



GOSPORT

Borough Council

BUDGET 2019/20

GENERAL FUND BUDGET

SUMMARY 2018/2019 REVISED, ESTIMATE 2019/2020

	ORIGINAL 2018/2019 £	REVISED 2018/2019 £	BUDGET 2019/2020 £
GENERAL FUND BUDGET			
COMMUNITY BOARD	5,521,730	5,887,930	5,607,610
ECONOMIC DEVELOPMENT BOARD	892,610	946,660	959,210
POLICY AND ORGANISATION BOARD	3,873,360	3,597,630	3,880,290
TOTAL NET EXPENDITURE	10,287,700	10,432,220	10,447,110
REVENUE CONTRIBUTION TO CAPITAL	-	500,000	-
TRANSFER TO/(FROM) RESERVES			
GENERAL FUND WORKING BALANCE	-	-	110,000
REVENUE FINANCING RESERVE	(69,840)	(614,360)	(159,880)
STABILITY AND RESILIANCE RESERVE	247,560	412,570	67,440
BUDGET TOTAL	10,465,420	10,730,430	10,464,670
FINANCED BY			
COUNCIL TAX	(5,813,990)	(5,813,990)	(6,135,360)
GOVERNMENT GRANTS	(1,044,280)	(1,044,280)	(654,720)
BUSINESS RATES RETENTION	(3,607,150)	(3,872,160)	(3,674,590)
	(10,465,420)	(10,730,430)	(10,464,670)

SUMMARY OF REVENUE ESTIMATES 2019/2020

	ORIGINAL 2018/2019 £	REVISED 2018/2019 £	BUDGET 2019/2020 £	Page
COMMUNITY BOARD				
Leisure & Culture	2,123,490	2,352,080	2,192,950	5
Waste	1,331,770	1,331,110	1,354,690	5
Streetscene	416,490	463,310	359,310	7
Community Safety	290,330	282,720	369,410	9
Environmental Services	502,000	469,650	520,160	9
Misc Environmental & Transportation	455,250	599,800	515,810	11
Cemetery	34,870	2,000	(30,780)	11
Home Adaptation Grants	7,660	7,410	7,540	13
Private Sector Housing	86,080	79,360	71,420	13
Homelessness	366,060	389,560	341,650	13
Other General Fund Housing	(92,270)	(89,070)	(94,550)	13
Board Total	5,521,730	5,887,930	5,607,610	
ECONOMIC DEVELOPMENT BOARD				
Economic Prosperity	251,210	206,980	215,070	19
Market	(39,530)	(19,040)	(17,630)	19
Town Harbour Foreshore	214,140	215,450	216,560	19
Events	69,730	63,010	83,230	19
Properties	124,360	210,150	179,590	21
Marketing and Tourism	159,200	158,310	178,390	21
Local Plan	113,500	111,800	104,000	21
Board Total	892,610	946,660	959,210	
POLICY AND ORGANISATION BOARD				
Registration of Electors	230,850	209,260	242,090	25
Local Land Charges	8,710	18,630	23,730	25
Housing Benefits	765,490	612,450	754,580	25
Local Taxation	226,230	303,080	283,010	27
Development Services	802,240	764,050	870,500	27
Licensing & Registration	26,560	39,650	42,100	29
Assistance to Voluntary Organisations	215,690	212,890	218,170	29
Corporate & Civic Expenses	1,126,810	1,129,610	1,087,000	31
Miscellaneous Services	1,078,800	1,020,980	1,065,070	33
Other Corporate Areas	(608,020)	(712,970)	(705,960)	33
Board Total	3,873,360	3,597,630	3,880,290	
GRAND TOTAL OF ALL BOARDS	10,287,700	10,432,220	10,447,110	

COMMUNITY BOARD

SUMMARY OF REVENUE ESTIMATES 2019/2020

SERVICE	ORIGINAL 2018/2019 £	REVISED 2018/2019 £	BUDGET 2019/2020 £	Page
Leisure & Culture	2,123,490	2,352,080	2,192,950	5
Waste	1,331,770	1,331,110	1,354,690	5
Streetscene	416,490	463,310	359,310	7
Community Safety	290,330	282,720	369,410	9
Environmental Services	502,000	469,650	520,160	9
Misc Environmental & Transportation	455,250	599,800	515,810	11
Cemetery	34,870	2,000	(30,780)	11
Home Adaptation Grants	7,660	7,410	7,540	13
Private Sector Housing	86,080	79,360	71,420	13
Homelessness	366,060	389,560	341,650	13
Other General Fund Housing	(92,270)	(89,070)	(94,550)	13
Board Total	5,521,730	5,887,930	5,607,610	

COMMUNITY BOARD

LEISURE & CULTURE

	ORIGINAL 2018/2019 £	REVISED 2018/2019 £	BUDGET 2019/2020 £
Open Spaces	1,206,800	1,328,850	1,233,020
Outdoor Sports	351,790	353,330	286,360
Leisure Centre (see breakdown below)	214,410	302,570	311,090
Splash Parks (see breakdown below)	80,230	81,850	90,390
Countryside Management	128,260	136,810	139,640
Museum	65,010	62,020	62,920
Allotments	76,990	86,650	69,530
Net Expenditure	2,123,490	2,352,080	2,192,950

Leisure Centre

The new Leisure Centre opened in December 2012, facilities include a 25m swimming pool, gym, eight five-a-side and one seven-a-side synthetic football pitches, along with a multi-purpose sports hall. In January 2018, a new gym extension opened with the Council receiving, instead of paying, a management fee from this date.

Running costs	-	33,300	50,000
Administration Recharges	15,500	14,200	13,700
Capital Finance (Depreciation)	356,040	403,690	403,690
Income from profit share	(70,000)	(70,000)	(70,000)
Income from management charge	(87,130)	(78,620)	(86,300)
	214,410	302,570	311,090

Splash Parks

Gosport Splash Park has been designed and provided by Gosport Borough Council as a free outside play facility with traditional all year round play equipment and water features which are open in the Summer only.

A new Splash Park and Play area at Lee on the Solent is scheduled to open in 2019/20.

Running costs	36,600	42,920	51,060
Administration Recharges	8,500	3,800	4,200
Capital Finance (Depreciation)	35,130	35,130	35,130
	80,230	81,850	90,390

WASTE

The Council operates recycling collection centres for glass, clothes, shoes and textiles through a number of sites across the Borough. A scheme for the kerbside collection of mixed dry recyclable materials is operated throughout the Borough. A new garden waste scheme was introduced in February 2018, allowing Gosport residents can sign up and get a 240-litre wheelie bin for their green waste.

A service is also provided for unwanted domestic items (for which a charge is made). All waste arising in the Borough that is not recycled is transported to the Energy Recovery Facility at Portsmouth.

COMMUNITY BOARD

	ORIGINAL 2018/2019 £	REVISED 2018/2019 £	BUDGET 2019/2020 £
LEISURE & CULTURE			
Employees	2,160	5,440	5,440
Premises	423,760	531,210	338,790
Transport	7,380	7,760	7,690
Supplies and Services	169,440	197,880	186,480
Third Party Payments	1,242,720	1,269,220	1,307,900
Administration Recharges	436,000	453,400	474,100
Capital Finance	479,060	528,270	528,270
	2,760,520	2,993,180	2,848,670
Income			
- Fees & Charges	(134,810)	(124,660)	(130,620)
- Rents, Lettings & Wayleaves	(317,580)	(333,960)	(333,960)
- Other	(184,640)	(182,480)	(191,140)
	(637,030)	(641,100)	(655,720)
NET EXPENDITURE	2,123,490	2,352,080	2,192,950
 WASTE			
Supplies and Services	42,530	46,370	30,030
Third Party Payments	1,414,290	1,416,310	1,415,890
Administration Recharges	181,900	187,000	227,800
Capital Finance	17,560	17,560	17,560
	1,656,280	1,667,240	1,691,280
Income	(324,510)	(336,130)	(336,590)
NET EXPENDITURE	1,331,770	1,331,110	1,354,690

COMMUNITY BOARD

STREETSCENE

CAR PARKS

There are currently 2,239 off-street and foreshore parking spaces provided within Gosport and Lee on the Solent.

OTHER

The Council has responsibility for enforcing legislation and local byelaws regarding dogs and abandoned vehicles

	ORIGINAL 2018/2019 £	REVISED 2018/2019 £	BUDGET 2019/2020 £
Expenditure comprises			
Abandoned/Unwanted Vehicles	49,010	48,110	58,110
Dog Control	67,280	64,600	65,880
Public Conveniences	243,360	237,330	235,790
Street Cleansing	377,690	378,640	403,300
Flower Bed, Shrubbery & High Street Maintenance	259,740	310,770	299,730
Enforcement Services	59,000	54,030	62,630
	<u>1,056,080</u>	<u>1,093,480</u>	<u>1,125,440</u>
Income comprises			
Dog Control	(3,400)	(2,000)	(2,000)
Public Conveniences	(640)	(450)	(450)
Flower Bed, Shrubbery & High Street Maintenance	(68,480)	(86,930)	(118,930)
Enforcement of Fixed Penalties	(1,450)	(1,150)	(15,400)
	<u>(73,970)</u>	<u>(90,530)</u>	<u>(136,780)</u>
Net Expenditure	<u>982,110</u>	<u>1,002,950</u>	<u>988,660</u>

COMMUNITY BOARD

	ORIGINAL 2018/2019 £	REVISED 2018/2019 £	BUDGET 2019/2020 £
STREETSCENE			
CAR PARKS			
Premises	98,700	96,620	92,600
Supplies and Services	85,300	73,970	61,120
Third Party Payments	37,160	37,370	38,020
Administration Recharges	215,200	228,700	275,400
Capital Finance	8,120	8,120	8,120
	444,480	444,780	475,260
Income			
- Car Park Fees	(854,400)	(836,100)	(920,130)
- Car Park Permits	(98,400)	(103,310)	(113,470)
- Parking Fines	(56,300)	(40,000)	(70,000)
- Advertising and Other Income	(1,000)	(5,010)	(1,010)
	(1,010,100)	(984,420)	(1,104,610)
NET INCOME	(565,620)	(539,640)	(629,350)
OTHER			
Premises	71,250	73,920	53,250
Supplies and Services	9,470	12,280	13,540
Third Party Payments	558,720	611,850	620,120
Administration Recharges	260,200	242,600	285,700
Capital Finance	156,440	152,830	152,830
	1,056,080	1,093,480	1,125,440
Income	(73,970)	(90,530)	(136,780)
NET EXPENDITURE	982,110	1,002,950	988,660
NET EXPENDITURE	416,490	463,310	359,310

COMMUNITY BOARD

COMMUNITY SAFETY

The Community Safety Section works together with the Gosport Community Safety Partnership to co-ordinate the development and implementation of a Strategy to reduce crime and disorder across the Borough and develops innovative and effective initiatives in support of the strategy objectives.

	ORIGINAL 2018/2019 £	REVISED 2018/2019 £	BUDGET 2019/2020 £
CCTV	215,710	214,390	215,870
Community Safety Priorities	7,470	5,940	4,190
Administration Recharges	175,840	170,000	229,900
Capital Finance	20,450	20,450	20,450
	419,470	410,780	470,410
CCTV Partner Contributions	(129,140)	(128,060)	(101,000)
Net Expenditure	290,330	282,720	369,410

ENVIRONMENTAL SERVICES

Environmental Health Services - Commercial

Food, Safety and Hygiene	128,140	125,390	127,380
Public Health	21,860	23,700	23,850
Health & Safety	69,520	68,840	69,950
Net Expenditure	219,520	217,930	221,180

Environmental Health Services - Pollution & Environment

Pollution Control	137,620	136,430	138,630
Rodent and Pest Control	65,760	71,590	72,550
Gypsy and Traveller Services	16,500	13,500	16,300
Health Initiatives	62,600	30,200	71,500
Net Expenditure	282,480	251,720	298,980

COMMUNITY BOARD

	ORIGINAL 2018/2019 £	REVISED 2018/2019 £	BUDGET 2019/2020 £
COMMUNITY SAFETY			
Premises	8,920	9,090	9,340
Transport	1,810	1,940	1,970
Supplies and Services	72,520	68,720	66,940
Third Party Payments	139,930	140,580	141,810
Administration Recharges	175,840	170,000	229,900
Capital Finance	20,450	20,450	20,450
	<u>419,470</u>	<u>410,780</u>	<u>470,410</u>
Income	(129,140)	(128,060)	(101,000)
NET EXPENDITURE	<u>290,330</u>	<u>282,720</u>	<u>369,410</u>
ENVIRONMENTAL SERVICES			
Environmental Health Services - Commercial			
Supplies and Services	14,000	14,220	14,200
Third Party Payments	185,220	183,310	186,880
Administration Recharges	20,300	20,400	20,100
NET EXPENDITURE	<u>219,520</u>	<u>217,930</u>	<u>221,180</u>
Environmental Health Services - Pollution & Environment			
Supplies and Services	8,000	11,000	5,900
Third Party Payments	198,310	196,160	199,990
Administration Recharges	93,300	54,800	103,700
	<u>299,610</u>	<u>261,960</u>	<u>309,590</u>
Income	(17,130)	(10,240)	(10,610)
NET EXPENDITURE	<u>282,480</u>	<u>251,720</u>	<u>298,980</u>
NET EXPENDITURE	<u>502,000</u>	<u>469,650</u>	<u>520,160</u>

COMMUNITY BOARD

	ORIGINAL 2018/2019 £	REVISED 2018/2019 £	BUDGET 2019/2020 £
MISC ENVIRONMENTAL & TRANSPORTATION			
Pontoons (Gosport Ferry & Hardway Walkashore)	(49,150)	(48,890)	(48,690)
Environmental Maintenance & Improvements	32,430	34,060	32,090
Street Name Plates - Maintenance	16,650	18,300	17,100
Christmas Entertainment, Decorations & Lighting	35,500	34,100	20,800
Forton Lake Bridge	21,170	22,330	22,350
Coastal Services	121,350	204,720	134,550
Coast Protection	200,940	230,310	230,980
Tenanted Buildings	38,220	54,940	55,680
Event road management	38,140	49,930	50,950
Net Expenditure	<u>455,250</u>	<u>599,800</u>	<u>515,810</u>

CEMETERY

Burial authorities may provide and maintain cemeteries whether in or outside their area under Section 214(2) of the Local Government Act 1972.

Article 15 (1) of the Local cemeteries Order 1977 empowers a burial Authority to charge fees as they think proper for or in connection with burials within their Cemetery and for the grant of a right to place a tombstone or other memorial and for additional inscriptions.

COMMUNITY BOARD

	ORIGINAL 2018/2019 £	REVISED 2018/2019 £	BUDGET 2019/2020 £
MISC ENVIRONMENTAL & TRANSPORTATION			
Premises	146,210	224,090	154,870
Supplies and Services	20,400	23,190	19,810
Third Party Payments	123,030	124,990	111,130
Administration Recharges	114,000	126,800	131,700
Capital Finance	168,370	187,780	187,780
	572,010	686,850	605,290
Income			
- Fees & Charges	(24,240)	(24,830)	(27,260)
- Rents	(60,920)	(60,920)	(60,920)
- Other	(31,600)	(1,300)	(1,300)
	(116,760)	(87,050)	(89,480)
NET EXPENDITURE	455,250	599,800	515,810
 CEMETERY			
Premises	24,230	28,440	22,250
Supplies and Services	4,460	10,360	10,260
Third Party Payments	142,780	141,300	138,260
Administration Recharges	89,400	68,900	70,100
	260,870	249,000	240,870
Income			
- Fees and Charges	(76,000)	(97,000)	(111,650)
- Portchester Crematorium Joint Board	(150,000)	(150,000)	(160,000)
	(226,000)	(247,000)	(271,650)
NET EXPENDITURE	34,870	2,000	(30,780)

COMMUNITY BOARD

HOME ADAPTATION GRANTS

The Council provides a range of home improvement grants, subject to budget availability. Mandatory grants are paid towards eligible disabled adaptations. All other grants are dependant upon Council policy which is reviewed annually.

PRIVATE SECTOR HOUSING

The expenditure relates to inspection of premises to assess whether they meet the Decent Homes Standard, structural defects, enforcing standards for overcrowding and houses in multiple occupation, and remedying conditions which might constitute a nuisance or danger to health. Statutory notices to remedy defects and unsatisfactory conditions are served when necessary.

The promotion of domestic energy efficiency improvements in order to meet statutory targets. The service includes the provision of direct financial assistance but relies primarily upon education and awareness raising to bring about changes in public attitude and behaviour.

This category also includes Housing Associations. The Council has also financially assisted a number of local Housing Associations in the construction or improvement of houses and has, in return, been allowed to nominate a proportion of the tenants. This assistance is expected to increase significantly through the provision of Local Authority Housing Association Grant, although this will have no effect on the revenue budget.

HOMELESSNESS

The Council has been successful in targeting resources towards the prevention of homelessness helping to reduce the number of homelessness acceptances and the resulting accommodation costs incurred. An example of this is a significant reduction in Bed and Breakfast costs which has been achieved partly through investment in both Barclay House and Agnew Family Centre as a more cost effective provision of temporary accommodation for most households.

These budgets can be significantly influenced by external factors and will be closely monitored particularly to identify any variations arising from the impact of benefit changes to tenants. The accommodation strategy has been reviewed to minimise the impact on Council funding.

COMMUNITY BOARD

	ORIGINAL 2018/2019 £	REVISED 2018/2019 £	BUDGET 2019/2020 £
HOME ADAPTATION GRANTS			
Third Party Payments	6,960	6,710	6,840
Administration Recharges	700	700	700
NET EXPENDITURE	7,660	7,410	7,540
PRIVATE SECTOR HOUSING			
Employees	11,580	11,570	11,850
Supplies and Services	-	200	400
Third Party Payments	66,100	65,390	66,670
Administration Recharges	8,400	7,000	6,900
	<u>86,080</u>	<u>84,160</u>	<u>85,820</u>
Income	-	(4,800)	(14,400)
NET EXPENDITURE	86,080	79,360	71,420
HOMELESSNESS			
Supplies and Services	1,818,040	1,670,590	1,279,350
Transfer Payments	280,670	202,000	202,000
Administration Recharges	509,800	506,900	506,100
	<u>2,608,510</u>	<u>2,379,490</u>	<u>1,987,450</u>
Income	(2,242,450)	(1,989,930)	(1,645,800)
NET EXPENDITURE	366,060	389,560	341,650
STOKES BAY MOBILE HOME PARK			
Premises	21,020	23,400	20,970
Supplies and Services	960	310	960
Third Party Payments	2,960	4,210	3,090
Administration Recharges	21,730	18,330	18,530
	<u>46,670</u>	<u>46,250</u>	<u>43,550</u>
Income	(138,940)	(135,320)	(138,100)
NET INCOME	(92,270)	(89,070)	(94,550)

COMMUNITY BOARD

HOUSING REVENUE ACCOUNT

The Housing Revenue Account (HRA) records expenditure and income relating to council houses and the provision of services to tenants.

Provisions governing the operation of the HRA were contained in the Local Government and Housing Act 1989. This defined what transactions should be recorded in the HRA and enabled the government to directly influence the finances of local authority housing through the housing subsidy system.

The 'self financing' system started in April 2012 allowing authorities to retain future rental receipts, this replaces the old subsidy system.

Gosport Borough Council paid £57.09m to exit the system and a thirty year business plan has been produced to show how this will be repaid.

The estimated average number of dwellings in 2019/20 is 3110.

The HRA has two revenue reserves the 'HRA working balance' and the 'Major Repairs, New Build and Loan Repayments Reserve' the latter was approved at Community Board on 4th February 2013.

The Council has a policy to purchase additional properties for affordable rent.

COMMUNITY BOARD

	ORIGINAL 2018/2019 £000	REVISED 2018/2019 £000	BUDGET 2019/2020 £000
HOUSING REVENUE ACCOUNT			
Expenditure			
Repairs & Maintenance	4,437	4,573	4,524
Supervision & Management	3,678	3,924	3,912
Rents ,Rates,Taxes and Other Charges	329	315	331
Depreciation,Impairment and Revaluation	3,300	2,992	3,992
Debt Management Costs	39	41	42
Total Expenditure	11,783	11,845	12,801
Income			
Dwelling Rents	(13,793)	(13,861)	(14,017)
Non Dwelling Rents	(248)	(265)	(265)
Charges For Services and Facilities	(467)	(434)	(437)
Total Income	(14,508)	(14,560)	(14,719)
Net Cost Of Services	(2,725)	(2,715)	(1,918)
Interest Payable & Similar Charges	1,929	1,901	1,900
Interest & Investment Income	(26)	(38)	(50)
NET HRA SURPLUS FOR YEAR	(822)	(852)	(67)
HRA BALANCE			
Balance B/fwd	991	991	991
Transfer (to) or from HRA			
Balance C/Fwd	991	991	991
NEW BUILD RESERVE			
Balance B/Fwd	3,017	3,017	3,267
Transfer (to) or from HRA	822	852	67
Affordable Housing Purchases	(581)	(602)	(826)
Balance C/Fwd	3,258	3,267	2,508

ECONOMIC DEVELOPMENT BOARD

SUMMARY OF REVENUE ESTIMATES 2019/2020

	ORIGINAL 2018/2019 £	REVISED 2018/2019 £	BUDGET 2019/2020 £	Page
SERVICE				
Economic Prosperity	251,210	206,980	215,070	19
Market	(39,530)	(19,040)	(17,630)	19
Town Harbour Foreshore	214,140	215,450	216,560	19
Events	69,730	63,010	83,230	19
Properties	124,360	210,150	179,590	21
Marketing and Tourism	159,200	158,310	178,390	21
Local Plan	113,500	111,800	104,000	21
Board Total	892,610	946,660	959,210	

ECONOMIC DEVELOPMENT BOARD

ECONOMIC PROSPERITY

The Economic Prosperity Section has a focus on job creation and retention, including enterprise support, skills development, business engagement and facilitation of economic investment and development in the Borough. A number of services are delivered directly by the Section and others through staff leading or contributing to local and sub-regional partnerships.

	ORIGINAL 2018/2019 £	REVISED 2018/2019 £	BUDGET 2019/2020 £
Economic Development Initiatives	30,130	28,920	30,520
Town Centre & Retail Post	3,000	14,100	-
Regeneration Projects	30,000	53,900	30,000
Administration Recharges	191,080	112,160	156,750
	<u>254,210</u>	<u>209,080</u>	<u>217,270</u>
Grants / Donations & Sponsorships	<u>(3,000)</u>	<u>(2,100)</u>	<u>(2,200)</u>
	<u>(3,000)</u>	<u>(2,100)</u>	<u>(2,200)</u>
Net Expenditure	<u>251,210</u>	<u>206,980</u>	<u>215,070</u>

MARKET

The Council operates a town market on Tuesdays and Saturdays

TOWN HARBOUR FORESHORE

The foreshore covers the area from the ramparts (Haslar Bridge) along the front to the Camper & Nicholson boundary including the Millennium walkway/the Esplanade, Falkland Garden & the Tidal Clock

EVENTS

Includes Christmas Events, Gosport Employment and Skills Fair and partnership initiatives with arts, museums and library services.

ECONOMIC DEVELOPMENT BOARD

	ORIGINAL 2018/2019 £	REVISED 2018/2019 £	BUDGET 2019/2020 £
ECONOMIC PROSPERITY			
Supplies and Services	33,130	43,020	30,520
Regeneration Projects	30,000	53,900	30,000
Administration Recharges	191,080	112,160	156,750
	254,210	209,080	217,270
Income	(3,000)	(2,100)	(2,200)
NET EXPENDITURE	251,210	206,980	215,070
 MARKET			
Premises	1,000	1,190	1,000
Supplies and Services	-	11,000	10,000
Third Party Payments	22,870	15,070	15,570
Administration Recharges	5,900	3,700	800
	29,770	30,960	27,370
Income	(69,300)	(50,000)	(45,000)
NET INCOME	(39,530)	(19,040)	(17,630)
 TOWN HARBOUR FORESHORE			
Premises	2,850	3,000	3,100
Supplies and Services	3,650	3,650	3,650
Third Party Payments	40,290	40,950	42,160
Administration Recharges	400	900	700
Capital Finance	166,950	166,950	166,950
NET EXPENDITURE	214,140	215,450	216,560
 EVENTS			
Supplies and Services	31,730	26,010	26,730
Administration Recharges	43,000	42,000	61,500
	74,730	68,010	88,230
Income	(5,000)	(5,000)	(5,000)
NET EXPENDITURE	69,730	63,010	83,230

ECONOMIC DEVELOPMENT BOARD

	ORIGINAL 2018/2019 £	REVISED 2018/2019 £	BUDGET 2019/2020 £
PROPERTIES			
Investment Properties Managed	(17,260)	38,350	18,440
Wilmott Lane Depot	129,170	132,220	137,060
Leisure Operational Properties	12,450	39,580	24,090
Net Expenditure	124,360	210,150	179,590

MARKETING AND TOURISM

Marketing and Tourism will retain its primary focus on promotional activity in the areas of economic development and tourism. The budget will fund the marketing of the Borough's inward investment and development opportunities, tourism destination marketing in collaboration with partners, in addition to a variety of other marketing initiatives.

LOCAL PLAN

The Council has adopted a local plan for the Borough, the Gosport Borough Local Plan 2011-2029 (Oct 2015). The Local Plan sets out the Council's proposals for the development and use of land from 2011 – 2029, and forms the basis for dealing with planning applications. The Council has now agreed to proceed with a revised Local Plan covering the period to 2036

ECONOMIC DEVELOPMENT BOARD

	ORIGINAL 2018/2019 £	REVISED 2018/2019 £	BUDGET 2019/2020 £
PROPERTIES			
Premises	151,630	163,400	170,860
Supplies and Services	71,960	75,540	52,160
Administration Recharges	81,800	87,000	87,600
Capital Finance	35,370	47,440	47,440
	<u>340,760</u>	<u>373,380</u>	<u>358,060</u>
Income	(216,400)	(163,230)	(178,470)
NET EXPENDITURE	<u>124,360</u>	<u>210,150</u>	<u>179,590</u>
MARKETING AND TOURISM			
Premises	1,940	1,920	1,920
Transport	-	350	700
Supplies & Services	80,210	79,890	80,060
Administration Recharges	87,500	85,500	105,100
	<u>169,650</u>	<u>167,660</u>	<u>187,780</u>
Income	(10,450)	(9,350)	(9,390)
NET EXPENDITURE	<u>159,200</u>	<u>158,310</u>	<u>178,390</u>
LOCAL PLAN			
Supplies & Services	113,500	111,800	104,000
NET EXPENDITURE	<u>113,500</u>	<u>111,800</u>	<u>104,000</u>

POLICY AND ORGANISATION BOARD

SUMMARY OF REVENUE ESTIMATES 2019/2020

SERVICE	ORIGINAL 2018/2019 £	REVISED 2018/2019 £	BUDGET 2019/2020 £	Page
Registration of Electors	230,850	209,260	242,090	25
Local Land Charges	8,710	18,630	23,730	25
Housing Benefits	765,490	612,450	754,580	25
Local Taxation	226,230	303,080	283,010	27
Development Services	802,240	764,050	870,500	27
Licensing & Registration	26,560	39,650	42,100	29
Assistance to Voluntary Organisations	215,690	212,890	218,170	29
Corporate & Civic Expenses	1,126,810	1,129,610	1,087,000	31
Miscellaneous Services	1,078,800	1,020,980	1,065,070	33
Other Corporate Areas	(608,020)	(712,970)	(705,960)	33
Board Total	3,873,360	3,597,630	3,880,290	

POLICY AND ORGANISATION BOARD

REGISTRATION OF ELECTORS

One of the Council's statutory functions relates to the annual compilation and publication of the Register of Electors. Administration and management is also carried out on all types of elections in accordance with the relevant statutory requirements.

LOCAL LAND CHARGES

This is a statutory service which deals with over 1,000 searches of the Land Charges Register each year and also the registration and discharge of local land charges.

HOUSING BENEFITS

The award of Housing and Council Tax Support is a financial lifeline for many people with lower incomes. The Benefits Section provides a service for the calculation of an award of entitlement within a legislative framework provided by the Government. The Benefits are intended to assist people on Income Support or otherwise low income, with their housing costs and/or Council Tax bills. Entitlement is calculated using an applicants income and capital using a complex calculation process.

"To provide an effective, secure and customer focused Benefits Service that supports the Council's vision, helps to achieve the strategic priorities and meets the Council's Service values."

	ORIGINAL 2018/2019 £	REVISED 2018/2019 £	BUDGET 2019/2020 £
Housing Benefits	577,350	453,100	580,500
Local Council Tax Support	188,140	159,350	174,080
Net Expenditure	765,490	612,450	754,580

POLICY AND ORGANISATION BOARD

	ORIGINAL 2018/2019 £	REVISED 2018/2019 £	BUDGET 2019/2020 £
REGISTRATION OF ELECTORS			
Employees	28,700	22,560	23,400
Supplies and Services	31,450	31,180	26,770
Administration Recharges	187,200	169,600	206,000
	247,350	223,340	256,170
Income	(16,500)	(14,080)	(14,080)
NET EXPENDITURE	230,850	209,260	242,090
LOCAL LAND CHARGES			
Third Party Payments	34,610	30,830	30,830
Administration Recharges	60,300	64,800	69,900
	94,910	95,630	100,730
Income	(86,200)	(77,000)	(77,000)
NET INCOME	8,710	18,630	23,730
HOUSING BENEFITS			
Discretionary Housing Payment	204,230	200,400	200,400
Rent Allowances	20,318,400	17,885,850	17,949,880
Rent Rebates	7,269,390	7,168,600	7,168,600
Non HRA Rent Rebates	1,025,090	913,200	913,200
Administration Recharges	1,005,400	898,800	976,900
	29,822,510	27,066,850	27,208,980
Income			
- Discretionary Housing Payment	(204,230)	(200,400)	(200,400)
- DWP Grant - Rent Allowances	(20,578,400)	(18,206,400)	(18,206,400)
- DWP Grant - Rent Rebates	(7,249,300)	(7,134,400)	(7,134,400)
- DWP Grant - Non HRA Rent Rebates	(1,025,090)	(913,200)	(913,200)
	(29,057,020)	(26,454,400)	(26,454,400)
NET EXPENDITURE	765,490	612,450	754,580

POLICY AND ORGANISATION BOARD

LOCAL TAXATION

The Local Taxation section is responsible for the collection of local taxes, from residents and businesses, to help finance services provided by Gosport Borough Council, Hampshire County Council, the Hampshire Police and Crime Commissioner and Hampshire Fire and Rescue Authority.

	ORIGINAL 2018/2019 £	REVISED 2018/2019 £	BUDGET 2019/2020 £
Local Tax Collection	187,900	253,570	231,100
National Non Domestic Rates	38,330	49,510	51,910
Net Expenditure	226,230	303,080	283,010

DEVELOPMENT SERVICES

Development Control is a process that regulates the development and use of land. It is a statutory service that is governed by law and operates within a complex framework of government guidance, policies and advice set out in the County Council's Structure Plan and the Gosport Borough Local Plan. The service also involves consideration by the Council of planning applications and applications for advertisement consent. Fees are charged for processing planning applications.

Building Control is a partnership with Fareham Borough Council and Portsmouth City Council to provide independent specialist surveying service, examining drawings and calculations and supervising building works during construction. Fees are charged for this service that is provided to the public, designers, architects, other development professionals and to the building industry.

Planning Policy section is responsible for the preparation and review of the statutory Development Plan for the Borough.

Conservation and Design has a key role to play in safeguarding the built and natural heritage of the Borough.

	ORIGINAL 2018/2019 £	REVISED 2018/2019 £	BUDGET 2019/2020 £
Development Control	336,020	334,180	395,930
Building Control	89,410	84,770	86,670
Planning Policy	263,910	213,800	261,300
Conservation & Design	112,900	131,300	126,600
Net Expenditure	802,240	764,050	870,500

POLICY AND ORGANISATION BOARD

	ORIGINAL 2018/2019 £	REVISED 2018/2019 £	BUDGET 2019/2020 £
LOCAL TAXATION			
Supplies & Services	21,780	13,530	15,750
Administration Recharges	640,500	715,600	694,300
	662,280	729,130	710,050
Income			
- Court Costs	(357,000)	(347,000)	(347,000)
- Administration Grant	(79,050)	(79,050)	(80,040)
	(436,050)	(426,050)	(427,040)
NET EXPENDITURE	226,230	303,080	283,010
 DEVELOPMENT SERVICES			
Supplies & Services	47,540	38,500	33,000
Third Party Payments	102,540	99,250	98,550
Administration Recharges	887,960	862,900	982,550
	1,038,040	1,000,650	1,114,100
Income	(235,800)	(236,600)	(243,600)
NET EXPENDITURE	802,240	764,050	870,500

POLICY AND ORGANISATION BOARD

LICENSING & REGISTRATION

This heading includes the licensing of hackney carriages, private hire vehicles, alcohol licenses for individuals and premises, pet shops, street trading, and various other licences including the issue of permits for machines for amusement with prizes and the registration of food premises, late night food premises, acupuncturists, ear-piercers, hairdressers etc.

ASSISTANCE TO VOLUNTARY ORGANISATIONS

This heading includes grants to a number of local voluntary organisations detailed below.

	ORIGINAL 2018/2019 £	REVISED 2018/2019 £	BUDGET 2019/2020 £
Grants:			
- Citizens Advice Gosport	101,360	101,360	103,890
- Gosport Victim Support	3,670	3,670	3,760
- Gosport Voluntary Action	69,630	69,630	71,370
- Dial-a-ride	26,700	26,700	27,370
- Age Concern	1,370	1,370	1,400
- Solent Sea Rescue	2,270	2,270	2,330
- Gosportees	910	910	930
- Relate	5,780	5,780	5,920
Administration Recharges	4,000	1,200	1,200
Net Expenditure	215,690	212,890	218,170

POLICY AND ORGANISATION BOARD

	ORIGINAL 2018/2019 £	REVISED 2018/2019 £	BUDGET 2019/2020 £
LICENSING & REGISTRATION			
Third Party Payments	160,030	157,600	160,680
Administration Recharges	23,100	25,800	26,300
	<u>183,130</u>	<u>183,400</u>	<u>186,980</u>
Income	(156,570)	(143,750)	(144,880)
NET EXPENDITURE	<u>26,560</u>	<u>39,650</u>	<u>42,100</u>

ASSISTANCE TO VOLUNTARY ORGANISATIONS

Supplies & Services	211,690	211,690	216,970
Admin Recharges	4,000	1,200	1,200
NET EXPENDITURE	<u>215,690</u>	<u>212,890</u>	<u>218,170</u>

POLICY AND ORGANISATION BOARD

CORPORATE AND CIVIC EXPENSES

The 'costs of democracy' plus expenses associated with the Mayoralty and formal Civic Events Corporate and Civic Expenses include certain central costs which comprise the 'Corporate and Democratic Core' - these are not support costs and are not charged to direct services. They are the cost of activities which local authorities engage in because they are elected multi-purpose authorities, including the provision of an infrastructure for service provision, information for public accountability and all aspects of members' activities. In line with professional guidance they are identified as a separate budget heading.

	ORIGINAL 2018/2019 £	REVISED 2018/2019 £	BUDGET 2019/2020 £
Mayoral Expenses			
Mayor's Allowance	10,020	10,020	10,220
Deputy Mayor's Allowance	2,240	2,240	2,280
National Insurance ERS payments	280	(140)	290
Premises	250	350	350
Transport	5,410	5,380	5,540
Supplies and Services	1,130	1,550	1,260
Mayor Making	5,170	5,830	5,250
Administration Recharges	59,200	64,000	63,000
Income	(50)	-	-
	83,650	89,230	88,190
Civic Events			
Royan Twinning	(50)	100	100
Civic Events including the D-Day 75th anniversary	11,470	7,540	31,670
Administration Recharges	53,500	61,500	63,200
	64,920	69,140	94,970
Members and Election Expenses			
Members Allowances	250,950	250,750	255,770
Members Travelling Expenses	100	300	100
Other Expenses	8,330	9,470	8,110
Administration Recharges	96,300	91,000	92,400
Election Expenses #	111,910	133,690	500
Election Income	(26,680)	(37,790)	-
	440,910	447,420	356,880

The costs and income for County, Parliamentary and Police elections and the referendum are fully reimbursed with the remaining net cost being the cost to the Council of it's local elections.

POLICY AND ORGANISATION BOARD

	ORIGINAL 2018/2019 £	REVISED 2018/2019 £	BUDGET 2019/2020 £
CORPORATE AND CIVIC EXPENSES			
Third Party Payments	6,960	6,710	6,840
Administration Recharges			
- Financial Services	219,140	241,240	242,610
- Legal Services	188,500	155,060	184,640
- Chief Executives Unit	10,750	10,730	11,060
- Housing Services	2,380	180	(130)
- HRA Attributable Element	(83,000)	(83,000)	(85,000)
	<hr/> 344,730	<hr/> 330,920	<hr/> 360,020
Mayoral Expenses			
Employees	280	(140)	290
Premises	250	350	350
Transport	5,410	5,380	5,540
Supplies & Services	18,560	19,640	19,010
Admin Recharges	59,200	64,000	63,000
Income	(50)	-	-
	<hr/> 83,650	<hr/> 89,230	<hr/> 88,190
Civic Events			
Employees	3,310	3,130	3,300
Premises	300	640	600
Supplies and Services	7,940	3,990	52,990
Administration Recharges	53,500	61,500	63,200
Income	(130)	(120)	(25,120)
	<hr/> 64,920	<hr/> 69,140	<hr/> 94,970
Members and Election Expenses			
Employees	3,310	70,880	3,380
Premises	6,700	9,140	-
Transport	300	660	100
Supplies & Services	360,980	313,030	260,500
Admin Recharges	96,300	91,500	92,900
Income	(26,680)	(37,790)	-
	<hr/> 440,910	<hr/> 447,420	<hr/> 356,880
Council and Board Meetings			
Transport			
Supplies and Services	400	400	400
Administration Recharges	192,200	192,500	186,540
	<hr/> 192,600	<hr/> 192,900	<hr/> 186,940
NET EXPENDITURE	<hr/> 1,126,810	<hr/> 1,129,610	<hr/> 1,087,000

POLICY AND ORGANISATION BOARD

MISCELLANEOUS SERVICES

	ORIGINAL 2018/2019 £	REVISED 2018/2019 £	BUDGET 2019/2020 £
Other Expenses comprises			
Dangerous Structures	11,090	9,120	9,930
Union Duties	440	340	280
General Insurances & Building Condition Consultants	35,360	8,320	8,660
Employee costs, savings, efficiencies and vacancies	-	40	(15,000)
Salary sacrifice NI savings	-	(11,000)	(11,200)
Pension Costs for Discontinued Services	165,790	161,000	165,200
Pension Costs - Fixed Element payable to administering authority	573,960	573,960	624,480
Firewardens & First Aid Allowances etc	5,000	5,000	5,000
Corporate Training	1,000	-	-
Compact Events	1,400	1,200	1,200
Coastline Expenditure (excluding Admin)	25,630	25,990	25,240
Other Corporate Expenses	24,900	27,490	21,160
	844,570	801,460	834,950

OTHER CORPORATE AREAS

Other Corporate Areas includes the following Non-Financing items:

Audit Fees	29,150	23,770	23,280
Capital Administration	101,400	166,060	128,900
Subscriptions	9,780	8,710	8,710
Safety Committee	9,120	9,320	9,210
	149,450	207,860	170,100

Other Corporate Areas includes the following Financing items:

Capital Finance - Depreciation Reversal	(1,291,990)	(1,368,660)	(1,368,660)
External Interest Payable	2,098,500	2,038,800	2,085,300
External Interest Receivable	(62,900)	(90,300)	(173,500)
Internal Interest Payable	50	-	-
Capital Finance - Minimum Revenue Provision / Appropriations	549,000	549,000	611,000
Treasury Management	83,600	79,900	86,700
Hra Item 8 Transfer	(1,908,100)	(1,903,940)	(1,892,930)
Interest Receivable Under Finance Leases	(225,630)	(225,630)	(223,970)
Interest Paid Under Finance Leases	-	-	-
	(757,470)	(920,830)	(876,060)
	(608,020)	(712,970)	(705,960)

POLICY AND ORGANISATION BOARD

	ORIGINAL 2018/2019 £	REVISED 2018/2019 £	BUDGET 2019/2020 £
MISCELLANEOUS SERVICES			
Other Expenses (breakdown opposite)	844,570	801,460	834,950
Administration Recharges	251,300	237,100	245,700
	1,095,870	1,038,560	1,080,650
Income	(17,070)	(17,580)	(15,580)
NET EXPENDITURE	1,078,800	1,020,980	1,065,070

OTHER CORPORATE AREAS

Employees	31,000	78,770	50,700
Supplies and Services	87,550	89,590	82,000
Administration Recharges	114,500	119,400	124,100
Capital Finance	(742,990)	(819,660)	(757,660)
Financing Income and Expenditure	(98,080)	(181,070)	(205,100)
NET INCOME	(608,020)	(712,970)	(705,960)

SERVICE UNIT ACCOUNTS

SUMMARY OF REVENUE ESTIMATES 2019/2020

	ORIGINAL 2018/2019 £	REVISED 2018/2019 £	BUDGET 2019/2020 £	Page
TOTAL EXPENSES BY SERVICE UNIT				
Chief Executive's Unit	172,050	180,330	180,260	37
Legal, Democratic & Planning Service	5,332,850	5,031,050	5,609,770	37
Financial Services	3,070,460	3,004,130	3,074,200	39
Housing Services	3,585,810	3,929,970	3,915,390	39
	12,161,170	12,145,480	12,779,620	

TOTAL EXPENSES BY TYPE

Employees	8,480,830	8,380,690	9,066,130
Premises	220,930	234,580	230,640
Transport	115,840	120,100	122,230
Supplies & Services	1,007,540	1,092,460	1,025,500
Third Party Payments	52,940	49,080	52,510
Administration Recharges	2,043,420	2,029,310	2,043,350
Capital Finance	239,670	239,260	239,260
	12,161,170	12,145,480	12,779,620

ANAYSIS OF INCOME AND RECHARGES

Income

- Fees and Charges and External Funding	(548,600)	(498,700)	(505,210)
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Recharges

General Fund - Community	(2,118,340)	(2,077,300)	(2,342,500)
- Economic Development	(409,680)	(331,260)	(412,450)
- Policy and Organisation	(3,996,230)	(3,911,910)	(4,170,770)
Housing Revenue Account	(3,044,900)	(3,297,000)	(3,305,340)
Recharges between Business Units	(1,330,300)	(1,269,190)	(1,290,380)
Recharges within Business Unit	(713,120)	(760,120)	(752,970)

Total Recharges from Service Units

	(12,161,170)	(12,145,480)	(12,779,620)
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SERVICE UNIT ACCOUNTS

	ORIGINAL 2018/2019 £	REVISED 2018/2019 £	BUDGET 2019/2020 £
CHIEF EXECUTIVE'S UNIT			
Chief Executive Section	112,600	110,480	111,920
Emergency Planning	59,450	69,850	68,340
Total Gross Expenditure	172,050	180,330	180,260
Less recharges within the business unit	-	-	-
Total Expenditure	172,050	180,330	180,260

LEGAL, DEMOCRATIC AND PLANNING SERVICE

Development Services Administration	142,980	135,080	147,800
Conservation & Design	86,880	84,630	81,000
Development Control	413,690	411,290	468,120
Planning Policy	265,870	232,720	281,110
Transport & Traffic Section	56,860	55,710	57,360
Economic Prosperity	337,640	211,040	311,910
Corporate Policy Section	206,520	193,860	212,940
Community Safety	140,300	112,120	170,770
Personnel	142,970	148,500	145,930
Personnel Corporate Budget	12,240	23,840	12,840
Building Control Partnership Account	345,030	238,900	313,400
Environmental Health	74,400	71,600	70,400
Civic Support	184,840	191,550	188,310
I T Services	976,340	921,870	932,800
Cashiers and Reception	291,800	300,450	308,360
Telephones	24,630	27,720	20,070
I T Services Co-location	41,350	41,500	44,500
Borough Solicitor & Deputy Chief Executive Section	55,040	54,360	55,550
Democratic Services	107,120	98,590	111,770
Electoral Registration	170,050	181,280	211,270
Customer Services & Administration	170,350	164,520	187,140
Duty Client Contact Officer	10,840	10,580	10,810
Waste Management	162,630	156,510	199,640
Landscape Management	445,330	463,420	466,510
Enforcement	268,430	307,520	403,930
Land Charges Team	45,050	44,210	45,110
Legal Services	153,670	147,680	150,420
Total Gross Expenditure	5,332,850	5,031,050	5,609,770
Less recharges within the business unit	(421,820)	(442,020)	(428,220)
Total Expenditure	4,911,030	4,589,030	5,181,550

SERVICE UNIT ACCOUNTS

	ORIGINAL 2018/2019 £	REVISED 2018/2019 £	BUDGET 2019/2020 £
CHIEF EXECUTIVE'S UNIT			
Employees	110,250	108,310	109,890
Transport	350	300	300
Supplies and Services	35,010	34,920	31,170
Administration Recharges	26,440	36,800	38,900
	<u>172,050</u>	<u>180,330</u>	<u>180,260</u>
Income			
- Fees and Charges and External Funding	(6,000)	(6,000)	(6,000)
Recharges			
General Fund - Community	-	-	-
- Economic Development	-	-	-
- Policy and Organisation	(107,050)	(116,430)	(115,660)
Housing Revenue Account	(38,800)	(38,100)	(38,600)
Recharges between Business Units	(20,200)	(19,800)	(20,000)
Recharges within Business Unit	-	-	-
	<u>(172,050)</u>	<u>(180,330)</u>	<u>(180,260)</u>
NET EXPENDITURE	<u>-</u>	<u>-</u>	<u>-</u>
LEGAL, DEMOCRATIC AND PLANNING SERVICE			
Employees	3,737,660	3,388,440	4,006,520
Premises	10,540	14,350	6,700
Transport	53,650	55,560	54,440
Supplies and Services	484,510	539,220	516,030
Third Party Payments	41,500	42,000	45,000
Administration Recharges	824,220	811,120	800,720
Capital Finance	180,770	180,360	180,360
	<u>5,332,850</u>	<u>5,031,050</u>	<u>5,609,770</u>
Income			
- Fees and Charges and External Funding	(377,350)	(325,120)	(337,530)
Recharges			
General Fund - Community	(1,403,440)	(1,387,200)	(1,662,600)
- Economic Development	(302,380)	(196,260)	(279,150)
- Policy and Organisation	(1,895,760)	(1,798,360)	(2,005,590)
Housing Revenue Account	(298,400)	(222,100)	(223,400)
Recharges between Business Units	(633,700)	(659,990)	(673,280)
Recharges within Business Unit	(421,820)	(442,020)	(428,220)
	<u>(5,332,850)</u>	<u>(5,031,050)</u>	<u>(5,609,770)</u>
NET EXPENDITURE	<u>-</u>	<u>-</u>	<u>-</u>

SERVICE UNIT ACCOUNTS

	ORIGINAL 2018/2019 £	REVISED 2018/2019 £	BUDGET 2019/2020 £
FINANCIAL SERVICES			
Internal Audit	207,330	199,860	176,260
Reprographics	272,860	256,830	258,450
Central Purchasing	117,710	115,930	116,820
Town Hall	145,670	148,060	144,610
Financial Services Management	50,190	49,420	50,600
Accountancy	668,150	658,080	689,420
Payroll & Admin	116,020	106,960	109,940
Housing Benefit	999,030	898,370	976,080
Council Tax	493,500	570,620	552,020
Total Gross Expenditure	<u>3,070,460</u>	<u>3,004,130</u>	<u>3,074,200</u>
Less recharges within the business unit	(156,900)	(171,500)	(173,550)
Total Expenditure	<u><u>2,913,560</u></u>	<u><u>2,832,630</u></u>	<u><u>2,900,650</u></u>

HOUSING SERVICES

Housing Management	207,690	277,480	264,420
Estate Management	1,255,360	1,516,970	1,439,650
Allocations & Advice	1,029,310	1,082,110	1,137,360
At Your Service	29,400	7,500	7,500
Tlc Development	26,960	8,140	7,600
Housing Strategic Services	45,350	44,890	45,430
Choice Based Lettings	12,230	710	710
Technical Services	607,200	610,280	625,870
Property Services	4,310	-	-
Corporate Cleaning	51,080	54,880	54,520
Town Hall Landlord	316,920	327,010	332,330
Total Gross Expenditure	<u>3,585,810</u>	<u>3,929,970</u>	<u>3,915,390</u>
Less recharges within the business unit	(134,400)	(146,600)	(151,200)
Total Expenditure	<u><u>3,451,410</u></u>	<u><u>3,783,370</u></u>	<u><u>3,764,190</u></u>

SERVICE UNIT ACCOUNTS

	ORIGINAL 2018/2019 £	REVISED 2018/2019 £	BUDGET 2019/2020 £
FINANCIAL SERVICES			
Employees	2,049,870	1,963,640	2,052,440
Premises	1,430	3,880	1,710
Transport	17,020	16,410	17,270
Supplies and Services	310,300	311,440	282,940
Third Party Payments	10,700	6,520	6,950
Administration Recharges	675,400	696,500	707,150
Capital Finance	5,740	5,740	5,740
	<u>3,070,460</u>	<u>3,004,130</u>	<u>3,074,200</u>
Income			
- Fees and Charges and External Funding	(76,520)	(67,590)	(72,540)
Recharges			
General Fund - Community	(171,700)	(162,800)	(160,300)
- Economic Development	(47,000)	(68,800)	(67,100)
- Policy and Organisation	(1,927,440)	(1,928,040)	(1,996,310)
Housing Revenue Account	(231,400)	(243,300)	(249,900)
Recharges between Business Units	(459,500)	(362,100)	(354,500)
Recharges within Business Unit	(156,900)	(171,500)	(173,550)
	<u>(3,070,460)</u>	<u>(3,004,130)</u>	<u>(3,074,200)</u>
NET EXPENDITURE	<u>-</u>	<u>-</u>	<u>-</u>
HOUSING SERVICES			
Employees	2,583,050	2,920,300	2,897,280
Premises	208,960	216,350	222,230
Transport	44,820	47,830	50,220
Supplies and Services	177,720	206,880	195,360
Third Party Payments	740	560	560
Administration Recharges	517,360	484,890	496,580
Capital Finance	53,160	53,160	53,160
	<u>3,585,810</u>	<u>3,929,970</u>	<u>3,915,390</u>
Income			
- Fees and Charges and External Funding	(88,730)	(99,990)	(89,140)
Recharges			
General Fund - Community	(543,200)	(527,300)	(519,600)
- Economic Development	(60,300)	(66,200)	(66,200)
- Policy and Organisation	(65,980)	(69,080)	(53,210)
Housing Revenue Account	(2,476,300)	(2,793,500)	(2,793,440)
Recharges between Business Units	(216,900)	(227,300)	(242,600)
Recharges within Business Unit	(134,400)	(146,600)	(151,200)
	<u>(3,585,810)</u>	<u>(3,929,970)</u>	<u>(3,915,390)</u>
NET EXPENDITURE	<u>-</u>	<u>-</u>	<u>-</u>

**CAPITAL
PROGRAMME
2018/19 to 2019/20**

**CAPITAL PROGRAMME 2018/19 TO 2021/22
COMMUNITY BOARD - HOUSING (HRA)**

Item No	SCHEME	Progress Category	Project total (where appropriate) £,000	Revised 2018/19 £,000	Estimate 2019/20 £,000	Estimate 2020/21 £,000	Estimate 2021/22 £,000	Local Resources			
								2018/19	2019/20	2020/21	2021/22
								£,000	£,000	£,000	£,000
1	IMPROVEMENTS TO HOUSING STOCK	E	-	2,700	4,000	3,300	3,300	2,700	4,000	3,300	3,300
2	PURCHASE OF PROPERTIES	E	-	602	826	1,600	1,600	602	826	1,600	1,600
Board Total				3,302	4,826	4,900	4,900	3,302	4,826	4,900	4,900

**CAPITAL PROGRAMME 2018/19 TO 2021/22
COMMUNITY BOARD - HOUSING (GENERAL FUND)**

Item No	SCHEME	Progress Category	Project total (where appropriate) £,000	Revised 2018/19 £,000	Estimate 2019/20 £,000	Estimate 2020/21 £,000	Estimate 2021/22 £,000	Local Resources			
								2018/19	2019/20	2020/21	2021/22
								£,000	£,000	£,000	£,000
1	DISABLED FACILITIES	E	-	1,078	737	737	737				
Board Total				1,078	737	737	737				

KEY TO PROGRESSION CATEGORIES

- I - Inception
- D - Design
- P - Progressing
- C - Complete
- F- Final
- E. Exempt from progression categories

CAPITAL PROGRAMME 2018/19 TO 2021/22
COMMUNITY BOARD - NON HOUSING

Item No	SCHEME	Progress Category	Project total (where appropriate) £,000	Revised 2018/19 £,000	Estimate 2019/20 £,000	Estimate 2020/21 £,000	Estimate 2021/22 £,000	Local Resources			
								2018/19	2019/20	2020/21	2021/22
								£,000	£,000	£,000	£,000
1	ALVER VALLEY COUNTRY PARK	P	1,946	700	310			350	310		
2	FORTON COASTAL FLOOD & EROSION RISK MANAGEMENT SCHEME	E	-	88	58	510					
3	ALVERSTOKE COASTAL FLOOD & EROSION RISK MANAGEMENT SCHEME	E	-	143	403						
4	SEAFIELD COASTAL FLOOD & EROSION RISK MANAGEMENT SCHEME	E	-	144	96		1,458	87	58		879
5	HILL HEAD TO PORTSMOUTH HARBOUR ENTRANCE BEACH MANAGEMENT PLAN	E	-	31							
6	CAR PARK RESURFACING & UPGRADING	E	-	110	40	40	40	110	40	40	40
7	PROVIDE LIGHTING TO PATHWAYS WITHIN LEISURE PARKS, GARDENS & OPEN SPACES	P	197	40	122						
8	PUBLIC CONVENIENCES REFURBISHMENT	E	-	90	40	40	40	90	40	40	40
9	PLAYGROUNDS - IMPROVEMENTS TO EXISTING FACILITIES	E	-	98				98			
10	ESSENTIAL PAVING IMPROVEMENTS & UPGRADES	E	-	70	30	30	30	70	30	30	30
11	STOKES BAY - WET & DRY PLAY AREA	E	-	25				25			
12	STANLEY PARK - PHASED REFURBISHMENT	P	72	25				25			
13	RENEW INTERPRETATION BOARDS ACROSS THE BOROUGH	P	31	20	10			20	10		
14	ICE RINK REFURBISHMENT & IMPROVEMENT	P	38								
15	COCKLE POND - WATER CIRCULATION SCHEME	P	100	100				100			
16	COCKLE POND - FOOTWAY REPAIRS	P	100	100				100			
17	COMMUNITY SPACE MANOR WAY	P	144	140				140			
18	PARHAM ROAD - FLOOD MEASURES	P	25		25				25		
19	CROWN HOUSE CONVERSION TO FLAT	C	107	10				10			
20	STOKES BAY ROAD, EAST AND WEST CAR PARKS - DRAINAGE UPGRADE	P	40	40				40			

CAPITAL PROGRAMME 2018/19 TO 2021/22
COMMUNITY BOARD - HOUSING (HRA)

Item No	SCHEME	Progress Category	Project total (where appropriate) £,000	Revised 2018/19 £,000	Estimate 2019/20 £,000	Estimate 2020/21 £,000	Estimate 2021/22 £,000	Local Resources			
								2018/19	2019/20	2020/21	2021/22
								£,000	£,000	£,000	£,000
21	CAR PARK TICKET MACHINES - PHASED UPGRADE OF ALL MACHINES	P	-	66	33	33	33	66	33	33	33
22	LEESLAND ROAD PLAY AREA - REFURBISHMENT	P	81	81				81			
23	ALLOTMENTS - MANAGEMENT AND ERADICATION OF JAPANESE KNOTWEED	P	65	55				55			
24	LEE-ON- SOLENT SPLASH POOL	I	552	276	276			154	276		
25	STOKES BAY HOME PARK - UPPER SITE STORE SHED REPLACEMENT	I				84				84	
Board Total				2,452	1,443	737	1,601	1,621	822	227	1,022

CAPITAL PROGRAMME 2018/19 TO 2021/22
ECONOMIC DEVELOPMENT BOARD

Item No	SCHEME	Progress Category	Project total (where appropriate) £,000	Revised 2018/19 £,000	Estimate 2019/20 £,000	Estimate 2020/21 £,000	Estimate 2021/22 £,000	Local Resources			
								2018/19	2019/20	2020/21	2021/22
								£,000	£,000	£,000	£,000
1	WATERFRONT REGENERATION	D	1,485		1,299				1,299		
2	ALVERBANK HOTEL - EXTERNAL REPAIRS & REDECORATION	I	70	42	28			42	28		
3	FORTON LAKE OPENING BRIDGE - RENEWAL OF MOTORS, GEARS, SPROCKETS AND CHAINS & ELECTRICAL UPGRADE	P	385	378				378			
4	DAEDALUS REGENERATION	P	868	433	359			433	359		
5	CHRISTMAS LIGHTS	I			25				25		
6	HERITAGE ACTION ZONE (FEASIBILITY STUDIES/MATCH FUNDING)	I			100				100		
Board Total				853	1,811			853	1,811		

CAPITAL PROGRAMME 2018/19 TO 2021/22
POLICY & ORGANISATION BOARD

Item No	SCHEME	Progress Category	Project total (where appropriate) £,000	Revised 2018/19 £,000	Estimate 2019/20 £,000	Estimate 2020/21 £,000	Estimate 2021/22 £,000	Local Resources			
								2018/19	2019/20	2020/21	2021/22
								£,000	£,000	£,000	£,000
1	CCTV - REPLACEMENT & UPGRADES	E	-	61	15	15	15	61	15	15	15
2	IT - PC REPLACEMENT PROGRAMME	E	-	13	10	10	10	13	10	10	10
3	IT - SERVER REPLACEMENT	E	-	40	60	40	40	40	60	40	40
4	IT - SYSTEM UPGRADES	E	-	40	60	40	40	40	60	40	40
5	TOWN HALL MAJOR REPAIRS - ELECTRICS	E	-	20	10	10	10	20	10	10	10
6	TOWN HALL MAJOR REPAIRS - INTERNAL DECORATIONS	E	-	30	15	15	15	30	15	15	15
7	TOWN HALL MAJOR REPAIRS - HEALTH & SAFETY	E	-	20	10	10	10	20	10	10	10
8	TOWN HALL MAJOR REPAIRS - ADAPPTIONS	E	-	65	15	15	15	65	15	15	15
9	TOWN HALL SOUTH ELEVATION - EXTERNAL DECORATION	E	-	10				10			
10	FINANCE SYSTEM UPGRADE	E	-	3			80	3			80
11	IT - GENERAL DATA PROTECTION REGULATION (GDPR) UPGRADES	I	-	100				100			
12	REPLACEMENT OF NNDR SYSTEM	I	144		144				144		
13	DIGITAL STRATEGY (CHANNELSHIFT)	I	150	75	75			75	75		
13	DESKTOP UPGRADE	I	80		80				80		
Board Total				477	494	155	235	477	494	155	235

Item No	SCHEME	Progress Category	Project total (where appropriate) £,000	Revised 2017/18 £,000	Estimate 2018/19 £,000	Estimate 2019/20 £,000	Estimate 2020/21 £,000	Local Resources			
								2017/18	2018/19	2019/20	2020/21
								£,000	£,000	£,000	£,000
Total Capital Programme			-	8,162	9,311	6,529	7,473	6,253	7,953	5,282	6,157

CAPITAL PROGRAMME 2018/19 TO 2021/22

SUMMARY FINANCING STATEMENT

	2018/19 £,000	2019/20 £,000	2020/21 £,000	2021/22 £,000	Total £'000
EXTERNAL RESOURCES					
SPECIFIC CAPITAL GRANTS - GF	1,078	737	737	737	3,289
DEVELOPER CONTRIBUTIONS - OPEN SPACES - GF	462	122			584
OTHER GRANTS AND CONTRIBUTIONS - GF	369	499	510	579	1,957
LOCAL RESOURCES					
DEPRECIATION - HRA	2,700	2,990	2,990	2,990	11,670
REVENUE CONTRIBUTION - HRA		1,010	310	310	1,630
RESERVES - HRA	602	826	1,600	1,600	4,268
RESERVES - HRA (TO GF PROGRAMME)	202	174	117	997	1,490
REVENUE CONTRIBUTION - CAPITAL	500				500
REVENUE RESERVE FOR CAPITAL	937	777			1,714
CAPITAL RECEIPTS - GF	55	200			255
CAPITAL FUNDING REQUIREMENT - GF	1,257	1,976	265	260	3,758
TOTAL FUNDING	8,162	9,311	6,529	7,473	31,475

KEY TO PROGRESSION CATEGORIES

- I - Inception
- D - Design
- P - Progressing
- C - Complete
- F- Final
- E. Exempt from progression categories

PROGRESSION OF A CAPITAL SCHEME THROUGH THE CAPITAL PROGRAMME.

Inception Stage (I) – notional cost of an unapproved scheme

In order for a scheme to be included in the Council's approved Capital Programme a Capital Scheme Proposal Form has to be submitted for consideration. The form requires revenue and funding implications to be considered. If accepted the sum shown in the Programme is a notional forecast based simply on experience.

For major (over £100,000) schemes, during the inception stage the Client Unit's requirements, timescales and financial limits are established, from which alternative designs and construction approaches will be considered. The data contained in the inception stage report to Board as part of the annual budget process will only be in outline to ensure that if the Board requires amendments to the proposals, the designer can incorporate these without involving excessive additional work.

Design Stage (D) – estimated cost of an approved scheme

If the proposals are approved as part of the budget consideration, Officers will proceed to the design stage and appoint any specialist Consultants, submit the scheme, where appropriate, to the Government Department, public participation, tenant consultation, planning and other bodies who may provide grants, financial support or influence design considerations and schemes will progress in accordance with Contract Standing Orders. Schemes of less than £100,000 will automatically progress to Design Stage (D) by virtue of approval as part of the Capital Programme at the annual budget meeting.

During the design stage of a major scheme, drawings, specifications and a cost plan will be prepared in accordance with the approved brief. The culmination of this stage for major schemes is a design stage report to the Board, which will also advise on the full revenue implications of the project. These include projections of financing costs, amendments to staffing establishments, together with associated maintenance and running costs. If the proposals find favour with the Board it will be recommended to instruct the officers to proceed to the tender stage (T).

Tender Stage(T)

This stage of a Major Project requires the greatest workload commitment as it should be understood that the drawings and other technical information presented at design stage provide simply sufficient details for planning purposes not for the Contractor to construct the scheme. Thus, during the tender stage drawings, detailed specifications and Bill of Quantities need to be prepared in order to provide the necessary data to seek tenders for the work. Projects with a value of less than £100,000 will normally require tenders or quotations in accordance with Contract Standing Orders in order to demonstrate that good value is being obtained.

Works-in-progress (P)

Schemes will then progress through works-in-progress (P) to completion (C).

Budget

Due to the statutory requirement to produce a balanced revenue budget for tax-setting purposes, major projects involving significant design requirements that have not proceeded to design stage will not generally be scheduled for start within the forthcoming budget year.

Exemptions (E)

Some Capital Programme schemes will be exempted from the above controls by virtue of short lead-in times e.g. equipment purchase or grants.

Summary

The overriding principle is good governance - being seen to achieve value for money by procurement in accordance with Contract Standing Orders.

The table below summarises the way in which schemes will progress and the indicators that will be used in the capital programme and budget monitors:-

<u>Stage Indicator</u>	<u>Schemes under £100K</u>	<u>Schemes over £100K</u>
I (Inception)	As approved by P&O Board	As approved by P&O Board
D (Design)	Approved on budget night	Costed Design approved by Board
P (Progressing)	Quote/tender accepted	Tender accepted
C (Complete)	Works complete	Works complete
F (Final Cost)	Final cost after release of retentions etc.	Final cost after release of retentions etc.
E (Exempt)	Exempt from indicators	Exempt from indicators

GLOSSARY OF TERMS

Wherever possible the CIPFA standard narrative is used to describe the detail of the budgets within each service head. This enables comparison to be made both between budget heads within Board and with other local authorities. Significant budget items are detailed separately.

Administration Recharges

Administration recharges represent the cost of the Council's service units – both frontline and support – that are incurred in providing the Council's services. They are a recharge of the total service unit costs usually based on an assessment of time allocation.

Capital Expenditure

Generally, expenditure on the acquisition, construction or enhancement of assets that have an expected life of more than one year. Capital expenditure is strictly defined under current legislation and expenditure which does not fall within this definition must be charged to a revenue account.

Capital Receipts

The proceeds from the disposal of land or other assets. Capital receipts can be used to finance new capital expenditure within rules set down by the government but cannot be used to finance revenue expenditure. Certain receipts are payable to the government in line with regulations.

Collection Fund

The separate fund, administered by billing authorities, recording the expenditure and income relating to Council Tax and Business Rates.

Contingency

Money included in the budget for unforeseen items of expenditure or shortfalls in income.

Depreciation

The measure of the wearing out, consumption, or other reduction in the useful economic life of a fixed asset. General Fund depreciation is reversed out in P&O Board so there is no end cost to Council Tax payers.

Employees

The salaries and wages of staff directly employed by the Council - includes employer's national insurance and pension contributions, training, redundancy and severance payments.

Income

Most income comes from fees and charges or rents with some service heads receiving specific government or external grants. This is separate from the revenue support grant that is included in the budget at a summary level and reduces the overall level of council tax.

Leases

Where a rental is paid for the use of an asset for a specified period of time. There are two forms of lease – finance and operating. The lessor leases the asset to the lessee. The Council is both lessee and lessor.

Minimum Revenue Provision (MRP)

The minimum amount that the council must charge to the revenue account in the year in respect of the repayment of principal of borrowing for capital purposes.

Precepts

The levies made by precepting authorities (eg County Council, Police Authority, Fire & Rescue Authority) on billing authorities, requiring the latter to collect income from local taxpayers on their behalf

Provisions and Reserves

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 for which 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 reserves or balances.

PWLB

The Public Works Loans Board is a Government agency set up to provide loans for local authorities.

Recharge to Services

The charge made from service units for their professional and support services used in the supply of services. This re-charge shows under services within boards as administration recharges.

Revenue Support Grant

The grant paid by central government towards local authorities services in general, as opposed to specific grants, which may only be used for a specific purpose.

Specific Grants

Government grants to local authorities in aid of particular project or services.

Treasury Management

This is the process by which the Council controls its cash flow and its borrowing and lending activities.