

Budget Book

2024/25

April 2024

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Introduction

Rother District Council set its budget for 2024/25 at Full Council on 26th February 2024. 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 2024/25 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 18th December 2023, with the final version following on the 5th February 2024. The Government's assessment of our core spending power (Revenue Support Grant, retained business rates and council tax) for 2024/25 was finally assessed at £13.1m following a slight increase to the funding allocations, which is an increase of £0.8m on 2023/24. 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 2024/25 remains at £2.5m. The expected retained business rate income is £4.8m which is comparable to 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 £0.1m which is £0.1m 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 2024/25. Therefore, the Council's Medium-Term Financial Strategy only assumes a very modest amount in the following two financial years, ceasing in 2027/28.

Collection Fund

Collection rates for Council Tax and Business Rates were not significantly impacted by the pandemic and that consistent performance has continued into 2023/24. The income forecast from business rates and council tax (including special expenses) for 2024/25 has increased by just under £0.4m from the previous year.

INTRODUCTION

Council Tax and Referendum Limit

In December 2023, the Government confirmed the Council Tax referendum limits for 2024/25. For District Councils the maximum increase is 3% or £5 of the average Band D Council Tax charge, whichever is the greatest and is the same as the previous year. The Council's Revenue Budget includes a £5.94 increase in the Band D Council Tax charge, which is now £204.54.

Reserves

The earmarked and general reserves available to support the budget at 1st April 2024 are forecast to be £5.4m. Thanks to the implementation of the Council's new Fit for the Future financial resilience programme, the Budget for 2024/25 only utilises just under £0.2m of earmarked reserves compared to an estimated £2.6m used to balance the 2023/24 financial year. However, based on delivery of the Fit for the Future programme the Council reserves are forecast to increase over the following three year period so that by the time we reach 31 March 2028 reserves should be back up at around £8.0m.

Overall Revenue Budget Financial Position

The net Revenue Budget for 2024/25 before Government grants and other funding is expected to be £15.3m compared to £16.9m in 2023/24. The Revenue Budget includes inflation and growth.

Savings: The revenue budget has been balanced for 2024/25 mainly through a combination of additional income, cost reductions and efficiencies identified as part of the Council's Fit for the Future programme totalling around £2.6m, with less than £0.2m from reserves which is a significant improvement on previous years. There are further detailed proposals in the Fit for the Future programme for future years which still need to be developed and approved, therefore this represents a risk to reserves if these are not delivered from 2025/26 onwards.

Capital Programme and Asset Management

The latest Capital Programme (2024/25 to 2028/29) totals £149m. The Programme includes projected borrowing of £110m to support various schemes including the Beeching Road and Barnhorn proposals, ongoing investment in Temporary Accommodation and loans to the Council's housing company. This Strategy focuses on supporting the Council's regeneration ambitions across the district whilst investing to help mitigate some of the demand pressures being experienced within the revenue budget as a result on increasing temporary accommodation costs. 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. There is however a fundamental review of the capital programme being undertaken at present to ensure that capital schemes remain affordable and continue to deliver the outcomes originally anticipated given recent levels of inflation, increasing construction costs and current borrowing rates.

Further Information

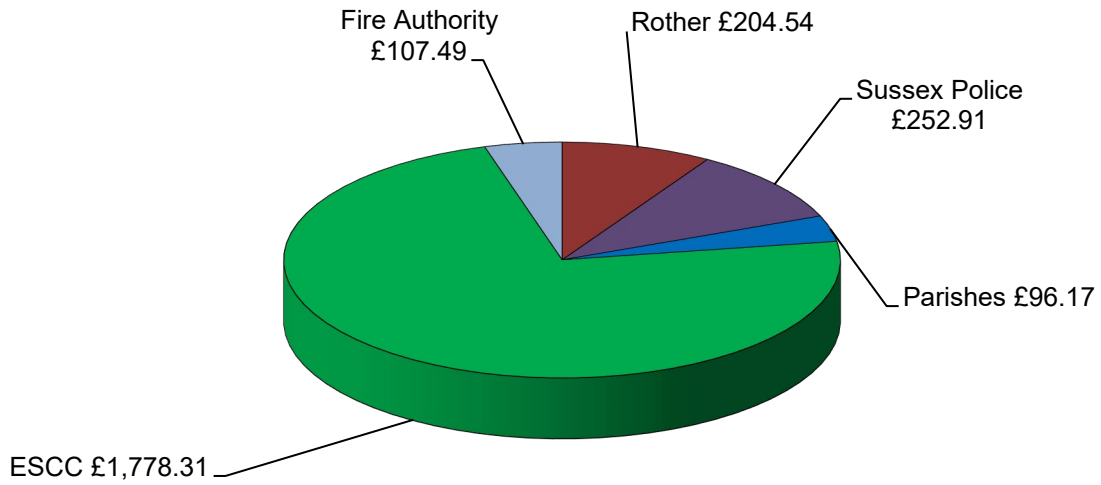
It is hoped that this introduction combined with the detailed information that follows provides sufficient information for the reader to understand the Council's finances and its future financial prospects. Should you however require further information please contact:

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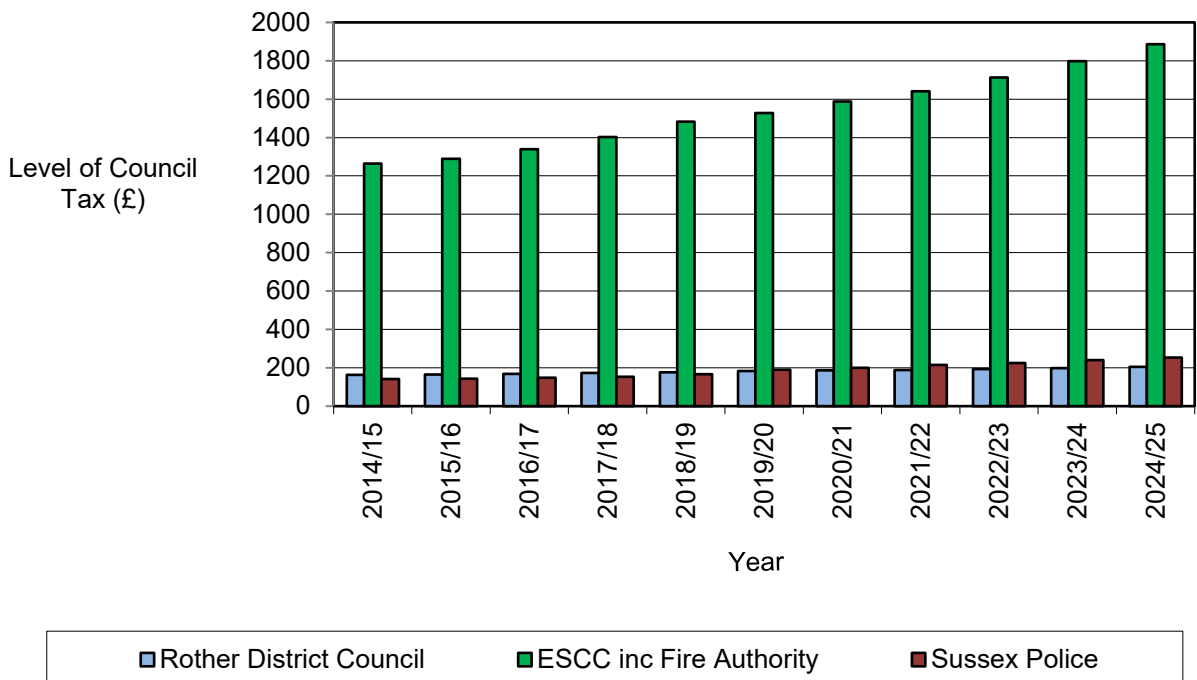
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e-mail: finance@rother.gov.uk

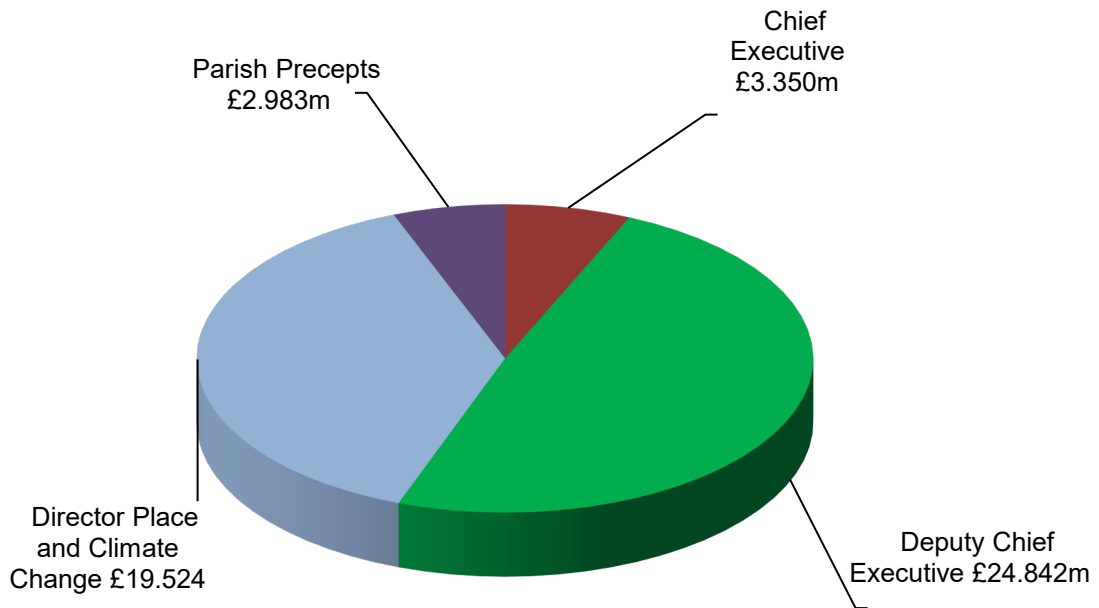
Share of Band D Council Tax 2024/2025



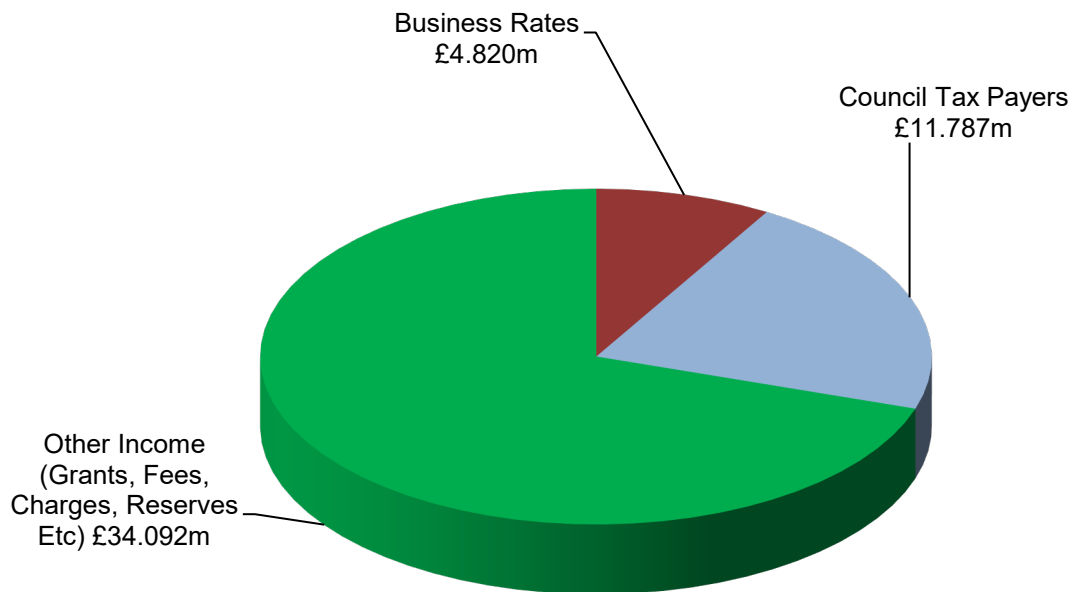
Band D By Authority 2014/15 - 2024/25



Gross Expenditure £50.699m 2024/25



Gross Income £50.699m 2024/25

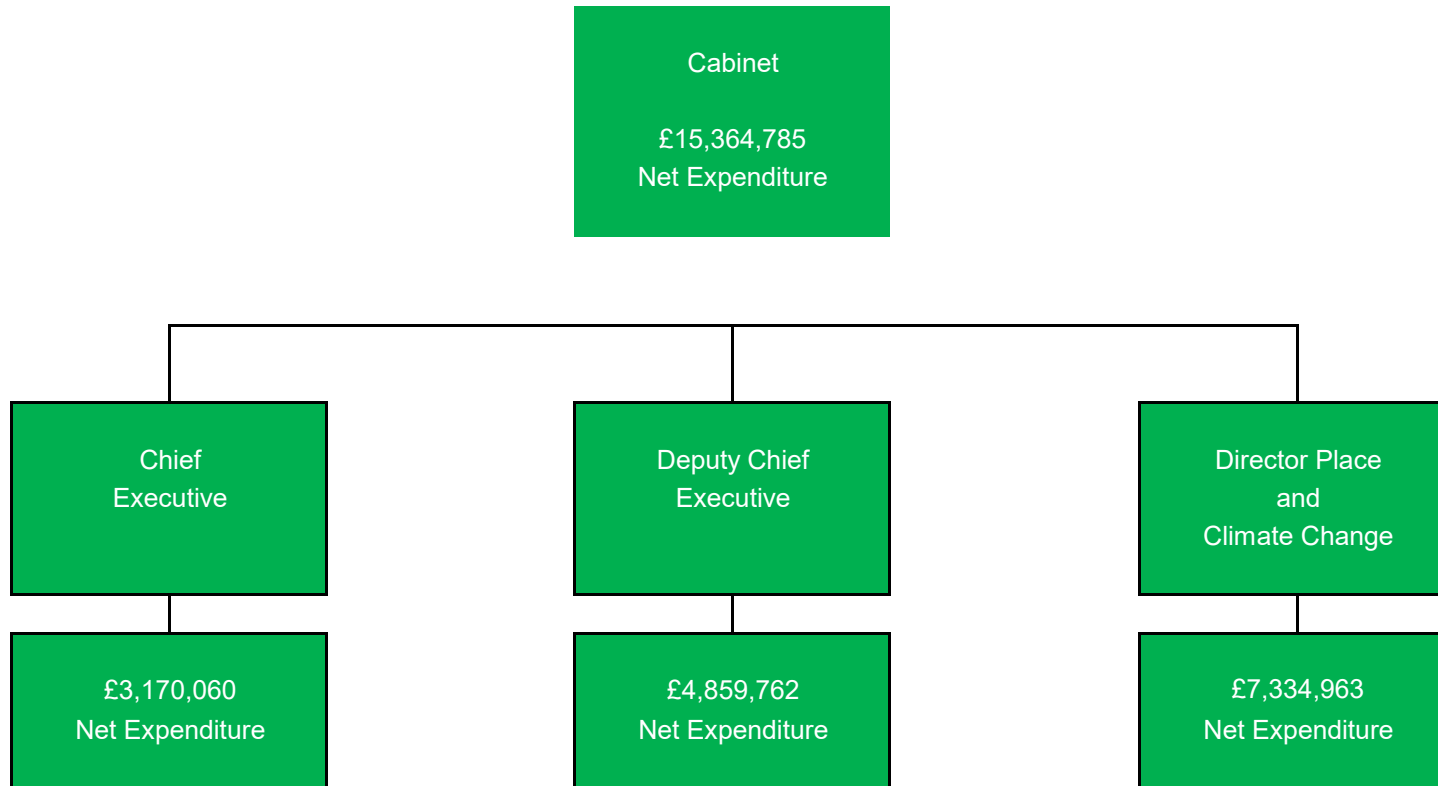


Expenditure	£
Chief Executive	
Chief Executive	374,270
Chief Finance Officer (S151)	1,592,160
Democratic Services	676,780
Human Resources Services	526,850
Deputy Chief Executive	
Corporate Policy & Projects	416,815
Corporate Programme & Improvement	138,460
Deputy Chief Executive	343,820
Digital & Customer Services	1,816,850
Environmental Services, Licensing & Community Safety	683,000
Internal Audit	162,930
Revenues & Benefits	1,297,887
Director Place and Climate Change	
Climate Change Strategy	119,130
Director Place and Climate Change	119,750
Housing	2,480,990
Neighbourhood Services	4,654,880
Planning Development Management	390,320
Planning Policy	565,990
Regeneration	-996,097
Total Cost of Services 2024/2025	15,364,785
MRP and Interest	1,150,000
Interest and Investment Income	(1,316,000)
Additional Pay Award	100,000
Net Cost of Services 2024/2025	15,298,785

Calculation of Rother District Council Tax

Expenditure shown above	15,298,785
<i>less</i> Special Expenses	(786,630)
<i>less</i> New Homes Bonus	(136,000)
<i>less</i> Business Rate Retention	(4,820,000)
<i>less</i> Non Specific Revenue Grants	(1,353,698)
<i>less</i> Contribution from Earmarked Reserve	(185,000)
Total Amount to be Raised from Council Tax	8,017,457
<i>divided by</i> Council Tax Base, in terms of Band D Equivalent	39,197.50
<i>gives</i> Rother District Council Tax 2024/2025	£204.54

SUMMARY OF NET SERVICE EXPENDITURE



Chief Executive

	2023/24 Net Expenditure £	2024/25 Operational Expenditure £	2024/25 Income £	2024/25 Net Expenditure £
Service				
Chief Executives Office	353,550	374,270	-	374,270
Total Chief Executive	353,550	374,270	-	374,270

Democratic Services

	2023/24 Net Expenditure £	2024/25 Operational Expenditure £	2024/25 Income £	2024/25 Net Expenditure £
Service				
Committee Services	177,530	188,000	-	188,000
District Council Elections	7,240	7,240	-	7,240
Electoral Registration	184,020	182,600	(1,500)	181,100
Public Accountability - Chief Executive	2,680	3,110	-	3,110
Representing Local Interest	280,770	297,330	-	297,330
Total Democratic Services	652,240	678,280	(1,500)	676,780

Human Resources

	2023/24 Net Expenditure £	2024/25 Operational Expenditure £	2024/25 Income £	2024/25 Net Expenditure £
Service				
Administrative Offices - Amherst Road	(107,110)	45,230	(156,060)	(110,830)
Administrative Offices - Print Room	17,020	15,800	-	15,800
Administrative Offices - Rear Depot	3,220	3,040	(2,540)	500
Administrative Offices - Town Hall	140,400	150,370	(4,000)	146,370
Communications - Postages	24,440	17,000	-	17,000
Facilities Management	141,390	155,270	(4,230)	151,040
Human Resources	292,360	308,470	(1,500)	306,970
Total Human Resources	511,720	695,180	(168,330)	526,850

Corporate Policy and Projects

	2023/24 Net Expenditure £	2024/25 Operational Expenditure £	2024/25 Income £	2024/25 Net Expenditure £
Service				
Corporate Policy	151,600	168,400	-	168,400
Policy and Projects Office	250,742	282,360	(33,945)	248,415
Total Corporate Policy and Projects	402,342	450,760	(33,945)	416,815

Corporate Programme and Improvements

	2023/24 Net Expenditure £	2024/25 Operational Expenditure £	2024/25 Income £	2024/25 Net Expenditure £
Service				
Corporate Programme and Improvement	93,650	138,460	-	138,460
Total Corporate Programme and Improvements	93,650	138,460	-	138,460

Deputy Chief Executive

	2023/24 Net Expenditure £	2024/25 Operational Expenditure £	2024/25 Income £	2024/25 Net Expenditure £
Service				
Communications	52,820	52,820	-	52,820
Legal Services	277,800	291,000	-	291,000
Total Deputy Chief Executive	330,620	343,820	-	343,820

Digital and Customer Services

	2023/24 Net Expenditure £	2024/25 Operational Expenditure £	2024/25 Income £	2024/25 Net Expenditure £
Service				
Battle Community Help Point	2,500	250	-	250
Business Improvement	353,860	361,650	-	361,650
Communications - Telephones	67,420	66,050	-	66,050
Computer Services	792,250	711,580	-	711,580
Customer Services and Development	520,810	499,480	(1,000)	498,480
Emergency Planning	42,560	42,280	-	42,280
Head of Service - Digital and Customer Services	-	83,860	-	83,860
NLPG - Street Naming	35,970	47,500	(36,000)	11,500
Printing Services	81,100	70,950	(30,000)	40,950
Rye Help and Advice Centre	2,500	250	-	250
Total Digital and Customer Services	1,898,970	1,883,850	(67,000)	1,816,850

Environmental Services, Licensing and Community Strategy

Service	2023/24 Net Expenditure £	2024/25 Operational Expenditure £	2024/25 Income £	2024/25 Net Expenditure £
Alcohol Licensing	(15,870)	81,280	(95,000)	(13,720)
Animal Welfare	1,300	1,330	-	1,330
Caravan Licences and Travellers	20,010	21,100	-	21,100
Community Safety-CCTV costs only	20,920	23,040	(4,500)	18,540
Community Safety and PSH Team	151,560	172,070	(19,600)	152,470
Crime and Disorder Initiatives	14,000	49,400	(35,000)	14,400
Dog Control	38,050	38,140	-	38,140
Environmental Administration Account	8,600	11,500	-	11,500
Food and Safety Team	210	190	-	190
Food Hygiene/Water Purity/IDC	133,500	143,740	(5,000)	138,740
Health and Safety/Swimming Pools	93,530	91,330	-	91,330
Houses in Multiple Occupation	-	3,000	(3,200)	(200)
Licences and Registration	37,490	69,890	(39,000)	30,890
Licensing Team	1,870	1,890	-	1,890
Pest Control	4,040	23,340	(19,000)	4,340
Pollution	180,820	242,420	(60,000)	182,420
Pollution Team	(20,190)	27,000	(35,830)	(8,830)
Private Sector Housing	5,650	5,600	-	5,600
Service Manager - Environmental Services	11,360	11,510	-	11,510
Sub Standard Housing	250	200	-	200
Taxi and Private Hire Licences	(11,600)	60,660	(80,000)	(19,340)
Watercourses, Ditches and Drains	500	500	-	500
Total Environmental Services, Licensing and Community Strategy	676,000	1,079,130	(396,130)	683,000

Internal Audit

	2023/24 Net Expenditure £	2024/25 Operational Expenditure £	2024/25 Income £	2024/25 Net Expenditure £
Service				
Internal Audit	165,450	162,930	-	162,930
Total Internal Audit	165,450	162,930	-	162,930

Revenue and Benefits

	2023/24 Net Expenditure £	2024/25 Operational Expenditure £	2024/25 Income £	2024/25 Net Expenditure £
Service				
Cost of Collection	(119,390)	311,540	(433,650)	(122,110)
Reliefs and Benefits - Council Tax Benefit	128,600	143,720	-	143,720
Reliefs and Benefits - Housing Benefit	68,430	19,131,116	(19,051,109)	80,007
Revenue and Benefits	1,230,820	1,196,270	-	1,196,270
Total Revenue and Benefits	1,308,460	20,782,646	(19,484,759)	1,297,887

Climate Change Strategy

	2023/24 Net Expenditure £	2024/25 Operational Expenditure £	2024/25 Income £	2024/25 Net Expenditure £
Service				
Environment Strategy	71,460	125,360	(6,230)	119,130
Total Climate Change Strategy	71,460	125,360	(6,230)	119,130

Director Place and Climate Change

	2023/24 Net Expenditure £	2024/25 Operational Expenditure £	2024/25 Income £	2024/25 Net Expenditure £
Service				
Director of Place Climate and Change	114,970	119,750	-	119,750
Total Director Place and Climate Change	114,970	119,750	-	119,750

Housing

	2023/24 Net Expenditure £	2024/25 Operational Expenditure £	2024/25 Income £	2024/25 Net Expenditure £
Service				
Afghan Relocation Assistance Policy	-	155,550	(155,550)	-
CHF Grant Reserve Funded Revenue				
Expenditure	30,000	20,000	-	20,000
Head of Service - Housing and Community Service	87,500	99,280	-	99,280
Homelessness Prevention	-	15,000	-	15,000
Homelessness Prevention Grant	360,666	371,286	(478,309)	(107,023)
Homes for Ukraine Accommodation	-	38,450	(28,450)	10,000
Housing Administration Account	553,210	712,060	(271,210)	440,850
Housing Development Team	55,490	138,880	(54,835)	84,045
Housing First	(5,110)	132,700	(143,600)	(10,900)
Housing Loans Account	20,000	40,000	(20,000)	20,000
Housing Needs	1,422,118	3,000,618	(988,000)	2,012,618
Rother Leasing Scheme	30,000	30,000	-	30,000
Rother Tenant Finder	60,000	48,000	-	48,000
Rough Sleeping Initiative	200	-	-	-
Sanctuary Safe Accommodation	5,100	5,100		5,100
Temporary Accommodation Properties	(11,891)	149,020	(335,000)	(185,980)
UK Resettlement Programme (Syrian Refugees)	-	133,210	(133,210)	-
Total Housing	2,607,283	5,089,154	(2,608,164)	2,480,990

Neighbourhood Services

Service	2023/24 Net Expenditure £	2024/25 Operational Expenditure £	2024/25 Income £	2024/25 Net Expenditure £
Abandoned Vehicles	2,950	2,950	-	2,950
Allotments	2,220	-	-	-
Battle Sports Centre	6,000	6,000	-	6,000
Bexhill Leisure Centre	12,450	13,210	(1,600)	11,610
Bexhill Leisure Pool	13,240	42,570	(31,400)	11,170
Bexhill Parks and Open Spaces	929,790	691,280	(55,470)	635,810
Bexhill Promenade and Foreshore	(21,710)	85,520	(116,200)	(30,680)
Camber Beach and Foreshore Management	113,140	162,700	(40,000)	122,700
Car Parks	(1,204,040)	575,510	(2,499,600)	(1,924,090)
Cemeteries	(26,860)	162,360	(193,000)	(30,640)
Churchyards	12,550	11,260	-	11,260
Coast Protection	41,290	34,570	(4,000)	30,570
Head of Service - Neighbourhood Services	95,750	98,780	-	98,780
Neighbourhood Services	832,990	843,080	-	843,080
Public Conveniences	306,150	426,380	(10,000)	416,380
Recycling	(13,000)	-	(16,000)	(16,000)
Refuse Collection	3,296,480	4,733,000	(1,801,100)	2,931,900
Residual Highway Services	18,030	18,030	-	18,030
Rother Museum Services	37,980	37,550	(1,500)	36,050
Rural Open Spaces and Amenity Areas	37,910	26,240	-	26,240
Rye Area Parks and Open Spaces	98,420	67,560	(12,400)	55,160
Rye Sports Centre and Swimming Pool	6,700	5,970	-	5,970
Sports Development	(1,010)	59,000	(59,000)	-
Street Sweeping and Beach Cleansing	1,344,430	1,421,630	(29,000)	1,392,630
Total Neighbourhood Services	5,941,850	9,525,150	(4,870,270)	4,654,880

Planning Development Management

	2023/24 Net Expenditure £	2024/25 Operational Expenditure £	2024/25 Income £	2024/25 Net Expenditure £
Service				
Building Control	58,130	70,840	-	70,840
Complaints, Compliance and Enforcement	123,080	169,990	-	169,990
General Planning Expenses	10,890	13,600	-	13,600
Land Charges	(93,040)	79,780	(180,000)	(100,220)
Planning Appeals	4,500	4,000	-	4,000
Planning Applications	340,360	997,310	(945,000)	52,310
Planning Business Support	253,610	268,780	(14,000)	254,780
Planning E-Government	4,000	4,000	-	4,000
Planning Enquiries	(43,700)	115,520	(194,500)	(78,980)
Total Planning Development Management	657,830	1,723,820	(1,333,500)	390,320

Regeneration

	2023/24 Net Expenditure £	2024/25 Operational Expenditure £	2024/25 Income £	2024/25 Net Expenditure £
Service				
7-12 Beeching Road Studios	(8,200)	142,400	(142,400)	-
Ancient Monuments and Gazebo	28,090	25,740	-	25,740
Committee Property Account	(57,490)	43,950	(104,040)	(60,090)
Cultural Development	22,560	10,560	-	10,560
De La Warr Pavilion Client	489,660	484,930	-	484,930
Economic Development	379,400	354,270	(29,382)	324,888
Elva Business Centre	(157,880)	66,340	(263,170)	(196,830)
Investment Properties	(176,740)	18,300	(200,600)	(182,300)
King Offa - Management Southern Non Dev Site Area	-	3,720	-	3,720
Maintenance Services	51,230	61,390	(10,000)	51,390
Miscellaneous Land and Buildings	(11,230)	5,390	(19,430)	(14,040)
Peasmarsh Workshops	(18,800)	10,010	(31,210)	(21,200)
Property Investment Strategy	(983,790)	21,120	(1,073,320)	(1,052,200)
Property Investment Strategy - 18-40 Beeching Road (Land and Buildings)	(73,850)	15,990	(90,720)	(74,730)
Property Investment Strategy – Glovers Farm sites	(473,820)	8,630	(481,730)	(473,100)
Property Maintenance Team	243,980	328,590	(8,710)	319,880
Property Management	8,520	7,420	-	7,420
Regeneration	61,740	44,240	-	44,240
Residual Housing Land	(125)	-	(125)	(125)
Tourism	104,930	108,930	(4,000)	104,930
Udimore Workshops	(3,410)	3,100	(7,760)	(4,660)
UKSPF- UK Shared Prosperity Fund	(9,940)	514,572	(514,572)	-
Watch Oak Estate	(21,880)	18,120	(40,000)	(21,880)
West Trading Estate - Bexhill	(266,170)	27,760	(300,400)	(272,640)
Total Regeneration	(873,215)	2,325,472	(3,321,569)	(996,097)

CAPITAL PROGRAMME 2024/2025 TO 2027/2028

Project	2024/2025 Estimate £	2025/2026 Estimate £	2026/2027 Estimate £	2027/2028 Estimate £
Deputy Chief Executive				
Corporate Document Image Processing System	86,000	-	-	-
Rother Transformation ICT Investment	77,000	-	-	-
Community Grants	240,000	110,000	110,000	110,000
CIL Scheme 1 Village Hall Energy Project	341,000	-	-	-
Invest to Save Initiatives (Financial Stability Programme)	334,000	-	-	-
Air Quality (Pollution) Monitor	29,000	-	-	-
LUF Heart of Sidley Programme	2,436,000	415,000	-	-
Blackfriars Housing Development-Infrastructure Only	7,424,000	759,000	253,000	-
Development of Council Owned Sites	209,000	-	-	-
King Offa Residential Scheme	446,000	-	-	-
Camber, Old Lydd Road	333,000	-	-	-
Total - Deputy Chief Executive	11,955,000	1,284,000	363,000	110,000

CAPITAL PROGRAMME 2024/2025 TO 2027/2028

Project	2024/2025 Estimate £	2025/2026 Estimate £	2026/2027 Estimate £	2027/2028 Estimate £
Director Place and Climate Change				
De La Warr Pavilion - Capital Grant	54,000	-	-	-
Bexhill Leisure Centre-Site Development	78,000	-	-	-
Fairlight Coastal Protection	131,000	75,000	-	-
Disabled Facilities Grant	1,738,000	1,625,000	1,625,000	1,625,000
New Bins	125,000	125,000	125,000	125,000
Housing Purchases - Temporary Accommodation	1,288,000	-	-	-
Bexhill Leisure Centre-Refurbishment	73,000	-	-	-
Bexhill Leisure Centre and Rye Swimming Pool Dilapidations	60,000	50,000	-	-
Micro Woods Community Grant	27,000	-	-	-
Community Orchards Grants	49,000	-	-	-
Egerton Park CPT	68,000	-	-	-
Camber Sands Welcome Centre	744,000	-	-	-
Payments to Parishes	86,000	-	-	-
Planning Software (Invest to Save)	359,000	-	-	-
LUF De La Warr Pavilion Project LUF Grant	3,853,000	12,655,000	6,812,000	-
Battle Train Station	-	1,000,000	-	-
Sedlescombe Traffic Calming Measures	-	74,000	-	-
Battle Sports Pavilion	400,000	-	-	-
Rural England Prosperity Fund	494,000	-	-	-
Ravenside Roundabout	200,000	-	-	-
UK Shared Prosperity Fund	220,000	-	-	-
Beeching Road Hotel and Food Store Development	14,574,000	-	-	-
Barnhorn Green GP Surgery & Industrial Development	7,727,000	-	-	-
RDC Housing Company Limited Investment	41,535,000	7,000,000	-	26,303,000
Community Led Housing Schemes-Cemetery Lodge	200,000	-	-	-
Total - Director Place and Climate Change	74,083,000	22,604,000	8,562,000	28,053,000
Total Capital Programme	86,038,000	23,888,000	8,925,000	28,163,000

CAPITAL PROGRAMME 2024/2025 TO 2027/2028

	2024/2025	2025/2026	2026/2027	2027/2028
	Estimate	Estimate	Estimate	Estimate
	£	£	£	£
Financed by:				
Capital Receipts	60,000	50,000	-	-
Grants and Contributions	8,353,000	14,523,000	7,587,000	1,625,000
CIL	1,770,000	1,321,000	850,000	-
Borrowing	33,667,000	884,000	378,000	125,000
Capital Expenditure Charged to Revenue	453,000	110,000	110,000	110,000
Borrowing and Loan for Rother DC Housing Company Ltd	41,535,000	7,000,000	-	26,303,000
S106	200,000	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total Financing	86,038,000	23,888,000	8,925,000	28,163,000
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

ADDITIONAL INFORMATION 2023/2024: RESERVES

	2024/2025 Estimate £	2025/2026 Estimate £	2026/2027 Estimate £	2027/2028 Estimate £
Potential Use of Reserves				
Earmarked Reserves and General Reserves	(5,419,000)	(5,234,000)	(5,280,000)	(6,448,000)
Use of/(Contribution to) Reserves	185,000	(46,000)	(1,168,000)	(1,520,000)
	<hr/>	<hr/>	<hr/>	<hr/>
Total Reserves	(5,234,000)	(5,280,000)	(6,448,000)	(7,968,000)
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

ADDITIONAL INFORMATION 2024/2025: GROSS AND NET REVENUE EXPENDITURE

	2024/2025 Gross Expenditure £	2024/2025 Gross Income £	2024/2025 Net Expenditure £
Cabinet Approved Revenue Budgets			
Chief Executive			
Chief Executive	374,270	0	374,270
Chief Finance Officer (S151)	1,602,160	(10,000)	1,592,160
Democratic Services	678,280	(1,500)	676,780
Human Resources	695,180	(168,330)	526,850
Deputy Chief Executive			
Corporate Policy & Projects	450,760	(33,945)	416,815
Corporate Programme & Improvement	138,460	0	138,460
Deputy Chief Executive	343,820	0	343,820
Digital & Customer Services	1,883,850	(67,000)	1,816,850
Environmental Services, Licensing & Community Safety	1,079,130	(396,130)	683,000
Internal Audit	162,930	0	162,930
Revenues & Benefits	20,782,646	(19,484,759)	1,297,887
Director Place and Climate Change			
Climate Change Strategy	125,360	(6,230)	119,130
Director - Place & Climate Change	119,750	0	119,750
Housing	5,089,154	(2,608,164)	2,480,990
Neighbourhood Services	9,525,150	(4,870,270)	4,654,880
Planning Development Management	1,723,820	(1,333,500)	390,320
Planning Policy	615,990	(50,000)	565,990
Regeneration	2,325,472	(3,321,569)	(996,097)
<hr/>			
Total Service Spending and Income	47,716,182	(32,351,397)	15,364,785
MRP and Interest	1,150,000	-	1,150,000
Interest and Investment Income	-	(1,316,000)	(1,316,000)
Additional Pay Award	100,000	-	100,000
<hr/>			
Total Budgets Approved by Cabinet	48,966,182	(33,667,397)	15,298,785
Add: Parish Council Precepts	2,982,820	-	2,982,820
<hr/>			
Total Council Revenue Budget Requirement 2024/2025	51,949,002	(33,667,397)	18,281,605
Amounts to be taken into Account Under Local Government Act 1998 Section 97(4)			
Less: New Homes Bonus			(136,000)
Less: Business Rate Retention			(4,820,000)
Less: Non Specific Revenue Grants			(1,353,698)
Less: Contribution from Earmarked Reserves			(185,000)
<hr/>			

ADDITIONAL INFORMATION 2024/2025: 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.

	£
Bexhill	
Bexhill Parks and Games	687,406
Bexhill Museum	10,800
Bus Shelters	13,350
	<hr/>
Special Expenses for Bexhill	711,556
	<hr/>
Rye	
Rye Parks and Games	71,484
Christmas Lighting	2,580
Rye Museum	710
Bus Shelters	300
	<hr/>
Special Expenses for Rye	75,074
	<hr/>
Total Special Expenses (excl. Parish Precepts)	786,630
	<hr/> <hr/>

Notes:

1. Capital charges attributed to the above services are not charged as special expenses
2. All Parish Council precepts on the General Fund are Special Expenses chargeable only on the originating Parish

ADDITIONAL INFORMATION 2024/2025: CALCULATION OF COUNCIL TAX BY AREA

LOCAL TAX AREA	LOCAL PRECEPT £	divided by LOCAL TAX BASE no.	gives	add	add	add	add	gives
			LOCAL COUNCIL TAX £	ROTHER COUNCIL TAX £	SX POLICE COUNCIL TAX £	FIRE BRIGADE COUNCIL TAX £	ESCC COUNCIL TAX £	TOTAL COUNCIL TAX £
Ashburnham & Penhurst	14,500.00	192.37	75.38	204.54	252.91	107.49	1,778.31	2,418.63
Battle	475,270.00	2,904.96	163.61	204.54	252.91	107.49	1,778.31	2,506.86
Beckley	25,000.00	563.26	44.38	204.54	252.91	107.49	1,778.31	2,387.63
Bexhill (note 1)	1,424,719.84	17,332.72	82.20	204.54	252.91	107.49	1,778.31	2,425.45
Bodiam	15,209.00	170.06	89.43	204.54	252.91	107.49	1,778.31	2,432.68
Brede	41,686.00	868.68	47.99	204.54	252.91	107.49	1,778.31	2,391.24
Brightling	8,460.00	198.66	42.59	204.54	252.91	107.49	1,778.31	2,385.84
Burwash	113,198.00	1,276.43	88.68	204.54	252.91	107.49	1,778.31	2,431.93
Camber	63,498.00	666.67	95.25	204.54	252.91	107.49	1,778.31	2,438.50
Catsfield	32,000.00	387.60	82.56	204.54	252.91	107.49	1,778.31	2,425.81
Crowhurst	35,217.71	378.26	93.10	204.54	252.91	107.49	1,778.31	2,436.35
Dallington	11,000.00	173.79	63.29	204.54	252.91	107.49	1,778.31	2,406.54
East Guldeford	0.00	32.93	0.00	204.54	252.91	107.49	1,778.31	2,343.25
Etchingham	82,000.00	433.01	189.37	204.54	252.91	107.49	1,778.31	2,532.62
Ewhurst	80,437.00	558.54	144.01	204.54	252.91	107.49	1,778.31	2,487.26
Fairlight	95,000.00	910.85	104.30	204.54	252.91	107.49	1,778.31	2,447.55
Guestling	9,977.00	643.37	15.51	204.54	252.91	107.49	1,778.31	2,358.76
Hurst Green	56,784.00	598.65	94.85	204.54	252.91	107.49	1,778.31	2,438.10
Icklesham	166,729.95	1,248.21	133.58	204.54	252.91	107.49	1,778.31	2,476.83
Iden	16,000.00	235.04	68.07	204.54	252.91	107.49	1,778.31	2,411.32
Mountfield	12,000.00	208.20	57.64	204.54	252.91	107.49	1,778.31	2,400.89
Northiam	113,000.00	1,063.51	106.25	204.54	252.91	107.49	1,778.31	2,449.50
Peasmarsh	37,000.00	509.10	72.68	204.54	252.91	107.49	1,778.31	2,415.93
Pett	26,000.00	465.84	55.81	204.54	252.91	107.49	1,778.31	2,399.06
Playden	5,000.00	161.02	31.05	204.54	252.91	107.49	1,778.31	2,374.30
Rye (note 2)	325,761.16	1,916.16	170.01	204.54	252.91	107.49	1,778.31	2,513.26
Rye Foreign	2,500.00	156.59	15.97	204.54	252.91	107.49	1,778.31	2,359.22
Salehurst	129,287.00	1,033.72	125.07	204.54	252.91	107.49	1,778.31	2,468.32
Sedlescombe	67,650.00	678.27	99.74	204.54	252.91	107.49	1,778.31	2,442.99
Ticehurst	159,110.00	1,743.25	91.27	204.54	252.91	107.49	1,778.31	2,434.52
Udimore	7,000.00	191.69	36.52	204.54	252.91	107.49	1,778.31	2,379.77
Westfield	111,000.00	1,135.37	97.77	204.54	252.91	107.49	1,778.31	2,441.02
Whatlington	7,455.00	160.72	46.39	204.54	252.91	107.49	1,778.31	2,389.64

Note 1

Bexhill local precept shown above comprises

	£
Bexhill Town Council Precept	713,164.00
Bexhill Special Expenses	711,555.84
	<hr/>
	1,424,719.84
	<hr/> <hr/>

Note 2

Rye local precept shown above comprises

	£
Rye Town Council Precept	250,687.00
Rye Special Expenses	75,074.16
	<hr/>
	325,761.16
	<hr/> <hr/>

ADDITIONAL INFORMATION 2024/2025: COUNCIL TAX BY AREA AND BAND

LOCAL TAX AREA	<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 TAX £	COUNCIL TAX £	COUNCIL TAX £	COUNCIL TAX £	COUNCIL TAX £	COUNCIL TAX £	COUNCIL TAX £	COUNCIL TAX £	COUNCIL TAX £
Ashburnham & Penhurst	1,612.42	1,881.16	2,149.89	2,418.63	2,956.10	3,493.57	4,031.05	4,837.26	
Battle	1,671.24	1,949.78	2,228.32	2,506.86	3,063.94	3,621.02	4,178.10	5,013.72	
Beckley	1,591.76	1,857.05	2,122.34	2,387.63	2,918.21	3,448.79	3,979.39	4,775.26	
Bexhill	1,616.97	1,886.47	2,155.96	2,425.45	2,964.43	3,503.42	4,042.42	4,850.90	
Bodiam	1,621.79	1,892.09	2,162.38	2,432.68	2,973.27	3,513.87	4,054.47	4,865.36	
Brede	1,594.16	1,859.86	2,125.55	2,391.24	2,922.62	3,454.01	3,985.40	4,782.48	
Brightling	1,590.56	1,855.66	2,120.75	2,385.84	2,916.02	3,446.21	3,976.40	4,771.68	
Burwash	1,621.29	1,891.50	2,161.72	2,431.93	2,972.36	3,512.78	4,053.22	4,863.86	
Camber	1,625.67	1,896.61	2,167.56	2,438.50	2,980.39	3,522.27	4,064.17	4,877.00	
Catsfield	1,617.21	1,886.74	2,156.28	2,425.81	2,964.88	3,503.94	4,043.02	4,851.62	
Crowhurst	1,624.24	1,894.94	2,165.65	2,436.35	2,977.76	3,519.17	4,060.59	4,872.70	
Dallington	1,604.36	1,871.76	2,139.15	2,406.54	2,941.32	3,476.11	4,010.90	4,813.08	
East Guldeford	1,562.17	1,822.53	2,082.89	2,343.25	2,863.97	3,384.69	3,905.42	4,686.50	
Etchingham	1,688.42	1,969.82	2,251.22	2,532.62	3,095.42	3,658.22	4,221.04	5,065.24	
Ewhurst	1,658.18	1,934.54	2,210.90	2,487.26	3,039.98	3,592.70	4,145.44	4,974.52	
Fairlight	1,631.70	1,903.65	2,175.60	2,447.55	2,991.45	3,535.35	4,079.25	4,895.10	
Guestling	1,572.51	1,834.59	2,096.68	2,358.76	2,882.93	3,407.09	3,931.27	4,717.52	
Hurst Green	1,625.40	1,896.30	2,167.20	2,438.10	2,979.90	3,521.70	4,063.50	4,876.20	
Icklesham	1,651.22	1,926.43	2,201.63	2,476.83	3,027.23	3,577.64	4,128.05	4,953.66	
Iden	1,607.55	1,875.47	2,143.40	2,411.32	2,947.17	3,483.01	4,018.87	4,822.64	
Mountfield	1,600.60	1,867.36	2,134.13	2,400.89	2,934.42	3,467.95	4,001.49	4,801.78	
Northiam	1,633.00	1,905.17	2,177.33	2,449.50	2,993.83	3,538.16	4,082.50	4,899.00	
Peasmarsch	1,610.62	1,879.06	2,147.49	2,415.93	2,952.80	3,489.67	4,026.55	4,831.86	
Pett	1,599.38	1,865.94	2,132.50	2,399.06	2,932.18	3,465.30	3,998.44	4,798.12	
Playden	1,582.87	1,846.68	2,110.49	2,374.30	2,901.92	3,429.54	3,957.17	4,748.60	
Rye	1,675.51	1,954.76	2,234.01	2,513.26	3,071.76	3,630.26	4,188.77	5,026.52	
Rye Foreign	1,572.82	1,834.95	2,097.09	2,359.22	2,883.49	3,407.76	3,932.04	4,718.44	
Salehurst	1,645.55	1,919.81	2,194.06	2,468.32	3,016.83	3,565.35	4,113.87	4,936.64	
Sedlescombe	1,628.66	1,900.11	2,171.55	2,442.99	2,985.87	3,528.76	4,071.65	4,885.98	
Ticehurst	1,623.02	1,893.52	2,164.02	2,434.52	2,975.52	3,516.52	4,057.54	4,869.04	
Udimore	1,586.52	1,850.93	2,115.35	2,379.77	2,908.61	3,437.44	3,966.29	4,759.54	
Westfield	1,627.35	1,898.57	2,169.80	2,441.02	2,983.47	3,525.91	4,068.37	4,882.04	
Whatlington	1,593.10	1,858.61	2,124.13	2,389.64	2,920.67	3,451.70	3,982.74	4,779.28	

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.

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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