

GENERAL FUND

KEY FACTS AND FIGURES

1. BUDGET GUIDELINES

Pay and Inflation

No allowance has been made for inflation other than for known and inescapable commitments, such as, charges for public utilities and contract indexation. The pay award has been included at 2.5%, along with an increase in employer's superannuation contributions.

Interest Rates

The 2007/2008 investment income from external investments is based upon interest rates of 5.0%.

Growth

The service estimates were drawn up on the basis of no growth other than the priorities approved by the Council.

Benefit Subsidy

The majority of benefit subsidy has been provided for at 100% of the expenditure level.

Contingencies

The budget includes a contingency of £50,000 for 2007/2008 to allow some flexibility for economic variables, service requirements and emergencies.

2. OVERALL SPENDING

The Council's overall level of spending on the General Fund is summarised at Page 5. The Council set a budget of £12,686,990.

After deducting Government Grants (Non Domestic Rate Pool Contribution and Revenue Support Grant) and any surplus from the Collection for Local Taxation (Collection Fund surplus), the Council Tax to be collected across the District, for District services, is calculated by dividing this requirement by the Taxbase as set out on page 121. For 2007/2008 the Lewes District Council Tax will be £174.09.

Separate elements are calculated for different parts of the District based on individual parish precepts. These are detailed on page 122.

GENERAL FUND ESTIMATES SUMMARY

| LINE NO. | SERVICES | (Col 1) 2005/06 ACTUAL £ | (Col 2) 2006/07 ESTIMATE £ | (Col 3) 2006/07 REVISED £ | (Col 4) 2007/08 ESTIMATE £ |
|----------|--|-----------------------------------|-------------------------------------|------------------------------------|-------------------------------------|
| | Service Portfolio of: | | | | |
| 1 | - Lead Councillor for Community | 5,025,176 | 4,700,500 | 4,230,130 | 4,046,620 |
| 2 | - Lead Councillor for Environment | 3,935,943 | 4,262,590 | 4,512,880 | 4,529,070 |
| 3 | - Lead Councillor for Housing | 1,347,564 | 1,741,550 | 2,533,560 | 1,732,390 |
| 4 | - Leader of the Council | (2,596,779) | (2,623,100) | (2,276,650) | (1,437,487) |
| 5 | - Lead Councillor for Planning | 759,393 | 905,340 | 1,073,250 | 1,232,350 |
| 6 | - Lead Councillor for Staff & Corporate Services | 1,715,620 | 2,399,540 | 1,910,850 | 2,039,760 |
| 7 | Contingency | - | 50,000 | 2,250 | 50,000 |
| 8 | SUB-TOTAL OF THE BASE ESTIMATES | 10,186,917 | 11,436,420 | 11,986,270 | 12,192,703 |
| 9 | Additional provision for pay award | | | | 42,000 |
| 10 | Target for efficiency savings | | | | (50,000) |
| 11 | One-off revenue contribution to Capital | | | | 278,000 |
| 12 | SUB-TOTAL BEFORE RESERVES | 10,186,917 | 11,436,420 | 11,986,270 | 12,462,703 |
| 13 | Annual Contribution to Reserves | 2,474,642 | 1,020,923 | 1,571,850 | 914,680 |
| 14 | Use of Reserves | (1,843,839) | (333,580) | (1,063,370) | (522,100) |
| 15 | SUB TOTAL | 10,817,720 | 12,123,763 | 12,494,750 | 12,855,283 |
| 16 | Pension Reserve | (2,291) | 144,640 | (75,690) | (23,490) |
| 17 | SUB TOTAL BEFORE USE OF BALANCES | 10,815,429 | 12,268,403 | 12,419,060 | 12,831,793 |
| 18 | (From) / To Balances | 280,041 | (230,500) | (381,157) | (144,803) |
| 19 | NET LEWES DISTRICT COUNCIL REQUIREMENTS | 11,095,470 | 12,037,903 | 12,037,903 | 12,686,990 |
| | FUNDED BY; | | | | |
| 20 | NNDR Pool Contribution | (2,683,291) | (4,847,375) | (4,847,375) | (5,216,415) |
| 21 | Revenue Support Grant | (2,309,567) | (935,716) | (935,716) | (875,422) |
| 22 | Collection Fund Surplus | (54,950) | (56,660) | (56,660) | (58,600) |
| 23 | Local Authority Business Growth Initiatives | (127,869) | - | - | - |
| 24 | TOTAL FUNDING | (5,175,677) | (5,839,751) | (5,839,751) | (6,150,437) |
| 25 | AMOUNT TO BE RAISED FROM LEWES DISTRICT COUNCIL TAX | 5,919,793 | 6,198,152 | 6,198,152 | 6,536,553 |
| 26 | ADD: Parish Precepts | 1,988,910 | 2,148,940 | 2,148,940 | 2,299,956 |
| 27 | AMOUNT TO BE RAISED FROM COUNCIL TAX | 7,908,703 | 8,347,092 | 8,347,092 | 8,836,509 |
| | BALANCES | | | | |
| 28 | As at 1 April | 1,554,960 | 1,835,001 | 1,835,001 | 1,453,844 |
| 29 | Movement In Year | 280,041 | (230,500) | (381,157) | (144,803) |
| 30 | As at 31 March | 1,835,001 | 1,604,501 | 1,453,844 | 1,309,041 |

SUMMARY OF SERVICE SPENDING

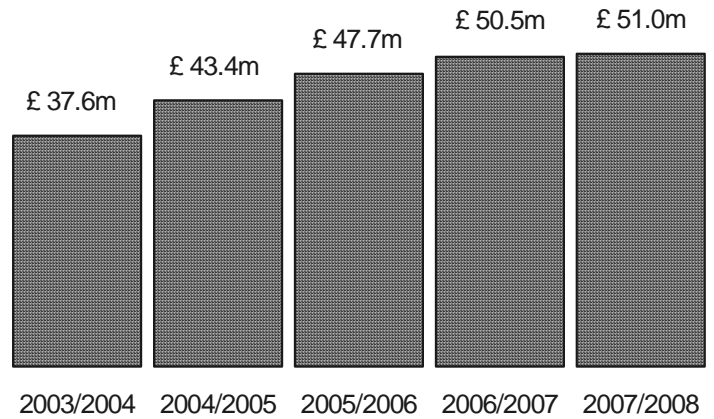
| | GROSS EXPENDITURE £ | GROSS INCOME £ | NET EXPENDITURE £ |
|---|------------------------------------|-------------------------------|----------------------------------|
| COMMUNITY | | | |
| Allotments | 6,840 | 940 | 5,900 |
| Cemeteries | 252,710 | 80,560 | 172,150 |
| Parks and Open Spaces | 1,433,290 | 210,530 | 1,222,760 |
| Southover Grange Public Hall | 78,680 | 53,940 | 24,740 |
| Leisure Trust | 1,223,380 | 3,540 | 1,219,840 |
| Newhaven Fort | 569,270 | 181,920 | 387,350 |
| Other Amenity Services | 78,400 | 3,390 | 75,010 |
| Community Development | 131,800 | - | 131,800 |
| Community Sports | 42,580 | - | 42,580 |
| Community Safety | 306,450 | 167,600 | 138,850 |
| Public Conveniences | 313,940 | - | 313,940 |
| Animal Wardens | 107,900 | 3,200 | 104,700 |
| Newhaven Town Centre | 13,640 | 56,800 | (43,160) |
| Cultural Services and Arts Programme | 101,140 | 15,280 | 85,860 |
| Voluntary Sector Support | 143,670 | - | 143,670 |
| Travellers including Southerham Travellers Site | 64,600 | 43,970 | 20,630 |
| Clean and Green | 318,290 | 318,290 | - |
| TOTAL - COMMUNITY | 5,186,580 | 1,139,960 | 4,046,620 |
| ENVIRONMENT | | | |
| Public Health General | 977,310 | 58,950 | 918,360 |
| Port Health | 40,140 | 500 | 39,640 |
| Rodent and Pest Control | 140,820 | 27,000 | 113,820 |
| Refuse Collection | 1,730,360 | 508,900 | 1,221,460 |
| Street Cleansing | 1,062,580 | 118,160 | 944,420 |
| Recycling | 1,530,560 | 539,510 | 991,050 |
| Taxi Licensing | 86,220 | 86,220 | - |
| Licensing | 186,940 | 69,640 | 117,300 |
| Other Health Services | 152,880 | 102,840 | 50,040 |
| Agenda 21 | 49,640 | - | 49,640 |
| Eco Management and Audit Scheme (EMAS) | 89,970 | 6,630 | 83,340 |
| TOTAL - ENVIRONMENT | 6,047,420 | 1,518,350 | 4,529,070 |
| HOUSING | | | |
| Advances for Home Purchase | 3,500 | 600 | 2,900 |
| Working with Housing Associations | 42,690 | 2,910 | 39,780 |
| Renovation Grants Administration | 720,470 | - | 720,470 |
| Rent Allowances | 13,968,160 | 13,776,900 | 191,260 |
| Rent Rebates | 7,535,800 | 7,422,460 | 113,340 |
| Homelessness | 654,010 | 401,000 | 253,010 |
| Lifeline Services | 170,020 | 175,800 | (5,780) |
| Strategic Housing Services | 417,410 | - | 417,410 |
| TOTAL - HOUSING | 23,512,060 | 21,779,670 | 1,732,390 |
| LEADER OF THE COUNCIL | | | |
| Economic Development | 123,690 | - | 123,690 |
| Tourism | 454,240 | 79,610 | 374,630 |
| Capital Accounting & Treasury Management | 836,650 | 3,679,610 | (2,842,960) |
| Corporate Administration | 1,548,243 | 641,090 | 907,153 |
| TOTAL - LEADER OF THE COUNCIL | 2,962,823 | 4,400,310 | (1,437,487) |
| CARRIED FORWARD | 37,708,883 | 28,838,290 | 8,870,593 |

| | GROSS EXPENDITURE £ | GROSS INCOME £ | NET EXPENDITURE £ |
|--|------------------------------------|-------------------------------|----------------------------------|
| BROUGHT FORWARD | 37,708,883 | 28,838,290 | 8,870,593 |
| PLANNING | | | |
| Planning Policy | 421,690 | 850 | 420,840 |
| Design and Conservation | 93,360 | - | 93,360 |
| Development Control | 1,331,920 | 439,850 | 892,070 |
| Building Control | 408,630 | 356,300 | 52,330 |
| Street Naming , Numbering and Closures | 33,710 | - | 33,710 |
| Planning Delivery Grant | - | 54,190 | (54,190) |
| Car Parking | 707,290 | 1,101,560 | (394,270) |
| Coast Protection | 211,240 | 22,740 | 188,500 |
| TOTAL - PLANNING | 3,207,840 | 1,975,490 | 1,232,350 |
| STAFF AND CORPORATE SERVICES | | | |
| District Council Elections | 110,250 | - | 110,250 |
| Electoral Registration | 163,900 | 1,000 | 162,900 |
| Councillors Allowances and Civic Expenses | 454,230 | 49,580 | 404,650 |
| Public Consultation and Press | 142,660 | - | 142,660 |
| Land Charges | 193,110 | 280,000 | (86,890) |
| Collection Costs - Council Tax & NNDR | 1,385,160 | 646,120 | 739,040 |
| Council Tax Benefits | 6,133,000 | 6,201,360 | (68,360) |
| Concessionary Travel | 977,900 | 1,000 | 976,900 |
| Environment Agency and Other Expenses | 190,720 | 2,000 | 188,720 |
| Sussex Training & Enterprise Youth Management Agency | 30,000 | - | 30,000 |
| Industrial Estates | 63,740 | 589,140 | (525,400) |
| Miscellaneous Properties | 36,950 | 97,490 | (60,540) |
| Depots and Stores | 33,320 | 54,490 | (21,170) |
| Support Service Costs not allocated | 47,000 | | 47,000 |
| TOTAL - STAFF AND CORPORATE SERVICES | 9,961,940 | 7,922,180 | 2,039,760 |
| Additional Provision for Pay Award | 42,000 | | 42,000 |
| Efficiency Savings | (50,000) | | (50,000) |
| Contingency | 50,000 | | 50,000 |
| Contribution to/(from) Reserves | 914,680 | 545,590 | 369,090 |
| Contribution to/(from) Capital | 278,000 | | 278,000 |
| TOTAL NET REQUIREMENT | 52,113,343 | 39,281,550 | 12,831,793 |
| Add: Parish Precepts | | | 2,299,956 |
| Less: NNDR Pool Contribution | | | (5,216,415) |
| Less: Revenue Support Grant | | | (875,422) |
| | | | 9,039,912 |
| Collection Fund Surplus | | | (58,600) |
| Use of General Fund balances | | | (144,803) |
| COUNCIL TAX REQUIREMENT | | | 8,836,509 |

KEY FACTS AND FIGURES

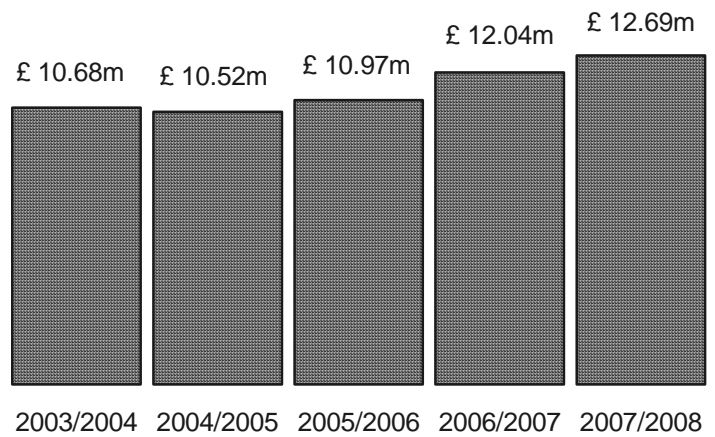
1. Lewes District Council Gross Revenue Spending : General Fund

Gross Revenue expenditure has increased from £50.5m in 2006/2007 to £51.0m in 2007/2008. An increase of £0.5m (1.0%). (It should be noted that a change in the method of accounting for Rent Rebates means that the years prior to 2004/2005 are no longer comparable).



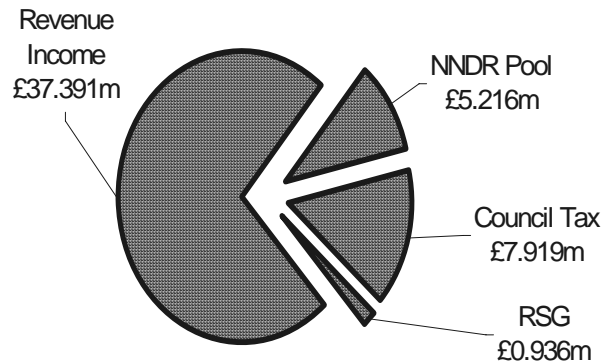
2. Lewes District Council Net Revenue Spending

Net General Fund Revenue expenditure has increased by £649,087 to £12,686,990 in 2007/2008. An increase of 5.4%.



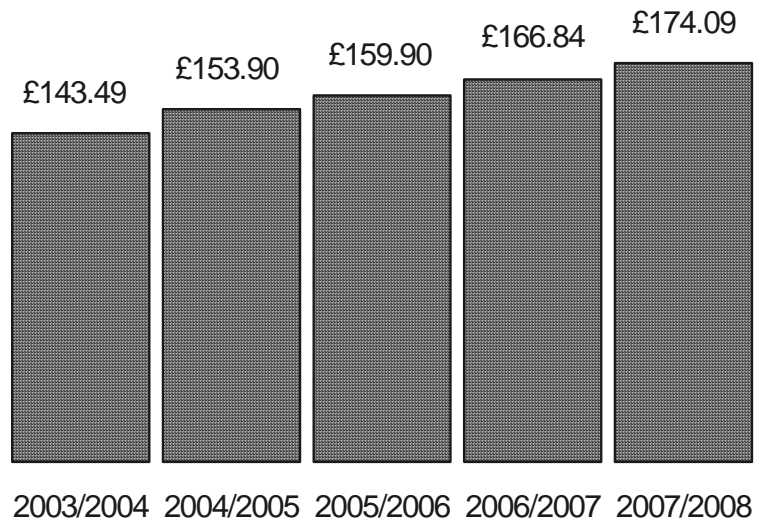
3. Share of Spending met by Council Tax

Only 15.4% of Gross General Fund Revenue expenditure is paid for by Council Taxpayers. General Fund expenditure is mainly funded by specific and non-specific Government grants, namely Housing Benefit Grant, from RSG, and the distribution of business rates from the National Pool.



4. Lewes District Council, Band D Council Tax

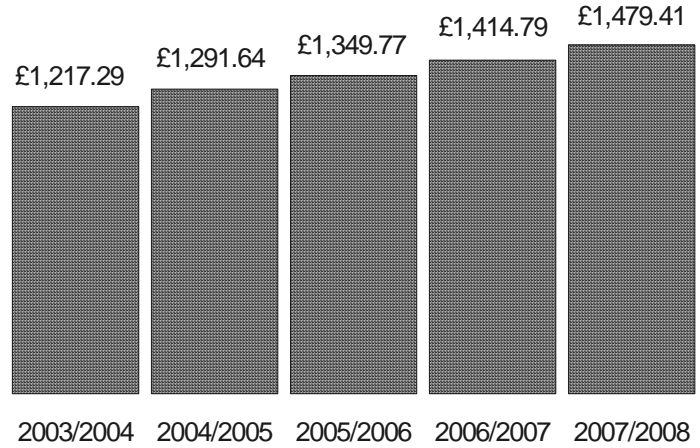
The amount of Council Tax required by Lewes District Council to fund its own expenditure will be £174.09 in 2007/2008. This is an increase of £7.25 from 2006/2007.



KEY FACTS AND FIGURES

5. Lewes District Council Tax

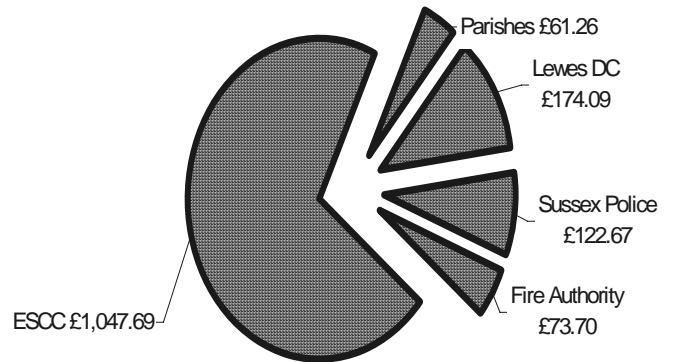
The average Council Tax at Band D is £1,479.41, an increase of £64.62 (4.57%) from 2006/2007. The Tax includes elements for Lewes, East Sussex County Council, Sussex Police Authority, East Sussex Fire Authority and the Parish and Town Councils.



6. Lewes District Council Share of Council Tax

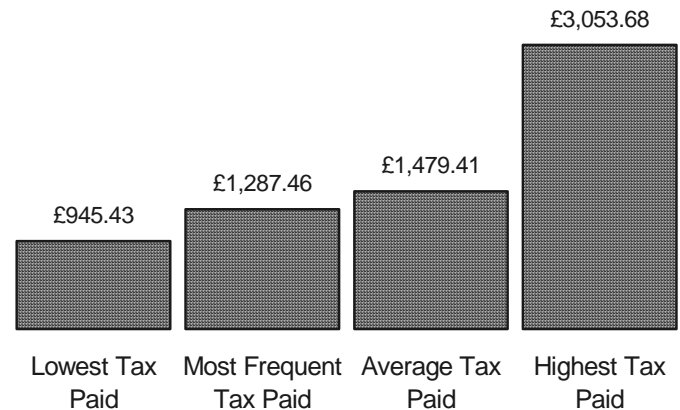
Of the full Band D Council Tax, the element to finance Lewes' expenditure is only 11.8%. This has varied in recent years as shown below:-

| | | | |
|-----------|-------|-----------|-------|
| 2007/2008 | 11.8% | 2004/2005 | 11.9% |
| 2006/2007 | 11.8% | 2003/2004 | 11.8% |
| 2005/2006 | 11.8% | 2002/2003 | 12.9% |



7. Lewes District Council Levels of Council Tax

The lowest Council Tax payable in the District is £945.43 (2006/2007 £904.63) for a Band A property in the parishes of Iford, St Ann Without, St John Without, Southease and Tarring Neville. The highest is £3,053.68 (2006/2007 £2,907.76) for a Band H property in Lewes. The most frequently paid tax is £1,287.46 for a Band C property in Seaford.



8. Council Taxes in East Sussex

Council Taxes to pay for the services of the Districts and Boroughs range from £143.74 to £216.06 for Band D Council Tax. Amounts to meet the spending of East Sussex County Council, Sussex Police Authority and East Sussex Fire Authority are standard across the area at £1,047.69, £122.67 and £73.70 respectively. Town and Parish precepts are excluded from this analysis.

