

Budget Book

2026/27

April 2026

CONTENTS

	Page No.
Introduction	1 - 3
Graphs	4 - 5
General Fund Revenue Budget	6
Council Tax Calculation	6
Summary of Net Service Expenditure	7
Chief Executive Revenue Budgets	
Chief Executive	8
Corporate and Strategic Services	9
Governance and Community Services Revenue Budgets	
Director of Governance and Community Services	10
Legal Services Client	10
Environmental Services, Licensing and Community Safety	11
Democratic Services	12
Audit	12
Planning	13
Resources Revenue Budgets	
Director of Resources	14
Digital and Customer Services	14
Financial Services	15
Housing and Strategic Asset Management	16 - 17
Development Team Strategic Lead	17
Capital Programme	
Capital Programme	18 - 19
Financing	20
Additional Information	
Reserves	21
Gross and Net Revenue Expenditure	22

Introduction

Rother District Council set its budget for 2026/27 at Full Council on 23rd February 2026. 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 2026/27 and the Council Tax for each area in Rother is also included.

Revenue Budget

Local Government Finance

Following several delays and deferrals, the Fair Funding Review (FFR 2.0) proposals were published in late June 2025. These outlined the Government's proposed approach to local authority funding reform from 2026/27 onwards. Consultation closed in August 2025. The Government published in November 2025 the Local Government policy statement, their response to the consultation findings and a policy statement on the resetting of the business rates retention system from 2026.

The FFR undertook to achieve multiple objectives, including a fairer assessment of local need, utilising updated data (focused on deprivation), incentivising house building and local economic growth, providing authorities greater certainty including a multi-year settlement, amongst others. They committed that by 2028, the funding system will be fairer and simpler and that:

- a. funding will be aligned with need and deprivation;
- b. funding will be based on robust evidence and up-to-date data; and
- c. local authorities will have greater flexibility and certainty over the settlement period and beyond.

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 FFR also incorporated a reset of the Business Rates Retention System (BRRS). This sought to better align funding across the country in a redistributive way aligned to relative need, resources and growth. They also committed to transitional arrangements to move authorities over the transitional period of the term of the settlement. This reset will be a full reset, which means that all growth accumulated to date is potentially subject to redistribution across the sector for future periods, and only new growth gained after the reset will be retained.

Local Government Finance Settlement

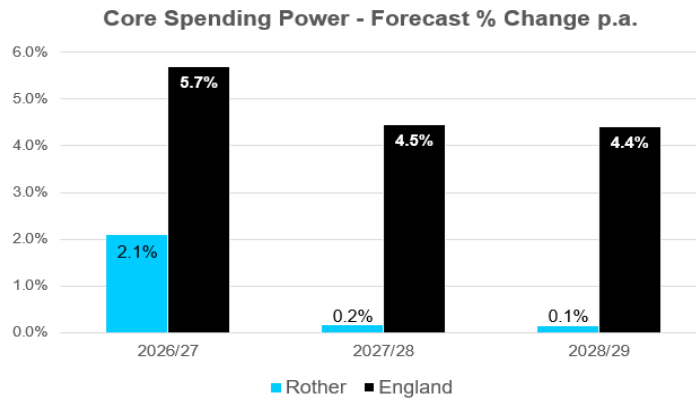
The provisional Local Government Finance Settlement was broadly in line with the FFR 2.0 principles, and the policy statement published in the Autumn. It introduced updated formula and underlying data (with a focus on deprivation) through which the needs of respective councils were evaluated and funding levels determined. In addition, we received a multi-year settlement and a fundamental shift in grant funding.

Grants such as New Homes Bonus, National Insurance Employer Contributions, Funding Floor, Compensation for Business rates multipliers, Domestic Abuse Safe Accommodation, Rough Sleeping and part of the Homelessness Prevention Grant have all been superseded by the new grant structure.

It should be noted that the Government assume in their assessment of resources available to councils that the tax base rises by the average of the previous three years tax base rises reported, and that they increase Council Tax by the maximum permitted in every year.

Our Core Spending Power (CSP), which is the Government's proxy for the resources available to an authority does rise in 2026/27, however it then remains broadly level with the 2026/27 funding, even after incorporating Council Tax base and rate increases, so a reduction in real terms.

INTRODUCTION



Council Tax and Referendum Limit

In December 2025, the Government confirmed the Council Tax referendum limits for 2026/27. 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 £6.30 increase in the Band D Council Tax charge, which is now £216.95.

Reserves

The earmarked and general reserves available to support the budget at 1st April 2026 are forecast to be £8.15m, of which £2.5m is held in the general reserve for non earmarked purposes. The Council adopted a Reserves Policy in February 2026. The budget for 2026/27 was set without the need to draw from the General Reserve.

Overall Revenue Budget Financial Position

The net Revenue Budget for 2026/27 before Government grants and other funding is expected to be £16.5m compared to £16.0m in 2025/26. The Revenue Budget includes inflation and growth.

Savings: The revenue budget has been balanced for 2026/27 through a combination of additional income, cost reductions and efficiencies, and a better than anticipated LG Finance Settlement. Budget challenge sessions were held in June/July 2025 with a target of 10% set for Heads of Service. Proposals were presented to the Leader & Deputy Leaders of the Council, Cabinet member for Finance and Governance, the Chief Executive and Deputy Chief Executive, followed by Overview & Scrutiny Committee, before being proposed to Cabinet and Full Council for adoption. This process generated £687k of savings and income generation proposals which were incorporated into the 2026/27 budget. These were offset by unavoidable growth of £760k. Progress against these savings/additional income will be monitored in year and reported to Overview and Scrutiny and Cabinet.

Capital Programme and Asset Management

The latest Capital Programme (2025/26 to 2029/30) totals £91m, with a remaining programme between 2026/27 and 2029/30 of £76m. The Programme includes projected borrowing of £19m (2026/27 to 2028/29) to support various schemes including Beeching Road and Sidley Depot, Waste Vehicles, ongoing investment in Temporary Accommodation and the Colonnade refurbishment. 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 of 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. The Capital Programme remains affordable and continues to deliver the outcomes originally anticipated given recent levels of inflation as well as in the context of Local Government Reorganisation.

INTRODUCTION

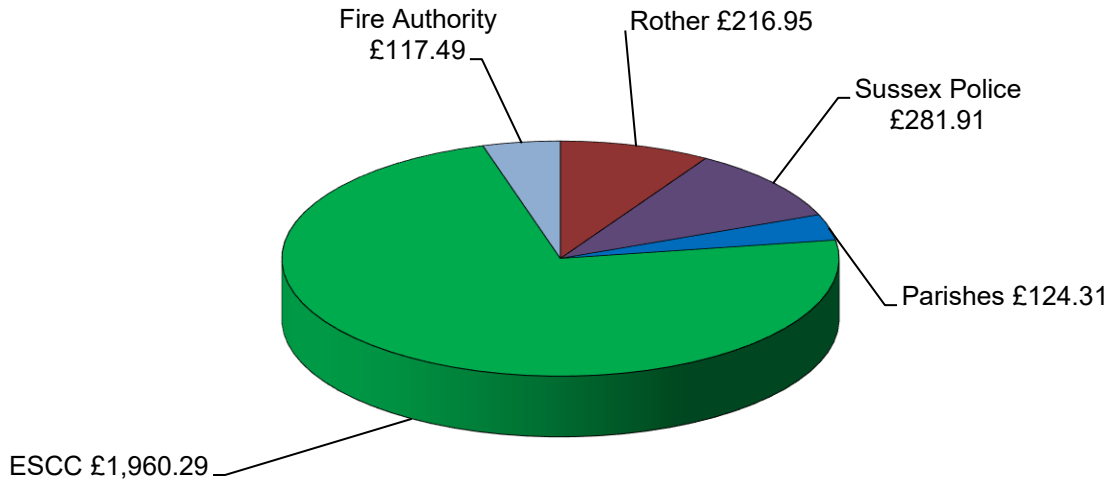
Further Information

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:

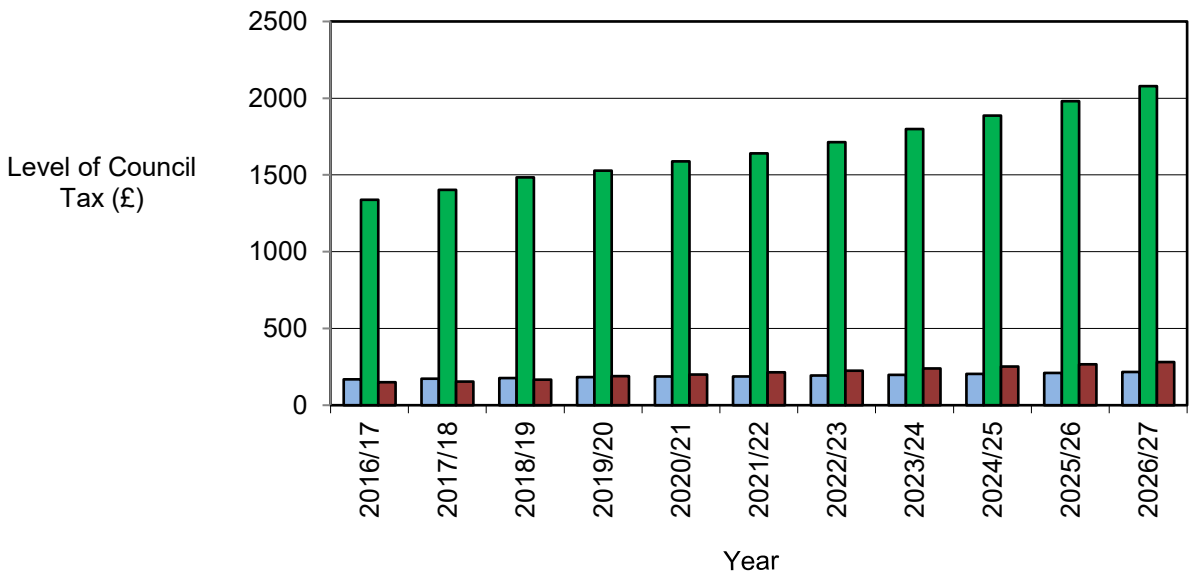
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Share of Band D Council Tax 2026/2027

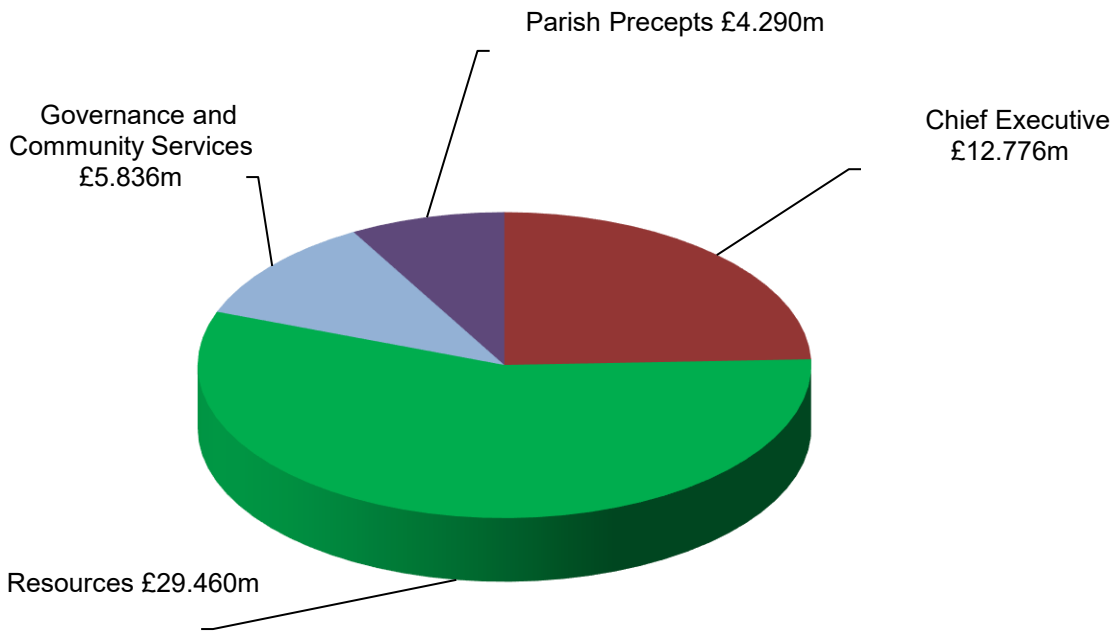


Band D By Authority 2016/17 - 2026/27

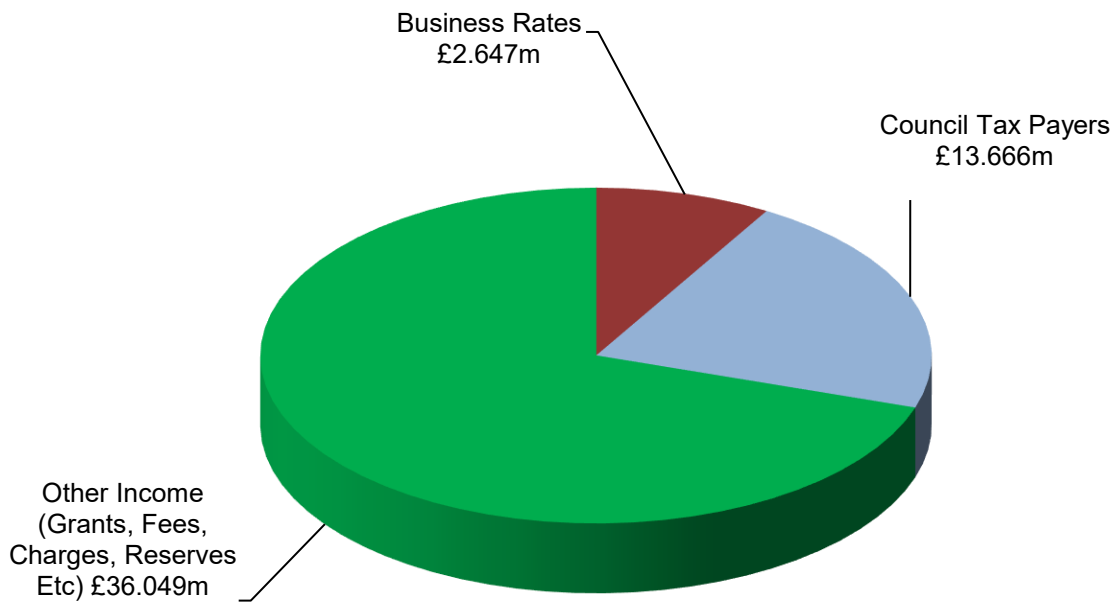


■ Rother District Council
 ■ ESCC inc Fire Authority
 ■ Sussex Police

Gross Expenditure £52.362m 2026/27



Gross Income £52.362m 2026/27

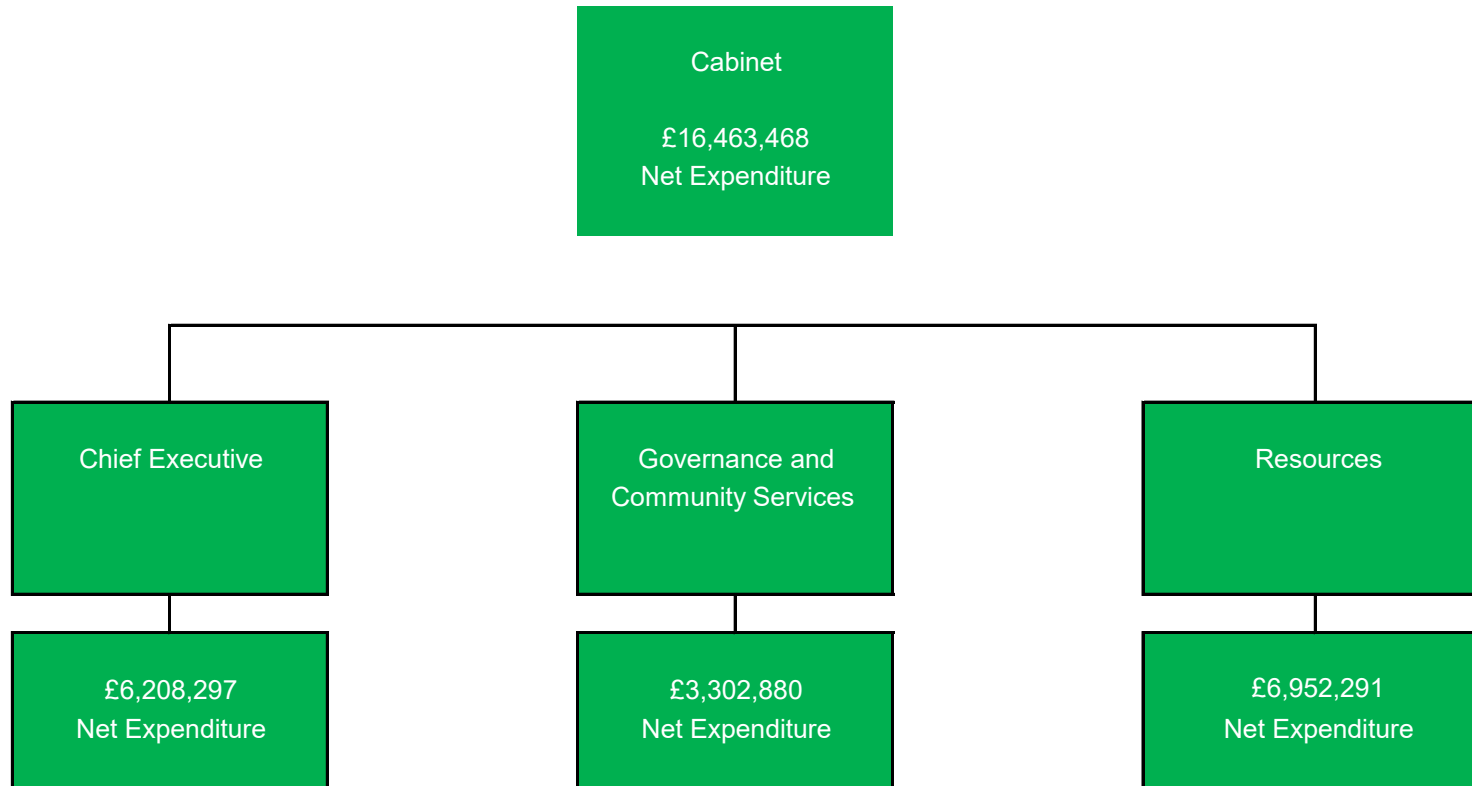


Expenditure	£
Chief Executive	
Chief Executive	209,950
Corporate and Strategic Services	5,998,347
Governance and Community Services	
Director of Governance and Community Services	190,570
Legal Services	376,600
Environmental Services, Licensing and Community Safety	568,370
Democratic Services	709,730
Audit	173,510
Planning (including EP and Coastal)	1,284,100
Resources	
Director of Resources	166,140
Digital and Customer Services	1,881,040
Financial Services	2,736,012
Housing and Strategic Asset Management	2,169,099
Development Team Strategic Lead	0
<hr/>	
Total Cost of Services 2026/2027	16,463,468
<hr/>	
Productivity Plan (funded from Flexible Capital Receipts)	732,130
MRP and Interest	2,676,773
Interest and Investment Income	-2,731,561
<hr/>	
Net Cost of Services 2026/2027	17,140,810
<hr/> <hr/>	

Calculation of Rother District Council Tax

Expenditure shown above		17,140,810
<i>less</i>	Special Expenses	-688,076
<i>less</i>	Revenue Support Grant	-3,937,864
<i>less</i>	Business Rate Retention	-2,647,275
<i>less</i>	Grants retained under Fair Funding Review	-806,068
<i>less</i>	Use of Flexible Capital Receipts	-835,800
<i>add</i>	Contribution to Earmarked Reserve	462,100
<hr/>		
Total Amount to be Raised from Council Tax		8,687,827
<hr/>		
<i>divided by</i>	Council Tax Base, in terms of Band D Equivalent	40,045.30
<hr/>		
<i>gives</i>	Rother District Council Tax 2026/2027	£216.95
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SUMMARY OF NET SERVICE EXPENDITURE



Chief Executive

	2025/26 Net Expenditure £	2026/27 Operational Expenditure £	2026/27 Income £	2026/27 Net Expenditure £
Service				
Chief Executive	454,650	209,950	-	209,950
Total Chief Executive	454,650	209,950	-	209,950

Corporate and Strategic Services

Service	2025/26 Net Expenditure £	2026/27 Operational Expenditure £	2026/27 Income £	2026/27 Net Expenditure £
Car Parks	(2,016,980)	616,560	(2,686,800)	(2,070,240)
Churchyards	7,800	7,990	-	7,990
Cemeteries	(32,490)	168,930	(197,200)	(28,270)
Environment Strategy	127,180	79,780	-	79,780
Bexhill Parks and Open Spaces	517,410	580,300	(50,380)	529,920
Rural Open Spaces and Amenity Areas	21,560	22,290	-	22,290
Rye Area Parks and Gardens	44,010	49,270	(7,000)	42,270
Human Resources	353,210	420,495	(1,500)	418,995
Levelling Up Partnership Projects - Revenue	8,620	37,450	-	37,450
Long Term Plan for Towns - Revenue	300	-	-	-
Rother Museum Services	35,650	37,110	(1,500)	35,610
Abandoned Vehicles	2,950	5,900	(500)	5,400
Allotments	4,860	4,560	(100)	4,460
Head of Neighbourhood Services	103,330	52,530	-	52,530
Neighbourhood Services	825,220	590,250	-	590,250
Public Conveniences	381,210	385,040	(500)	384,540
Residual Highway Services	19,160	12,310	-	12,310
Communications	57,400	57,400	-	57,400
Corporate Policy	168,400	168,400	-	168,400
Corporate Programme and Improvement	135,560	132,350	-	132,350
Head of Corporate and Strategic Services	89,450	118,260	-	118,260
Policy and Projects Office	240,560	234,610	-	234,610
Cultural Development	10,560	10,040	-	10,040
De La Warr Pavilion Client	485,240	485,380	-	485,380
Economic Development	125,180	95,042	(13,090)	81,952
Partnership - 1066 Country Marketing	190	580	-	580
Regeneration	47,240	61,940	(11,200)	50,740
Tourism	105,090	109,190	(4,000)	105,190
Plan for Neighbourhoods	300	232,000	(232,000)	-
Battle Sports Centre	6,000	6,000	-	6,000
Bexhill Leisure Centre	17,020	18,510	(2,420)	16,090
Bexhill Leisure Pool	11,760	41,850	(31,510)	10,340
Rye Sports Centre and Swimming Pool	5,750	-	-	-
Sports Development	7,080	107,080	(100,000)	7,080
Recycling	(10,000)	1,028,000	(1,299,400)	(271,400)
Refuse Collection	2,292,900	5,062,520	(1,897,800)	3,164,720
Street Sweeping and Beach Cleansing	1,491,630	1,526,330	(31,000)	1,495,330
Total Corporate and Strategic Services	5,690,310	12,566,247	(6,567,900)	5,998,347

Director of Governance and Community Services

Service	2025/26 Net Expenditure £	2026/27 Operational Expenditure £	2026/27 Income £	2026/27 Net Expenditure £
Director of Governance and Community Services	115,820	190,570	-	190,570
Total Director of Governance and Community Services	115,820	190,570	-	190,570

Legal Services (Client)

Service	2025/26 Net Expenditure £	2026/27 Operational Expenditure £	2026/27 Income £	2026/27 Net Expenditure £
Legal Services	321,600	416,600	(40,000)	376,600
Total Legal Services (Client)	321,600	416,600	(40,000)	376,600

Environmental Services, Licensing and Community Safety

Service	2025/26 Net Expenditure £	2026/27 Operational Expenditure £	2026/27 Income £	2026/27 Net Expenditure £
Environmental Administration Account	12,320	9,940	-	9,940
Head of Environmental Services, Licensing and Community Safety	11,940	11,070	-	11,070
Dog Control	38,190	39,650	-	39,650
Food and Safety Team	180	680	-	680
Food Hygiene/Water Purity/IDC	152,090	161,630	(5,000)	156,630
Health and Safety/Swimming Pools	102,620	89,980	-	89,980
Pest Control	5,830	25,080	(19,000)	6,080
Alcohol Licensing	(12,840)	85,160	(100,000)	(14,840)
Animal Welfare	1,360	1,990	-	1,990
Caravan Licences and Travellers	21,000	22,000	-	22,000
Licences and Registration	35,030	72,560	(40,000)	32,560
Licensing Team	1,610	1,720	-	1,720
Taxi and Private Hire Licences	(20,830)	70,610	(100,000)	(29,390)
Community Safety - CCTV costs only	13,040	6,020	(4,000)	2,020
Community Safety and PSH Team	10,540	311,630	(274,270)	37,360
Crime and Disorder Initiatives	15,800	51,800	(35,000)	16,800
Houses in Multiple Occupation	(2,000)	3,000	(5,000)	(2,000)
Pollution	174,520	182,610	(10,000)	172,610
Pollution Team	(1,310)	32,710	(29,600)	3,110
Private Sector Housing	5,600	9,600	-	9,600
Sub Standard Housing	300	300	-	300
Watercourses, Ditches and Drains	500	500	-	500
Total Environmental Services, Licensing and Community Safety	565,490	1,190,240	(621,870)	568,370

Democratic Services

Service	2025/26 Net Expenditure £	2026/27 Operational Expenditure £	2026/27 Income £	2026/27 Net Expenditure £
Committee Services	196,620	191,600	-	191,600
District Council Elections	7,240	7,240	-	7,240
Electoral Registration	229,570	223,980	(1,500)	222,480
Public Accountability - Chief Executive	3,180	2,970	-	2,970
Representing Local Interest	299,510	285,440	-	285,440
Total Democratic Services	736,120	711,230	(1,500)	709,730

Audit

Service	2025/26 Net Expenditure £	2026/27 Operational Expenditure £	2026/27 Income £	2026/27 Net Expenditure £
Internal Audit	171,910	173,510	-	173,510
Total Audit	171,910	173,510	-	173,510

Planning (including EP and Coastal)

Service	2025/26 Net Expenditure £	2026/27 Operational Expenditure £	2026/27 Income £	2026/27 Net Expenditure £
Bexhill Promenade and Foreshore	(70,750)	50,650	(123,750)	(73,100)
Camber Beach and Foreshore Management	152,750	442,790	(41,000)	401,790
Coast Protection	32,990	38,170	(4,000)	34,170
Emergency Planning	41,060	55,710	-	55,710
Building Control	52,090	61,890	-	61,890
Complaints, Compliance and Enforcement	165,670	166,430	-	166,430
General Planning Expenses	13,600	11,990	-	11,990
Land Charges	(110,210)	69,380	(197,000)	(127,620)
Planning Appeals	4,000	4,000	-	4,000
Planning Applications	(195,180)	1,087,740	(1,154,000)	(66,260)
Planning Business Support	264,870	299,630	(24,170)	275,460
Planning Enquiries	(53,700)	28,000	(200,500)	(172,500)
Conservation and Preservation	16,190	16,190	-	16,190
Local Development Framework	138,000	138,000	-	138,000
Planning Policy	469,440	571,870	(125,030)	446,840
Head of Planning	99,250	111,110	-	111,110
Total Planning (including EP and Coastal)	1,020,070	3,153,550	(1,869,450)	1,284,100

RESOURCES

Director of Resources

	2025/26 Net Expenditure £	2026/27 Operational Expenditure £	2026/27 Income £	2026/27 Net Expenditure £
Service				
Director of Resources	149,520	166,140	-	166,140
Total Director of Resources	149,520	166,140	-	166,140

Digital and Customer Services

	2025/26 Net Expenditure £	2026/27 Operational Expenditure £	2026/27 Income £	2026/27 Net Expenditure £
Service				
Battle Community Help Point	250	-	-	-
Customer Services and Development	526,770	571,570	(1,000)	570,570
Rye Community Help Point	250	-	-	-
Head of Digital and Customer Services	88,120	90,420	-	90,420
Business Improvement	327,180	367,500	(1,000)	366,500
NLPG - Street Naming	12,930	31,590	(60,000)	(28,410)
Communications - Telephones	54,050	58,770	-	58,770
Computer Services	801,150	823,190	-	823,190
Total Digital and Customer Services	1,810,700	1,943,040	(62,000)	1,881,040

RESOURCES

Financial Services

Service	2025/26 Net Expenditure £	2026/27 Operational Expenditure £	2026/27 Income £	2026/27 Net Expenditure £
Accountancy	667,860	672,580	(10,000)	662,580
Corporate Management	330,490	284,750	-	284,750
Head of Financial Services	99,960	-	-	-
Procurement Strategy	40,000	50,000	-	50,000
Public Accountability - Resources	11,400	11,850	-	11,850
Treasury Management	10,250	10,250	-	10,250
Unapportionable Central Overheads	483,000	25,000	-	25,000
Cost of Collection	(124,960)	311,540	(320,965)	(9,425)
Internal Drainage Board Levies	168,000	168,000	-	168,000
Reliefs and Benefits - Council Tax Benefit	145,920	226,870	-	226,870
Reliefs and Benefits - Housing Benefit	80,208	15,822,475	(15,760,528)	61,947
Revenue and Benefits	1,235,430	1,244,190	-	1,244,190
Total Financial Services	3,147,558	18,827,505	(16,091,493)	2,736,012

RESOURCES

Housing and Strategic Asset Management

	2025/26 Net Expenditure £	2026/27 Operational Expenditure £	2026/27 Income £	2026/27 Net Expenditure £
Service				
Administrative Offices - Amherst Road	(72,980)	61,250	(151,290)	(90,040)
Administrative Offices - Town Hall	145,740	163,200	(17,150)	146,050
Communications - Postages	21,000	16,000	-	16,000
Facilities Management	131,860	131,510	-	131,510
Maintenance Services	51,480	80,060	(20,000)	60,060
Property Maintenance Team	360,890	358,990	(11,530)	347,460
7-12 Beeching Road Studios	-	142,400	(142,400)	-
34 Devonshire Road, Bexhill	800	870	-	870
Ancient Monuments and Gazebo	4,480	12,740	-	12,740
Committee Property Account	(66,600)	41,980	(86,820)	(44,840)
Elva Business Centre	(221,640)	58,690	(309,860)	(251,170)
Estates	276,480	302,400	-	302,400
Investment Properties	(171,130)	17,650	(215,920)	(198,270)
King Offa - Management Southern Non Development Site Area	3,720	2,050	(3,000)	(950)
Miscellaneous Land and Buildings	(46,010)	6,110	(66,170)	(60,060)
Peasmarsh Workshops	(21,880)	6,710	(33,180)	(26,470)
Property Investment Strategy	(840,890)	18,020	(915,250)	(897,230)
Property Investment Strategy - 30-40 Beeching Road (Land and Buildings)	(136,640)	4,150	(152,040)	(147,890)
Property Investment Strategy - Glovers Farm Sites	(394,370)	8,550	(403,550)	(395,000)
Property Management	7,420	51,600	-	51,600
Residual Housing Land	(130)	-	(130)	(130)
Udimore Workshops	(5,690)	3,670	(4,980)	(1,310)
Watch Oak Estate	(1,440)	43,520	-	43,520
West Trading Estate - Bexhill	(279,080)	13,650	(314,000)	(300,350)
Head of Housing and Asset Management	103,830	104,560	-	104,560
CHF Grant Reserve Funded Revenue Expenditure	30,000	13,000	-	13,000
Housing Development Team	127,600	214,560	(25,750)	188,810
Sub total Housing and Strategic Asset Management	(993,180)	1,877,890	(2,873,020)	(995,130)

RESOURCES

Housing and Strategic Asset Management cont.

	2025/26 Net Expenditure £	2026/27 Operational Expenditure £	2026/27 Income £	2026/27 Net Expenditure £
Service				
Afghan Relocation Assistance Policy	11,705	175,010	(146,640)	28,370
Homelessness Prevention Grant	(116,160)	843,080	(907,049)	(63,969)
Housing Administration Account	688,708	830,058	(54,700)	775,358
Housing First	-	294,860	(52,000)	242,860
Housing Loans Account	10,000	10,000	-	10,000
Housing Needs	2,316,500	3,537,100	(1,124,000)	2,413,100
Park Residential	(11,500)	2,140	(13,500)	(11,360)
Rother Leasing Scheme	7,700	37,100	(29,300)	7,800
Rother Tenant Finder	100,000	100,000	-	100,000
Sanctuary Safe Accommodation	5,100	5,100	-	5,100
Temporary Accommodation Properties	(282,520)	121,290	(559,320)	(438,030)
UK Resettlement Programme (Syrian Refugees)	61,175	116,800	(21,800)	95,000
Total Housing and Strategic Asset Management	1,797,528	7,950,428	(5,781,329)	2,169,099

Development Team Strategic Lead

	2025/26 Net Expenditure £	2026/27 Operational Expenditure £	2026/27 Income £	2026/27 Net Expenditure £
Service				
Capital Development Team	-	572,720	(572,720)	-
Total Development Team Strategic Lead	-	572,720	(572,720)	-

CAPITAL PROGRAMME 2026/2027 TO 2029/2030

Project	2026/2027 Estimate £	2027/2028 Estimate £	2028/2029 Estimate £	2029/2030 Estimate £
Development Programme				
Blackfriars	703	7	-	-
Colonnade	111	-	-	-
Beeching Road Hotel and Foodstore Development	100	-	-	-
Barnhorn Green	3,915	3,868	149	-
Development of Council Owned Sites	25	-	-	-
King Offa Leisure and Residential Development	2,000	-	-	-
RDC Housing Ltd Investment (RDC loan funding to company)	6,193	-	-	-
LUF De La Warr Pavilion Project	7,683	12,296	1,659	-
The Heart of Sidley Community Hub Project	378	-	-	-
Camber Sands Welcome Centre	51	-	-	-
Amherst Road Lift/Refurbishment	245	-	-	-
Sidley Waste Depot	242	-	-	-
Broad Oak - Feasibility	4	-	-	-
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Total Development Programme	21,650	16,171	1,808	0
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Project	£	£	£	£
A Thriving Local Economy				
De La Warr Pavilion - Capital Grant	59	-	-	-
Battle Train Station - CIL	1,000	-	-	-
Plan for Neighbourhoods	360	1,736	1,605	11,235
Skinner's Sheds, Wainwright Road	131	-	-	-
West Station Pub, Terminus Road	290	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total A Thriving Local Economy	1,840	1,736	1,605	11,235
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

CAPITAL PROGRAMME 2026/2027 TO 2029/2030

Project	2026/2027 Estimate £	2027/2028 Estimate £	2028/2029 Estimate £	2029/2030 Estimate £
Live Well Locally				
Fairlight Coastal Protection Scheme (Preservational Trust)	177	-	-	-
Disabled Facilities Grant	1,625	1,625	1,495	-
Community Grants	100	100	100	146
Refuse Equipment	150	99	-	-
Temporary Accommodation	4,000	1,657	-	-
Ticehurst Village Centre Project - CIL	140	-	-	-
Sedlescombe Traffic Calming Measures - CIL	74	-	-	-
Bexhill Community Hub	240	-	-	-
Food Waste Vehicles and Containers	227	-	-	-
Devolution of Public Conveniences - CIL	202	-	-	-
Waste Vehicles	5,900	-	-	-
Robertsbridge Doctors Surgery	1,200	-	-	-
Fairlight Fowl Water Sewer - CIL	36	-	-	-
Battle GP Surgery Parking - CIL	375	-	-	-
Total Live Well Locally	14,446	3,481	1,595	146
Project	£	£	£	£
Fit for the Future				
Corporate Document Image Processing System	32	-	-	-
Rother 20/20 ICT Investment	106	-	-	-
New Website Development	5	-	-	-
Planning Software (Invest to Save)	42	42	42	-
Total Fit for the Future	185	42	42	0
Total Capital Programme	38,121	21,430	5,050	11,381

CAPITAL PROGRAMME 2026/2027 TO 2029/2030

	2026/2027	2027/2028	2028/2029	2029/2030
	Estimate	Estimate	Estimate	Estimate
	£	£	£	£
Financed by:				
Grant	13,211	8,235	3,100	11,233
Borrowing	20,306	5,673	191	2
CIL	2,888	850	-	-
CIL (CEBF-PV works)	-	244	-	-
Capacity Funding	-	129	-	-
NHLF (Development Phase)	-	6,199	1,659	-
S106	370	-	-	-
Reserves	125	100	100	146
Capital Receipts	1,221	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total Financing	38,121	21,430	5,050	11,381
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

ADDITIONAL INFORMATION 2026/2027: RESERVES

	2026/2027 Estimate £	2027/2028 Estimate £	2028/2029 Estimate £	2029/2030 Estimate £
Potential Use of Reserves				
Earmarked Reserves and General Reserves	(8,153,814)	(8,615,914)	(8,009,283)	(6,917,645)
Use of/(Contribution to) Reserves	(462,100)	606,631	1,091,638	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total Reserves	(8,615,914)	(8,009,283)	(6,917,645)	(6,917,645)
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

ADDITIONAL INFORMATION 2026/2027: GROSS AND NET REVENUE EXPENDITURE

	2026/2027 Gross Expenditure £	2026/2027 Gross Income £	2026/2027 Net Expenditure £
Cabinet Approved Revenue Budgets			
Chief Executive			
Chief Executive	209,950	-	209,950
Corporate and Strategic Services	12,566,247	-6,567,900	5,998,347
Governance and Community Services			
Director of Governance and Community Services	190,570	-	190,570
Legal Services	416,600	-40,000	376,600
Environmental Services, Licensing and Community Safety	1,190,240	-621,870	568,370
Democratic Services	711,230	-1,500	709,730
Audit	173,510	-	173,510
Planning (including EP and Coastal)	3,153,550	-1,869,450	1,284,100
Resources			
Director of Resources	166,140	-	166,140
Digital and Customer Services	1,943,040	-62,000	1,881,040
Financial Services	18,827,505	-16,091,493	2,736,012
Housing and Strategic Asset Management	7,950,428	-5,781,329	2,169,099
Development Team Strategic Lead	572,720	-572,720	-
<hr/>			
Total Service Spending and Income	48,071,730	(31,608,262)	16,463,468
Productivity Plan (funded from Flexible Capital Receipts	732,130	-	732,130
MRP and Interest	2,676,773	-	2,676,773
Interest and Investment Income	-	(2,731,561)	(2,731,561)
<hr/>			
Total Budgets Approved by Cabinet	51,480,633	(34,339,823)	17,140,810
Add: Parish Council Precepts	4,290,137	-	4,290,137
<hr/>			
Total Council Revenue Budget Requirement 2026/2027	55,770,770	(34,339,823)	21,430,947
Amounts to be taken into Account Under Local Government Act 1998 Section 97(4)			
Less: Revenue Support Grant			(3,937,864)
Less: Business Rate Retention			(2,647,275)
Less: Grants Retained Under Fair Funding Review			(806,068)
Add: Contribution to Earmarked Reserves			462,100
Less: Use of Flexible Capital receipts			(835,800)
<hr/>			
Council Tax Requirement 2026/2027 (Rother & Parishes)			13,666,040
<hr/> <hr/>			

ADDITIONAL INFORMATION 2026/2027: 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	608,885
Bexhill Museum	9,590
	<hr/>
Special Expenses for Bexhill	618,475
	<hr/>
Rye	
Rye Parks and Gardens	68,592
Rye Museum	710
Bus Shelters	300
	<hr/>
Special Expenses for Rye	69,602
	<hr/>
Total Special Expenses (excl. Parish Precepts)	688,077
	<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 2026/2027: 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	20,000.00	197.39	101.32	216.95	281.91	117.49	1,960.29	2,677.96
Battle	523,568.00	2,972.20	176.16	216.95	281.91	117.49	1,960.29	2,752.80
Beckley	36,000.00	564.24	63.80	216.95	281.91	117.49	1,960.29	2,640.44
Bexhill (note 1)	2,229,062.50	17,554.17	126.98	216.95	281.91	117.49	1,960.29	2,703.62
Bodiam	16,378.00	170.26	96.19	216.95	281.91	117.49	1,960.29	2,672.83
Brede	56,775.00	877.33	64.71	216.95	281.91	117.49	1,960.29	2,641.35
Brightling	10,376.00	205.74	50.43	216.95	281.91	117.49	1,960.29	2,627.07
Burwash	121,121.00	1,291.37	93.79	216.95	281.91	117.49	1,960.29	2,670.43
Camber	63,498.00	803.80	79.00	216.95	281.91	117.49	1,960.29	2,655.64
Catsfield	48,400.00	388.09	124.71	216.95	281.91	117.49	1,960.29	2,701.35
Crowhurst	37,313.48	381.21	97.88	216.95	281.91	117.49	1,960.29	2,674.52
Dallington	12,000.00	176.45	68.01	216.95	281.91	117.49	1,960.29	2,644.65
East Guldeford	0.00	32.24	0.00	216.95	281.91	117.49	1,960.29	2,576.64
Etchingham	94,500.00	437.83	215.84	216.95	281.91	117.49	1,960.29	2,792.48
Ewhurst	87,276.00	573.97	152.06	216.95	281.91	117.49	1,960.29	2,728.70
Fairlight	74,183.00	915.96	80.99	216.95	281.91	117.49	1,960.29	2,657.63
Guestling	10,740.00	664.80	16.16	216.95	281.91	117.49	1,960.29	2,592.80
Hurst Green	70,000.00	589.60	118.72	216.95	281.91	117.49	1,960.29	2,695.36
Icklesham	153,810.00	1,337.67	114.98	216.95	281.91	117.49	1,960.29	2,691.62
Iden	18,000.00	242.60	74.20	216.95	281.91	117.49	1,960.29	2,650.84
Mountfield	15,000.00	210.26	71.34	216.95	281.91	117.49	1,960.29	2,647.98
Northiam	138,824.00	1,087.79	127.62	216.95	281.91	117.49	1,960.29	2,704.26
Peasmarsh	37,000.00	524.53	70.54	216.95	281.91	117.49	1,960.29	2,647.18
Pett	55,000.00	496.42	110.79	216.95	281.91	117.49	1,960.29	2,687.43
Playden	5,000.00	172.61	28.97	216.95	281.91	117.49	1,960.29	2,605.61
Rye (note 2)	439,949.50	2,013.18	218.53	216.95	281.91	117.49	1,960.29	2,795.17
Rye Foreign	2,600.00	174.58	14.89	216.95	281.91	117.49	1,960.29	2,591.53
Salehurst	164,274.00	1,022.32	160.69	216.95	281.91	117.49	1,960.29	2,737.33
Sedlescombe	73,000.00	682.50	106.96	216.95	281.91	117.49	1,960.29	2,683.60
Ticehurst	169,310.00	1,776.08	95.33	216.95	281.91	117.49	1,960.29	2,671.97
Udimore	7,000.00	197.09	35.52	216.95	281.91	117.49	1,960.29	2,612.16
Westfield	178,155.00	1,150.40	154.86	216.95	281.91	117.49	1,960.29	2,731.50
Whatlington	10,100.00	160.62	62.88	216.95	281.91	117.49	1,960.29	2,639.52

Note 1

Bexhill local precept shown above comprises

	£
Bexhill Town Council Precept	1,610,588.00
Bexhill Special Expenses	618,474.50
	<hr/>
	2,229,062.50
	<hr/> <hr/>

Note 2

Rye local precept shown above comprises

	£
Rye Town Council Precept	370,348.00
Rye Special Expenses	69,601.50
	<hr/>
	439,949.50
	<hr/> <hr/>

ADDITIONAL INFORMATION 2026/2027: 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 £
Ashburnham & Penhurst	1,785.31	2,082.85	2,380.41	2,677.96	3,273.07	3,868.16	4,463.27	5,355.92
Battle	1,835.20	2,141.06	2,446.94	2,752.80	3,364.54	3,976.26	4,588.00	5,505.60
Beckley	1,760.29	2,053.67	2,347.06	2,640.44	3,227.21	3,813.97	4,400.73	5,280.88
Bexhill	1,802.42	2,102.81	2,403.23	2,703.62	3,304.43	3,905.23	4,506.04	5,407.24
Bodiam	1,781.89	2,078.86	2,375.85	2,672.83	3,266.80	3,860.75	4,454.72	5,345.66
Brede	1,760.90	2,054.38	2,347.87	2,641.35	3,228.32	3,815.28	4,402.25	5,282.70
Brightling	1,751.38	2,043.27	2,335.18	2,627.07	3,210.87	3,794.65	4,378.45	5,254.14
Burwash	1,780.29	2,077.00	2,373.72	2,670.43	3,263.86	3,857.28	4,450.72	5,340.86
Camber	1,770.43	2,065.49	2,360.57	2,655.64	3,245.79	3,835.92	4,426.07	5,311.28
Catsfield	1,800.90	2,101.05	2,401.20	2,701.35	3,301.65	3,901.95	4,502.25	5,402.70
Crowhurst	1,783.01	2,080.18	2,377.35	2,674.52	3,268.86	3,863.19	4,457.53	5,349.04
Dallington	1,763.10	2,056.95	2,350.80	2,644.65	3,232.35	3,820.05	4,407.75	5,289.30
East Guldeford	1,717.76	2,004.05	2,290.35	2,576.64	3,149.23	3,721.81	4,294.40	5,153.28
Etchingham	1,861.65	2,171.93	2,482.21	2,792.48	3,413.03	4,033.58	4,654.13	5,584.96
Ewhurst	1,819.13	2,122.32	2,425.51	2,728.70	3,335.08	3,941.45	4,547.83	5,457.40
Fairlight	1,771.75	2,067.04	2,362.34	2,657.63	3,248.22	3,838.80	4,429.38	5,315.26
Guestling	1,728.53	2,016.62	2,304.71	2,592.80	3,168.98	3,745.15	4,321.33	5,185.60
Hurst Green	1,796.91	2,096.39	2,395.88	2,695.36	3,294.33	3,893.29	4,492.27	5,390.72
Icklesham	1,794.41	2,093.48	2,392.55	2,691.62	3,289.76	3,887.89	4,486.03	5,383.24
Iden	1,767.23	2,061.76	2,356.31	2,650.84	3,239.92	3,828.99	4,418.07	5,301.68
Mountfield	1,765.32	2,059.54	2,353.76	2,647.98	3,236.42	3,824.86	4,413.30	5,295.96
Northiam	1,802.84	2,103.31	2,403.79	2,704.26	3,305.21	3,906.15	4,507.10	5,408.52
Peasmarsh	1,764.79	2,058.91	2,353.05	2,647.18	3,235.45	3,823.70	4,411.97	5,294.36
Pett	1,791.62	2,090.22	2,388.83	2,687.43	3,284.64	3,881.84	4,479.05	5,374.86
Playden	1,737.07	2,026.58	2,316.10	2,605.61	3,184.64	3,763.66	4,342.68	5,211.22
Rye	1,863.45	2,174.02	2,484.60	2,795.17	3,416.32	4,037.46	4,658.62	5,590.34
Rye Foreign	1,727.69	2,015.63	2,303.59	2,591.53	3,167.43	3,743.32	4,319.22	5,183.06
Salehurst	1,824.89	2,129.03	2,433.19	2,737.33	3,345.63	3,953.92	4,562.22	5,474.66
Sedlescombe	1,789.07	2,087.24	2,385.43	2,683.60	3,279.96	3,876.31	4,472.67	5,367.20
Ticehurst	1,781.31	2,078.20	2,375.09	2,671.97	3,265.74	3,859.51	4,453.28	5,343.94
Udimore	1,741.44	2,031.68	2,321.92	2,612.16	3,192.64	3,773.12	4,353.60	5,224.32
Westfield	1,821.00	2,124.50	2,428.00	2,731.50	3,338.50	3,945.50	4,552.50	5,463.00
Whatlington	1,759.68	2,052.96	2,346.24	2,639.52	3,226.08	3,812.64	4,399.20	5,279.04

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 four 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, Fire Authority, 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.

INDEX

Item	Page No.
7-12 Beeching Road Studios.....	16
34 Devonshire Road, Bexhill.....	16
Abandoned Vehicles.....	9
Accountancy.....	15
Administrative Offices.....	16
Afghan Relocation Assistance Policy.....	16
Alcohol Licensing	11
Allotments.....	9
Ancient Monuments and Gazebo.....	16
Animal Welfare.....	11
Battle Sports Centre.....	9
Beach and Foreshore Management.....	13
Bexhill Leisure Centre.....	9
Bexhill Leisure Pool.....	9
Building Control	13
Business Improvement.....	14
Cabinet Structure.....	7
Calculation of Council Tax by Area.....	24
Capital Development Team.....	17
Car Parks.....	9
Caravan Licences and Travellers.....	11
Cemeteries.....	9
CHF Grant Reserve Funded Revenue Expenditure.....	16
Chief Executives.....	8
Churchyards.....	9
Coast Protection.....	13
Committee Property Account.....	16
Committee Services.....	12
Communications.....	9
Community Safety.....	11
Complaints, Compliance and Enforcement.....	13
Computer Services	14
Conservation and Preservation.....	13
Corporate Management.....	15
Corporate Policy.....	9
Corporate Programme and Improvements.....	9
Cost of Collection.....	15
Council Tax Benefits.....	15
Council Tax by Area and Band.....	25
Crime and Disorder Initiatives.....	11
Cultural Development.....	9
Customer Services and Development	14
De La Warr Pavilion Client.....	9
Director of Governance and Community Services.....	10
Director of Resources.....	14
District Council Elections.....	12
Dog Control.....	11
Economic Development.....	9

INDEX

Item	Page No.
Electoral Registration.....	12
Elva Business Centre.....	16
Emergency Planning.....	13
Environment Strategy.....	9
Environmental Administration Account.....	11
Estates.....	16
Facilities Management.....	16
Food and Safety Team.....	11
Food Hygiene.....	11
General Planning Expenses.....	13
Gross and Net Revenue Expenditure.....	22
Head of Corporate and Strategic Services.....	9
Head of Digital and Customer Services.....	14
Head of Environmental Services, Licensing and Community Safety.....	11
Head of Financial Services.....	15
Head of Housing and Asset Management.....	16
Head of Neighbourhood Services.....	9
Head of Planning.....	13
Health and Safety.....	11
Help and Advice Centres.....	14
Homelessness Prevention Grant.....	16
Houses in Multiple Occupation.....	11
Housing Administration Account.....	16
Housing Benefit.....	15
Housing Development Team.....	16
Housing First.....	16
Housing Loans Account.....	16
Housing Needs.....	16
Human Resources.....	9
Infectious Disease Control.....	11
Interest and Investment Income.....	6
Internal Audit.....	12
Internal Drainage Board Levies.....	15
Investment Properties.....	16
King Offa - Management Southern Non Development Site Area	16
Land Charges.....	13
Legal Services.....	10
Levelling Up Partnership Projects - Revenue.....	9
Licences and Registration.....	11
Licensing Team.....	11
Local Development Framework.....	13
Long Term Plan for Towns - Revenue.....	9
Maintenance Services.....	16
Miscellaneous Land and Buildings.....	16
Neighbourhood Services.....	9
NLPG - Street Naming.....	14
Park Residential.....	16
Parks and Open Spaces.....	9

INDEX

Item	Page No.
Partnership - 1066 Country Marketing.....	9
Partnership - Environmental Health.....	11
Peasmarsh Workshops.....	16
Pest Control.....	11