Budget Book
2022/23

April 2022

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Introduction

Rother District Council set its budget for 2022/23 at Full Council on 21st February 2022. 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 2022/23 and the Council Tax for each area in Rother is also included.

Revenue Budget

Government Grants and Retention of Business Rates

The provisional local government settlement was published on the 17th December 2022, with the final version following on the 7th February 2022. The Government's assessment of our core spending power (Revenue Support Grant, retained business rates and council tax) for 2022/23 is £11.4m, which is an increase of £0.7m on 2021/22. The assessment is based on formula set by the Government and does not necessarily reflect the real cost of service provision across the district. As the Council does not receive Revenue Support Grant (RSG), the settlement for Rother is solely focused on business rate retention and specific grants. For 2022/23 the Government has not implemented recovery of negative RSG calculated in the current funding formula. This does, however, highlight that there is a risk of further reductions in the Council's core funding in future years.

The Council's baseline for business rates for 2022/23 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 mainly in Bexhill and the continued regeneration of Beeching Road Industrial area in Bexhill.

The Fair Funding Review has been further delayed by at least another year. 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 £467,000. The Government have stated their commitment to address New Homes Bonus as part of the Fair Funding Review, but no further details are available as to how it will impact upon Rother's finances beyond 2022/23. Therefore, the Council's Medium-Term Financial Strategy assumes this source of funding will cease from 2023/24 onwards.

Collection Fund

Despite the pandemic, collection rates for Council Tax and Business Rates performed well in 2020/21 and this has continued into 2021/22. As a result, a small surplus is predicted for the Collection Fund in 2022/23. Rother's share is predicted to be £6,000 for the Council Tax part of the Collection Fund and £53,000 for the Business Rates part.

INTRODUCTION

Council Tax and Referendum Limit

In December 2021, the Government confirmed the Council Tax referendum limits for 2022/23. For District Councils the maximum increase is 2% or £5 of the average Band D Council Tax charge, whichever is the greatest. The Council's Revenue Budget includes a £4.67 increase in the Band D Council Tax charge, which is now £193.38.

Reserves

The estimated reserves at 1st April 2022 are £9.8m. The draft Revenue Budget for 2022/23 utilises a total of £3.7m of earmarked reserves (net of contributions to reserves) to meet specific costs including supporting the Capital Programme. About £3.3m of this is estimated to be used to balance the Revenue Budget. The total predicted earmarked reserves, by the 31st March 2023, is estimated to be £6.1m. The financial forecast predicts that earmarked reserves will reduce to £4.4m by 2024/25, increasing to £5.9m by 2026/27.

Overall Revenue Budget Financial Position

The net Revenue Budget before Government grants and other funding is expected to be £16.7m compared to £15.8m in 2021/22. The Revenue Budget includes inflation and growth.

Savings: The revenue budget has been balanced for 2022/23 through a combination of using reserves, additional income and cost reductions to be identified as part of the Council's Financial Stability Programme. The detailed proposals in the Financial Stability Programme still need to be developed and approved, therefore this represents a further risk of £635,000 to reserves if these are not delivered during 2022/23. 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 (2022/23 to 2026/27) totals £131.6m. The Programme includes approved borrowing of £27.8m to support various schemes including the Property Investment Strategy and purchase of Temporary Accommodation. Currently £80m is awaiting confirmation of funding proposals and relates to the Council's ambitions to delivery new housing in the district. This Strategy also focuses on supporting the Councils regeneration ambitions across the district. In addition, the Capital Programme includes spending on 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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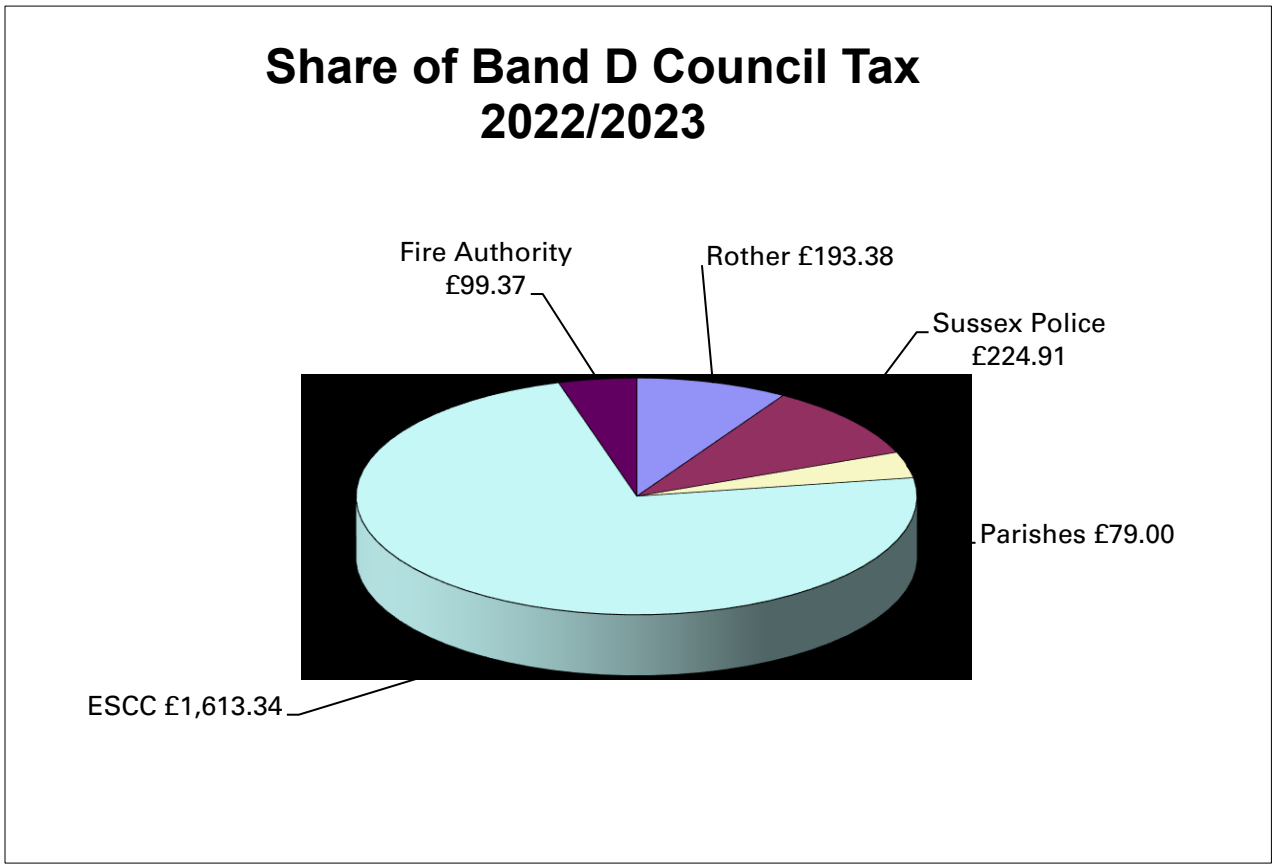
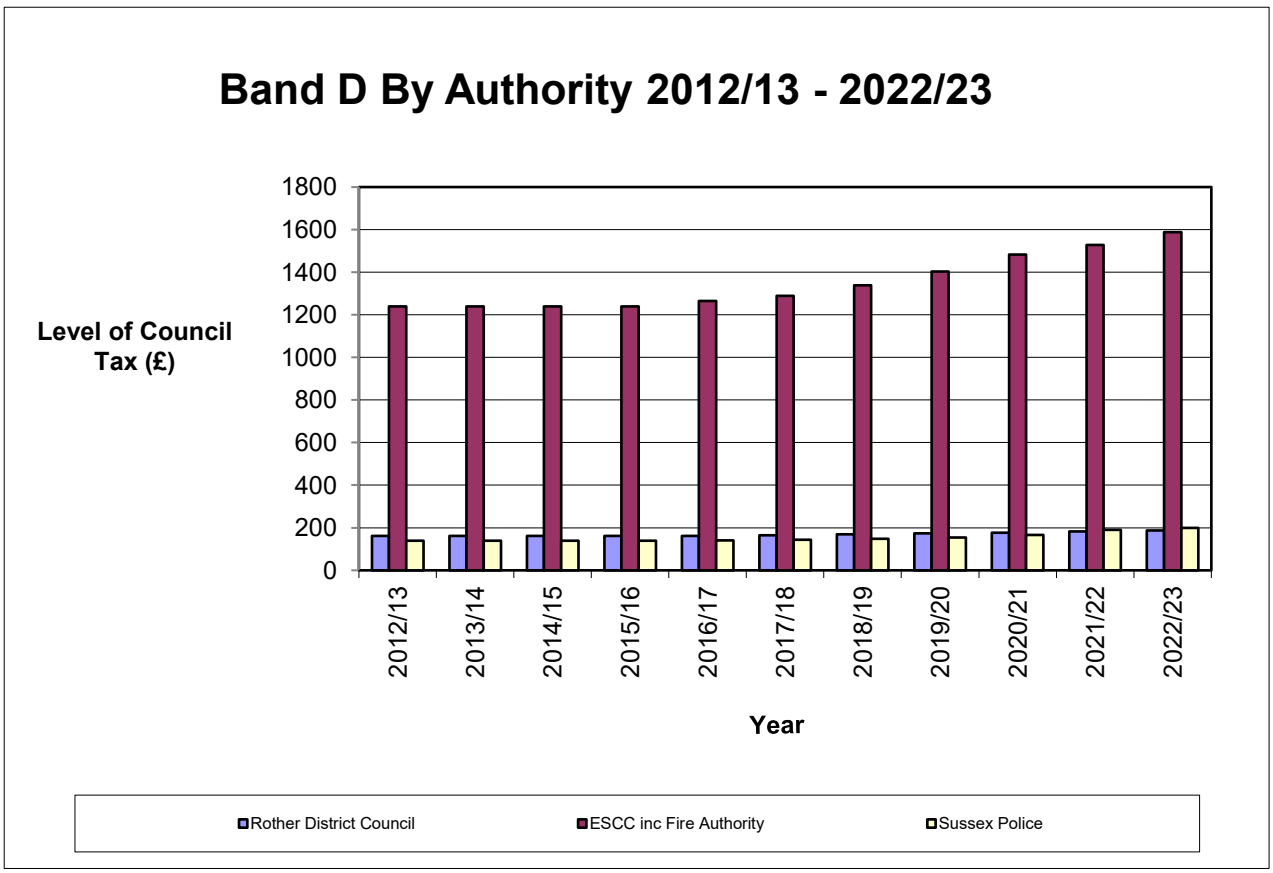
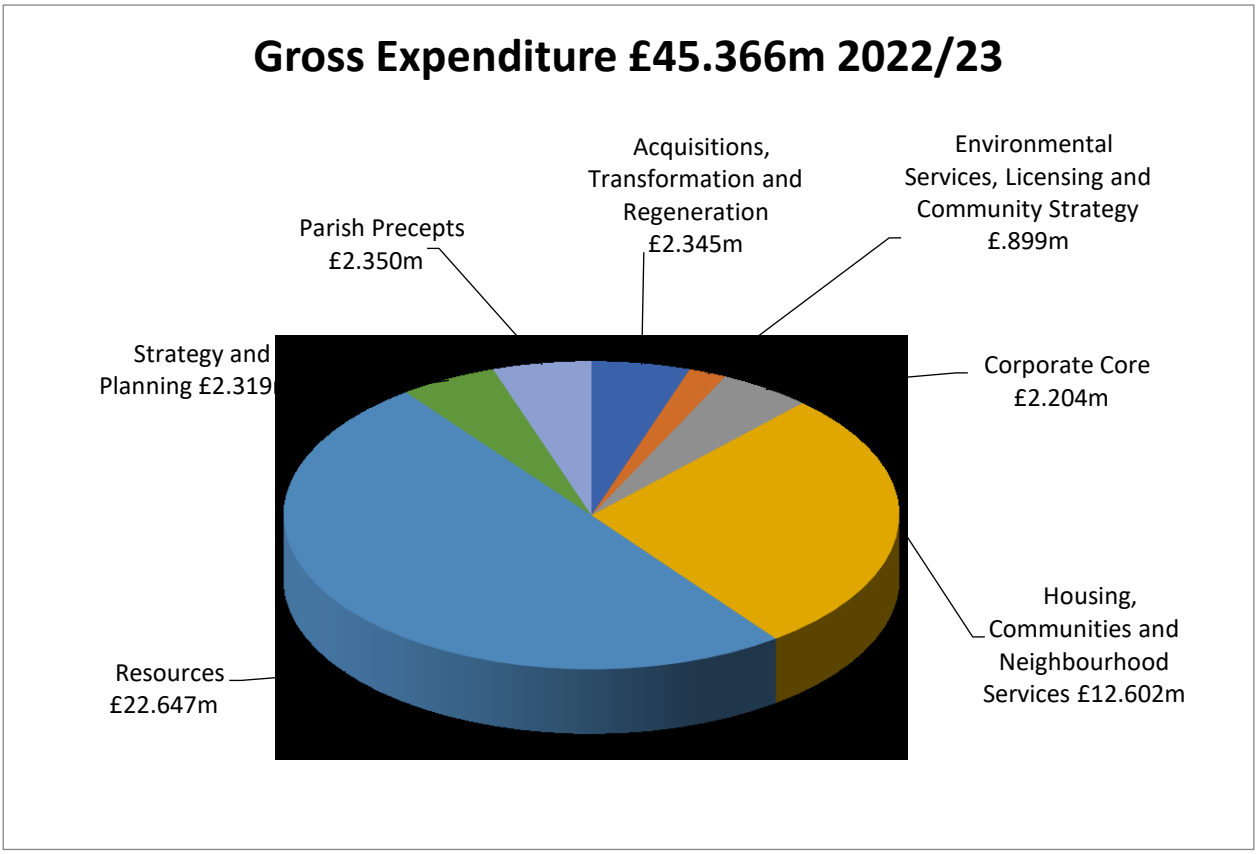
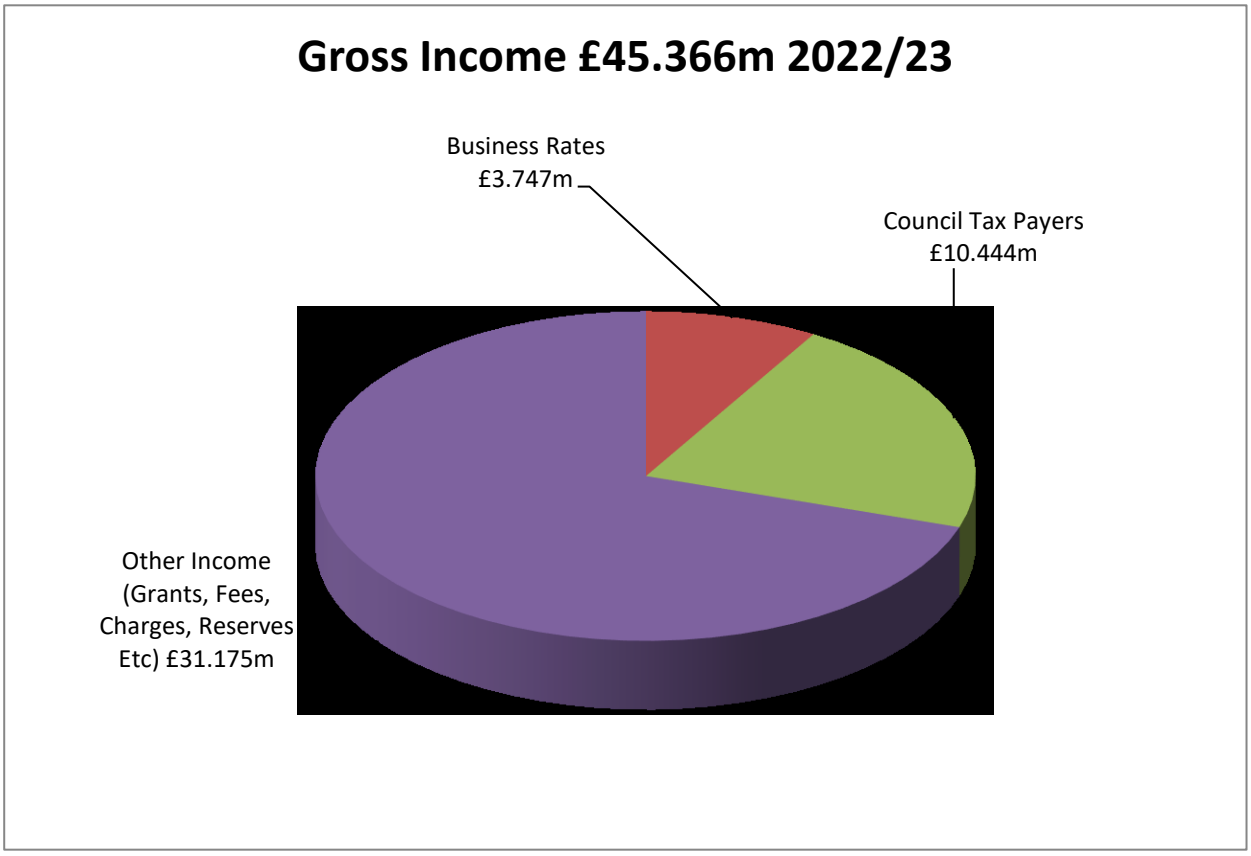

Share of Band D Council Tax 2022/2023
Fire Authority £99.37
Rother £193.38
Sussex Police £224.91
Parishes £79.00
ESCC £1,613.34


Band D By Authority 2012/13 - 2022/23
Level of Council Tax (£)
1800
1600
1400
1200
1000
800
600
400
200
0
2012/13
2013/14
2014/15
2015/16
2016/17
2017/18
2018/19
2019/20
2020/21
2021/22
2022/23
Year
Rother District Council
ESCC inc Fire Authority
Sussex Police

GRAPHS


Gross Expenditure £45.366m 2022/23
Acquisitions, Transformation and Regeneration £2.345m
Environmental Services, Licensing and Community Strategy £.899m
Parish Precepts £2.350m
Strategy and Planning £2.319
Corporate Core £2.204m
Housing, Communities and Neighbourhood Services £12.602m
Resources £22.647m


Gross Income £45.366m 2022/23
Business Rates £3.747m
Council Tax Payers £10.444m
Other Income (Grants, Fees, Charges, Reserves Etc) £31.175m

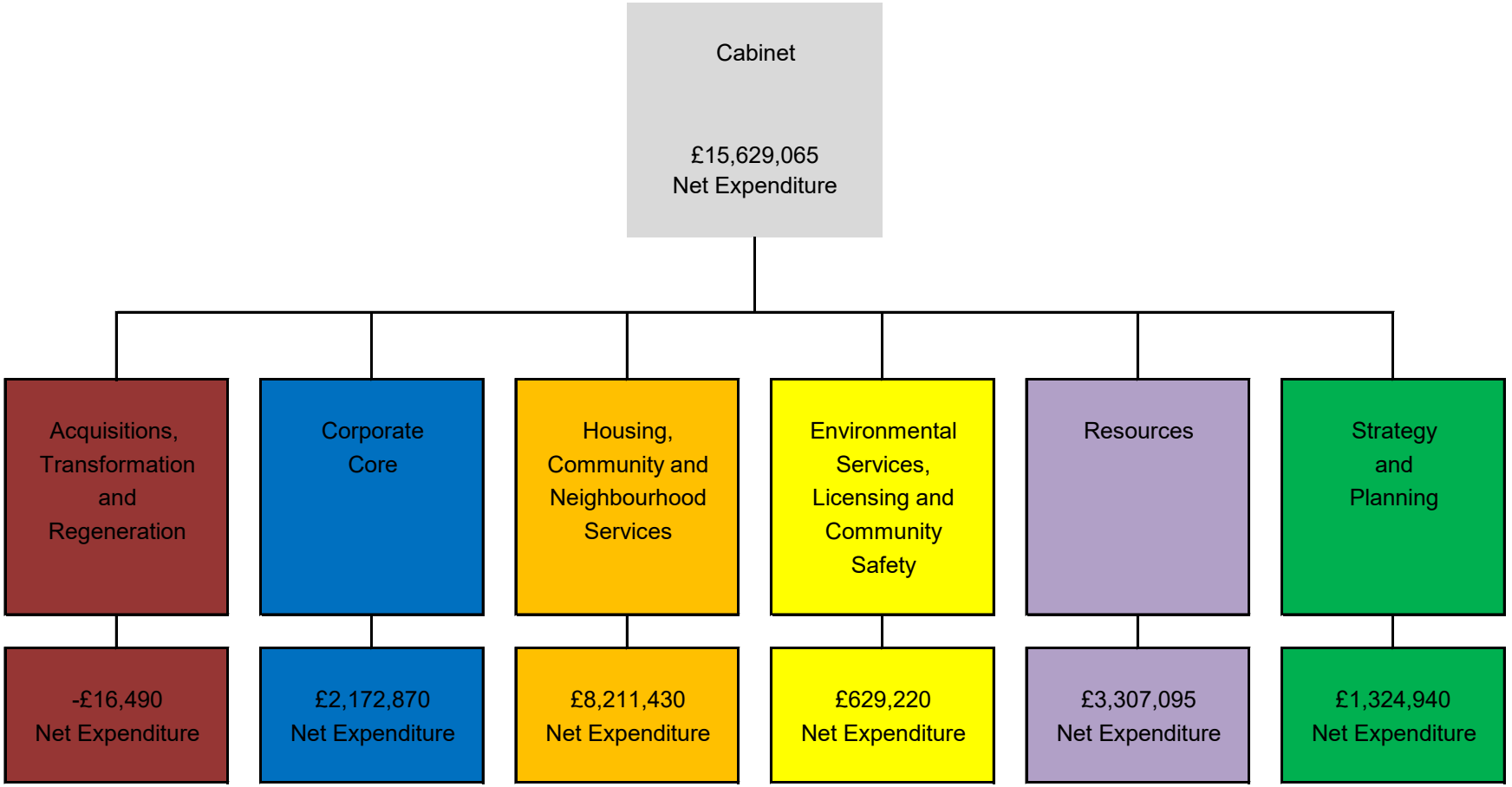
GENERAL FUND REVENUE BUDGET AND COUNCIL TAX 2022/2023

EXPENDITURE	£
Acquisitions, Transformation and Regeneration	(16,490)
Corporate Core	2,172,870
Housing, Community and Neighbourhood Services	8,211,430
Environmental Services, Licensing and Community Strategy	629,220
Resources	3,307,095
Strategy and Planning	1,324,940
Total Cost of Services 2022/2023	**15,629,065**
MRP and Interest	1,884,000
Interest and Investment Income	(342,000)
Net Financing costs	1,542,000
Financial Stability Programme	(635,000)
Budget Contingency	200,000
Net Cost of Services 2022/2023	**16,736,065**

CALCULATION OF ROTHER DISTRICT COUNCIL TAX

Expenditure shown above		16,736,065
less	Special Expenses charged to area of Bexhill	(637,460)
	charged to area of Rye	(64,430)
less	Collection Fund (Surplus)/Deficit	(59,000)
less	New Homes Bonus	(467,000)
less	Business Rate Retention	(3,747,000)
less	Non Specific Revenue Grants	(1,183,000)
less	Contribution from Earmarked Reserve	(3,186,000)
Total Amount to be Raised from Council Tax		7,392,175
divided by	Council Tax Base, in terms of Band D Equivalent	38,227.00
gives	**Rother District Council Tax 2022/2023**	**£193.38**

SUMMARY OF NET SERVICE EXPENDITURE



ACQUISITIONS, TRANSFORMATION AND REGENERATION

Service	**2021/22 Net Expenditure £**	2022/23 Operational Expenditure £	2022/23 Income £	**2022/23 Net Expenditure £**
Administrative Offices Town Hall Annex	**-**	44,300	(89,760)	**(45,460)**
Ancient Monuments and Gazebo	**25,930**	26,370	-	**26,370**
Business Improvement	**316,580**	336,560	-	**336,560**
Committee Property Account	**(57,220)**	40,440	(100,940)	**(60,500)**
Community Strategy	**8,200**	7,700	-	**7,700**
Cultural Development	**23,350**	22,350	-	**22,350**
De La Warr Pavilion Client	**485,890**	488,500	-	**488,500**
Economic Development	**278,840**	326,610	-	**326,610**
Elva Business Centre	**(148,660)**	82,700	(233,530)	**(150,830)**
Environment Strategy	**-**	104,270	-	**104,270**
Head of Service - Acquisitions, Transformation and Regeneration	**97,180**	104,030	-	**104,030**
Housing Development Team	**48,340**	102,710	(53,890)	**48,820**
Housing Policy, Strategy and Development	**6,795**	60,500	-	**60,500**
Investment Properties	**(170,120)**	17,870	(193,095)	**(175,225)**
Major Projects Units	**114,970**	167,090	(55,000)	**112,090**
Miscellaneous Land and Buildings	**(8,280)**	9,050	(17,220)	**(8,170)**
NLPG - Street Naming	**(11,000)**	9,000	(20,000)	**(11,000)**
Peasmarsh Workshops	**(10,620)**	9,730	(24,750)	**(15,020)**
Performance Management	**13,900**	8,100	-	**8,100**
Programme and Policy Office	**174,250**	101,220	-	**101,220**
Property Investment Strategy	**(927,260)**	53,340	(1,121,050)	**(1,067,710)**
Property Management	**8,750**	8,520	-	**8,520**
Regeneration	**54,440**	57,240	(111,490)	**(54,250)**
Residual Housing Land	**(125)**	-	(125)	**(125)**
Tourism	**125,750**	125,750	-	**125,750**
Udimore Workshops	**(3,780)**	3,350	(7,050)	**(3,700)**
Watch Oak Estate	**(39,500)**	500	(40,000)	**(39,500)**
West Trading Estate - Bexhill	**(260,360)**	27,670	(294,060)	**(266,390)**
Total Acquisitions, Transformation and Regeneration	**146,240**	**2,345,470**	**(2,361,960)**	**(16,490)**

CORPORATE CORE

Service	2021/22 Net Expenditure £	2022/23 Operational Expenditure £	2022/23 Income £	2022/23 Net Expenditure £
Administrative Offices	**169,780**	200,990	-	**200,990**
Chief Executives Office	**236,140**	364,900	-	**364,900**
Committee Services	**175,180**	168,450	-	**168,450**
Communications	**51,490**	51,660	-	**51,660**
Communications - Postages	**62,200**	46,200	-	**46,200**
Corporate Policy Making	**4,550**	4,550	-	**4,550**
District Council Elections	**7,240**	7,490	-	**7,490**
Electoral Registration	**179,170**	175,810	(1,500)	**174,310**
Emergency Planning	**32,490**	32,670	-	**32,670**
Facilities Management	**132,450**	130,040	(3,050)	**126,990**
Human Resources	**297,650**	331,170	(26,740)	**304,430**
Internal Audit	**155,360**	155,740	-	**155,740**
Legal Services	**265,600**	265,970	-	**265,970**
Public Accountability	**980**	1,450	-	**1,450**
Representing Local Interest	**264,040**	267,070	-	**267,070**
Total Corporate Core	**2,034,320**	**2,204,160**	**(31,290)**	**2,172,870**

HOUSING, COMMUNITY AND NEIGHBOURHOOD SERVICES

Service	2021/22 Net Expenditure £	2022/23 Operational Expenditure £	2022/23 Income £	2022/23 Net Expenditure £
Abandoned Vehicles	**2,820**	2,820	-	**2,820**
Allotments	**1,350**	2,350	(1,630)	**720**
Battle Community Help Point	**5,270**	5,270	-	**5,270**
Battle Sports Centre	**6,000**	6,000	-	**6,000**
Bexhill Leisure Centre	**141,410**	13,530	-	**13,530**
Bexhill Leisure Pool	**12,020**	52,790	(39,240)	**13,550**
Bexhill Parks and Open Spaces	**819,450**	892,240	(52,200)	**840,040**
Bexhill Promenade and Foreshore	**7,060**	95,420	(107,000)	**(11,580)**
Camber Beach and Foreshore Management	**106,480**	131,910	(26,820)	**105,090**
Car Parks	**(1,050,700)**	526,320	(1,649,440)	**(1,123,120)**
Care in the Community	**5,100**	5,100	-	**5,100**
Cemeteries	**(13,830)**	149,890	(167,800)	**(17,910)**
Churchyards	**10,580**	11,260	-	**11,260**
Coast Protection	**39,190**	41,020	(3,090)	**37,930**
Customer Services and Development	**526,290**	476,010	-	**476,010**
Environment Sustainability Strategy	**42,500**	-	-	**-**
Head of Service - Housing and Community Service	**91,750**	93,060	-	**93,060**
Head of Service - Neighbourhood Services	**-**	91,650	-	**91,650**
Housing Administration Account	**539,310**	688,060	(76,270)	**611,790**
Housing First	**-**	31,350	(29,000)	**2,350**
Housing Loans Account	**-**	86,000	(86,000)	**-**
Housing Needs	**1,042,800**	1,555,129	(508,000)	**1,047,129**
Maintenance Services	**37,510**	40,890	-	**40,890**
Neighbourhood Services	**806,090**	765,540	-	**765,540**
Property Maintenance Team	**215,930**	233,760	-	**233,760**
Public Conveniences	**419,950**	395,230	(10,000)	**385,230**
Recycling	**(5,500)**	-	(10,000)	**(10,000)**
Refuse Collection	**2,957,090**	4,173,890	(1,173,120)	**3,000,770**
Residual Highway Services	**17,520**	20,540	-	**20,540**
Rother Museum Services	**27,090**	36,530	(3,080)	**33,450**
Rother Tenant Finder	**137,030**	123,300	-	**123,300**
Rough Sleeping Initiative	**-**	26,220	(69,290)	**(43,070)**
Rural Open Spaces and Amenity Areas	**34,785**	35,160	-	**35,160**
Rye Area Parks and Open Spaces	**90,770**	100,520	(7,880)	**92,640**
Rye Help and Advice Centre	**10,200**	5,180	-	**5,180**
Rye Sports Centre and Swimming Pool	**6,320**	6,250	-	**6,250**
Sports Development	**(2,620)**	42,280	(45,490)	**(3,210)**
Street Sweeping and Beach Cleansing	**1,160,350**	1,316,630	(24,900)	**1,291,730**
Syrian Refugee Support	**(2,770)**	170,440	(140,000)	**30,440**
Temporary Accommodation Properties	**50,950**	152,141	(160,000)	**(7,859)**
Total Housing, Community and Neighbourhood Services	**8,295,545**	**12,601,680**	**(4,390,250)**	**8,211,430**

ENVIRONMENTAL SERVICES, LICENSING AND COMMUNITY STRATEGY

Service	**2021/22 Net Expenditure £**	2022/23 Operational Expenditure £	2022/23 Income £	**2022/23 Net Expenditure £**
Alcohol Licensing	**(20,240)**	72,890	(89,000)	**(16,110)**
Animal Welfare	**1,160**	1,220	-	**1,220**
Caravan Licences and Travellers	**18,100**	19,000	-	**19,000**
Community Safety	**171,780**	183,230	(20,000)	**163,230**
Crime and Disorder Initiatives	**8,300**	32,000	(23,450)	**8,550**
Dog Control	**35,560**	36,450	-	**36,450**
Environmental Administration Account	**15,450**	6,560	-	**6,560**
Food and Safety Team	**-**	2,500	-	**2,500**
Food Hygiene/Water Purity/IDC	**132,550**	139,040	(12,900)	**126,140**
Health and Safety/Swimming Pools	**91,030**	90,510	-	**90,510**
Houses in Multiple Occupation	**(1,000)**	1,000	(1,000)	**-**
Licences and Registration	**32,770**	70,950	(30,000)	**40,950**
Licensing Team	**-**	1,200	-	**1,200**
Pest Control	**2,770**	19,550	(18,000)	**1,550**
Pollution	**195,830**	168,250	(8,000)	**160,250**
Pollution Team	**-**	(21,000)	-	**(21,000)**
Private Sector Housing	**650**	7,050	-	**7,050**
Service Manager - Environmental Services	**-**	13,600	-	**13,600**
Sub Standard Housing	**230**	230	-	**230**
Taxi and Private Hire Licences	**(27,940)**	54,840	(68,000)	**(13,160)**
Watercourses, Ditches and Drains	**500**	500	-	**500**
Total Environmental Services, Licensing and Community Strategy	**657,500**	**899,570**	**(270,350)**	**629,220**

RESOURCES

Service	**2021/22 Net Expenditure £**	2022/23 Operational Expenditure £	2022/23 Income £	**2022/23 Net Expenditure £**
Accountancy	**517,430**	560,600	(9,060)	**551,540**
Benefit Fraud Investigation	**(12,290)**	-	(10,000)	**(10,000)**
Communications - Telephones	**65,530**	67,480	-	**67,480**
Computer Services	**790,840**	838,420	-	**838,420**
Corporate Management	**129,390**	130,170	-	**130,170**
Cost of Collection	**(156,660)**	245,620	(402,280)	**(156,660)**
Internal Drainage Board Levies	**130,000**	130,000	-	**130,000**
Printing Services	**66,060**	152,780	(83,000)	**69,780**
Procurement Strategy	**25,000**	25,000	-	**25,000**
Public Accountability - Resources	**6,000**	6,000	-	**6,000**
Reliefs and Benefits - Council Tax Benefit	**67,800**	67,800	-	**67,800**
Reliefs and Benefits - Housing Benefit	**(397,290)**	18,438,120	(18,835,410)	**(397,290)**
Revenue and Benefits	**1,164,130**	1,164,920	-	**1,164,920**
Service Manager - Finance and Welfare	**114,770**	880	-	**880**
Support to Elected Bodies/Grants	**140,300**	140,300	-	**140,300**
Treasury Management	**8,500**	8,755	-	**8,755**
Unapportionable Central Overheads	**690,000**	670,000	-	**670,000**
Total Resources	**3,349,510**	**22,646,845**	**(19,339,750)**	**3,307,095**

STRATEGY AND PLANNING

Service	**2021/22 Net Expenditure £**	2022/23 Operational Expenditure £	2022/23 Income £	**2022/23 Net Expenditure £**
Building Control	**56,540**	56,910	-	**56,910**
Complaints, Compliance and Enforcement	**115,000**	115,740	-	**115,740**
Conservation and Preservation	**11,200**	11,700	-	**11,700**
General Planning Expenses	**9,330**	10,180	-	**10,180**
Land Charges	**(98,390)**	83,690	(180,000)	**(96,310)**
Local Development Framework	**150,000**	150,000	-	**150,000**
Planning Appeals	**4,500**	304,500	-	**304,500**
Planning Applications	**223,370**	964,740	(710,000)	**254,740**
Planning Business Support	**236,850**	242,310	(14,000)	**228,310**
Planning E-Government	**4,000**	4,000	-	**4,000**
Planning Enquiries	**(36,800)**	13,200	(50,000)	**(36,800)**
Planning Policy	**322,920**	363,810	(40,000)	**323,810**
Service Manager - Strategy and Planning	**91,590**	(1,840)	-	**(1,840)**
Total Strategy and Planning	**1,090,110**	**2,318,940**	**(994,000)**	**1,324,940**

CAPITAL PROGRAMME 2022/2023 TO 2025/2026

Project	2022/2023 Estimate £	2023/2024 Estimate £	2024/2025 Estimate £	2025/2026 Estimate £
ACQUISITIONS, TRANSFORMATION AND REGENERATION				
Other Schemes				
Community Grants	130,000	130,000	130,000	130,000
Cemetery Entrance	83,000	-	-	-
Rother Transformation ICT Investment	153,000	-	-	-
Corporate Document Image Processing System	399,000	-	-	-
Ravenside Roundabout	200,000	-	-	-
Development of Town Hall Bexhill	15,000	-	-	-
Property Investment Strategy				
PIS - Beeching Road/Wainwright Road	2,590,000	-	-	-
PIS - Barnhorn Road	6,099,000	3,313,000	-	-
PIS - Beeching Road 18-40 (Creative Workspace)	29,000	-	-	-
Housing Development Schemes				
Community Lead Housing Schemes	166,000	-	-	-
Blackfriars Housing Development - Infrastructure Only	7,450,000	-	-	-
Alliance Homes (Rother) Ltd	60,492,000	18,000,000	-	-
Total - Acquisitions, Transformation and Regeneration	**77,806,000**	**21,443,000**	**130,000**	**130,000**
HOUSING, COMMUNITY AND NEIGHBOURHOOD SERVICES				
De La Warr Pavilion - Capital Grant	55,000	56,000	57,000	-
Land Swap re Former High School Site	900,000	-	-	-
Disabled Facilities Grant	1,625,000	1,625,000	1,625,000	1,625,000
Bexhill Promenade - Outflow Pipe	80,000	-	-	-
Bexhill Promenade - Shelter 1	55,000	-	-	-
Housing Purchases - Temporary Accommodation	4,000,000	1,500,000	-	-
Sidley Sport and Recreation	101,000	-	-	-
Bexhill Leisure Centre - Site Development	189,000	-	-	-
Bexhill Leisure Centre - Refurbishment	90,000	-	-	-
New Bins	125,000	125,000	125,000	125,000
Total - Housing, Community and Neighbourhood Services	**7,220,000**	**3,306,000**	**1,807,000**	**1,750,000**

CAPITAL PROGRAMME 2022/2023 TO 2025/2026

Project	2022/2023 Estimate £	2023/2024 Estimate £	2024/2025 Estimate £	2025/2026 Estimate £
STRATEGY AND PLANNING				
Payments to Parishes - CIL	48,000	-	-	-
Total - Strategy and Planning	**48,000**	**0**	**0**	**0**
RESOURCES				
ICT Infrastructure - Ongoing Upgrade Programme	14,000	-	-	-
Invest to Save Initiatives - Financial Stability Programme	350,000	350,000	-	-
Total - Resources	**364,000**	**350,000**	**0**	**0**
Total Capital Programme	**412,000**	**350,000**	**0**	**0**

CAPITAL PROGRAMME 2022/2023 TO 2025/2026

	2022/2023 Estimate £	2023/2024 Estimate £	2024/2025 Estimate £	2025/2026 Estimate £
FINANCED BY:				
Capital Receipts	900,000	-	-	-
Grants and Contributions	7,200,000	1,625,000	1,625,000	1,625,000
CIL	446,000	-	-	-
Borrowing	15,384,000	5,288,000	125,000	125,000
Capital Expenditure Charged to Revenue	1,016,000	186,000	187,000	130,000
Borrowing - Alliance Homes (Rother) Ltd	60,492,000	18,000,000	-	-
Total Financing	**85,438,000**	**25,099,000**	**1,937,000**	**1,880,000**

ADDITIONAL INFORMATION 2022/2023: RESERVES

Reserve	Balance as at 31 March 2022	Change	Balance as at 31 March 2023
Grants Reserve	2,612,000	-	2,612,000
Treasury Investment Reserve	4,405,000	(2,221,000)	2,184,000
General Fund Balance	1,000,000	-	1,000,000
	8,017,000	**(2,221,000)**	**5,796,000**

ADDITIONAL INFORMATION 2022/2023: GROSS AND NET REVENUE EXPENDITURE

	2022/2023 Gross Expenditure £	2022/2023 Gross Income £	2022/2023 Net Expenditure £
CABINET APPROVED REVENUE BUDGETS			
Acquisitions, Transformation and Regeneration	2,345,470	2,361,960	(16,490)
Corporate Core	2,204,160	31,290	2,172,870
Housing, Community and Neighbourhood Services	12,601,680	4,390,250	8,211,430
Environmental Services, Licensing and Community Strategy	899,570	270,350	629,220
Resources	22,646,845	19,339,750	3,307,095
Strategy and Planning	2,318,940	994,000	1,324,940
Total Service Spending and Income	43,016,665	27,387,600	15,629,065
MRP and Interest	1,884,000	-	1,884,000
Interest and Investment Income	-	342,000	(342,000)
Financial Stability Programme	-	635,000	(635,000)
Budget Contingency	200,000	-	200,000
Total Budgets Approved by Cabinet	45,100,665	28,364,600	16,736,065
Add: Parish Council Precepts	2,349,811	-	2,349,811
Total Council Revenue Budget Requirement 2022/2023	47,450,476	28,364,600	19,085,876
Amounts to be taken into Account Under Local Government Act 1998 Section 97(4)			
Less: Collection Fund (Surplus)/Deficit			(59,000)
Less: New Homes Bonus			(467,000)
Less: Business Rate Retention			(3,747,000)
Less: Non Specific Revenue Grants			(1,183,000)
Less: Contribution from Earmarked Reserves			(3,186,000)
Council Tax Requirement 2022/2023 (Rother & Parishes)			**10,443,876**

ADDITIONAL INFORMATION 2022/2023: 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	596,320
Christmas Lighting	19,500
Bexhill Museum	9,680
Bus Shelters	11,960
Bexhill Town Forum	0
Special Expenses for Bexhill	**637,460**
Rye	
Rye Parks and Games	62,020
Christmas Lighting	1,500
Rye Museum	640
Bus Shelters	270
Special Expenses for Rye	**64,430**
Total Special Expenses (excl. Parish Precepts)	**701,890**

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 2022/2023: CALCULATION OF COUNCIL TAX BY AREA

LOCAL TAX AREA	LOCAL PRECEPT £	divided by LOCAL TAX BASE no.	gives LOCAL BAND D COUNCIL TAX £	add ROTHER BAND D COUNCIL TAX £	add SX POLICE BAND D COUNCIL TAX £	add FIRE BRIGADE BAND D COUNCIL TAX £	add ESCC BAND D COUNCIL TAX £	gives TOTAL BAND D COUNCIL TAX £
Ashburnham & Penhurst	13,000.00	188.60	68.93	193.38	224.91	99.37	1,613.34	2,199.93
Battle	387,850.00	2,713.50	142.93	193.38	224.91	99.37	1,613.34	2,273.93
Beckley	25,000.00	548.20	45.60	193.38	224.91	99.37	1,613.34	2,176.60
Bexhill (note 1)	1,028,380.00	16,826.70	61.11	193.38	224.91	99.37	1,613.34	2,192.11
Bodiam	10,980.00	166.50	65.95	193.38	224.91	99.37	1,613.34	2,196.95
Brede	38,940.00	860.40	45.26	193.38	224.91	99.37	1,613.34	2,176.26
Brightling	7,739.00	199.50	38.79	193.38	224.91	99.37	1,613.34	2,169.79
Burwash	105,792.00	1,255.20	84.28	193.38	224.91	99.37	1,613.34	2,215.28
Camber	63,498.00	663.90	95.64	193.38	224.91	99.37	1,613.34	2,226.64
Catsfield	30,000.00	377.80	79.41	193.38	224.91	99.37	1,613.34	2,210.41
Crowhurst	29,134.24	367.30	79.32	193.38	224.91	99.37	1,613.34	2,210.32
Dallington	8,435.00	172.80	48.81	193.38	224.91	99.37	1,613.34	2,179.81
East Guldeford	0.00	30.60	0.00	193.38	224.91	99.37	1,613.34	2,131.00
Etchingham	71,500.00	412.20	173.46	193.38	224.91	99.37	1,613.34	2,304.46
Ewhurst	73,641.00	553.40	133.07	193.38	224.91	99.37	1,613.34	2,264.07
Fairlight	70,000.00	903.10	77.51	193.38	224.91	99.37	1,613.34	2,208.51
Guestling	9,180.00	643.40	14.27	193.38	224.91	99.37	1,613.34	2,145.27
Hurst Green	44,594.00	581.30	76.71	193.38	224.91	99.37	1,613.34	2,207.71
Icklesham	157,588.00	1,218.40	129.34	193.38	224.91	99.37	1,613.34	2,260.34
Iden	16,000.00	237.80	67.28	193.38	224.91	99.37	1,613.34	2,198.28
Mountfield	13,100.00	197.80	66.23	193.38	224.91	99.37	1,613.34	2,197.23
Northiam	100,000.00	1,048.40	95.38	193.38	224.91	99.37	1,613.34	2,226.38
Peasmarsh	37,000.00	505.10	73.25	193.38	224.91	99.37	1,613.34	2,204.25
Pett	23,000.00	473.90	48.53	193.38	224.91	99.37	1,613.34	2,179.53
Playden	5,000.00	164.50	30.40	193.38	224.91	99.37	1,613.34	2,161.40
Rye (note 2)	253,022.00	1,913.30	132.24	193.38	224.91	99.37	1,613.34	2,263.24
Rye Foreign	2,000.00	159.60	12.53	193.38	224.91	99.37	1,613.34	2,143.53
Salehurst	107,770.00	1,027.00	104.94	193.38	224.91	99.37	1,613.34	2,235.94
Sedlescombe	58,613.00	670.20	87.46	193.38	224.91	99.37	1,613.34	2,218.46
Ticehurst	147,550.00	1,681.10	87.77	193.38	224.91	99.37	1,613.34	2,218.77
Udimore	6,630.00	190.20	34.86	193.38	224.91	99.37	1,613.34	2,165.86
Westfield	99,665.00	1,116.70	89.25	193.38	224.91	99.37	1,613.34	2,220.25
Whatlington	7,100.00	158.60	44.77	193.38	224.91	99.37	1,613.34	2,175.77

Note 1

Bexhill local precept shown above comprises

	£
Bexhill Parish Council Precept	390,920
Bexhill Special Expenses	637,460
	1,028,380

Note 2

Rye local precept shown above comprises

	£
Rye Town Council Precept	188,592
Rye Special Expenses	64,430
	253,022

ADDITIONAL INFORMATION 2022/2023: COUNCIL TAX BY AREA AND BAND

Band D Tax multiplied by	*6/9 gives*	*7/9 gives*	*8/9 gives*		*11/9 gives*	*13/9 gives*	*15/9 gives*	*18/9 gives*
	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H
	COUNCIL	COUNCIL	COUNCIL	COUNCIL	COUNCIL	COUNCIL	COUNCIL	COUNCIL
LOCAL TAX AREA	TAX	TAX	TAX	TAX	TAX	TAX	TAX	TAX
	£	£	£	£	£	£	£	£
Ashburnham & Penhurst	1,466.62	1,711.06	1,955.49	2,199.93	2,688.80	3,177.68	3,666.55	4,399.86
Battle	1,515.96	1,768.62	2,021.27	2,273.93	2,779.24	3,284.56	3,789.89	4,547.86
Beckley	1,451.07	1,692.92	1,934.75	2,176.60	2,660.28	3,143.98	3,627.67	4,353.20
Bexhill	1,461.41	1,704.98	1,948.54	2,192.11	2,679.24	3,166.38	3,653.52	4,384.22
Bodiam	1,464.64	1,708.74	1,952.84	2,196.95	2,685.16	3,173.37	3,661.59	4,393.90
Brede	1,450.84	1,692.65	1,934.45	2,176.26	2,659.87	3,143.49	3,627.10	4,352.52
Brightling	1,446.53	1,687.62	1,928.70	2,169.79	2,651.96	3,134.14	3,616.32	4,339.58
Burwash	1,476.86	1,723.00	1,969.14	2,215.28	2,707.56	3,199.85	3,692.14	4,430.56
Camber	1,484.43	1,731.84	1,979.23	2,226.64	2,721.44	3,216.26	3,711.07	4,453.28
Catsfield	1,473.61	1,719.21	1,964.81	2,210.41	2,701.61	3,192.81	3,684.02	4,420.82
Crowhurst	1,473.55	1,719.14	1,964.73	2,210.32	2,701.50	3,192.68	3,683.87	4,420.64
Dallington	1,453.21	1,695.41	1,937.61	2,179.81	2,664.21	3,148.61	3,633.02	4,359.62
East Guldeford	1,420.67	1,657.45	1,894.22	2,131.00	2,604.55	3,078.11	3,551.67	4,262.00
Etchingham	1,536.31	1,792.36	2,048.41	2,304.46	2,816.56	3,328.66	3,840.77	4,608.92
Ewhurst	1,509.38	1,760.95	2,012.50	2,264.07	2,767.19	3,270.32	3,773.45	4,528.14
Fairlight	1,472.34	1,717.74	1,963.12	2,208.51	2,699.28	3,190.07	3,680.85	4,417.02
Guestling	1,430.18	1,668.55	1,906.90	2,145.27	2,621.99	3,098.72	3,575.45	4,290.54
Hurst Green	1,471.81	1,717.11	1,962.41	2,207.71	2,698.31	3,188.91	3,679.52	4,415.42
Icklesham	1,506.90	1,758.05	2,009.19	2,260.34	2,762.63	3,264.93	3,767.24	4,520.68
Iden	1,465.52	1,709.78	1,954.02	2,198.28	2,686.78	3,175.29	3,663.80	4,396.56
Mountfield	1,464.82	1,708.96	1,953.09	2,197.23	2,685.50	3,173.78	3,662.05	4,394.46
Northiam	1,484.26	1,731.63	1,979.00	2,226.38	2,721.13	3,215.88	3,710.64	4,452.76
Peasmarsh	1,469.50	1,714.42	1,959.33	2,204.25	2,694.08	3,183.92	3,673.75	4,408.50
Pett	1,453.02	1,695.20	1,937.36	2,179.53	2,663.86	3,148.21	3,632.55	4,359.06
Playden	1,440.94	1,681.09	1,921.24	2,161.40	2,641.71	3,122.02	3,602.34	4,322.80
Rye	1,508.83	1,760.31	2,011.77	2,263.24	2,766.17	3,269.12	3,772.07	4,526.48
Rye Foreign	1,429.02	1,667.20	1,905.36	2,143.53	2,619.86	3,096.21	3,572.55	4,287.06
Salehurst	1,490.63	1,739.07	1,987.50	2,235.94	2,732.81	3,229.69	3,726.57	4,471.88
Sedlescombe	1,478.98	1,725.47	1,971.96	2,218.46	2,711.45	3,204.44	3,697.44	4,436.92
Ticehurst	1,479.18	1,725.72	1,972.24	2,218.77	2,711.82	3,204.89	3,697.95	4,437.54
Udimore	1,443.91	1,684.56	1,925.21	2,165.86	2,647.16	3,128.46	3,609.77	4,331.72
Westfield	1,480.17	1,726.87	1,973.55	2,220.25	2,713.63	3,207.03	3,700.42	4,440.50
Whatlington	1,450.52	1,692.27	1,934.02	2,175.77	2,659.27	3,142.78	3,626.29	4,351.54

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.

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