

Budget Book

2017/18

April 2017

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INTRODUCTION

Introduction

Rother District Council set its budget for 2017/18 at a meeting of all Members on 27 February 2017. 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 2017/18 and the Council Tax for each area in Rother is also included.

Revenue Budget

Government Funding

One of the key financial drivers remains the continued decline in Government Funding, first announced as part of the last spending review. The Government announced its final grant settlement figures for 2017/18 in December 2016 and provided draft figures up to 2019/20.

The following table sets out the grant over the next four years.

Revenue Support Grant	2016/17 £m	2017/18 £m	2018/19 £m	2019/20 £m
Proposed Grant £m	1.07	0.45	0.07	0.00
Reduction in Grant £m		-0.62	-0.38	-0.07
Change % - year on year		-57.94%	-84.44%	-100.00%
Change % - compared to 16/17		-57.94%	-93.46%	-100.00%

Business Rates and Council Tax Collection

The Business Rate element of the Collection Fund is estimated to be in deficit for the 2016/17 financial year by £80,872. Rother will have to meet 40% of this deficit which equates to £32,349 and this will be recovered during 2017/18.

The Business Rate baseline assessment set by the Government for 2017/18 has been set at £2.22m. Over the three years of the settlement this will rise to £2.36m, an increase of £140,000. The estimated retention of business rates included in the revenue budget is £2,786,000 including compensatory grants in relation to additional reliefs previously granted by the Government. This estimate has been updated to take account of the financial effect of the national business rate revaluation and for any changes to the additional reliefs such as increasing Rural Rate Relief from 50% to 100%. Nationally the expectation is that overall rateable values will reduce by 4.7% as a result of settling appeals and this has been factored into the forecast income. The calculation is as follows:

Total Estimated 2017/18 Business Rate Income	£'000
Rother's 40% Share of Business Rate income	-7,125
Section 31 Grants (SBRR, Government Reliefs)	-836
Estimated Levy Payment to Business Rate Pool	392
Tariff payment to Government	4,783
Net Business Rates Retained	-2,786

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.

INTRODUCTION

For Council Tax collection, a surplus of £1,187,000 is predicted for 2016/17 and the Council's share is estimated to be £152,000.

New Homes Bonus

The Government announced the provisional amounts of New Homes Bonus grant to be awarded to each Council. For Rother the amount of grant will be £1,117,000. This takes account of the effect of the changes brought in by the Government for next year. This included a reduction from six to five years for the grant to be paid and an assumed 0.4% annual increase in the Council taxbase before any grant is paid. The latter is estimated to cost the Council approximately £25,000 in lost grant based on the 2017/18 taxbase. From 2018/19 the period the grant will be paid over will be further reduced to four years. It has been assumed that, as in previous years, the balance of grant above £1m, namely £117,000 will be set aside in earmarked reserves.

Council Tax and Referendum Limit

The Government confirmed in December the Council Tax referendum limits for 2017/18. For District Councils the maximum increase is 2% or £5 whichever is the greatest. The Council's draft Revenue Budget assumes a £5 increase in Council Tax which based on the taxbase will generate an additional £186,000 of income. This compares to an additional £122,000 if an increase of 2% was adopted.

Other Factors affecting the Revenue Budget

Savings and Service Resetting: The revenue budget has been balanced for 2017/18. To achieve this savings, additional income of £1.2m have been identified as part of a comprehensive review of income and expenditure during the 2017/18 budget process. The financial outturn from the last two financial years suggests this will be achievable but they will still need to be delivered. Some of those savings relate to removing previous contingency sums held in budgets (such as waste collection). Their removal inevitably has reduced some of the flexibility in the base budget to react to changing circumstances. However reserves remain at good levels and will mean that should unexpected costs be incurred the Council is likely to be able to meet these from existing resources.

Overall Revenue Position

In the longer term the Council plans to deliver £1.8m of savings/additional income from Rother 20/20 programme. This forms the major part of the Council's sustainability and efficiency plan that was recently accepted by central government. The profiling of achieving these savings is subject to further work but to allow time for projects and proposals to come to fruition, it has been assumed that the bulk of the £1.8m saving will be achieved in later financial periods. There are a number of workstreams within the programme. A third of the £1.8m target is expected to be delivered through increased income. Proposals are currently being developed including the creation of special purpose investment companies. Other workstreams include reviewing all the main business processes to ensure they are as streamlined as possible. This work supports the Council's investment in a document image processing and workflow computer system. Work on reducing and better management of demand has also started. Work continues to devolve services and assets where appropriate and Officers are reviewing service priorities over the medium term.

Capital Programme and Asset Management

The latest Capital Programme (2017/18 to 2021/22) totals £2.176m and is fully funded. The Programme consists of supporting the disabled facilities programme, community grants scheme and also includes provision for the Rother 20/20 programme of £900,000 over two financial years.

Further Information

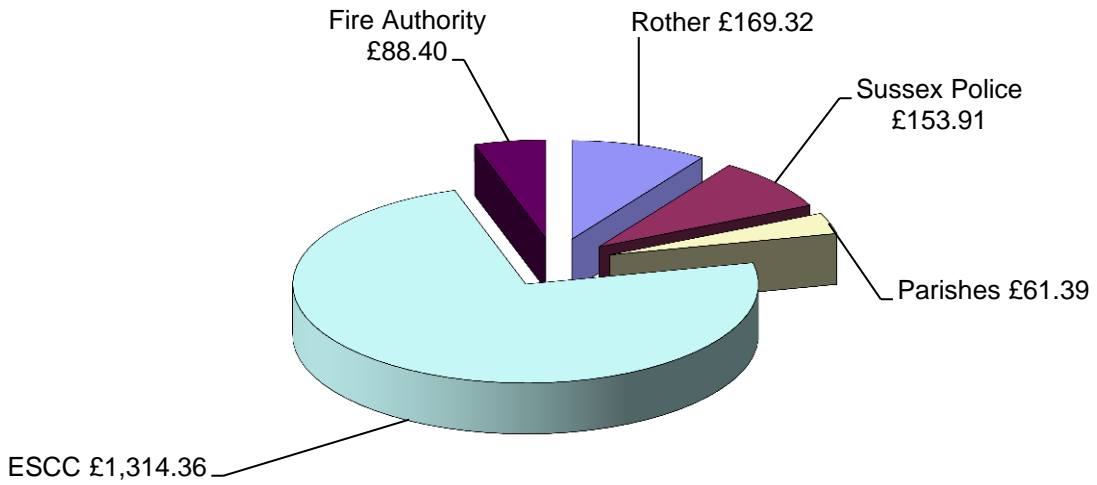
It is hoped that this introduction combined with the detailed information that follows provides sufficient information for the reader to understand the Council's finances and its future financial prospects. Should you however require further information please contact:

Robin Vennard
Service Manager - Finance and Welfare
Rother District Council
Town Hall
Bexhill-on-Sea
East Sussex
TN39 3JX

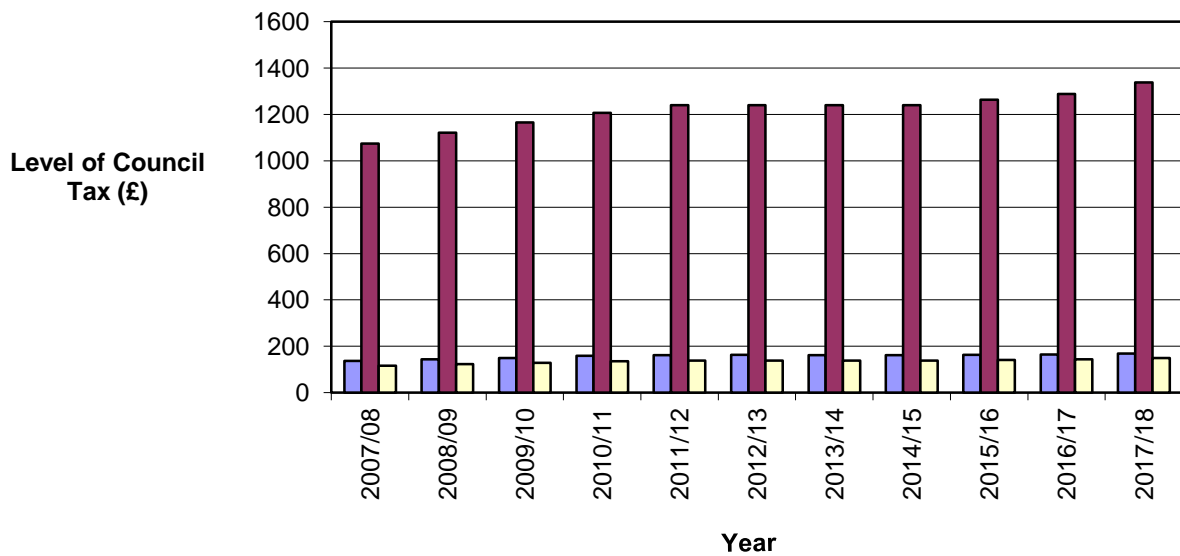
e-mail: finance@rother.gov.uk
Telephone: 01424 787711

GRAPHS

Share of Band D Council Tax 2017/2018



Band D By Authority 2007/08 - 2017/18

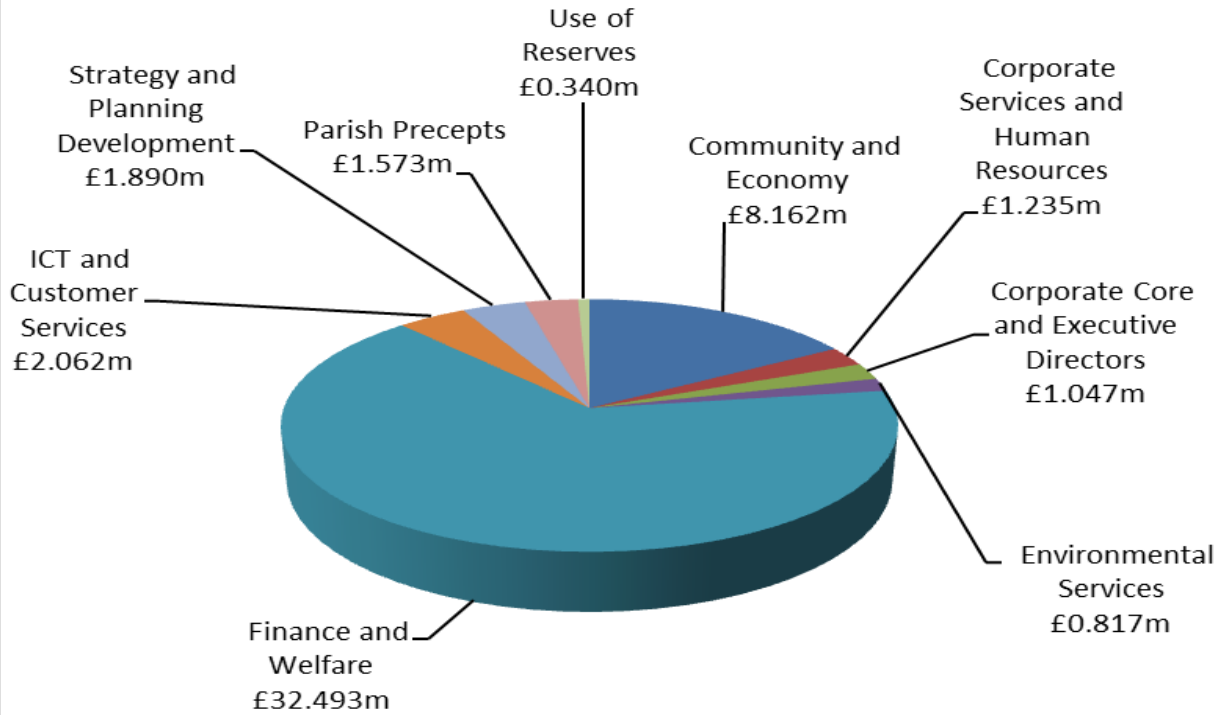


■ Rother District Council

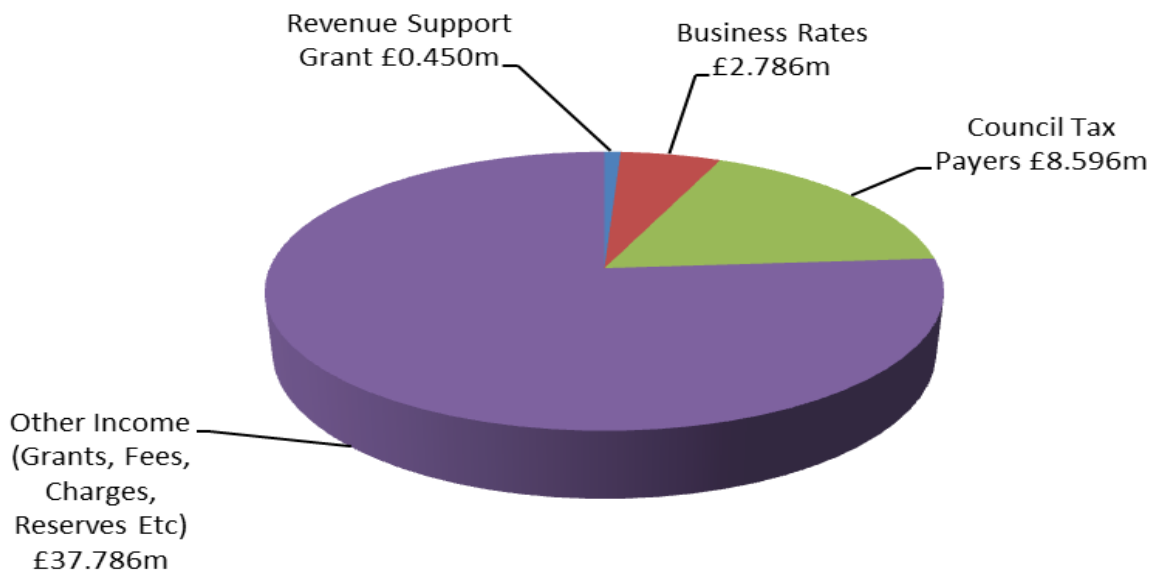
■ ESCC inc Fire Authority

■ Sussex Police

Gross Expenditure £49.62m 2017/18



Gross Income £49.62m 2017/18



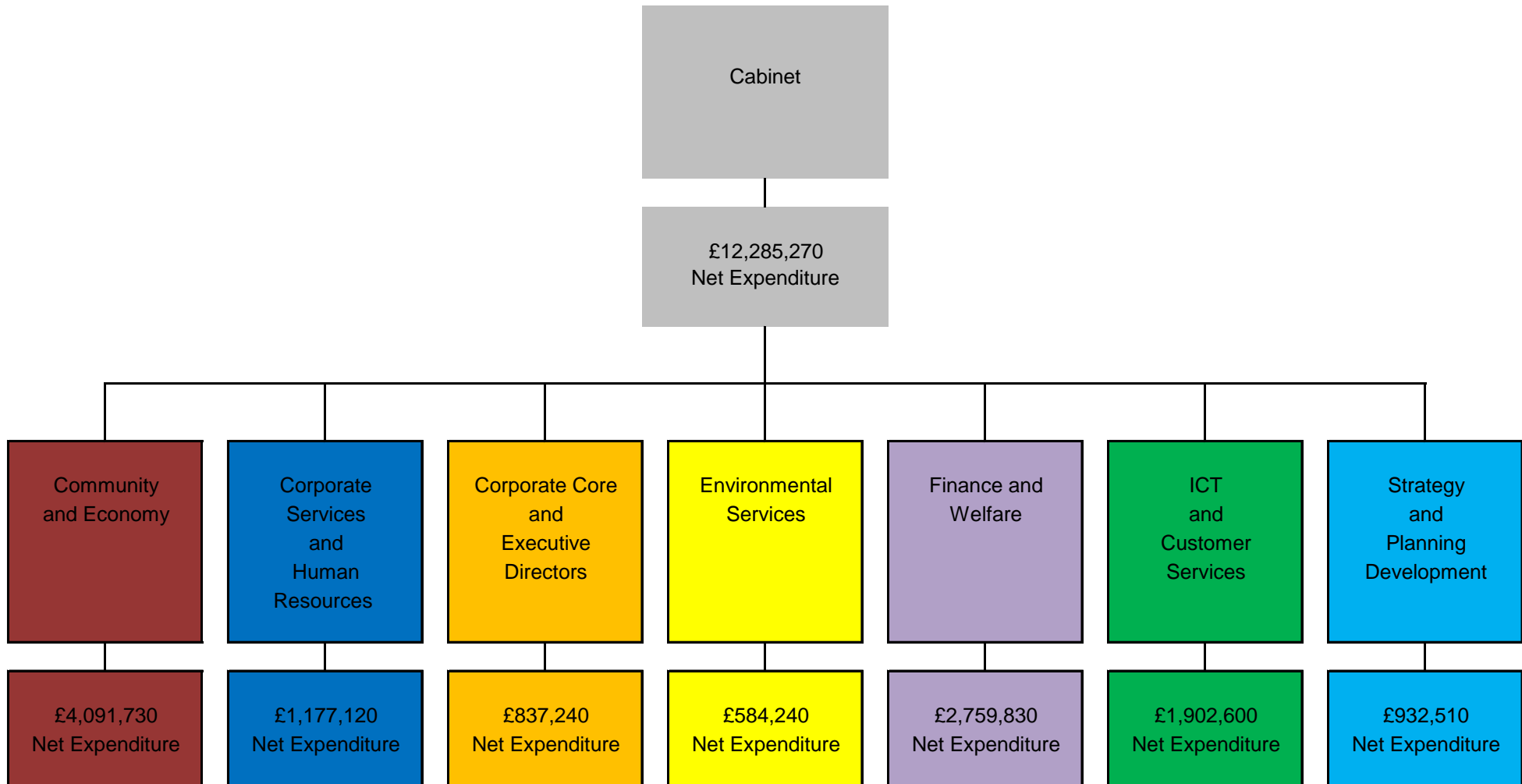
GENERAL FUND REVENUE BUDGET AND COUNCIL TAX 2017/2018

EXPENDITURE	£
Community and Economy	4,091,730
Corporate Services and Human Resources	1,177,120
Corporate Core and Executive Directors	837,240
Environmental Services	584,240
Finance and Welfare	2,759,830
ICT and Customer Services	1,902,600
Strategy and Planning Development	932,510
	<hr/>
Total Cost of Services 2017/2018	12,285,270
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Contingency Items	(213,862)
Interest and Investment Income	(235,000)
Capital Expenditure Charged to Revenue	925,000
	<hr/>
Net Cost of Services 2017/2018	12,761,408
	<hr/> <hr/>

CALCULATION OF ROTHER DISTRICT COUNCIL TAX

Expenditure shown above	12,761,408
<i>less</i> Special Expenses charged to area of Bexhill	(664,990)
charged to area of Rye	(49,610)
<i>less</i> Collection Fund (Surplus)/Deficit	(120,312)
<i>less</i> New Homes Bonus	(1,117,246)
<i>less</i> Revenue Support Grant from Central Government	(449,572)
<i>less</i> Business Rate Retention	(2,786,595)
<i>less</i> Non Specific Revenue Grants	(488,926)
<i>less</i> Contribution from Earmarked Reserve	(775,130)
	<hr/>
Total Amount to be Raised from Council Tax	6,309,027
	<hr/>
<i>divided by</i> Council Tax Base, in terms of Band D Equivalent	37,260.97
	<hr/>
<i>gives</i> Rother District Council Tax 2017/2018	£169.32
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SUMMARY OF NET SERVICE EXPENDITURE



COMMUNITY AND ECONOMY

Service	2016/17 Net Expenditure £	2017/18 Operational Expenditure £	2017/18 Income £	2017/18 Net Expenditure £
Arts Development	49,810	23,560	(100)	23,460
Rother Museum Services	65,080	34,280	(8,300)	25,980
De La Warr Pavilion Client	516,250	503,390	-	503,390
Ancient Monuments and Gazebo	5,450	5,590	-	5,590
Bexhill Allotments	4,730	6,150	(6,580)	(430)
Rye Allotments	1,000	1,030	-	1,030
Camber Beach and Foreshore Management	116,700	140,920	(28,660)	112,260
Bexhill Promenade and Foreshore	113,980	124,660	(62,200)	62,460
Sports Development	53,150	58,600	(51,570)	7,030
Battle Sports Centre	6,000	6,000	-	6,000
Rye Sports Centre and Swimming Pool	2,540	9,650	(5,250)	4,400
Bexhill Leisure Centre	30,020	9,140	(2,000)	7,140
Bexhill Leisure Pool	16,680	35,380	(26,960)	8,420
Bexhill Parks and Open Spaces	796,030	810,190	(40,800)	769,390
Rye Area Parks and Open Spaces	120,200	98,200	(7,600)	90,600
Rural Open Spaces and Amenity Areas	61,400	27,760	-	27,760
Cultural Services Administration Account	14,070	14,070	-	14,070
Tourism	147,070	127,850	-	127,850
Cemeteries	(70)	135,380	(180,000)	(44,620)
Churchyards	10,510	10,650	(1,780)	8,870
Coast Protection	53,890	39,400	-	39,400
Sub Standard Housing	29,670	300	-	300
Houses in Multiple Occupation	14,730	40	-	40
Public Conveniences	431,560	409,130	-	409,130
Community Safety	32,460	16,510	-	16,510
Crime and Disorder Initiatives	40,310	31,880	(10,000)	21,880
Watercourses, Ditches and Drainage	7,090	3,970	-	3,970
Street Sweeping and Beach Cleansing	1,084,980	1,010,000	(24,000)	986,000
Refuse Collection	1,711,480	2,196,260	(740,000)	1,456,260
Recycling	(486,100)	33,570	(588,710)	(555,140)
Regeneration	144,040	61,780	(2,800)	58,980
Car Parks	(768,510)	372,840	(1,250,490)	(877,650)
Residual Highway Services	27,170	23,830	(2,700)	21,130
Abandoned Vehicles	20,520	3,110	-	3,110
Housing Policy, Strategy and Development	71,430	10,730	-	10,730
Private Sector Housing	107,240	2,480	-	2,480
Performance Management	106,400	19,230	-	19,230
Community Strategy	92,160	11,250	(22,000)	(10,750)
Property Management	129,810	12,400	-	12,400
Maintenance Services	186,200	38,450	-	38,450
West Trading Estate-Bexhill	(390,690)	18,490	(428,530)	(410,040)
St. Martins-Battle	(19,140)	1,540	(20,570)	(19,030)
Sub Total Community and Economy	4,757,300	6,499,640	(3,511,600)	2,988,040

COMMUNITY AND ECONOMY

Service	2016/17 Net Expenditure £	2017/18 Operational Expenditure £	2017/18 Income £	2017/18 Net Expenditure £
Miscellaneous Land and Buildings	(9,440)	2,910	(13,460)	(10,550)
Residual Housing Land	(100)	-	(1,000)	(1,000)
Peasmarsh Workshops	(7,470)	13,310	(20,910)	(7,600)
Udimore Workshops	(3,460)	4,300	(7,800)	(3,500)
Watch Oak Estate	(32,000)	500	(32,500)	(32,000)
Elva Business Centre	(122,870)	74,400	(210,000)	(135,600)
Committee Property Account	(246,970)	25,420	(272,670)	(247,250)
Service Manager - Community and Economy	-	87,230	-	87,230
Neighbourhood Services	-	604,350	-	604,350
Programme and Policy Office	-	237,760	-	237,760
Economic Development	-	611,850	-	611,850
Total Community and Economy	4,334,990	8,161,670	(4,069,940)	4,091,730

CORPORATE SERVICES AND HUMAN RESOURCES

Service	2016/17 Net Expenditure £	2017/18 Operational Expenditure £	2017/18 Income £	2017/18 Net Expenditure £
Representing Local Interest	275,780	251,680	(100)	251,580
Committee Services	190,320	143,270	-	143,270
Corporate Services Administration	3,410	3,410	-	3,410
Corporate Policy Making	4,630	4,640	-	4,640
Public Accountability Chief Executive	19,660	190	-	190
Electoral Registration	117,130	142,480	(1,000)	141,480
District Council Elections	38,530	7,420	-	7,420
Individual Electoral Registration	-	-	(25,000)	(25,000)
Communications-Postages	97,440	80,330	-	80,330
Human Resources	162,730	153,060	(28,900)	124,160
Administrative Offices	335,700	245,360	(2,540)	242,820
Service Manager - Corporate and Human Resources	-	87,590	-	87,590
Facilities Administration	-	115,230	-	115,230
Total Corporate Services and Human Resources	1,245,330	1,234,660	(57,540)	1,177,120

CORPORATE CORE AND EXECUTIVE DIRECTORS

Service	2016/17 Net Expenditure £	2017/18 Operational Expenditure £	2017/18 Income £	2017/18 Net Expenditure £
Communications	58,260	57,000	-	57,000
Emergency Planning	31,940	32,380	-	32,380
Internal Audit	135,930	143,490	-	143,490
Legal Services	256,820	265,790	-	265,790
Strategic Management Team	341,930	351,650	(60)	351,590
Joint Waste Contract Client Unit	(43,580)	197,330	(210,340)	(13,010)
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Total Corporate Core and Executive Directors	781,300	1,047,640	(210,400)	837,240
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ENVIRONMENTAL SERVICES

Service	2016/17 Net Expenditure £	2017/18 Operational Expenditure £	2017/18 Income £	2017/18 Net Expenditure £
Food Hygiene/Water Purity/IDC	120,000	10,510	-	10,510
Pollution	168,510	169,650	(12,100)	157,550
Pest and Canine Control	45,580	33,810	(20,250)	13,560
Animal Welfare	1,680	60	-	60
Health and Safety/Swimming Pools	79,830	3,980	-	3,980
Alcohol Licensing	(14,820)	4,010	(86,700)	(82,690)
Taxi and Private Hire Licences	(11,090)	9,280	(78,000)	(68,720)
Licences and Registration	42,740	3,600	(32,900)	(29,300)
Caravan Licences and Travellers	69,490	16,210	-	16,210
Environmental Administration Account	17,440	25,080	(500)	24,580
Environmental Services Partnership Administration	5,740	-	-	-
Service Manager - Environmental Services	-	46,120	-	46,120
Licensing Team	-	180,330	(2,000)	178,330
Food and Safety Team	-	314,050	-	314,050
Total Environmental Services	525,100	816,690	(232,450)	584,240

FINANCE AND WELFARE

	2016/17 Net Expenditure £	2017/18 Operational Expenditure £	2017/18 Income £	2017/18 Net Expenditure £
Service				
Housing Needs	202,310	383,890	(201,950)	181,940
Homelessness and Prevention	233,220	1,310	-	1,310
Housing Administration Account	2,420	386,450	(10,000)	376,450
Reliefs and Benefits - Housing Benefit	24,760	28,645,440	(29,083,080)	(437,640)
Care in the Community	19,940	5,250	-	5,250
Other Apportionable Overheads	131,900	125,550	-	125,550
Treasury Management	8,500	8,500	-	8,500
Public Accountability - Resources	13,260	3,590	-	3,590
Risk Management and Self Insurance	(18,040)	4,500	-	4,500
Procurement Strategy	30,410	25,010	-	25,010
Cost of Collection	194,560	166,100	(412,800)	(246,700)
Reliefs and Benefits-Council Tax	56,350	96,660	(12,580)	84,080
Grants and Subscriptions	251,820	237,190	-	237,190
Benefit Fraud Investigation	65,660	140	(12,290)	(12,150)
Financial Services	460,410	324,580	(200)	324,380
Internal Drainage Board Levies	122,000	122,000	-	122,000
Unapportionable Central Overheads	531,300	616,300	-	616,300
Revenue and Benefits	-	1,241,200	-	1,241,200
Service Manager - Finance and Welfare	-	99,070	-	99,070
Total Finance and Welfare	2,330,780	32,492,730	(29,732,900)	2,759,830

ICT AND CUSTOMER SERVICES

	2016/17 Net Expenditure £	2017/18 Operational Expenditure £	2017/18 Income £	2017/18 Net Expenditure £
Service				
E-Government	125,950	21,670	-	21,670
NLPG E-Government	54,890	120	(8,000)	(7,880)
Bexhill Help and Advice Centre	126,880	4,230	(300)	3,930
Battle Help and Advice Centre	62,910	19,100	(100)	19,000
Rye Help and Advice Centre	51,990	11,590	-	11,590
Customer Services and Development	80,440	481,060	-	481,060
Contact Centre	203,890	1,470	-	1,470
Computer Services	800,820	938,010	-	938,010
Printing Services	(19,760)	58,800	(151,470)	(92,670)
Stationery	(2,770)	(5,860)	-	(5,860)
Communications - Telephones	170,490	139,060	-	139,060
Business Improvement	178,480	262,020	-	262,020
Service Manager - ICT and Customer Services	-	131,200	-	131,200
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Total ICT and Customer Services	1,834,210	2,062,470	(159,870)	1,902,600
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STRATEGY AND PLANNING DEVELOPMENT

Service	2016/17 Net Expenditure £	2017/18 Operational Expenditure £	2017/18 Income £	2017/18 Net Expenditure £
General Planning Expenses	7,730	5,230	(500)	4,730
Planning Applications	97,020	539,170	(655,500)	(116,330)
Planning Complaints, Compliance and Enforcement	185,630	131,110	-	131,110
Planning Appeals	57,140	4,360	-	4,360
Planning Policy	272,110	480,470	-	480,470
Planning Enquiries	108,960	11,620	(60,000)	(48,380)
Conservation and Preservation	28,090	10,170	-	10,170
Planning E-Government	29,120	6,130	-	6,130
Local Development Framework	150,000	150,000	-	150,000
Building Control Applications	(31,840)	-	-	-
Building Control Access	12,460	-	-	-
Building Control Dangerous Structures	9,500	49,000	-	49,000
Local Land Charges	(22,540)	148,440	(242,000)	(93,560)
Planning Business Support	-	267,280	-	267,280
Service Manager - Strategy and Planning	-	87,530	-	87,530
Total Strategy and Planning Development	903,380	1,890,510	(958,000)	932,510

CAPITAL PROGRAMME 2017/2018 TO 2020/2021

Project	2017/2018 Estimate £	2018/2019 Estimate £	2019/2020 Estimate £
COMMUNITY AND ECONOMY			
Community Grants	65,000	65,000	TBD
De La Warr Pavilion - Capital Grant	50,996	52,271	TBD
Contribution to Affordable Housing Funded by s106	133,000	0	0
Total - Community and Economy	248,996	117,271	0
CORPORATE CORE AND EXECUTIVE DIRECTORS			
Refuse Containers	50,000	0	0
Total - Corporate Core and Executive Directors	50,000	0	0
FINANCE AND WELFARE			
Disabled Facilities Grants	700,000	0	0
Rother 20/20 Programme - ICT Investment	700,000	200,000	0
Total - Finance and Welfare	1,400,000	200,000	0
ICT AND CUSTOMER SERVICES			
IT SAN Replacement	160,000	0	0
Total - ICT and Customer Services	160,000	0	0
Total Capital Programme	1,858,996	317,271	0
FINANCED BY:			
Capital Receipts	50,996	52,271	0
Grants and Contributions	883,000	0	0
Capital Expenditure Charged to Revenue	925,000	265,000	0
Total Financing	1,858,996	317,271	0

ADDITIONAL INFORMATION 2017/2018: RESERVES

Reserve	Balance as at 31 March 2017	Transfers Out	Transfers In	Balance as at 31 March 2018
Community and Economy				
Economic Development Reserve	29,656			29,656
Repairs and Renewals Reserve	1,134,745			1,134,745
Strategy and Planning				
Planning Improvement and LDF Reserve	169,636	(150,000)		19,636
Finance and Welfare				
Affordable Housing Reserve	920,537			920,537
Homelessness Reserve	126,929			126,929
Housing Benefit Subsidy Reserve	54,990			54,990
Corporate Reserve				
Risk Management Reserve	146,678			146,678
Interest Equalisation Reserve	922,493			922,493
Corporate Plan Projects Reserve	549,806			549,806
Resetting Reserve (Invest to Save)	217,618			217,618
Corporate Development Reserve	1,418,606			1,418,606
New Homes Bonus Scheme Reserve	932,746		117,000	1,049,746
Business Rates Equalisation	787,000			787,000
Medium Term Financial Strategy	3,993,587	(925,000)	182,870	3,251,457
General Fund Balance	1,000,000			1,000,000
Estimated Balance as at 31 March 2018	12,405,027	(1,075,000)	299,870	11,629,897

ADDITIONAL INFORMATION 2017/2018: 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.
Interest Equalisation	A reserve created in advance of the financial crisis to deal with unexpected falls in investment income.
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.
Housing Benefit Subsidy Reserve	A reserve for meeting fluctuations in housing benefit subsidy recovered.
Homelessness	A reserve to support the prevention of homelessness.
New Homes Bonus Scheme Reserve	A reserve created to help the council manage the expected decline in NHB from 2018/19.
Business Rates Equalisation	A reserve created to address the volatility in business rate income year to year. The Council needs to build a substantial reserve to protect the General Fund for the possible impact of the business rate revaluation in 2017 where it is predicted that rating appeals could be substantial.
Resetting Reserve (Invest to Save)	As part of the Council's service resetting programme a number of reserves have been released to meet one-off costs in securing on-going savings.

ADDITIONAL INFORMATION 2017/2018: GROSS AND NET REVENUE EXPENDITURE

	2017/2018 Gross Expenditure £	2017/2018 Gross Income £	2017/2018 Net Expenditure £
CABINET APPROVED REVENUE BUDGETS			
Community and Economy	8,161,670	4,069,940	4,091,730
Corporate Services and Human Resources	1,234,660	57,540	1,177,120
Corporate Core and Executive Directors	1,047,640	210,400	837,240
Environmental Services	816,690	232,450	584,240
Finance and Welfare	32,492,730	29,732,900	2,759,830
ICT and Customer Services	2,062,470	159,870	1,902,600
Strategy and Planning Development	1,890,510	958,000	932,510
	<hr/>	<hr/>	<hr/>
Total Service Spending and Income	47,706,370	35,421,100	12,285,270
Contingency Items	-	213,862	(213,862)
Interest and Investment Income	-	235,000	(235,000)
Capital Expenditure Charged to Revenue	925,000	-	925,000
	<hr/>	<hr/>	<hr/>
Total Budgets Approved by Cabinet	48,631,370	35,869,962	12,761,408
Add: Parish Council Precepts	-	-	1,572,855
	<hr/>	<hr/>	<hr/>
Total Council Revenue Budget Requirement 2017/2018	48,631,370	35,869,962	14,334,263
Amounts to be taken into Account Under Local Government Act 1998 Section 97(4)			
Less: Collection Fund (Surplus)/Deficit			(120,312)
Less: New Homes Bonus			(1,117,246)
Less: Revenue Support Grant			(449,572)
Less: Business Rate Retention			(2,786,595)
Less: Non Specific Revenue Grants			(488,926)
Less: Contribution from Earmarked Reserves			(775,130)
			<hr/>
Council Tax Requirement 2017/2018 (Rother & Parishes)			8,596,481
			<hr/> <hr/>

ADDITIONAL INFORMATION 2017/2018: 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	653,500
Christmas Lighting	17,480
Bexhill Museum	9,540
Bus Shelters	9,390
Bexhill Town Forum	4,270
Less: Council Tax Support Grant	(20,190)
Less: Savings Target	(9,000)
	664,990
Rye	
Rye Parks and Games	49,200
Christmas Lighting	1,590
Rye Museum	640
Bus Shelters	620
Less: Council Tax Support Grant	(1,040)
Less: Savings Target	(1,400)
	49,610
Total Special Expenses (excl. Parish Precepts)	714,600

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 2017/2018: CALCULATION OF COUNCIL TAX BY AREA

LOCAL TAX AREA	LOCAL PRECEPT £	divided by LOCAL TAX BASE no.	gives		add		add		add		gives TOTAL BAND D COUNCIL TAX £
			LOCAL COUNCIL TAX £	LOCAL COUNCIL TAX £	SX POLICE BAND D COUNCIL TAX £	BRIGADE BAND D COUNCIL TAX £	ESCC BAND D COUNCIL TAX £	FIRE			
			LOCAL COUNCIL TAX £	ROTHER BAND D COUNCIL TAX £	SX POLICE BAND D COUNCIL TAX £	BRIGADE BAND D COUNCIL TAX £	ESCC BAND D COUNCIL TAX £	FIRE			
Bexhill (note 1)	677,820	16,200.30	41.84	169.32	153.91	88.40	1,314.36	1,767.83			
Ashburnham & Penhurst	9,049	193.75	46.70	169.32	153.91	88.40	1,314.36	1,772.69			
Battle	340,762	2,686.59	126.84	169.32	153.91	88.40	1,314.36	1,852.83			
Beckley	21,000	531.01	39.55	169.32	153.91	88.40	1,314.36	1,765.54			
Bodiam	9,000	157.30	57.22	169.32	153.91	88.40	1,314.36	1,783.21			
Brede	27,780	848.58	32.74	169.32	153.91	88.40	1,314.36	1,758.73			
Brightling	7,100	201.33	35.27	169.32	153.91	88.40	1,314.36	1,761.26			
Burwash	39,283	1,264.05	31.08	169.32	153.91	88.40	1,314.36	1,757.07			
Camber	64,114	688.61	93.11	169.32	153.91	88.40	1,314.36	1,819.10			
Catsfield	22,153	346.03	64.02	169.32	153.91	88.40	1,314.36	1,790.01			
Crowhurst	27,323	360.31	75.83	169.32	153.91	88.40	1,314.36	1,801.82			
Dallington	8,435	173.95	48.49	169.32	153.91	88.40	1,314.36	1,774.48			
East Guldeford	0	31.13	0.00	169.32	153.91	88.40	1,314.36	1,725.99			
Etchingham	38,793	406.41	95.45	169.32	153.91	88.40	1,314.36	1,821.44			
Ewhurst	63,220	536.53	117.83	169.32	153.91	88.40	1,314.36	1,843.82			
Fairlight	46,750	876.95	53.31	169.32	153.91	88.40	1,314.36	1,779.30			
Guestling	7,860	601.54	13.07	169.32	153.91	88.40	1,314.36	1,739.06			
Hurst Green	37,060	577.70	64.15	169.32	153.91	88.40	1,314.36	1,790.14			
Icklesham	106,005	1,221.89	86.76	169.32	153.91	88.40	1,314.36	1,812.75			
Iden	14,000	236.79	59.12	169.32	153.91	88.40	1,314.36	1,785.11			
Mountfield	13,100	202.22	64.78	169.32	153.91	88.40	1,314.36	1,790.77			
Northiam	150,000	974.26	153.96	169.32	153.91	88.40	1,314.36	1,879.95			
Peasmarsh	28,000	523.13	53.52	169.32	153.91	88.40	1,314.36	1,779.51			
Pett	21,000	471.72	44.52	169.32	153.91	88.40	1,314.36	1,770.51			
Playden	5,000	160.16	31.22	169.32	153.91	88.40	1,314.36	1,757.21			
Rye Foreign	2,000	178.29	11.22	169.32	153.91	88.40	1,314.36	1,737.21			
Salehurst	92,330	1,021.35	90.40	169.32	153.91	88.40	1,314.36	1,816.39			
Sedlescombe	46,344	655.22	70.73	169.32	153.91	88.40	1,314.36	1,796.72			
Ticehurst	138,050	1,632.05	84.59	169.32	153.91	88.40	1,314.36	1,810.58			
Udimore	4,100	179.86	22.80	169.32	153.91	88.40	1,314.36	1,748.79			
Westfield	34,000	1,067.84	31.84	169.32	153.91	88.40	1,314.36	1,757.83			
Whatlington	7,600	158.59	47.92	169.32	153.91	88.40	1,314.36	1,773.91			
Rye (note 2)	178,423	1,895.53	94.13	169.32	153.91	88.40	1,314.36	1,820.12			

Note 1

Bexhill local precept shown above comprises

Bexhill Charter Trustees Precept	12,830
Bexhill Special Expenses	664,990
	<hr/>
	677,820
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Note 2

Rye local precept shown above comprises

Rye Town Council Precept	128,813
Rye Special Expenses	49,610
	<hr/>
	178,423
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ADDITIONAL INFORMATION 2017/2018: COUNCIL TAX BY AREA AND BAND

Band D Tax multiplied by LOCAL TAX AREA	6/9 gives	7/9 gives	8/9 gives		11/9 gives	13/9 gives	15/9 gives	18/9 gives
	BAND A COUNCIL TAX £	BAND B COUNCIL TAX £	BAND C COUNCIL TAX £	BAND D COUNCIL TAX £	BAND E COUNCIL TAX £	BAND F COUNCIL TAX £	BAND G COUNCIL TAX £	BAND H COUNCIL TAX £
Bexhill	1,178.56	1,374.98	1,571.41	1,767.83	2,160.68	2,553.52	2,946.39	3,535.66
Ashburnham & Penhurst	1,181.79	1,378.76	1,575.73	1,772.69	2,166.62	2,560.55	2,954.48	3,545.38
Battle	1,235.22	1,441.09	1,646.97	1,852.83	2,264.57	2,676.30	3,088.05	3,705.66
Beckley	1,177.03	1,373.20	1,569.38	1,765.54	2,157.88	2,550.22	2,942.57	3,531.08
Bodiam	1,188.81	1,386.94	1,585.08	1,783.21	2,179.48	2,575.74	2,972.02	3,566.42
Brede	1,172.49	1,367.90	1,563.32	1,758.73	2,149.56	2,540.38	2,931.22	3,517.46
Brightling	1,174.17	1,369.87	1,565.57	1,761.26	2,152.65	2,544.04	2,935.43	3,522.52
Burwash	1,171.38	1,366.61	1,561.85	1,757.07	2,147.53	2,537.98	2,928.45	3,514.14
Camber	1,212.73	1,414.86	1,616.98	1,819.10	2,223.34	2,627.58	3,031.83	3,638.20
Catsfield	1,193.34	1,392.23	1,591.13	1,790.01	2,187.79	2,585.56	2,983.35	3,580.02
Crowhurst	1,201.21	1,401.42	1,601.62	1,801.82	2,202.22	2,602.62	3,003.03	3,603.64
Dallington	1,182.99	1,380.15	1,577.32	1,774.48	2,168.81	2,563.13	2,957.47	3,548.96
East Guldeford	1,150.66	1,342.44	1,534.22	1,725.99	2,109.54	2,493.09	2,876.65	3,451.98
Etchingham	1,214.29	1,416.68	1,619.06	1,821.44	2,226.20	2,630.96	3,035.73	3,642.88
Ewhurst	1,229.21	1,434.09	1,638.96	1,843.82	2,253.55	2,663.29	3,073.03	3,687.64
Fairlight	1,186.20	1,383.90	1,581.61	1,779.30	2,174.70	2,570.09	2,965.50	3,558.60
Guestling	1,159.37	1,352.61	1,545.84	1,739.06	2,125.51	2,511.97	2,898.43	3,478.12
Hurst Green	1,193.43	1,392.33	1,591.24	1,790.14	2,187.95	2,585.75	2,983.57	3,580.28
Icklesham	1,208.50	1,409.92	1,611.34	1,812.75	2,215.58	2,618.41	3,021.25	3,625.50
Iden	1,190.07	1,388.42	1,586.77	1,785.11	2,181.80	2,578.49	2,975.18	3,570.22
Mountfield	1,193.85	1,392.82	1,591.80	1,790.77	2,188.72	2,586.66	2,984.62	3,581.54
Northiam	1,253.30	1,462.19	1,671.07	1,879.95	2,297.71	2,715.48	3,133.25	3,759.90
Peasmarsh	1,186.34	1,384.07	1,581.79	1,779.51	2,174.95	2,570.40	2,965.85	3,559.02
Pett	1,180.34	1,377.07	1,573.79	1,770.51	2,163.95	2,557.40	2,950.85	3,541.02
Playden	1,171.47	1,366.72	1,561.97	1,757.21	2,147.70	2,538.19	2,928.68	3,514.42
Rye Foreign	1,158.14	1,351.17	1,544.19	1,737.21	2,123.25	2,509.30	2,895.35	3,474.42
Salehurst	1,210.93	1,412.75	1,614.58	1,816.39	2,220.03	2,623.67	3,027.32	3,632.78
Sedlescombe	1,197.81	1,397.45	1,597.09	1,796.72	2,195.99	2,595.26	2,994.53	3,593.44
Ticehurst	1,207.05	1,408.23	1,609.41	1,810.58	2,212.93	2,615.28	3,017.63	3,621.16
Udimore	1,165.86	1,360.17	1,554.49	1,748.79	2,137.41	2,526.02	2,914.65	3,497.58
Westfield	1,171.89	1,367.20	1,562.52	1,757.83	2,148.46	2,539.08	2,929.72	3,515.66
Whatlington	1,182.61	1,379.71	1,576.82	1,773.91	2,168.11	2,562.31	2,956.52	3,547.82
Rye	1,213.42	1,415.65	1,617.89	1,820.12	2,224.59	2,629.05	3,033.54	3,640.24

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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