

Budget Book

2012/13

April 2012

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INTRODUCTION

Introduction

Rother District Council set its budget for 2012/13 at a meeting on 27 February 2012. 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 2012/13 and the Council Tax for each area in Rother is also included.

Revenue Budget

One of the key financial drivers remains the continued decline in Government Funding, first announced as part of the last spending review. The Coalition Government announced its final grant settlement figures on 31 January 2012 and made no major changes to the 2 year settlement announced in early 2011. Formula grant for Rother amounts to £4,329,888, a reduction of £704,567 from the 2011/12 settlement (£5,034,455). The total reduction in formula grant over the last two financial years is £1.7m.

This excludes short term financial support from the Government. Rother will receive two further grants. The first relates to the Council's decision to accept the Council Tax freeze grant which in return for forgoing a 2.5% rise in Council Tax we will receive approximately £178,000. The second additional grant source relates to the New Homes Bonus. This time restricted grant will amount to £609,000 in 2012/13 and is calculated by reference to the change in the Council's tax base (i.e. the number of homes in the district after allowing for discounts and exemptions) and the number of new affordable homes built in our District. Some £328,000 of this grant has had to be used to balance the 2012/13 budget.

For a number of years the Council has also sought to restrict increases in its Revenue Budget through a variety of means including transferring functions to charitable trusts (DLWP and Leisure), outsourcing to the private sector and working with the voluntary sector through service level agreements (SLAs). In addition the Council has restricted increases in running costs budgets where possible. The following assumptions were made when calculating the budget:

Inflation - where possible budgets are effectively cash limited at their 2011/12 levels. Budgets that have been increased in line with inflation (estimated at 4%) are contracts and utilities. Business Rates have been increased in line with the announced rate poundage for the next financial year.

Salaries - salaries have been compiled on the current staff establishment list and include an increase in pension contributions of 0.33% based on the recommendations of the Pension Fund actuary. It has been assumed that staff not at the top of their grade will progress to the next spinal column point. No pay award is included in the detailed staffing budgets but a contingency sum of £26,000 has been included based on a 0.5% pay award from September 2012. Any final pay award will be subject to approval of the Licensing and General Purposes Committee.

Growth - only contractually committed or previously approved committee growth has been allowed.

Income - where the Council has discretion, increases should be in line with the increase in costs. A target of a 5% overall increase has been set within previous forecasts.

Given that there has been an effective "cash freeze", the use of transfers between existing budgets has been encouraged to help enable funding to be re-directed into priority areas. The need to proactively redirect resources (financial and physical) to meet priorities will be an important cultural change for the Council to achieve. Driving this will be the development of the new Corporate Plan during 2012/13 which will need to balance the needs of service users, aspirations of both the Council and its community and ultimately match this to the resources that are available.

There are a number of financial risks with the Revenue Budget which are explored below:

Investment Income – the Council has been able to use its Interest Equalisation Reserve to offset the loss of investment earnings due to low interest rates and poor economic conditions. The Reserve however will be depleted in 2012/13, and a further £366,000 will be needed to make up the shortfall from the MTFS reserve. It is essential that the Council reduces its reliance on investment earnings and £100,000 has been removed from the budget in 2012/13.

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Income – there continues to be pressure on existing income sources, particularly Planning, Building Control and Land Charges. Building Control fee income has been reduced by £100,000 albeit this has been partially offset by reductions in staffing and savings achieved through working in partnership with Hastings Borough Council. This year the draft budget includes additional income of £180,000 for recycling credits, taking account of current performance. Car Park income has been uplifted by £100,000 excluding inflation, in accordance with the target set by Cabinet. If, following a Member review of car parking, we fail to deliver this target, further savings will need to be identified to meet any shortfall.

Savings and Service Resetting – the draft budget contains in excess of £1m of savings and consists of savings in employee costs achieved through the voluntary redundancy programme, savings achieved through the service resetting programme (£415,000 which includes some voluntary redundancies) and opportunity savings (£24,000) through reviews of current spending. The Council needs to maintain the pressure to secure the savings it has identified as any slippage will result in further calls on reserves.

Use of Reserves – the Revenue Budget expects to use just under £1.4m of reserves. As indicated above, two thirds relates to meeting the shortfall in investment income. The other main uses relate to the Local Development Framework, and the final year of reserve support for the Council's communications function. After the utilisation of £1.4m of reserves, by the end of 2012/13 Revenue Reserves are estimated to total £5.8m. Of this, approximately £0.6m is available to support the Corporate Priority Projects with a further £0.18m available in the Medium Term Financial Strategy Reserve to meet one off investments, in particular any 'invest to save' projects that come forward. The remainder of reserves are earmarked for specific purposes previously agreed by Council. Referring to recent statements by the Secretary of State for CLG, Mr Pickles MP, it is important that the Government recognise that these reserves have been built up to be used in a planned way and are not just available to balance the Council's Revenue Budget. The Council's reserves (excluding New Homes Bonus) are summarised in the table on page 20.

Forecast 2013/14 to 2017/18

The loss of Government grants places the Council under extreme pressure for the foreseeable future and will impact on the services delivered to the residents of Rother. The economic downturn will continue to exert a number of pressures on the Council, be it reduced income or increasing demands placed on services such as Housing and Benefits. The latest forecast for the period up to 2017/18 shows a potential shortfall of up to £3.5m based on a 3.5% per annum increase in Council Tax from 2013/14. This scenario assumes no growth in the Council Tax base, the gradual removal of investment earnings to a more realistic amount and no change in Government grant/Business Rate retention. It is clear however that the Council will need to use its reserves in order to support the revenue budget as the benefits of the Resetting Programme are realised and plans are formulated for a second round of resetting projects. The Council Tax referendum limit may change from 2013/14 but recent comments from the CLG suggest pressure will continue from the Government to reduce the cost of local government. The major unknown relates to the impact of the changes to local government funding from 2013/14 and the impact of being a tariff Council under the new Business Rate Retention scheme. If there are further cuts of the same scale in the Council's core grant, then this will impact severely on the Council's ability to provide essential services.

	2013/14	2014/15	2015/16	2016/17	2017/18
	£	£	£	£	£
Base Revenue Budget	11,522,740	11,812,329	12,070,549	12,337,696	12,614,081
Pay and Inflation	406,262	418,960	432,067	445,594	459,653
Commitments and Development	327,500	1,200,500	333,000	157,000	109,000
Resetting Programme	-328,000	-200,000	0	0	0
Use of Reserves	1,160,320	0	0	0	0
Savings Required	-1,276,493	-1,161,240	-497,919	-326,209	-282,712
Council Tax	172.67	178.71	184.97	191.44	198.14
Projected Council Tax Increase	3.50%	3.50%	3.50%	3.50%	3.50%

INTRODUCTION

The Medium Term Financial Strategy will need to be reviewed during the forthcoming Corporate Plan review to ensure the two strategies remain consistent with each other. The Value for Money Steering Group (VFMSG) continues reviewing those areas of the Council that appear to be high cost in comparison with our Audit Commission nearest neighbours. In addition the VFMSG monitors progress against the many projects that are delivering the savings the Council needs over the next 5 years.

The economic downturn will continue to have an impact on the Council's finances and its delivery of services. The depletion of reserves due to the continued loss of investment income means that the Council must take action to significantly reduce reliance on this within the revenue budget. Income generating services will continue to be under great pressure as the slowdown in economic activity impacts on them. The Council remains in a strong position at this time to manage the effect of a recession but it is clear if Government policy continues to reduce the Council's resources, the ability to deliver services to the same breadth and quality remains in doubt.

Capital Programme and Asset Management

The Council's Capital Programme totals £3.2m for 2012/13 to 2016/17 but is not fully funded with a shortfall of £535,000 for non-housing projects/schemes. During 2012/13 we will see the completion of the Next Wave project on Bexhill Sea Front. This £5.6m investment (part funded by CABE) has been one of the most significant single investments Rother District Council has made and has delivered retail and restaurant space in the Colonnade and regenerated the public realm at the West Parade. The Council continues to support the provision of disabled facility grants (£585,000 per annum) to help enable people to stay in their own homes and further commitments have been made to continue to provide community grants (£65,000 per annum) to Parish and Town Councils, voluntary groups and organisations seeking match funding to help implements projects and schemes in their areas which benefit the local communities.

As mentioned above, the Council has insufficient resources to meet the cost of the Programme, specifically IT equipment replacement and the community grants scheme. We will need to consider alternative funding mechanisms such as borrowing or leasing. The Programme does not assume any future capital receipts from disposals. Subsequent to finalising the Programme in March, one of the Councils administrative buildings that became surplus as a result of the Resetting Programme was disposed of generating a Capital receipt of £375,000, thus reducing the shortfall to £160,000. Sufficient capital receipts remain from the Large Scale Voluntary Transfer (LSVT) of the Housing Stock to maintain the Council's small annual contribution to Disabled Facility Grants beyond the period of the current Programme. To date LSVT receipts have been ringfenced to support housing related capital expenditure and Council has reaffirmed this policy.

In addition there are a number of schemes contained in the current Corporate Plan that do not have funding and therefore cannot be delivered at this stage. These schemes include the provision of a combined dry and wet leisure facility in Bexhill, the Visitor Management project at Camber, refurbishment of Bexhill East Parade and Combe Valley Countryside Park. These projects will be maintained on a reserve list until such time as funding opportunities come forward.

The existing Capital Strategy forms part of the Medium Term Financial Strategy (MTFS) and again will need to be updated to reflect the development of the new Corporate Plan.

There is a fundamental link between the Council's capital programme and resources with how the Council manages its major assets. A review of the Council's Asset Management Plan will be undertaken this year but it is clear that the Council needs to be increasingly proactive in acquisition and disposal of assets to support continued investment in the development of the district and to ensure the Council's portfolio of assets supports the achievement of its aims and objectives.

Without releasing assets for disposal or entering into borrowing the Council is very restricted in its ability to continue its investment in the District at a level achieved in previous years. The financial pressure on the Revenue Budget means that it will be difficult to meet the cost of any borrowing unless savings can be achieved or additional income secured. Other sources of funding will be explored as opportunities arise, but again it should be recognised that most funding bodies require a high degree of match funding before supporting a project.

INTRODUCTION

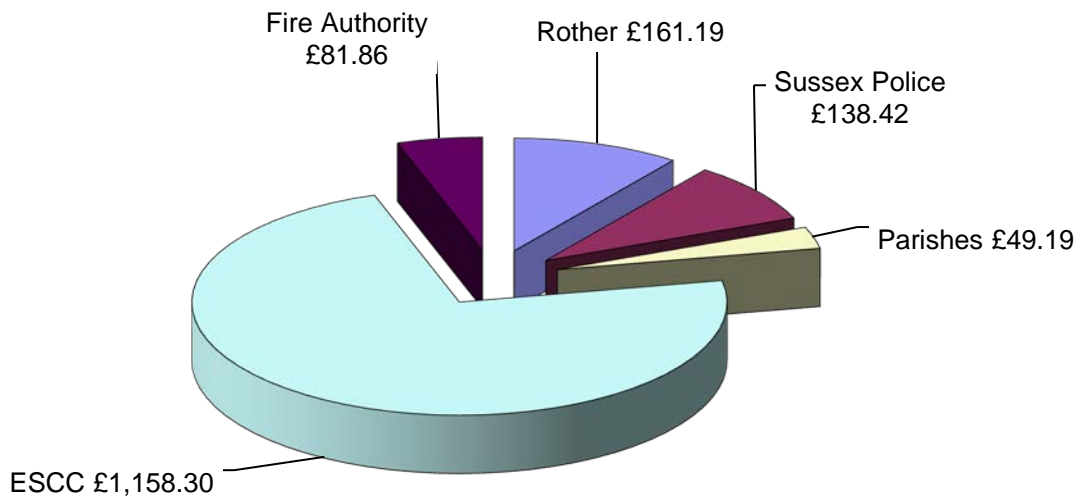
Further information

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:

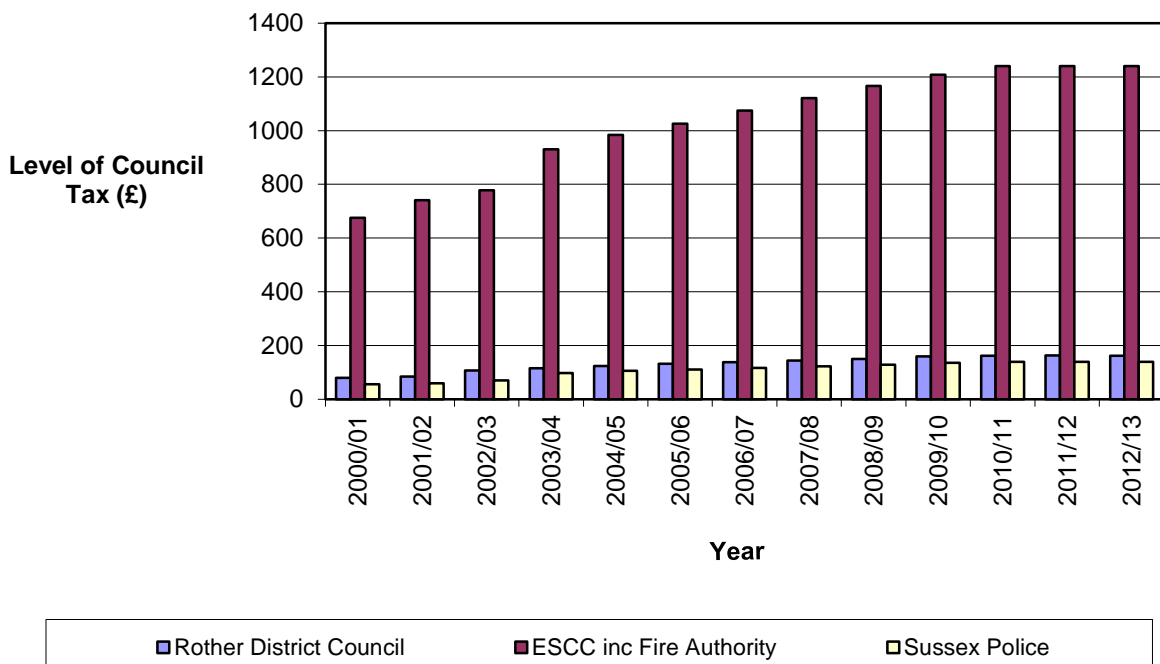
Robin Vennard
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Telephone: 01424 787711

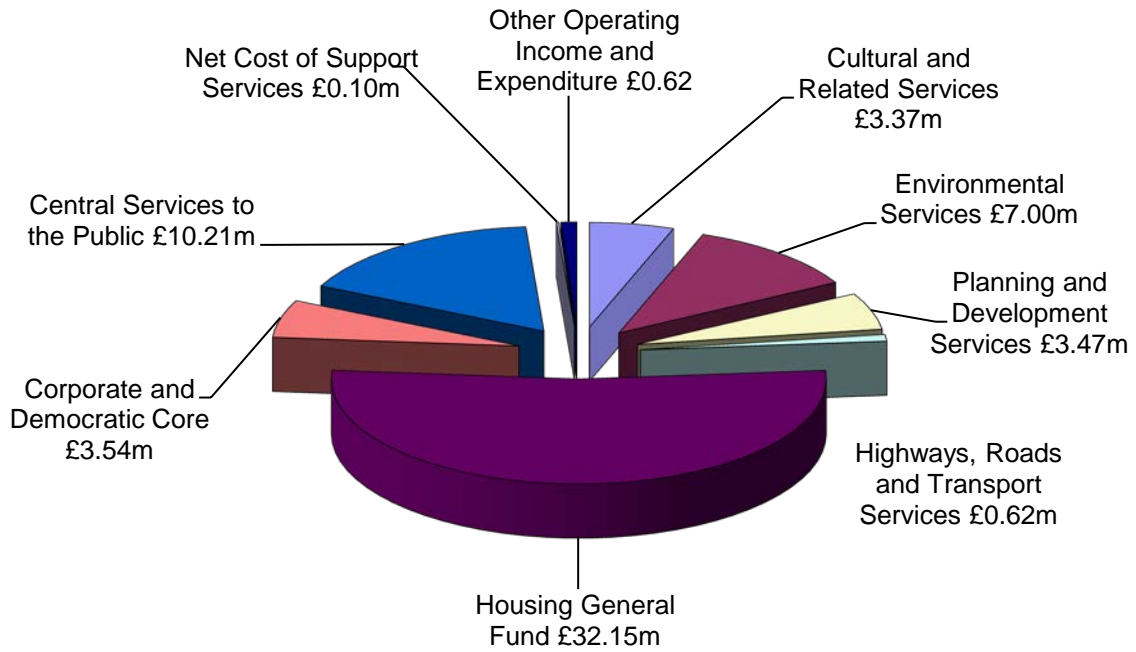
Share of Band D Council Tax 2012/2013



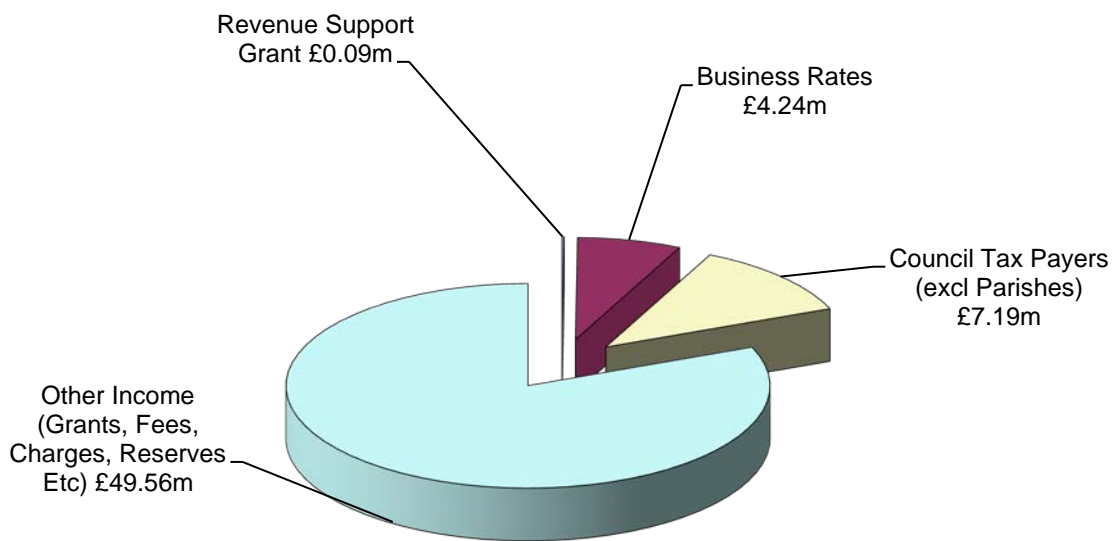
Band D By Authority 2000/01 - 2012/13



Gross Expenditure £61.08m 2012/2013



Gross Income £61.08m 2012/2013



GENERAL FUND REVENUE BUDGET AND COUNCIL TAX 2012/2013

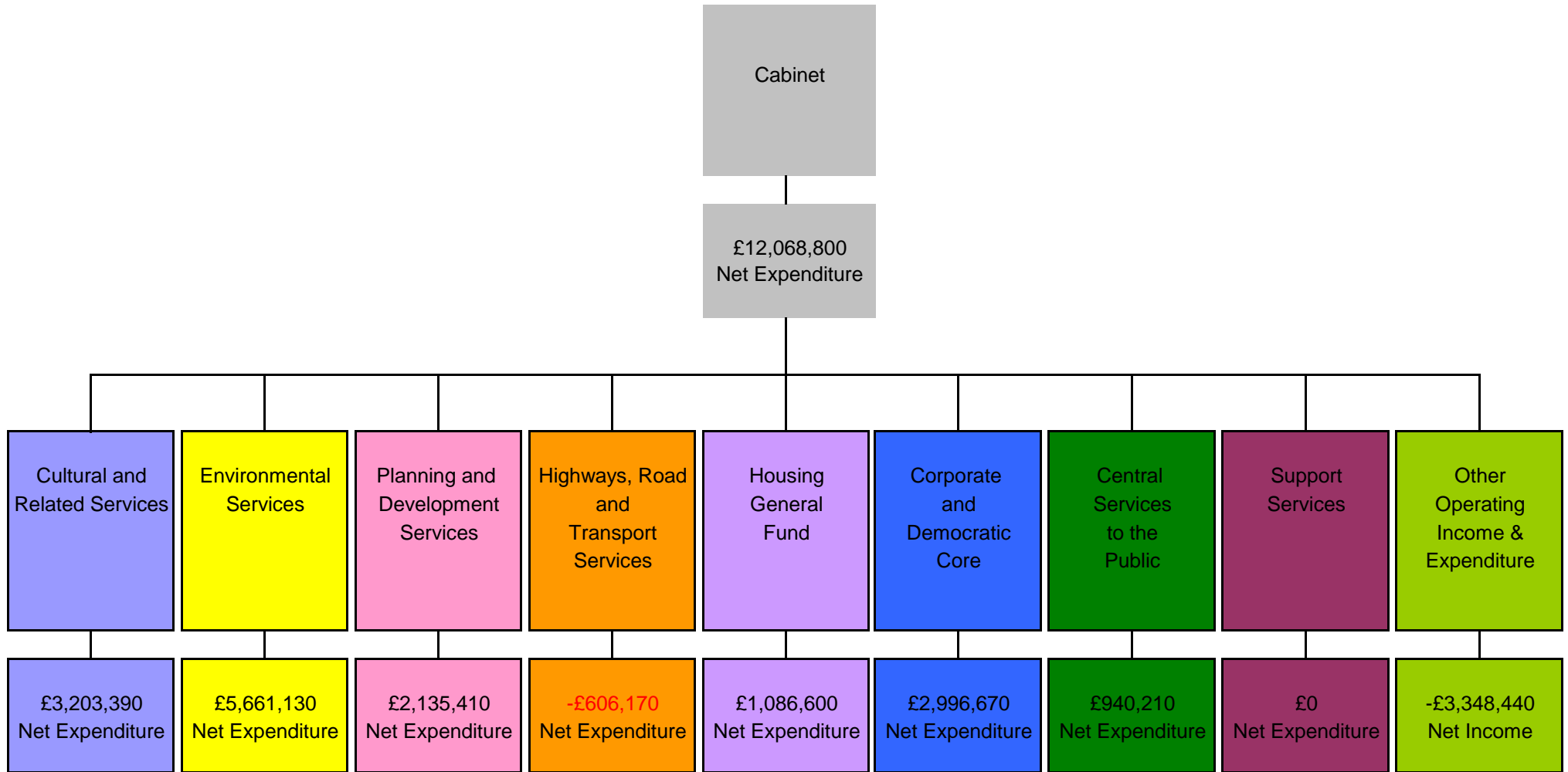
EXPENDITURE

	£
Cultural and Related Services	3,203,390
Environmental Services	5,661,130
Planning and Development Services	2,135,410
Highways, Road and Transport Services	(606,170)
Housing General Fund	1,086,600
Corporate and Democratic Core	2,996,670
Central Services to the Public	940,210
Support Services	0
Other Operating Income and Expenditure	(3,348,440)
	<hr/>
Total General Fund Net Expenditure 2012/2013	12,068,800
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CALCULATION OF ROTHER DISTRICT COUNCIL TAX

Expenditure shown above	12,068,800
<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	(30,420)
<i>Less</i> Council Tax Freeze Grant	(178,000)
<i>Less</i> Contingency Items	(40,050)
<i>Less</i> New Homes Bonus	(328,010)
<i>less</i> Revenue Support Grant from Central Government	(85,740)
<i>less</i> Non-Domestic Rates Distributed by Central Government	(4,244,148)
	<hr/>
Total Amount to be Raised from Council Tax	6,300,682
	<hr/>
<i>divided by</i> Council Tax Base, in terms of Band D Equivalent	39,088.65
	<hr/>
<i>gives</i> Rother District Council Tax 2012/2013	£161.19
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SUMMARY OF NET SERVICE EXPENDITURE



CULTURAL AND RELATED SERVICES

Service	2011/12	2012/13	2012/13	2012/13	2012/13	2012/13	2012/13
	Net Expenditure £	Operational Expenditure £	Income £	Net Operational Expenditure £	Support Services £	Capital Charges £	Net Expenditure £
Arts Development	96,550	61,850	(100)	61,750	17,130	-	78,880
Rother Museum Services	101,460	79,550	(3,680)	75,870	22,290	-	98,160
De La Warr Pavilion Client	560,120	520,960	-	520,960	1,870	-	522,830
Ancient Monuments and Gazebo	11,680	6,170	-	6,170	1,020	-	7,190
Bexhill Allotments	38,080	31,030	(7,500)	23,530	11,720	-	35,250
Rye/Rural Allotments	16,150	14,470	(2,700)	11,770	7,060	-	18,830
Camber Beach and Foreshore Management	177,180	176,740	(25,650)	151,090	18,710	640	170,440
Bexhill Promenade and Foreshore	162,460	164,190	(28,080)	136,110	28,570	-	164,680
Sports Development	83,750	52,820	-	52,820	15,100	-	67,920
Battle Sports Centre	2,000	1,790	-	1,790	-	-	1,790
Rye Sports Centre and Swimming Pool	156,730	191,580	(35,000)	156,580	3,780	-	160,360
Bexhill Leisure Centre	118,430	85,700	(2,180)	83,520	2,710	41,970	128,200
Bexhill Leisure Pool	160,870	145,830	(20,350)	125,480	2,100	42,590	170,170
Bexhill Parks and Open Spaces	1,031,120	1,099,570	(33,080)	1,066,490	61,430	21,930	1,149,850
Rye Area Parks and Open Spaces	145,030	140,180	(10,140)	130,040	9,390	-	139,430
Rural Open Spaces and Amenity Areas	45,340	33,520	-	33,520	8,870	-	42,390
Cultural Services Administration Account	9,910	2,670	(400)	2,270	14,940	-	17,210
Tourism	235,800	218,720	-	218,720	11,090	-	229,810
Total Cultural and Related Services	3,152,660	3,027,340	(168,860)	2,858,480	237,780	107,130	3,203,390

ENVIRONMENTAL SERVICES

Service	2011/12	2012/13	2012/13	2012/13	2012/13	2012/13	2012/13
	Net Expenditure £	Operational Expenditure £	Income £	Net Operational Expenditure £	Support Services £	Capital Charges £	Net Expenditure £
Cemeteries and Churchyards	136,050	237,720	(180,000)	57,720	18,330	-	76,050
Coast Protection	225,070	43,480	(1,200)	42,280	1,060	182,940	226,280
Food Hygiene/Water Purity/IDC	136,010	126,250	-	126,250	39,250	-	165,500
Pollution	269,570	231,400	(12,100)	219,300	74,200	-	293,500
Sub Standard Housing	143,250	77,600	-	77,600	22,370	-	99,970
Houses in Multiple Occupation	47,330	24,110	-	24,110	7,300	-	31,410
Pest and Canine Control	142,500	125,300	(45,040)	80,260	27,350	-	107,610
Animal Welfare	10,320	8,080	-	8,080	1,500	-	9,580
Health and Safety/Swimming Pools	123,370	82,600	-	82,600	23,310	-	105,910
Licensing	59,360	114,640	(86,700)	27,940	31,320	-	59,260
Licences and Registration	64,900	71,820	(32,900)	38,920	30,980	-	69,900
Taxi and Private Hire Licences	9,350	58,190	(78,000)	(19,810)	22,290	-	2,480
Caravan Licences and Travellers	56,710	51,780	-	51,780	7,320	-	59,100
Environmental Administration Account	10,160	6,850	(500)	6,350	9,530	-	15,880
Public Conveniences	546,220	488,030	(50)	487,980	32,500	45,250	565,730
Community Safety	122,430	106,220	(37,500)	68,720	9,440	-	78,160
Watercourses, Ditches and Drainage	12,620	14,630	-	14,630	950	-	15,580
Internal Drainage Board Levies	122,440	117,000	-	117,000	-	-	117,000
Street Sweeping and Beach Cleansing	1,190,080	1,297,260	(23,000)	1,274,260	16,550	38,450	1,329,260
Refuse Collection	2,283,020	2,550,830	(40,000)	2,510,830	25,000	282,910	2,818,740
Recycling	(349,130)	197,890	(805,000)	(607,110)	21,340	-	(585,770)
Total Environmental Services	5,361,630	6,031,680	(1,341,990)	4,689,690	421,890	549,550	5,661,130

PLANNING AND DEVELOPMENT SERVICES

Service	2011/12	2012/13	2012/13	2012/13	2012/13	2012/13	2012/13
	Net Expenditure £	Operational Expenditure £	Income £	Net Operational Expenditure £	Support Services £	Capital Charges £	Net Expenditure £
Building Control Applications	(158,070)	337,230	(537,000)	(199,770)	88,170	-	(111,600)
Building Control Enforcements	23,950	22,810	-	22,810	6,030	-	28,840
Building Control Access	12,850	11,890	-	11,890	1,850	-	13,740
Building Control Dangerous Structures	25,110	45,610	-	45,610	7,130	-	52,740
Building Control Demolition	7,720	7,920	-	7,920	1,670	-	9,590
Building Regulation Enquiries	29,810	31,180	-	31,180	7,260	-	38,440
General Planning Expenses	18,790	14,600	(1,500)	13,100	5,900	-	19,000
Planning Applications	534,870	673,190	(420,000)	253,190	295,950	-	549,140
Planning Complaints, Compliance and Enforcement	235,170	216,240	-	216,240	76,480	-	292,720
Planning Appeals	131,910	93,040	-	93,040	26,760	-	119,800
Planning Policy	280,570	204,080	-	204,080	51,510	-	255,590
Local Development Framework	251,590	220,170	-	220,170	11,480	-	231,650
Planning Enquiries	290,980	211,370	-	211,370	72,670	-	284,040
Planning Projects inc Interreg	-	3,070	-	3,070	-	-	3,070
Conservation and Preservation	59,700	46,870	-	46,870	10,940	-	57,810
Planning E-Government	54,620	29,080	-	29,080	5,990	-	35,070
Planning Delivery Grant Project	16,500	16,500	-	16,500	220	-	16,720
Home Energy Conservation Act	25,990	14,700	-	14,700	2,810	-	17,510
Community Environment Centre	5,530	-	-	-	-	-	-
Regeneration	354,210	343,690	(234,000)	109,690	111,850	-	221,540
Rye Service Level Agreement	11,970	-	-	-	-	-	-
Warr Service Level Agreement	(60)	140,680	(140,680)	-	-	-	-
Total Planning and Development Services	2,213,710	2,683,920	(1,333,180)	1,350,740	784,670	0	2,135,410

HIGHWAYS, ROADS AND TRANSPORT SERVICES

Service	2011/12 Net Expenditure £	2012/13 Operational Expenditure £	2012/13 Income £	2012/13 Net Operational Expenditure £	2012/13 Support Services £	2012/13 Capital Charges £	2012/13 Net Expenditure £
Car Parks	(612,070)	427,900	(1,222,720)	(794,820)	53,070	48,720	(693,030)
Concessionary Bus Passes	-	-	-	-	830	-	830
Residual Highway Services	53,570	47,970	(2,600)	45,370	8,680	-	54,050
Abandoned Vehicles	58,490	26,500	-	26,500	5,480	-	31,980
Total Highways, Roads and Transport Services	(500,010)	502,370	(1,225,320)	(722,950)	68,060	48,720	(606,170)

HOUSING GENERAL FUND

	2011/12	2012/13	2012/13	2012/13	2012/13	2012/13	2012/13
Service	Net Expenditure £	Operational Expenditure £	Income £	Net Operational Expenditure £	Support Services £	Capital Charges £	Net Expenditure £
Housing Policy, Strategy and Development	129,150	75,770	-	75,770	19,810	-	95,580
Housing Needs	291,300	292,610	(82,000)	210,610	77,700	-	288,310
Homelessness and Prevention	89,620	66,980	-	66,980	19,490	-	86,470
Private Sector Housing	170,970	101,180	-	101,180	47,770	-	148,950
Housing Administration Account	81,410	48,200	-	48,200	21,580	-	69,780
Housing Loans Account	1,500	-	-	-	120	-	120
Rent Allowances	62,450	30,775,630	(30,986,300)	(210,670)	266,990	55,770	112,090
Care in the Community	285,740	239,760	-	239,760	45,540	-	285,300
Total Housing General Fund	1,112,140	31,600,130	(31,068,300)	531,830	499,000	55,770	1,086,600

CORPORATE AND DEMOCRATIC CORE

Service	2011/12	2012/13	2012/13	2012/13	2012/13	2012/13	2012/13
	Net Expenditure £	Operational Expenditure £	Income £	Net Operational Expenditure £	Support Services £	Capital Charges £	Net Expenditure £
Representing Local Interest	337,150	293,290	(100)	293,190	46,890	-	340,080
Committee Services	286,050	145,700	-	145,700	114,910	-	260,610
Corporate Policy Making	467,850	247,210	-	247,210	195,730	12,260	455,200
E-Government	144,570	125,370	(2,750)	122,620	10,490	-	133,110
Public Accountability	165,190	130,720	-	130,720	48,690	-	179,410
Council Training Budget	97,430	97,430	-	97,430	-	-	97,430
NLPG E-Government	69,930	56,120	(4,000)	52,120	20,490	-	72,610
Other Apportionable Overheads	-	211,780	(224,870)	(13,090)	13,090	-	-
Treasury Management	59,340	29,640	-	29,640	38,660	-	68,300
Bexhill Help and Advice Centre	250,560	138,980	(10,760)	128,220	69,900	-	198,120
Battle Help and Advice Centre	92,660	106,620	(12,460)	94,160	23,370	-	117,530
Rye Help and Advice Centre	94,660	52,990	-	52,990	14,070	-	67,060
Customer Services and Development	87,200	24,680	-	24,680	3,770	-	28,450
Contact Centre	316,830	236,250	-	236,250	72,090	-	308,340
Risk Management and Self Insurance	4,270	202,430	(204,100)	(1,670)	12,570	-	10,900
Performance Management	164,910	154,810	-	154,810	60,380	-	215,190
Procurement Strategy	9,780	8,340	-	8,340	2,450	-	10,790
Community Strategy	129,370	186,570	(70,000)	116,570	26,180	-	142,750
Unapportionable Central Overheads	133,900	133,900	-	133,900	-	-	133,900
Communications	177,480	138,900	(10,000)	128,900	27,990	-	156,890
Total Corporate and Democratic Core	3,089,130	2,721,730	(539,040)	2,182,690	801,720	12,260	2,996,670

CENTRAL SERVICES TO THE PUBLIC

Service	2011/12	2012/13	2012/13	2012/13	2012/13	2012/13	2012/13
	Net Expenditure £	Operational Expenditure £	Income £	Net Operational Expenditure £	Support Services £	Capital Charges £	Net Expenditure £
Cost of Collection	431,170	487,360	(374,000)	113,360	233,870	53,360	400,590
Council Tax Benefits	115,550	8,421,120	(8,557,500)	(136,380)	184,500	-	48,120
Electoral Registration	140,910	86,130	(1,000)	85,130	34,210	-	119,340
District Council Elections	132,620	46,450	-	46,450	22,470	-	68,920
Emergency Planning	80,000	89,180	(25,450)	63,730	12,510	-	76,240
Local Land Charges	(22,170)	156,100	(221,000)	(64,900)	51,700	-	(13,200)
Grants and Subscriptions	261,610	226,880	-	226,880	13,320	-	240,200
Benefit Fraud Investigation	-	77,780	(86,730)	(8,950)	8,950	-	-
Total Central Services to the Public	1,139,690	9,591,000	(9,265,680)	325,320	561,530	53,360	940,210

SUPPORT SERVICES

Service	2011/12	2012/13	2012/13	2012/13	2012/13	2012/13	2012/13
	Net Expenditure £	Operational Expenditure £	Income £	Net Operational Expenditure £	Support Services £	Capital Charges £	Net Expenditure £
Computer Services	-	1,070,300	(1,229,150)	(158,850)	116,830	42,020	-
Printing Services	-	212,780	(235,680)	(22,900)	21,470	1,430	-
Stationery	-	33,440	(35,290)	(1,850)	1,850	-	-
Postages	-	106,990	(116,030)	(9,040)	9,040	-	-
Telephones	-	169,920	(190,740)	(20,820)	20,820	-	-
Financial Services	-	545,140	(762,520)	(217,380)	182,240	35,140	-
Internal Audit	-	127,670	(149,850)	(22,180)	22,180	-	-
Business Improvement	-	8,640	(8,640)	-	-	-	-
Legal Services	-	224,050	(270,130)	(46,080)	46,080	-	-
Human Resources	-	153,950	(220,280)	(66,330)	64,600	1,730	-
Property Management	-	115,590	(151,820)	(36,230)	36,230	-	-
Administrative Offices	-	389,260	(468,240)	(78,980)	28,780	50,200	-
Total Support Services	0	3,157,730	(3,838,370)	(680,640)	550,120	130,520	0

OTHER OPERATING INCOME AND EXPENDITURE

Service	2011/12	2012/13	2012/13	2012/13	2012/13	2012/13	2012/13
	Net Expenditure £	Operational Expenditure £	Income £	Net Operational Expenditure £	Support Services £	Capital Charges £	Net Expenditure £
Maintenance Services	30,060	178,820	(224,480)	(45,660)	30,650	-	(15,010)
West Trading Estate-Bexhill	(315,020)	18,260	(339,930)	(321,670)	14,540	-	(307,130)
Railway Land North of Little Common Road	11,440	13,240	(4,600)	8,640	8,740	-	17,380
St. Martins-Battle	(17,390)	160	(19,250)	(19,090)	1,720	-	(17,370)
Miscellaneous Land and Buildings	(10,190)	8,190	(30,000)	(21,810)	14,680	-	(7,130)
Residual Housing Land	(870)	-	(1,000)	(1,000)	250	3,850	3,100
Peasmarsh Workshops	(6,130)	8,300	(18,000)	(9,700)	6,790	-	(2,910)
Udimore Workshops	(460)	3,660	(7,590)	(3,930)	6,170	-	2,240
Bexhill Depot	(28,910)	32,100	(66,050)	(33,950)	1,230	1,970	(30,750)
Watch Oak Estate	(26,210)	500	(32,500)	(32,000)	5,450	-	(26,550)
Elva Business Centre	(17,560)	76,180	(95,000)	(18,820)	16,040	15,230	12,450
Committee Property Account	(159,190)	18,200	(180,000)	(161,800)	21,670	-	(140,130)
Interest Payable	(574,970)	-	(978,360)	(978,360)	-	-	(978,360)
Interest and Investment Income	(210,000)	-	(180,000)	(180,000)	-	-	(180,000)
Use of Reserves	(2,015,810)	116,000	(1,794,270)	(1,678,270)	-	-	(1,678,270)
Total Other Operating Income and Expenditure	(3,341,210)	473,610	(3,971,030)	(3,497,420)	127,930	21,050	(3,348,440)

CAPITAL PROGRAMME 2011/2012 TO 2014/2015

Ref No. Project	2011/2012 Actual £	2012/2013 Estimate £	2013/2014 Estimate £	2014/2015 Estimate £
CULTURAL AND RELATED SERVICES				
4-01 Village Hall Grants - Residual	10,000			
4-02 Community Grants	77,811	65,000	65,000	65,000
4-04 Bexhill Seafront Improvements	2,686,882			
4-13 Museum Lottery Project	37,323			
4-19 Pretious Project - Northiam	300,000			
4-20 De La Warr Pavilion - Capital Grant	43,975	45,075	46,200	tbd
4-22 Egerton Park - EPIC	149,634			
	<hr/>	<hr/>	<hr/>	<hr/>
Total - Cultural and Related Services	3,305,625	110,075	111,200	65,000
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
PLANNING AND DEVELOPMENT SERVICE				
6-01 Sidley Goods Yard	50,021			
6-03 Marley Lane Development	3,648			
	<hr/>	<hr/>	<hr/>	<hr/>
Total - Planning and Development Service	53,669	0	0	0
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
HOUSING				
5-02 Disabled Facilities Grants	590,281	585,000	585,000	585,000
5-07 Housing Aid Grants	9,160			
5-09 Housing Development - Ewhurst, Staplecross	40,000			
5-10 Brede Exception Site - CPO	960			
	<hr/>	<hr/>	<hr/>	<hr/>
Total - Housing	640,401	585,000	585,000	585,000
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
SUPPORT SERVICES				
1-19 IT Equipment Replacement Programme	8,751	100,000	100,000	100,000
1-20 Agile Working Project	283,112			
	<hr/>	<hr/>	<hr/>	<hr/>
Total - Support Services	291,864	100,000	100,000	100,000
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Total Capital Programme	4,291,559	795,075	796,200	750,000
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

CAPITAL PROGRAMME 2011/2012 TO 2014/2015

Financed by:	2011/2012 £	2012/2013 £	2013/2014 £	2014/2015 £
Capital Receipts				
Housing	29,160	20,000	20,000	20,000
Other	3,638,348	210,075	211,200	165,000
Contributions				
Other Bodies	40,000			
Earmarked Reserves	13,771			
Capital Grants				
Other	570,281	565,000	565,000	565,000
	<hr/>	<hr/>	<hr/>	<hr/>
Total Financing	4,291,559	795,075	796,200	750,000
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

ADDITIONAL INFORMATION 2012/2013: RESERVES

Details	General Fund Balance £	Earmarked Reserves £	Corporate Project Reserve £	Medium Term Fin. Strategy Reserve £	Insurance Fund £	Total £
Balance at 1 April 2012	1,000,000	5,528,704	1,025,057	1,007,927	146,678	8,708,366
<i>Less: Used for Revenue Running Costs or to Support the Council Tax</i>		(925,786)	(43,690)	(455,004)		(1,424,480)
Estimated Balance as at 31 March 2013	1,000,000	4,602,919	981,367	552,923	146,678	7,283,887

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 2012/2013: GROSS AND NET REVENUE EXPENDITURE

	2012/2013 Gross Expenditure £	2012/2013 Gross Income £	2012/2013 Net Expenditure £
CABINET APPROVED REVENUE BUDGETS			
Cultural and Related Services	3,372,250	168,860	3,203,390
Environmental Services	7,003,120	1,341,990	5,661,130
Planning and Development Services	3,468,590	1,333,180	2,135,410
Highways Roads and Transport Services	619,150	1,225,320	(606,170)
Housing General Fund	32,154,900	31,068,300	1,086,600
Corporate and Democratic Core	3,535,710	539,040	2,996,670
Central Services to the Public	10,205,890	9,265,680	940,210
Support Services	3,838,370	3,838,370	-
Other Operating Income and Expenditure (Service Expenditure Only)	506,590	1,018,400	(511,810)
	<hr/>	<hr/>	<hr/>
Total Service Spending and Income	64,704,570	49,799,140	14,905,430
Other Operating Income and Expenditure (Financing Items)			
Interest Payable	-	978,360	(978,360)
Interest and Investment Income	-	180,000	(180,000)
Use of Reserves	116,000	1,794,270	(1,678,270)
	<hr/>	<hr/>	<hr/>
Total Budgets Approved by Cabinet	64,820,570	52,751,770	12,068,800
Add: Parish Council Precepts	1,060,857	-	1,060,857
	<hr/>	<hr/>	<hr/>
Total Council Revenue Budget Requirement 2012/2013	65,881,427	52,751,770	13,129,657
Amounts to be taken into Account Under Local Government Act 1998 Section 97(4)			
Less: Council Tax Adjustments			(30,420)
Less: Council Tax Freeze Grant			(178,000)
Less: Contingency Items			(40,050)
Less: New Homes Bonus			(328,010)
Less: Revenue Support Grant			(85,740)
Less: Redistributed Non Domestic Rates			(4,244,148)
			<hr/>
Council Tax Requirement 2012/2013 (Rother & Parishes)			8,223,289
			<hr/> <hr/>

ADDITIONAL INFORMATION 2012/2013: SPECIAL EXPENSES

Rother has decided that the costs of the functions shown below are special expenses to be charged only on the areas of Bexhill and Rye. These functions are provided elsewhere in the District by a Parish or Town Council. The costs are added to the local precept of each area for the calculation of Council Tax.

Heading	£
Bexhill	
Bexhill Parks and Games	
- 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/>
Special Expenses for Bexhill	818,900
	<hr/>
Rye	
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/>
Special Expenses for Rye	42,850
	<hr/>
Total Special Expenses (excl. Parish Precepts)	861,750
	<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 2012/2013: 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 BRIGADE COUNCIL TAX £	ESCC COUNCIL TAX £	TOTAL COUNCIL TAX £
Bexhill (note 1)	827,750	17,439.01	47.47	161.19	138.42	81.86	1,158.30	1,587.24
Ashburnham & Penhurst	7,000	193.64	36.15	161.19	138.42	81.86	1,158.30	1,575.92
Battle	187,770	2,804.57	66.95	161.19	138.42	81.86	1,158.30	1,606.72
Beckley	20,000	534.77	37.40	161.19	138.42	81.86	1,158.30	1,577.17
Bodiam	8,825	155.02	56.93	161.19	138.42	81.86	1,158.30	1,596.70
Brede	20,000	839.46	23.82	161.19	138.42	81.86	1,158.30	1,563.59
Brightling	4,167	195.66	21.30	161.19	138.42	81.86	1,158.30	1,561.07
Burwash	35,712	1,257.12	28.41	161.19	138.42	81.86	1,158.30	1,568.18
Camber	45,000	687.39	65.47	161.19	138.42	81.86	1,158.30	1,605.24
Catsfield	23,000	365.79	62.88	161.19	138.42	81.86	1,158.30	1,602.65
Crowhurst	26,185	377.26	69.41	161.19	138.42	81.86	1,158.30	1,609.18
Dallington	6,435	177.23	36.31	161.19	138.42	81.86	1,158.30	1,576.08
East Guldeford	0	32.42	0.00	161.19	138.42	81.86	1,158.30	1,539.77
Etchingham	28,250	382.74	73.81	161.19	138.42	81.86	1,158.30	1,613.58
Ewhurst	37,814	539.88	70.04	161.19	138.42	81.86	1,158.30	1,609.81
Fairlight	29,000	903.54	32.10	161.19	138.42	81.86	1,158.30	1,571.87
Guestling	3,000	633.19	4.74	161.19	138.42	81.86	1,158.30	1,544.51
Hurst Green	32,000	603.13	53.06	161.19	138.42	81.86	1,158.30	1,592.83
Icklesham	94,183	1,309.53	71.92	161.19	138.42	81.86	1,158.30	1,611.69
Iden	11,000	250.93	43.84	161.19	138.42	81.86	1,158.30	1,583.61
Mountfield	11,100	203.52	54.54	161.19	138.42	81.86	1,158.30	1,594.31
Northiam	47,000	1,027.49	45.74	161.19	138.42	81.86	1,158.30	1,585.51
Peasmarsh	25,770	537.27	47.96	161.19	138.42	81.86	1,158.30	1,587.73
Pett	15,738	459.22	34.27	161.19	138.42	81.86	1,158.30	1,574.04
Playden	4,950	165.61	29.89	161.19	138.42	81.86	1,158.30	1,569.66
Rye Foreign	1,250	167.49	7.46	161.19	138.42	81.86	1,158.30	1,547.23
Salehurst	69,145	1,062.09	65.10	161.19	138.42	81.86	1,158.30	1,604.87
Sedlescombe	33,500	676.34	49.53	161.19	138.42	81.86	1,158.30	1,589.30
Ticehurst	96,726	1,676.47	57.70	161.19	138.42	81.86	1,158.30	1,597.47
Udimore	6,000	190.45	31.50	161.19	138.42	81.86	1,158.30	1,571.27
Westfield	30,000	1,106.38	27.12	161.19	138.42	81.86	1,158.30	1,566.89
Whatlington	7,000	155.53	45.01	161.19	138.42	81.86	1,158.30	1,584.78
Rye (note 2)	127,337	1,978.51	64.36	161.19	138.42	81.86	1,158.30	1,604.13

Note 1

Bexhill local precept shown above comprises

Bexhill Charter Trustees Precept	8,850
Bexhill Special Expenses	818,900

827,750

Note 2

Rye local precept shown above comprises

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

127,337

ADDITIONAL INFORMATION 2012/2013: COUNCIL TAX BY AREA AND BAND

LOCAL TAX AREA	<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 £	COUNCIL TAX £	COUNCIL TAX £	COUNCIL TAX £	COUNCIL TAX £	COUNCIL TAX £
Bexhill	1,058.16	1,234.52	1,410.87	1,587.24	1,939.96	2,292.68	2,645.40	3,174.48						
Ashburnham & Penhurst	1,050.61	1,225.72	1,400.81	1,575.92	1,926.12	2,276.33	2,626.53	3,151.84						
Battle	1,071.14	1,249.67	1,428.19	1,606.72	1,963.77	2,320.82	2,677.86	3,213.44						
Beckley	1,051.44	1,226.69	1,401.92	1,577.17	1,927.65	2,278.13	2,628.61	3,154.34						
Bodiam	1,064.46	1,241.88	1,419.28	1,596.70	1,951.52	2,306.34	2,661.16	3,193.40						
Brede	1,042.39	1,216.13	1,389.85	1,563.59	1,911.05	2,258.52	2,605.98	3,127.18						
Brightling	1,040.71	1,214.17	1,387.61	1,561.07	1,907.97	2,254.88	2,601.78	3,122.14						
Burwash	1,045.45	1,219.70	1,393.93	1,568.18	1,916.66	2,265.15	2,613.63	3,136.36						
Camber	1,070.16	1,248.52	1,426.88	1,605.24	1,961.96	2,318.68	2,675.40	3,210.48						
Catsfield	1,068.43	1,246.51	1,424.57	1,602.65	1,958.79	2,314.94	2,671.08	3,205.30						
Crowhurst	1,072.78	1,251.59	1,430.38	1,609.18	1,966.77	2,324.37	2,681.96	3,218.36						
Dallington	1,050.72	1,225.84	1,400.96	1,576.08	1,926.32	2,276.56	2,626.80	3,152.16						
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	1,075.72	1,255.01	1,434.29	1,613.58	1,972.15	2,330.72	2,689.30	3,227.16						
Ewhurst	1,073.20	1,252.08	1,430.94	1,609.81	1,967.54	2,325.28	2,683.01	3,219.62						
Fairlight	1,047.91	1,222.57	1,397.21	1,571.87	1,921.17	2,270.48	2,619.78	3,143.74						
Guestling	1,029.67	1,201.29	1,372.89	1,544.51	1,887.73	2,230.96	2,574.18	3,089.02						
Hurst Green	1,061.88	1,238.87	1,415.84	1,592.83	1,946.79	2,300.75	2,654.71	3,185.66						
Icklesham	1,074.46	1,253.54	1,432.61	1,611.69	1,969.84	2,327.99	2,686.15	3,223.38						
Iden	1,055.74	1,231.70	1,407.65	1,583.61	1,935.52	2,287.43	2,639.35	3,167.22						
Mountfield	1,062.87	1,240.02	1,417.16	1,594.31	1,948.60	2,302.89	2,657.18	3,188.62						
Northiam	1,057.00	1,233.18	1,409.34	1,585.51	1,937.84	2,290.18	2,642.51	3,171.02						
Peasmarsh	1,058.48	1,234.90	1,411.31	1,587.73	1,940.56	2,293.39	2,646.21	3,175.46						
Pett	1,049.36	1,224.25	1,399.14	1,574.04	1,923.83	2,273.61	2,623.40	3,148.08						
Playden	1,046.44	1,220.85	1,395.25	1,569.66	1,918.47	2,267.28	2,616.10	3,139.32						
Rye Foreign	1,031.48	1,203.40	1,375.31	1,547.23	1,891.06	2,234.89	2,578.71	3,094.46						
Salehurst	1,069.91	1,248.23	1,426.55	1,604.87	1,961.51	2,318.14	2,674.78	3,209.74						
Sedlescombe	1,059.53	1,236.12	1,412.71	1,589.30	1,942.48	2,295.65	2,648.83	3,178.60						
Ticehurst	1,064.98	1,242.48	1,419.97	1,597.47	1,952.46	2,307.45	2,662.45	3,194.94						
Udimore	1,047.51	1,222.10	1,396.68	1,571.27	1,920.44	2,269.61	2,618.78	3,142.54						
Westfield	1,044.59	1,218.69	1,392.79	1,566.89	1,915.09	2,263.28	2,611.48	3,133.78						
Whatlington	1,056.52	1,232.61	1,408.69	1,584.78	1,936.95	2,289.12	2,641.30	3,169.56						
Rye	1,069.42	1,247.66	1,425.89	1,604.13	1,960.60	2,317.08	2,673.55	3,208.26						

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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