

Budget Book

2012/13

April 2012

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INTRODUCTION

Introduction

Rother District Council set its budget for 2012/13 at a meeting on 27 February 2012. 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 2012/13 and the Council Tax for each area in Rother is also included.

Revenue Budget

One of the key financial drivers remains the continued decline in Government Funding, first announced as part of the last spending review. The Coalition Government announced its final grant settlement figures on 31 January 2012 and made no major changes to the 2 year settlement announced in early 2011. Formula grant for Rother amounts to £4,329,888, a reduction of £704,567 from the 2011/12 settlement (£5,034,455). The total reduction in formula grant over the last two financial years is £1.7m.

This excludes short term financial support from the Government. Rother will receive two further grants. The first relates to the Council's decision to accept the Council Tax freeze grant which in return for forgoing a 2.5% rise in Council Tax we will receive approximately £178,000. The second additional grant source relates to the New Homes Bonus. This time restricted grant will amount to £609,000 in 2012/13 and is calculated by reference to the change in the Council's tax base (i.e. the number of homes in the district after allowing for discounts and exemptions) and the number of new affordable homes built in our District. Some £328,000 of this grant has had to be used to balance the 2012/13 budget.

For a number of years the Council has also sought to restrict increases in its Revenue Budget through a variety of means including transferring functions to charitable trusts (DLWP and Leisure), outsourcing to the private sector and working with the voluntary sector through service level agreements (SLAs). In addition the Council has restricted increases in running costs budgets where possible. The following assumptions were made when calculating the budget:

Inflation - where possible budgets are effectively cash limited at their 2011/12 levels. Budgets that have been increased in line with inflation (estimated at 4%) are contracts and utilities. Business Rates have been increased in line with the announced rate poundage for the next financial year.

Salaries - salaries have been compiled on the current staff establishment list and include an increase in pension contributions of 0.33% based on the recommendations of the Pension Fund actuary. It has been assumed that staff not at the top of their grade will progress to the next spinal column point. No pay award is included in the detailed staffing budgets but a contingency sum of £26,000 has been included based on a 0.5% pay award from September 2012. Any final pay award will be subject to approval of the Licensing and General Purposes Committee.

Growth - only contractually committed or previously approved committee growth has been allowed.

Income - where the Council has discretion, increases should be in line with the increase in costs. A target of a 5% overall increase has been set within previous forecasts.

Given that there has been an effective "cash freeze", the use of transfers between existing budgets has been encouraged to help enable funding to be re-directed into priority areas. The need to proactively redirect resources (financial and physical) to meet priorities will be an important cultural change for the Council to achieve. Driving this will be the development of the new Corporate Plan during 2012/13 which will need to balance the needs of service users, aspirations of both the Council and its community and ultimately match this to the resources that are available.

There are a number of financial risks with the Revenue Budget which are explored below:

Investment Income – the Council has been able to use its Interest Equalisation Reserve to offset the loss of investment earnings due to low interest rates and poor economic conditions. The Reserve however will be depleted in 2012/13, and a further £366,000 will be needed to make up the shortfall from the MTFS reserve. It is essential that the Council reduces its reliance on investment earnings and £100,000 has been removed from the budget in 2012/13.

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Income – there continues to be pressure on existing income sources, particularly Planning, Building Control and Land Charges. Building Control fee income has been reduced by £100,000 albeit this has been partially offset by reductions in staffing and savings achieved through working in partnership with Hastings Borough Council. This year the draft budget includes additional income of £180,000 for recycling credits, taking account of current performance. Car Park income has been uplifted by £100,000 excluding inflation, in accordance with the target set by Cabinet. If, following a Member review of car parking, we fail to deliver this target, further savings will need to be identified to meet any shortfall.

Savings and Service Resetting – the draft budget contains in excess of £1m of savings and consists of savings in employee costs achieved through the voluntary redundancy programme, savings achieved through the service resetting programme (£415,000 which includes some voluntary redundancies) and opportunity savings (£24,000) through reviews of current spending. The Council needs to maintain the pressure to secure the savings it has identified as any slippage will result in further calls on reserves.

Use of Reserves – the Revenue Budget expects to use just under £1.4m of reserves. As indicated above, two thirds relates to meeting the shortfall in investment income. The other main uses relate to the Local Development Framework, and the final year of reserve support for the Council's communications function. After the utilisation of £1.4m of reserves, by the end of 2012/13 Revenue Reserves are estimated to total £5.8m. Of this, approximately £0.6m is available to support the Corporate Priority Projects with a further £0.18m available in the Medium Term Financial Strategy Reserve to meet one off investments, in particular any 'invest to save' projects that come forward. The remainder of reserves are earmarked for specific purposes previously agreed by Council. Referring to recent statements by the Secretary of State for CLG, Mr Pickles MP, it is important that the Government recognise that these reserves have been built up to be used in a planned way and are not just available to balance the Council's Revenue Budget. The Council's reserves (excluding New Homes Bonus) are summarised in the table on page 20.

Forecast 2013/14 to 2017/18

The loss of Government grants places the Council under extreme pressure for the foreseeable future and will impact on the services delivered to the residents of Rother. The economic downturn will continue to exert a number of pressures on the Council, be it reduced income or increasing demands placed on services such as Housing and Benefits. The latest forecast for the period up to 2017/18 shows a potential shortfall of up to £3.5m based on a 3.5% per annum increase in Council Tax from 2013/14. This scenario assumes no growth in the Council Tax base, the gradual removal of investment earnings to a more realistic amount and no change in Government grant/Business Rate retention. It is clear however that the Council will need to use its reserves in order to support the revenue budget as the benefits of the Resetting Programme are realised and plans are formulated for a second round of resetting projects. The Council Tax referendum limit may change from 2013/14 but recent comments from the CLG suggest pressure will continue from the Government to reduce the cost of local government. The major unknown relates to the impact of the changes to local government funding from 2013/14 and the impact of being a tariff Council under the new Business Rate Retention scheme. If there are further cuts of the same scale in the Council's core grant, then this will impact severely on the Council's ability to provide essential services.

| | 2013/14 | 2014/15 | 2015/16 | 2016/17 | 2017/18 |
|---------------------------------------|-------------------|-------------------|-----------------|-----------------|-----------------|
| | £ | £ | £ | £ | £ |
| Base Revenue Budget | 11,522,740 | 11,812,329 | 12,070,549 | 12,337,696 | 12,614,081 |
| Pay and Inflation | 406,262 | 418,960 | 432,067 | 445,594 | 459,653 |
| Commitments and Development | 327,500 | 1,200,500 | 333,000 | 157,000 | 109,000 |
| Resetting Programme | -328,000 | -200,000 | 0 | 0 | 0 |
| Use of Reserves | 1,160,320 | 0 | 0 | 0 | 0 |
| Savings Required | -1,276,493 | -1,161,240 | -497,919 | -326,209 | -282,712 |
| Council Tax | 172.67 | 178.71 | 184.97 | 191.44 | 198.14 |
| Projected Council Tax Increase | 3.50% | 3.50% | 3.50% | 3.50% | 3.50% |

INTRODUCTION

The Medium Term Financial Strategy will need to be reviewed during the forthcoming Corporate Plan review to ensure the two strategies remain consistent with each other. The Value for Money Steering Group (VFMSG) continues reviewing those areas of the Council that appear to be high cost in comparison with our Audit Commission nearest neighbours. In addition the VFMSG monitors progress against the many projects that are delivering the savings the Council needs over the next 5 years.

The economic downturn will continue to have an impact on the Council's finances and its delivery of services. The depletion of reserves due to the continued loss of investment income means that the Council must take action to significantly reduce reliance on this within the revenue budget. Income generating services will continue to be under great pressure as the slowdown in economic activity impacts on them. The Council remains in a strong position at this time to manage the effect of a recession but it is clear if Government policy continues to reduce the Council's resources, the ability to deliver services to the same breadth and quality remains in doubt.

Capital Programme and Asset Management

The Council's Capital Programme totals £3.2m for 2012/13 to 2016/17 but is not fully funded with a shortfall of £535,000 for non-housing projects/schemes. During 2012/13 we will see the completion of the Next Wave project on Bexhill Sea Front. This £5.6m investment (part funded by CABE) has been one of the most significant single investments Rother District Council has made and has delivered retail and restaurant space in the Colonnade and regenerated the public realm at the West Parade. The Council continues to support the provision of disabled facility grants (£585,000 per annum) to help enable people to stay in their own homes and further commitments have been made to continue to provide community grants (£65,000 per annum) to Parish and Town Councils, voluntary groups and organisations seeking match funding to help implements projects and schemes in their areas which benefit the local communities.

As mentioned above, the Council has insufficient resources to meet the cost of the Programme, specifically IT equipment replacement and the community grants scheme. We will need to consider alternative funding mechanisms such as borrowing or leasing. The Programme does not assume any future capital receipts from disposals. Subsequent to finalising the Programme in March, one of the Councils administrative buildings that became surplus as a result of the Resetting Programme was disposed of generating a Capital receipt of £375,000, thus reducing the shortfall to £160,000. Sufficient capital receipts remain from the Large Scale Voluntary Transfer (LSVT) of the Housing Stock to maintain the Council's small annual contribution to Disabled Facility Grants beyond the period of the current Programme. To date LSVT receipts have been ringfenced to support housing related capital expenditure and Council has reaffirmed this policy.

In addition there are a number of schemes contained in the current Corporate Plan that do not have funding and therefore cannot be delivered at this stage. These schemes include the provision of a combined dry and wet leisure facility in Bexhill, the Visitor Management project at Camber, refurbishment of Bexhill East Parade and Combe Valley Countryside Park. These projects will be maintained on a reserve list until such time as funding opportunities come forward.

The existing Capital Strategy forms part of the Medium Term Financial Strategy (MTFS) and again will need to be updated to reflect the development of the new Corporate Plan.

There is a fundamental link between the Council's capital programme and resources with how the Council manages its major assets. A review of the Council's Asset Management Plan will be undertaken this year but it is clear that the Council needs to be increasingly proactive in acquisition and disposal of assets to support continued investment in the development of the district and to ensure the Council's portfolio of assets supports the achievement of its aims and objectives.

Without releasing assets for disposal or entering into borrowing the Council is very restricted in its ability to continue its investment in the District at a level achieved in previous years. The financial pressure on the Revenue Budget means that it will be difficult to meet the cost of any borrowing unless savings can be achieved or additional income secured. Other sources of funding will be explored as opportunities arise, but again it should be recognised that most funding bodies require a high degree of match funding before supporting a project.

INTRODUCTION

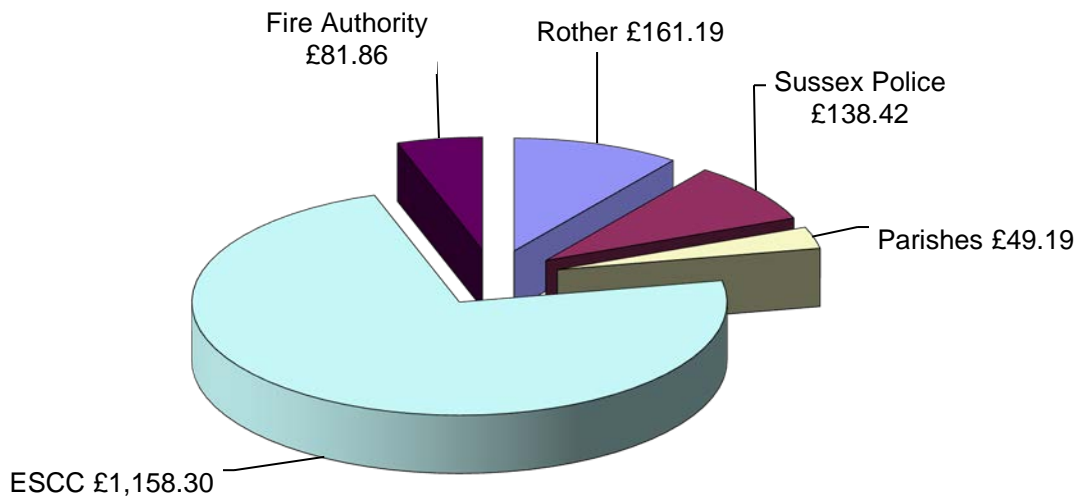
Further information

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:

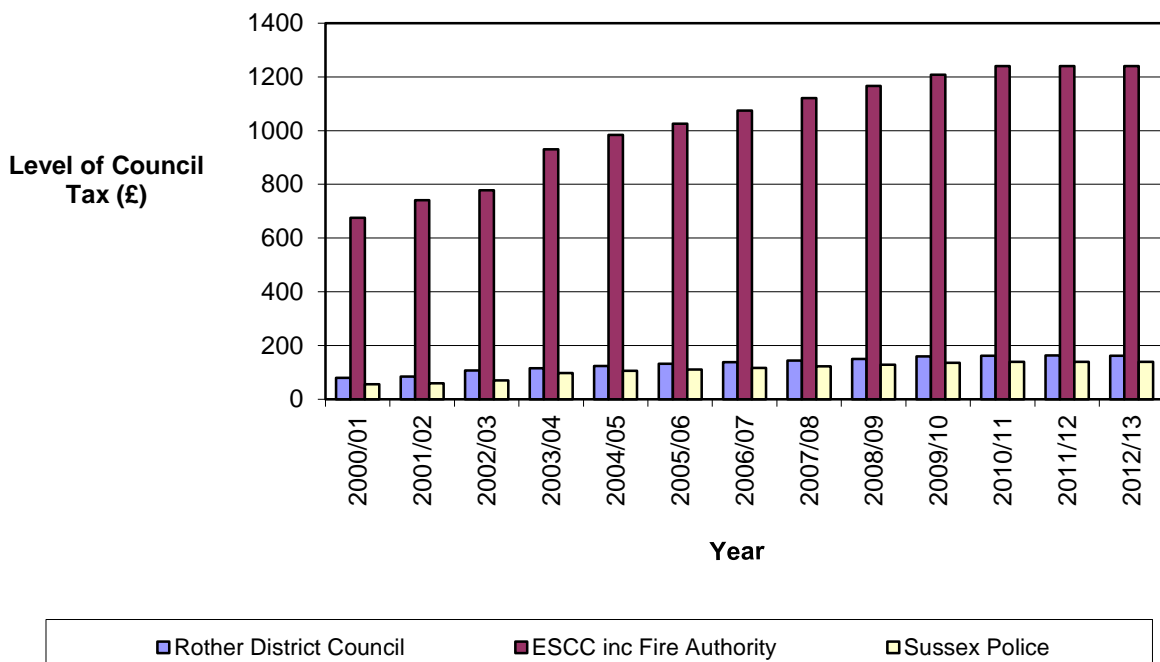
Robin Vennard
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Telephone: 01424 787711

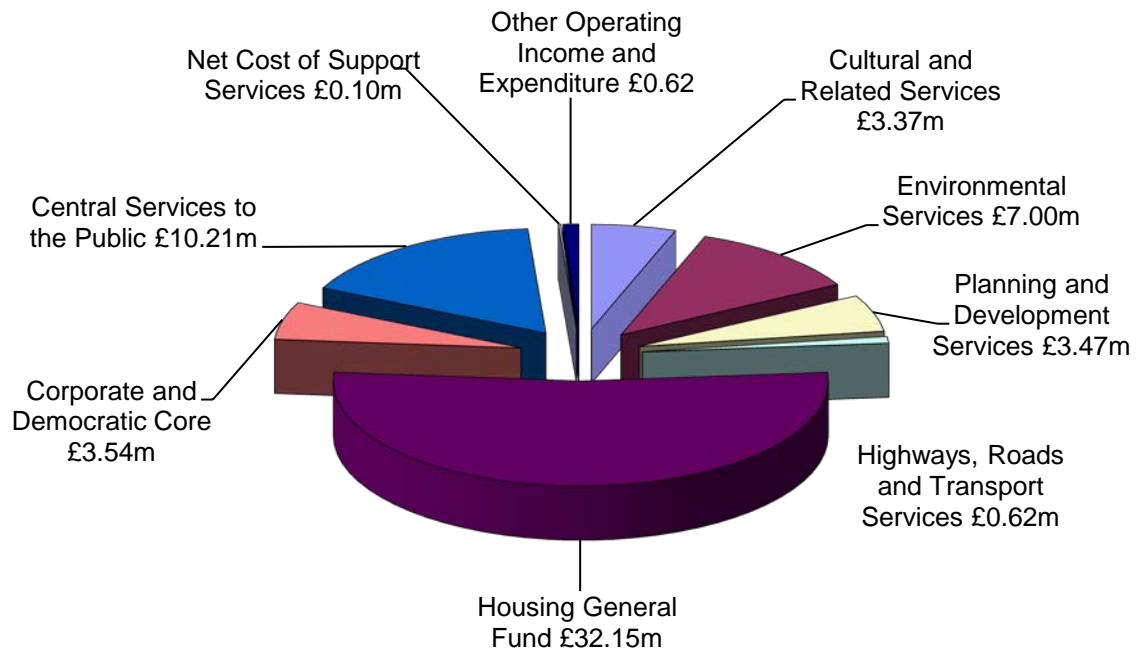
Share of Band D Council Tax 2012/2013



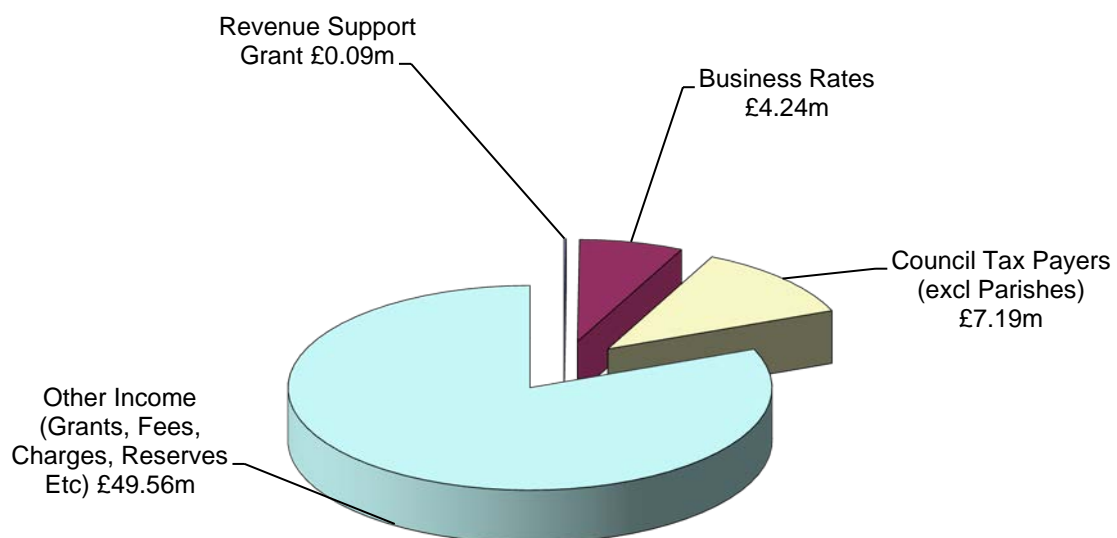
Band D By Authority 2000/01 - 2012/13



Gross Expenditure £61.08m 2012/2013



Gross Income £61.08m 2012/2013



GENERAL FUND REVENUE BUDGET AND COUNCIL TAX 2012/2013

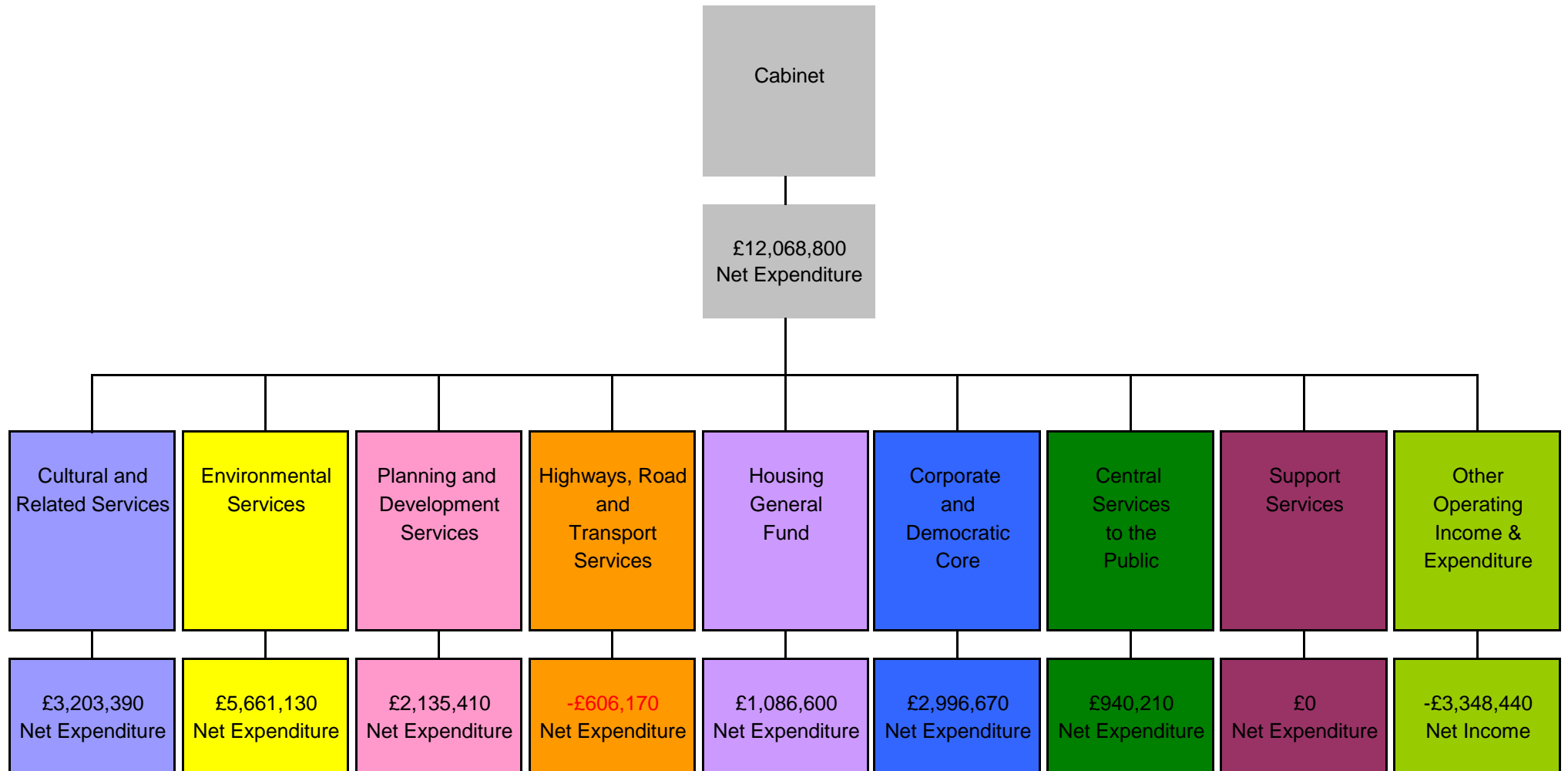
EXPENDITURE

| | £ |
|---|-------------------|
| Cultural and Related Services | 3,203,390 |
| Environmental Services | 5,661,130 |
| Planning and Development Services | 2,135,410 |
| Highways, Road and Transport Services | (606,170) |
| Housing General Fund | 1,086,600 |
| Corporate and Democratic Core | 2,996,670 |
| Central Services to the Public | 940,210 |
| Support Services | 0 |
| Other Operating Income and Expenditure | (3,348,440) |
| | <hr/> |
| Total General Fund Net Expenditure 2012/2013 | 12,068,800 |
| | <hr/> <hr/> |

CALCULATION OF ROTHER DISTRICT COUNCIL TAX

| | |
|---|----------------|
| Expenditure shown above | 12,068,800 |
| <i>less</i> Special Expenses charged to area of Bexhill | (818,900) |
| charged to area of Rye | (42,850) |
| <i>less</i> Collection Fund Adjustments | (30,420) |
| <i>Less</i> Council Tax Freeze Grant | (178,000) |
| <i>Less</i> Contingency Items | (40,050) |
| <i>Less</i> New Homes Bonus | (328,010) |
| <i>less</i> Revenue Support Grant from Central Government | (85,740) |
| <i>less</i> Non-Domestic Rates Distributed by Central Government | (4,244,148) |
| | <hr/> |
| Total Amount to be Raised from Council Tax | 6,300,682 |
| | <hr/> |
| <i>divided by</i> Council Tax Base, in terms of Band D Equivalent | 39,088.65 |
| | <hr/> |
| <i>gives</i> Rother District Council Tax 2012/2013 | £161.19 |
| | <hr/> <hr/> |

SUMMARY OF NET SERVICE EXPENDITURE



CULTURAL AND RELATED SERVICES

| Service | 2011/12 Net Expenditure £ | 2012/13 Operational Expenditure £ | 2012/13 Income £ | 2012/13 Net Operational Expenditure £ | 2012/13 Support Services £ | 2012/13 Capital Charges £ | 2012/13 Net Expenditure £ |
|--|------------------------------------|--|------------------------|---|-------------------------------------|------------------------------------|------------------------------------|
| Arts Development | 96,550 | 61,850 | (100) | 61,750 | 17,130 | - | 78,880 |
| Rother Museum Services | 101,460 | 79,550 | (3,680) | 75,870 | 22,290 | - | 98,160 |
| De La Warr Pavilion Client | 560,120 | 520,960 | - | 520,960 | 1,870 | - | 522,830 |
| Ancient Monuments and Gazebo | 11,680 | 6,170 | - | 6,170 | 1,020 | - | 7,190 |
| Bexhill Allotments | 38,080 | 31,030 | (7,500) | 23,530 | 11,720 | - | 35,250 |
| Rye/Rural Allotments | 16,150 | 14,470 | (2,700) | 11,770 | 7,060 | - | 18,830 |
| Camber Beach and Foreshore Management | 177,180 | 176,740 | (25,650) | 151,090 | 18,710 | 640 | 170,440 |
| Bexhill Promenade and Foreshore | 162,460 | 164,190 | (28,080) | 136,110 | 28,570 | - | 164,680 |
| Sports Development | 83,750 | 52,820 | - | 52,820 | 15,100 | - | 67,920 |
| Battle Sports Centre | 2,000 | 1,790 | - | 1,790 | - | - | 1,790 |
| Rye Sports Centre and Swimming Pool | 156,730 | 191,580 | (35,000) | 156,580 | 3,780 | - | 160,360 |
| Bexhill Leisure Centre | 118,430 | 85,700 | (2,180) | 83,520 | 2,710 | 41,970 | 128,200 |
| Bexhill Leisure Pool | 160,870 | 145,830 | (20,350) | 125,480 | 2,100 | 42,590 | 170,170 |
| Bexhill Parks and Open Spaces | 1,031,120 | 1,099,570 | (33,080) | 1,066,490 | 61,430 | 21,930 | 1,149,850 |
| Rye Area Parks and Open Spaces | 145,030 | 140,180 | (10,140) | 130,040 | 9,390 | - | 139,430 |
| Rural Open Spaces and Amenity Areas | 45,340 | 33,520 | - | 33,520 | 8,870 | - | 42,390 |
| Cultural Services Administration Account | 9,910 | 2,670 | (400) | 2,270 | 14,940 | - | 17,210 |
| Tourism | 235,800 | 218,720 | - | 218,720 | 11,090 | - | 229,810 |
| Total Cultural and Related Services | 3,152,660 | 3,027,340 | (168,860) | 2,858,480 | 237,780 | 107,130 | 3,203,390 |

ENVIRONMENTAL SERVICES

| Service | 2011/12 Net Expenditure £ | 2012/13 Operational Expenditure £ | 2012/13 Income £ | 2012/13 Net Operational Expenditure £ | 2012/13 Support Services £ | 2012/13 Capital Charges £ | 2012/13 Net Expenditure £ |
|--------------------------------------|------------------------------------|--|------------------------|---|-------------------------------------|------------------------------------|------------------------------------|
| Cemeteries and Churchyards | 136,050 | 237,720 | (180,000) | 57,720 | 18,330 | - | 76,050 |
| Coast Protection | 225,070 | 43,480 | (1,200) | 42,280 | 1,060 | 182,940 | 226,280 |
| Food Hygiene/Water Purity/IDC | 136,010 | 126,250 | - | 126,250 | 39,250 | - | 165,500 |
| Pollution | 269,570 | 231,400 | (12,100) | 219,300 | 74,200 | - | 293,500 |
| Sub Standard Housing | 143,250 | 77,600 | - | 77,600 | 22,370 | - | 99,970 |
| Houses in Multiple Occupation | 47,330 | 24,110 | - | 24,110 | 7,300 | - | 31,410 |
| Pest and Canine Control | 142,500 | 125,300 | (45,040) | 80,260 | 27,350 | - | 107,610 |
| Animal Welfare | 10,320 | 8,080 | - | 8,080 | 1,500 | - | 9,580 |
| Health and Safety/Swimming Pools | 123,370 | 82,600 | - | 82,600 | 23,310 | - | 105,910 |
| Licensing | 59,360 | 114,640 | (86,700) | 27,940 | 31,320 | - | 59,260 |
| Licences and Registration | 64,900 | 71,820 | (32,900) | 38,920 | 30,980 | - | 69,900 |
| Taxi and Private Hire Licences | 9,350 | 58,190 | (78,000) | (19,810) | 22,290 | - | 2,480 |
| Caravan Licences and Travellers | 56,710 | 51,780 | - | 51,780 | 7,320 | - | 59,100 |
| Environmental Administration Account | 10,160 | 6,850 | (500) | 6,350 | 9,530 | - | 15,880 |
| Public Conveniences | 546,220 | 488,030 | (50) | 487,980 | 32,500 | 45,250 | 565,730 |
| Community Safety | 122,430 | 106,220 | (37,500) | 68,720 | 9,440 | - | 78,160 |
| Watercourses, Ditches and Drainage | 12,620 | 14,630 | - | 14,630 | 950 | - | 15,580 |
| Internal Drainage Board Levies | 122,440 | 117,000 | - | 117,000 | - | - | 117,000 |
| Street Sweeping and Beach Cleansing | 1,190,080 | 1,297,260 | (23,000) | 1,274,260 | 16,550 | 38,450 | 1,329,260 |
| Refuse Collection | 2,283,020 | 2,550,830 | (40,000) | 2,510,830 | 25,000 | 282,910 | 2,818,740 |
| Recycling | (349,130) | 197,890 | (805,000) | (607,110) | 21,340 | - | (585,770) |
| Total Environmental Services | 5,361,630 | 6,031,680 | (1,341,990) | 4,689,690 | 421,890 | 549,550 | 5,661,130 |

PLANNING AND DEVELOPMENT SERVICES

| Service | 2011/12 Net Expenditure £ | 2012/13 Operational Expenditure £ | 2012/13 Income £ | 2012/13 Net Operational Expenditure £ | 2012/13 Support Services £ | 2012/13 Capital Charges £ | 2012/13 Net Expenditure £ |
|--|------------------------------------|--|------------------------|---|-------------------------------------|------------------------------------|------------------------------------|
| Building Control Applications | (158,070) | 337,230 | (537,000) | (199,770) | 88,170 | - | (111,600) |
| Building Control Enforcements | 23,950 | 22,810 | - | 22,810 | 6,030 | - | 28,840 |
| Building Control Access | 12,850 | 11,890 | - | 11,890 | 1,850 | - | 13,740 |
| Building Control Dangerous Structures | 25,110 | 45,610 | - | 45,610 | 7,130 | - | 52,740 |
| Building Control Demolition | 7,720 | 7,920 | - | 7,920 | 1,670 | - | 9,590 |
| Building Regulation Enquiries | 29,810 | 31,180 | - | 31,180 | 7,260 | - | 38,440 |
| General Planning Expenses | 18,790 | 14,600 | (1,500) | 13,100 | 5,900 | - | 19,000 |
| Planning Applications | 534,870 | 673,190 | (420,000) | 253,190 | 295,950 | - | 549,140 |
| Planning Complaints, Compliance and Enforcement | 235,170 | 216,240 | - | 216,240 | 76,480 | - | 292,720 |
| Planning Appeals | 131,910 | 93,040 | - | 93,040 | 26,760 | - | 119,800 |
| Planning Policy | 280,570 | 204,080 | - | 204,080 | 51,510 | - | 255,590 |
| Local Development Framework | 251,590 | 220,170 | - | 220,170 | 11,480 | - | 231,650 |
| Planning Enquiries | 290,980 | 211,370 | - | 211,370 | 72,670 | - | 284,040 |
| Planning Projects inc Interreg | - | 3,070 | - | 3,070 | - | - | 3,070 |
| Conservation and Preservation | 59,700 | 46,870 | - | 46,870 | 10,940 | - | 57,810 |
| Planning E-Government | 54,620 | 29,080 | - | 29,080 | 5,990 | - | 35,070 |
| Planning Delivery Grant Project | 16,500 | 16,500 | - | 16,500 | 220 | - | 16,720 |
| Home Energy Conservation Act | 25,990 | 14,700 | - | 14,700 | 2,810 | - | 17,510 |
| Community Environment Centre | 5,530 | - | - | - | - | - | - |
| Regeneration | 354,210 | 343,690 | (234,000) | 109,690 | 111,850 | - | 221,540 |
| Rye Service Level Agreement | 11,970 | - | - | - | - | - | - |
| Warr Service Level Agreement | (60) | 140,680 | (140,680) | - | - | - | - |
| Total Planning and Development Services | 2,213,710 | 2,683,920 | (1,333,180) | 1,350,740 | 784,670 | 0 | 2,135,410 |

HIGHWAYS, ROADS AND TRANSPORT SERVICES

| | 2011/12 | 2012/13 | 2012/13 | 2012/13 | 2012/13 | 2012/13 | 2012/13 |
|---|-------------------------|---------------------------------|--------------------|--|--------------------------|-------------------------|-------------------------|
| Service | Net Expenditure £ | Operational Expenditure £ | Income £ | Net Operational Expenditure £ | Support Services £ | Capital Charges £ | Net Expenditure £ |
| Car Parks | (612,070) | 427,900 | (1,222,720) | (794,820) | 53,070 | 48,720 | (693,030) |
| Concessionary Bus Passes | - | - | - | - | 830 | - | 830 |
| Residual Highway Services | 53,570 | 47,970 | (2,600) | 45,370 | 8,680 | - | 54,050 |
| Abandoned Vehicles | 58,490 | 26,500 | - | 26,500 | 5,480 | - | 31,980 |
| Total Highways, Roads and Transport Services | (500,010) | 502,370 | (1,225,320) | (722,950) | 68,060 | 48,720 | (606,170) |

HOUSING GENERAL FUND

| | 2011/12 | 2012/13 | 2012/13 | 2012/13 | 2012/13 | 2012/13 | 2012/13 |
|--|-------------------------|---------------------------------|---------------------|--|--------------------------|-------------------------|-------------------------|
| Service | Net Expenditure £ | Operational Expenditure £ | Income £ | Net Operational Expenditure £ | Support Services £ | Capital Charges £ | Net Expenditure £ |
| Housing Policy, Strategy and Development | 129,150 | 75,770 | - | 75,770 | 19,810 | - | 95,580 |
| Housing Needs | 291,300 | 292,610 | (82,000) | 210,610 | 77,700 | - | 288,310 |
| Homelessness and Prevention | 89,620 | 66,980 | - | 66,980 | 19,490 | - | 86,470 |
| Private Sector Housing | 170,970 | 101,180 | - | 101,180 | 47,770 | - | 148,950 |
| Housing Administration Account | 81,410 | 48,200 | - | 48,200 | 21,580 | - | 69,780 |
| Housing Loans Account | 1,500 | - | - | - | 120 | - | 120 |
| Rent Allowances | 62,450 | 30,775,630 | (30,986,300) | (210,670) | 266,990 | 55,770 | 112,090 |
| Care in the Community | 285,740 | 239,760 | - | 239,760 | 45,540 | - | 285,300 |
| Total Housing General Fund | 1,112,140 | 31,600,130 | (31,068,300) | 531,830 | 499,000 | 55,770 | 1,086,600 |

CORPORATE AND DEMOCRATIC CORE

| Service | 2011/12 Net Expenditure £ | 2012/13 Operational Expenditure £ | 2012/13 Income £ | 2012/13 Net Operational Expenditure £ | 2012/13 Support Services £ | 2012/13 Capital Charges £ | 2012/13 Net Expenditure £ |
|--|------------------------------------|--|------------------------|---|-------------------------------------|------------------------------------|------------------------------------|
| Representing Local Interest | 337,150 | 293,290 | (100) | 293,190 | 46,890 | - | 340,080 |
| Committee Services | 286,050 | 145,700 | - | 145,700 | 114,910 | - | 260,610 |
| Corporate Policy Making | 467,850 | 247,210 | - | 247,210 | 195,730 | 12,260 | 455,200 |
| E-Government | 144,570 | 125,370 | (2,750) | 122,620 | 10,490 | - | 133,110 |
| Public Accountability | 165,190 | 130,720 | - | 130,720 | 48,690 | - | 179,410 |
| Council Training Budget | 97,430 | 97,430 | - | 97,430 | - | - | 97,430 |
| NLPG E-Government | 69,930 | 56,120 | (4,000) | 52,120 | 20,490 | - | 72,610 |
| Other Apportionable Overheads | - | 211,780 | (224,870) | (13,090) | 13,090 | - | - |
| Treasury Management | 59,340 | 29,640 | - | 29,640 | 38,660 | - | 68,300 |
| Bexhill Help and Advice Centre | 250,560 | 138,980 | (10,760) | 128,220 | 69,900 | - | 198,120 |
| Battle Help and Advice Centre | 92,660 | 106,620 | (12,460) | 94,160 | 23,370 | - | 117,530 |
| Rye Help and Advice Centre | 94,660 | 52,990 | - | 52,990 | 14,070 | - | 67,060 |
| Customer Services and Development | 87,200 | 24,680 | - | 24,680 | 3,770 | - | 28,450 |
| Contact Centre | 316,830 | 236,250 | - | 236,250 | 72,090 | - | 308,340 |
| Risk Management and Self Insurance | 4,270 | 202,430 | (204,100) | (1,670) | 12,570 | - | 10,900 |
| Performance Management | 164,910 | 154,810 | - | 154,810 | 60,380 | - | 215,190 |
| Procurement Strategy | 9,780 | 8,340 | - | 8,340 | 2,450 | - | 10,790 |
| Community Strategy | 129,370 | 186,570 | (70,000) | 116,570 | 26,180 | - | 142,750 |
| Unapportionable Central Overheads | 133,900 | 133,900 | - | 133,900 | - | - | 133,900 |
| Communications | 177,480 | 138,900 | (10,000) | 128,900 | 27,990 | - | 156,890 |
| Total Corporate and Democratic Core | 3,089,130 | 2,721,730 | (539,040) | 2,182,690 | 801,720 | 12,260 | 2,996,670 |

CENTRAL SERVICES TO THE PUBLIC

| Service | 2011/12 Net Expenditure £ | 2012/13 Operational Expenditure £ | 2012/13 Income £ | 2012/13 Net Operational Expenditure £ | 2012/13 Support Services £ | 2012/13 Capital Charges £ | 2012/13 Net Expenditure £ |
|---|------------------------------------|--|------------------------|---|-------------------------------------|------------------------------------|------------------------------------|
| Cost of Collection | 431,170 | 487,360 | (374,000) | 113,360 | 233,870 | 53,360 | 400,590 |
| Council Tax Benefits | 115,550 | 8,421,120 | (8,557,500) | (136,380) | 184,500 | - | 48,120 |
| Electoral Registration | 140,910 | 86,130 | (1,000) | 85,130 | 34,210 | - | 119,340 |
| District Council Elections | 132,620 | 46,450 | - | 46,450 | 22,470 | - | 68,920 |
| Emergency Planning | 80,000 | 89,180 | (25,450) | 63,730 | 12,510 | - | 76,240 |
| Local Land Charges | (22,170) | 156,100 | (221,000) | (64,900) | 51,700 | - | (13,200) |
| Grants and Subscriptions | 261,610 | 226,880 | - | 226,880 | 13,320 | - | 240,200 |
| Benefit Fraud Investigation | - | 77,780 | (86,730) | (8,950) | 8,950 | - | - |
| Total Central Services to the Public | 1,139,690 | 9,591,000 | (9,265,680) | 325,320 | 561,530 | 53,360 | 940,210 |

SUPPORT SERVICES

| Service | 2011/12 Net Expenditure £ | 2012/13 Operational Expenditure £ | 2012/13 Income £ | 2012/13 Net Operational Expenditure £ | 2012/13 Support Services £ | 2012/13 Capital Charges £ | 2012/13 Net Expenditure £ |
|-------------------------------|------------------------------------|--|------------------------|---|-------------------------------------|------------------------------------|------------------------------------|
| Computer Services | - | 1,070,300 | (1,229,150) | (158,850) | 116,830 | 42,020 | - |
| Printing Services | - | 212,780 | (235,680) | (22,900) | 21,470 | 1,430 | - |
| Stationery | - | 33,440 | (35,290) | (1,850) | 1,850 | - | - |
| Postages | - | 106,990 | (116,030) | (9,040) | 9,040 | - | - |
| Telephones | - | 169,920 | (190,740) | (20,820) | 20,820 | - | - |
| Financial Services | - | 545,140 | (762,520) | (217,380) | 182,240 | 35,140 | - |
| Internal Audit | - | 127,670 | (149,850) | (22,180) | 22,180 | - | - |
| Business Improvement | - | 8,640 | (8,640) | - | - | - | - |
| Legal Services | - | 224,050 | (270,130) | (46,080) | 46,080 | - | - |
| Human Resources | - | 153,950 | (220,280) | (66,330) | 64,600 | 1,730 | - |
| Property Management | - | 115,590 | (151,820) | (36,230) | 36,230 | - | - |
| Administrative Offices | - | 389,260 | (468,240) | (78,980) | 28,780 | 50,200 | - |
| Total Support Services | 0 | 3,157,730 | (3,838,370) | (680,640) | 550,120 | 130,520 | 0 |

OTHER OPERATING INCOME AND EXPENDITURE

| Service | 2011/12 Net Expenditure £ | 2012/13 Operational Expenditure £ | 2012/13 Income £ | 2012/13 Net Operational Expenditure £ | 2012/13 Support Services £ | 2012/13 Capital Charges £ | 2012/13 Net Expenditure £ |
|---|------------------------------------|--|------------------------|---|-------------------------------------|------------------------------------|------------------------------------|
| Maintenance Services | 30,060 | 178,820 | (224,480) | (45,660) | 30,650 | - | (15,010) |
| West Trading Estate-Bexhill | (315,020) | 18,260 | (339,930) | (321,670) | 14,540 | - | (307,130) |
| Railway Land North of Little Common Road | 11,440 | 13,240 | (4,600) | 8,640 | 8,740 | - | 17,380 |
| St. Martins-Battle | (17,390) | 160 | (19,250) | (19,090) | 1,720 | - | (17,370) |
| Miscellaneous Land and Buildings | (10,190) | 8,190 | (30,000) | (21,810) | 14,680 | - | (7,130) |
| Residual Housing Land | (870) | - | (1,000) | (1,000) | 250 | 3,850 | 3,100 |
| Peasmarsh Workshops | (6,130) | 8,300 | (18,000) | (9,700) | 6,790 | - | (2,910) |
| Udimore Workshops | (460) | 3,660 | (7,590) | (3,930) | 6,170 | - | 2,240 |
| Bexhill Depot | (28,910) | 32,100 | (66,050) | (33,950) | 1,230 | 1,970 | (30,750) |
| Watch Oak Estate | (26,210) | 500 | (32,500) | (32,000) | 5,450 | - | (26,550) |
| Elva Business Centre | (17,560) | 76,180 | (95,000) | (18,820) | 16,040 | 15,230 | 12,450 |
| Committee Property Account | (159,190) | 18,200 | (180,000) | (161,800) | 21,670 | - | (140,130) |
| Interest Payable | (574,970) | - | (978,360) | (978,360) | - | - | (978,360) |
| Interest and Investment Income | (210,000) | - | (180,000) | (180,000) | - | - | (180,000) |
| Use of Reserves | (2,015,810) | 116,000 | (1,794,270) | (1,678,270) | - | - | (1,678,270) |
| Total Other Operating Income and Expenditure | (3,341,210) | 473,610 | (3,971,030) | (3,497,420) | 127,930 | 21,050 | (3,348,440) |

CAPITAL PROGRAMME 2011/2012 TO 2014/2015

| Ref No. | Project | 2011/2012 Actual £ | 2012/2013 Estimate £ | 2013/2014 Estimate £ | 2014/2015 Estimate £ |
|---|--|--------------------------|----------------------------|----------------------------|----------------------------|
| CULTURAL AND RELATED SERVICES | | | | | |
| 4-01 | Village Hall Grants - Residual | 10,000 | | | |
| 4-02 | Community Grants | 77,811 | 65,000 | 65,000 | 65,000 |
| 4-04 | Bexhill Seafront Improvements | 2,686,882 | | | |
| 4-13 | Museum Lottery Project | 37,323 | | | |
| 4-19 | Pretious Project - Northiam | 300,000 | | | |
| 4-20 | De La Warr Pavilion - Capital Grant | 43,975 | 45,075 | 46,200 | tbd |
| 4-22 | Egerton Park - EPIC | 149,634 | | | |
| Total - Cultural and Related Services | | 3,305,625 | 110,075 | 111,200 | 65,000 |
| PLANNING AND DEVELOPMENT SERVICE | | | | | |
| 6-01 | Sidley Goods Yard | 50,021 | | | |
| 6-03 | Marley Lane Development | 3,648 | | | |
| Total - Planning and Development Service | | 53,669 | 0 | 0 | 0 |
| HOUSING | | | | | |
| 5-02 | Disabled Facilities Grants | 590,281 | 585,000 | 585,000 | 585,000 |
| 5-07 | Housing Aid Grants | 9,160 | | | |
| 5-09 | Housing Development - Ewhurst, Staplecross | 40,000 | | | |
| 5-10 | Brede Exception Site - CPO | 960 | | | |
| Total - Housing | | 640,401 | 585,000 | 585,000 | 585,000 |
| SUPPORT SERVICES | | | | | |
| 1-19 | IT Equipment Replacement Programme | 8,751 | 100,000 | 100,000 | 100,000 |
| 1-20 | Agile Working Project | 283,112 | | | |
| Total - Support Services | | 291,864 | 100,000 | 100,000 | 100,000 |
| Total Capital Programme | | 4,291,559 | 795,075 | 796,200 | 750,000 |

CAPITAL PROGRAMME 2011/2012 TO 2014/2015

| Financed by: | 2011/2012 £ | 2012/2013 £ | 2013/2014 £ | 2014/2015 £ |
|-------------------------|------------------|----------------|----------------|----------------|
| Capital Receipts | | | | |
| Housing | 29,160 | 20,000 | 20,000 | 20,000 |
| Other | 3,638,348 | 210,075 | 211,200 | 165,000 |
| Contributions | | | | |
| Other Bodies | 40,000 | | | |
| Earmarked Reserves | 13,771 | | | |
| Capital Grants | | | | |
| Other | 570,281 | 565,000 | 565,000 | 565,000 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| Total Financing | 4,291,559 | 795,075 | 796,200 | 750,000 |
| | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> |

ADDITIONAL INFORMATION 2012/2013: RESERVES

| Details | General Fund Balance £ | Earmarked Reserves £ | Corporate Project Reserve £ | Medium Term Fin. Strategy Reserve £ | Insurance Fund £ | Total £ |
|---|---------------------------------|----------------------------|--------------------------------------|---|------------------------|------------------|
| Balance at 1 April 2012 | 1,000,000 | 5,528,704 | 1,025,057 | 1,007,927 | 146,678 | 8,708,366 |
| <i>Less: Used for Revenue Running Costs or to Support the Council Tax</i> | | (925,786) | (43,690) | (455,004) | | (1,424,480) |
| Estimated Balance as at 31 March 2013 | 1,000,000 | 4,602,919 | 981,367 | 552,923 | 146,678 | 7,283,887 |

Explanation of Reserves

Reserve

Purpose

General Fund Balance

To meet unforeseen events e.g. inflation at higher than estimated levels, increased demand for benefits.

Earmarked

To fund the replacement of equipment and other specified activities.

Corporate Project

To provide full or leverage funding for key Corporate Priority Projects.

Medium Term Financial Strategy

To fund some service improvements as identified by Medium Term Financial Strategy.

Insurance Fund

To fund insurance claims for which external cover has not been made.

ADDITIONAL INFORMATION 2012/2013: GROSS AND NET REVENUE EXPENDITURE

| | 2012/2013 Gross Expenditure £ | 2012/2013 Gross Income £ | 2012/2013 Net Expenditure £ |
|---|--|-----------------------------------|--------------------------------------|
| CABINET APPROVED REVENUE BUDGETS | | | |
| Cultural and Related Services | 3,372,250 | 168,860 | 3,203,390 |
| Environmental Services | 7,003,120 | 1,341,990 | 5,661,130 |
| Planning and Development Services | 3,468,590 | 1,333,180 | 2,135,410 |
| Highways Roads and Transport Services | 619,150 | 1,225,320 | (606,170) |
| Housing General Fund | 32,154,900 | 31,068,300 | 1,086,600 |
| Corporate and Democratic Core | 3,535,710 | 539,040 | 2,996,670 |
| Central Services to the Public | 10,205,890 | 9,265,680 | 940,210 |
| Support Services | 3,838,370 | 3,838,370 | - |
| Other Operating Income and Expenditure (Service Expenditure Only) | 506,590 | 1,018,400 | (511,810) |
| Total Service Spending and Income | 64,704,570 | 49,799,140 | 14,905,430 |
| Other Operating Income and Expenditure (Financing Items) | | | |
| Interest Payable | - | 978,360 | (978,360) |
| Interest and Investment Income | - | 180,000 | (180,000) |
| Use of Reserves | 116,000 | 1,794,270 | (1,678,270) |
| Total Budgets Approved by Cabinet | 64,820,570 | 52,751,770 | 12,068,800 |
| Add: Parish Council Precepts | 1,060,857 | - | 1,060,857 |
| Total Council Revenue Budget Requirement 2012/2013 | 65,881,427 | 52,751,770 | 13,129,657 |
| Amounts to be taken into Account Under Local Government Act 1998 Section 97(4) | | | |
| Less: Council Tax Adjustments | | | (30,420) |
| Less: Council Tax Freeze Grant | | | (178,000) |
| Less: Contingency Items | | | (40,050) |
| Less: New Homes Bonus | | | (328,010) |
| Less: Revenue Support Grant | | | (85,740) |
| Less: Redistributed Non Domestic Rates | | | (4,244,148) |
| Council Tax Requirement 2012/2013 (Rother & Parishes) | | | 8,223,289 |

ADDITIONAL INFORMATION 2012/2013: 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 | |
| - Egerton Park | 146,870 |
| - Polegrove Cricket Square | 36,490 |
| - Little Common Recreation Ground | 110,390 |
| - Sidley Recreation Ground | 74,310 |
| - Broad Oak Park | 25,380 |
| - Bexhill Down | 103,360 |
| - Other Sites and Local Landscaping | 248,610 |
| Bexhill Allotments | 31,920 |
| Christmas Lighting | 18,000 |
| Bexhill Museum | 8,600 |
| Bus Shelters | 8,850 |
| Bexhill Town Forum | 6,120 |
| | <hr/> |
| Special Expenses for Bexhill | 818,900 |
| | <hr/> |
| Rye | |
| Rye Parks and Games | |
| - Rye Cricket Square | 18,940 |
| - Other Local Sites | 14,470 |
| Rye Allotments | 7,490 |
| Christmas Lighting | 1,000 |
| Rye Museum | 600 |
| Bus Shelters | 350 |
| | <hr/> |
| Special Expenses for Rye | 42,850 |
| | <hr/> |
| Total Special Expenses (excl. Parish Precepts) | 861,750 |
| | <hr/> <hr/> |

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 2012/2013: CALCULATION OF COUNCIL TAX BY AREA

| | | | gives | add | add | add | add | gives |
|-----------------------|---------|-------------|---------|---------|-----------|---------|----------|----------|
| | | divided by | LOCAL | ROTHER | SX POLICE | FIRE | ESCC | TOTAL |
| | | LOCAL | BAND D | BAND D | BAND D | BAND D | BAND D | BAND D |
| LOCAL TAX AREA | PRECEPT | TAX COUNCIL | COUNCIL | COUNCIL | COUNCIL | COUNCIL | COUNCIL | COUNCIL |
| | £ | BASE no. | TAX £ | TAX £ | TAX £ | TAX £ | TAX £ | TAX £ |
| Bexhill (note 1) | 827,750 | 17,439.01 | 47.47 | 161.19 | 138.42 | 81.86 | 1,158.30 | 1,587.24 |
| Ashburnham & Penhurst | 7,000 | 193.64 | 36.15 | 161.19 | 138.42 | 81.86 | 1,158.30 | 1,575.92 |
| Battle | 187,770 | 2,804.57 | 66.95 | 161.19 | 138.42 | 81.86 | 1,158.30 | 1,606.72 |
| Beckley | 20,000 | 534.77 | 37.40 | 161.19 | 138.42 | 81.86 | 1,158.30 | 1,577.17 |
| Bodiam | 8,825 | 155.02 | 56.93 | 161.19 | 138.42 | 81.86 | 1,158.30 | 1,596.70 |
| Brede | 20,000 | 839.46 | 23.82 | 161.19 | 138.42 | 81.86 | 1,158.30 | 1,563.59 |
| Brightling | 4,167 | 195.66 | 21.30 | 161.19 | 138.42 | 81.86 | 1,158.30 | 1,561.07 |
| Burwash | 35,712 | 1,257.12 | 28.41 | 161.19 | 138.42 | 81.86 | 1,158.30 | 1,568.18 |
| Camber | 45,000 | 687.39 | 65.47 | 161.19 | 138.42 | 81.86 | 1,158.30 | 1,605.24 |
| Catsfield | 23,000 | 365.79 | 62.88 | 161.19 | 138.42 | 81.86 | 1,158.30 | 1,602.65 |
| Crowhurst | 26,185 | 377.26 | 69.41 | 161.19 | 138.42 | 81.86 | 1,158.30 | 1,609.18 |
| Dallington | 6,435 | 177.23 | 36.31 | 161.19 | 138.42 | 81.86 | 1,158.30 | 1,576.08 |
| East Guldeford | 0 | 32.42 | 0.00 | 161.19 | 138.42 | 81.86 | 1,158.30 | 1,539.77 |
| Etchingham | 28,250 | 382.74 | 73.81 | 161.19 | 138.42 | 81.86 | 1,158.30 | 1,613.58 |
| Ewhurst | 37,814 | 539.88 | 70.04 | 161.19 | 138.42 | 81.86 | 1,158.30 | 1,609.81 |
| Fairlight | 29,000 | 903.54 | 32.10 | 161.19 | 138.42 | 81.86 | 1,158.30 | 1,571.87 |
| Guestling | 3,000 | 633.19 | 4.74 | 161.19 | 138.42 | 81.86 | 1,158.30 | 1,544.51 |
| Hurst Green | 32,000 | 603.13 | 53.06 | 161.19 | 138.42 | 81.86 | 1,158.30 | 1,592.83 |
| Icklesham | 94,183 | 1,309.53 | 71.92 | 161.19 | 138.42 | 81.86 | 1,158.30 | 1,611.69 |
| Iden | 11,000 | 250.93 | 43.84 | 161.19 | 138.42 | 81.86 | 1,158.30 | 1,583.61 |
| Mountfield | 11,100 | 203.52 | 54.54 | 161.19 | 138.42 | 81.86 | 1,158.30 | 1,594.31 |
| Northiam | 47,000 | 1,027.49 | 45.74 | 161.19 | 138.42 | 81.86 | 1,158.30 | 1,585.51 |
| Peasmarsh | 25,770 | 537.27 | 47.96 | 161.19 | 138.42 | 81.86 | 1,158.30 | 1,587.73 |
| Pett | 15,738 | 459.22 | 34.27 | 161.19 | 138.42 | 81.86 | 1,158.30 | 1,574.04 |
| Playden | 4,950 | 165.61 | 29.89 | 161.19 | 138.42 | 81.86 | 1,158.30 | 1,569.66 |
| Rye Foreign | 1,250 | 167.49 | 7.46 | 161.19 | 138.42 | 81.86 | 1,158.30 | 1,547.23 |
| Salehurst | 69,145 | 1,062.09 | 65.10 | 161.19 | 138.42 | 81.86 | 1,158.30 | 1,604.87 |
| Sedlescombe | 33,500 | 676.34 | 49.53 | 161.19 | 138.42 | 81.86 | 1,158.30 | 1,589.30 |
| Ticehurst | 96,726 | 1,676.47 | 57.70 | 161.19 | 138.42 | 81.86 | 1,158.30 | 1,597.47 |
| Udimore | 6,000 | 190.45 | 31.50 | 161.19 | 138.42 | 81.86 | 1,158.30 | 1,571.27 |
| Westfield | 30,000 | 1,106.38 | 27.12 | 161.19 | 138.42 | 81.86 | 1,158.30 | 1,566.89 |
| Whatlington | 7,000 | 155.53 | 45.01 | 161.19 | 138.42 | 81.86 | 1,158.30 | 1,584.78 |
| Rye (note 2) | 127,337 | 1,978.51 | 64.36 | 161.19 | 138.42 | 81.86 | 1,158.30 | 1,604.13 |

Note 1

Bexhill local precept shown above comprises

| | |
|----------------------------------|---------|
| Bexhill Charter Trustees Precept | 8,850 |
| Bexhill Special Expenses | 818,900 |

827,750

Note 2

Rye local precept shown above comprises

| | |
|--------------------------|--------|
| Rye Town Council Precept | 84,487 |
| Rye Special Expenses | 42,850 |

127,337

ADDITIONAL INFORMATION 2012/2013: COUNCIL TAX BY AREA AND BAND

| <i>Band D Tax multiplied by</i> | <i>6/9 gives</i> | <i>7/9 gives</i> | <i>8/9 gives</i> | | <i>11/9 gives</i> | <i>13/9 gives</i> | <i>15/9 gives</i> | <i>18/9 gives</i> |
|---------------------------------|------------------|------------------|------------------|----------|-------------------|-------------------|-------------------|-------------------|
| | 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 | 1,058.16 | 1,234.52 | 1,410.87 | 1,587.24 | 1,939.96 | 2,292.68 | 2,645.40 | 3,174.48 |
| Ashburnham & Penhurst | 1,050.61 | 1,225.72 | 1,400.81 | 1,575.92 | 1,926.12 | 2,276.33 | 2,626.53 | 3,151.84 |
| Battle | 1,071.14 | 1,249.67 | 1,428.19 | 1,606.72 | 1,963.77 | 2,320.82 | 2,677.86 | 3,213.44 |
| Beckley | 1,051.44 | 1,226.69 | 1,401.92 | 1,577.17 | 1,927.65 | 2,278.13 | 2,628.61 | 3,154.34 |
| Bodiam | 1,064.46 | 1,241.88 | 1,419.28 | 1,596.70 | 1,951.52 | 2,306.34 | 2,661.16 | 3,193.40 |
| Brede | 1,042.39 | 1,216.13 | 1,389.85 | 1,563.59 | 1,911.05 | 2,258.52 | 2,605.98 | 3,127.18 |
| Brightling | 1,040.71 | 1,214.17 | 1,387.61 | 1,561.07 | 1,907.97 | 2,254.88 | 2,601.78 | 3,122.14 |
| Burwash | 1,045.45 | 1,219.70 | 1,393.93 | 1,568.18 | 1,916.66 | 2,265.15 | 2,613.63 | 3,136.36 |
| Camber | 1,070.16 | 1,248.52 | 1,426.88 | 1,605.24 | 1,961.96 | 2,318.68 | 2,675.40 | 3,210.48 |
| Catsfield | 1,068.43 | 1,246.51 | 1,424.57 | 1,602.65 | 1,958.79 | 2,314.94 | 2,671.08 | 3,205.30 |
| Crowhurst | 1,072.78 | 1,251.59 | 1,430.38 | 1,609.18 | 1,966.77 | 2,324.37 | 2,681.96 | 3,218.36 |
| Dallington | 1,050.72 | 1,225.84 | 1,400.96 | 1,576.08 | 1,926.32 | 2,276.56 | 2,626.80 | 3,152.16 |
| East Guldeford | 1,026.51 | 1,197.60 | 1,368.68 | 1,539.77 | 1,881.94 | 2,224.11 | 2,566.28 | 3,079.54 |
| Etchingham | 1,075.72 | 1,255.01 | 1,434.29 | 1,613.58 | 1,972.15 | 2,330.72 | 2,689.30 | 3,227.16 |
| Ewhurst | 1,073.20 | 1,252.08 | 1,430.94 | 1,609.81 | 1,967.54 | 2,325.28 | 2,683.01 | 3,219.62 |
| Fairlight | 1,047.91 | 1,222.57 | 1,397.21 | 1,571.87 | 1,921.17 | 2,270.48 | 2,619.78 | 3,143.74 |
| Guestling | 1,029.67 | 1,201.29 | 1,372.89 | 1,544.51 | 1,887.73 | 2,230.96 | 2,574.18 | 3,089.02 |
| Hurst Green | 1,061.88 | 1,238.87 | 1,415.84 | 1,592.83 | 1,946.79 | 2,300.75 | 2,654.71 | 3,185.66 |
| Icklesham | 1,074.46 | 1,253.54 | 1,432.61 | 1,611.69 | 1,969.84 | 2,327.99 | 2,686.15 | 3,223.38 |
| Iden | 1,055.74 | 1,231.70 | 1,407.65 | 1,583.61 | 1,935.52 | 2,287.43 | 2,639.35 | 3,167.22 |
| Mountfield | 1,062.87 | 1,240.02 | 1,417.16 | 1,594.31 | 1,948.60 | 2,302.89 | 2,657.18 | 3,188.62 |
| Northiam | 1,057.00 | 1,233.18 | 1,409.34 | 1,585.51 | 1,937.84 | 2,290.18 | 2,642.51 | 3,171.02 |
| Peasmarsh | 1,058.48 | 1,234.90 | 1,411.31 | 1,587.73 | 1,940.56 | 2,293.39 | 2,646.21 | 3,175.46 |
| Pett | 1,049.36 | 1,224.25 | 1,399.14 | 1,574.04 | 1,923.83 | 2,273.61 | 2,623.40 | 3,148.08 |
| Playden | 1,046.44 | 1,220.85 | 1,395.25 | 1,569.66 | 1,918.47 | 2,267.28 | 2,616.10 | 3,139.32 |
| Rye Foreign | 1,031.48 | 1,203.40 | 1,375.31 | 1,547.23 | 1,891.06 | 2,234.89 | 2,578.71 | 3,094.46 |
| Salehurst | 1,069.91 | 1,248.23 | 1,426.55 | 1,604.87 | 1,961.51 | 2,318.14 | 2,674.78 | 3,209.74 |
| Sedlescombe | 1,059.53 | 1,236.12 | 1,412.71 | 1,589.30 | 1,942.48 | 2,295.65 | 2,648.83 | 3,178.60 |
| Ticehurst | 1,064.98 | 1,242.48 | 1,419.97 | 1,597.47 | 1,952.46 | 2,307.45 | 2,662.45 | 3,194.94 |
| Udimore | 1,047.51 | 1,222.10 | 1,396.68 | 1,571.27 | 1,920.44 | 2,269.61 | 2,618.78 | 3,142.54 |
| Westfield | 1,044.59 | 1,218.69 | 1,392.79 | 1,566.89 | 1,915.09 | 2,263.28 | 2,611.48 | 3,133.78 |
| Whatlington | 1,056.52 | 1,232.61 | 1,408.69 | 1,584.78 | 1,936.95 | 2,289.12 | 2,641.30 | 3,169.56 |
| Rye | 1,069.42 | 1,247.66 | 1,425.89 | 1,604.13 | 1,960.60 | 2,317.08 | 2,673.55 | 3,208.26 |

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" Equivalent

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).

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.

Fixed 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 and Council Tax 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. The proceeds are pooled and then redistributed amongst local authorities on a per capita basis.

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 Authority and the Fire Authority) on a billing authority (Rother District Council), requiring the latter to collect income from the Council Taxpayers on their behalf.

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.

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