

Budget Book

2021/22

April 2020

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 Revenue Budget	7
Chief Executive and Corporate Core Revenue Budget	8
Housing and Community Services Revenue Budget	9
Neighbourhood Services Revenue Budget	10
Environmental Services, Licensing and Community Strategy Revenue Budget	11
Resources Revenue Budget	12
Strategy and Planning Revenue Budget	13
Capital Programme Capital Programme	14
Financing	15
Additional Information	
Reserves	16
Gross and Net Revenue Expenditure	17
Special Expenses	18
Council Tax Calculation	19 - 20
Glossary of Terms	21 - 23
Index	24 - 26

Introduction

Rother District Council set its budget for 2021/22 at a meeting of all Members on 22 February 2021. 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 2021/22 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 17 December 2020. The Government's assessment of its core spending power (Revenue Support Grant, retained business rates and council tax) is to be £10.9m. 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. For 2021/22 the Government has not implemented recovery of negative RSG calculated in the current funding formula. 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 2021/22 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 continues to be dependent on commercial developments in North East Bexhill and the continued regeneration of Beeching Road Industrial area in Bexhill.

The Fair Funding Review has been further delayed and is now expected in 2021 for implementation in 2022/23. 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 £272,000. The Government are reviewing New Homes Bonus and as a consequence the Council's Medium Term Financial Strategy assumes this source of funding will stop in 2022/23.

Collection Fund

Currently for the Council Tax part of the Collection Fund is predicted to be in deficit by for 2020/21 due to the impact of the COVID-19 pandemic on the collectable amount and reduced collection rates. The Council's share is estimated to be £81,000. A deficit is also predicted for Business Rates in 2020/21 and the Council's share is estimated to be £321,000. The Government have allowed these deficits to be spread over the three financial years to 2023/24 and this has been reflected in the 2021/22 Revenue Budget and MTFP.

INTRODUCTION

Council Tax and Referendum Limit

The Government confirmed in December the Council Tax referendum limits for 2021/22. For District Councils the maximum increase is 2% or £5 whichever is the greatest. The Council's Revenue Budget includes a £4.61 increase in the Band D Council Tax charge, now £188.71.

Reserves

The estimated reserves at 1 April 2021 are £10.3m. The draft Revenue Budget for 2021/22 utilises a total of £3.3m of earmarked reserves (net of contributions to reserves) to meet specific costs including supporting the Capital Programme. Some £2.7m of this is estimated to be used to balance the overall Revenue Budget. The total predicted earmarked reserves, by the end of March 2022, is estimated to be £7m. However, the financial forecast predicts that earmarked reserves will reduce to £3.2m by 2023/24 and then increasing to £3.9m by 2025/26.

Overall Revenue Budget Financial Position

The net Revenue Budget before Government grants and other funding is expected to be £16.4m. This includes revenue support for the capital programme of £619,000 which is funded from reserves. The underlying revenue spend is therefore £15.8m which compares to £14.2m for 2020/21. The draft Revenue Budget includes inflation and necessary growth.

Savings: The revenue budget has been balanced for 2021/22 through a combination of additional income, reducing costs and using reserves. However £632,000 of income and savings are yet to be determined in detail and therefore represents a further risk to reserves if these are not delivered during 2021/22. In response to this, the Council has established a joint Member/Officer Financial Stability Programme Board to oversee the identification and delivery of the saving targets in the Medium Term Financial Plan.

Capital Programme and Asset Management

The latest Capital Programme (2021/22 to 2025/26) totals £187m. The Programme includes approved borrowing of £79m mainly to support the Property Investment Strategy. Currently £80m is awaiting confirmation of funding proposals and relates to the Council's ambitions to deliver new housing in the district. This Strategy also focuses on supporting the Council's regeneration ambitions in Bexhill and rural Rother. In addition the Capital Programme includes spending on supporting the disabled facilities scheme, community grants scheme and continued investment to improve the Council's ICT capability.

Further Information

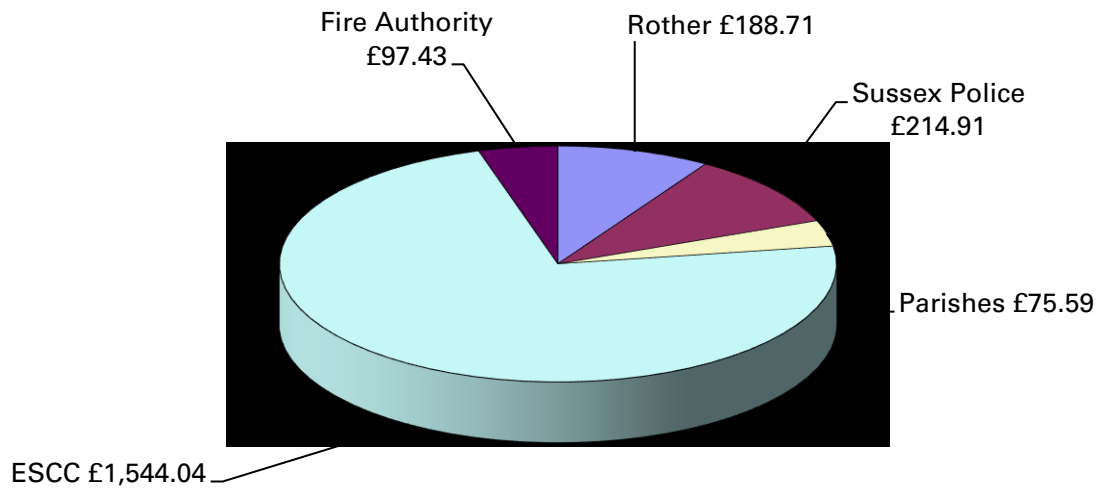
It is hoped that this introduction combined with the detailed information that follows provides sufficient information for the reader to understand the Council's finances and its future financial prospects. Should you however require further information please contact:

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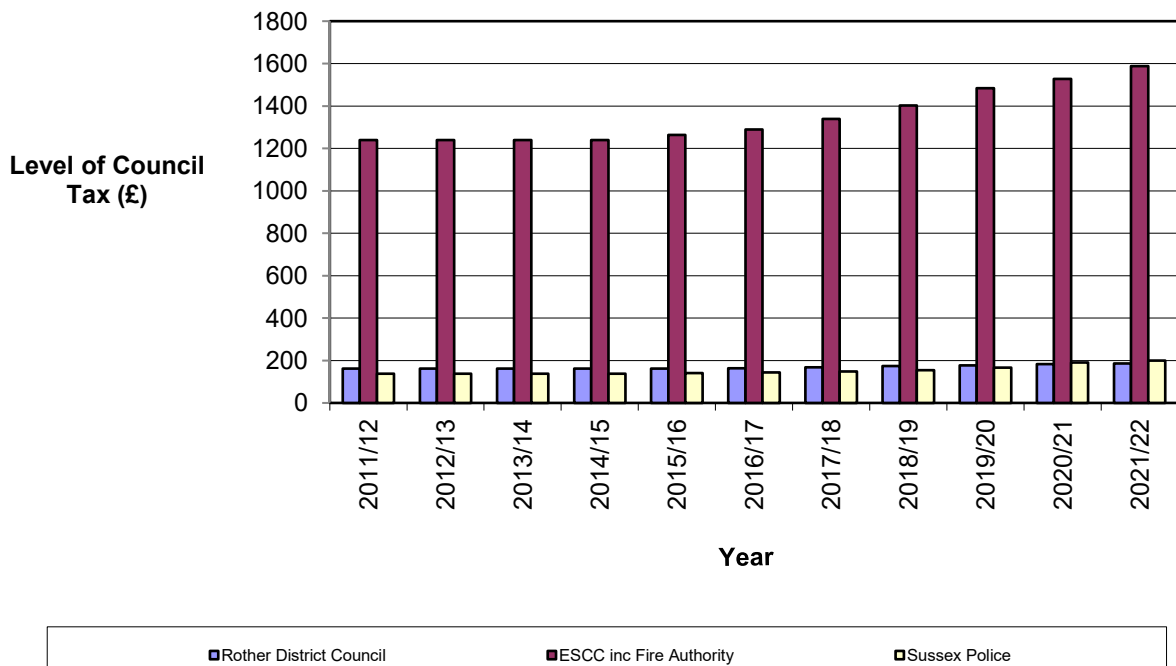
e-mail: finance@rother.gov.uk
Telephone: 01424 787711

GRAPHS

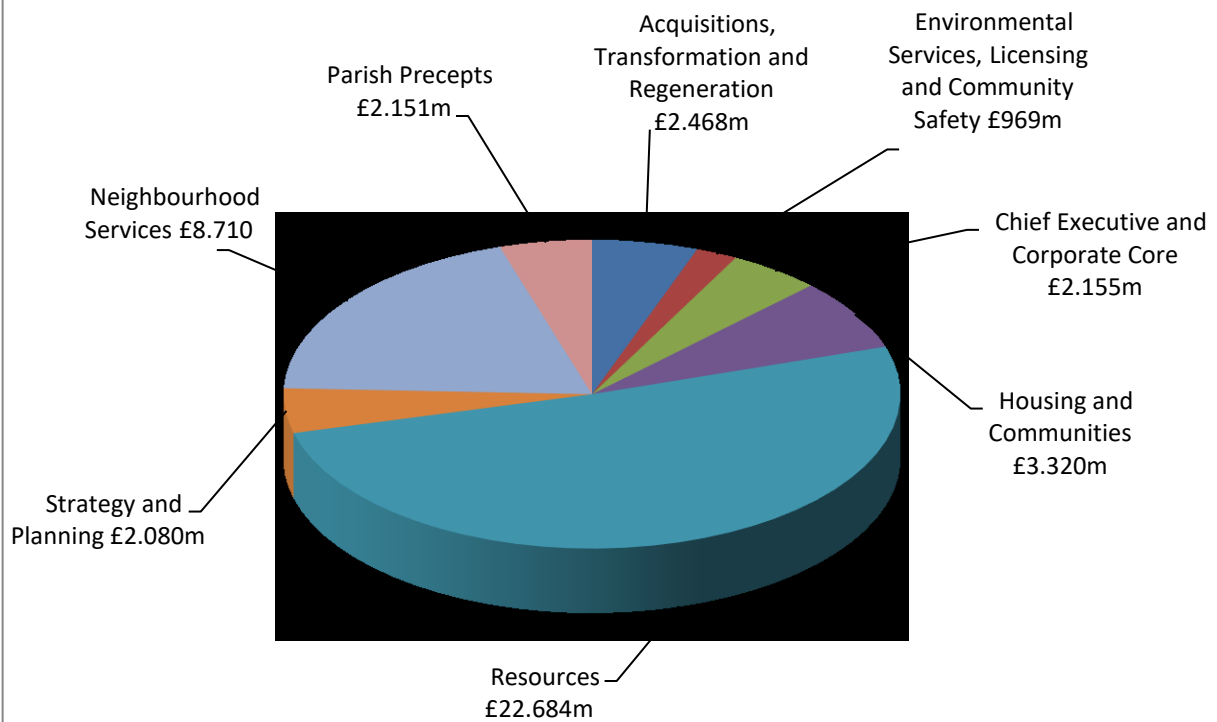
Share of Band D Council Tax 2021/2022



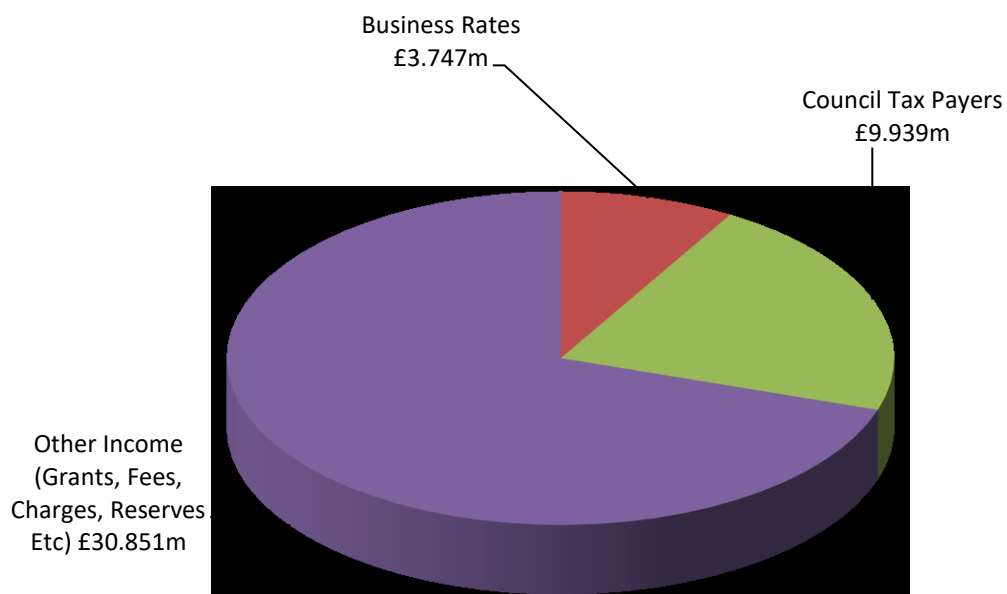
Band D By Authority 2010/11 - 2021/22



Gross Expenditure £44.537m 2021/22



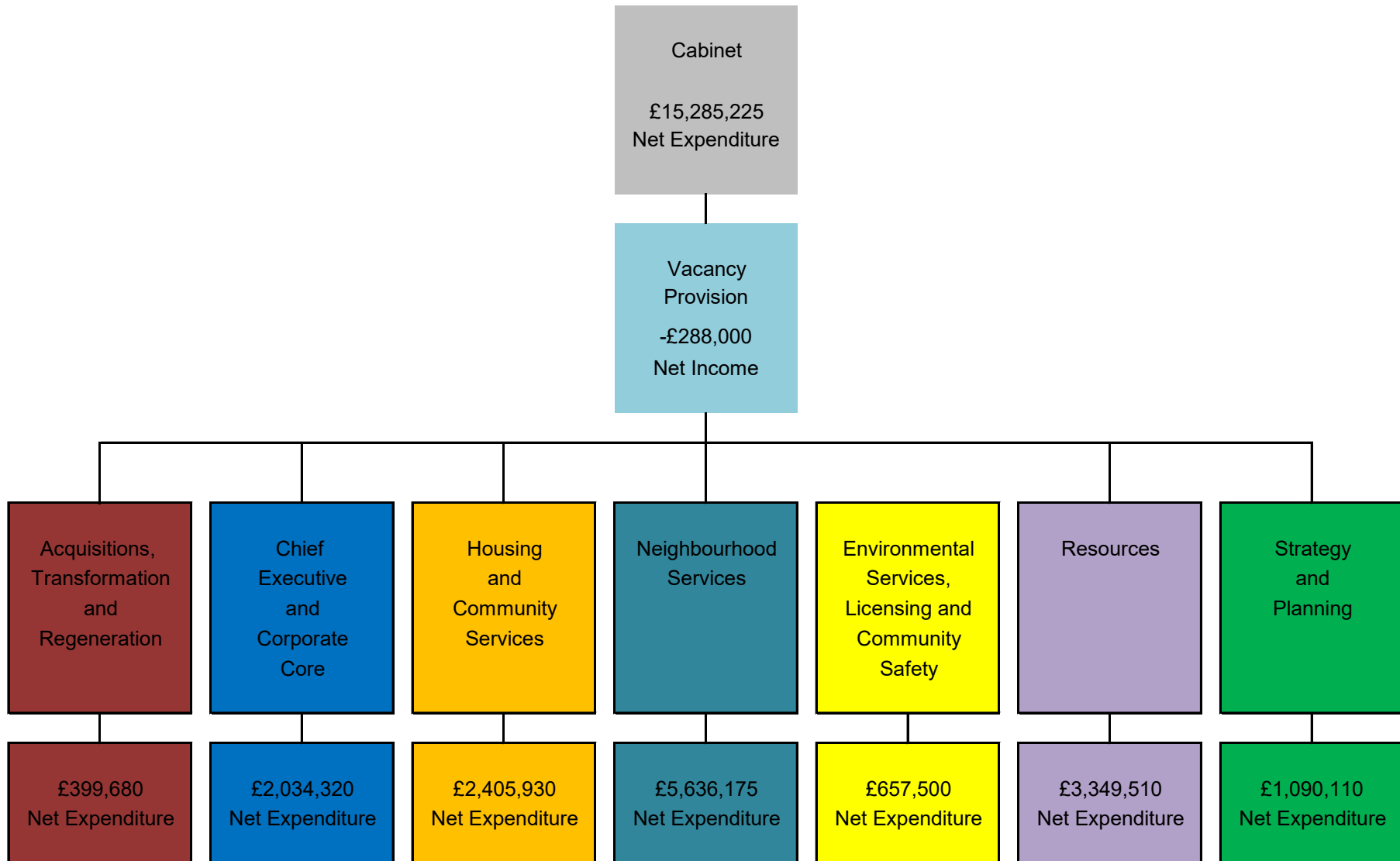
Gross Income £44.537m 2021/22



GENERAL FUND REVENUE BUDGET AND COUNCIL TAX 2021/2022

EXPENDITURE	£
Acquisitions, Transformation and Regeneration	399,680
Chief Executive and Corporate Core	2,034,320
Housing and Community Services	2,405,930
Neighbourhood Services	5,636,175
Environmental Services, Licensing and Community Strategy	657,500
Resources	3,349,510
Strategy and Planning	1,090,110
Vacancy Provision	(288,000)
Total Cost of Services 2021/2022	15,285,225
MRP and Interest - Property Investment Strategy	513,000
MRP and Interest - Other	914,000
Interest and Investment Income	(326,000)
Capital Expenditure Charged to Revenue	619,000
Increased Income	(107,000)
Lean and Demand	(180,000)
Service Prioritisation	(250,000)
Reduced Staffing Structure	(95,000)
Net Cost of Services 2021/2022	16,373,225
CALCULATION OF ROTHER DISTRICT COUNCIL TAX	
Expenditure shown above	16,373,225
<i>/less</i> Special Expenses charged to area of Bexhill	(628,100)
charged to area of Rye	(63,510)
<i>/less</i> Collection Fund (Surplus)/Deficit	134,000
<i>/less</i> New Homes Bonus	(272,000)
<i>/less</i> Business Rate Retention	(3,747,000)
<i>/less</i> Non Specific Revenue Grants	(1,381,000)
<i>/less</i> Contribution from Earmarked Reserve	(3,319,000)
Total Amount to be Raised from Council Tax	7,096,615
<i>divided by</i> Council Tax Base, in terms of Band D Equivalent	37,606.60
<i>gives</i> Rother District Council Tax 2021/2022	£188.71

SUMMARY OF NET SERVICE EXPENDITURE



ACQUISITIONS, TRANSFORMATION AND REGENERATION

	2020/21 Net Expenditure £	2021/22 Operational Expenditure £	2021/22 Income £	2021/22 Net Expenditure £
Service				
Ancient Monuments and Gazebo	4,810	25,930	-	25,930
Business Improvement	304,870	316,580	-	316,580
Committee Property Account	(70,750)	41,700	(98,920)	(57,220)
Community Strategy	8,470	8,200	-	8,200
Cultural Development	23,340	23,350	-	23,350
De La Warr Pavilion Client	485,120	485,890	-	485,890
Economic Development	251,250	326,340	(47,500)	278,840
Elva Business Centre	(163,250)	86,440	(235,100)	(148,660)
Head of Service - Acquisitions, Transformation and Regeneration	89,080	97,180	-	97,180
Housing Development Team	-	110,420	(62,080)	48,340
Housing Policy, Strategy and Development	31,300	6,795	-	6,795
Investment Properties	(146,240)	17,580	(187,700)	(170,120)
Maintenance Services	35,330	37,510	-	37,510
Major Projects Units	61,540	169,970	(55,000)	114,970
Miscellaneous Land and Buildings	(12,020)	8,690	(16,970)	(8,280)
NLPG - Street Naming	(18,000)	9,000	(20,000)	(11,000)
Peasmarsh Workshops	(11,520)	11,500	(22,120)	(10,620)
Performance Management	14,110	13,900	-	13,900
Programme and Policy Office	241,280	174,250	-	174,250
Property Investment Strategy	(847,300)	56,270	(983,530)	(927,260)
Property Maintenance Team	213,840	215,930	-	215,930
Property Management	62,900	8,750	-	8,750
Regeneration	54,440	57,240	(2,800)	54,440
Residual Housing Land	(240)	-	(125)	(125)
Tourism	127,850	125,750	-	125,750
Udimore Workshops	(3,660)	3,310	(7,090)	(3,780)
Watch Oak Estate	(39,500)	500	(40,000)	(39,500)
West Trading Estate - Bexhill	(318,260)	28,870	(289,230)	(260,360)
Total Acquisitions, Transformation and Regeneration	378,790	2,467,845	(2,068,165)	399,680

CHIEF EXECUTIVE AND CORPORATE CORE

	2020/21 Net Expenditure £	2021/22 Operational Expenditure £	2021/22 Income £	2021/22 Net Expenditure £
Service				
Administrative Offices	164,500	255,750	(85,970)	169,780
Committee Services	173,870	175,180	-	175,180
Communications	50,810	51,490	-	51,490
Communications - Postages	67,510	62,200	-	62,200
Corporate Policy Making	4,330	4,550	-	4,550
District Council Elections	7,220	7,240	-	7,240
Electoral Registration	172,440	187,670	(8,500)	179,170
Emergency Planning	35,980	32,490	-	32,490
Chief Executives Office	280,810	236,140	-	236,140
Facilities Management	126,740	132,450	-	132,450
Human Resources	271,970	324,050	(26,400)	297,650
Internal Audit	148,650	155,360	-	155,360
Joint Waste Contract Client Unit and Joint Waste Procurement	(45,440)	-	-	-
Legal Services	265,600	265,600	-	265,600
Public Accountability	700	980	-	980
Representing Local Interest	256,900	264,040	-	264,040
Sussex Training Partnership	(1,660)	-	-	-
Total Chief Executive and Corporate Core	1,980,930	2,155,190	(120,870)	2,034,320

HOUSING AND COMMUNITY SERVICES

Service	2020/21 Net Expenditure £	2021/22 Operational Expenditure £	2021/22 Income £	2021/22 Net Expenditure £
Battle Community Help Point	5,270	5,270	-	5,270
Care in the Community	5,100	5,100	-	5,100
Customer Services and Development	475,070	526,290	-	526,290
Head of Service - Housing and Community Service	90,220	91,750	-	91,750
Housing Administration Account	560,130	615,580	(76,270)	539,310
Housing Loans Account	-	86,000	(86,000)	-
Housing Needs	792,800	1,550,800	(508,000)	1,042,800
Rother Tenant Finder	135,040	137,030	-	137,030
Rough Sleeping Initiative	-	69,290	(69,290)	-
Rye Help and Advice Centre	10,180	10,200	-	10,200
Syrian Refugee Support	-	137,230	(140,000)	(2,770)
Temporary Accommodation Properties	-	85,450	(34,500)	50,950
Total Housing and Community Services	2,073,810	3,319,990	(914,060)	2,405,930

NEIGHBOURHOOD SERVICES

	2020/21 Net Expenditure £	2021/22 Operational Expenditure £	2021/22 Income £	2021/22 Net Expenditure £
Service				
Abandoned Vehicles	2,770	2,820	-	2,820
Allotments	1,350	2,980	(1,630)	1,350
Administration Account	550	-	-	-
Battle Sports Centre	6,000	6,000	-	6,000
Bexhill Leisure Centre	11,500	142,930	(1,520)	141,410
Bexhill Leisure Pool	12,450	41,520	(29,500)	12,020
Bexhill Parks and Open Spaces	814,790	874,950	(55,500)	819,450
Bexhill Promenade and Foreshore	21,600	107,060	(100,000)	7,060
Camber Beach and Foreshore Management	102,590	132,140	(25,660)	106,480
Car Parks	(1,180,530)	573,750	(1,624,450)	(1,050,700)
Cemeteries	(14,880)	146,970	(160,800)	(13,830)
Churchyards	10,060	10,580	-	10,580
Coast Protection	38,860	42,190	(3,000)	39,190
Environment Sustainability Strategy	42,500	42,500	-	42,500
Neighbourhood Services	786,990	806,090	-	806,090
Public Conveniences	417,270	424,950	(5,000)	419,950
Recycling	(21,300)	1,700	(7,200)	(5,500)
Refuse Collection	3,120,840	3,927,090	(970,000)	2,957,090
Residual Highway Services	20,810	20,520	(3,000)	17,520
Rother Museum Services	26,680	32,790	(5,700)	27,090
Rural Open Spaces and Amenity Areas	33,810	34,880	(95)	34,785
Rye Area Parks and Open Spaces	87,760	98,390	(7,620)	90,770
Rye Sports Centre and Swimming Pool	6,030	9,560	(3,240)	6,320
Sports Development	(3,400)	42,870	(45,490)	(2,620)
Street Sweeping and Beach Cleansing	1,201,370	1,184,350	(24,000)	1,160,350
Total Neighbourhood Services	5,546,470	8,709,580	(3,073,405)	5,636,175

ENVIRONMENTAL SERVICES, LICENSING AND COMMUNITY STRATEGY

Service	2020/21 Net Expenditure £	2021/22 Operational Expenditure £	2021/22 Income £	2021/22 Net Expenditure £
Alcohol Licensing	(19,580)	68,760	(89,000)	(20,240)
Animal Welfare	1,170	1,160	-	1,160
Caravan Licences and Travellers	18,100	18,100	-	18,100
Community Safety	17,260	191,780	(20,000)	171,780
Crime and Disorder Initiatives	8,300	31,750	(23,450)	8,300
Dog Control	35,530	35,560	-	35,560
Environmental Administration Account	20,190	47,000	(31,550)	15,450
Food and Safety Team	(40,850)	-	-	-
Food Hygiene/Water Purity/IDC	127,920	133,450	(900)	132,550
Health and Safety/Swimming Pools	91,680	91,030	-	91,030
Houses in Multiple Occupation	(1,000)	-	(1,000)	(1,000)
Licences and Registration	34,540	69,770	(37,000)	32,770
Licensing Team	(34,340)	-	-	-
Pest Control	2,990	20,770	(18,000)	2,770
Pollution	269,370	203,830	(8,000)	195,830
Private Sector Housing	650	650	-	650
Sub Standard Housing	230	230	-	230
Taxi and Private Hire Licences	(27,970)	55,060	(83,000)	(27,940)
Watercourses, Ditches and Drains	1,200	500	-	500
Total Environmental Services, Licensing and Community Strategy	505,390	969,400	(311,900)	657,500

RESOURCES

	2020/21 Net Expenditure £	2021/22 Operational Expenditure £	2021/22 Income £	2021/22 Net Expenditure £
Service				
Accountancy	446,350	526,490	(9,060)	517,430
Benefit Fraud Investigation	(12,290)	-	(12,290)	(12,290)
Communications - Telephones	80,000	65,530	-	65,530
Computer Services	763,370	790,840	-	790,840
Corporate Management	116,390	129,390	-	129,390
Cost of Collection	(156,660)	245,620	(402,280)	(156,660)
Internal Drainage Board Levies	130,000	130,000	-	130,000
Printing Services	62,580	141,260	(75,200)	66,060
Procurement Strategy	25,000	25,000	-	25,000
Public Accountability - Resources	6,000	6,000	-	6,000
Reliefs and Benefits - Council Tax Benefit	74,140	67,800	-	67,800
Reliefs and Benefits - Housing Benefit	(402,290)	18,438,120	(18,835,410)	(397,290)
Revenue and Benefits	1,043,520	1,164,130	-	1,164,130
Service Manager Finance and Welfare	112,340	114,770	-	114,770
Support to Elected Bodies/Grants	140,300	140,300	-	140,300
Treasury Management	8,500	8,500	-	8,500
Unapportionable Central Overheads	740,000	690,000	-	690,000
Total Resources	3,177,250	22,683,750	(19,334,240)	3,349,510

STRATEGY AND PLANNING

	2020/21 Net Expenditure £	2021/22 Operational Expenditure £	2021/22 Income £	2021/22 Net Expenditure £
Service				
Building Control	48,290	56,540	-	56,540
Complaints, Compliance and Enforcement	111,200	115,000	-	115,000
Conservation and Preservation	11,200	11,200	-	11,200
General Planning Expenses	8,230	9,330	-	9,330
Land Charges	(99,010)	81,610	(180,000)	(98,390)
Local Development Framework	150,000	150,000	-	150,000
Planning Appeals	4,500	4,500	-	4,500
Planning Applications	196,880	933,370	(710,000)	223,370
Planning Business Support	220,300	246,850	(10,000)	236,850
Planning E-Government	4,000	4,000	-	4,000
Planning Enquiries	(42,000)	13,200	(50,000)	(36,800)
Planning Policy	267,370	362,920	(40,000)	322,920
Service Manager Strategy and Planning	89,650	91,590	-	91,590
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Total Strategy and Planning	970,610	2,080,110	(990,000)	1,090,110
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CAPITAL PROGRAMME 2021/2022 TO 2024/2025

Project	2021/2022 Estimate £	2022/2023 Estimate £	2023/2024 Estimate £
ACQUISITIONS, TRANSFORMATION AND REGENERATION			
Other Schemes			
Community Grants	130,000	130,000	130,000
De La Warr Pavilion - Capital Grant	54,000	55,000	56,000
Property Investment Strategy -			
PIS - Office Development NE Bexhill	15,737,000	19,496,000	-
PIS - Beeching Road/Wainwright Road	900,000	2,000,000	-
PIS - Barnhorn Road	3,345,000	6,102,000	403,000
PIS - Beeching Road 18-40	392,000	-	-
Housing Development Schemes			
Community Lead Housing Schemes	303,000	-	-
Blackfriars Housing Development	10,350,000	-	-
Mount View Street Development - Housing	3,657,000	3,657,000	3,482,000
Alliance Homes (Rother) Ltd	25,000,000	37,000,000	18,000,000
Total - Acquisitions, Transformation and Regeneration	59,868,000	68,440,000	22,071,000
HOUSING AND COMMUNITY SERVICES			
Disabled Facilities Grant	1,625,000	1,625,000	1,625,000
Total - Housing and Community Services	1,625,000	1,625,000	1,625,000
NEIGHBOURHOOD SERVICES			
Sidley Sports and Recreation	811,000	-	-
Bexhill Leisure Centre - Site Development	-	193,000	-
Bexhill Leisure Centre - Refurbishment	140,000	-	-
New Bins	125,000	125,000	125,000
Total - Neighbourhood Services	1,076,000	318,000	125,000
Total Capital Programme	62,569,000	70,383,000	23,821,000

CAPITAL PROGRAMME 2021/2022 TO 2024/2025

	2021/2022 Estimate £	2022/2023 Estimate £	2023/2024 Estimate £
FINANCED BY:			
Grants and Contributions	12,993,000	1,625,000	1,625,000
CIL	193,000	-	-
Borrowing	23,764,000	31,380,000	4,010,000
Capital Expenditure Charged to Revenue	619,000	378,000	186,000
Unfunded	25,000,000	37,000,000	18,000,000
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Total Financing	62,569,000	70,383,000	23,821,000
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ADDITIONAL INFORMATION 2021/2022: RESERVES

Reserve	Balance as at 31 March 2021	Change	Balance as at 31 March 2022
Grants Reserve	2,612,000	-	2,612,000
Treasury Investment Reserve	6,731,000	(3,319,000)	3,412,000
General Fund Balance	1,000,000	-	1,000,000
	10,343,000	(3,319,000)	7,024,000

ADDITIONAL INFORMATION 2021/2022: GROSS AND NET REVENUE EXPENDITURE

	2021/2022 Gross Expenditure £	2021/2022 Gross Income £	2021/2022 Net Expenditure £
CABINET APPROVED REVENUE BUDGETS			
Acquisitions, Transformation and Regeneration	2,467,845	2,068,165	399,680
Chief Executive and Corporate Core	2,155,190	120,870	2,034,320
Housing and Community Services	3,319,990	914,060	2,405,930
Neighbourhood Services	8,709,580	3,073,405	5,636,175
Environmental Services, Licensing and Community Strategy	969,400	311,900	657,500
Resources	22,683,750	19,334,240	3,349,510
Strategy and Planning	2,080,110	990,000	1,090,110
Vacancy Provision	-	288,000	(288,000)
Total Service Spending and Income	42,385,865	27,100,640	15,285,225
MRP and Interest - Property Investment Strategy	513,000	-	513,000
MRP and Interest - Other	914,000	-	914,000
Interest and Investment Income	-	326,000	(326,000)
Capital Expenditure Charged to Revenue	619,000	-	619,000
Savings and Income Generation	-	632,000	(632,000)
Total Budgets Approved by Cabinet	44,431,865	28,058,640	16,373,225
Add: Parish Council Precepts	2,151,203	-	2,151,203
Total Council Revenue Budget Requirement 2021/2022	46,583,068	28,058,640	18,524,428
Amounts to be taken into Account Under Local Government Act 1998 Section 97(4)			
Add: Collection Fund (Surplus)/Deficit			134,000
Less: New Homes Bonus			(272,000)
Less: Business Rate Retention			(3,747,000)
Less: Non Specific Revenue Grants			(1,381,000)
Less: Contribution from Earmarked Reserves			(3,319,000)
Council Tax Requirement 2021/2022 (Rother & Parishes)			9,939,428

ADDITIONAL INFORMATION 2021/2022: 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	587,510
Christmas Lighting	15,000
Bexhill Museum	9,540
Bus Shelters	11,780
Bexhill Town Forum	4,270
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Special Expenses for Bexhill	628,100
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Rye	
Rye Parks and Games	61,100
Christmas Lighting	1,500
Rye Museum	640
Bus Shelters	270
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Special Expenses for Rye	63,510
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Total Special Expenses (excl. Parish Precepts)	691,610
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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 2021/2022: 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.	£	£	£	£	£	£
Ashburnham & Penhurst	12,607	189.60	66.49	188.71	214.91	97.43	1,544.04	2,111.58
Battle	368,830	2,657.50	138.79	188.71	214.91	97.43	1,544.04	2,183.88
Beckley	23,000	546.00	42.12	188.71	214.91	97.43	1,544.04	2,087.21
Bexhill (note 1)	999,865	16,456.20	60.76	188.71	214.91	97.43	1,544.04	2,105.85
Bodiam	10,550	157.60	66.94	188.71	214.91	97.43	1,544.04	2,112.03
Brede	37,175	848.90	43.79	188.71	214.91	97.43	1,544.04	2,088.88
Brightling	7,506	201.10	37.32	188.71	214.91	97.43	1,544.04	2,082.41
Burwash	88,160	1,246.40	70.73	188.71	214.91	97.43	1,544.04	2,115.82
Camber	66,849	656.30	101.86	188.71	214.91	97.43	1,544.04	2,146.95
Catsfield	26,000	353.60	73.53	188.71	214.91	97.43	1,544.04	2,118.62
Crowhurst	28,231	363.00	77.77	188.71	214.91	97.43	1,544.04	2,122.86
Dallington	8,435	173.70	48.56	188.71	214.91	97.43	1,544.04	2,093.65
East Guldeford	0	31.50	0.00	188.71	214.91	97.43	1,544.04	2,045.09
Etchingham	76,000	411.00	184.91	188.71	214.91	97.43	1,544.04	2,230.00
Ewhurst	70,134	544.30	128.85	188.71	214.91	97.43	1,544.04	2,173.94
Fairlight	63,000	889.80	70.80	188.71	214.91	97.43	1,544.04	2,115.89
Guestling	8,500	635.10	13.38	188.71	214.91	97.43	1,544.04	2,058.47
Hurst Green	43,435	578.50	75.08	188.71	214.91	97.43	1,544.04	2,120.17
Icklesham	113,775	1,211.40	93.92	188.71	214.91	97.43	1,544.04	2,139.01
Iden	16,000	229.90	69.60	188.71	214.91	97.43	1,544.04	2,114.69
Mountfield	13,100	197.60	66.30	188.71	214.91	97.43	1,544.04	2,111.39
Northiam	95,000	1,045.60	90.86	188.71	214.91	97.43	1,544.04	2,135.95
Peasmarsh	37,000	502.10	73.69	188.71	214.91	97.43	1,544.04	2,118.78
Pett	23,000	467.60	49.19	188.71	214.91	97.43	1,544.04	2,094.28
Playden	5,000	159.00	31.45	188.71	214.91	97.43	1,544.04	2,076.54
Rye (note 2)	236,686	1,884.80	125.58	188.71	214.91	97.43	1,544.04	2,170.67
Rye Foreign	2,000	187.90	10.64	188.71	214.91	97.43	1,544.04	2,055.73
Salehurst	98,370	1,024.90	95.98	188.71	214.91	97.43	1,544.04	2,141.07
Sedlescombe	57,184	665.50	85.93	188.71	214.91	97.43	1,544.04	2,131.02
Ticehurst	147,980	1,646.70	89.86	188.71	214.91	97.43	1,544.04	2,134.95
Udimore	7,000	182.30	38.40	188.71	214.91	97.43	1,544.04	2,083.49
Westfield	45,341	1,104.80	41.04	188.71	214.91	97.43	1,544.04	2,086.13
Whatlington	7,100	156.40	45.40	188.71	214.91	97.43	1,544.04	2,090.49

Note 1

Bexhill local precept shown above comprises

Bexhill Parish Council Precept	371,765
Bexhill Special Expenses	628,100

999,865

Note 2

Rye local precept shown above comprises

Rye Town Council Precept	173,176
Rye Special Expenses	63,510

236,686

ADDITIONAL INFORMATION 2021/2022: 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
	£	£	£	£	£	£	£	£
Ashburnham & Penhurst	1,407.72	1,642.33	1,876.95	2,111.58	2,580.83	3,050.06	3,519.30	4,223.16
Battle	1,455.92	1,698.57	1,941.22	2,183.88	2,669.19	3,154.49	3,639.80	4,367.76
Beckley	1,391.47	1,623.38	1,855.29	2,087.21	2,551.04	3,014.86	3,478.68	4,174.42
Bexhill	1,403.90	1,637.88	1,871.86	2,105.85	2,573.82	3,041.78	3,509.75	4,211.70
Bodiam	1,408.02	1,642.68	1,877.35	2,112.03	2,581.38	3,050.71	3,520.05	4,224.06
Brede	1,392.58	1,624.68	1,856.77	2,088.88	2,553.08	3,017.27	3,481.46	4,177.76
Brightling	1,388.27	1,619.65	1,851.02	2,082.41	2,545.17	3,007.93	3,470.68	4,164.82
Burwash	1,410.54	1,645.63	1,880.72	2,115.82	2,586.01	3,056.19	3,526.36	4,231.64
Camber	1,431.30	1,669.84	1,908.39	2,146.95	2,624.06	3,101.15	3,578.25	4,293.90
Catsfield	1,412.41	1,647.81	1,883.21	2,118.62	2,589.43	3,060.23	3,531.03	4,237.24
Crowhurst	1,415.24	1,651.11	1,886.98	2,122.86	2,594.61	3,066.35	3,538.10	4,245.72
Dallington	1,395.76	1,628.39	1,861.01	2,093.65	2,558.91	3,024.16	3,489.41	4,187.30
East Guldeford	1,363.39	1,590.62	1,817.85	2,045.09	2,499.56	2,954.02	3,408.48	4,090.18
Etchingham	1,486.66	1,734.44	1,982.21	2,230.00	2,725.56	3,221.11	3,716.66	4,460.00
Ewhurst	1,449.29	1,690.84	1,932.38	2,173.94	2,657.04	3,140.14	3,623.23	4,347.88
Fairlight	1,410.59	1,645.69	1,880.78	2,115.89	2,586.09	3,056.29	3,526.48	4,231.78
Guestling	1,372.31	1,601.03	1,829.74	2,058.47	2,515.91	2,973.35	3,430.78	4,116.94
Hurst Green	1,413.44	1,649.02	1,884.59	2,120.17	2,591.32	3,062.47	3,533.61	4,240.34
Icklesham	1,426.00	1,663.67	1,901.33	2,139.01	2,614.35	3,089.68	3,565.01	4,278.02
Iden	1,409.79	1,644.75	1,879.72	2,114.69	2,584.63	3,054.55	3,524.48	4,229.38
Mountfield	1,407.59	1,642.19	1,876.78	2,111.39	2,580.59	3,049.79	3,518.98	4,222.78
Northiam	1,423.96	1,661.29	1,898.61	2,135.95	2,610.61	3,085.26	3,559.91	4,271.90
Peasmarsh	1,412.52	1,647.93	1,883.35	2,118.78	2,589.63	3,060.46	3,531.30	4,237.56
Pett	1,396.18	1,628.88	1,861.57	2,094.28	2,559.68	3,025.07	3,490.46	4,188.56
Playden	1,384.36	1,615.08	1,845.81	2,076.54	2,538.00	2,999.45	3,460.90	4,153.08
Rye	1,447.11	1,688.29	1,929.48	2,170.67	2,653.05	3,135.42	3,617.78	4,341.34
Rye Foreign	1,370.48	1,598.90	1,827.31	2,055.73	2,512.56	2,969.39	3,426.21	4,111.46
Salehurst	1,427.38	1,665.27	1,903.17	2,141.07	2,616.87	3,092.66	3,568.45	4,282.14
Sedlescombe	1,420.68	1,657.45	1,894.23	2,131.02	2,604.59	3,078.14	3,551.70	4,262.04
Ticehurst	1,423.30	1,660.51	1,897.73	2,134.95	2,609.39	3,083.82	3,558.25	4,269.90
Udimore	1,388.99	1,620.49	1,851.98	2,083.49	2,546.49	3,009.49	3,472.48	4,166.98
Westfield	1,390.75	1,622.54	1,854.33	2,086.13	2,549.72	3,013.30	3,476.88	4,172.26
Whatlington	1,393.66	1,625.93	1,858.21	2,090.49	2,555.05	3,019.60	3,484.15	4,180.98

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.
Abandoned Vehicles.....	10
Accountancy.....	12
Administrative Offices.....	8
Alcohol Licensing	11
Allotments.....	10
Amenities Administration Account.....	10
Ancient Monuments and Gazebo.....	7
Animal Welfare.....	11
Battle Sports Centre.....	10
Beach and Foreshore Management.....	10
Benefit Fraud Investigation.....	12
Bexhill Leisure Centre.....	10
Bexhill Leisure Pool.....	10
Building Control	13
Business Improvement.....	7
Cabinet Structure.....	6
Calculation of Council Tax by Area.....	19
Capital Expenditure Charged to Revenue.....	5
Car Parks.....	10
Caravan Licences and Travellers.....	11
Care in the Community.....	9
Cemeteries.....	10
Chief Executives Office.....	8
Churchyards.....	10
Coast Protection.....	10
Committee Property Account.....	7
Committee Services.....	8
Communications.....	8
Community Safety.....	11
Community Strategy.....	7
Complaints, Compliance and Enforcement.....	13
Computer Services	12
Conservation and Preservation.....	13
Corporate Management.....	12
Corporate Policy Making.....	8
Cost of Collection.....	12
Council Tax by Area and Band.....	20
Council Tax Benefits.....	12
Crime and Disorder Initiatives.....	11
Cultural Development.....	7
Customer Services and Development	9
De La Warr Pavilion Client.....	7
District Council Elections.....	8
Dog Control.....	11
Economic Development.....	7
Electoral Registration.....	8
Elva Business Centre.....	7
Emergency Planning.....	8

INDEX

Item	Page No.
Environment Sustainability Strategy.....	10
Environmental Administration Account.....	11
Facilities Management.....	8
Food and Safety Team.....	11
Food Hygiene.....	11
General Planning Expenses.....	13
Gross and Net Revenue Expenditure.....	17
Head of Service - Acquisitions, Transformation and Regeneration.....	7
Head of Service - Finance and Welfare.....	12
Head of Service - Housing and Community Service.....	9
Head of Service - Strategy and Planning.....	13
Health & Safety.....	11
Help and Advice Centres.....	9
Houses in Multiple Occupation.....	11
Housing Administration Account.....	9
Housing Benefit.....	12
Housing Development Team.....	7
Housing Loans Account.....	9
Housing Needs.....	9
Housing Policy, Strategy and Development.....	7
Human Resources.....	8
Infectious Disease Control.....	11
Interest and Investment Income.....	5
Internal Audit.....	8
Internal Drainage Board Levies.....	12
Investment Properties.....	7
Joint Waste Contract Client Unit.....	8
Joint Waste Procurement.....	8
Land Charges.....	13
Legal Services.....	8
Licences and Registration.....	11
Licensing Team.....	11
Local Development Framework.....	13
Maintenance Services.....	7
Major Projects Unit.....	7
Miscellaneous Land and Buildings.....	7
Neighbourhood Services.....	10
NLPG - Street Naming.....	7
Parks and Open Spaces.....	10
Peasmarsh Workshops.....	7
Performance Management.....	7
Pest Control.....	11
Planning Appeals.....	13
Planning Applications.....	13
Planning Business Support.....	13
Planning E-Government.....	13
Planning Enquiries.....	13
Planning Policy.....	13

INDEX

Item	Page No.
Pollution.....	11
Postages.....	8
Printing Services.....	12
Private Sector Housing.....	11
Procurement Strategy.....	12
Programme and Policy Office.....	7
Property Investment Strategy.....	7
Property Maintenance Team.....	7
Property Management.....	7
Public Accountability - Chief Executives.....	8
Public Accountability - Resources.....	12
Public Conveniences.....	10
Recycling.....	10
Refuse Collection.....	10
Regeneration.....	7
Representing Local Interest	8
Reserves.....	16
Residual Highway Services.....	10
Residual Housing Land.....	7
Revenue and Benefits.....	12
Rother Museum Services.....	10
Rother Tenant Finder.....	9
Rough Sleeping Initiative.....	9
Rye Sports Centre and Swimming Pool.....	10
Special Expenses.....	18
Sports Development.....	10
Street Sweeping and Beach Cleaning.....	10
Sub-Standard Housing.....	11
Support to Elected Bodies/Grants.....	12
Sussex Training Partnership.....	8
Swimming Pools.....	10
Syrian Refugee Support.....	9
Taxi and Private Hire Licences.....	11
Telephones.....	12
Temporary Accommodation Properties.....	9
Tourism.....	7
Treasury Management.....	12
Udimore Workshops.....	7
Unapportionable Central Overheads.....	12
Watch Oak Estate.....	7
Watercourses, Ditches and Drainage.....	11
Water Purity.....	11
West Trading Estate - Bexhill.....	7