts Development and Support	46,300	(11,000)	35,300
Newhaven Fort	113,900	-	113,900
Leisure Centres and Swimming Pools	581,800	(50,000)	531,800
Sports and Playing Fields	353,200	(39,700)	313,500
Open Spaces	721,600	(61,300)	660,300
Tourism	308,300	(65,400)	242,900
	2,125,100	(227,400)	1,897,700
Environmental and Regulatory Services			
Cemeteries	207,400	(161,000)	46,400
Coast Protection	74,000	(17,000)	57,000
Community Safety	8,500	-	8,500
Flood Defences and Land Drainage	179,600	-	179,600
Animal and Pest Control	217,000	(14,900)	202,100
Environmental Protection	244,500	(3,900)	240,600
Food Safety	176,500	(2,500)	174,000
Health and Safety	66,600	(3,500)	63,100
Licensing	243,100	(215,600)	27,500
Port Health	20,900	-	20,900
Public Conveniences	235,100	-	235,100
Public Health	147,400	(4,000)	143,400
Recycling	1,710,600	(480,800)	1,229,800
Street Cleansing	828,800	(40,000)	788,800
Waste Collection	1,822,600	(642,500)	1,180,100
	6,182,600	(1,585,700)	4,596,900
Highways and Transport Services			
Street Naming, Numbering and Closures	28,200	(4,000)	24,200
Parking Services	592,300	(907,700)	(315,400)
	620,500	(911,700)	(291,200)
Housing General Fund			
Housing Needs, Strategy and Advice	331,700	-	331,700
Private Sector Housing Renewal	305,400	(1,500)	303,900
Homelessness	777,900	(380,000)	397,900
Housing Benefit Payments and Subsidy	34,877,000	(35,336,500)	(459,500)
Housing Benefit Administration	697,500	(2,000)	695,500
Contribution to the HRA for Shared Amenities	166,400	-	166,400
	37,155,900	(35,720,000)	1,435,900
Carried Forward	47,872,300	(38,985,300)	8,887,000

GENERAL FUND REVENUE BUDGET 2015/16 - GROSS EXPENDITURE AND INCOME ANALYSIS	Gross Expenditure £	Gross Income £	Net Expenditure £
Brought Forward	47,872,300	(38,985,300)	8,887,000
Planning Services			
Building Control	338,700	(353,500)	(14,800)
Development Control	1,164,700	(886,100)	278,600
Planning Policy - Conservation and Listed Buildings	46,000	-	46,000
Planning Policy - Other Planning Policy	464,900	-	464,900
Economic Development	611,700	(27,200)	584,500
Supporting Business Growth	200,000	-	200,000
Newhaven Enterprise Centre	279,300	(401,000)	(121,700)
Industrial Estates	104,500	(683,500)	(579,000)
	3,209,800	(2,351,300)	858,500
Corporate and Democratic Core			
Corporate Management	1,301,000	(103,100)	1,197,900
Democratic Representation and Management	594,200	-	594,200
Treasury Management and Bank Charges	50,900	-	50,900
	1,946,100	(103,100)	1,843,000
Non-Distributed Costs			
Unfunded Pensions	53,300	-	53,300
Surplus Assets	97,600	-	97,600
Target for Efficiency Savings	(400,000)	-	(400,000)
	(249,100)	-	(249,100)
Cost of Services	52,779,100	(41,439,700)	11,339,400
Other Operating Income and Expenditure			
Town and Parish Council Reduction Grant	201,100	-	201,100
Financing and Investment Income and Expenditure			
Capital Financing Costs	351,000	-	351,000
Interest and Investment Income	(94,000)	(107,000)	(201,000)
Investment Properties	263,900	(477,500)	(213,600)
	520,900	(584,500)	(63,600)
Contribution to Service Priorities	109,000	-	109,000
Transition Expenditure	84,000	-	84,000
Transfer to Collection Fund - Business Rates Deficit	639,800	-	639,800
Cost before Transfers to/(from) Reserves	54,333,900	(42,024,200)	12,309,700
Transfers to/(from) Reserves	2,156,600	(1,229,900)	926,700
Net Expenditure Requirement	56,490,500	(43,254,100)	13,236,400
External Sources of Finance			
Retained Business Rates Income	7,806,500	(10,876,500)	(3,070,000)
Government Grants	-	(3,170,700)	(3,170,700)
Transfer from Collection Fund - Council Tax Surplus	-	(172,400)	(172,400)
	7,806,500	(14,219,600)	(6,413,100)
TOTAL GROSS EXPENDITURE AND GROSS INCOME	64,297,000	(57,473,700)	6,823,300
Lewes District Council Tax Requirement			(6,823,300)

COUNCIL TAX PRECEPT REQUIREMENTS	Council Tax Precepts			Band D Council Tax		
	2015/16 £	2016/17 £	Change £	2015/16 £	2016/17 £	Change £
Lewes District Council (LDC)						
LDC Council Tax Requirement (including Special Expenses*)	6,632,448	6,823,300	190,852	189.61	190.61	1.00
Add Town and Parish Councils	2,784,130	3,071,160	287,030	79.59	85.79	6.20
Total Lewes District Council	9,416,578	9,894,460	477,882	269.20	276.40	7.20
East Sussex County Council	42,113,231	44,814,389	2,701,158	1,203.93	1,251.90	47.97
East Sussex Fire Authority	2,975,732	3,104,325	128,593	85.07	86.72	1.65
Sussex Police & Crime	5,033,943	5,330,546	296,603	143.91	148.91	5.00
TOTAL COUNCIL TAX PRECEPT REQUIREMENTS	59,539,484	63,143,720	3,604,236	1,702.11	1,763.93	61.82

Special Expenses*

LDC Council Tax Requirement	6,632,448	6,823,300	190,852	189.61	190.61	1.00
Less: Total amount to be charged as Special Expenses	(611,989)	(543,960)	68,029	(17.50)	(15.20)	2.30
Council Tax to be levied on all LDC taxpayers	6,020,459	6,279,340	258,881	172.11	175.41	3.30

Band D taxbase and increase
- percentage increase

34,979.8	35,797.1	817.3
		2.34%

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

2015/16 COUNCIL TAX PRECEPT £	2015/16 BAND D TAX BASE number	2015/16 BAND D COUNCIL TAX £	TOWN / PARISH	2016/17 COUNCIL TAX PRECEPT £	2016/17 BAND D TAX BASE number	2016/17 BAND D COUNCIL TAX £
29,116	619.5	47.00	Barcombe	29,695	622.8	47.68
46,963	1,264.3	37.15	Chailey	51,867	1,275.0	40.68
82,522	1,110.0	74.34	Ditchling	81,082	1,098.7	73.80
4,539	188.8	24.04	East Chiltington	4,665	195.0	23.92
500	68.8	7.27	Falmer	500	70.3	7.11
8,887	118.5	75.00	Firle	9,230	123.6	74.68
9,804	176.9	55.42	Glynde and Beddingham	10,128	180.8	56.02
17,696	242.5	72.98	Hamsey	17,228	239.5	71.93
0	91.7	0.00	Iford	0	92.4	0.00
47,865	427.0	112.10	Kingston	47,885	425.9	112.43
780,496	5,861.1	133.16	Lewes	860,072	6,069.2	141.71
352,429	3,396.5	103.77	Newhaven	439,126	3,583.3	122.55
52,340	1,065.5	49.12	Newick	52,849	1,070.6	49.36
375,721	4,405.8	85.28	Peacehaven	396,284	4,574.0	86.64
10,322	127.7	80.83	Piddinghoe	10,322	128.7	80.20
52,102	658.5	79.12	Plumpton	52,368	661.1	79.21
89,468	1,827.1	48.97	Ringmer	91,451	1,841.7	49.66
8,809	212.7	41.42	Rodmell	9,646	209.8	45.98
0	41.3	0.00	St Ann Without	0	40.2	0.00
0	32.9	0.00	St John Without	0	31.9	0.00
521,314	9,203.9	56.64	Seaford	612,553	9,365.0	65.41
0	23.2	0.00	Southease	0	23.0	0.00
9,666	258.1	37.45	South Heighton	10,080	263.9	38.20
3,323	79.8	41.64	Streat	2,715	81.0	33.52
0	10.1	0.00	Tarring Neville	0	9.7	0.00
220,881	2,416.6	91.40	Telscombe	221,112	2,463.5	89.75
6,404	160.2	39.98	Westmeston	6,333	161.6	39.19
52,963	890.8	59.46	Wivelsfield	53,969	894.9	60.31
2,784,130	34,979.8	79.59		3,071,160	35,797.1	85.79
		(average)				(average)

SPECIAL EXPENSES

At its meeting on 25 February 2016 the Council resolved that the expenses included in its budget for 2016/17 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	1,070	1,275.0	0.84
Lewes	298,720	6,069.2	49.22
Newhaven	98,630	3,583.3	27.52
Peacehaven	39,570	4,574.0	8.65
Seaford	54,540	9,365.0	5.82
Telscombe	51,430	2,463.5	20.88
	543,960		

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 **1,070**

Lewes

Barons Down	80
Bell Lane	8,190
Castle Banks	420
Grange Road	20
Jubilee Gardens	1,240
Landsdown Place	160
Lewes Library Site	710
Lewes Railway Land LNR	35,260
Malling Railway Cutting	790
Malling Street	7,810
Phoenix Causeway / Little East Street	14,290
Southover Grange Gardens	90,860
The Gallops	3,780
Timberyard Lane	1,080
Valence Road	320
Waite Close	780
Watergate Lane	80
Stanley Turner	67,970
Convent Field	64,880
	298,720

Newhaven

Castle Hill	1,350
Court Farm Road Island	370
Denton Island	12,820
Huggets Green (West Quay)	6,670
Meeching Down Open Space	9,770
Newhaven Town Centre	4,730
West Quay (South) Open Space	720
Fort Road Rec, Gym and Skate Park	62,200
	98,630

SPECIAL EXPENSES

Peacehaven

Firle Road Walkway	1,900
Lake Park	3,420
Meridian Park	16,590
Peacehaven Cliff Tops	17,660
	39,570

Seaford

Alfriston Road Open Space	680
Anthonys Close	350
Aquila Park	490
Bowden Rise	1,400
Brickfields	1,270
Chalvington Close Verge	600
Chalvington Field	12,190
Foster Close Open Space	780
Hurdis Road	1,310
Katherine Way Open Space	1,800
Micklesfield Open Space	5,530
Normansal Park Open Space	1,590
Rookery Way	710
Seafeld Close	810
St Crispins	7,150
Valley Dip Play Area	3,960
Downs Recreation Ground	13,920
	54,540

Telscombe

Fairlight Avenue	30
Telscombe Cliff tops	18,570
Telscombe Playing Fields	32,830
	51,430

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 £15.20 for all Town and Parish areas.

This is the special expenses of £543,960 divided by the total district Band D tax base of 35,797.1.

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	190.61	(15.20)	0.00	175.41
Chailey	190.61	(15.20)	0.84	176.25
Ditchling	190.61	(15.20)	0.00	175.41
East Chiltington	190.61	(15.20)	0.00	175.41
Falmer	190.61	(15.20)	0.00	175.41
Firle	190.61	(15.20)	0.00	175.41
Glynde and Beddingham	190.61	(15.20)	0.00	175.41
Hamsey	190.61	(15.20)	0.00	175.41
Iford	190.61	(15.20)	0.00	175.41
Kingston	190.61	(15.20)	0.00	175.41
Lewes	190.61	(15.20)	49.22	224.63
Newhaven	190.61	(15.20)	27.52	202.93
Newick	190.61	(15.20)	0.00	175.41
Peacehaven	190.61	(15.20)	8.65	184.06
Piddinghoe	190.61	(15.20)	0.00	175.41
Plumpton	190.61	(15.20)	0.00	175.41
Ringmer	190.61	(15.20)	0.00	175.41
Rodmell	190.61	(15.20)	0.00	175.41
St Anne Without	190.61	(15.20)	0.00	175.41
St John Without	190.61	(15.20)	0.00	175.41
Seaford	190.61	(15.20)	5.82	181.23
Southease	190.61	(15.20)	0.00	175.41
South Heighton	190.61	(15.20)	0.00	175.41
Streat	190.61	(15.20)	0.00	175.41
Tarring Neville	190.61	(15.20)	0.00	175.41
Telscombe	190.61	(15.20)	20.88	196.29
Westmeston	190.61	(15.20)	0.00	175.41
Wivelsfield	190.61	(15.20)	0.00	175.41

COLLECTION FUND	2014/15 ACTUAL £	2015/16 BUDGET £	2016/17 BUDGET £
Income			
Council Tax	(58,912,747)	(59,539,500)	(63,143,700)
Non-Domestic Rates (Business Rates)	(24,361,687)	(25,396,800)	(26,264,200)
Contributions towards previous years non-domestic rates deficit:			
- Central Government	-	-	(799,700)
- Lewes District Council	-	-	(639,800)
- East Sussex County Council	-	-	(143,900)
- East Sussex Fire Authority	-	-	(16,000)
Total Income	(83,274,434)	(84,936,300)	(91,007,300)
Expenditure			
Council Tax Precepts:			
- East Sussex County Council	40,942,283	42,113,200	44,814,400
- Lewes District Council - District Precept	6,673,400	6,632,400	6,823,300
- Lewes District Council - Town and Parish Precepts	2,705,188	2,784,200	3,071,200
- Sussex Police Authority/Police and Crime Commissioner	4,892,729	5,034,000	5,330,500
- East Sussex Fire Authority	2,893,270	2,975,700	3,104,300
Impairment of Council Tax - allowance for uncollectables	107,993	-	-
Contributions towards previous years council tax surplus:			
- East Sussex County Council	282,320	284,000	771,000
- Lewes District Council	64,990	65,000	172,400
- Sussex Police Authority/Police and Crime Commissioner	33,738	33,900	92,200
- East Sussex Fire Authority	19,952	20,100	54,500
Council Tax Expenditure	58,615,863	59,942,500	64,233,800
Central Government share of Non-Domestic Rates income	11,678,549	12,533,100	12,917,100
Local Government shares of Non-Domestic Rates income:			
- Lewes District Council	9,342,839	10,026,400	10,333,700
- East Sussex County Council	2,102,139	2,255,900	2,325,100
- East Sussex Fire Authority	233,571	250,700	258,300
Impairment of Non-Domestic Rates:			
- allowance for uncollectable sums	113,715	150,000	-
- provision for appeals	604,775	50,000	299,000
General Fund payment for collecting Non-Domestic Rates	128,644	130,700	131,000
Non-Domestic Rates Expenditure	24,204,232	25,396,800	26,264,200
Total Expenditure	82,820,095	85,339,300	90,498,000
(Surplus)/Deficit for the year	(454,339)	403,000	(509,300)
Movement on Balances - Council Tax			
Balance at 1 April	(677,946)	(403,000)	(1,090,100)
(Surplus)/Deficit for the year	(296,884)	403,000	1,090,100
Balance at 31 March	(974,830)	0	0
Movement on Balances - Non-Domestic Rates			
Balance at 1 April	770,693	-	1,599,400
(Surplus)/Deficit for the year	(157,455)	-	(1,599,400)
Balance at 31 March	613,238	0	0

HOUSING REVENUE ACCOUNT - BUDGET SUMMARY	2014/15 ACTUAL £	2015/16 BUDGET £	2016/17 BUDGET £
Income			
Dwelling Rents	(14,902,798)	(14,990,700)	(14,838,800)
Non-Dwelling Rents	(442,259)	(474,500)	(451,500)
Charges for Services and Facilities	(1,117,898)	(1,084,200)	(1,156,000)
Contributions towards Expenditure	(194,962)	(369,400)	(219,700)
Total Income	(16,657,917)	(16,918,800)	(16,666,000)
Expenditure			
Repairs and Maintenance	4,512,554	4,244,600	4,665,900
Supervision and Management	1,478,003	2,117,400	1,621,400
Special Services	1,292,976	1,456,900	1,468,100
Rents, Rates, Taxes and Other Charges	142,769	168,800	152,200
Increase in Impairment of Debtors	74,282	50,000	50,000
Depreciation of Fixed Assets			
- Dwellings	4,011,805	3,921,800	4,384,200
- Other Assets	553,591	496,300	563,400
Amortisation of Intangible Assets	13,603	2,900	6,300
Debt Management Costs	30,355	33,600	38,000
Total Expenditure	12,109,938	12,492,300	12,949,500
Net Cost of HRA Services	(4,547,979)	(4,426,500)	(3,716,500)
HRA share of Corporate and Democratic Core	860,698	605,900	582,700
Net Operating Cost of HRA Services	(3,687,281)	(3,820,600)	(3,133,800)
Capital Financing and Interest Charges			
Interest Payable	1,878,483	1,836,100	1,857,300
Interest Receivable	(26,020)	(20,000)	(26,000)
Amortised Premiums and (Discounts)	(3,350)	(3,400)	(3,400)
Reversal of Depreciation and Amortisation	(4,578,999)	(4,421,000)	(4,953,900)
Transfer to Major Repairs Reserve	4,578,999	4,421,000	4,953,900
Capital Expenditure Funded from Revenue	229,896	820,000	-
Repayment of Internal Borrowing	1,697,880	1,679,200	786,600
Total Capital Financing and Interest Charges	3,776,889	4,311,900	2,614,500
(Surplus) or Deficit for the year	89,608	491,300	(519,300)
Working Balance at 1 April	(2,727,520)	(3,009,100)	(1,938,800)
(Surplus) or Deficit for the year	89,608	491,300	(519,300)
Working Balance at 31 March	(2,637,912)	(2,517,800)	(2,458,100)
Allocation of Working Balance:			
- General Working Balance	(1,300,083)	(1,500,000)	(1,500,000)
- Capital Expenditure	(112,247)	-	-
- Budget Carry Forwards	(319,418)	-	-
- Special Projects	(556,700)	(742,800)	(683,100)
- Service Charges	(74,464)	-	-
- Self Insurance	(275,000)	(275,000)	(275,000)
Working Balance at 31 March	(2,637,912)	(2,517,800)	(2,458,100)

CAPITAL PROGRAMME 2016/17 TO 2018/19	2016/17 £	2017/18 £	2018/19 £	Total £
Housing Revenue Account Investment				
Construction of New Dwellings	-	3,883,000	8,921,000	12,804,000
Improvements to Existing Stock	4,000,000	4,380,000	4,380,000	12,760,000
Other works:				
Adaptations for Disabled Tenants	415,000	350,000	350,000	1,115,000
Lift Upgrades and Replacement	120,000	135,000	135,000	390,000
Security Systems Replacement	20,000	20,000	20,000	60,000
Communal TV Aerials Replacement	35,000	35,000	35,000	105,000
Rooms in Roofs Conversions	165,000	165,000	165,000	495,000
Roads, Paths and Engineering	200,000	150,000	150,000	500,000
Environmental Improvement of Estates	50,000	50,000	50,000	150,000
Recreation and Play Areas	50,000	50,000	50,000	150,000
Buy Back of Right to Buy Properties	185,000	195,000	195,000	575,000
Total Housing Revenue Account Investment	5,240,000	9,413,000	14,451,000	29,104,000
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	5,975,000	10,148,000	15,186,000	31,309,000
General Fund Non-Housing Investment				
Service Transformation/Integration Programme	950,000	-	-	950,000
Vehicle and Plant Replacement Programme	165,000	64,000	-	229,000
Implementing change to Waste and Recycling	1,800,000	400,000	-	2,200,000
Computer Hardware Replacement Programme	50,000	-	-	50,000
Property Assets major works	150,000	150,000	150,000	450,000
Newhaven Fort Development	50,000	50,000	50,000	150,000
Play Area refurbishment and construction	31,000	-	-	31,000
Flood Management and Defences	113,000	136,000	48,000	297,000
Total General Fund Non-Housing Investment	3,309,000	800,000	248,000	4,060,000
TOTAL CAPITAL INVESTMENT	9,284,000	10,948,000	15,434,000	35,666,000
Capital Investment Financed by:				
Borrowing	(185,000)	(4,078,000)	(9,116,000)	(13,379,000)
HRA Major Repairs Reserve	(5,055,000)	(5,335,000)	(4,953,900)	(15,343,900)
HRA Revenue Contribution	-	-	(381,100)	(381,100)
Total Housing Revenue Account Financing	(5,240,000)	(9,413,000)	(14,451,000)	(29,104,000)
Useable Capital Receipts	(267,400)	(267,400)	(267,400)	(802,200)
Government Grant - Disabled Facilities	(467,600)	(467,600)	(467,600)	(1,402,800)
Total General Fund Housing Financing	(735,000)	(735,000)	(735,000)	(2,205,000)
General Fund Reserves	(3,278,000)	(800,000)	(248,000)	(4,326,000)
Contributions	(31,000)	-	-	(31,000)
Total General Fund Non-Housing Financing	(3,309,000)	(800,000)	(248,000)	(4,357,000)
TOTAL CAPITAL FINANCING	(9,284,000)	(10,948,000)	(15,434,000)	(35,666,000)

STATEMENT OF GENERAL FUND RESERVES	Balance at 1 April 2016 £'000	Transfers to reserves £'000	Transfers from reserves for revenue expenditure £'000	Transfers from reserves for capital expenditure £'000	Balance at 31 March 2017 £'000
Strategic Change	(2,087)	(2,346)	1,050	1,763	(1,620)
Asset Maintenance	(2,047)	(304)	5	200	(2,146)
Vehicle and Equipment Replacement	(1,233)	(320)	0	1,315	(238)
Economic Regeneration	(133)	0	110	-	(23)
Revenue Grants and Contributions	(284)	0	65	-	(219)
Unallocated	(2,356)	813	0	-	(1,543)
TOTAL GENERAL FUND RESERVES	(8,140)	(2,157)	1,230	3,278	(5,789)

SUPPORT SERVICES - SUMMARY OF NET EXPENDITURE AND RECHARGES	2014/15 ACTUAL £	2015/16 BUDGET £	2016/17 BUDGET £
Audit, Fraud and Procurement	269,942	309,900	304,600
Finance	965,080	937,900	879,100
Human Resources	417,887	420,600	345,500
Information Technology	1,330,685	1,422,800	1,575,600
Legal Services	461,423	498,600	523,400
Office Accommodation	540,723	708,200	782,000
Corporate Support	259,964	243,800	-
Print Plus	113,621	119,300	-
SUPPORT SERVICES NET EXPENDITURE	4,359,325	4,661,100	4,410,200
Recharges between Support Services	(577,174)	(610,300)	(546,000)
Recharges to General Fund Services	(3,199,434)	(3,381,100)	(3,246,700)
Recharges to the Housing Revenue Account	(582,717)	(669,700)	(617,500)
SUPPORT SERVICES RECHARGES	(4,359,325)	(4,661,100)	(4,410,200)

SUPPORT SERVICES - AUDIT, FRAUD AND PROCUREMENT	2014/15 ACTUAL £	2015/16 BUDGET £	2016/17 BUDGET £
Operating Expenditure			
Employees	224,975	253,600	252,100
Transport	8,554	9,100	9,700
Supplies and Services	1,513	3,600	3,800
TOTAL OPERATING EXPENDITURE	235,042	266,300	265,600
Income	-	-	-
TOTAL INCOME	-	-	-
NET OPERATING EXPENDITURE	235,042	266,300	265,600
Support Services	34,900	43,600	39,000
NET EXPENDITURE TO RECHARGE	269,942	309,900	304,600

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

There are no major changes between the budgets for 2015/16 and 2016/17.

SUPPORT SERVICES - FINANCE	2014/15 ACTUAL £	2015/16 BUDGET £	2016/17 BUDGET £
Operating Expenditure			
Employees	710,819	678,700	624,800
Transport	8,789	4,700	4,300
Supplies and Services	45,672	49,800	49,500
TOTAL OPERATING EXPENDITURE	765,280	733,200	678,600
Income			
Miscellaneous	-	-	(2,000)
TOTAL INCOME	-	-	(2,000)
NET OPERATING EXPENDITURE	765,280	733,200	676,600
Support Services	199,800	204,700	202,500
NET EXPENDITURE TO RECHARGE	965,080	937,900	879,100

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 2015/16 and 2016/17 are as follows:

2015/16 Budget		937,900
Employees		
- deletion of 1 full-time post	(46,400)	
- pay inflation, increments and other payroll increases	7,800	
- application of 2% vacancy factor	<u>(12,500)</u>	
		(51,100)
Net effect of minor budget variations		(7,700)
2016/17 Budget		879,100

SUPPORT SERVICES - HUMAN RESOURCES	2014/15 ACTUAL £	2015/16 BUDGET £	2016/17 BUDGET £
Operating Expenditure			
Employees	294,158	279,700	-
Transport	70	1,300	-
Supplies and Services	40,431	41,200	
Third Party Payments	-	-	250,000
TOTAL OPERATING EXPENDITURE	334,659	322,200	250,000
Income	-	-	-
TOTAL INCOME	-	-	-
NET OPERATING EXPENDITURE	334,659	322,200	250,000
Support Services	83,228	98,400	95,500
NET EXPENDITURE TO RECHARGE	417,887	420,600	345,500

Service description

On 1 April 2015 the Council entered into a shared service arrangement with Eastbourne Borough Council for the provision of a shared Human Resources service.

The arrangement requires that Eastbourne Borough Council employs all the staff and bears all the costs of providing the shared service and recharges Lewes District Council for its use of the service.

The service provided by Eastbourne includes the recruitment and development of employees, ensuring compliance with the law, and developing and maintaining the Council's employment policies and procedures.

In addition to the services provided by Eastbourne Borough Council, the Council directly employs staff who lead on developing and monitoring equalities and on health and safety matters for all staff. The costs of these staff are shown within Support Services.

Budget changes

The main changes between the budgets for 2015/16 and 2016/17 are as follows:

2015/16 Budget	420,600
Transfer of retained budgets to Staff Recruitment, Training and Welfare service	(35,500)
Transfer of retained budgets to a range of other services	(40,200)
Net effect of minor budget variations	600
2016/17 Budget	345,500

SUPPORT SERVICES - STAFF RECRUITMENT, TRAINING AND WELFARE	2014/15 ACTUAL £	2015/16 BUDGET £	2016/17 BUDGET £
Operating Expenditure			
Employees	102,303	110,000	101,500
Transport	7,691	6,700	6,500
Supplies and Services	3,450	2,600	37,500
TOTAL OPERATING EXPENDITURE	113,444	119,300	145,500
Income			
Non-Government Grants, Reimbursements and Contributions	(1,805)	(1,500)	-
TOTAL INCOME	(1,805)	(1,500)	-
NET OPERATING EXPENDITURE	111,639	117,800	145,500
RECHARGE TO SERVICES	(111,639)	(117,800)	(145,500)

Service description

Investing in the training and welfare of the Council's workforce.

The costs of staff recruitment, training and welfare are recharged direct as actual costs are incurred and are shown in the Employees line within the relevant service rather than in the Support Services line.

Budget changes

The main changes between the budgets for 2015/16 and 2016/17 are as follows:

2015/16 Budget	117,800
Transfer of retained budgets from Human Resources following shared service arrangement	35,500
Efficiency savings	(8,500)
Net effect of minor budget variations	700
2016/17 Budget	145,500

SUPPORT SERVICES - INFORMATION TECHNOLOGY	2014/15 ACTUAL £	2015/16 BUDGET £	2016/17 BUDGET £
Operating Expenditure			
Employees	524,948	554,900	660,200
Transport	1,611	1,400	1,200
Supplies and Services	693,914	730,700	795,300
TOTAL OPERATING EXPENDITURE	1,220,473	1,287,000	1,456,700
Income			
Non-Government Grants, Reimbursements and Contributions	(35,688)	(36,800)	(37,100)
TOTAL INCOME	(35,688)	(36,800)	(37,100)
NET OPERATING EXPENDITURE	1,184,785	1,250,200	1,419,600
Support Services	145,900	172,600	156,000
NET EXPENDITURE TO RECHARGE	1,330,685	1,422,800	1,575,600

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 2015/16 and 2016/17 are as follows:

2015/16 Budget		1,422,800
Employees		
- transfer of staff from other teams	111,900	
- pay inflation, increments and other payroll increases	9,800	
- application of 2% vacancy factor	<u>(13,300)</u>	108,400
Supplies and Services		
- licences, support and maintenance required for new IT infrastructure	78,100	
- net reduction from efficiency savings	<u>(13,500)</u>	64,600
Support Services - reduction from efficiency savings and review of allocations		(16,600)
Net effect of efficiency savings and minor budget variations		(3,600)
2016/17 Budget		1,575,600

SUPPORT SERVICES - LEGAL SERVICES	2014/15 ACTUAL £	2015/16 BUDGET £	2016/17 BUDGET £
Operating Expenditure			
Employees	370,483	400,300	669,500
Transport	6,727	5,800	7,000
Supplies and Services	33,872	27,500	42,800
TOTAL OPERATING EXPENDITURE	411,082	433,600	719,300
Income			
Fees and Charges	-	-	(71,300)
Non-Government Grants, Reimbursements and Contributions	-	-	(230,600)
Miscellaneous	(659)	-	-
TOTAL INCOME	(659)	-	(301,900)
NET OPERATING EXPENDITURE	410,423	433,600	417,400
Support Services	51,000	65,000	106,000
NET EXPENDITURE TO RECHARGE	461,423	498,600	523,400

Service description

On 1 April 2015 the Council entered into a shared service arrangement with Eastbourne Borough Council for the provision of a shared Legal service.

The arrangement requires that Lewes District Council employs all the staff and bears all the costs of providing the shared service and recharges Eastbourne Borough Council for its use of the service.

The service provided by Lewes comprises legal advice and services to both Councils to ensure that each acts in accordance with the law.

Budget changes

The main changes between the budgets for 2015/16 and 2016/17 are as follows:

2015/16 Budget		498,600
Employees		
- transfer of staff from Eastbourne Borough Council	214,500	
- new post of commercial lawyer	65,000	
- net reduction from efficiency savings	(8,500)	
- pay inflation, increments and other payroll increases	11,400	
- application of 2% vacancy factor	<u>(13,200)</u>	
		269,200
Supplies and Services		
- transfer of budgets from Eastbourne Borough Council	21,500	
- net reduction from efficiency savings	<u>(6,200)</u>	
		15,300
Fees and Charges		
- transfer of budgets from Eastbourne Borough Council	(8,900)	
- additional income generated from commercial lawyer work	<u>(62,400)</u>	
		(71,300)
Non-Government Grants, Reimbursements and Contributions		
- Recharge to Eastbourne Borough Council for use of the shared service		(230,600)
Support Services - increase following review of support staff allocations		41,000
Net effect of minor budget variations		1,200
2016/17 Budget		523,400

SUPPORT SERVICES - OFFICE ACCOMMODATION	2014/15 ACTUAL £	2015/16 BUDGET £	2016/17 BUDGET £
Operating Expenditure			
Employees	176,231	238,600	304,900
Premises	227,410	266,500	234,000
Transport	1,300	8,000	7,400
Supplies and Services	109,483	131,600	141,600
TOTAL OPERATING EXPENDITURE	514,424	644,700	687,900
Income			
Miscellaneous			
- Photo Voltaic Solar Panel feed-in tariff	(10,401)	(12,000)	(10,000)
TOTAL INCOME	(10,401)	(12,000)	(10,000)
NET OPERATING EXPENDITURE	504,023	632,700	677,900
Support Services	36,700	75,500	104,100
NET EXPENDITURE TO RECHARGE	540,723	708,200	782,000

Service description

This service comprises offices at Southover House, Lewes and at Saxon House, Newhaven following the closure of the offices at Fort Road, Newhaven and the move into a shared facility with Sussex Police and the East Sussex Fire Authority.

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 £905,000 held within the Information Technology budget.

This makes a total for allocation of £1,687,000 (£1,723,300 in 2015/16) which represents the full cost of providing serviced office accommodation in order to deliver services to customers.

Budget changes

The main changes between the budgets for 2015/16 and 2016/17 are as follows:

2015/16 Budget		708,200
Employees		
- transfer of posts previously held within the Corporate Support team	87,300	
- net reduction from efficiency savings	(18,600)	
- pay inflation, increments and other payroll increases	3,800	
- application of 2% vacancy factor	<u>(6,200)</u>	
		66,300
Premises		
- efficiency savings made by moving from Fort Road to Saxon House	(15,700)	
- efficiency savings made at Southover House, Lewes	<u>(18,100)</u>	
		(33,800)
Supplies and Services - net increase in general running expenses		10,000
Support Services - increase following review of support staff allocations		28,600
Net effect of minor budget variations		2,700
2016/17 Budget		782,000

SUPPORT SERVICES - CORPORATE SUPPORT	2014/15 ACTUAL £	2015/16 BUDGET £	2016/17 BUDGET £
Operating Expenditure			
Employees	183,933	164,500	-
Transport	177	200	-
Supplies and Services	13,609	12,500	-
TOTAL OPERATING EXPENDITURE	197,719	177,200	-
Income			
Miscellaneous	(555)	(600)	-
TOTAL INCOME	(555)	(600)	-
NET OPERATING EXPENDITURE	197,164	176,600	-
Support Services	62,800	67,200	-
NET EXPENDITURE TO RECHARGE	259,964	243,800	-

Service description

As part of the Council's transformation programme the Corporate Support team no longer operates as a separate support service.

Instead the staff is now part of a larger team which charges its costs direct to front line services.

SUPPORT SERVICES - PRINT PLUS	2014/15 ACTUAL £	2015/16 BUDGET £	2016/17 BUDGET £
Operating Expenditure			
Employees	58,082	58,500	-
Premises	10,300	12,100	-
Supplies and Services	55,743	56,700	-
TOTAL OPERATING EXPENDITURE	124,125	127,300	-
Income			
Fees and Charges	(21,604)	(22,600)	-
TOTAL INCOME	(21,604)	(22,600)	-
NET OPERATING EXPENDITURE	102,521	104,700	-
Support Services	11,100	14,600	-
NET EXPENDITURE TO RECHARGE	113,621	119,300	-

Service description

During 2015/16 the Council closed its in-house printing service Print Plus and now sources its printing from Eastbourne Borough Council.

SUPPORT SERVICES - RESOURCE ANALYSIS	2014/15 ACTUAL £	2015/16 BUDGET £	2016/17 BUDGET £
Operating Expenditure			
Employees	2,543,629	2,628,800	2,511,500
Premises	237,710	278,600	234,000
Transport	27,228	30,500	29,600
Supplies and Services	994,237	1,053,600	1,033,000
Third Party Payments	-	-	250,000
TOTAL OPERATING EXPENDITURE	3,802,804	3,991,500	4,058,100
Income			
Fees and Charges	(21,604)	(22,600)	(71,300)
Non-Government Grants, Reimbursements and Contributions	(35,688)	(36,800)	(267,700)
Miscellaneous	(10,956)	(12,600)	(12,000)
TOTAL INCOME	(68,248)	(72,000)	(351,000)
NET OPERATING EXPENDITURE	3,734,556	3,919,500	3,707,100
Support Services	625,428	741,600	703,100
NET EXPENDITURE BEFORE RECHARGES	4,359,984	4,661,100	4,410,200
Recharges within Support Services	(577,174)	(610,300)	(546,000)
Recharges to General Fund Services	(3,199,434)	(3,381,100)	(3,246,700)
Recharges to the Housing Revenue Account	(582,717)	(669,700)	(617,500)
TOTAL RECHARGES	(4,359,325)	(4,661,100)	(4,410,200)

Line No.	BUDGET SUMMARY BY DIRECTORATE	2015/16 BUDGET £	2016/17 BUDGET £
	Director of Service Delivery		
1	Housing and Environment	3,086,600	2,587,800
2	Planning and Revenues	392,900	364,200
3	Customer Service	1,877,600	1,821,700
4	Waste and Recycling	2,511,300	2,800,400
		7,868,400	7,574,100
	Director of Business Strategy and Development		
5	Business Strategy and Development		
6	Business Strategy and Performance	702,800	694,000
7	Regeneration and Investment	784,200	540,300
8	Strategic Policy	457,800	468,700
		1,944,800	1,703,000
	Director of Corporate Services		
9	Corporate Services		
10	Property and Facilities	507,800	456,400
11	Legal	428,600	417,400
12	Democratic Services	677,500	617,300
13	Human Resources	399,800	395,500
14	Information Technology	1,245,200	1,389,600
15	Finance	781,200	732,800
16	Audit, Fraud and Procurement	265,300	265,600
		4,305,400	4,274,600
17	Corporate Strategy and Programmes	826,700	835,700
18	Financing, interest, grants, etc	685,200	706,500
19	Recharges to the Housing Revenue Account	(3,255,400)	(3,208,000)
20	Reserves used to finance non-recurring expenditure	(795,800)	(490,100)
21	Transition expenditure	0	84,000
22	Efficiency Savings (Corporate)	(281,000)	(400,000)
23	Recurring Net Expenditure	11,298,300	11,079,800
24	Contributions to Reserves	2,466,000	2,215,500
25	Reduction in Contribution from NHB	0	(58,900)
26	Net Budget Requirement	13,764,300	13,236,400
27	Council Tax (Increase @ 1.9%)	(6,632,400)	(6,823,300)
28	Council Tax Collection Fund Surplus	(65,000)	(172,400)
29	Retained Business Rates	(3,006,900)	(3,070,000)
30	Retained Business Rates Deficit on Collection Fund	0	639,800
31	Contribution from Uncommitted Reserve	0	(639,800)
32	Government Grants:		
33	- Revenue Support	(1,704,000)	(995,000)
34	- New Homes Bonus	(1,376,500)	(1,592,000)
35	- Housing Benefit and Council Tax Support administration	(484,800)	(424,300)
36	- Section 31 Grant	(75,400)	(75,400)
37	- New Burdens	(21,700)	-
38	- Transition Grant	0	(84,000)
39	Use of General Fund Revenue Balance	(397,600)	-
40	Sources of Finance	(13,764,300)	(13,236,400)

INDEX OF SERVICES

Page

A

Animal and Pest Control	36
Arts Development and Support	23
Audit, Fraud and Procurement	104

B

Building Control	61
Business Support	66

C

Capital Financing Costs	84
Cemeteries	32
Coast Protection	33
Community Safety	34
Conservation and Listed Buildings	63
Contribution to the Housing Revenue Account for shared Amenities	58
Corporate Management	71
Corporate Support	111
Council Tax Collection	13
Council Tax Income	91
Council Tax Reduction Scheme Administration	14

D

Democratic Representation and Management	72
Development Control	62

E

Economic Development	65
Elections	16
Emergency Planning	18
Environmental Protection	37

F

Finance	105
Flood Defences and Land Drainage	35
Food Safety	38

G

Government Grants	90
-------------------	----

H

Health and Safety	39
Housing Needs, Strategy and Advice	53
Homelessness	55
Housing Benefit Payments and Subsidy	56
Housing Benefit Administration	57
Human Resources	106

I

Industrial Estates	68
Information Technology	108
Interest and Investment Income	85
Investment Properties	86

INDEX OF SERVICES

Page

L

Legal Services	109
Leisure Centres and Swimming Pools	26
Licensing	40
Local Land Charges	19

N

Newhaven Enterprise Centre	67
Newhaven Fort	24
Non-Domestic Rates Collection	15

O

Office Accommodation	110
Open Spaces	28

P

Parking Services	50
Planning Policy	64
Port Health	41
Print Plus	112
Private Sector Housing Renewal	54
Public Conveniences	42
Public Health	43

R

Recycling	44
Registration of Electors	17
Retained Business Rates Income	89

S

Sports and Playing Fields	27
Street Cleansing	45
Street Naming, Numbering and Closures	49
Surplus Assets	77

T

Target for Efficiency Savings	78
Tourism	29
Town and Parish Council Grants	81
Treasury Management and Bank Charges	73

U

Unfunded Pensions	76
-------------------	----

V

Voluntary Sector Support	20
--------------------------	----

W

Waste Collection	46
------------------	----