

# **Budget Book**

## **2011/12**

**April 2011**

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## INTRODUCTION

### Introduction

Rother District Council set its budget for 2011/12 at a meeting on 28 February 2011. This book shows the agreed revenue budget for each Council Aim and the Council's Capital Programme. Additional information relating to the Council's financial position in 2011/12 and the Council Tax for each area in Rother is also included.

### Revenue Budget

A number of significant financial factors have effected the Council's ability to set a balanced budget for 2011/12. These include:

£1.7m reduction in central Government Grant over two years. Rother's reduction is 28% on a like for like basis over 2 years, totalling some £1.7m loss of formula grant. The headline announcement that no council would be more than 8.9% worse off compares the loss of grant to the total "spending power" of an authority. Spending power relates to Government grant plus council tax income.

£1m shortfall in investment income due to continued low investment rates.

Continued loss of income from sources such as Planning and Land Charges.

Transfer of responsibility for concessionary travel and its funding to the East Sussex County Council not in line with actual costs and subsidies.

The Council has initiated a programme of service resetting which will deliver savings of £1.7m over the next 2 years but still expects a further shortfall of funding of approximately £2m by March 2014. Savings will be achieved through a number of work streams focusing on:

Business Process Re-engineering – by changing the ways we do things to improve efficiency and to eliminate waste.

Working in partnership with other local authorities, other public bodies such as the Police, the voluntary sector and the private sector.

Devolving assets and responsibility for running and maintaining them to those best placed to deliver, this could be Parish and Town Councils or special interest groups such as sports clubs. It could also see the Council take on services currently being run by East Sussex County Council.

Increasing self help by putting in place the right technology to allow electronic access to services provided by the Council.

Better procurement through working with the East Sussex Procurement Hub.

## INTRODUCTION

The savings are analysed as follows:

Department	Revenue Budget					Total
	2011/12	2012/13	2013/14	2014/15	2015/16	
	£	£	£	£	£	£
Amenities	105,000	193,000	220,000	200,000	0	718,000
Housing	22,000	30,000	0	0	0	52,000
Planning	79,000	4,000	0	0	0	83,000
Environmental Health	59,000	65,000	0	0	0	124,000
Regeneration	82,500	0	0	0	0	82,500
Customer Services	100,000	25,000	28,000	0	0	153,000
Finance	81,000	79,500	80,000	0	0	240,500
Technology	0	175,000	0	0	0	175,000
Human Resources	18,400	30,000	0	0	0	48,400
Corporate Services	15,500	0	0	0	0	15,500
Policy and Performance	20,000	57,000	0	0	0	77,000
<b>TOTAL SAVINGS</b>	<b>582,400</b>	<b>658,500</b>	<b>328,000</b>	<b>200,000</b>	<b>0</b>	<b>1,768,900</b>

### Capital Programme

In addition to the Council's day to day spending, the Council is also investing its capital resources into the District. The capital programme for the next five years identifies spending of £8.2m but a funding gap of £1.8m. There are a number of priorities and pressures including:

**Affordable Homes** - The most recent Housing Need Survey undertaken in 2005 established a need for over 250 new affordable homes each year. To date the delivery of these homes has resulted in 178 completions since 2005. The newly announced New Homes Bonus falls substantially short of the investment required to meet the need in the District. Although the target remains challenging we hope through working in partnership particularly with the Social Landlords that the Council can go some way to meeting the needs of the community.

**Disabled Facility Grants** - Each year the Council sees increasing pressure to deliver more Disabled Facility Grants (DFGs). Grant funding by the Government fails to adequately support this statutory service. Funding for the grants beyond the funding from Communities and local government will not be possible for the foreseeable future.

**Bexhill Town Centre** - Ensuring the future viability and vitality of Bexhill Town Centre is identified in the Council's Corporate Plan as one of its executive priorities. The challenge for Bexhill-on-Sea is to re-position itself in the context of a wider economy while continuing to market itself for day and staying visitors. The town centre has a key role to play in this and it will be necessary as part of any master planning to identify potential development partners to see the plans through.

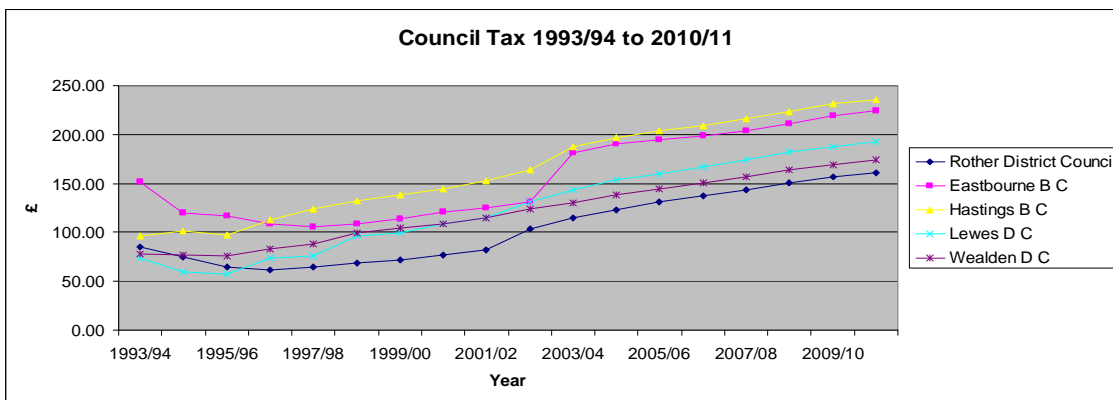
**Bexhill Seafont** - This is the largest investment project (£5.6m) undertaken by the Council which will deliver an improved seafont and redevelopment of the Colonnade. It will deliver a more attractive seafont to encourage greater number of visitors and links in with the completed refurbishment of the De La Warr Pavilion. Integral to the scheme is the development of commercial space in the converted Colonnade and installation of a number of retail kiosks. This project is due for completion in 2011.

**Business Technology** - Investment in technology to support future service improvement, business improvement through agile working and to achieve the aim of enabling residents and customers to self service where possible. Whilst this may not release resources, it should allow the Council to absorb increasing service demands without increasing staff resources. The level of investment required is in the region of £1.8m to £3.3m to over the next five years.

Funding for the Capital Programme is however severely limited and the Council will need to look for ways of meeting its investment needs including asset sales, borrowing, working in partnership and maximising the amount of grant income.

### Council Tax

The previous financial strategy adopted a long term policy of maximising the increase in Council Tax within the prevailing capping regime adopted by the Government. Rother's Council Tax level is the lowest in East Sussex and the Council recognised it needed to secure the highest possible local tax revenue in order to offset the reducing levels in real terms of Government funding support. Whilst in £s the increases are small they have ensured the tax revenue for the Council remained on an upward trend. The following table compares the tax levels within East Sussex:



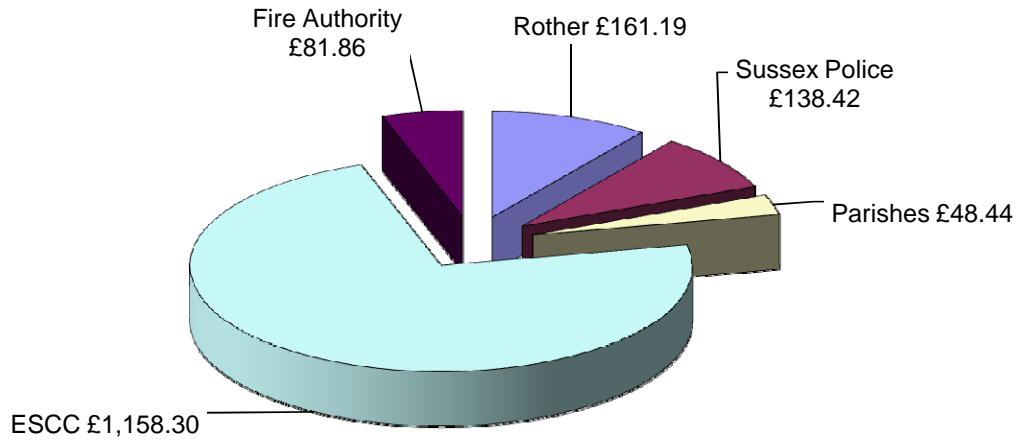
For 2011/12 the Council has accepted the Council Tax freeze grant payable by the Government if Rother's charge remains the same as 2010/11 (£161.19 at Band D). It should be recognised that the capping regime is unlikely to be eased and therefore the level of increase will need to be lower than the previously adopted 5% annual increase. Sensitivity analysis has been undertaken using various financial assumptions, including Council Tax levels, which demonstrate the financial impact of changes in tax levels. For planning purposes the Council has adopted an annual increase of 3% in Council Tax from 2012/13.

### Further information

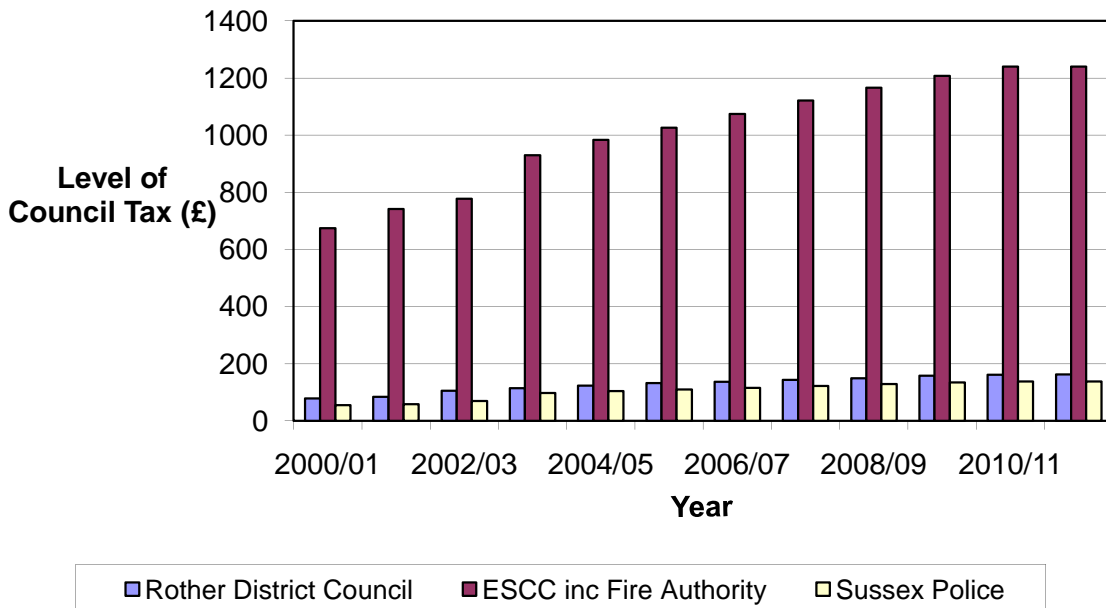
The overall Financial Plan for the Council is set out in its Medium Term Financial Strategy. This can be found on the Rother website at:

[http://www.rother.gov.uk/media/pdf/f/b/cb110221\\_-\\_07-06\\_-\\_MTFS\\_Strategy\\_Document.pdf](http://www.rother.gov.uk/media/pdf/f/b/cb110221_-_07-06_-_MTFS_Strategy_Document.pdf)

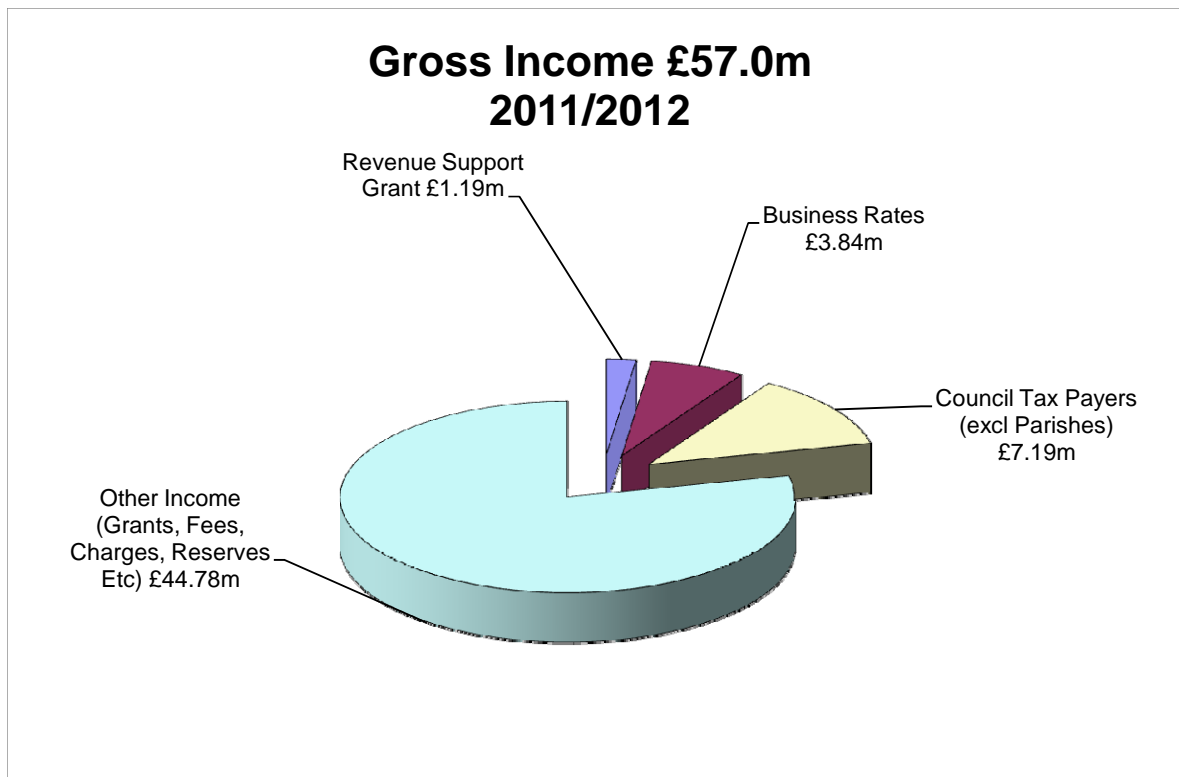
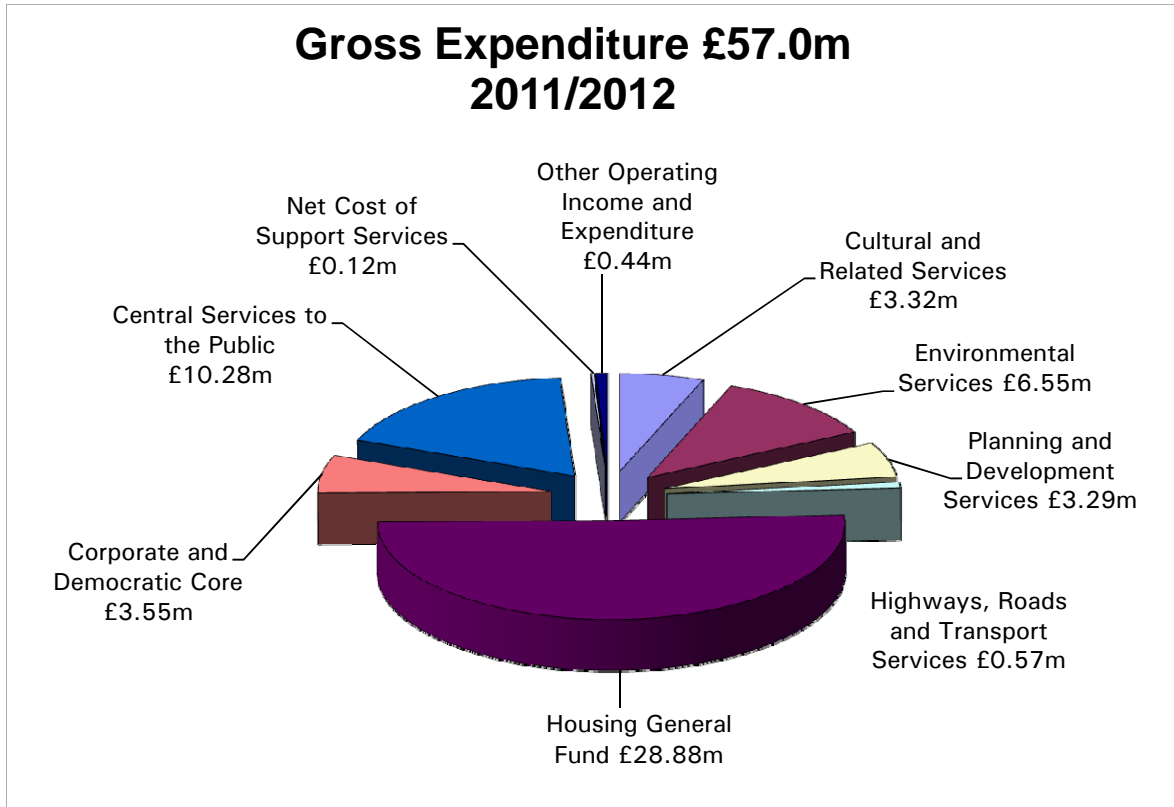
### Share of Band D Council Tax 2011/2012



### Band D By Authority 2000/01 - 2011/12



## GRAPHS



## GENERAL FUND REVENUE BUDGET AND COUNCIL TAX 2011/2012

### EXPENDITURE

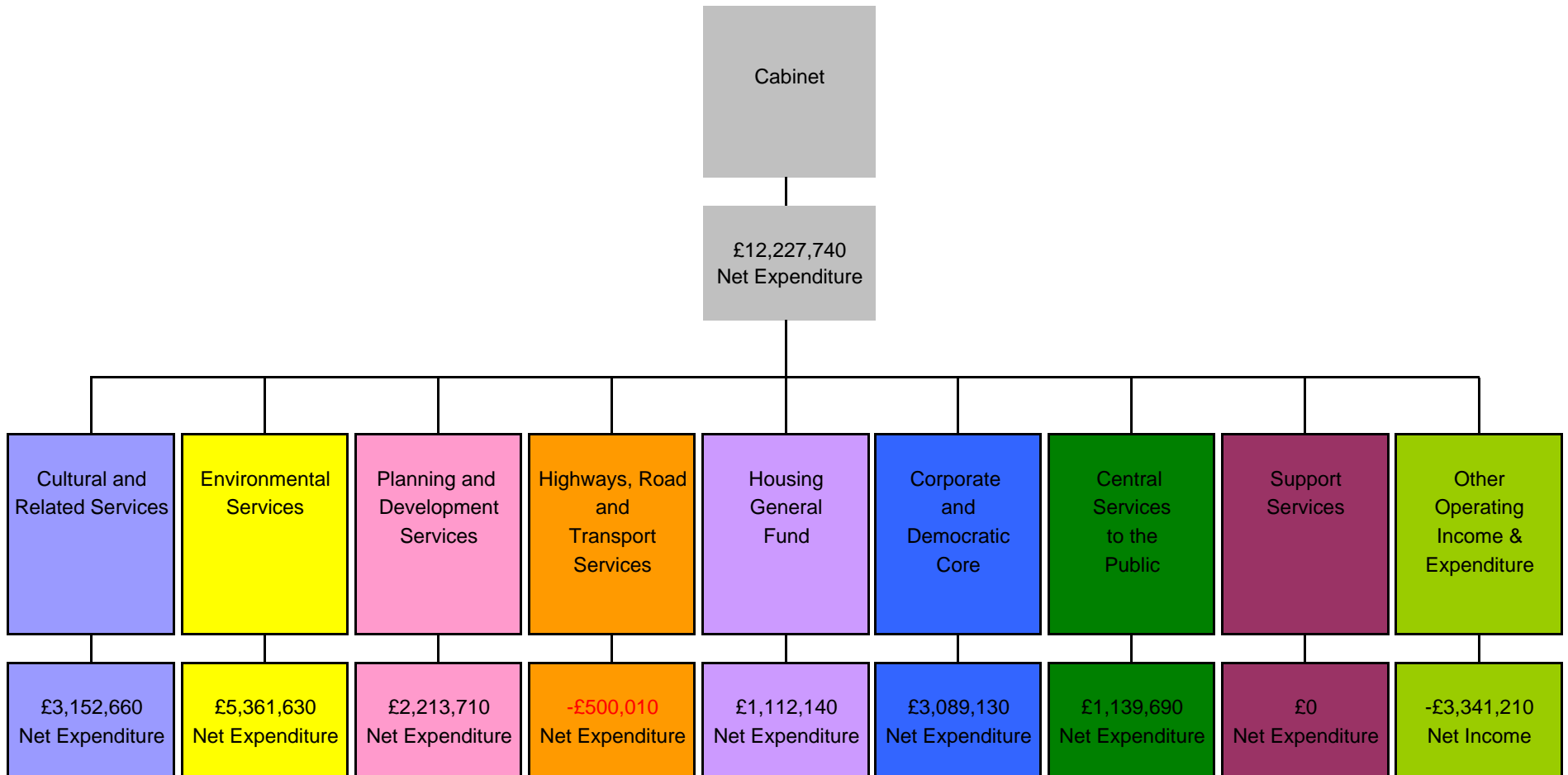
	£
Cultural and Related Services	3,152,660
Environmental Services	5,361,630
Planning and Development Services	2,213,710
Highways, Road and Transport Services	(500,010)
Housing General Fund	1,112,140
Corporate and Democratic Core	3,089,130
Central Services to the Public	1,139,690
Support Services	0
Other Operating Income and Expenditure	(3,341,210)
	<hr/>
<b>Total General Fund Net Expenditure 2011/2012</b>	<b>12,227,740</b>
	<hr/> <hr/>

### CALCULATION OF ROTHER DISTRICT COUNCIL TAX

Expenditure shown above	12,227,740
<i>less</i> Special Expenses charged to area of Bexhill	(818,900)
charged to area of Rye	(42,850)
<i>less</i> Collection Fund Adjustments	(42,000)
<i>less</i> Revenue Support Grant from Central Government	(1,188,726)
<i>less</i> Non-Domestic Rates Distributed by Central Government	(3,845,729)
	<hr/>
Total Amount to be Raised from Council Tax	6,289,535
	<hr/>
<i>divided by</i> Council Tax Base, in terms of Band D Equivalent	39,020.37
	<hr/>
<i>gives</i> <b>Rother District Council Tax 2011/2012</b>	<b>£161.19</b>
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## SUMMARY OF NET SERVICE EXPENDITURE



## CULTURAL AND RELATED SERVICES - REVENUE BUDGET

Service	2010/11	2011/12	2011/12	2011/12	2011/12	2011/12	2011/12
	Net Expenditure £	Operational Expenditure £	Income £	Net Operational Expenditure £	Support Services £	Capital Charges £	Net Expenditure £
Arts Development	94,910	77,070	(150)	76,920	19,630	-	96,550
Rother Museum Services	111,480	82,430	(2,560)	79,870	21,590	-	101,460
De La Warr Pavilion Client	558,640	556,350	-	556,350	3,770	-	560,120
Ancient Monuments and Gazebo	12,630	10,900	-	10,900	780	-	11,680
Bexhill Allotments	42,170	34,580	(6,600)	27,980	10,100	-	38,080
Rye/Rural Allotments	15,660	10,530	(2,950)	7,580	8,570	-	16,150
Camber Beach and Foreshore Management	183,440	179,400	(25,650)	153,750	22,800	630	177,180
Bexhill Promenade and Foreshore	151,130	157,900	(28,080)	129,820	32,640	-	162,460
Sports Development	88,810	68,030	-	68,030	15,720	-	83,750
Battle Sports Centre	-	2,000	-	2,000	-	-	2,000
Rye Sports Centre and Swimming Pool	154,860	186,670	(34,500)	152,170	4,560	-	156,730
Bexhill Leisure Centre	126,470	76,830	(2,180)	74,650	3,210	40,570	118,430
Bexhill Leisure Pool	165,780	139,380	(22,610)	116,770	2,880	41,220	160,870
Bexhill Parks and Open Spaces	1,013,940	1,002,450	(32,880)	969,570	61,550	-	1,031,120
Rye Area Parks and Open Spaces	156,760	145,770	(9,710)	136,060	8,970	-	145,030
Rural Open Spaces and Amenity Areas	58,820	37,070	-	37,070	8,270	-	45,340
Cultural Services Administration Account	6,690	5,420	-	5,420	4,490	-	9,910
Tourism	242,470	223,680	-	223,680	12,120	-	235,800
<b>Total Cultural and Related Services</b>	<b>3,184,660</b>	<b>2,996,460</b>	<b>(167,870)</b>	<b>2,828,590</b>	<b>241,650</b>	<b>82,420</b>	<b>3,152,660</b>

## ENVIRONMENTAL SERVICES - REVENUE BUDGET

Service	2010/11	2011/12	2011/12	2011/12	2011/12	2011/12	2011/12
	<b>Net Expenditure</b> £	Operational Expenditure £	Income £	<b>Net Operational Expenditure</b> £	Support Services £	Capital Charges £	<b>Net Expenditure</b> £
Cemeteries and Churchyards	105,640	273,380	(160,000)	113,380	22,670	-	136,050
Coast Protection	270,020	41,000	-	41,000	1,130	182,940	225,070
Food Hygiene/Water Purity/IDC	134,000	107,090	-	107,090	28,920	-	136,010
Pollution	282,460	212,990	(15,900)	197,090	72,480	-	269,570
Sub Standard Housing	146,520	115,100	-	115,100	28,150	-	143,250
Houses in Multiple Occupation	89,650	38,310	-	38,310	9,020	-	47,330
Pest and Canine Control	176,310	152,430	(46,500)	105,930	36,570	-	142,500
Animal Welfare	10,170	8,550	-	8,550	1,770	-	10,320
Health and Safety/Swimming Pools	125,630	99,520	-	99,520	23,850	-	123,370
Licensing	83,320	105,730	(87,000)	18,730	40,630	-	59,360
Licences and Registration	74,910	74,920	(32,900)	42,020	22,880	-	64,900
Taxi and Private Hire Licences	21,530	56,060	(78,000)	(21,940)	31,290	-	9,350
Caravan Licences and Travellers	56,090	49,970	-	49,970	6,740	-	56,710
Environmental Administration Account	9,890	7,050	(500)	6,550	3,610	-	10,160
Public Conveniences	561,440	465,670	-	465,670	37,040	43,510	546,220
Community Safety	117,550	180,030	(82,440)	97,590	24,840	-	122,430
Watercourses, Ditches and Drainage	20,450	9,820	-	9,820	2,800	-	12,620
Internal Drainage Board Levies	117,170	122,440	-	122,440	-	-	122,440
Street Sweeping and Beach Cleansing	1,153,430	1,197,450	(17,940)	1,179,510	10,570	-	1,190,080
Refuse Collection	2,240,490	2,331,000	(65,000)	2,266,000	17,020	-	2,283,020
Recycling	(201,800)	233,270	(605,250)	(371,980)	22,850	-	(349,130)
<b>Total Environmental Services</b>	<b>5,594,870</b>	<b>5,881,780</b>	<b>(1,191,430)</b>	<b>4,690,350</b>	<b>444,830</b>	<b>226,450</b>	<b>5,361,630</b>

**PLANNING AND DEVELOPMENT SERVICES - REVENUE BUDGET**

Service	2010/11	2011/12	2011/12	2011/12	2011/12	2011/12	2011/12
	<b>Net Expenditure</b> £	Operational Expenditure £	Income £	<b>Net Operational Expenditure</b> £	Support Services £	Capital Charges £	<b>Net Expenditure</b> £
Building Control Applications	<b>(97,130)</b>	237,020	(475,700)	<b>(238,680)</b>	80,610	-	<b>(158,070)</b>
Building Control Enforcements	<b>36,910</b>	17,650	-	<b>17,650</b>	6,300	-	<b>23,950</b>
Building Control Access	<b>23,750</b>	10,350	-	<b>10,350</b>	2,500	-	<b>12,850</b>
Building Control Dangerous Structures	<b>32,230</b>	20,580	-	<b>20,580</b>	4,530	-	<b>25,110</b>
Building Control Demolition	<b>16,990</b>	6,090	-	<b>6,090</b>	1,630	-	<b>7,720</b>
Building Regulation Enquiries	<b>44,480</b>	22,180	-	<b>22,180</b>	7,630	-	<b>29,810</b>
General Planning Expenses	<b>20,810</b>	18,900	(6,550)	<b>12,350</b>	6,440	-	<b>18,790</b>
Planning Applications	<b>447,550</b>	652,060	(442,610)	<b>209,450</b>	325,420	-	<b>534,870</b>
Planning Complaints, Compliance and Enforcement	<b>242,960</b>	165,120	(270)	<b>164,850</b>	70,320	-	<b>235,170</b>
Planning Appeals	<b>136,030</b>	99,980	-	<b>99,980</b>	31,930	-	<b>131,910</b>
Planning Policy	<b>325,060</b>	214,580	-	<b>214,580</b>	65,990	-	<b>280,570</b>
Local Development Framework	<b>256,470</b>	240,510	-	<b>240,510</b>	11,080	-	<b>251,590</b>
Planning Enquiries	<b>262,930</b>	210,880	-	<b>210,880</b>	80,100	-	<b>290,980</b>
Conservation and Preservation	<b>93,380</b>	46,430	-	<b>46,430</b>	13,270	-	<b>59,700</b>
Planning E-Government	<b>54,730</b>	44,250	-	<b>44,250</b>	10,370	-	<b>54,620</b>
Planning Delivery Grant Project	<b>20,930</b>	16,500	-	<b>16,500</b>	-	-	<b>16,500</b>
Home Energy Conservation Act	<b>49,610</b>	20,290	-	<b>20,290</b>	5,700	-	<b>25,990</b>
Community Environment Centre	<b>6,560</b>	4,480	-	<b>4,480</b>	1,050	-	<b>5,530</b>
Regeneration	<b>399,670</b>	245,060	-	<b>245,060</b>	109,150	-	<b>354,210</b>
Battle Service Level Agreement	<b>19,840</b>	-	-	<b>-</b>	-	-	<b>-</b>
Rye Service Level Agreement	<b>28,350</b>	11,970	-	<b>11,970</b>	-	-	<b>11,970</b>
Warr Service Level Agreement	<b>-</b>	149,540	(149,600)	<b>(60)</b>	-	-	<b>(60)</b>
<b>Total Planning and Development Services</b>	<b>2,422,110</b>	<b>2,454,420</b>	<b>(1,074,730)</b>	<b>1,379,690</b>	<b>834,020</b>	<b>0</b>	<b>2,213,710</b>

## HIGHWAYS, ROADS AND TRANSPORT SERVICES - REVENUE BUDGET

Service	<b>2010/11</b>	2011/12	2011/12	<b>2011/12</b>	2011/12	2011/12	<b>2011/12</b>
	<b>Net</b>	Operational	Income	<b>Net</b>	Support	Capital	<b>Net</b>
	<b>Expenditure</b>	Expenditure	£	<b>Operational</b>	Services	Charges	<b>Expenditure</b>
	£	£	£	£	£	£	£
Car Parks	<b>(511,100)</b>	364,270	(1,069,260)	<b>(704,990)</b>	48,120	44,800	<b>(612,070)</b>
Concessionary Bus Passes	<b>536,110</b>	-	-	-	-	-	-
Residual Highway Services	<b>43,990</b>	45,460	(1,600)	<b>43,860</b>	9,710	-	<b>53,570</b>
Abandoned Vehicles	<b>59,560</b>	45,460	-	<b>45,460</b>	13,030	-	<b>58,490</b>
<b>Total Highways, Roads and Transport Services</b>	<b>128,560</b>	<b>455,190</b>	<b>(1,070,860)</b>	<b>(615,670)</b>	<b>70,860</b>	<b>44,800</b>	<b>(500,010)</b>

## HOUSING GENERAL FUND - REVENUE BUDGET

Service	<b>2010/11</b>	2011/12	2011/12	<b>2011/12</b>	2011/12	2011/12	<b>2011/12</b>
	<b>Net</b>	Operational	Income	<b>Net</b>	Support	Capital	<b>Net</b>
	<b>Expenditure</b>	Expenditure	£	<b>Operational</b>	Services	Charges	<b>Expenditure</b>
	£	£	£	£	£	£	£
Housing Policy, Strategy and Development	<b>156,590</b>	97,640	-	<b>97,640</b>	31,510	-	<b>129,150</b>
Housing Needs	<b>306,640</b>	289,750	(74,000)	<b>215,750</b>	75,550	-	<b>291,300</b>
Homelessness and Prevention	<b>84,150</b>	69,600	-	<b>69,600</b>	20,020	-	<b>89,620</b>
Private Sector Housing	<b>196,000</b>	122,010	-	<b>122,010</b>	48,960	-	<b>170,970</b>
Housing Administration Account	<b>98,310</b>	57,840	-	<b>57,840</b>	23,570	-	<b>81,410</b>
Housing Loans Account	<b>4,040</b>	-	-	-	1,500	-	<b>1,500</b>
Housing Loans Account - Council	<b>10</b>	-	-	-	-	-	-
Rent Allowances	<b>196,690</b>	27,388,800	(27,690,000)	<b>(301,200)</b>	321,820	41,830	<b>62,450</b>
Care in the Community	<b>187,680</b>	240,970	-	<b>240,970</b>	44,770	-	<b>285,740</b>
<b>Total Housing General Fund</b>	<b>1,230,110</b>	<b>28,266,610</b>	<b>(27,764,000)</b>	<b>502,610</b>	<b>567,700</b>	<b>41,830</b>	<b>1,112,140</b>

**CORPORATE AND DEMOCRATIC CORE - REVENUE BUDGET**

Service	2010/11	2011/12	2011/12	2011/12	2011/12	2011/12	2011/12
	<b>Net Expenditure</b> £	Operational Expenditure £	Income £	<b>Net Operational Expenditure</b> £	Support Services £	Capital Charges £	<b>Net Expenditure</b> £
Representing Local Interest	<b>348,350</b>	284,040	(100)	<b>283,940</b>	53,210	-	<b>337,150</b>
Committee Services	<b>249,710</b>	142,700	-	<b>142,700</b>	143,350	-	<b>286,050</b>
Corporate Policy Making	<b>551,020</b>	253,460	-	<b>253,460</b>	202,130	12,260	<b>467,850</b>
E-Government	<b>154,460</b>	134,510	(1,570)	<b>132,940</b>	11,630	-	<b>144,570</b>
Public Accountability	<b>167,850</b>	124,710	-	<b>124,710</b>	40,480	-	<b>165,190</b>
Council Training Budget	<b>97,430</b>	97,430	-	<b>97,430</b>	-	-	<b>97,430</b>
NLPG E-Government	<b>79,550</b>	55,930	(5,000)	<b>50,930</b>	19,000	-	<b>69,930</b>
Other Apportionable Overheads	-	213,820	(228,030)	<b>(14,210)</b>	14,210	-	-
Treasury Management	<b>50,660</b>	31,660	-	<b>31,660</b>	27,680	-	<b>59,340</b>
Bexhill Help and Advice Centre	<b>430,080</b>	175,660	(11,300)	<b>164,360</b>	86,200	-	<b>250,560</b>
Battle Help and Advice Centre	<b>95,720</b>	85,730	(13,100)	<b>72,630</b>	20,030	-	<b>92,660</b>
Rye Help and Advice Centre	<b>108,500</b>	75,160	-	<b>75,160</b>	19,500	-	<b>94,660</b>
Customer Services and Development	<b>65,770</b>	75,510	-	<b>75,510</b>	11,690	-	<b>87,200</b>
Contact Centre	<b>264,460</b>	241,840	-	<b>241,840</b>	74,990	-	<b>316,830</b>
Risk Management and Self Insurance	<b>(9,870)</b>	188,980	(198,380)	<b>(9,400)</b>	13,670	-	<b>4,270</b>
Performance Management	<b>161,140</b>	108,650	-	<b>108,650</b>	56,260	-	<b>164,910</b>
Procurement Strategy	<b>6,590</b>	4,620	-	<b>4,620</b>	5,160	-	<b>9,780</b>
Community Strategy	<b>130,600</b>	111,140	-	<b>111,140</b>	18,230	-	<b>129,370</b>
Unapportionable Central Overheads	<b>130,000</b>	133,900	-	<b>133,900</b>	-	-	<b>133,900</b>
Communications	<b>182,470</b>	161,450	(10,000)	<b>151,450</b>	26,030	-	<b>177,480</b>
<b>Total Corporate and Democratic Core</b>	<b>3,264,490</b>	<b>2,700,900</b>	<b>(467,480)</b>	<b>2,233,420</b>	<b>843,450</b>	<b>12,260</b>	<b>3,089,130</b>

**CENTRAL SERVICES TO THE PUBLIC - REVENUE BUDGET**

Service	2010/11	2011/12	2011/12	2011/12	2011/12	2011/12	2011/12
	<b>Net Expenditure £</b>	Operational Expenditure £	Income £	<b>Net Operational Expenditure £</b>	Support Services £	Capital Charges £	<b>Net Expenditure £</b>
Cost of Collection	<b>443,410</b>	537,160	(374,000)	<b>163,160</b>	227,990	40,020	<b>431,170</b>
Council Tax Benefits	<b>111,260</b>	8,447,170	(8,517,940)	<b>(70,770)</b>	186,320	-	<b>115,550</b>
Electoral Registration	<b>116,090</b>	90,720	(1,000)	<b>89,720</b>	51,190	-	<b>140,910</b>
District Council Elections	<b>63,690</b>	106,140	-	<b>106,140</b>	26,480	-	<b>132,620</b>
Emergency Planning	<b>71,300</b>	90,760	(25,450)	<b>65,310</b>	14,690	-	<b>80,000</b>
Local Land Charges	<b>20,800</b>	140,280	(219,180)	<b>(78,900)</b>	56,730	-	<b>(22,170)</b>
Grants and Subscriptions	<b>297,760</b>	248,220	-	<b>248,220</b>	13,390	-	<b>261,610</b>
Benefit Fraud Investigation	-	85,700	-	<b>85,700</b>	(85,700)	-	-
<b>Total Central Services to the Public</b>	<b>1,124,310</b>	<b>9,746,150</b>	<b>(9,137,570)</b>	<b>608,580</b>	<b>491,090</b>	<b>40,020</b>	<b>1,139,690</b>



**SUPPORT SERVICES - REVENUE BUDGET**

Service	2010/11	2011/12	2011/12	2011/12	2011/12	2011/12	2011/12
	<b>Net Expenditure £</b>	Operational Expenditure £	Income £	<b>Net Operational Expenditure £</b>	Support Services £	Capital Charges £	<b>Net Expenditure £</b>
Computer Services	-	1,128,000	(1,276,070)	<b>(148,070)</b>	106,720	41,350	-
Printing Services	-	211,830	(249,620)	<b>(37,790)</b>	37,790	-	-
Stationery	-	34,270	(45,730)	<b>(11,460)</b>	11,460	-	-
Postages	-	71,880	(82,900)	<b>(11,020)</b>	11,020	-	-
Telephones	-	164,950	(184,410)	<b>(19,460)</b>	19,460	-	-
Financial Services	-	564,760	(778,270)	<b>(213,510)</b>	186,720	26,790	-
Internal Audit	-	125,540	(155,490)	<b>(29,950)</b>	29,950	-	-
Business Improvement	-	9,140	(19,060)	<b>(9,920)</b>	9,920	-	-
Legal Services	-	264,200	(324,780)	<b>(60,580)</b>	60,580	-	-
Human Resources	-	258,870	(337,460)	<b>(78,590)</b>	76,860	1,730	-
Property Management	-	86,270	(116,610)	<b>(30,340)</b>	30,340	-	-
Administrative Offices	-	461,290	(553,730)	<b>(92,440)</b>	37,050	55,390	-
<b>Total Support Services</b>	<b>0</b>	<b>3,381,000</b>	<b>(4,124,130)</b>	<b>(743,130)</b>	<b>617,870</b>	<b>125,260</b>	<b>0</b>

## OTHER OPERATING INCOME AND EXPENDITURE - REVENUE BUDGET

Service	2010/11 Net Expenditure £	2011/12 Operational Expenditure £	2011/12 Income £	2011/12 Net Operational Expenditure £	2011/12 Support Services £	2011/12 Capital Charges £	2011/12 Net Expenditure £
Maintenance Services	(4,720)	193,520	(209,120)	(15,600)	45,660	-	30,060
West Trading Estate-Bexhill	(283,730)	10,140	(336,700)	(326,560)	11,540	-	(315,020)
Railway Land North of Little Common Road	6,190	6,530	(4,600)	1,930	9,510	-	11,440
St. Martins-Battle	(15,880)	530	(19,250)	(18,720)	1,330	-	(17,390)
Miscellaneous Land and Buildings	(8,930)	6,310	(30,000)	(23,690)	13,500	-	(10,190)
Residual Housing Land	(200)	-	(1,000)	(1,000)	130	-	(870)
Peasmarsh Workshops	(5,230)	8,010	(18,000)	(9,990)	3,860	-	(6,130)
Udimore Workshops	790	2,390	(7,590)	(5,200)	4,740	-	(460)
Bexhill Depot	(20,590)	30,220	(62,440)	(32,220)	1,380	1,930	(28,910)
Watch Oak Estate	(26,730)	2,140	(32,500)	(30,360)	4,150	-	(26,210)
Elva Business Centre	-	53,050	(85,000)	(31,950)	14,390	-	(17,560)
Committee Property Account	(147,860)	6,930	(180,000)	(173,070)	13,880	-	(159,190)
Interest Payable	(575,260)	-	(574,970)	(574,970)	-	-	(574,970)
Interest and Investment Income	(320,000)	-	(210,000)	(210,000)	-	-	(210,000)
Use of Reserves	(1,767,410)	-	(2,015,810)	(2,015,810)	-	-	(2,015,810)
<b>Total Other Operating Income and Expenditure</b>	<b>(3,169,560)</b>	<b>319,770</b>	<b>(3,786,980)</b>	<b>(3,467,210)</b>	<b>124,070</b>	<b>1,930</b>	<b>(3,341,210)</b>

**CAPITAL PROGRAMME 2010/2011 TO 2013/2014**

Ref No. Project	2010/2011 Actual £	2011/2012 Estimate £	2012/2013 Estimate £	2013/2014 Estimate £
<b>CULTURAL AND RELATED SERVICES</b>				
4-02 Community Grants	57,997	65,000	65,000	65,000
4-04 Bexhill Seafront Improvements	2,378,929	2,861,437		
4-15 Drainage of Sports Pitches	10,173			
4-20 De La Warr Pavilion - Capital Grant	42,025	43,080	44,160	45,260
4-21 Multi Use Games Area	32,712			
4-22 Egerton Park - EPIC	139,197	891,000		
4-24 Construction of Adi-zone Site	153,500			
4-25 Rye Bequest	11,722			
<b>Total - Cultural and Related Services</b>	<b>2,826,255</b>	<b>3,860,517</b>	<b>109,160</b>	<b>110,260</b>
<b>ENVIRONMENTAL SERVICES</b>				
3-04 Bexhill Cemetery Extension	91,450			
<b>Total - Environmental Services</b>	<b>91,450</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>HIGHWAYS &amp; TRANSPORT SERVICES</b>				
New Car Park-Arnold Palmer Site, Camber	54,432			
<b>Total - Highways &amp; Transport Services</b>	<b>54,432</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>PLANNING AND DEVELOPMENT SERVICE</b>				
6-01 Sidley Goods Yard	795,380			
6-03 Marley Lane Development	280,690			
<b>Total - Planning and Development Service</b>	<b>1,076,070</b>	<b>0</b>	<b>0</b>	<b>0</b>

**CAPITAL PROGRAMME 2010/2011 TO 2013/2014**

Ref No. Project	2010/2011 Actual £	2011/2012 Estimate £	2012/2013 Estimate £	2013/2014 Estimate £
<b>HOUSING</b>				
5-02 Disabled Facilities Grants	724,207	650,000	650,000	650,000
5-07 Housing Aid Grants	120,565	300,000	300,000	300,000
5-08 Private Sector Renewal - Decent Homes	55,928			
5-16 Energy Efficiency	240,000			
5-17 Landlord Accreditation	40			
5-19 Houses in Multiple Occupation - Fire Safety Grants	51,851			
5-20 Housing Development - Netherfield	120,000			
<b>Total - Housing</b>	<b>1,312,591</b>	<b>950,000</b>	<b>950,000</b>	<b>950,000</b>
<b>SUPPORT SERVICES</b>				
1-05 Backlog Repairs/DDA Works (incl lift)	30,498			
1-16 Infrastructure Modernisation, Network Access				
1-18 Replacement Computer to Plate Equipment				
1-19 IT Equipment Replacement Programme	57,233	100,000		
1-20 Image Project				
1-21 Government Connect - Data Handling				
<b>Total - Support Services</b>	<b>87,731</b>	<b>100,000</b>	<b>0</b>	<b>0</b>
<b>Total Capital Programme</b>	<b>5,448,529</b>	<b>4,910,517</b>	<b>1,059,160</b>	<b>1,060,260</b>

## CAPITAL PROGRAMME 2010/2011 TO 2013/2014

Financed by:	2010/2011 £	2011/2012 £	2012/2013 £	2013/2014 £
<b>Capital Receipts</b>				
Housing	312,097	260,000	260,000	260,000
Other	3,043,476	4,260,517	409,160	410,260
<b>Contributions</b>				
Other Bodies	1,079,530			
Earmarked Reserves	132,932			
<b>Capital Grants</b>				
Other	880,494	390,000	390,000	390,000
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Financing</b>	<b>5,448,529</b>	<b>4,910,517</b>	<b>1,059,160</b>	<b>1,060,260</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

## ADDITIONAL INFORMATION 2011/2012: RESERVES

Details	General Fund Balance £	Earmarked Reserves £	Corporate Project Reserve £	Medium Term Fin. Strategy Reserve £	Insurance Fund £	Total £
<b>Balance at 1 April 2011</b>	1,000,000	6,224,431	1,124,378	1,741,755	146,678	10,237,242
<i>Add:</i> Budgeted Contribution from Revenue		10,000				10,000
<i>Less:</i> Used for Revenue Running Costs or to Support the Council Tax		(970,777)	(127,480)	(640,550)		(1,738,807)
<b>Estimated Balance as at 31 March 2012</b>	<b>1,000,000</b>	<b>5,263,654</b>	<b>996,898</b>	<b>1,101,205</b>	<b>146,678</b>	<b>8,508,435</b>

### Explanation of Reserves

#### Reserve

#### Purpose

General Fund Balance

To meet unforeseen events e.g. inflation at higher than estimated levels, increased demand for benefits

Earmarked

To fund the replacement of equipment and other specified activities,

Corporate Project

To provide full or leverage funding for key Corporate Priority Projects

Medium Term Financial Strategy

To fund some service improvements as identified by Medium Term Financial Strategy

Insurance Fund

To fund insurance claims for which external cover has not been made

**ADDITIONAL INFORMATION 2011/2012: GROSS AND NET REVENUE EXPENDITURE**

	2011/2012 Gross Expenditure £	2011/2012 Gross Income £	2011/2012 Net Expenditure £
<b>CABINET APPROVED REVENUE BUDGETS</b>			
Cultural and Related Services	3,320,530	167,870	3,152,660
Environmental Services	6,553,060	1,191,430	5,361,630
Planning and Development Services	3,288,440	1,074,730	2,213,710
Highways Roads and Transport Services	570,850	1,070,860	(500,010)
Housing General Fund	28,876,140	27,764,000	1,112,140
Corporate and Democratic Core	3,556,610	467,480	3,089,130
Central Services to the Public	10,277,260	9,137,570	1,139,690
Support Services	4,124,130	4,124,130	-
Other Operating Income and Expenditure (Service Expenditure Only)	445,770	986,200	(540,430)
<b>Total Service Spending and Income</b>	<b>61,012,790</b>	<b>45,984,270</b>	<b>15,028,520</b>
Other Operating Income and Expenditure (Financing Items)			
Interest Payable	-	574,970	(574,970)
Interest and Investment Income	-	210,000	(210,000)
Use of Reserves	-	2,015,810	(2,015,810)
<b>Total Budgets Approved by Cabinet</b>	<b>61,012,790</b>	<b>48,785,050</b>	<b>12,227,740</b>
Add: Parish Council Precepts	1,028,389	-	1,028,389
<b>Total Council Revenue Budget Requirement 2011/2012</b>	<b>62,041,179</b>	<b>48,785,050</b>	<b>13,256,129</b>
Amounts to be taken into Account Under Local Government Act 1998 Section 97(4)			
Less: Council Tax Adjustments			(42,000)
Less: Revenue Support Grant			(1,188,726)
Less: Redistributed Non Domestic Rates			(3,845,729)
<b>Council Tax Requirement 2011/2012 (Rother &amp; Parishes)</b>			<b>8,179,674</b>

## ADDITIONAL INFORMATION 2011/2012: 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	£
<b>Bexhill</b>	
Bexhill Parks and Games	
- Egerton Park	146,870
- Polegrove Cricket Square	36,490
- Little Common Recreation Ground	110,390
- Sidley Recreation Ground	74,310
- Broad Oak Park	25,380
- Bexhill Down	103,360
- Other Sites and Local Landscaping	248,610
 Bexhill Allotments	 31,920
 Christmas Lighting	 18,000
 Bexhill Museum	 8,600
 Bus Shelters	 8,850
 Bexhill Town Forum	 6,120
	<hr/>
<b>Special Expenses for Bexhill</b>	<b>818,900</b>
	<hr/>
<b>Rye</b>	
Rye Parks and Games	
- Rye Cricket Square	18,940
- Other Local Sites	14,470
 Rye Allotments	 7,490
 Christmas Lighting	 1,000
 Rye Museum	 600
 Bus Shelters	 350
	<hr/>
<b>Special Expenses for Rye</b>	<b>42,850</b>
	<hr/>
<b>Total Special Expenses (excl. Parish Precepts)</b>	<b>861,750</b>
	<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 2011/2012: CALCULATION OF COUNCIL TAX BY AREA**

LOCAL TAX AREA	LOCAL PRECEPT £	LOCAL TAX BASE no.	LOCAL COUNCIL TAX £	ROTHER COUNCIL TAX £	SX POLICE COUNCIL TAX £	FIRE		TOTAL COUNCIL TAX £	
						add	add		add
						BRIGADE BAND D	ESCC BAND D		add
						LOCAL TAX COUNCIL	LOCAL BAND D		LOCAL BAND D
Bexhill (note 1)	827,550	17,421.99	47.50	161.19	138.42	81.86	1,158.30	1,587.27	
Ashburnham & Penhurst	7,000	192.90	36.29	161.19	138.42	81.86	1,158.30	1,576.06	
Battle	180,400	2,793.28	64.58	161.19	138.42	81.86	1,158.30	1,604.35	
Beckley	16,500	538.38	30.65	161.19	138.42	81.86	1,158.30	1,570.42	
Bodiam	8,825	158.65	55.63	161.19	138.42	81.86	1,158.30	1,595.40	
Brede	18,050	845.49	21.35	161.19	138.42	81.86	1,158.30	1,561.12	
Brightling	7,855	197.92	39.69	161.19	138.42	81.86	1,158.30	1,579.46	
Burwash	26,555	1,257.80	21.11	161.19	138.42	81.86	1,158.30	1,560.88	
Camber	45,625	673.65	67.73	161.19	138.42	81.86	1,158.30	1,607.50	
Catsfield	26,000	364.40	71.35	161.19	138.42	81.86	1,158.30	1,611.12	
Crowhurst	24,938	370.51	67.31	161.19	138.42	81.86	1,158.30	1,607.08	
Dallington	6,435	175.54	36.66	161.19	138.42	81.86	1,158.30	1,576.43	
East Guldeford	0	32.40	0.00	161.19	138.42	81.86	1,158.30	1,539.77	
Etchingam	28,250	371.66	76.01	161.19	138.42	81.86	1,158.30	1,615.78	
Ewhurst	37,814	542.24	69.74	161.19	138.42	81.86	1,158.30	1,609.51	
Fairlight	29,000	914.56	31.71	161.19	138.42	81.86	1,158.30	1,571.48	
Guestling	3,000	629.63	4.76	161.19	138.42	81.86	1,158.30	1,544.53	
Hurst Green	30,500	596.63	51.12	161.19	138.42	81.86	1,158.30	1,590.89	
Icklesham	94,633	1,311.43	72.16	161.19	138.42	81.86	1,158.30	1,611.93	
Iden	8,000	248.46	32.20	161.19	138.42	81.86	1,158.30	1,571.97	
Mountfield	11,100	208.74	53.18	161.19	138.42	81.86	1,158.30	1,592.95	
Northiam	47,000	1,031.32	45.57	161.19	138.42	81.86	1,158.30	1,585.34	
Peasmarsh	25,770	535.46	48.13	161.19	138.42	81.86	1,158.30	1,587.90	
Pett	15,738	459.69	34.24	161.19	138.42	81.86	1,158.30	1,574.01	
Playden	4,500	164.70	27.32	161.19	138.42	81.86	1,158.30	1,567.09	
Rye Foreign	1,250	163.90	7.63	161.19	138.42	81.86	1,158.30	1,547.40	
Salehurst	64,645	1,065.88	60.65	161.19	138.42	81.86	1,158.30	1,600.42	
Sedlescombe	31,500	671.46	46.91	161.19	138.42	81.86	1,158.30	1,586.68	
Ticehurst	91,369	1,675.86	54.52	161.19	138.42	81.86	1,158.30	1,594.29	
Udimore	6,000	189.79	31.61	161.19	138.42	81.86	1,158.30	1,571.38	
Westfield	30,000	1,100.91	27.25	161.19	138.42	81.86	1,158.30	1,567.02	
Whatlington	7,000	157.67	44.40	161.19	138.42	81.86	1,158.30	1,584.17	
Rye (note 2)	127,337	1,957.47	65.05	161.19	138.42	81.86	1,158.30	1,604.82	

Note 1

Bexhill local precept shown above comprises

Bexhill Charter Trustees Precept	8,650
Bexhill Special Expenses	818,900

827,550

Note 2

Rye local precept shown above comprises

Rye Town Council Precept	84,487
Rye Special Expenses	42,850

127,337

**ADDITIONAL INFORMATION 2011/2012: 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
LOCAL TAX AREA	COUNCIL TAX	COUNCIL TAX	COUNCIL TAX	COUNCIL TAX	COUNCIL TAX	COUNCIL TAX	COUNCIL TAX	COUNCIL TAX
	£	£	£	£	£	£	£	£
Bexhill	1,058.17	1,234.55	1,410.90	1,587.27	1,939.99	2,292.72	2,645.44	3,174.54
Ashburnham & Penhurst	1,050.70	1,225.83	1,400.94	1,576.06	1,926.29	2,276.53	2,626.76	3,152.12
Battle	1,069.56	1,247.83	1,426.08	1,604.35	1,960.87	2,317.39	2,673.91	3,208.70
Beckley	1,046.94	1,221.44	1,395.92	1,570.42	1,919.40	2,268.38	2,617.36	3,140.84
Bodiam	1,063.60	1,240.87	1,418.13	1,595.40	1,949.93	2,304.46	2,659.00	3,190.80
Brede	1,040.74	1,214.21	1,387.66	1,561.12	1,908.03	2,254.95	2,601.86	3,122.24
Brightling	1,052.97	1,228.47	1,403.96	1,579.46	1,930.45	2,281.44	2,632.43	3,158.92
Burwash	1,040.58	1,214.02	1,387.44	1,560.88	1,907.74	2,254.60	2,601.46	3,121.76
Camber	1,071.66	1,250.28	1,428.88	1,607.50	1,964.72	2,321.94	2,679.16	3,215.00
Catsfield	1,074.08	1,253.09	1,432.10	1,611.12	1,969.15	2,327.17	2,685.20	3,222.24
Crowhurst	1,071.38	1,249.95	1,428.51	1,607.08	1,964.21	2,321.34	2,678.46	3,214.16
Dallington	1,050.95	1,226.11	1,401.27	1,576.43	1,926.75	2,277.06	2,627.38	3,152.86
East Guldeford	1,026.51	1,197.60	1,368.68	1,539.77	1,881.94	2,224.11	2,566.28	3,079.54
Etchingham	1,077.18	1,256.72	1,436.24	1,615.78	1,974.84	2,333.90	2,692.96	3,231.56
Ewhurst	1,073.00	1,251.84	1,430.67	1,609.51	1,967.18	2,324.85	2,682.51	3,219.02
Fairlight	1,047.65	1,222.26	1,396.87	1,571.48	1,920.70	2,269.91	2,619.13	3,142.96
Guestling	1,029.68	1,201.30	1,372.91	1,544.53	1,887.76	2,230.99	2,574.21	3,089.06
Hurst Green	1,060.59	1,237.36	1,414.12	1,590.89	1,944.42	2,297.95	2,651.48	3,181.78
Icklesham	1,074.62	1,253.72	1,432.82	1,611.93	1,970.14	2,328.34	2,686.55	3,223.86
Iden	1,047.98	1,222.64	1,397.30	1,571.97	1,921.30	2,270.62	2,619.95	3,143.94
Mountfield	1,061.96	1,238.96	1,415.95	1,592.95	1,946.94	2,300.93	2,654.91	3,185.90
Northiam	1,056.89	1,233.04	1,409.19	1,585.34	1,937.64	2,289.93	2,642.23	3,170.68
Peasmarsh	1,058.60	1,235.03	1,411.46	1,587.90	1,940.77	2,293.63	2,646.50	3,175.80
Pett	1,049.34	1,224.23	1,399.12	1,574.01	1,923.79	2,273.57	2,623.35	3,148.02
Playden	1,044.72	1,218.85	1,392.96	1,567.09	1,915.33	2,263.57	2,611.81	3,134.18
Rye Foreign	1,031.60	1,203.53	1,375.46	1,547.40	1,891.27	2,235.13	2,579.00	3,094.80
Salehurst	1,066.94	1,244.77	1,422.59	1,600.42	1,956.07	2,311.72	2,667.36	3,200.84
Sedlescombe	1,057.78	1,234.09	1,410.38	1,586.68	1,939.27	2,291.87	2,644.46	3,173.36
Ticehurst	1,062.86	1,240.00	1,417.14	1,594.29	1,948.58	2,302.86	2,657.15	3,188.58
Udimore	1,047.58	1,222.19	1,396.78	1,571.38	1,920.57	2,269.77	2,618.96	3,142.76
Westfield	1,044.68	1,218.79	1,392.90	1,567.02	1,915.25	2,263.47	2,611.70	3,134.04
Whatlington	1,056.11	1,232.13	1,408.15	1,584.17	1,936.21	2,288.24	2,640.28	3,168.34
Rye	1,069.87	1,248.20	1,426.50	1,604.82	1,961.44	2,318.07	2,674.69	3,209.64

### **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" Equivalent**

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).

### **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.

### **Fixed 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 and Council Tax 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. The proceeds are pooled and then redistributed amongst local authorities on a per capita basis.

### **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 Authority and the Fire Authority) on a billing authority (Rother District Council), requiring the latter to collect income from the Council Taxpayers on their behalf.

### **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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