

Budget Book

2020/21

April 2020

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Introduction

Rother District Council set its budget for 2020/21 at a meeting of all Members on 24 February 2020. 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 2020/21 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 20 December 2019. The Government's assessment of its core spending power (Revenue Support Grant, retained business rates and council tax) is to be £10.6m. 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 2020/21 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 for 2020/21 remains at 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 £3.7m. The Council is also part of the East Sussex business rate pool along with East Sussex County Council, the district and borough councils and East Sussex Fire and Rescue. The pooling arrangement increases the amount of income retained in the area if income exceeds the government estimates but also requires any fall in income to be met locally as well.

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 has been further delayed and is now expect in 2021/22. The review is likely to see the business rates baseline reset based on a 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 £247,000. 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 £748,000 is predicted for 2019/20 and the Council's share is estimated to be £95,000. A surplus is also predicted for Business Rates in 2019/20 of £1.9 and the Council's share is estimated to be £754,000. These have been reflected in the 2020/21 Revenue Budget.

Council Tax and Referendum Limit

The Government confirmed in December the Council Tax referendum limits for 2020/21. For District Councils the maximum increase is 2% or £5 whichever is the greatest. The Council's Revenue Budget includes a £4.65 increase in Council Tax which is expected to generate an additional £177,000 of income.

INTRODUCTION

Reserves

The estimated reserves at 1 April 2020 are £14.9m. The draft Revenue Budget for 2020/21 utilises a total of £2.3m of earmarked reserves (net of contributions to reserves) to meet specific costs including supporting the Capital Programme. Some £1m of this is estimated to be used to balance the overall Revenue Budget. The total predicted earmarked reserves, by the end of March 2021, is estimated to be just under £12.7m. However, the financial forecast predicts that earmarked reserves will reduce to £6.9m by 2024/25.

Overall Revenue Budget Financial Position

The net Revenue Budget before Government grants and other funding is expected to be £15.6m. This includes revenue support for the capital programme of £1.4m which is funded from reserves. The underlying revenue spend is therefore £14.2 which compares to £13.6m for 2019/20 (revised budget). The draft Revenue Budget includes inflation and necessary growth. The new waste collection and street cleaning contract commenced in late June 2019 and now is fully costed in the revenue budget and represents a £1.5m full year additional cost over the previous contract. Whilst it is hoped that this additional cost can be reduced the financial forecast assumes this will not be the case.

Savings: The revenue budget has been balanced for 2020/21 through a combination of additional income, reducing costs and using reserves. Around £500,000 of income (net after borrowing costs) is expected to be delivered through the Property Investment Strategy. This is dependent on a number of purchases currently in progress and therefore there is a risk that they will not be delivered. In addition a further £700,000 of savings including restructuring savings are expected to be delivered.

Capital Programme and Asset Management

The latest Capital Programme (2020/21 to 2024/25) totals £44.8m. The Programme includes borrowing of £21.8m mainly to support the Property Investment 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.

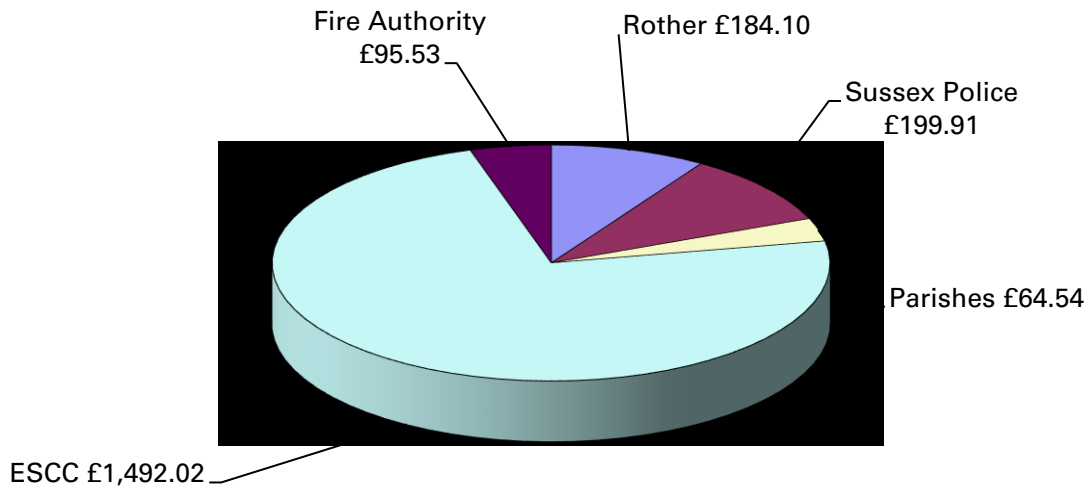
Further Information

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:

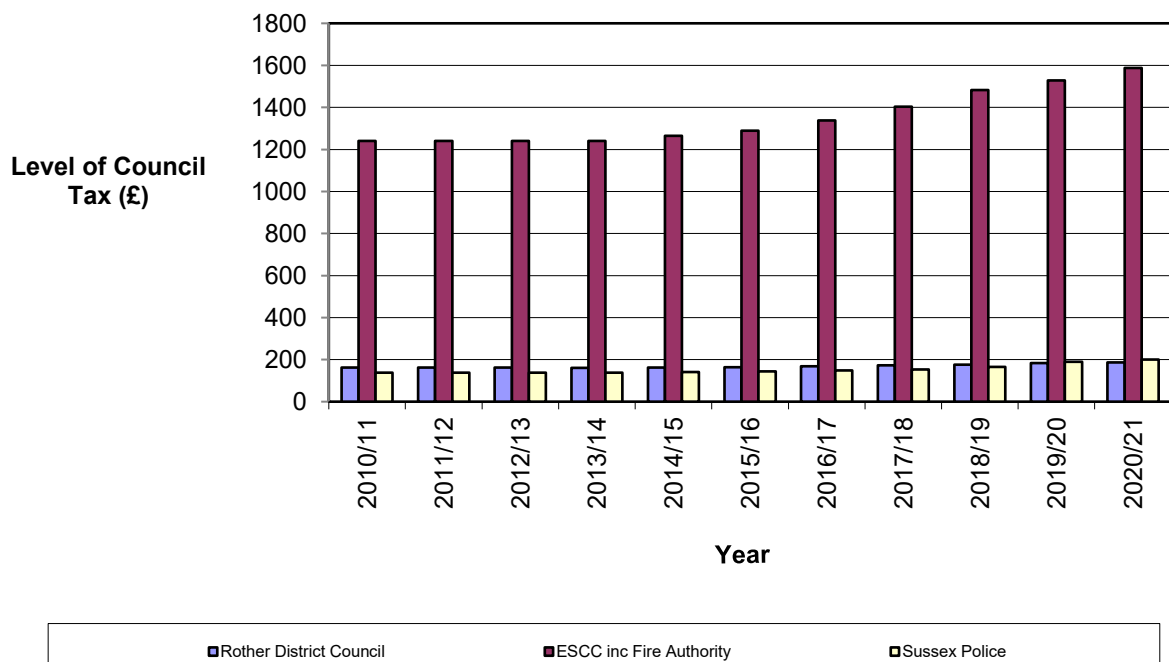
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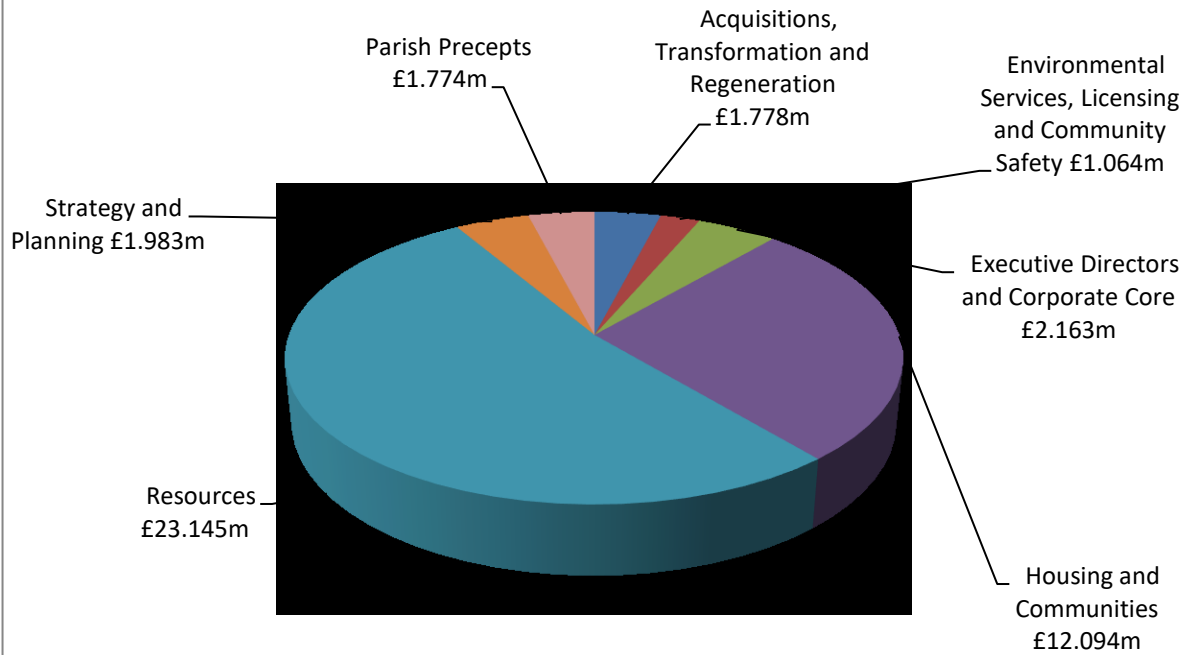
Share of Band D Council Tax 2020/2021



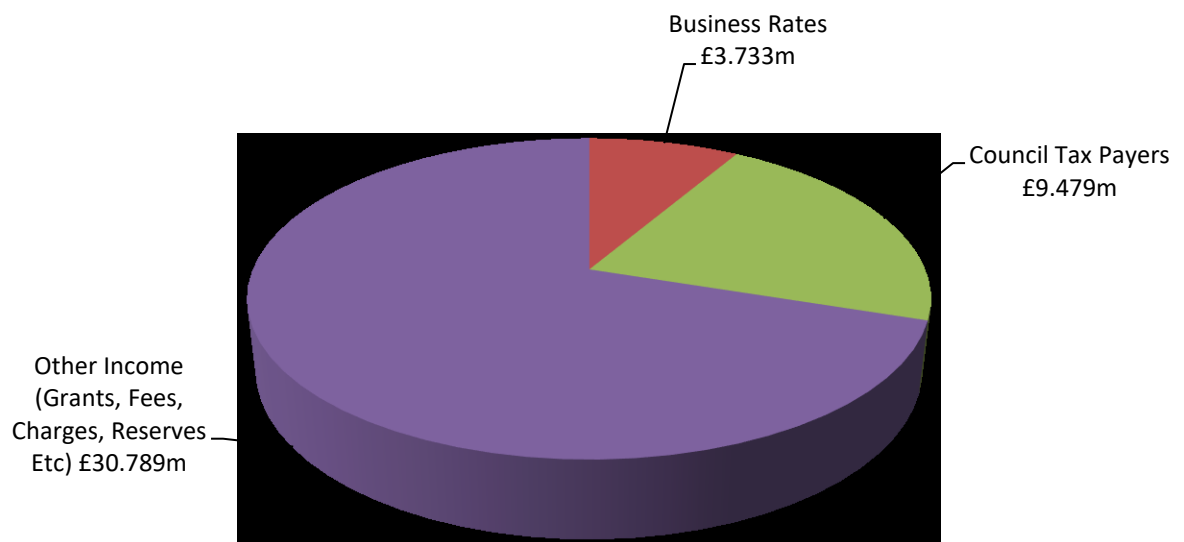
Band D By Authority 2010/11 - 2020/21



Gross Expenditure £44m 2020/21



Gross Income £44m 2020/21

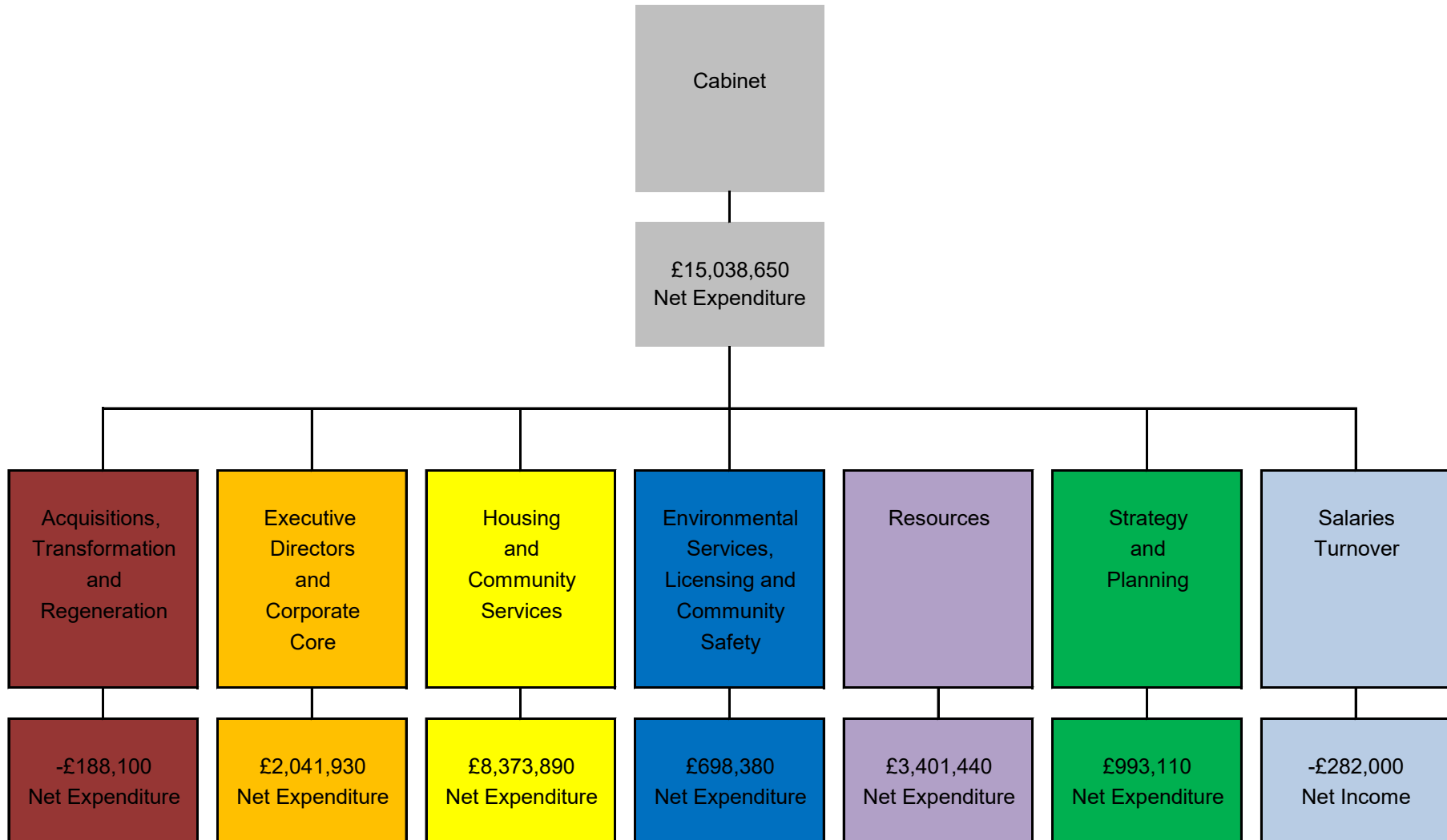


GENERAL FUND REVENUE BUDGET AND COUNCIL TAX 2020/2021

EXPENDITURE	£
Acquisitions, Transformation and Regeneration	(188,100)
Executive Directors and Corporate Core	2,041,930
Housing and Community Services	8,373,890
Environmental Services, Licensing and Community Strategy	698,380
Resources	3,401,440
Strategy and Planning	993,110
Salaries Turnover	(282,000)
	<hr/>
Total Cost of Services 2020/2021	15,038,650
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MRP and Interest - Property Investment Strategy	755,000
MRP and Interest - Other	97,000
Interest and Investment Income	(400,000)
Capital Expenditure Charged to Revenue	1,359,000
Increased Income - Property Investment Strategy & Other	(558,000)
Lean and Demand	(90,000)
Service Prioritisation	(100,000)
Reducing Staffing Costs	(500,000)
	<hr/>
Net Cost of Services 2020/2021	15,601,650
	<hr/> <hr/>
CALCULATION OF ROTHER DISTRICT COUNCIL TAX	
Expenditure shown above	15,601,650
<i>/less</i> Special Expenses charged to area of Bexhill	(624,080)
charged to area of Rye	(62,680)
<i>/less</i> Collection Fund (Surplus)/Deficit	(849,000)
<i>/less</i> New Homes Bonus	(247,000)
<i>/less</i> Business Rate Retention	(3,733,000)
<i>/less</i> Non Specific Revenue Grants	(791,000)
<i>/less</i> Contribution from Earmarked Reserve	(2,276,000)
	<hr/>
Total Amount to be Raised from Council Tax	7,018,890
	<hr/>
<i>divided by</i> Council Tax Base, in terms of Band D Equivalent	38,124.60
	<hr/>
<i>gives</i> Rother District Council Tax 2020/2021	£184.10
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SUMMARY OF NET SERVICE EXPENDITURE

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ACQUISITIONS, TRANSFORMATION AND REGENERATION

	2019/20 Net Expenditure £	2020/21 Operational Expenditure £	2020/21 Income £	2020/21 Net Expenditure £
Service				
Ancient Monuments and Gazebo	5,460	4,810	-	4,810
Business Improvement	291,140	340,950	-	340,950
Committee Property Account	(59,640)	43,880	(114,635)	(70,755)
Community Strategy	8,570	8,470	-	8,470
Cultural Development	23,340	23,340	-	23,340
Economic Development	264,140	273,250	-	273,250
Elva Business Centre	(174,140)	85,970	(249,220)	(163,250)
Environment Sustainability Strategy	-	42,500	-	42,500
Head of Service - Acquisitions, Transformation and Regeneration	84,200	89,080	-	89,080
Housing Policy, Strategy and Development	30,310	31,300	-	31,300
Investment Properties	(193,720)	27,960	(174,200)	(146,240)
Major Projects Units	-	116,540	(55,000)	61,540
Miscellaneous Land and Buildings	(16,520)	7,410	(19,435)	(12,025)
NLPG - Street Naming	(11,000)	-	(18,000)	(18,000)
Peasmarsh Workshops	(4,710)	10,650	(22,175)	(11,525)
Performance Management	13,790	14,110	-	14,110
Programme and Policy Office	248,930	308,120	-	308,120
Property Investment Strategy	(955,640)	74,750	(922,050)	(847,300)
Property Management	12,850	63,150	(250)	62,900
Regeneration	54,440	57,240	(2,800)	54,440
Residual Housing Land	(530)	-	(245)	(245)
Tourism	127,850	127,850	-	127,850
Udimore Workshops	(1,660)	3,310	(6,970)	(3,660)
Watch Oak Estate	(39,500)	500	(40,000)	(39,500)
West Trading Estate - Bexhill	(501,940)	22,760	(341,020)	(318,260)
Total Aquisitions, Transformation and Regeneration	(793,980)	1,777,900	(1,966,000)	(188,100)

EXECUTIVE DIRECTORS AND CORPORATE CORE

	2019/20 Net Expenditure £	2020/21 Operational Expenditure £	2020/21 Income £	2020/21 Net Expenditure £
Service				
Administrative Offices	179,720	253,900	(89,400)	164,500
Committee Services	174,660	161,870	-	161,870
Communications	50,810	50,810	-	50,810
Communications - Postages	80,220	67,510	-	67,510
Corporate Policy Making	2,130	4,330	-	4,330
District Council Elections	7,220	7,220	-	7,220
Electoral Registration	162,330	180,940	(8,500)	172,440
Emergency Planning	30,700	30,980	-	30,980
Executive Directors Office	331,530	346,870	(60)	346,810
Facilities Management	122,420	126,740	-	126,740
Human Resources	279,910	295,470	(23,500)	271,970
Internal Audit	146,350	148,650	-	148,650
Joint Waste Contract Client Unit and Joint Waste Procurement	850	(45,440)	-	(45,440)
Legal Services	265,600	265,600	-	265,600
Public Accountability	-	700	-	700
Representing Local Interest	273,600	268,900	-	268,900
Service Manager, Corporate & Human Resources	1,470	-	-	-
Sussex Training Partnership	(24,410)	(1,660)	-	(1,660)
Total Executive Directors and Corporate Core	2,085,110	2,163,390	(121,460)	2,041,930

HOUSING AND COMMUNITY SERVICES

Service	2019/20 Net Expenditure £	2020/21 Operational Expenditure £	2020/21 Income £	2020/21 Net Expenditure £
Abandoned Vehicles	2,730	2,770	-	2,770
Allotments	1,780	3,050	(1,700)	1,350
Amenities Administration Account	2,000	550	-	550
Battle Community Help Point	19,420	5,270	-	5,270
Battle Sports Centre	6,000	6,000	-	6,000
Bexhill Leisure Centre	7,330	12,600	(1,100)	11,500
Bexhill Leisure Pool	8,200	41,150	(28,700)	12,450
Bexhill Parks and Open Spaces	781,710	867,790	(53,000)	814,790
Bexhill Promenade and Foreshore	26,930	106,600	(85,000)	21,600
Camber Beach and Foreshore Management	105,860	128,250	(25,660)	102,590
Car Parks	(1,156,600)	419,870	(1,600,400)	(1,180,530)
Care in the Community	5,100	5,100	-	5,100
Cemeteries	(38,630)	145,120	(160,000)	(14,880)
Churchyards	9,760	10,060	-	10,060
Coast Protection	39,980	41,860	(3,000)	38,860
Customer Services and Development	454,970	475,070	-	475,070
De La Warr Pavilion Client	695,750	485,120	-	485,120
Head of Service - Housing and Community Service	86,980	90,220	-	90,220
Housing Administration Account	443,220	662,400	(76,270)	586,130
Housing Loans Account	-	86,000	(86,000)	-
Housing Needs	723,250	1,301,800	(508,000)	793,800
Maintenance Services	35,350	35,330	-	35,330
Neighbourhood Services	769,450	824,810	-	824,810
Property Maintenance Team	216,260	210,840	-	210,840
Public Conveniences	406,340	422,270	(5,000)	417,270
Recycling	2,420	3,700	(25,000)	(21,300)
Refuse Collection	2,379,810	3,504,590	(870,000)	2,634,590
Residual Highway Services	20,600	23,810	(3,000)	20,810
Rother Museum Services	25,010	31,680	(5,000)	26,680
Rother Tenant Finder	-	135,040	-	135,040
Rough Sleeping Initiative	-	66,090	(66,090)	-
Rural Open Spaces and Amenity Areas	33,090	33,900	(90)	33,810
Rye Area Parks and Open Spaces	89,800	95,760	(8,000)	87,760
Rye Help and Advice Centre	9,590	10,180	-	10,180
Rye Sports Centre and Swimming Pool	4,440	9,250	(3,220)	6,030
Sports Development	830	42,090	(45,490)	(3,400)
Street Sweeping and Beach Cleansing	1,146,310	1,711,620	(24,000)	1,687,620
Syrian Refugee Support	-	36,250	(36,250)	-
Total Housing and Community Services	7,365,040	12,093,860	(3,719,970)	8,373,890

ENVIRONMENTAL SERVICES, LICENSING AND COMMUNITY STRATEGY

Service	2019/20 Net Expenditure £	2020/21 Operational Expenditure £	2020/21 Income £	2020/21 Net Expenditure £
Alcohol Licensing	(22,060)	69,420	(89,000)	(19,580)
Animal Welfare	1,160	1,170	-	1,170
Canine Control	36,140	35,530	-	35,530
Caravan Licences and Travellers	28,520	18,100	-	18,100
Community Safety	16,070	17,260	-	17,260
Crime and Disorder Initiatives	8,300	31,750	(23,450)	8,300
Environmental Administration Account	17,190	51,740	(31,550)	20,190
Food and Safety Team	145,560	66,150	(54,000)	12,150
Food Hygiene/Water Purity/IDC	125,970	128,820	(900)	127,920
Head of Service - Environmental Services	8,420	-	-	-
Health and Safety/Swimming Pools	85,150	91,680	-	91,680
Houses in Multiple Occupation	(1,000)	-	(1,000)	(1,000)
Licences and Registration	35,400	71,540	(37,000)	34,540
Licensing Team	(10,980)	7,720	-	7,720
Pest Control	12,150	20,990	(18,000)	2,990
Pollution	285,500	395,300	(28,000)	367,300
Private Sector Housing	1,700	650	-	650
Sub Standard Housing	230	230	-	230
Taxi and Private Hire Licences	(27,690)	55,030	(83,000)	(27,970)
Watercourses, Ditches and Drains	3,960	1,200	-	1,200
Total Environmental Services, Licensing and Community Strategy	749,690	1,064,280	(365,900)	698,380

RESOURCES

	2019/20 Net Expenditure £	2020/21 Operational Expenditure £	2020/21 Income £	2020/21 Net Expenditure £
Service				
Accountancy	347,700	435,410	(9,070)	426,340
Assistant Director - Resources	106,600	112,340	-	112,340
Benefit Fraud Investigation	(12,290)	-	(12,290)	(12,290)
Communications - Telephones	110,000	80,000	-	80,000
Computer Services	831,030	873,660	(2,000)	871,660
Corporate Management	111,000	116,390	-	116,390
Cost of Collection	(139,530)	245,620	(402,280)	(156,660)
Financial Services	4,340	-	-	-
Internal Drainage Board Levies	122,000	130,000	-	130,000
Printing Services	24,780	146,250	(75,200)	71,050
Procurement Strategy	25,000	25,000	-	25,000
Public Accountability - Resources	6,000	6,000	-	6,000
Reliefs and Benefits - Council Tax	83,220	74,140	-	74,140
Reliefs and Benefits - Housing Benefit	(398,890)	18,840,420	(19,242,710)	(402,290)
Revenue and Benefits	1,199,310	1,170,960	-	1,170,960
Risk Management and Self Insurance	4,390	-	-	-
Support to Elected Bodies/Grants	140,300	140,300	-	140,300
Treasury Management	8,500	8,500	-	8,500
Unapportionable Central Overheads	714,910	740,000	-	740,000
Total Resources	3,288,370	23,144,990	(19,743,550)	3,401,440

STRATEGY AND PLANNING

	2019/20 Net Expenditure £	2020/21 Operational Expenditure £	2020/21 Income £	2020/21 Net Expenditure £
Service				
Building Control	70,150	48,290	-	48,290
Conservation and Preservation	11,200	11,200	-	11,200
General Planning Expenses	8,230	8,230	-	8,230
Head of Service - Strategy and Planning	87,950	89,650	-	89,650
Local Development Framework	150,000	150,000	-	150,000
Local Land Charges	(95,720)	80,990	(180,000)	(99,010)
Planning Appeals	4,500	4,500	-	4,500
Planning Applications	188,460	916,380	(710,000)	206,380
Planning Business Support	232,010	243,300	(10,000)	233,300
Planning Complaints, Compliance and Enforcement	110,730	111,200	-	111,200
Planning E-Government	4,000	4,000	-	4,000
Planning Enquiries	(52,000)	8,000	(50,000)	(42,000)
Planning Policy	241,600	307,370	(40,000)	267,370
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Total Strategy and Planning	961,110	1,983,110	(990,000)	993,110
	<hr/>	<hr/>	<hr/>	<hr/>

CAPITAL PROGRAMME 2020/2021 TO 2023/2024

Project	2020/2021 Estimate £	2021/2022 Estimate £	2022/2023 Estimate £
ACQUISITIONS, TRANSFORMATION AND REGENERATION			
Community Grants	130,000	130,000	130,000
East Parade - Project A	288,000	-	-
East Parade - Project B	-	-	-
Cemetery Entrance	-	-	-
Community Lead Housing Schemes	450,000	150,000	-
Blackfriars Housing Development	3,052,000	-	-
Property Investment Strategy - Uncommitted	6,820,000	-	-
PIS - Beeching Road/Wainwright Road	3,000,000	-	-
PIS - Barnhorn Road	1,000,000	8,495,000	500,000
PIS - Beeching Road 18-40	460,000	-	-
Rother Transformation ICT Investment	345,000	-	-
Corporate Document Image Processing System	435,000	-	-
Total - Acquisitions, Transformation and Regeneration	15,980,000	8,775,000	630,000
HOUSING AND COMMUNITY SERVICES			
De La Warr Pavilion - Capital Grant	53,000	53,000	53,000
Bexhill Seafront - Fountain	350,000	-	-
Sidley Sports and Recreation	300,000	-	-
Land Swap re Former High School Site	1,085,000	-	-
Bexhill Leisure Centre - Site Development	155,000	1,746,000	5,901,000
New Bins	125,000	125,000	125,000
Bexhill Promenade - Overflow Pipe	100,000	-	-
Housing (Purchases - Temporary Accommodation)	2,000,000	-	-
Total - Housing and Community Services	4,168,000	1,924,000	6,079,000
Total Capital Programme	20,148,000	10,699,000	6,709,000

CAPITAL PROGRAMME 2020/2021 TO 2023/2024

	2020/2021	2021/2022	2022/2023
	Estimate	Estimate	Estimate
	£	£	£
FINANCED BY:			
Capital Receipts	1,240,000	1,537,000	-
Grants and Contributions	4,262,000	359,000	1,948,000
Borrowing	12,820,000	8,495,000	500,000
Capital Expenditure Charged to Revenue	1,359,000	291,000	291,000
Unfunded	467,000	17,000	3,970,000
	<hr/>	<hr/>	<hr/>
Total Financing	20,148,000	10,699,000	6,709,000
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ADDITIONAL INFORMATION 2020/2021: RESERVES

Reserve	Balance as at 31 March 2020	Change	Balance as at 31 March 2021
Medium Term Financial Strategy	1,307,000	(1,951,000)	(644,000)
Economic Development Reserve	30,000	-	30,000
Risk Management Reserve	195,000	-	195,000
Repairs and Renewals Reserve	1,414,000	-	1,414,000
Affordable Housing Reserve	921,000	-	921,000
Corporate Development Reserve	321,000	-	321,000
Planning Improvement and LDF Reserve	283,000	-	283,000
Homelessness Reserve	214,000	-	214,000
Grants Reserve	2,233,000	-	2,233,000
Treasury Investment Reserve	7,017,000	(325,000)	6,692,000
General Fund Balance	1,000,000	-	1,000,000
	14,935,000	(2,276,000)	12,659,000

ADDITIONAL INFORMATION 2020/2021: 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.
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 2020/2021: GROSS AND NET REVENUE EXPENDITURE

	2020/2021 Gross Expenditure £	2020/2021 Gross Income £	2020/2021 Net Expenditure £
CABINET APPROVED REVENUE BUDGETS			
Acquisitions, Transformation and Regeneration	1,777,900	1,966,000	(188,100)
Executive Directors and Corporate Core	2,163,390	121,460	2,041,930
Housing and Community Services	12,093,860	3,719,970	8,373,890
Environmental Services, Licensing and Community Strategy	1,064,280	365,900	698,380
Resources	23,144,990	19,743,550	3,401,440
Strategy and Planning	1,983,110	990,000	993,110
Salaries Turnover	-	282,000	(282,000)
Total Service Spending and Income	42,227,530	27,188,880	15,038,650
MRP and Interest - Property Investment Strategy	755,000	-	755,000
MRP and Interest - Other	97,000	-	97,000
Interest and Investment Income	-	400,000	(400,000)
Capital Expenditure Charged to Revenue	1,359,000	-	1,359,000
Savings and Income Generation	-	1,248,000	(1,248,000)
Total Budgets Approved by Cabinet	44,438,530	28,836,880	15,601,650
Add: Parish Council Precepts	-	-	1,773,943
Total Council Revenue Budget Requirement 2020/2021	44,438,530	28,836,880	17,375,593
Amounts to be taken into Account Under Local Government Act 1998 Section 97(4)			
Less: Collection Fund (Surplus)/Deficit			(849,000)
Less: New Homes Bonus			(247,000)
Less: Business Rate Retention			(3,733,000)
Less: Non Specific Revenue Grants			(791,000)
Less: Contribution from Earmarked Reserves			(2,276,000)
Council Tax Requirement 2020/2021 (Rother & Parishes)			9,479,593

ADDITIONAL INFORMATION 2020/2021: 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	578,830
Bexhill Allotments	1,780
Christmas Lighting	15,000
Bexhill Museum	9,540
Bus Shelters	14,660
Bexhill Town Forum	4,270
	<hr/>
Special Expenses for Bexhill	624,080
	<hr/>
Rye	
Rye Parks and Games	60,200
Christmas Lighting	1,500
Rye Museum	640
Bus Shelters	340
	<hr/>
Special Expenses for Rye	62,680
	<hr/>
Total Special Expenses (excl. Parish Precepts)	686,760
	<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 2020/2021: CALCULATION OF COUNCIL TAX BY AREA

LOCAL TAX AREA	divided by		gives	add	add	add	add	gives
	LOCAL		LOCAL	ROTHER	SX POLICE	FIRE	ESCC	TOTAL
	TAX		BAND D	BAND D	BAND D	BAND D	BAND D	BAND D
	PRECEPT	BASE	COUNCIL TAX	COUNCIL TAX	COUNCIL TAX	COUNCIL TAX	COUNCIL TAX	COUNCIL TAX
	£	no.	£	£	£	£	£	£
Bexhill (note 1)	637,730	16,701.70	38.19	184.10	199.91	95.53	1,492.02	2,009.75
Ashburnham & Penhurst	12,607	192.20	65.59	184.10	199.91	95.53	1,492.02	2,037.15
Battle	374,644	2,699.30	138.79	184.10	199.91	95.53	1,492.02	2,110.35
Beckley	23,000	554.90	41.45	184.10	199.91	95.53	1,492.02	2,013.01
Bodiam	10,300	159.00	64.78	184.10	199.91	95.53	1,492.02	2,036.34
Brede	37,830	859.60	44.01	184.10	199.91	95.53	1,492.02	2,015.57
Brightling	7,454	201.00	37.08	184.10	199.91	95.53	1,492.02	2,008.64
Burwash	83,962	1,260.40	66.62	184.10	199.91	95.53	1,492.02	2,038.18
Camber	69,635	679.90	102.42	184.10	199.91	95.53	1,492.02	2,073.98
Catsfield	22,433	355.10	63.17	184.10	199.91	95.53	1,492.02	2,034.73
Crowhurst	28,338	368.00	77.01	184.10	199.91	95.53	1,492.02	2,048.57
Dallington	8,435	174.30	48.39	184.10	199.91	95.53	1,492.02	2,019.95
East Guldeford	0	32.80	0.00	184.10	199.91	95.53	1,492.02	1,971.56
Etchingham	55,000	422.10	130.30	184.10	199.91	95.53	1,492.02	2,101.86
Ewhurst	68,423	540.10	126.69	184.10	199.91	95.53	1,492.02	2,098.25
Fairlight	63,000	891.00	70.71	184.10	199.91	95.53	1,492.02	2,042.27
Guestling	8,096	636.20	12.73	184.10	199.91	95.53	1,492.02	1,984.29
Hurst Green	46,350	589.20	78.67	184.10	199.91	95.53	1,492.02	2,050.23
Icklesham	113,474	1,228.90	92.34	184.10	199.91	95.53	1,492.02	2,063.90
Iden	16,000	238.60	67.06	184.10	199.91	95.53	1,492.02	2,038.62
Mountfield	13,100	199.40	65.70	184.10	199.91	95.53	1,492.02	2,037.26
Northiam	100,000	1,057.30	94.58	184.10	199.91	95.53	1,492.02	2,066.14
Peasmarsh	37,000	514.00	71.98	184.10	199.91	95.53	1,492.02	2,043.54
Pett	23,000	471.80	48.75	184.10	199.91	95.53	1,492.02	2,020.31
Playden	5,000	163.50	30.58	184.10	199.91	95.53	1,492.02	2,002.14
Rye Foreign	2,000	175.40	11.40	184.10	199.91	95.53	1,492.02	1,982.96
Salehurst	96,606	1,041.30	92.77	184.10	199.91	95.53	1,492.02	2,064.33
Sedlescombe	57,184	678.50	84.28	184.10	199.91	95.53	1,492.02	2,055.84
Ticehurst	146,400	1,640.30	89.25	184.10	199.91	95.53	1,492.02	2,060.81
Udimore	4,200	187.10	22.45	184.10	199.91	95.53	1,492.02	1,994.01
Westfield	42,375	1,124.10	37.70	184.10	199.91	95.53	1,492.02	2,009.26
Whatlington	7,100	157.40	45.11	184.10	199.91	95.53	1,492.02	2,016.67
Rye (note 2)	240,027	1,930.20	124.35	184.10	199.91	95.53	1,492.02	2,095.91

Note 1

Bexhill local precept shown above comprises

Bexhill Charter Trustees Precept	13,650
Bexhill Special Expenses	624,080

637,730

Note 2

Rye local precept shown above comprises

Rye Town Council Precept	177,347
Rye Special Expenses	62,680

240,027

ADDITIONAL INFORMATION 2020/2021: 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	1,339.83	1,563.15	1,786.45	2,009.75	2,456.35	2,902.97	3,349.58	4,019.50
Ashburnham & Penhurst	1,358.10	1,584.45	1,810.80	2,037.15	2,489.85	2,942.55	3,395.25	4,074.30
Battle	1,406.90	1,641.39	1,875.87	2,110.35	2,579.31	3,048.28	3,517.25	4,220.70
Beckley	1,342.00	1,565.68	1,789.34	2,013.01	2,460.34	2,907.68	3,355.01	4,026.02
Bodiam	1,357.56	1,583.82	1,810.08	2,036.34	2,488.86	2,941.38	3,393.90	4,072.68
Brede	1,343.71	1,567.67	1,791.62	2,015.57	2,463.47	2,911.38	3,359.28	4,031.14
Brightling	1,339.09	1,562.28	1,785.46	2,008.64	2,455.00	2,901.37	3,347.73	4,017.28
Burwash	1,358.78	1,585.26	1,811.72	2,038.18	2,491.10	2,944.04	3,396.96	4,076.36
Camber	1,382.65	1,613.10	1,843.54	2,073.98	2,534.86	2,995.75	3,456.63	4,147.96
Catsfield	1,356.48	1,582.57	1,808.65	2,034.73	2,486.89	2,939.06	3,391.21	4,069.46
Crowhurst	1,365.71	1,593.34	1,820.95	2,048.57	2,503.80	2,959.05	3,414.28	4,097.14
Dallington	1,346.63	1,571.08	1,795.51	2,019.95	2,468.82	2,917.71	3,366.58	4,039.90
East Guldeford	1,314.37	1,533.44	1,752.50	1,971.56	2,409.68	2,847.81	3,285.93	3,943.12
Etchingham	1,401.24	1,634.78	1,868.32	2,101.86	2,568.94	3,036.02	3,503.10	4,203.72
Ewhurst	1,398.83	1,631.98	1,865.11	2,098.25	2,564.52	3,030.81	3,497.08	4,196.50
Fairlight	1,361.51	1,588.44	1,815.35	2,042.27	2,496.10	2,949.95	3,403.78	4,084.54
Guestling	1,322.86	1,543.34	1,763.82	1,984.29	2,425.24	2,866.20	3,307.15	3,968.58
Hurst Green	1,366.82	1,594.63	1,822.43	2,050.23	2,505.83	2,961.44	3,417.05	4,100.46
Icklesham	1,375.93	1,605.26	1,834.58	2,063.90	2,522.54	2,981.19	3,439.83	4,127.80
Iden	1,359.08	1,585.60	1,812.11	2,038.62	2,491.64	2,944.67	3,397.70	4,077.24
Mountfield	1,358.17	1,584.54	1,810.90	2,037.26	2,489.98	2,942.71	3,395.43	4,074.52
Northiam	1,377.42	1,607.00	1,836.57	2,066.14	2,525.28	2,984.43	3,443.56	4,132.28
Peasmarsh	1,362.36	1,589.42	1,816.48	2,043.54	2,497.66	2,951.78	3,405.90	4,087.08
Pett	1,346.87	1,571.36	1,795.83	2,020.31	2,469.26	2,918.23	3,367.18	4,040.62
Playden	1,334.76	1,557.22	1,779.68	2,002.14	2,447.06	2,891.98	3,336.90	4,004.28
Rye Foreign	1,321.97	1,542.31	1,762.63	1,982.96	2,423.61	2,864.28	3,304.93	3,965.92
Salehurst	1,376.22	1,605.59	1,834.96	2,064.33	2,523.07	2,981.81	3,440.55	4,128.66
Sedlescombe	1,370.56	1,598.99	1,827.42	2,055.84	2,512.69	2,969.55	3,426.40	4,111.68
Ticehurst	1,373.87	1,602.86	1,831.83	2,060.81	2,518.76	2,976.73	3,434.68	4,121.62
Udimore	1,329.34	1,550.90	1,772.46	1,994.01	2,437.12	2,880.24	3,323.35	3,988.02
Westfield	1,339.50	1,562.76	1,786.01	2,009.26	2,455.76	2,902.27	3,348.76	4,018.52
Whatlington	1,344.44	1,568.53	1,792.60	2,016.67	2,464.81	2,912.97	3,361.11	4,033.34
Rye	1,397.27	1,630.15	1,863.03	2,095.91	2,561.67	3,027.43	3,493.18	4,191.82

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" Equivalentents

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.

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