

Budget Book

2023/24

April 2023

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Introduction

Rother District Council set its budget for 2023/24 at Full Council on 20th February 2023. 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 2023/24 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 19th December 2022, with the final version following on the 6th February 2023. The Government's assessment of our core spending power (Revenue Support Grant, retained business rates and council tax) for 2023/24 is £12.3m, which is an increase of £0.9m on 2022/23. 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.

The Council's baseline for business rates for 2023/24 has increased slightly from £2.4m to £2.6m. Business rate growth in Rother has outperformed the annual RPI increase in the Government's baseline estimate. The expected retained business rate income is £4.5m, up from £3.7m the previous year. 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 and is now not expected until 2025/26 at the earliest. 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 (County) 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 £226,000 which is £241,000 less than the previous year. 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 2023/24. Therefore, the Council's Medium-Term Financial Strategy assumes this source of funding will cease from 2024/25 onwards.

Collection Fund

Collection rates for Council Tax and Business Rates were not significantly impacted by the pandemic and that consistent performance has continued into 2022/23. It is estimated that Rother will enter into 2023/24 with £0.3m surplus as its share of the Council Tax fund balance. The corresponding figure for NNDR will be £2.4m deficit. This deficit has arisen due to the changes in government policies relating to businesses as a result of medium term effects of the pandemic and is funded through section 31 grants and as such does not have a negative impact on the Council's financial position.

INTRODUCTION

Council Tax and Referendum Limit

In December 2022, the Government confirmed the Council Tax referendum limits for 2023/24. For District Councils the maximum increase is 3% or £5 of the average Band D Council Tax charge, whichever is the greatest. The Council's Revenue Budget includes a £5.22 increase in the Band D Council Tax charge, which is now £198.60.

Reserves

The estimated reserves at 1st April 2023 are £7.5m. The draft Revenue Budget for 2023/24 utilises a total of £2.4m of earmarked reserves (net of contributions to reserves) to meet specific costs including supporting the Capital Programme. About £2.2m of this is estimated to be used to balance the Revenue Budget. The total predicted earmarked reserves, by the 31st March 2024, is estimated to be £5.1m. The financial forecast predicts that earmarked reserves will reduce to £3.8m by 2024/25, and £2.8m by 2025/26.

Overall Revenue Budget Financial Position

The net Revenue Budget before Government grants and other funding is expected to be £15.9m compared to £16.7m in 2022/23. The Revenue Budget includes inflation and growth.

Savings: The revenue budget has been balanced for 2023/24 through a combination of using reserves, additional income and cost reductions to be identified as part of the Council's Financial Stability Programme. There are further detailed proposals in the Financial Stability Programme which still need to be developed and approved, therefore this represents a further risk to reserves if these are not delivered during 2023/24. 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 and detailed proposals have also been received as part of the service planning process.

Capital Programme and Asset Management

The latest Capital Programme (2023/24 to 2027/28) totals £134m. The Programme includes approved borrowing of £37m 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 Council's ICT capability.

Further Information

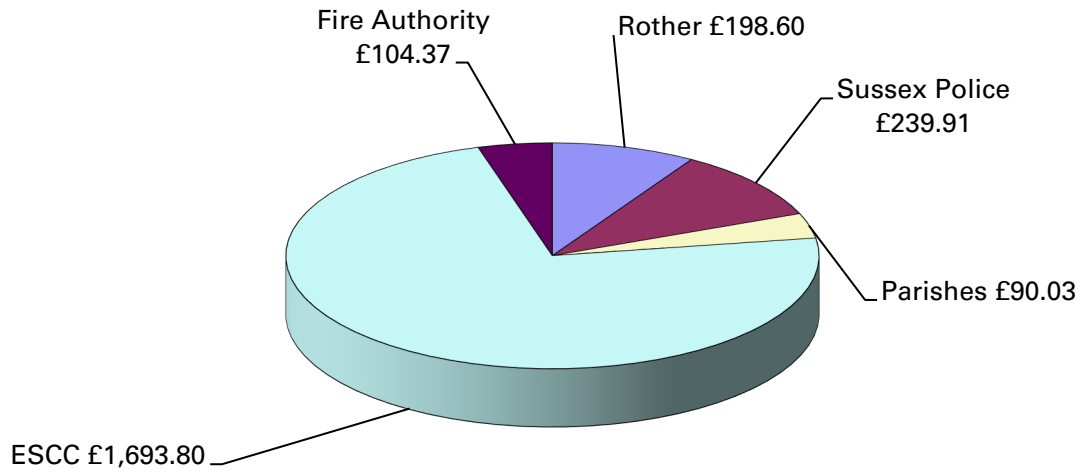
It is hoped that this introduction combined with the detailed information that follows provides sufficient information for the reader to understand the Council's finances and its future financial prospects. Should you however require further information please contact:

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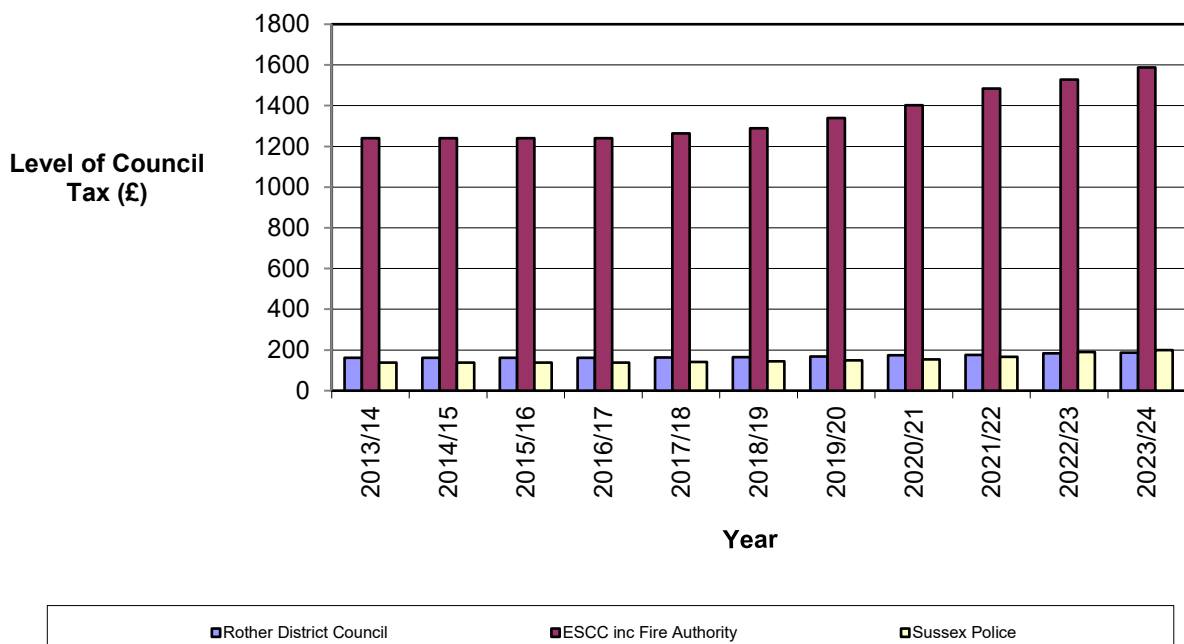
e-mail: finance@rother.gov.uk

GRAPHS

Share of Band D Council Tax 2023/2024

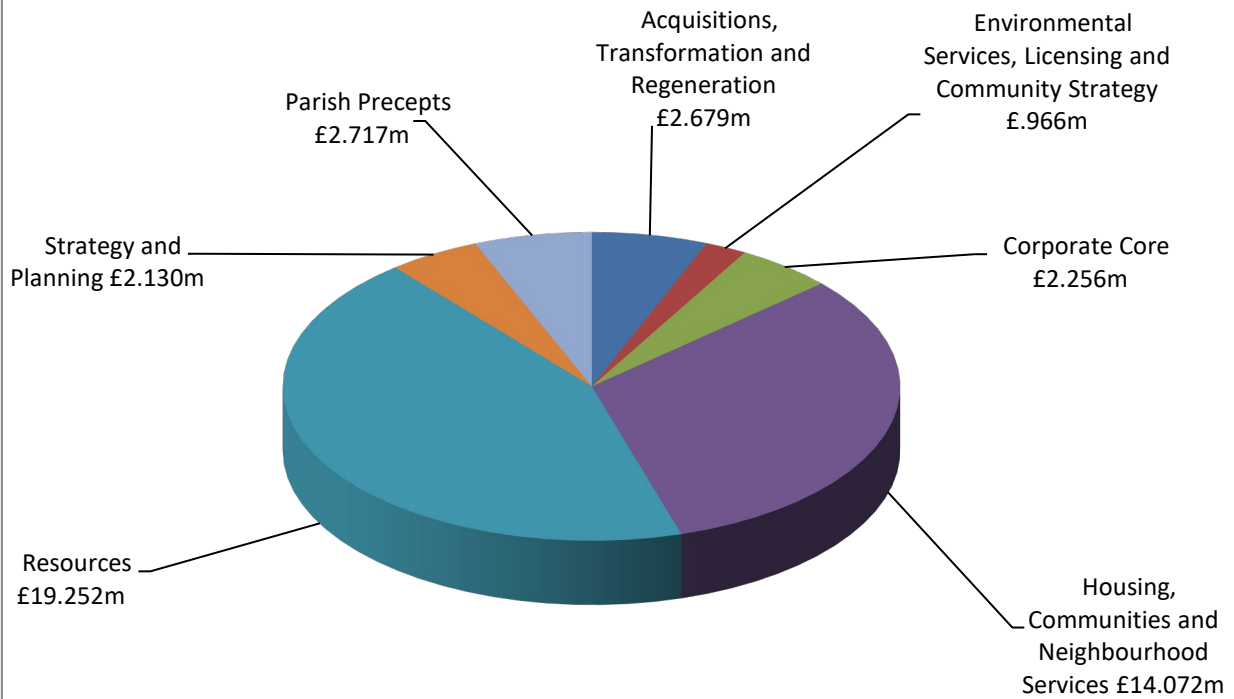


Band D By Authority 2012/13 - 2023/24

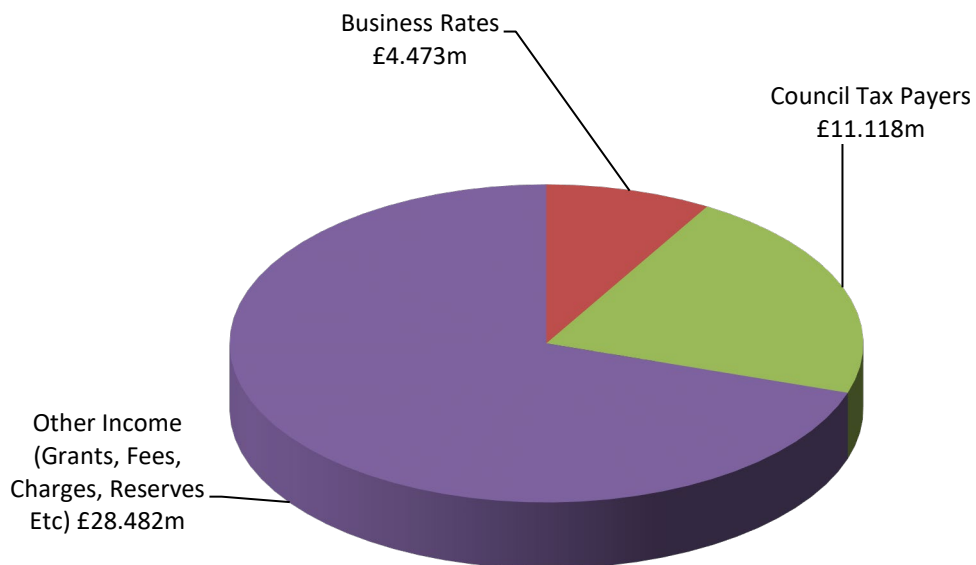


GRAPHS

Gross Expenditure £44.073m 2023/24



Gross Income £44.073m 2023/24

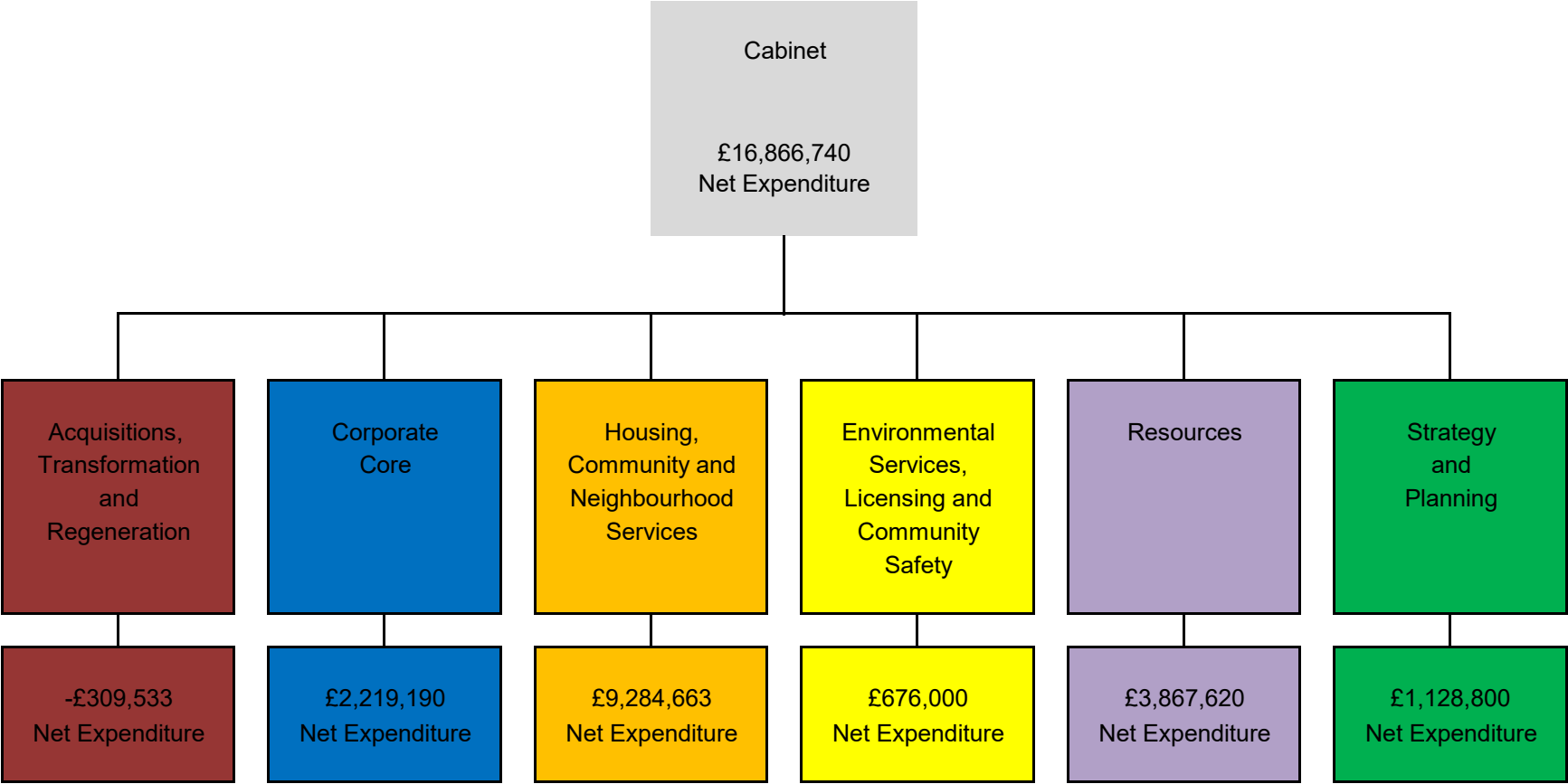


GENERAL FUND REVENUE BUDGET AND COUNCIL TAX 2023/2024

EXPENDITURE	£
Acquisitions, Transformation and Regeneration	(309,533)
Corporate Core	2,219,190
Housing, Community and Neighbourhood Services	9,284,663
Environmental Services, Licensing and Community Strategy	676,000
Resources	3,867,620
Strategy and Planning	1,128,800
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Total Cost of Services 2023/2024	16,866,740
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MRP and Interest	1,330,000
Interest and Investment Income	(586,000)
Financial Stability Programme	(1,106,000)
Budget Contingency	200,000
	<hr/>
Net Cost of Services 2023/2024	16,704,740
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 CALCULATION OF ROTHER DISTRICT COUNCIL TAX	
Expenditure shown above	16,704,740
<i>less</i> Special Expenses charged to area of Bexhill	(679,180)
charged to area of Rye	(71,650)
<i>less</i> New Homes Bonus	(226,000)
<i>less</i> Business Rate Retention	(4,473,000)
<i>less</i> Non Specific Revenue Grants	(1,570,000)
<i>less</i> Contribution from Earmarked Reserve	(2,035,000)
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Total Amount to be Raised from Council Tax	7,649,910
	<hr/>
<i>divided by</i> Council Tax Base, in terms of Band D Equivalent	38,520.80
	<hr/>
<i>gives</i> Rother District Council Tax 2023/2024	£198.60
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SUMMARY OF NET SERVICE EXPENDITURE

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ACQUISITIONS, TRANSFORMATION AND REGENERATION

	2022/23 Net Expenditure £	2023/24 Operational Expenditure £	2023/24 Income £	2023/24 Net Expenditure £
Service				
7-12 Beeching Road Studios	-	103,220	(111,420)	(8,200)
Amherst Road	(45,460)	48,600	(155,710)	(107,110)
Ancient Monuments and Gazebo	26,370	28,090	-	28,090
Business Improvement	336,560	353,860	-	353,860
CHF Grant Reserve Funded Revenue Expenditure	60,500	30,000	-	30,000
Committee Property Account	(61,220)	46,050	(103,540)	(57,490)
Community Strategy	7,700	7,700	-	7,700
Cultural Development	22,350	22,560	-	22,560
De La Warr Pavilion Client	488,500	489,660	-	489,660
Director of Place and Climate Change	104,030	114,970	-	114,970
Economic Development	326,610	379,400	-	379,400
Elva Business Centre	(150,830)	76,490	(234,370)	(157,880)
Environment Strategy	104,270	144,410	(24,320)	120,090
Housing Development Team	48,820	130,180	(74,690)	55,490
Investment Properties	(175,225)	14,840	(191,580)	(176,740)
Major Projects Units	112,090	178,410	(19,398)	159,012
Miscellaneous Land and Buildings	(8,170)	6,010	(17,240)	(11,230)
NLPG - Street Naming	(11,000)	55,970	(20,000)	35,970
Peasmarsh Workshops	(15,020)	10,660	(29,460)	(18,800)
Performance Management	8,100	8,100	-	8,100
Programme and Policy Office	101,220	80,810	-	80,810
Property Investment Strategy	(1,067,710)	41,870	(1,573,330)	(1,531,460)
Property Management	8,520	8,520	-	8,520
Regeneration	(46,950)	61,740	-	61,740
Residual Housing Land	(125)	-	(125)	(125)
Tourism	122,950	108,930	(4,000)	104,930
Udimore Workshops	(3,700)	3,690	(7,100)	(3,410)
UKSPF- UK Shared Prosperity Fund	-	78,540	(88,480)	(9,940)
Watch Oak Estate	(39,500)	18,120	(40,000)	(21,880)
West Trading Estate - Bexhill	(266,390)	28,050	(294,220)	(266,170)
Total Acquisitions, Transformation and Regeneration	(12,710)	2,679,450	(2,988,983)	(309,533)

CORPORATE CORE

	2022/23 Net Expenditure £	2023/24 Operational Expenditure £	2023/24 Income £	2023/24 Net Expenditure £
Service				
Administrative Offices	200,990	164,640	(4,000)	160,640
Chief Executives Office	364,900	384,060	-	384,060
Committee Services	168,450	177,530	-	177,530
Communications	51,660	52,820	-	52,820
Communications - Postages	46,200	24,440	-	24,440
Corporate Policy Making	4,550	4,700	-	4,700
District Council Elections	7,490	7,240	-	7,240
Electoral Registration	174,310	185,520	(1,500)	184,020
Emergency Planning	32,670	42,560	-	42,560
Facilities Management	126,990	140,230	(3,540)	136,690
Human Resources	304,430	346,000	(28,210)	317,790
Internal Audit	155,740	165,450	-	165,450
Legal Services	265,970	277,800	-	277,800
Public Accountability	1,450	2,680	-	2,680
Representing Local Interest	267,070	280,770	-	280,770
Total Corporate Core	2,172,870	2,256,440	(37,250)	2,219,190

HOUSING, COMMUNITY AND NEIGHBOURHOOD SERVICES

	2022/23 Net Expenditure £	2023/24 Operational Expenditure £	2023/24 Income £	2023/24 Net Expenditure £
Service				
Abandoned Vehicles	2,820	2,950	-	2,950
Allotments	720	2,520	(300)	2,220
Battle Community Help Point	5,270	2,500	-	2,500
Battle Sports Centre	6,000	6,000	-	6,000
Bexhill Leisure Centre	13,530	14,290	(1,840)	12,450
Bexhill Leisure Pool	13,550	48,010	(34,770)	13,240
Bexhill Parks and Open Spaces	840,040	1,070,940	(141,150)	929,790
Bexhill Promenade and Foreshore	(11,580)	91,290	(113,000)	(21,710)
Camber Beach and Foreshore Management	105,090	149,910	(36,770)	113,140
Car Parks	(1,123,120)	563,460	(1,767,500)	(1,204,040)
Care in the Community	5,100	5,100	-	5,100
Cemeteries	(17,910)	158,640	(185,500)	(26,860)
Churchyards	11,260	12,550	-	12,550
Coast Protection	37,930	45,290	(4,000)	41,290
Customer Services and Development	476,010	520,810	-	520,810
Head of Service - Housing and Community Service	93,060	97,040	(9,540)	87,500
Head of Service - Neighbourhood Services	91,650	95,750	-	95,750
Homelessness Prevention Grant	-	360,666	-	360,666
Housing Administration Account	611,790	683,980	(130,770)	553,210
Housing First	2,350	27,390	(32,500)	(5,110)
Housing Loans Account	-	40,000	(20,000)	20,000
Housing Needs	1,047,129	2,072,118	(650,000)	1,422,118
Maintenance Services	41,610	51,230	-	51,230
Neighbourhood Services	765,540	832,990	-	832,990
Property Maintenance Team	233,760	243,980	-	243,980
Public Conveniences	385,230	311,350	(5,200)	306,150
Recycling	(10,000)	-	(13,000)	(13,000)
Refuse Collection	3,000,770	4,579,100	(1,282,620)	3,296,480
Residual Highway Services	20,540	18,030	-	18,030
Rother Leasing Scheme	-	30,000	-	30,000
Rother Museum Services	33,450	41,200	(3,220)	37,980
Rother Tenant Finder	123,300	60,000	-	60,000
Rough Sleeping Initiative	(43,070)	200	-	200
Rural Open Spaces and Amenity Areas	35,160	37,910	-	37,910
Rye Area Parks and Open Spaces	92,640	107,790	(9,370)	98,420
Rye Help and Advice Centre	5,180	2,500	-	2,500
Rye Sports Centre and Swimming Pool	6,250	6,700	-	6,700
Sports Development	(3,210)	44,480	(45,490)	(1,010)
Street Sweeping and Beach Cleansing	1,291,730	1,372,430	(28,000)	1,344,430
Syrian Refugee Support	30,440	141,000	(141,000)	-
Temporary Accommodation Properties	(7,859)	120,109	(132,000)	(11,891)
Total Housing, Community and Neighbourhood Services	8,212,150	14,072,203	(4,787,540)	9,284,663

ENVIRONMENTAL SERVICES, LICENSING AND COMMUNITY STRATEGY

Service	2022/23 Net Expenditure £	2023/24 Operational Expenditure £	2023/24 Income £	2023/24 Net Expenditure £
Alcohol Licensing	(16,110)	79,130	(95,000)	(15,870)
Animal Welfare	1,220	1,300	-	1,300
Caravan Licences and Travellers	19,000	20,010	-	20,010
Community Safety	163,230	191,480	(19,000)	172,480
Crime and Disorder Initiatives	8,550	49,000	(35,000)	14,000
Dog Control	36,450	38,050	-	38,050
Environmental Administration Account	6,560	8,600	-	8,600
Food and Safety Team	2,500	210	-	210
Food Hygiene/Water Purity/IDC	126,140	142,500	(9,000)	133,500
Health and Safety/Swimming Pools	90,510	93,530	-	93,530
Houses in Multiple Occupation	-	3,000	(3,000)	-
Licences and Registration	40,950	70,490	(33,000)	37,490
Licensing Team	1,200	1,870	-	1,870
Pest Control	1,550	22,040	(18,000)	4,040
Pollution	160,250	190,820	(10,000)	180,820
Pollution Team	(21,000)	(20,190)	-	(20,190)
Private Sector Housing	7,050	5,650	-	5,650
Service Manager - Environmental Services	13,600	11,360	-	11,360
Sub Standard Housing	230	250	-	250
Taxi and Private Hire Licences	(13,160)	56,400	(68,000)	(11,600)
Watercourses, Ditches and Drains	500	500	-	500
Total Environmental Services, Licensing and Community Strategy	629,220	966,000	(290,000)	676,000

RESOURCES

	2022/23 Net Expenditure £	2023/24 Operational Expenditure £	2023/24 Income £	2023/24 Net Expenditure £
Service				
Accountancy	551,540	629,540	(23,000)	606,540
Benefit Fraud Investigation	(10,000)	-	-	-
Communications - Telephones	67,480	67,420	-	67,420
Computer Services	838,420	792,250	-	792,250
Corporate Management	130,170	214,000	-	214,000
Cost of Collection	(156,660)	273,760	(393,150)	(119,390)
Internal Drainage Board Levies	130,000	157,000	-	157,000
Printing Services	69,780	159,920	(78,820)	81,100
Procurement Strategy	25,000	35,000	-	35,000
Public Accountability - Resources	6,000	9,800	-	9,800
Reliefs and Benefits - Council Tax Benefit	67,800	128,600	-	128,600
Reliefs and Benefits - Housing Benefit	(397,290)	14,957,620	(14,889,190)	68,430
Revenue and Benefits	1,164,920	1,230,820	-	1,230,820
Service Manager - Finance and Welfare	880	-	-	-
Support to Elected Bodies/Grants	135,800	135,800	-	135,800
Treasury Management	8,755	10,250	-	10,250
Unapportionable Central Overheads	670,000	450,000	-	450,000
Total Resources	3,302,595	19,251,780	(15,384,160)	3,867,620

STRATEGY AND PLANNING

	2022/23 Net Expenditure £	2023/24 Operational Expenditure £	2023/24 Income £	2023/24 Net Expenditure £
Service				
Building Control	56,910	58,130	-	58,130
Complaints, Compliance and Enforcement	115,740	123,080	-	123,080
Conservation and Preservation	11,700	14,400	-	14,400
General Planning Expenses	10,180	10,890	-	10,890
Land Charges	(96,310)	86,960	(180,000)	(93,040)
Local Development Framework	150,000	100,000	-	100,000
Planning Appeals	304,500	4,500	-	4,500
Planning Applications	254,740	1,050,360	(710,000)	340,360
Planning Business Support	228,310	267,610	(14,000)	253,610
Planning E-Government	4,000	4,000	-	4,000
Planning Enquiries	(36,800)	13,800	(57,500)	(43,700)
Planning Policy	323,810	396,570	(40,000)	356,570
Service Manager - Strategy and Planning	(1,840)	-	-	-
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Total Strategy and Planning	1,324,940	2,130,300	(1,001,500)	1,128,800
	<hr/>	<hr/>	<hr/>	<hr/>

CAPITAL PROGRAMME 2023/2024 TO 2026/2027

Project	2023/2024 Estimate £	2024/2025 Estimate £	2025/2026 Estimate £	2026/2027 Estimate £
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ACQUISITIONS, TRANSFORMATION AND REGENERATION

Other Schemes

Community Grants	130,000	130,000	130,000	130,000
UK Shared Prosperity Fund	23,000	-	-	-

Property Investment Strategy

Barnhorn Green GP Surgery & Industrial Development	3,313,000	-	-	-
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Housing Development Schemes

RDC Housing Company Limited Investment	18,000,000	-	-	-
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Total - Acquisitions, Transformation and Regeneration

21,466,000	130,000	130,000	130,000
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HOUSING, COMMUNITY AND NEIGHBOURHOOD SERVICES

De La Warr Pavilion - Capital Grant	56,000	57,000	-	-
Disabled Facilities Grant	1,625,000	1,625,000	1,625,000	1,625,000
Housing Purchases - Temporary Accommodation	750,000	750,000	-	-
New Bins	125,000	125,000	125,000	125,000

Total - Housing, Community and Neighbourhood Services

2,556,000	2,557,000	1,750,000	1,750,000
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Total Capital Programme

24,022,000	2,687,000	1,880,000	1,880,000
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CAPITAL PROGRAMME 2023/2024 TO 2026/2027

	2023/2024 Estimate £	2024/2025 Estimate £	2025/2026 Estimate £	2026/2027 Estimate £
FINANCED BY:				
Grants and Contributions	1,648,000	1,625,000	1,625,000	1,625,000
Borrowing	4,188,000	875,000	125,000	125,000
Capital Expenditure Charged to Revenue	186,000	187,000	130,000	130,000
Borrowing and Loan for Rother DC Housing Company Ltd	18,000,000	-	-	-
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Total Financing	24,022,000	2,687,000	1,880,000	1,880,000
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ADDITIONAL INFORMATION 2023/2024: RESERVES

	2023/2024 Estimate £	2024/2025 Estimate £	2025/2026 Estimate £	2026/2027 Estimate £
Potential Use of Reserves				
Earmarked Reserves and General Reserves	(7,528,000)	(5,307,000)	(4,191,000)	(3,793,000)
Use of/(Contribution to) Reserves	2,221,000	1,116,000	397,000	(30,000)
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Total Reserves	(5,307,000)	(4,191,000)	(3,794,000)	(3,823,000)
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Analysis of (use of)/Contribution to Reserves				
To fund capital expenditure	186,000	187,000	130,000	130,000
To balance the budget	2,035,000	929,000	267,000	(160,000)
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Total	2,221,000	1,116,000	397,000	(30,000)
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ADDITIONAL INFORMATION 2023/2024: GROSS AND NET REVENUE EXPENDITURE

	2023/2024 Gross Expenditure £	2023/2024 Gross Income £	2023/2024 Net Expenditure £
CABINET APPROVED REVENUE BUDGETS			
Acquisitions, Transformation and Regeneration	2,679,450	2,988,983	(309,533)
Corporate Core	2,256,440	37,250	2,219,190
Housing, Community and Neighbourhood Services	14,072,203	4,787,540	9,284,663
Environmental Services, Licensing and Community Strategy	966,000	290,000	676,000
Resources	19,251,780	15,384,160	3,867,620
Strategy and Planning	2,130,300	1,001,500	1,128,800
Total Service Spending and Income	41,356,173	24,489,433	16,866,740
MRP and Interest	1,330,000	-	1,330,000
Interest and Investment Income	-	586,000	(586,000)
Financial Stability Programme	-	1,106,000	(1,106,000)
Budget Contingency	200,000	-	200,000
Total Budgets Approved by Cabinet	42,886,173	26,181,433	16,704,740
Add: Parish Council Precepts	2,717,284	-	2,717,284
Total Council Revenue Budget Requirement 2023/2024	45,603,457	26,181,433	19,422,024
Amounts to be taken into Account Under Local Government Act 1998 Section 97(4)			
Less: New Homes Bonus			(226,000)
Less: Business Rate Retention			(4,473,000)
Less: Non Specific Revenue Grants			(1,570,000)
Less: Contribution from Earmarked Reserves			(2,035,000)
Council Tax Requirement 2023/2024 (Rother & Parishes)			11,118,024

ADDITIONAL INFORMATION 2023/2024: 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	656,550
Bexhill Museum	10,120
Bus Shelters	12,510
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Special Expenses for Bexhill	679,180
	<hr/>
Rye	
Rye Parks and Games	68,280
Christmas Lighting	2,420
Rye Museum	670
Bus Shelters	280
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Special Expenses for Rye	71,650
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Total Special Expenses (excl. Parish Precepts)	750,830
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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 2023/2024: CALCULATION OF COUNCIL TAX BY AREA

LOCAL TAX AREA	LOCAL PRECEPT £	divided by LOCAL TAX BASE no.	gives add add add add gives					
			LOCAL BAND D COUNCIL TAX £	ROTHER BAND D COUNCIL TAX £	SX POLICE BAND D COUNCIL TAX £	FIRE BRIGADE BAND D COUNCIL TAX £	ESCC BAND D COUNCIL TAX £	TOTAL BAND D COUNCIL TAX £
Ashburnham & Penhurst	13,650.00	186.18	73.32	198.60	239.91	104.37	1,693.80	2,310.00
Battle	399,777.00	2,790.34	143.27	198.60	239.91	104.37	1,693.80	2,379.95
Beckley	25,000.00	551.86	45.30	198.60	239.91	104.37	1,693.80	2,281.98
Bexhill (note 1)	1,330,895.00	17,013.63	78.23	198.60	239.91	104.37	1,693.80	2,314.91
Bodiam	11,420.00	166.52	68.58	198.60	239.91	104.37	1,693.80	2,305.26
Brede	39,945.00	858.06	46.55	198.60	239.91	104.37	1,693.80	2,283.23
Brightling	7,894.00	200.04	39.46	198.60	239.91	104.37	1,693.80	2,276.14
Burwash	105,792.00	1,257.16	84.15	198.60	239.91	104.37	1,693.80	2,320.83
Camber	63,498.00	661.36	96.01	198.60	239.91	104.37	1,693.80	2,332.69
Catsfield	32,000.00	383.66	83.41	198.60	239.91	104.37	1,693.80	2,320.09
Crowhurst	32,455.00	371.97	87.25	198.60	239.91	104.37	1,693.80	2,323.93
Dallington	9,435.00	172.61	54.66	198.60	239.91	104.37	1,693.80	2,291.34
East Guldeford	0.00	33.13	0.00	198.60	239.91	104.37	1,693.80	2,236.68
Etchingham	71,600.00	422.20	169.59	198.60	239.91	104.37	1,693.80	2,406.27
Ewhurst	77,343.00	556.97	138.86	198.60	239.91	104.37	1,693.80	2,375.54
Fairlight	90,000.00	891.58	100.94	198.60	239.91	104.37	1,693.80	2,337.62
Guestling	9,547.00	635.71	15.02	198.60	239.91	104.37	1,693.80	2,251.70
Hurst Green	48,681.00	587.34	82.88	198.60	239.91	104.37	1,693.80	2,319.56
Icklesham	159,580.00	1,235.63	129.15	198.60	239.91	104.37	1,693.80	2,365.83
Iden	16,000.00	233.76	68.45	198.60	239.91	104.37	1,693.80	2,305.13
Mountfield	12,000.00	202.69	59.20	198.60	239.91	104.37	1,693.80	2,295.88
Northiam	107,500.00	1,045.03	102.87	198.60	239.91	104.37	1,693.80	2,339.55
Peasmarsh	37,000.00	503.20	73.53	198.60	239.91	104.37	1,693.80	2,310.21
Pett	23,000.00	466.93	49.26	198.60	239.91	104.37	1,693.80	2,285.94
Playden	5,000.00	163.57	30.57	198.60	239.91	104.37	1,693.80	2,267.25
Rye (note 2)	292,140.00	1,915.77	152.49	198.60	239.91	104.37	1,693.80	2,389.17
Rye Foreign	2,000.00	156.40	12.79	198.60	239.91	104.37	1,693.80	2,249.47
Salehurst	116,912.00	1,025.07	114.05	198.60	239.91	104.37	1,693.80	2,350.73
Sedlescombe	59,800.00	675.81	88.49	198.60	239.91	104.37	1,693.80	2,325.17
Ticehurst	150,150.00	1,700.30	88.31	198.60	239.91	104.37	1,693.80	2,324.99
Udimore	7,000.00	189.72	36.90	198.60	239.91	104.37	1,693.80	2,273.58
Westfield	104,000.00	1,109.81	93.71	198.60	239.91	104.37	1,693.80	2,330.39
Whatlington	7,100.00	156.79	45.28	198.60	239.91	104.37	1,693.80	2,281.96

Note 1

Bexhill local precept shown above comprises

	£
Bexhill Town Council Precept	651,715
Bexhill Special Expenses	679,180
	<hr/>
	1,330,895
	<hr/> <hr/>

Note 2

Rye local precept shown above comprises

	£
Rye Town Council Precept	220,490
Rye Special Expenses	71,650
	<hr/>
	292,140
	<hr/> <hr/>

ADDITIONAL INFORMATION 2023/2024: 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	1,540.00	1,796.68	2,053.32	2,310.00	2,823.33	3,336.68	3,850.00	4,620.00
Battle	1,586.63	1,851.08	2,115.50	2,379.95	2,908.83	3,437.72	3,966.58	4,759.90
Beckley	1,521.32	1,774.88	2,028.42	2,281.98	2,789.09	3,296.20	3,803.30	4,563.96
Bexhill	1,543.27	1,800.50	2,057.68	2,314.91	2,829.33	3,343.77	3,858.18	4,629.82
Bodiam	1,536.84	1,792.99	2,049.11	2,305.26	2,817.54	3,329.83	3,842.10	4,610.52
Brede	1,522.15	1,775.86	2,029.53	2,283.23	2,790.61	3,298.01	3,805.38	4,566.46
Brightling	1,517.43	1,770.34	2,023.23	2,276.14	2,781.95	3,287.77	3,793.57	4,552.28
Burwash	1,547.22	1,805.10	2,062.95	2,320.83	2,836.57	3,352.32	3,868.05	4,641.66
Camber	1,555.13	1,814.32	2,073.49	2,332.69	2,851.07	3,369.45	3,887.82	4,665.38
Catsfield	1,546.73	1,804.52	2,062.29	2,320.09	2,835.67	3,351.25	3,866.82	4,640.18
Crowhurst	1,549.29	1,807.51	2,065.71	2,323.93	2,840.36	3,356.80	3,873.22	4,647.86
Dallington	1,527.56	1,782.16	2,036.74	2,291.34	2,800.53	3,309.72	3,818.90	4,582.68
East Guldeford	1,491.12	1,739.65	1,988.15	2,236.68	2,733.72	3,230.77	3,727.80	4,473.36
Etchingham	1,604.18	1,871.55	2,138.90	2,406.27	2,941.00	3,475.73	4,010.45	4,812.54
Ewhurst	1,583.69	1,847.65	2,111.58	2,375.54	2,903.44	3,431.35	3,959.23	4,751.08
Fairlight	1,558.41	1,818.16	2,077.87	2,337.62	2,857.09	3,376.57	3,896.03	4,675.24
Guestling	1,501.13	1,751.33	2,001.50	2,251.70	2,752.08	3,252.47	3,752.83	4,503.40
Hurst Green	1,546.37	1,804.11	2,061.82	2,319.56	2,835.02	3,350.49	3,865.93	4,639.12
Icklesham	1,577.22	1,840.10	2,102.95	2,365.83	2,891.57	3,417.32	3,943.05	4,731.66
Iden	1,536.75	1,792.89	2,048.99	2,305.13	2,817.38	3,329.64	3,841.88	4,610.26
Mountfield	1,530.59	1,785.69	2,040.77	2,295.88	2,806.08	3,316.28	3,826.47	4,591.76
Northiam	1,559.70	1,819.66	2,079.59	2,339.55	2,859.45	3,379.36	3,899.25	4,679.10
Peasmarsh	1,540.14	1,796.84	2,053.51	2,310.21	2,823.59	3,336.98	3,850.35	4,620.42
Pett	1,523.96	1,777.96	2,031.94	2,285.94	2,793.93	3,301.92	3,809.90	4,571.88
Playden	1,511.50	1,763.43	2,015.32	2,267.25	2,771.08	3,274.93	3,778.75	4,534.50
Rye	1,592.78	1,858.25	2,123.69	2,389.17	2,920.10	3,451.03	3,981.95	4,778.34
Rye Foreign	1,499.65	1,749.60	1,999.52	2,249.47	2,749.35	3,249.24	3,749.12	4,498.94
Salehurst	1,567.15	1,828.36	2,089.53	2,350.73	2,873.11	3,395.51	3,917.88	4,701.46
Sedlescombe	1,550.11	1,808.48	2,066.81	2,325.17	2,841.87	3,358.59	3,875.28	4,650.34
Ticehurst	1,549.99	1,808.34	2,066.65	2,324.99	2,841.65	3,358.33	3,874.98	4,649.98
Udimore	1,515.72	1,768.35	2,020.95	2,273.58	2,778.82	3,284.07	3,789.30	4,547.16
Westfield	1,553.59	1,812.54	2,071.45	2,330.39	2,848.25	3,366.13	3,883.98	4,660.78
Whatlington	1,521.31	1,774.87	2,028.40	2,281.96	2,789.06	3,296.17	3,803.27	4,563.92

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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