

# **Budget Book**

## **2019/20**

**April 2019**

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## INTRODUCTION

### Introduction

Rother District Council set its budget for 2019/20 at a meeting of all Members on 25 February 2019. 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 2019/20 and the Council Tax for each area in Rother is also included.

### Revenue Budget

#### **Government Grants and Retention of Business Rates**

The local government settlement was announced on the 13 December 2018, after publication of the draft revenue budget 2019/20 report to Cabinet. The Government's assessment of its core spending power (Revenue Support Grant, retained business rates and council tax) is to be £10.5m. As the Council no longer receives any Revenue Support Grant (RSG), the settlement for Rother is solely focused on business rate retention and specific grants. The settlement does however, reveal that the Government funding model shows the Council is in negative RSG in the sum of £350,000. For 2019/20 the Government has not implemented recovery of negative RSG. This does however, highlight there is a risk of further reductions in the Council's core funding in future years.

The Council's baseline for business rates has increased for 2019/20 to just under £2.4m. Business rate growth in Rother has outperformed the annual RPI increase in the Government's baseline estimate. The expected retained business rate income is £3m and as such there is no financial benefit from the increase in baseline. The Government also confirmed that East Sussex has been approved for the 75% retention pilot scheme as approved by Cabinet on the 19 December 2018. This is estimated to benefit the Council by £600,000 in 2019/20.

The Council's ability to grow our Business Rate income over the next three years is very much dependent on commercial developments in North East Bexhill and bringing proposals forward for the regeneration of Beeching Road.

The Fair Funding Review is planned to be implemented in 2020/21. The consultation by the Ministry of Housing, Communities and Local Government closed on the 12 March which will be followed by further consultations. In 2020/21 the business rates baseline will be reset based on the new methodology. There is the potential for individual authorities to see significant gains/losses in resources. There may be gains from increasing population but there may be losses as growth from business rates that Rother is currently benefiting from could be added to upper tier services or re-distributed elsewhere in the country.

#### **New Homes Bonus**

The Government announced the amounts of New Homes Bonus grant to be awarded to each Council. For Rother the amount of grant will be £449,000. The Government are reviewing New Homes Bonus and as a consequence the Council's Medium Term Financial Strategy assumes this source of funding will be phased out.

#### **Collection Fund**

Currently for the Council Tax part of the Collection Fund, due to a higher taxbase than estimated, a surplus of £1.2m is predicted for 2018/19 and the Council's share is estimated to be £154,000. A deficit is predicted for Business Rates in 2018/19 of £1.2m and the Council's share is estimated to be £490,000. These have been reflected in the 2019/20 Revenue Budget.

#### **Council Tax and Referendum Limit**

The Government confirmed in December the Council Tax referendum limits for 2019/20. For District Councils the maximum increase is 3% or £5 whichever is the greatest. The Council's Revenue Budget includes a £4.94 increase in Council Tax which is expected to generate an additional £188,000 of income.

## INTRODUCTION

### Reserves

The estimated reserves at 1 April 2019 are £14.7m. The draft Revenue Budget for 2019/20 utilises a total of £3m of earmarked reserves (net of contributions to reserves) to meet specific costs including supporting the Capital Programme. Some £1.6m of this is estimated to be used to balance the overall Revenue Budget. The total predicted earmarked reserves, by the end of March 2020, is estimated to be just under £11.7m. However, the financial forecast predicts that earmarked reserves will reduce to just under £5.9m by 2023/24.

### Overall Revenue Budget Financial Position

The net Revenue Budget before Government grants and other funding is expected to be just under £15m. This includes revenue support for the capital programme of £1.7m which is funded from reserves. The underlying revenue spend is therefore £13.3m which compares to £12.1m for 2018/19. The draft Revenue Budget includes inflation and necessary growth. The new waste collection and street cleaning contract due to commence from late June 2019 will cost significantly more than the current contract. Following consideration of the final bids (reported to Cabinet on 3 December 2019) it has been necessary to increase the 2019/20 budget by £1.15m (£1.5m in a full year). Whilst it is hoped that this additional cost can be reduced the financial forecast assumes this will not be the case. The Budget assumes £1.6m of reserves will be needed to achieve a balanced budget.

**Savings:** The revenue budget has been balanced for 2019/20 through a combination of additional income, reducing costs and using reserves. Around £500,000 of income (net after borrowing costs) will be delivered through the Property Investment Strategy in support of the Rother 2020 programme. This is dependent on a number of purchases currently in progress and therefore there is a risk that they will not be delivered.

### Capital Programme and Asset Management

The latest Capital Programme (2019/20 to 2023/24) totals £48.3m and is fully funded. The Programme includes £35m of borrowing to support the recently adopted Property Investment Strategy. This Strategy focuses on supporting the Council's regeneration ambitions in Bexhill and rural Rother. In addition the Capital Programme includes spending on redeveloping the Council's sports and swimming centres in Bexhill, supporting the disabled facilities scheme, community grants scheme and continued investment to improve the Council's ICT capability.

### Further Information

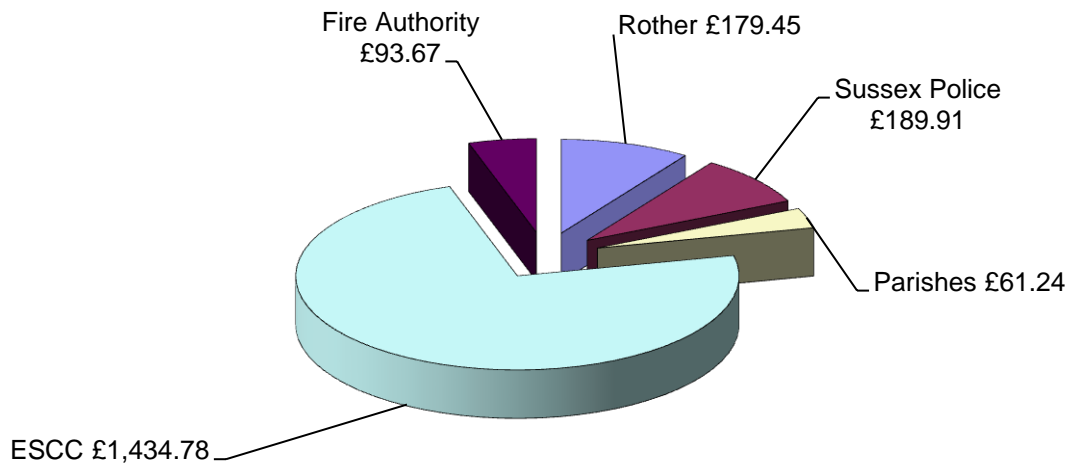
It is hoped that this introduction combined with the detailed information that follows provides sufficient information for the reader to understand the Council's finances and its future financial prospects. Should you however require further information please contact:

Robin Vennard  
Assistant Director - Resources  
Rother District Council  
Town Hall  
Bexhill-on-Sea  
East Sussex  
TN39 3JX

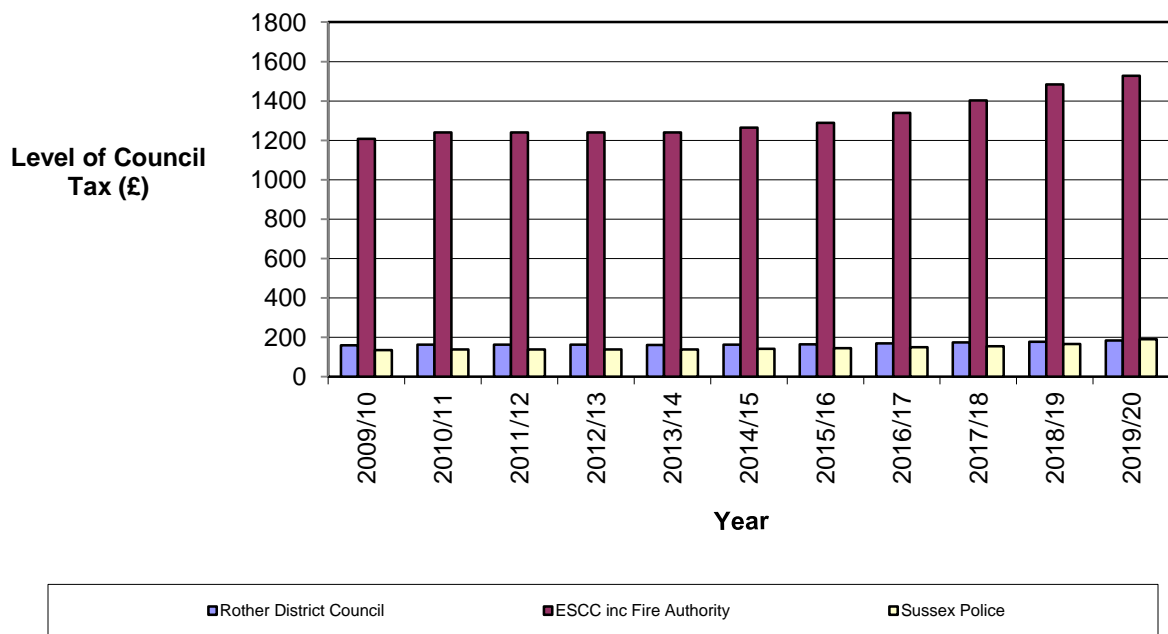
e-mail: [finance@rother.gov.uk](mailto:finance@rother.gov.uk)  
Telephone: 01424 787711

GRAPHS

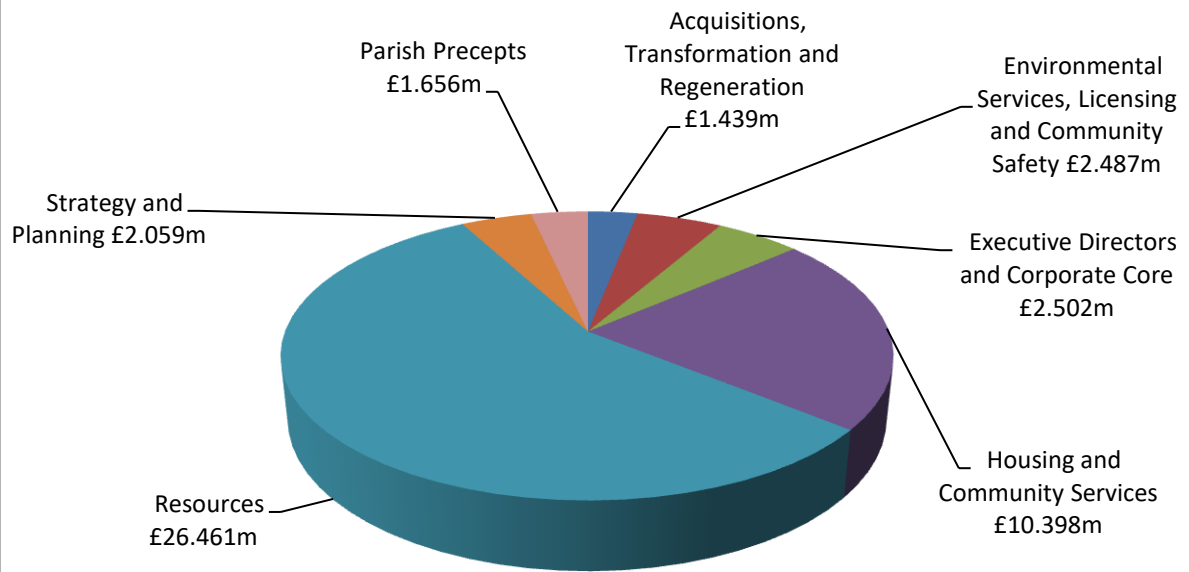
### Share of Band D Council Tax 2019/2020



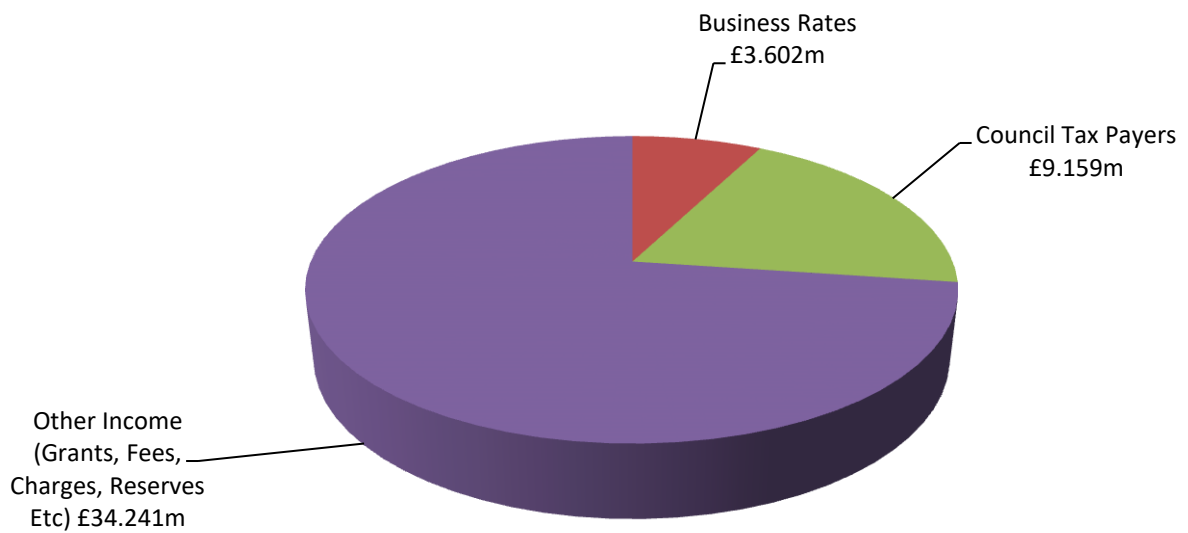
### Band D By Authority 2009/10 - 2019/20



### Gross Expenditure £47m 2019/20



### Gross Income £47m 2019/20



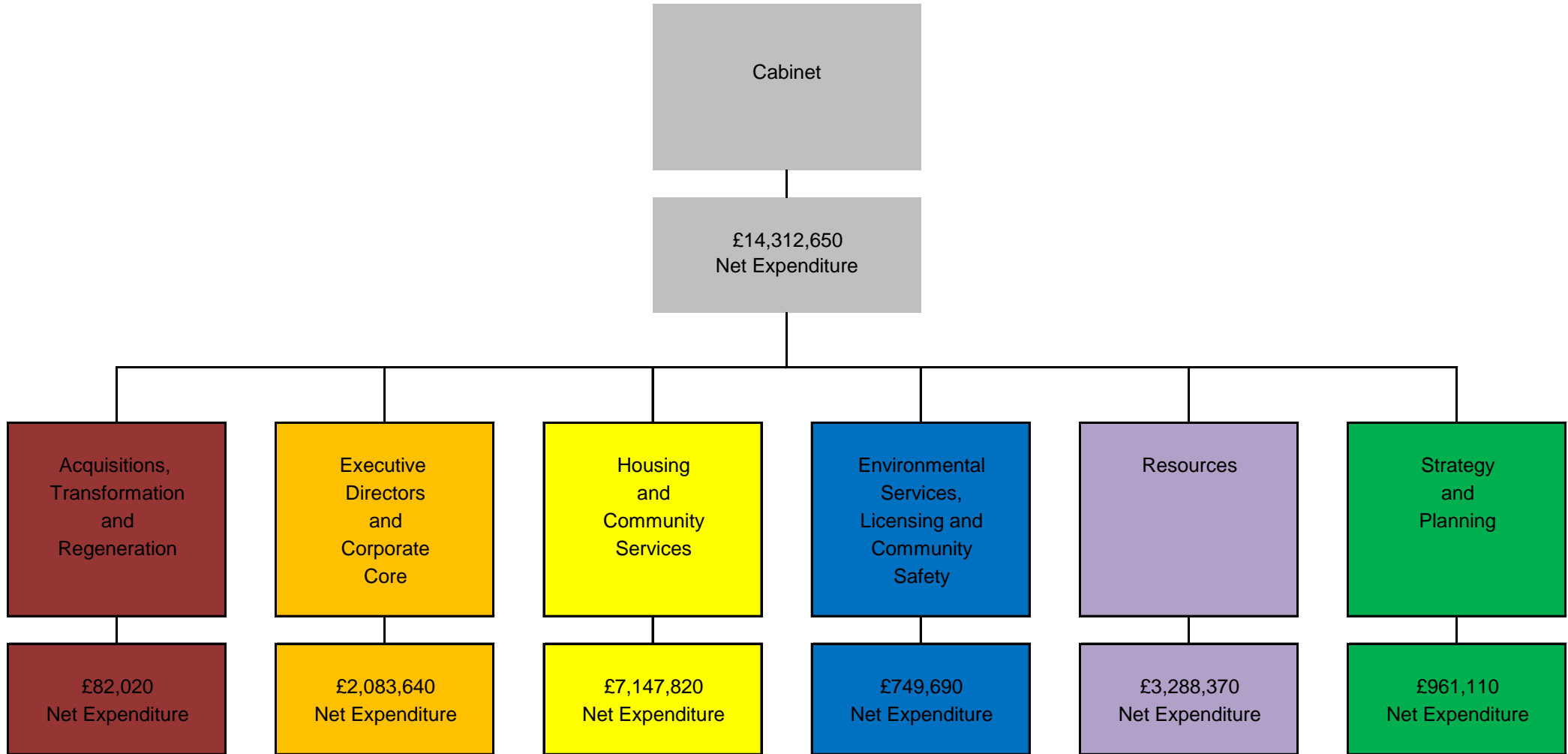
## GENERAL FUND REVENUE BUDGET AND COUNCIL TAX 2019/2020

<b>EXPENDITURE</b>	£
Acquisitions, Transformation and Regeneration	82,020
Executive Directors and Corporate Core	2,083,640
Housing and Community Services	7,147,820
Environmental Services, Licensing and Community Strategy	749,690
Resources	3,288,370
Strategy and Planning	961,110
	<hr/>
<b>Total Cost of Services 2019/2020</b>	<b>14,312,650</b>
	<hr/>
Savings from 2020	(501,000)
Interest and Investment Income	(512,000)
Capital Expenditure Charged to Revenue	1,670,000
	<hr/>
<b>Net Cost of Services 2019/2020</b>	<b>14,969,650</b>
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### CALCULATION OF ROTHER DISTRICT COUNCIL TAX

Expenditure shown above	14,969,650
<i>less</i> Special Expenses charged to area of Bexhill	(612,730)
charged to area of Rye	(61,500)
<i>add</i> Collection Fund (Surplus)/Deficit	336,562
<i>less</i> New Homes Bonus	(449,272)
<i>less</i> Business Rate Retention	(3,601,680)
<i>less</i> Non Specific Revenue Grants	(651,719)
<i>less</i> Contribution from Earmarked Reserve	(3,100,503)
	<hr/>
Total Amount to be Raised from Council Tax	6,828,808
	<hr/>
<i>divided by</i> Council Tax Base, in terms of Band D Equivalent	38,054.10
	<hr/>
<i>gives</i> <b>Rother District Council Tax 2019/2020</b>	<b>£179.45</b>
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# SUMMARY OF NET SERVICE EXPENDITURE





## ACQUISITIONS, TRANSFORMATION AND REGENERATION

	2018/19 Net Expenditure £	2019/20 Operational Expenditure £	2019/20 Income £	2019/20 Net Expenditure £
Service				
Ancient Monuments and Gazebo	5,460	5,460	-	5,460
Beeching Road 18/40	-	21,720	(101,360)	(79,640)
Business Improvement	283,900	291,140	-	291,140
Committee Property Account	(32,970)	33,300	(92,940)	(59,640)
Community Strategy	8,570	8,570	-	8,570
Cultural Development	23,340	23,340	-	23,340
Economic Development	344,020	319,140	(55,000)	264,140
E-Government	21,500	-	-	-
Elva Business Centre	(150,590)	74,510	(248,650)	(174,140)
Head of Service - Acquisitions, Transformation and Regeneration	61,440	84,200	-	84,200
Housing Policy, Strategy and Development	30,310	30,310	-	30,310
Investment Properties	(193,720)	14,110	(207,830)	(193,720)
Miscellaneous Land and Buildings	(16,520)	2,660	(19,180)	(16,520)
NLPG - Street Naming	(11,000)	-	(11,000)	(11,000)
Peasmarsh Workshops	(5,110)	13,190	(17,900)	(4,710)
Performance Management	15,390	13,790	-	13,790
Programme and Policy Office	242,770	248,930	-	248,930
Property Management	12,850	12,850	-	12,850
Regeneration	54,440	57,240	(2,800)	54,440
Residual Housing Land	(530)	-	(530)	(530)
Tourism	127,850	127,850	-	127,850
Udimore Workshops	(1,740)	4,680	(6,340)	(1,660)
Watch Oak Estate	(39,500)	500	(40,000)	(39,500)
West Trading Estate - Bexhill	(404,930)	51,120	(553,060)	(501,940)
<b>Total Aquisitions, Transformation and Regeneration</b>	<b>375,230</b>	<b>1,438,610</b>	<b>(1,356,590)</b>	<b>82,020</b>

## EXECUTIVE DIRECTORS AND CORPORATE CORE

	2018/19 Net Expenditure £	2019/20 Operational Expenditure £	2019/20 Income £	2019/20 Net Expenditure £
Service				
Administrative Offices	169,670	242,230	(62,510)	179,720
Committee Services	169,500	174,660	-	174,660
Communications	50,810	50,810	-	50,810
Communications - Postages	80,220	80,220	-	80,220
Corporate Policy Making	4,640	2,130	-	2,130
District Council Elections	7,220	7,220	-	7,220
Electoral Registration	159,150	163,830	(1,500)	162,330
Emergency Planning	32,260	30,700	-	30,700
Executive Directors Office	357,330	331,660	(130)	331,530
Facilities Management	84,230	122,420	-	122,420
Human Resources	207,330	302,000	(22,090)	279,910
Internal Audit	144,030	146,350	-	146,350
Joint Waste Contract Client Unit and Joint Waste Procurement	3,700	232,240	(231,390)	850
Legal Services	265,600	265,600	-	265,600
Representing Local Interest	260,110	273,700	(100)	273,600
Sussex Training Partnership	64,090	76,090	(100,500)	(24,410)
<b>Total Executive Directors and Corporate Core</b>	<b>2,059,890</b>	<b>2,501,860</b>	<b>(418,220)</b>	<b>2,083,640</b>

## HOUSING AND COMMUNITY SERVICES

Service	2018/19 Net Expenditure £	2019/20 Operational Expenditure £	2019/20 Income £	2019/20 Net Expenditure £
Allotments	2,720	3,580	(1,800)	1,780
Amenities Administration Account	2,000	2,050	(50)	2,000
Battle Community Help Point	19,550	19,420	-	19,420
Battle Sports Centre	6,000	6,000	-	6,000
Bexhill Leisure Centre	7,270	9,330	(2,000)	7,330
Bexhill Leisure Pool	8,200	35,160	(26,960)	8,200
Bexhill Parks and Open Spaces	770,310	836,920	(55,210)	781,710
Bexhill Promenade and Foreshore	24,520	104,130	(77,200)	26,930
Camber Beach and Foreshore Management	100,860	132,520	(26,660)	105,860
Car Parks	(955,020)	443,800	(1,600,400)	(1,156,600)
Care in the Community	5,100	5,100	-	5,100
Cemeteries	(43,020)	141,370	(180,000)	(38,630)
Churchyards	9,670	9,760	-	9,760
Coast Protection	39,970	42,480	(2,500)	39,980
Customer Services and Development	487,590	454,970	-	454,970
De La Warr Pavilion Client	502,750	502,750	-	502,750
Head of Service - Housing and Community Service	65,090	86,980	-	86,980
Housing Administration Account	442,630	443,220	-	443,220
Housing Needs	442,710	1,092,750	(369,500)	723,250
Maintenance Services	35,350	35,350	-	35,350
Neighbourhood Services	751,600	745,230	-	745,230
Property Maintenance Team	210,140	216,260	-	216,260
Public Conveniences	404,500	406,340	-	406,340
Recycling	(606,750)	2,420	-	2,420
Refuse Collection	1,469,230	3,169,810	(790,000)	2,379,810
Residual Highway Services	23,260	26,330	(3,000)	23,330
Rother Museum Services	25,010	32,460	(7,450)	25,010
Rural Open Spaces and Amenity Areas	32,590	33,180	(90)	33,090
Rye Area Parks and Open Spaces	88,380	98,450	(8,650)	89,800
Rye Help and Advice Centre	11,350	9,590	-	9,590
Rye Sports Centre and Swimming Pool	4,370	4,440	-	4,440
Sports Development	210	41,440	(40,610)	830
Street Sweeping and Beach Cleansing	1,016,250	1,170,310	(24,000)	1,146,310
Syrian Refugee Support	-	34,400	(34,400)	-
<b>Total Housing and Community Services</b>	<b>5,404,390</b>	<b>10,398,300</b>	<b>(3,250,480)</b>	<b>7,147,820</b>



## ENVIRONMENTAL SERVICES, LICENSING AND COMMUNITY STRATEGY

Service	2018/19 Net Expenditure £	2019/20 Operational Expenditure £	2019/20 Income £	2019/20 Net Expenditure £
Alcohol Licensing	(23,500)	64,940	(87,000)	(22,060)
Animal Welfare	1,180	1,160	-	1,160
Canine Control	41,470	36,140	-	36,140
Caravan Licences and Travellers	29,460	28,520	-	28,520
Community Safety	16,070	16,070	-	16,070
Crime and Disorder Initiatives	8,300	31,750	(23,450)	8,300
Environmental Administration Account	17,190	17,190	-	17,190
Food and Safety Team	6,590	793,550	(647,990)	145,560
Food Hygiene/Water Purity/IDC	135,320	126,870	(900)	125,970
Head of Service - Environmental Services	8,950	88,200	(79,780)	8,420
Health and Safety/Swimming Pools	90,320	85,150	-	85,150
Houses in Multiple Occupation	(1,000)	-	(1,000)	(1,000)
Licences and Registration	34,400	70,400	(35,000)	35,400
Licensing Team	(2,470)	363,430	(374,410)	(10,980)
Pest Control	10,020	22,150	(10,000)	12,150
Pollution	384,890	680,560	(395,060)	285,500
Private Sector Housing	1,700	1,700	-	1,700
Sub Standard Housing	230	230	-	230
Taxi and Private Hire Licences	(23,560)	55,310	(83,000)	(27,690)
Watercourses, Ditches and Drains	3,960	3,960	-	3,960
<b>Total Environmental Services, Licensing and Community Strategy</b>	<b>739,520</b>	<b>2,487,280</b>	<b>(1,737,590)</b>	<b>749,690</b>

## RESOURCES

	<b>2018/19 Net Expenditure £</b>	2019/20 Operational Expenditure £	2019/20 Income £	<b>2019/20 Net Expenditure £</b>
Service				
Assistant Director - Resources	<b>97,900</b>	106,600	-	<b>106,600</b>
Benefit Fraud Investigation	<b>(12,290)</b>	-	(12,290)	<b>(12,290)</b>
Communications - Telephones	<b>110,000</b>	110,000	-	<b>110,000</b>
Computer Services	<b>879,420</b>	836,030	(5,000)	<b>831,030</b>
Corporate Management	<b>111,000</b>	111,000	-	<b>111,000</b>
Cost of Collection	<b>(139,530)</b>	179,470	(319,000)	<b>(139,530)</b>
Financial Services	<b>379,430</b>	352,240	(200)	<b>352,040</b>
Internal Drainage Board Levies	<b>122,000</b>	122,000	-	<b>122,000</b>
Printing Services	<b>23,190</b>	154,060	(129,280)	<b>24,780</b>
Procurement Strategy	<b>25,000</b>	25,000	-	<b>25,000</b>
Public Accountability - Resources	<b>6,000</b>	6,000	-	<b>6,000</b>
Reliefs and Benefits - Council Tax	<b>83,220</b>	95,800	(12,580)	<b>83,220</b>
Reliefs and Benefits - Housing Benefit	<b>(334,370)</b>	22,066,760	(22,465,650)	<b>(398,890)</b>
Revenue and Benefits	<b>1,118,450</b>	1,199,310	-	<b>1,199,310</b>
Risk Management and Self Insurance	-	233,330	(228,940)	<b>4,390</b>
Support to Elected Bodies/Grants	<b>140,300</b>	140,300	-	<b>140,300</b>
Treasury Management	<b>8,500</b>	8,500	-	<b>8,500</b>
Unapportionable Central Overheads	<b>667,740</b>	714,910	-	<b>714,910</b>
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Resources</b>	<b>3,285,960</b>	<b>26,461,310</b>	<b>(23,172,940)</b>	<b>3,288,370</b>
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## STRATEGY AND PLANNING

Service	<b>2018/19 Net Expenditure £</b>	2019/20 Operational Expenditure £	2019/20 Income £	<b>2019/20 Net Expenditure £</b>
Building Control	51,530	70,150	-	70,150
Conservation and Preservation	11,200	11,200	-	11,200
General Planning Expenses	8,230	8,230	-	8,230
Head of Service - Strategy and Planning	83,540	87,950	-	87,950
Local Development Framework	150,000	150,000	-	150,000
Local Land Charges	(95,720)	136,280	(232,000)	(95,720)
Planning Appeals	4,500	4,500	-	4,500
Planning Applications	154,800	973,960	(785,500)	188,460
Planning Business Support	237,010	252,010	(20,000)	232,010
Planning Complaints, Compliance and Enforcement	128,530	110,730	-	110,730
Planning E-Government	4,000	4,000	-	4,000
Planning Enquiries	(52,000)	8,000	(60,000)	(52,000)
Planning Policy	244,500	241,600	-	241,600
<b>Total Strategy and Planning</b>	<b>930,120</b>	<b>2,058,610</b>	<b>(1,097,500)</b>	<b>961,110</b>

## CAPITAL PROGRAMME 2019/2020 TO 2022/2023

Project	2019/2020 Estimate £	2020/2021 Estimate £	2021/2022 Estimate £
<b>ACQUISITIONS, TRANSFORMATION AND REGENERATION</b>			
Community Grants	130,000	130,000	130,000
East Parade - Project A	0	360,000	327,000
East Parade - Project B	30,000	358,000	0
Cemetary Entrance	200,000	0	0
Community Lead Housing Schemes	350,000	0	0
Blackfriars Housing Development	3,150,000	0	0
Bexhill Leisure Centre - Site Development	1,930,000	11,810,000	0
<b>Total - Aquisitions, Transformation and Regeneration</b>	<b>5,790,000</b>	<b>12,658,000</b>	<b>457,000</b>
<b>EXECUTIVE DIRECTORS AND CORPORATE CORE</b>			
Property Investment Strategy	12,238,000	20,000,000	0
Demolition	250,000	0	0
Corporate Document Image Processing System	203,000	0	0
Lift for Amhurst Road	100,000	0	0
<b>Total - Executive Directors and Corporate Core</b>	<b>12,791,000</b>	<b>20,000,000</b>	<b>0</b>
<b>HOUSING AND COMMUNITY SERVICES</b>			
De La Warr Pavilion - Capital Grant	53,000	0	0
Fairlight Coastal Protection	47,000	0	0
Sidley Sports and Recreation	300,000	0	0
Disabled Facilities Grant	797,000	0	0
New Bins	13,000	0	0
Replacement/New Bins - New Contract	108,000	108,000	108,000
Camber Western Car Park	120,000	120,000	0
Bexhill Promenade - Protective Barriers	50,000	0	0
Bexhill Promenade - Overflow Pipe	100,000	0	0
Housing (Purchases - Temporary Accommodation)	1,000,000	1,000,000	0
<b>Total - Housing and Community Services</b>	<b>2,588,000</b>	<b>1,228,000</b>	<b>108,000</b>
<b>RESOURCES</b>			
Enerprise Resource Planning System Upgrade	36,000	0	0
<b>Total - Resources</b>	<b>36,000</b>	<b>0</b>	<b>0</b>
<b>Total Capital Programme</b>	<b>21,205,000</b>	<b>33,886,000</b>	<b>565,000</b>



## CAPITAL PROGRAMME 2019/2020 TO 2022/2023

	2019/2020 Estimate £	2020/2021 Estimate £	2021/2022 Estimate £
<b>FINANCED BY:</b>			
Capital Receipts	1,930,000	0	0
Grants and Contributions	3,847,000	0	0
Borrowing	12,488,000	20,000,000	0
Capital Expenditure Charged to Revenue	1,670,000	535,000	238,000
Unfunded	1,270,000	13,351,000	327,000
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<b>Total Financing</b>	<b>21,205,000</b>	<b>33,886,000</b>	<b>565,000</b>
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## ADDITIONAL INFORMATION 2019/2020: RESERVES

Reserve	Balance as at 31 March 2019	Transfers Out	Balance as at 31 March 2020
Medium Term Financial Strategy	3,728,000	(2,124,000)	1,604,000
Economic Development Reserve	30,000	289,000	319,000
Risk Management Reserve	195,000		195,000
Repairs and Renewals Reserve	1,383,000	(444,000)	939,000
Corporate Plan Projects Reserve	1,000		1,000
Affordable Housing Reserve	921,000		921,000
Corporate Development Reserve	321,000		321,000
Planning Improvement and LDF Reserve	265,000		265,000
Homelessness Reserve	226,000		226,000
Grants Reserve	1,711,000	(822,000)	889,000
Treasury Investment Reserve	5,000,000		5,000,000
General Fund Balance	1,000,000		1,000,000
	<b>14,781,000</b>	<b>(3,101,000)</b>	<b>11,680,000</b>

## ADDITIONAL INFORMATION 2019/2020: RESERVES

### Explanation of Reserves

Reserve	Purpose
Medium Term Financial Strategy	A reserve created to help the Council meet our agreed objectives not just now but moving into the future. It is primarily aligned with the Council's Corporate Plan but can also be used to respond to pressures and uncertainties of the current financial climate.
Economic Development	A reserve created to fund one off research, investigation and projects that relate to the economic development of the Rother area.
Risk Management	A reserve to meet expenditure under excess arising from insurance claims.
Repair and Renewals	A reserve to fund expected repairs and renewals of the Council's assets.
Corporate Plan Projects	A reserve to fund projects outlined in the Council's Corporate Plan.
Affordable Housing	A reserve to subsidise social housing providers capital projects relating to the provision of new affordable housing.
Corporate Development	A reserve funding a variety of Council provided services supporting among others Tourism, Economic Development, Democratic Engagement, Staff and Member Training etc.
Planning Improvement and LDF	A reserve supporting the development and maintenance of the Council's long term Planning Strategy.
Homelessness	A reserve to support the prevention of homelessness.

## ADDITIONAL INFORMATION 2019/2020: GROSS AND NET REVENUE EXPENDITURE

	2019/2020 Gross Expenditure £	2019/2020 Gross Income £	2019/2020 Net Expenditure £
<b>CABINET APPROVED REVENUE BUDGETS</b>			
Acquisitions, Transformation and Regeneration	1,438,610	1,356,590	82,020
Executive Directors and Corporate Core	2,501,860	418,220	2,083,640
Housing and Community Services	10,398,300	3,250,480	7,147,820
Environmental Services, Licensing and Community Strategy Resources	2,487,280	1,737,590	749,690
Strategy and Planning	26,461,310	23,172,940	3,288,370
	2,058,610	1,097,500	961,110
	<hr/>	<hr/>	<hr/>
Total Service Spending and Income	45,345,970	31,033,320	14,312,650
Savings 2020 Exercise	375,000	876,000	(501,000)
Interest and Investment Income	-	512,000	(512,000)
Capital Expenditure Charged to Revenue	1,670,000	-	1,670,000
	<hr/>	<hr/>	<hr/>
Total Budgets Approved by Cabinet	47,390,970	32,421,320	14,969,650
Add: Parish Council Precepts	-	-	1,656,176
	<hr/>	<hr/>	<hr/>
Total Council Revenue Budget Requirement 2019/2020	47,390,970	32,421,320	16,625,826
Amounts to be taken into Account Under Local Government Act 1998 Section 97(4)			
Add: Collection Fund (Surplus)/Deficit			336,562
Less: New Homes Bonus			(449,272)
Less: Business Rate Retention			(3,601,680)
Less: Non Specific Revenue Grants			(651,719)
Less: Contribution from Earmarked Reserves			(3,100,503)
			<hr/>
<b>Council Tax Requirement 2019/2020 (Rother &amp; Parishes)</b>			<b>9,159,214</b>
			<hr/> <hr/>

## ADDITIONAL INFORMATION 2019/2020: 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	567,480
Bexhill Allotments	1,780
Christmas Lighting	15,000
Bexhill Museum	9,540
Bus Shelters	14,660
Bexhill Town Forum	4,270
	<hr/>
<b>Special Expenses for Bexhill</b>	<b>612,730</b>
	<hr/>
<b>Rye</b>	
Rye Parks and Games	59,020
Christmas Lighting	1,500
Rye Museum	640
Bus Shelters	340
	<hr/>
<b>Special Expenses for Rye</b>	<b>61,500</b>
	<hr/>
<b>Total Special Expenses (excl. Parish Precepts)</b>	<b>674,230</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 2019/2020: CALCULATION OF COUNCIL TAX BY AREA

LOCAL TAX AREA	LOCAL PRECEPT £	divided by LOCAL TAX BASE no.	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 £
Bexhill (note 1)	627,255	16,609.50	37.76	179.45	189.91	93.67	1,434.78	1,935.57
Ashburnham & Penhurst	12,300	189.20	65.01	179.45	189.91	93.67	1,434.78	1,962.82
Battle	374,644	2,722.50	137.61	179.45	189.91	93.67	1,434.78	2,035.42
Beckley	23,000	543.10	42.35	179.45	189.91	93.67	1,434.78	1,940.16
Bodiam	9,900	159.80	61.95	179.45	189.91	93.67	1,434.78	1,959.76
Brede	35,954	863.00	41.66	179.45	189.91	93.67	1,434.78	1,939.47
Brightling	7,375	201.00	36.69	179.45	189.91	93.67	1,434.78	1,934.50
Burwash	65,000	1,261.20	51.54	179.45	189.91	93.67	1,434.78	1,949.35
Camber	68,269	682.90	99.97	179.45	189.91	93.67	1,434.78	1,997.78
Catsfield	22,433	350.40	64.02	179.45	189.91	93.67	1,434.78	1,961.83
Crowhurst	28,338	364.40	77.77	179.45	189.91	93.67	1,434.78	1,975.58
Dallington	8,435	175.20	48.14	179.45	189.91	93.67	1,434.78	1,945.95
East Guldeford	0	32.00	0.00	179.45	189.91	93.67	1,434.78	1,897.81
Etchingham	52,000	411.80	126.27	179.45	189.91	93.67	1,434.78	2,024.08
Ewhurst	66,430	538.00	123.48	179.45	189.91	93.67	1,434.78	2,021.29
Fairlight	53,000	891.40	59.46	179.45	189.91	93.67	1,434.78	1,957.27
Guestling	8,096	628.10	12.89	179.45	189.91	93.67	1,434.78	1,910.70
Hurst Green	41,960	589.40	71.19	179.45	189.91	93.67	1,434.78	1,969.00
Icklesham	111,248	1,229.70	90.47	179.45	189.91	93.67	1,434.78	1,988.28
Iden	14,000	241.60	57.95	179.45	189.91	93.67	1,434.78	1,955.76
Mountfield	13,100	202.10	64.82	179.45	189.91	93.67	1,434.78	1,962.63
Northiam	50,000	1,051.20	47.56	179.45	189.91	93.67	1,434.78	1,945.37
Peasmarsh	35,000	528.10	66.28	179.45	189.91	93.67	1,434.78	1,964.09
Pett	23,000	475.90	48.33	179.45	189.91	93.67	1,434.78	1,946.14
Playden	5,000	163.90	30.51	179.45	189.91	93.67	1,434.78	1,928.32
Rye Foreign	2,000	179.60	11.14	179.45	189.91	93.67	1,434.78	1,908.95
Salehurst	95,560	1,033.80	92.44	179.45	189.91	93.67	1,434.78	1,990.25
Sedlescombe	51,314	674.70	76.05	179.45	189.91	93.67	1,434.78	1,973.86
Ticehurst	139,950	1,655.80	84.52	179.45	189.91	93.67	1,434.78	1,982.33
Udimore	4,200	183.20	22.93	179.45	189.91	93.67	1,434.78	1,920.74
Westfield	38,500	1,119.50	34.39	179.45	189.91	93.67	1,434.78	1,932.20
Whatlington	7,100	160.90	44.13	179.45	189.91	93.67	1,434.78	1,941.94
Rye (note 2)	236,045	1,941.20	121.60	179.45	189.91	93.67	1,434.78	2,019.41

### Note 1

Bexhill local precept shown above comprises

Bexhill Charter Trustees Precept	14,525
Bexhill Special Expenses	612,730
	<hr/>
	627,255
	<hr/> <hr/>

### Note 2

Rye local precept shown above comprises

Rye Town Council Precept	174,545
Rye Special Expenses	61,500
	<hr/>
	236,045
	<hr/> <hr/>

## ADDITIONAL INFORMATION 2019/2020: COUNCIL TAX BY AREA AND BAND

Band D Tax multiplied by	6/9 gives	7/9 gives	8/9 gives		11/9 gives	13/9 gives	15/9 gives	18/9 gives
	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	1,290.37	1,505.44	1,720.50	1,935.57	2,365.70	2,795.84	3,225.94	3,871.14
Ashburnham & Penhurst	1,308.54	1,526.63	1,744.73	1,962.82	2,399.01	2,835.19	3,271.36	3,925.64
Battle	1,356.94	1,583.10	1,809.26	2,035.42	2,487.74	2,940.06	3,392.36	4,070.84
Beckley	1,293.43	1,509.01	1,724.58	1,940.16	2,371.31	2,802.46	3,233.59	3,880.32
Bodiam	1,306.50	1,524.25	1,742.01	1,959.76	2,395.27	2,830.77	3,266.26	3,919.52
Brede	1,292.97	1,508.47	1,723.97	1,939.47	2,370.47	2,801.47	3,232.44	3,878.94
Brightling	1,289.66	1,504.61	1,719.55	1,934.50	2,364.39	2,794.29	3,224.16	3,869.00
Burwash	1,299.56	1,516.16	1,732.75	1,949.35	2,382.54	2,815.74	3,248.91	3,898.70
Camber	1,331.85	1,553.82	1,775.80	1,997.78	2,441.74	2,885.69	3,329.63	3,995.56
Catsfield	1,307.88	1,525.86	1,743.85	1,961.83	2,397.80	2,833.76	3,269.71	3,923.66
Crowhurst	1,317.05	1,536.56	1,756.07	1,975.58	2,414.60	2,853.62	3,292.63	3,951.16
Dallington	1,297.29	1,513.51	1,729.73	1,945.95	2,378.39	2,810.83	3,243.24	3,891.90
East Guldeford	1,265.20	1,476.07	1,686.94	1,897.81	2,319.55	2,741.29	3,163.01	3,795.62
Etchingham	1,349.38	1,574.28	1,799.18	2,024.08	2,473.88	2,923.68	3,373.46	4,048.16
Ewhurst	1,347.52	1,572.11	1,796.70	2,021.29	2,470.47	2,919.65	3,368.81	4,042.58
Fairlight	1,304.84	1,522.32	1,739.79	1,957.27	2,392.22	2,827.18	3,262.11	3,914.54
Guestling	1,273.79	1,486.10	1,698.40	1,910.70	2,335.30	2,759.91	3,184.49	3,821.40
Hurst Green	1,312.66	1,531.44	1,750.22	1,969.00	2,406.56	2,844.12	3,281.66	3,938.00
Icklesham	1,325.51	1,546.44	1,767.36	1,988.28	2,430.12	2,871.97	3,313.79	3,976.56
Iden	1,303.83	1,521.14	1,738.45	1,955.76	2,390.38	2,825.00	3,259.59	3,911.52
Mountfield	1,308.41	1,526.49	1,744.56	1,962.63	2,398.77	2,834.92	3,271.04	3,925.26
Northiam	1,296.91	1,513.06	1,729.22	1,945.37	2,377.68	2,809.99	3,242.28	3,890.74
Peasmarsh	1,309.39	1,527.62	1,745.86	1,964.09	2,400.56	2,837.03	3,273.48	3,928.18
Pett	1,297.42	1,513.66	1,729.90	1,946.14	2,378.62	2,811.10	3,243.56	3,892.28
Playden	1,285.54	1,499.80	1,714.06	1,928.32	2,356.84	2,785.36	3,213.86	3,856.64
Rye Foreign	1,272.63	1,484.73	1,696.84	1,908.95	2,333.17	2,757.38	3,181.58	3,817.90
Salehurst	1,326.83	1,547.97	1,769.11	1,990.25	2,432.53	2,874.81	3,317.08	3,980.50
Sedlescombe	1,315.90	1,535.22	1,754.54	1,973.86	2,412.50	2,851.14	3,289.76	3,947.72
Ticehurst	1,321.55	1,541.81	1,762.07	1,982.33	2,422.85	2,863.37	3,303.88	3,964.66
Udimore	1,280.49	1,493.90	1,707.32	1,920.74	2,347.58	2,774.41	3,201.23	3,841.48
Westfield	1,288.13	1,502.82	1,717.51	1,932.20	2,361.58	2,790.96	3,220.33	3,864.40
Whatlington	1,294.62	1,510.39	1,726.17	1,941.94	2,373.49	2,805.03	3,236.56	3,883.88
Rye	1,346.27	1,570.65	1,795.03	2,019.41	2,468.17	2,916.93	3,365.68	4,038.82

### **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" Equivalentents**

This term relates to one of the Council Tax valuation bands (see Council Tax). The bands "A" to "C" and E to "H" are weighted to the equivalent of Band "D". This derived Band "D" equivalent is used as a basis for calculating the Council Tax.

### **Best Value**

This is the duty (implied but may be made statutory) which local authorities owe to their stakeholders to provide relevant, cost effective services.

### **Billing Authority**

This is an authority such as Rother which is responsible for collecting the Council Tax and the Non Domestic Rates.

### **Budget**

A statement of Rother's plans for revenue or capital expenditure over a specified period of time. The annual budget is prepared as part of the Council's annual Council Tax setting process.

### **Capital Charges**

This is a depreciation charge for the use of tangible and intangible fixed assets. Capital charges are borne by the service revenue accounts, but reversed out to ensure they have no impact on the level of Council Tax.

### **Capital Expenditure**

This is expenditure on the acquisition of assets, or expenditure which adds to and not merely maintains the value of an existing asset. The Local Government Act 2003 defines capital expenditure as 'expenditure that falls to be capitalised under proper practices'. In practice the Council follows the various regulations issued by the Government and the Accounting Code of Practice. Expenditure outside this definition must be charged to the Revenue Account. A fixed asset is one which generally yields benefits to the local authority for a period exceeding one year.

### **Capital Finance**

This is the raising of money to pay for capital expenditure, for example by borrowing, leasing, capital receipts, revenue or grants.

### **Capital Programme**

This outlines the capital schemes that the Authority proposes to undertake over a set time; Rother has a three year capital programme.

### **Capital Receipts**

These are monies received from the sale of fixed assets.



### **Centrally Managed Costs**

These are made up of administrative buildings and office services

### **Collection Fund**

This fund is administered by each billing authority and all proceeds from the Council Tax are paid into the fund to meet the net budget requirements of the County Council, Police Authority, District and Parish Councils for the area.

### **Council Tax**

Council Tax is paid on most residential properties in a local authority's area. Properties are valued within eight valuation bands (A-H).

### **Council Tax Reduction Scheme**

Introduced in April 2013, this locally defined scheme helps those on low incomes to meet their Council Tax. It replaced the Council Tax Benefit scheme.

### **External Interest**

External Interest consists of payments to financial institutions in respect of interest incurred on borrowing undertaken to fund the activities of the authority.

### **Non Current Assets**

These are tangible, intangible and infrastructure assets that yield benefit to local authorities and the services it provides for more than one year.

### **Growth**

An increase in expenditure not due to inflation.

### **Housing Benefits**

An allowance to persons on low or no income to meet either the whole or part of their rent. Benefit is allowed or paid by local authorities but Central Government refunds part of the cost of the benefits and contributes to the administrative costs of the service.

### **National Non Domestic Rates**

These are paid on commercial, business and non residential properties. The Government determines the level, although the Council is responsible for its billing and collection. From 2013/14 the Council will retain part of the business rates it collects based on a formula set by Government. The balance is part to the Government, East Sussex County Council and East Sussex Fire and Rescue Authority.

### **Other Apportionable Overheads**

These are costs which are of a necessity and/or benefit to most services and include bank charges, Audit Commission fees, pre-printed cheques and the costs associated with the Data Protection Act. Where it is not possible to identify the main beneficiary of the cost then a pro rata basis of apportionment is made.

### **Precept**

This is the levy made by precepting authorities (such as East Sussex County Council, Sussex Police and Crime Commissioner and the Fire Authority) on a billing authority (Rother District Council), requiring the latter to collect.

### **Provisions, Reserves and Balances**

These are amounts set aside in one year to cover expenditure in the future. Provisions are for liabilities or losses which are likely or certain to be incurred, but the amounts or the dates on which they will arise are uncertain. Reserves are amounts set aside which do not fall within the definition of provisions and include general balances which every authority must maintain as a matter of prudence.

### **Recharges**

The local authority accounting code of practice requires that all support costs be fully recharged to services.

### **Revenue Expenditure**

This is expenditure on the day to day running of the authority, for example staff costs, premises related expenditure, transport and supplies and services.

### **Revenue Support Grant (RSG)**

This is a grant paid by Central Government in support of general net revenue expenditure. The amount is calculated to make up the difference between an area's formula spending share and the sum of resources obtained from National Non Domestic Rates and the Council Tax.

### **Service Level Agreement (SLA)**

An agreement made between the Council and an external service provider e.g. Citizens Advice Bureau, in addition to agreements made between services within the Council, which state the price and specifications of the support service by one to another.

### **Supplies and Services**

Equipment and materials, protective clothing, office furniture, advertising and publications, fees for professional services.

### **Support Services**

Computer services, financial services, legal services, personnel services, property management, office services, and office accommodation.

### **Total Costs**

The principle that all unit costs and other comparable costs should include apportionments of all overheads and support service costs.

### **Virement**

This is the permission to spend more on one budget head when this is matched by a corresponding reduction on some other budget head. Virements must be properly authorised by the appropriate Committee or by officers under delegated powers.

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