Budget Book
2019/20

April 2019

CONTENTS

	Page No.
Introduction	1 - 2
Graphs	3 - 4
General Fund Revenue Budget	5
Council Tax Calculation	5
Summary of Net Service Expenditure	6
Acquisitions, Transformation and Regeneration	7
Revenue Budget	
Executive Directors and Corporate Core	8
Revenue Budget	
Housing and Community Services	9
Revenue Budget	
Environmental Services, Licensing and Community Strategy	10
Revenue Budget	
Resources	11
Revenue Budget	
Strategy and Planning	12
Revenue Budget	
Capital Programme	
Capital Programme	13
Financing	14
Additional Information	
Reserves	15 - 16
Gross and Net Revenue Expenditure	17
Special Expenses	18
Council Tax Calculation	19 - 20
Glossary of Terms	21 - 23
Index	24 - 26

INTRODUCTION

Introduction

Rother District Council set its budget for 2019/20 at a meeting of all Members on 25 February 2019. This book shows the agreed revenue budget for each Council Service and the Council's Capital Programme. Additional information relating to the Council's financial position in 2019/20 and the Council Tax for each area in Rother is also included.

Revenue Budget

Government Grants and Retention of Business Rates

The local government settlement was announced on the 13 December 2018, after publication of the draft revenue budget 2019/20 report to Cabinet. The Government's assessment of its core spending power (Revenue Support Grant, retained business rates and council tax) is to be £10.5m. As the Council no longer receives any Revenue Support Grant (RSG), the settlement for Rother is solely focused on business rate retention and specific grants. The settlement does however, reveal that the Government funding model shows the Council is in negative RSG in the sum of £350,000. For 2019/20 the Government has not implemented recovery of negative RSG. This does however, highlight there is a risk of further reductions in the Council's core funding in future years.

The Council's baseline for business rates has increased for 2019/20 to just under £2.4m. Business rate growth in Rother has outperformed the annual RPI increase in the Government's baseline estimate. The expected retained business rate income is £3m and as such there is no financial benefit from the increase in baseline. The Government also confirmed that East Sussex has been approved for the 75% retention pilot scheme as approved by Cabinet on the 19 December 2018. This is estimated to benefit the Council by £600,000 in 2019/20.

The Council's ability to grow our Business Rate income over the next three years is very much dependent on commercial developments in North East Bexhill and bringing proposals forward for the regeneration of Beeching Road.

The Fair Funding Review is planned to be implemented in 2020/21. The consultation by the Ministry of Housing, Communities and Local Government closed on the 12 March which will be followed by further consultations. In 2020/21 the business rates baseline will be reset based on the new methodology. There is the potential for individual authorities to see significant gains/losses in resources. There may be gains from increasing population but there may be losses as growth from business rates that Rother is currently benefiting from could be added to upper tier services or re-distributed elsewhere in the country.

New Homes Bonus

The Government announced the amounts of New Homes Bonus grant to be awarded to each Council. For Rother the amount of grant will be £449,000. The Government are reviewing New Homes Bonus and as a consequence the Council's Medium Term Financial Strategy assumes this source of funding will be phased out.

Collection Fund

Currently for the Council Tax part of the Collection Fund, due to a higher taxbase than estimated, a surplus of £1.2m is predicted for 2018/19 and the Council's share is estimated to be £154,000. A deficit is predicted for Business Rates in 2018/19 of £1.2m and the Council's share is estimated to be £490,000. These have been reflected in the 2019/20 Revenue Budget.

Council Tax and Referendum Limit

The Government confirmed in December the Council Tax referendum limits for 2019/20. For District Councils the maximum increase is 3% or £5 whichever is the greatest. The Council's Revenue Budget includes a £4.94 increase in Council Tax which is expected to generate an additional £188,000 of income.

INTRODUCTION

Reserves

The estimated reserves at 1 April 2019 are £14.7m. The draft Revenue Budget for 2019/20 utilises a total of £3m of earmarked reserves (net of contributions to reserves) to meet specific costs including supporting the Capital Programme. Some £1.6m of this is estimated to be used to balance the overall Revenue Budget. The total predicted earmarked reserves, by the end of March 2020, is estimated to be just under £11.7m. However, the financial forecast predicts that earmarked reserves will reduce to just under £5.9m by 2023/24.

Overall Revenue Budget Financial Position

The net Revenue Budget before Government grants and other funding is expected to be just under £15m. This includes revenue support for the capital programme of £1.7m which is funded from reserves. The underlying revenue spend is therefore £13.3m which compares to £12.1m for 2018/19. The draft Revenue Budget includes inflation and necessary growth. The new waste collection and street cleaning contract due to commence from late June 2019 will cost significantly more that the current contract. Following consideration of the final bids (reported to Cabinet on 3 December 2019) it has been necessary to increase the 2019/20 budget by £1.15m (£1.5m in a full year). Whilst it is hoped that this additional cost can be reduced the financial forecast assumes this will not be the case. The Budget assumes £1.6m of reserves will be needed to achieve a balanced budget.

Savings: The revenue budget has been balanced for 2019/20 through a combination of additional income, reducing costs and using reserves. Around £500,000 of income (net after borrowing costs) will be delivered through the Property Investment Strategy in support of the Rother 2020 programme. This is dependent on a number of purchases currently in progress and therefore there is a risk that they will not be delivered.

Capital Programme and Asset Management

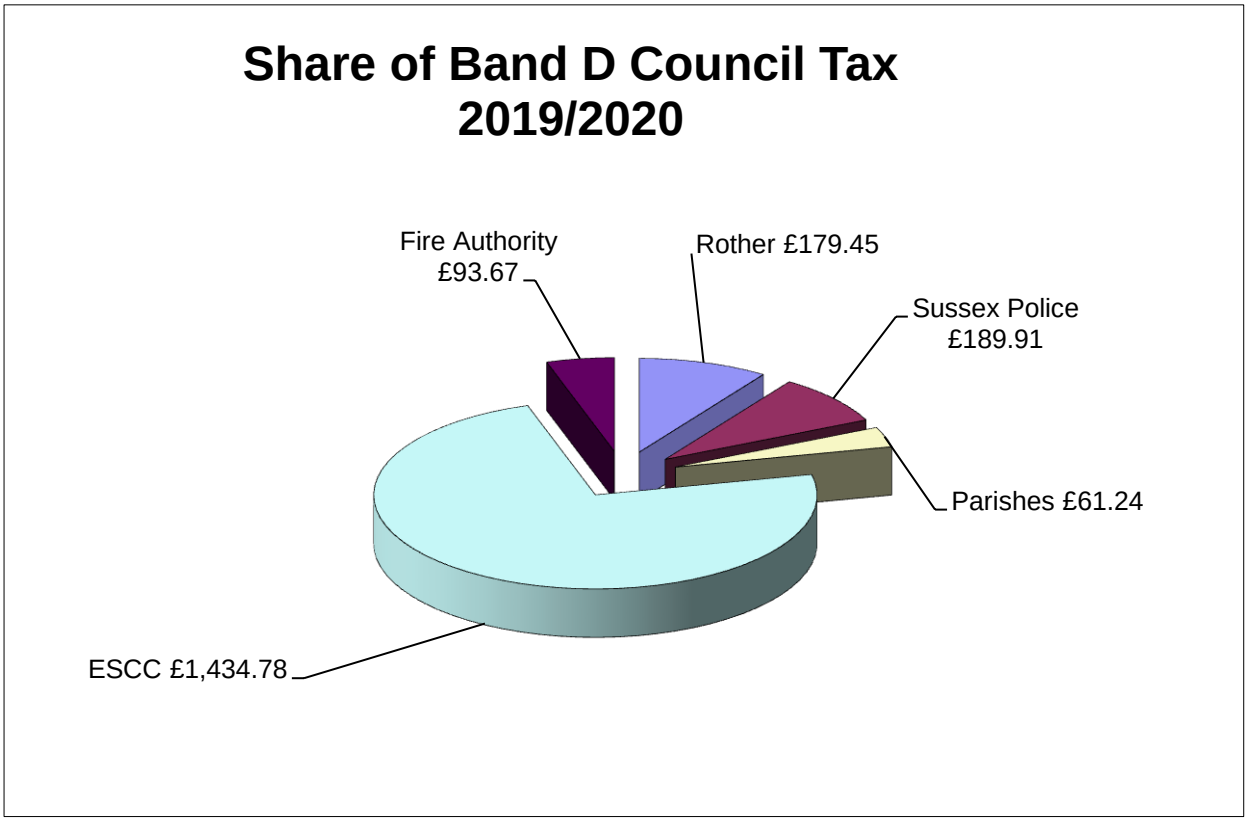
The latest Capital Programme (2019/20 to 2023/24) totals £48.3m and is fully funded. The Programme includes £35m of borrowing to support the recently adopted Property Invesment Strategy. This Strategy focuses on supporting the Councils regeneration ambitions in Bexhill and rural Rother. In addition the Capital Programme includes spending on redeveloping the Councils sports and swimming centres in Bexhill, supporting the disabled facilities scheme, community grants scheme and continued investment to improve the Councils ICT capability.

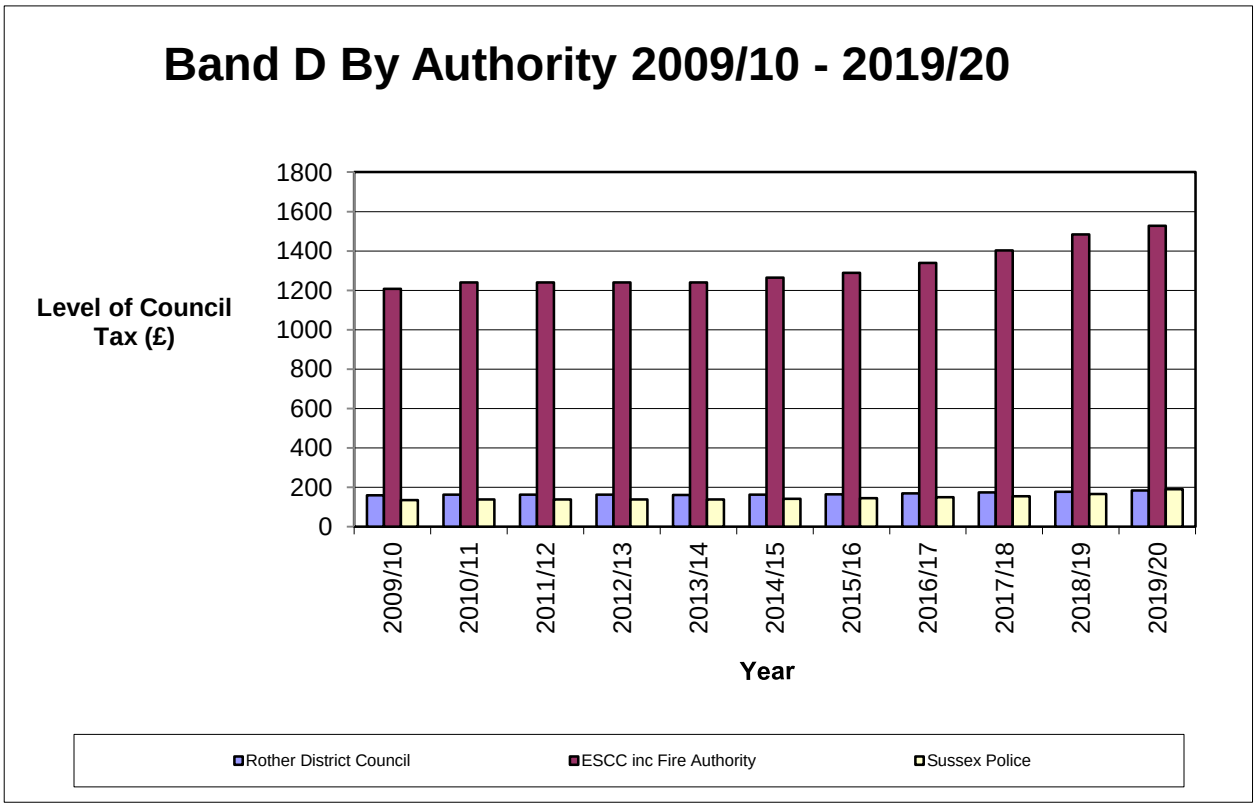
Further Information

It is hoped that this introduction combined with the detailed information that follows provides sufficient information for the reader to understand the Council's finances and its future financial prospects. Should you however require further information please contact:

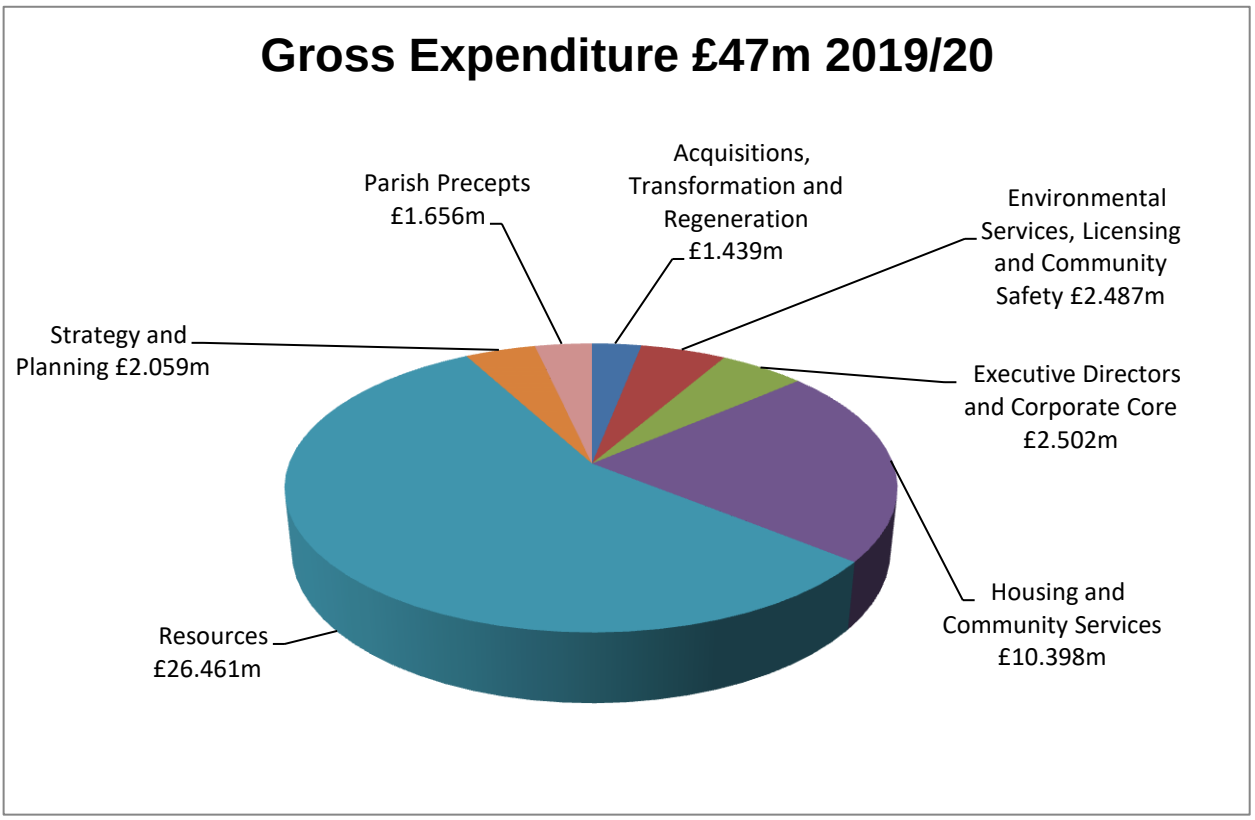
Robin Vennard
Assistant Director - Resources
Rother District Council
Town Hall
Bexhill-on-Sea
East Sussex
TN39 3JX

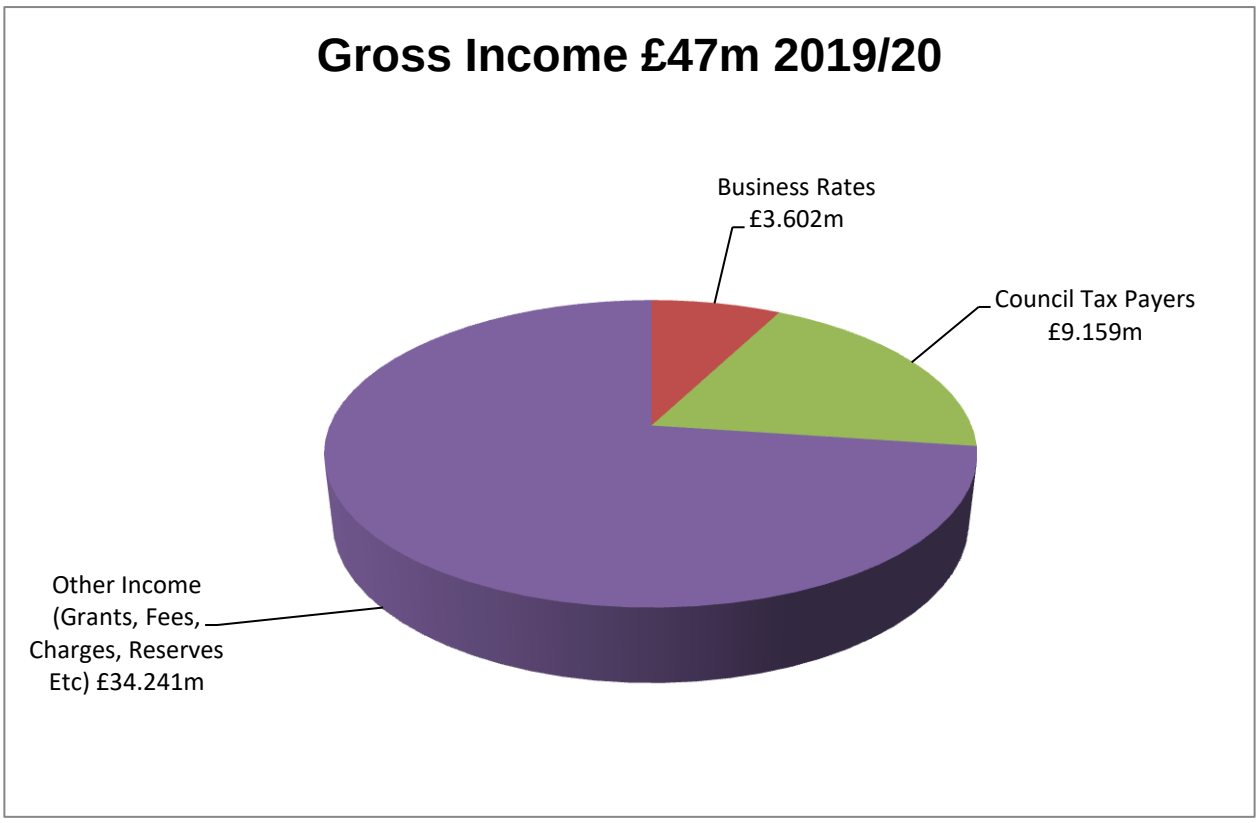
e-mail: finance@rother.gov.uk
Telephone: 01424 787711


Share of Band D Council Tax
2019/2020
Fire Authority £93.67
Rother £179.45
Sussex Police £189.91
Parishes £61.24
ESCC £1,434.78


Band D By Authority 2009/10 - 2019/20
Level of Council Tax (£)
1800
1600
1400
1200
1000
800
600
400
200
0
2009/10
2010/11
2011/12
2012/13
2013/14
2014/15
2015/16
2016/17
2017/18
2018/19
2019/20
Year
Rother District Council
ESCC inc Fire Authority
Sussex Police

GRAPHS


Gross Expenditure £47m 2019/20
Parish Precepts £1.656m
Acquisitions, Transformation and Regeneration £1.439m
Environmental Services, Licensing and Community Safety £2.487m
Strategy and Planning £2.059m
Executive Directors and Corporate Core £2.502m
Housing and Community Services £10.398m
Resources £26.461m


Gross Income £47m 2019/20
Business Rates £3.602m
Council Tax Payers £9.159m
Other Income (Grants, Fees, Charges, Reserves Etc) £34.241m

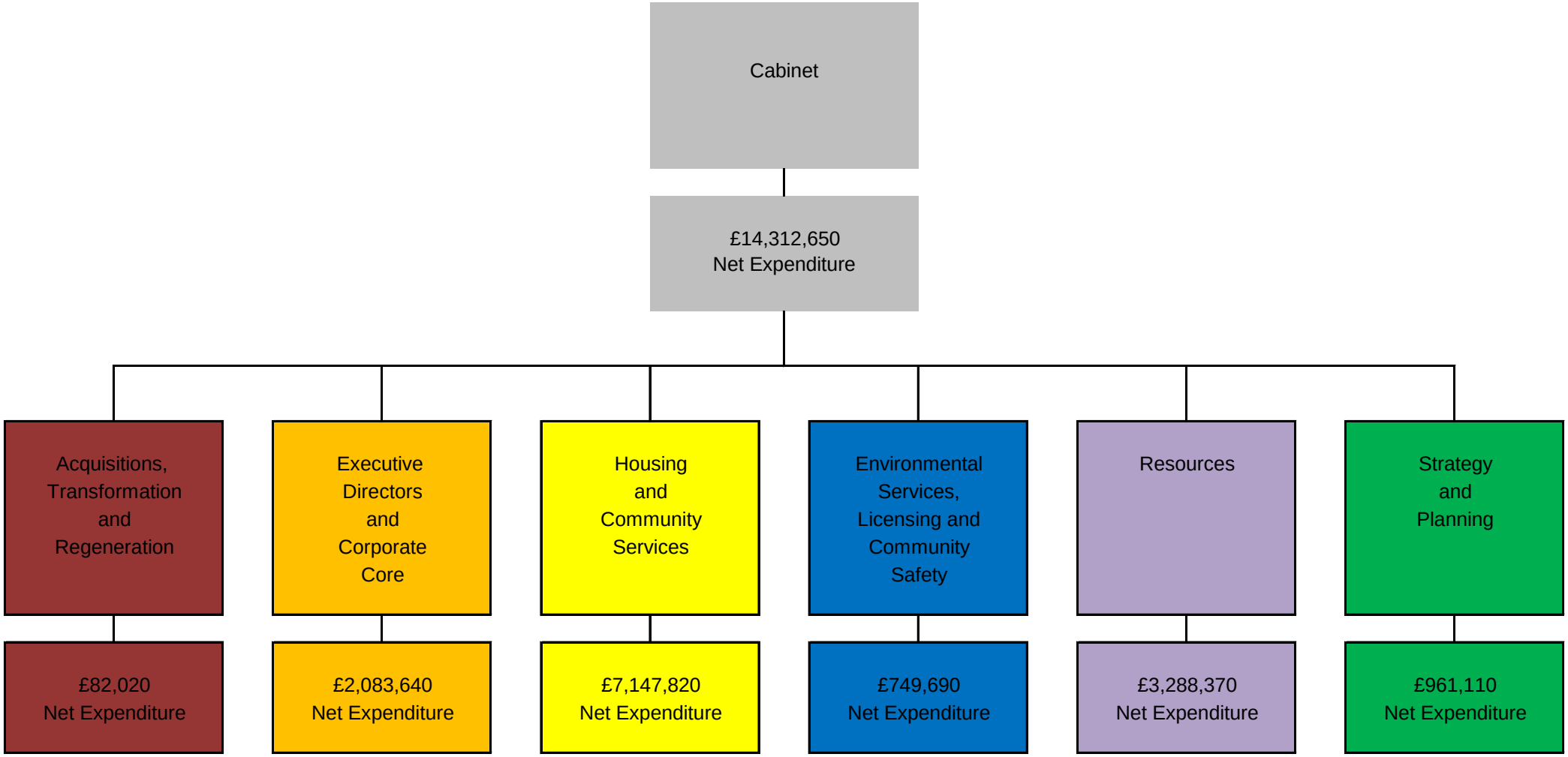
GENERAL FUND REVENUE BUDGET AND COUNCIL TAX 2019/2020

EXPENDITURE	£
Acquisitions, Transformation and Regeneration	82,020
Executive Directors and Corporate Core	2,083,640
Housing and Community Services	7,147,820
Environmental Services, Licensing and Community Strategy	749,690
Resources	3,288,370
Strategy and Planning	961,110
Total Cost of Services 2019/2020	**14,312,650**
Savings from 2020	(501,000)
Interest and Investment Income	(512,000)
Capital Expenditure Charged to Revenue	1,670,000
Net Cost of Services 2019/2020	**14,969,650**

CALCULATION OF ROTHER DISTRICT COUNCIL TAX

Expenditure shown above		14,969,650
less	Special Expenses charged to area of Bexhill	(612,730)
	charged to area of Rye	(61,500)
add	Collection Fund (Surplus)/Deficit	336,562
less	New Homes Bonus	(449,272)
less	Business Rate Retention	(3,601,680)
less	Non Specific Revenue Grants	(651,719)
less	Conrtibution from Earmarked Reserve	(3,100,503)
Total Amount to be Raised from Council Tax		6,828,808
divided by	Council Tax Base, in terms of Band D Equivalent	38,054.10
gives	**Rother District Council Tax 2019/2020**	**£179.45**

SUMMARY OF NET SERVICE EXPENDITURE



ACQUISITIONS, TRANSFORMATION AND REGENERATION

Service	**2018/19 Net Expenditure £**	2019/20 Operational Expenditure £	2019/20 Income £	**2019/20 Net Expenditure £**
Ancient Monuments and Gazebo	**5,460**	5,460	-	**5,460**
Beeching Road 18/40	-	21,720	(101,360)	**(79,640)**
Business Improvement	**283,900**	291,140	-	**291,140**
Committee Property Account	**(32,970)**	33,300	(92,940)	**(59,640)**
Community Strategy	**8,570**	8,570	-	**8,570**
Cultural Development	**23,340**	23,340	-	**23,340**
Economic Development	**344,020**	319,140	(55,000)	**264,140**
E-Government	**21,500**	-	-	**-**
Elva Business Centre	**(150,590)**	74,510	(248,650)	**(174,140)**
Head of Service - Acquisitions, Transformation and Regeneration	**61,440**	84,200	-	**84,200**
Housing Policy, Strategy and Development	**30,310**	30,310	-	**30,310**
Investment Properties	**(193,720)**	14,110	(207,830)	**(193,720)**
Miscellaneous Land and Buildings	**(16,520)**	2,660	(19,180)	**(16,520)**
NLPG - Street Naming	**(11,000)**	-	(11,000)	**(11,000)**
Peasmarsh Workshops	**(5,110)**	13,190	(17,900)	**(4,710)**
Performance Management	**15,390**	13,790	-	**13,790**
Programme and Policy Office	**242,770**	248,930	-	**248,930**
Property Management	**12,850**	12,850	-	**12,850**
Regeneration	**54,440**	57,240	(2,800)	**54,440**
Residual Housing Land	**(530)**	-	(530)	**(530)**
Tourism	**127,850**	127,850	-	**127,850**
Udimore Workshops	**(1,740)**	4,680	(6,340)	**(1,660)**
Watch Oak Estate	**(39,500)**	500	(40,000)	**(39,500)**
West Trading Estate - Bexhill	**(404,930)**	51,120	(553,060)	**(501,940)**
Total Aquisitions, Transformation and Regeneration	**375,230**	**1,438,610**	**(1,356,590)**	**82,020**

EXECUTIVE DIRECTORS AND CORPORATE CORE

Service	**2018/19 Net Expenditure £**	2019/20 Operational Expenditure £	2019/20 Income £	**2019/20 Net Expenditure £**
Administrative Offices	**169,670**	242,230	(62,510)	**179,720**
Committee Services	**169,500**	174,660	-	**174,660**
Communications	**50,810**	50,810	-	**50,810**
Communications - Postages	**80,220**	80,220	-	**80,220**
Corporate Policy Making	**4,640**	2,130	-	**2,130**
District Council Elections	**7,220**	7,220	-	**7,220**
Electoral Registration	**159,150**	163,830	(1,500)	**162,330**
Emergency Planning	**32,260**	30,700	-	**30,700**
Executive Directors Office	**357,330**	331,660	(130)	**331,530**
Facilities Management	**84,230**	122,420	-	**122,420**
Human Resources	**207,330**	302,000	(22,090)	**279,910**
Internal Audit	**144,030**	146,350	-	**146,350**
Joint Waste Contract Client Unit and Joint Waste Procurement	**3,700**	232,240	(231,390)	**850**
Legal Services	**265,600**	265,600	-	**265,600**
Representing Local Interest	**260,110**	273,700	(100)	**273,600**
Sussex Training Partnership	**64,090**	76,090	(100,500)	**(24,410)**
Total Executive Directors and Corporate Core	**2,059,890**	**2,501,860**	**(418,220)**	**2,083,640**

HOUSING AND COMMUNITY SERVICES

Service	2018/19 Net Expenditure £	2019/20 Operational Expenditure £	2019/20 Income £	2019/20 Net Expenditure £
Allotments	**2,720**	3,580	(1,800)	**1,780**
Amenities Administration Account	**2,000**	2,050	(50)	**2,000**
Battle Community Help Point	**19,550**	19,420	-	**19,420**
Battle Sports Centre	**6,000**	6,000	-	**6,000**
Bexhill Leisure Centre	**7,270**	9,330	(2,000)	**7,330**
Bexhill Leisure Pool	**8,200**	35,160	(26,960)	**8,200**
Bexhill Parks and Open Spaces	**770,310**	836,920	(55,210)	**781,710**
Bexhill Promenade and Foreshore	**24,520**	104,130	(77,200)	**26,930**
Camber Beach and Foreshore Management	**100,860**	132,520	(26,660)	**105,860**
Car Parks	**(955,020)**	443,800	(1,600,400)	**(1,156,600)**
Care in the Community	**5,100**	5,100	-	**5,100**
Cemeteries	**(43,020)**	141,370	(180,000)	**(38,630)**
Churchyards	**9,670**	9,760	-	**9,760**
Coast Protection	**39,970**	42,480	(2,500)	**39,980**
Customer Services and Development	**487,590**	454,970	-	**454,970**
De La Warr Pavilion Client	**502,750**	502,750	-	**502,750**
Head of Service - Housing and Community Service	**65,090**	86,980	-	**86,980**
Housing Administration Account	**442,630**	443,220	-	**443,220**
Housing Needs	**442,710**	1,092,750	(369,500)	**723,250**
Maintenance Services	**35,350**	35,350	-	**35,350**
Neighbourhood Services	**751,600**	745,230	-	**745,230**
Property Maintenance Team	**210,140**	216,260	-	**216,260**
Public Conveniences	**404,500**	406,340	-	**406,340**
Recycling	**(606,750)**	2,420	-	**2,420**
Refuse Collection	**1,469,230**	3,169,810	(790,000)	**2,379,810**
Residual Highway Services	**23,260**	26,330	(3,000)	**23,330**
Rother Museum Services	**25,010**	32,460	(7,450)	**25,010**
Rural Open Spaces and Amenity Areas	**32,590**	33,180	(90)	**33,090**
Rye Area Parks and Open Spaces	**88,380**	98,450	(8,650)	**89,800**
Rye Help and Advice Centre	**11,350**	9,590	-	**9,590**
Rye Sports Centre and Swimming Pool	**4,370**	4,440	-	**4,440**
Sports Development	**210**	41,440	(40,610)	**830**
Street Sweeping and Beach Cleansing	**1,016,250**	1,170,310	(24,000)	**1,146,310**
Syrian Refugee Support	**-**	34,400	(34,400)	**-**
Total Housing and Community Services	**5,404,390**	**10,398,300**	**(3,250,480)**	**7,147,820**

ENVIRONMENTAL SERVICES, LICENSING AND COMMUNITY STRATEGY

Service	**2018/19 Net Expenditure £**	2019/20 Operational Expenditure £	2019/20 Income £	**2019/20 Net Expenditure £**
Alcohol Licensing	**(23,500)**	64,940	(87,000)	**(22,060)**
Animal Welfare	**1,180**	1,160	-	**1,160**
Canine Control	**41,470**	36,140	-	**36,140**
Caravan Licences and Travellers	**29,460**	28,520	-	**28,520**
Community Safety	**16,070**	16,070	-	**16,070**
Crime and Disorder Initiatives	**8,300**	31,750	(23,450)	**8,300**
Environmental Administration Account	**17,190**	17,190	-	**17,190**
Food and Safety Team	**6,590**	793,550	(647,990)	**145,560**
Food Hygiene/Water Purity/IDC	**135,320**	126,870	(900)	**125,970**
Head of Service - Environmental Services	**8,950**	88,200	(79,780)	**8,420**
Health and Safety/Swimming Pools	**90,320**	85,150	-	**85,150**
Houses in Multiple Occupation	**(1,000)**	-	(1,000)	**(1,000)**
Licences and Registration	**34,400**	70,400	(35,000)	**35,400**
Licensing Team	**(2,470)**	363,430	(374,410)	**(10,980)**
Pest Control	**10,020**	22,150	(10,000)	**12,150**
Pollution	**384,890**	680,560	(395,060)	**285,500**
Private Sector Housing	**1,700**	1,700	-	**1,700**
Sub Standard Housing	**230**	230	-	**230**
Taxi and Private Hire Licences	**(23,560)**	55,310	(83,000)	**(27,690)**
Watercourses, Ditches and Drains	**3,960**	3,960	-	**3,960**
Total Environmental Services, Licensing and Community Strategy	**739,520**	**2,487,280**	**(1,737,590)**	**749,690**

RESOURCES

Service	2018/19 Net Expenditure £	2019/20 Operational Expenditure £	2019/20 Income £	2019/20 Net Expenditure £
Assistant Director - Resources	**97,900**	106,600	-	**106,600**
Benefit Fraud Investigation	**(12,290)**	-	(12,290)	**(12,290)**
Communications - Telephones	**110,000**	110,000	-	**110,000**
Computer Services	**879,420**	836,030	(5,000)	**831,030**
Corporate Management	**111,000**	111,000	-	**111,000**
Cost of Collection	**(139,530)**	179,470	(319,000)	**(139,530)**
Financial Services	**379,430**	352,240	(200)	**352,040**
Internal Drainage Board Levies	**122,000**	122,000	-	**122,000**
Printing Services	**23,190**	154,060	(129,280)	**24,780**
Procurement Strategy	**25,000**	25,000	-	**25,000**
Public Accountability - Resources	**6,000**	6,000	-	**6,000**
Reliefs and Benefits - Council Tax	**83,220**	95,800	(12,580)	**83,220**
Reliefs and Benefits - Housing Benefit	**(334,370)**	22,066,760	(22,465,650)	**(398,890)**
Revenue and Benefits	**1,118,450**	1,199,310	-	**1,199,310**
Risk Management and Self Insurance	**-**	233,330	(228,940)	**4,390**
Support to Elected Bodies/Grants	**140,300**	140,300	-	**140,300**
Treasury Management	**8,500**	8,500	-	**8,500**
Unapportionable Central Overheads	**667,740**	714,910	-	**714,910**
Total Resources	**3,285,960**	**26,461,310**	**(23,172,940)**	**3,288,370**

STRATEGY AND PLANNING

Service	**2018/19 Net Expenditure £**	2019/20 Operational Expenditure £	2019/20 Income £	**2019/20 Net Expenditure £**
Building Control	**51,530**	70,150	-	**70,150**
Conservation and Preservation	**11,200**	11,200	-	**11,200**
General Planning Expenses	**8,230**	8,230	-	**8,230**
Head of Service - Strategy and Planning	**83,540**	87,950	-	**87,950**
Local Development Framework	**150,000**	150,000	-	**150,000**
Local Land Charges	**(95,720)**	136,280	(232,000)	**(95,720)**
Planning Appeals	**4,500**	4,500	-	**4,500**
Planning Applications	**154,800**	973,960	(785,500)	**188,460**
Planning Business Support	**237,010**	252,010	(20,000)	**232,010**
Planning Complaints, Compliance and Enforcement	**128,530**	110,730	-	**110,730**
Planning E-Government	**4,000**	4,000	-	**4,000**
Planning Enquiries	**(52,000)**	8,000	(60,000)	**(52,000)**
Planning Policy	**244,500**	241,600	-	**241,600**
Total Strategy and Planning	**930,120**	**2,058,610**	**(1,097,500)**	**961,110**

CAPITAL PROGRAMME 2019/2020 TO 2022/2023

Project	2019/2020 Estimate £	2020/2021 Estimate £	2021/2022 Estimate £
ACQUISITIONS, TRANSFORMATION AND REGENERATION			
Community Grants	130,000	130,000	130,000
East Parade - Project A	0	360,000	327,000
East Parade - Project B	30,000	358,000	0
Cemetary Entrance	200,000	0	0
Community Lead Housing Schemes	350,000	0	0
Blackfriars Housing Development	3,150,000	0	0
Bexhill Leisure Centre - Site Development	1,930,000	11,810,000	0
Total - Aquisitions, Transformation and Regeneration	**5,790,000**	**12,658,000**	**457,000**
EXECUTIVE DIRECTORS AND CORPORATE CORE			
Property Investment Strategy	12,238,000	20,000,000	0
Demolition	250,000	0	0
Corporate Document Image Processing System	203,000	0	0
Lift for Amhurst Road	100,000	0	0
Total - Executive Directors and Corporate Core	**12,791,000**	**20,000,000**	**0**
HOUSING AND COMMUNITY SERVICES			
De La Warr Pavilion - Capital Grant	53,000	0	0
Fairlight Coastal Protection	47,000	0	0
Sidley Sports and Recreation	300,000	0	0
Disabled Facilities Grant	797,000	0	0
New Bins	13,000	0	0
Replacement/New Bins - New Contract	108,000	108,000	108,000
Camber Western Car Park	120,000	120,000	0
Bexhill Promenade - Protective Barriers	50,000	0	0
Bexhill Promenade - Overflow Pipe	100,000	0	0
Housing (Purchases - Temporary Accommodation)	1,000,000	1,000,000	0
Total - Housing and Community Services	**2,588,000**	**1,228,000**	**108,000**
RESOURCES			
Enerprise Resource Planning System Upgrade	36,000	0	0
Total - Resources	**36,000**	**0**	**0**
Total Capital Programme	**21,205,000**	**33,886,000**	**565,000**

CAPITAL PROGRAMME 2019/2020 TO 2022/2023

	2019/2020 Estimate £	2020/2021 Estimate £	2021/2022 Estimate £
FINANCED BY:			
Capital Receipts	1,930,000	0	0
Grants and Contributions	3,847,000	0	0
Borrowing	12,488,000	20,000,000	0
Capital Expenditure Charged to Revenue	1,670,000	535,000	238,000
Unfunded	1,270,000	13,351,000	327,000
Total Financing	**21,205,000**	**33,886,000**	**565,000**

ADDITIONAL INFORMATION 2019/2020: RESERVES

Reserve	Balance as at 31 March 2019	Transfers Out	Balance as at 31 March 2020
Medium Term Financial Strategy	3,728,000	(2,124,000)	1,604,000
Economic Development Reserve	30,000	289,000	319,000
Risk Management Reserve	195,000		195,000
Repairs and Renewals Reserve	1,383,000	(444,000)	939,000
Corporate Plan Projects Reserve	1,000		1,000
Affordable Housing Reserve	921,000		921,000
Corporate Development Reserve	321,000		321,000
Planning Improvement and LDF Reserve	265,000		265,000
Homelessness Reserve	226,000		226,000
Grants Reserve	1,711,000	(822,000)	889,000
Treasury Investment Reserve	5,000,000		5,000,000
General Fund Balance	1,000,000		1,000,000
	14,781,000	**(3,101,000)**	**11,680,000**

ADDITIONAL INFORMATION 2019/2020: RESERVES

Explanation of Reserves

Reserve	Purpose
Medium Term Financial Strategy	A reserve created to help the Council meet our agreed objectives not just now but moving into the future. It is primarily aligned with the Council's Corporate Plan but can also be used to respond to pressures and uncertainties of the current financial climate.
Economic Development	A reserve created to fund one off research, investigation and projects that relate to the economic development of the Rother area.
Risk Management	A reserve to meet expenditure under excess arising from insurance claims.
Repair and Renewals	A reserve to fund expected repairs and renewals of the Council's assets.
Corporate Plan Projects	A reserve to fund projects outlined in the Council's Corporate Plan.
Affordable Housing	A reserve to subsidise social housing providers capital projects relating to the provision of new affordable housing.
Corporate Development	A reserve funding a variety of Council provided services supporting among others Tourism, Economic Development, Democratic Engagement, Staff and Member Training etc.
Planning Improvement and LDF	A reserve supporting the development and maintenance of the Council's long term Planning Strategy.
Homelessness	A reserve to support the prevention of homelessness.

ADDITIONAL INFORMATION 2019/2020: GROSS AND NET REVENUE EXPENDITURE

	2019/2020 Gross Expenditure £	2019/2020 Gross Income £	2019/2020 Net Expenditure £
CABINET APPROVED REVENUE BUDGETS			
Acquisitions, Transformation and Regeneration	1,438,610	1,356,590	82,020
Executive Directors and Corporate Core	2,501,860	418,220	2,083,640
Housing and Community Services	10,398,300	3,250,480	7,147,820
Environmental Services, Licensing and Community Strategy	2,487,280	1,737,590	749,690
Resources	26,461,310	23,172,940	3,288,370
Strategy and Planning	2,058,610	1,097,500	961,110
Total Service Spending and Income	45,345,970	31,033,320	14,312,650
Savings 2020 Exercise	375,000	876,000	(501,000)
Interest and Investment Income	-	512,000	(512,000)
Capital Expenditure Charged to Revenue	1,670,000	-	1,670,000
Total Budgets Approved by Cabinet	47,390,970	32,421,320	14,969,650
Add: Parish Council Precepts	-	-	1,656,176
Total Council Revenue Budget Requirement 2019/2020	47,390,970	32,421,320	16,625,826
Amounts to be taken into Account Under Local Government Act 1998 Section 97(4)			
Add: Collection Fund (Surplus)/Deficit			336,562
Less: New Homes Bonus			(449,272)
Less: Business Rate Retention			(3,601,680)
Less: Non Specific Revenue Grants			(651,719)
Less: Contribution from Earmarked Reserves			(3,100,503)
Council Tax Requirement 2019/2020 (Rother & Parishes)			**9,159,214**

ADDITIONAL INFORMATION 2019/2020: SPECIAL EXPENSES

Rother has decided that the costs of the functions shown below are special expenses to be charged only on the areas of Bexhill and Rye. These functions are provided elsewhere in the District by a Parish or Town Council. The costs are added to the local precept of each area for the calculation of Council Tax.

Heading	£
Bexhill	
Bexhill Parks and Games	567,480
Bexhill Allotments	1,780
Christmas Lighting	15,000
Bexhill Museum	9,540
Bus Shelters	14,660
Bexhill Town Forum	4,270
Special Expenses for Bexhill	**612,730**
Rye	
Rye Parks and Games	59,020
Christmas Lighting	1,500
Rye Museum	640
Bus Shelters	340
Special Expenses for Rye	**61,500**
Total Special Expenses (excl. Parish Precepts)	**674,230**

Notes:

1. Capital charges attributed to the above services are not charged as special expenses
2. All Parish Council precepts on the General Fund are Special Expenses chargeable only on the originating Parish

ADDITIONAL INFORMATION 2019/2020: CALCULATION OF COUNCIL TAX BY AREA

LOCAL TAX AREA	LOCAL PRECEPT £	divided by LOCAL TAX BASE no.	gives LOCAL BAND D COUNCIL TAX £	add ROTHER BAND D COUNCIL TAX £	add SX POLICE BAND D COUNCIL TAX £	add FIRE BRIGADE BAND D COUNCIL TAX £	add ESCC BAND D COUNCIL TAX £	gives TOTAL BAND D COUNCIL TAX £
Bexhill (note 1)	627,255	16,609.50	37.76	179.45	189.91	93.67	1,434.78	1,935.57
Ashburnham & Penhurst	12,300	189.20	65.01	179.45	189.91	93.67	1,434.78	1,962.82
Battle	374,644	2,722.50	137.61	179.45	189.91	93.67	1,434.78	2,035.42
Beckley	23,000	543.10	42.35	179.45	189.91	93.67	1,434.78	1,940.16
Bodiam	9,900	159.80	61.95	179.45	189.91	93.67	1,434.78	1,959.76
Brede	35,954	863.00	41.66	179.45	189.91	93.67	1,434.78	1,939.47
Brightling	7,375	201.00	36.69	179.45	189.91	93.67	1,434.78	1,934.50
Burwash	65,000	1,261.20	51.54	179.45	189.91	93.67	1,434.78	1,949.35
Camber	68,269	682.90	99.97	179.45	189.91	93.67	1,434.78	1,997.78
Catsfield	22,433	350.40	64.02	179.45	189.91	93.67	1,434.78	1,961.83
Crowhurst	28,338	364.40	77.77	179.45	189.91	93.67	1,434.78	1,975.58
Dallington	8,435	175.20	48.14	179.45	189.91	93.67	1,434.78	1,945.95
East Guldeford	0	32.00	0.00	179.45	189.91	93.67	1,434.78	1,897.81
Etchingham	52,000	411.80	126.27	179.45	189.91	93.67	1,434.78	2,024.08
Ewhurst	66,430	538.00	123.48	179.45	189.91	93.67	1,434.78	2,021.29
Fairlight	53,000	891.40	59.46	179.45	189.91	93.67	1,434.78	1,957.27
Guestling	8,096	628.10	12.89	179.45	189.91	93.67	1,434.78	1,910.70
Hurst Green	41,960	589.40	71.19	179.45	189.91	93.67	1,434.78	1,969.00
Icklesham	111,248	1,229.70	90.47	179.45	189.91	93.67	1,434.78	1,988.28
Iden	14,000	241.60	57.95	179.45	189.91	93.67	1,434.78	1,955.76
Mountfield	13,100	202.10	64.82	179.45	189.91	93.67	1,434.78	1,962.63
Northiam	50,000	1,051.20	47.56	179.45	189.91	93.67	1,434.78	1,945.37
Peasmarsh	35,000	528.10	66.28	179.45	189.91	93.67	1,434.78	1,964.09
Pett	23,000	475.90	48.33	179.45	189.91	93.67	1,434.78	1,946.14
Playden	5,000	163.90	30.51	179.45	189.91	93.67	1,434.78	1,928.32
Rye Foreign	2,000	179.60	11.14	179.45	189.91	93.67	1,434.78	1,908.95
Salehurst	95,560	1,033.80	92.44	179.45	189.91	93.67	1,434.78	1,990.25
Sedlescombe	51,314	674.70	76.05	179.45	189.91	93.67	1,434.78	1,973.86
Ticehurst	139,950	1,655.80	84.52	179.45	189.91	93.67	1,434.78	1,982.33
Udimore	4,200	183.20	22.93	179.45	189.91	93.67	1,434.78	1,920.74
Westfield	38,500	1,119.50	34.39	179.45	189.91	93.67	1,434.78	1,932.20
Whatlington	7,100	160.90	44.13	179.45	189.91	93.67	1,434.78	1,941.94
Rye (note 2)	236,045	1,941.20	121.60	179.45	189.91	93.67	1,434.78	2,019.41

Note 1
Bexhill local precept shown above comprises

Bexhill Charter Trustees Precept	14,525
Bexhill Special Expenses	612,730
	627,255

Note 2
Rye local precept shown above comprises

Rye Town Council Precept	174,545
Rye Special Expenses	61,500
	236,045

ADDITIONAL INFORMATION 2019/2020: COUNCIL TAX BY AREA AND BAND

Band D Tax multiplied by	*6/9 gives*	*7/9 gives*	*8/9 gives*		*11/9 gives*	*13/9 gives*	*15/9 gives*	*18/9 gives*
	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H
	COUNCIL	COUNCIL	COUNCIL	COUNCIL	COUNCIL	COUNCIL	COUNCIL	COUNCIL
LOCAL TAX AREA	TAX	TAX	TAX	TAX	TAX	TAX	TAX	TAX
	£	£	£	£	£	£	£	£
Bexhill	1,290.37	1,505.44	1,720.50	1,935.57	2,365.70	2,795.84	3,225.94	3,871.14
Ashburnham & Penhurst	1,308.54	1,526.63	1,744.73	1,962.82	2,399.01	2,835.19	3,271.36	3,925.64
Battle	1,356.94	1,583.10	1,809.26	2,035.42	2,487.74	2,940.06	3,392.36	4,070.84
Beckley	1,293.43	1,509.01	1,724.58	1,940.16	2,371.31	2,802.46	3,233.59	3,880.32
Bodiam	1,306.50	1,524.25	1,742.01	1,959.76	2,395.27	2,830.77	3,266.26	3,919.52
Brede	1,292.97	1,508.47	1,723.97	1,939.47	2,370.47	2,801.47	3,232.44	3,878.94
Brightling	1,289.66	1,504.61	1,719.55	1,934.50	2,364.39	2,794.29	3,224.16	3,869.00
Burwash	1,299.56	1,516.16	1,732.75	1,949.35	2,382.54	2,815.74	3,248.91	3,898.70
Camber	1,331.85	1,553.82	1,775.80	1,997.78	2,441.74	2,885.69	3,329.63	3,995.56
Catsfield	1,307.88	1,525.86	1,743.85	1,961.83	2,397.80	2,833.76	3,269.71	3,923.66
Crowhurst	1,317.05	1,536.56	1,756.07	1,975.58	2,414.60	2,853.62	3,292.63	3,951.16
Dallington	1,297.29	1,513.51	1,729.73	1,945.95	2,378.39	2,810.83	3,243.24	3,891.90
East Guldeford	1,265.20	1,476.07	1,686.94	1,897.81	2,319.55	2,741.29	3,163.01	3,795.62
Etchingham	1,349.38	1,574.28	1,799.18	2,024.08	2,473.88	2,923.68	3,373.46	4,048.16
Ewhurst	1,347.52	1,572.11	1,796.70	2,021.29	2,470.47	2,919.65	3,368.81	4,042.58
Fairlight	1,304.84	1,522.32	1,739.79	1,957.27	2,392.22	2,827.18	3,262.11	3,914.54
Guestling	1,273.79	1,486.10	1,698.40	1,910.70	2,335.30	2,759.91	3,184.49	3,821.40
Hurst Green	1,312.66	1,531.44	1,750.22	1,969.00	2,406.56	2,844.12	3,281.66	3,938.00
Icklesham	1,325.51	1,546.44	1,767.36	1,988.28	2,430.12	2,871.97	3,313.79	3,976.56
Iden	1,303.83	1,521.14	1,738.45	1,955.76	2,390.38	2,825.00	3,259.59	3,911.52
Mountfield	1,308.41	1,526.49	1,744.56	1,962.63	2,398.77	2,834.92	3,271.04	3,925.26
Northiam	1,296.91	1,513.06	1,729.22	1,945.37	2,377.68	2,809.99	3,242.28	3,890.74
Peasmarsh	1,309.39	1,527.62	1,745.86	1,964.09	2,400.56	2,837.03	3,273.48	3,928.18
Pett	1,297.42	1,513.66	1,729.90	1,946.14	2,378.62	2,811.10	3,243.56	3,892.28
Playden	1,285.54	1,499.80	1,714.06	1,928.32	2,356.84	2,785.36	3,213.86	3,856.64
Rye Foreign	1,272.63	1,484.73	1,696.84	1,908.95	2,333.17	2,757.38	3,181.58	3,817.90
Salehurst	1,326.83	1,547.97	1,769.11	1,990.25	2,432.53	2,874.81	3,317.08	3,980.50
Sedlescombe	1,315.90	1,535.22	1,754.54	1,973.86	2,412.50	2,851.14	3,289.76	3,947.72
Ticehurst	1,321.55	1,541.81	1,762.07	1,982.33	2,422.85	2,863.37	3,303.88	3,964.66
Udimore	1,280.49	1,493.90	1,707.32	1,920.74	2,347.58	2,774.41	3,201.23	3,841.48
Westfield	1,288.13	1,502.82	1,717.51	1,932.20	2,361.58	2,790.96	3,220.33	3,864.40
Whatlington	1,294.62	1,510.39	1,726.17	1,941.94	2,373.49	2,805.03	3,236.56	3,883.88
Rye	1,346.27	1,570.65	1,795.03	2,019.41	2,468.17	2,916.93	3,365.68	4,038.82

Audit

The formal review of activities by people or agencies not otherwise responsible for those activities. Originally used for the periodic review of financial transactions but now increasingly used also for any independent review, usually ad hoc, of any activities.

Band "D" Equivalents

This term relates to one of the Council Tax valuation bands (see Council Tax). The bands "A" to "C" and E to "H" are weighted to the equivalent of Band "D". This derived Band "D" equivalent is used as a basis for calculating the Council Tax.

Best Value

This is the duty (implied but may be made statutory) which local authorities owe to their stakeholders to provide relevant, cost effective services.

Billing Authority

This is an authority such as Rother which is responsible for collecting the Council Tax and the Non Domestic Rates.

Budget

A statement of Rother's plans for revenue or capital expenditure over a specified period of time. The annual budget is prepared as part of the Council's annual Council Tax setting process.

Capital Charges

This is a depreciation charge for the use of tangible and intangible fixed assets. Capital charges are borne by the service revenue accounts, but reversed out to ensure they have no impact on the level of Council Tax.

Capital Expenditure

This is expenditure on the acquisition of assets, or expenditure which adds to and not merely maintains the value of an existing asset. The Local Government Act 2003 defines capital expenditure as 'expenditure that falls to be capitalised under proper practices'. In practice the Council follows the various regulations issued by the Government and the Accounting Code of Practice. Expenditure outside this definition must be charged to the Revenue Account. A fixed asset is one which generally yields benefits to the local authority for a period exceeding one year.

Capital Finance

This is the raising of money to pay for capital expenditure, for example by borrowing, leasing, capital receipts, revenue or grants.

Capital Programme

This outlines the capital schemes that the Authority proposes to undertake over a set time; Rother has a three year capital programme.

Capital Receipts

These are monies received from the sale of fixed assets.

Centrally Managed Costs

These are made up of administrative buildings and office services

Collection Fund

This fund is administered by each billing authority and all proceeds from the Council Tax are paid into the fund to meet the net budget requirements of the County Council, Police Authority, District and Parish Councils for the area.

Council Tax

Council Tax is paid on most residential properties in a local authority's area. Properties are valued within eight valuation bands (A-H).

Council Tax Reduction Scheme

Introduced in April 2013, this locally defined scheme helps those on low incomes to meet their Council Tax. It replaced the Council Tax Benefit scheme.

External Interest

External Interest consists of payments to financial institutions in respect of interest incurred on borrowing undertaken to fund the activities of the authority.

Non Current Assets

These are tangible, intangible and infrastructure assets that yield benefit to local authorities and the services it provides for more than one year.

Growth

An increase in expenditure not due to inflation.

Housing Benefits

An allowance to persons on low or no income to meet either the whole or part of their rent. Benefit is allowed or paid by local authorities but Central Government refunds part of the cost of the benefits and contributes to the administrative costs of the service.

National Non Domestic Rates

These are paid on commercial, business and non residential properties. The Government determines the level, although the Council is responsible for its billing and collection. From 2013/14 the Council will retain part of the business rates it collects based on a formula set by Government. The balance is part to the Government, East Sussex County Council and East Sussex Fire and Rescue Authority.

Other Apportionable Overheads

These are costs which are of a necessity and/or benefit to most services and include bank charges, Audit Commission fees, pre-printed cheques and the costs associated with the Data Protection Act. Where it is not possible to identify the main beneficiary of the cost then a pro rata basis of apportionment is made.

Precept

This is the levy made by precepting authorities (such as East Sussex County Council, Sussex Police and Crime Commissioner and the Fire Authority) on a billing authority (Rother District Council), requiring the latter to collect.

Provisions, Reserves and Balances

These are amounts set aside in one year to cover expenditure in the future. Provisions are for liabilities or losses which are likely or certain to be incurred, but the amounts or the dates on which they will arise are uncertain. Reserves are amounts set aside which do not fall within the definition of provisions and include general balances which every authority must maintain as a matter of prudence.

Recharges

The local authority accounting code of practice requires that all support costs be fully recharged to services.

Revenue Expenditure

This is expenditure on the day to day running of the authority, for example staff costs, premises related expenditure, transport and supplies and services.

Revenue Support Grant (RSG)

This is a grant paid by Central Government in support of general net revenue expenditure. The amount is calculated to make up the difference between an area's formula spending share and the sum of resources obtained from National Non Domestic Rates and the Council Tax.

Service Level Agreement (SLA)

An agreement made between the Council and an external service provider e.g. Citizens Advice Bureau, in addition to agreements made between services within the Council, which state the price and specifications of the support service by one to another.

Supplies and Services

Equipment and materials, protective clothing, office furniture, advertising and publications, fees for professional services.

Support Services

Computer services, financial services, legal services, personnel services, property management, office services, and office accommodation.

Total Costs

The principle that all unit costs and other comparable costs should include apportionments of all overheads and support service costs.

Virement

This is the permission to spend more on one budget head when this is matched by a corresponding reduction on some other budget head. Virements must be properly authorised by the appropriate Committee or by officers under delegated powers.

INDEX

Item	Page No.
Administrative Offices	8
Alcohol Licensing	10
Allotments	9
Amenities Administration Account	9
Ancient Monuments and Gazebo	7
Animal Welfare	10
Assistant Director - Resources	11
Battle Sports Centre	9
Beach and Foreshore Management	9
Beeching Road 18/40	7
Benefit Fraud Investigation	11
Bexhill Leisure Centre	9
Bexhill Leisure Pool	9
Building Control	12
Business Improvement	7
Cabinet Structure	6
Calculation of Council Tax by Area	19
Canine Control	10
Capital Expenditure Charged to Revenue	5
Car Parks	9
Caravan Licences and Travellers	10
Care in the Community	9
Cemeteries	9
Churchyards	9
Coast Protection	9
Committee Property Account	7
Committee Services	8
Communications	8
Community Safety	10
Community Strategy	7
Computer Services	11
Conservation and Preservation	12
Corporate Management	11
Corporate Policy Making	8
Cost of Collection	11
Council Tax by Area and Band	20
Council Tax Benefits	11
Crime and Disorder Initiatives	10
Cultural Development	7
Customer Services and Development	9
De La Warr Pavilion Client	9
District Council Elections	8
Economic Development	7
E-Government	7
Electoral Registration	8
Elva Business Centre	7
Emergency Planning	8
Environmental Administration Account	10
Executive Directors Office	8

INDEX

Item	Page No.
Facilities Management	8
Financial Services	11
Food and Safety Team	10
Food Hygiene	10
General Planning Expenses	12
Gross and Net Revenue Expenditure	17
Head of Service - Acquisitions, Transformation and Regeneration	7
Head of Service - Environmental Services	10
Head of Service - Housing and Community Service	9
Head of Service - Strategy and Planning	12
Health & Safety	10
Help and Advice Centres	9
Houses in Multiple Occupation	10
Housing Administration Account	9
Housing Benefit	11
Housing Needs	9
Housing Policy, Strategy and Development	7
Human Resources	8
Infectious Disease Control	10
Interest and Investment Income	5
Internal Audit	8
Internal Drainage Board Levies	11
Investment Properties	7
Joint Waste Contract Client Unit	8
Joint Waste Procurement	8
Legal Services	8
Licences and Registration	10
Licensing Team	10
Local Development Framework	12
Local Land Charges	12
Maintenance Services	9
Miscellaneous Land and Buildings	7
Neighbourhood Services	9
NLPG - Street Naming	7
Parks and Open Spaces	9
Peasmarsh Workshops	7
Performance Management	7
Pest Control	10
Planning Appeals	12
Planning Applications	12
Planning Business Support	12
Planning Complaints, Compliance and Enforcement	12
Planning E-Government	12
Planning Enquiries	12
Planning Policy	12
Pollution	10
Postages	8
Printing Services	11

INDEX

Item	Page No.
Private Sector Housing	10
Procurement Strategy	11
Programme and Policy Office	7
Property Maintenance Team	9
Property Management	7
Public Accountability - Resources	11
Public Conveniences	9
Recycling	9
Refuse Collection	9
Regeneration	7
Representing Local Interest	8
Reserves	15
Residual Highway Services	9
Residual Housing Land	7
Revenue and Benefits	11
Risk Management and Self Insurance	11
Rother Museum Services	9
Rye Sports Centre and Swimming Pool	9
Special Expenses	18
Sports Development	9
Street Sweeping and Beach Cleaning	9
Sub-Standard Housing	10
Support to Elected Bodies/Grants	11
Sussex Training Partnership	8
Swimming Pools	9
Syrian Refugee Support	9
Taxi and Private Hire Licences	10
Telephones	11
Tourism	7
Treasury Management	11
Udimore Workshops	7
Unapportionable Central Overheads	11
Watch Oak Estate	7
Watercourses, Ditches and Drainage	10
Water Purity	10
West Trading Estate - Bexhill	7