



Gosport Borough Council

Budget Book

2013/14



GOSPORT
Borough Council

GOSPORT BOROUGH COUNCIL

BUDGET 2013/14

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The Budget Book sets out the Council's plans and priorities for financial investment in service delivery for the coming year and facilitates the setting of the levels of Fees & Charges, Rents and Council Tax necessary to fund the services after taking account of Government Grants.

The costs of running the different departments at the Town Hall are detailed in the Administration Accounts (cream pages). These costs are then recharged to the various services provided by each of the Council's Boards (salmon, lilac & grey pages) in order to reflect the amount of staff and accommodation resources used to provide each service.

The Board service budgets are detailed on the right hand pages of the salmon, lilac & grey pages with supplementary information on the left hand pages. (The first page of each of these pages shows a summary of the service costs).

A summary of the total requirements for the General Fund (affecting Council Tax levels) is shown on white paper. The exception is the Council's statutory Housing Revenue Account (salmon pages 14 & 15) which is primarily financed from Council House rents.

The service budgets show the running (revenue) costs of services, including financing charges associated with the Council's plans for investment in assets (capital costs) used to provide benefit over more than 1 year. These investment plans are detailed in the multi-year Capital Programme (green pages).

The following introductory report (yellow pages) provides a commentary on the Council's financial situation as it affects the budget requirements and includes consideration of what level of reserves are advisable to cope with foreseeable risks.

Further information regarding the Council's spending plans and commitments for future years can be found in the Medium Term Financial Strategy on the Council's website.

COUNCIL BUDGET 2013/14

FOREWORD

1.0 INTRODUCTION

- 1.1 The Budget Book sets out the projected costs of Council services in 2013/14 including the Capital Programme, as approved by Council.
- 1.2 An analysis of the administration budgets of Service Units is also included in the Budget Book by way of supplementary information.

2.0 CHANGES TO THE FINANCING OF LOCAL GOVERNMENT

- 2.1 The 2013/14 Local Government Finance Settlement brings the most radical changes to the financing of Local Government for over 30 years.
- 2.2 The primary change is in relation to Business Rate income. Under the existing system business rates are collected by Councils on behalf of the government and paid into a central Treasury pot. This is then redistributed back to local authorities using a complex needs based formula. The Government considered that this did not provide an incentive for Councils to increase the business base in their area as no extra reward would be received by the Council as a result of such growth.
- 2.3 As a result of the above concerns a new system of Business Rate Retention has been introduced from 1 April 2013 which enables Councils to retain a proportion of any business rates collected above a target level. The new system is complex and in the first instance a baseline funding level (funding that is assumed to be provided through the business rates retention scheme) is calculated. This is determined as part of the Council's Start Up Funding Assessment, the other element of which is the funding provided through the Revenue Support Grant.
- 2.4 The business rate baselines (the Government's estimate of the business rates collectable in the Borough) have been split in two tier areas between the billing authorities and the major precepting authorities on the basis of 80% to the billing authorities with the remaining 20% to the precepting authorities. The resulting individual authority business rate baselines are then either reduced or increased by applying a tariff or top-up respectively so they equal the baseline funding level.
- 2.5 In order to prevent any authority either gaining or losing excessively under the new arrangements the Government have included a levy arrangement whereby some authorities will be required to pay a levy if they collect more than their Individual Authority Business Rate Baseline. Levy rates are individually set for each Council using a formula with this Council's levy rate being 0.50. Therefore for every pound collected above the Individual Authority Baseline Funding Level 50 pence will be payable to the Government.
- 2.6 The proceeds from the Levy are then used to fund a safety net to provide support to Councils whose business rate receipts fall by more than 7.5% below their baseline funding level.
- 2.7 The new funding arrangements do therefore represent a significant transfer of risk (both positive and negative) from Central Government to Local Government. There are potential benefits under the new system but the arrangements whereby Councils bear a substantial proportion (40% in the case of this Council) of the cost of any future successful rating appeals and rate reliefs results in a real possibility that the Council could be more than 7.5% below the baseline funding and therefore would trigger a safety net payment.
- 2.8 As a positive incentive to keep Council tax levels down, a Council Tax Freeze grant equivalent to approximately 1% Council Tax is to be made available to Councils by the Government, this time for two years, conditional on their tax levels not being increased in 2013/14.

3.0 THE LOCAL FINANCIAL SITUATION

- 3.1 The headline figures for this Council in relation to the provisional 2013/14 and 2014/15 grant settlements are as follows:-

	2013/14	2014/15
	£,000	£,000
Revenue Support Grant	3,289	2,524
Baseline Funding Level*	<u>2,188</u>	<u>2,255</u>
Start Up Funding Assessment	5,477	4,779

* Funded from Business Rate receipts

- 3.2 A direct comparison of the grant levels for 2013/14 and 2014/15 is not possible as there are a number of grants (e.g. Homeless Intervention) which were previously paid separately to the Revenue Support Grant and included directly within the budget which are now included in the Start Up Funding Assessment. In addition the grant to part fund the new Council Tax Support Scheme (£706,170) is also included.
- 3.3 In addition to the funding through the Start Up Funding Assessment the Council has received New Homes Bonus which is payable as a result of net growth in the Council Tax Base. A total sum of £498,362 is payable to the Council including £227,053 in respect of 2012/13 and £271,309 for 2013/14.
- 3.4 The Government has taken the funding assumed as being received through the Start Up Funding Assessment, New Homes Bonus and other funding streams and concluded that the reduction in overall spending power for this Council between 2012/13 and 2013/14 is only £8,157. This figure does however assume that the Council will be able to collect business rate receipts at the target level. The current estimate is that actual receipts (after Tariff) will be £1,051,478 which is £1,136,790 below the target level of £2,188,268 and £972,670 below the safety net threshold of £2,024,148.
- 3.5 It must be stressed that the estimation of business rate receipts required under the new grant system is extremely complex with many of the factors outside this Council's control. This is particularly true in the case of a business rate appeals and claims for rate relief (including Mandatory) whereby any granted will be funded 50% by Central Government, 40% by this Council and 10% by the other precepting authorities. The Valuation Office Agency will both determine whether a rating appeal is successful and the level of reduction granted with the Council having no right of challenge. Further regulations relating to the treatment of backdated appeal refunds is still awaited.
- 3.6 For the third successive year the approved budget will also qualify the Council to receive Council Tax Freeze Grant. For 2013/14 the grant is payable for two years and is equivalent to 1% of the Council Tax i.e. £56,241. This sum is not included in the Start Up funding and is paid as a separate grant.
- 3.7 The Settlement for 2013/14 is less severe than many forecasters had predicted and the efficiency measures this Council has previously undertaken (particularly in the period autumn 2010 to spring 2011) has enabled a draft budget to be put forward which maintains current service levels with no increase in the Council Tax being required.

4.0 BUDGET RISK ASSESSMENT

- 4.1 Conclusions about the adequacy of the Council's approved budget are based on a risk assessment (Appendix 1).
- 4.2 The new financial arrangements being introduced from 1 April 2013 result in a major shift in risk from Central to Local Government. The new system of Business Rate

Retention whilst providing a possibility of reward when Business Rate Receipts exceed the Rate Baseline also results in significant risk of a reduction in funding received by this Council. Whilst some of this risk is associated with the Council's performance on rate collection and the development of the Business base within the Borough other major risk factors are out of this Council's control. Examples of such factors include rating appeals, claims for mandatory relief and indeed the financial health of the Country as a whole.

- 4.3 A further area of additional risk being borne by this Council results from the introduction of the Council Tax Support Scheme which replaced Council Tax Rebates which were totally funded by Central Government. The Government has transferred the responsibility for providing a locally determined Council Tax Support Scheme to Local Government reducing the funding from Central Government to approximately 90% of the cost of the Council Tax Rebate scheme. From 2013/14 the grant funding for this scheme is to be included within the overall grant settlement and whilst some allowance may be made this Council will bear a substantial proportion of the risk associated with the cost of the scheme in particular arising from any significant increase in take up.
- 4.4 In addition to the risks brought about by changes in financial arrangements between Central and Local Government identified above a further area of risk that should be highlighted relates to the Council's success in securing grants in particular associated with the Daedalus Enterprise Zone. The Council in partnership with Solent Local Enterprise Partnership has secured Regional Growth Fund grant of approximately £3 Million to help deliver the objectives of the Enterprise Zone. The Council as 'Accountable Body' could be required to repay grants paid out back to the Government if certain extreme circumstances arise although this is considered a remote possibility as a result of the extensive controls and procedures in place.
- 4.5 It can be seen from the risks identified above in addition to the medium to longer term uncertainty relating to Central Government funding it is essential that a prudent approach is taken to budgeting and the level of reserves (see Paragraph 6).

5.0 PROVISIONAL SETTLEMENT 2014/15

- 5.1 The exact funding position for 2014/15 is currently still difficult to predict with any certainty as although the provisional grant figure has been notified this could still be subject to amendment. In addition the precise budgetary pressures including any pay award and general inflation is still unclear although further analysis will be undertaken when the Medium Term Finance Strategy is updated in June 2013.
- 5.2 Whilst it can be seen the Start Up Funding Assessment reduces by £698,000 between 2013/14 and 2014/15 this does not include any additional New Homes Bonus payable in respect of 2014/15 which might potentially reduce the net grant loss. However there is no certainty regarding the level of grant awarded or indeed that any such additional grant will be forthcoming.
- 5.3 Even though there remains considerable uncertainty to the precise position in 2014/15 it is certain that there will be a substantial reduction in Government funding. Faced with this position it is seen as essential that further efficiency reviews are undertaken in early 2013/14 and further savings are achieved. Whilst it is likely that a reduction in staffing levels will result it is not possible to provide details until the reviews have been carried out.

6.0 RESERVES

- 6.1 General Fund provisions available for general use comprise a Working Balance and the Revenue Financing Reserve (RFR). The Working Balance enables the Council to meet unexpected demands on its resources such as increased inflation or demand for statutory services and provides a cushion against uneven cash flows. RFR is an earmarked reserve, used to ensure that fluctuations in annual maintenance requirements can be met, to underwrite uninsurable risks and for funding spend-to-save revenue and capital initiatives.

- 6.2 As a result of savings achieved in the actual expenditure compared to the budget in 2011/12 a higher RFR (£665,220) was carried forward into 2012/13 than anticipated. In addition it has been possible to make a contribution to the reserve in the current year's revised budget of £255,490.
- 6.3 As indicated above the grant settlement for 2014/15 will be substantially lower than 2013/14 and it is possible that further significant reductions will apply to the 2015/16 settlement. In addition the Council is bearing a number of additional risks including those relating the Business Rate Retention Scheme, the new Council Tax Support Scheme and the Council's responsibilities as accountable body for the Regional Growth Fund relating to the Enterprise Zone.
- 6.4 In view of the challenges that the Council is likely to face in the next 2-3 years and the additional risks identified (see paragraph 4) it is seen as essential that reserve levels are maintained at as high as level as possible. These funds will not only cover against such risks but also help provide essential invest to save funding to enable the Council to fully utilise the opportunities for efficiencies in the future.

7.0 THE APPROVED BUDGET

7.1 REVENUE

- 7.1.1 The revised 2012/13 budget totals £10,539,690 - the same as the original. The budget book contains a list of variations that have arisen between the Council's original spending plans for the current year and the latest estimate of expenditure and income.
- 7.1.2 The total net budget for 2013/14 is £10,284,090 and represents a decrease of £255,600 (2.5%) on the original budget for the current year when transfers to and from reserves are included. The new financing arrangements make direct comparison between the two years more difficult than has previously been the case.

7.2 CAPITAL

- 7.2.1 A separate report dealing with Treasury Management Strategy for the coming year is on the Council Agenda.
- 7.2.2 The Council's capital programme for the 4 years to 2015/16 amounts to over £27M and will continue to require substantial use of capital receipts and borrowing.
- 7.2.3 There is a direct impact on revenue budgets arising from the capital programme and, where expenditure is not supported by Government grant, the resulting financing cost is included within the budget. The amount of discretionary capital expenditure in the capital programme continues to be strictly controlled as the Council can only use the prudential code for funding new capital investment if it can be demonstrated that the revenue consequences are affordable.

7.3 COUNCIL TAX

- 7.3.1 The budget of £10,284,090 for 2013/14 will result in no change in Gosport's share of the Council Tax when that is set on 4 March 2013. The Band D tax will therefore remain at £202.81 for 2013/14.
- 7.3.2 Based on provisional data, 1% Council Tax produces approximately £50,000 income in 2013/14. Any increase above the proposed budget required to be met from Council Tax will result in the loss of the Council Tax Freeze grant of £56,280 p.a. (payable for two years) e.g. If the Council Tax was increased to the limit (without referendum) of 1.99% the £100,000 extra tax will only produce a net £44,000 income in each of 2013/14 and 2014/15.

7.4 COUNCIL TAX BASE

7.4.1 The new financial arrangements have a significant impact on the Council Tax Base with a number of factors causing variations from the 2012/13 tax base. These include the removal of the income funded through Council Tax Rebates whereby expenditure was reimbursed by Central Government Grant so was included in the proceeds arising from the Council Tax levied. Under the new arrangements the Government grant funding is received through the Grant formula and therefore this has to be deducted from the Council Tax Base (a reduction of 3,486.9 in 2013/14).

7.4.2 In addition to the above the change to the tax base resulting from the exemption and discount changes introduced in 2013/14, an allowance for new properties and a provision for losses on collection (approximately 1.38%) have been included in order to calculate an adjusted tax base for 2013/14 of 24,532.4 as detailed below.

Calculation of adjusted tax base:

Tax Base for Formula Grant Purposes	27,996.1
Less adjustment for Council Tax Support	(3,486.9)
Plus changes to Exemptions/Discounts	311.0
Plus allowance for new properties	<u>50.0</u>
	24,870.2
Less Loss on collection	<u>(337.8)</u>
Adjusted tax base	<u>24,532.4</u>

8.0 BEYOND 2012/13

8.1 A 4-year projection of revenue commitments (Appendix 2) indicates significant pressures on budgets in 2014/15 and 2015/16. The Government notified authorities of the provisional settlement for 2014/15 in December 2012 and whilst changes could be made to the final settlement it is almost certain that a significant reduction in exchequer grant will result. There is considerable uncertainty relating to the estimates of exchequer grant for 2015/16 and later years.

8.2 Savings required to maintain a zero increase in Council Tax are currently projected as follows:-

Year	Estimated Savings Required (Year on Year)
2014/15	£564,000
2015/16	£459,000
2016/17	£185,000
2017/18	£75,000

8.3 It is currently Council policy to restrict Council Tax increases for its own requirements to no more than 2.5% although it is currently the case that a referendum is required by any Council wishing to increase its Council Tax by 2% or more.

8.4 Whilst the figures projected in paragraph 8.2 represent the best projection that can currently be made, there is increased uncertainty regarding future levels of Exchequer support, locally retained business rates, inflation and interest rates. As stated above the grant rates from 2015/16 onwards are particularly uncertain although 2014/15 is currently projected to be the most vulnerable year.

9.0 CONCLUSION

9.1 The 2013/14 budget of £10,284,090 is balanced and will result in no change in the level of Council Tax required for the Borough Council's purposes. The outlook for 2014/15 and beyond is for a significant reduction in Exchequer Support and a further review of various service areas will be undertaken in 2013/14 to help achieve efficiency savings. The Council's Budget Strategy for 2014/15 will further address this when it is considered during autumn 2013.

BUDGET RISK ASSESSMENT (GENERAL FUND)

Budget Area	Risk	Budget £'000	Likelihood	Revenue Impact	Comment
Housing Benefits	Overpayment rates &/or demand increase, grant formula change.	29,357	H	H	Fundamental system changes due from 2013/14 with the introduction of Universal Credit.
Business Rate Retention Scheme/ Government Grants	Uncertainty regarding Collection Rates/Appeals/Mandatory Relief Grant Data//Policy change	-4,412	H	M	Risk partly mitigated by 'Safety Net'/Prudent Budgeting.
Council Tax Support Scheme	Increased costs due to take up etc.	5,044	H	M	Any change in Government support to the scheme will be included in overall Grant settlement and is unlikely to be separately identified from 2014/15 onwards.
Capital Programme	Failure to raise necessary financing (capital receipts 2012-17)	-2,958	H	M	Economic climate may not facilitate the raising of the new capital receipts required in future years
Homelessness	Additional demand.	3,167	H	M	Conversion of Agnew House has mitigated this risk although demand continues to increase. The proposed refurbishment of Barclay House will further reduce this risk.
General Income	Shortfall due to unpredicted demand changes.	-2,848	H	H	
Inflation	Exceeds allowance.	85	M	M	The country's economic outlook remains uncertain.
Maintenance	Unforeseen urgent works.	302	M	M	Essential expenditure has been provided for.
Insurance	Claims experience deteriorates.	164	M	M	
Interest Rates	Interest rates are higher than forecast	424	M	H	The economic climate remains volatile making the prediction of future interest rate levels subject to uncertainty.
Government Grants (including Regional Growth Fund)	Central Government Grant Clawback	>£3M	L	H	Risk likelihood considered low due to controls and procedures in place

NOTES

- 1 Assessment takes account of past trends and budget monitoring.
- 2 Likelihood: High = most years, Medium = Occasional, Low = rare.
3. Impact: High = over £100,000; Medium = £50 – 100,000; Low = less than £50,000

APPENDIX 2

	(£'000)			
	2014/15	2015/16	2016/17	2017/18
A 2013/14 Base Budget	10,284	10,284	10,284	10,284
B Budget Increases				
Crematorium (income down)	50	50	50	50
Tax Freeze Grant 2013/14		56	56	56
Elections	50		50	
Pensions	50	150	200	250
Inflation (inc pay award)	150	300	450	600
	300	556	806	956
C Less Budget Decreases				
New Homes Bonus income	(200)	(300)	(400)	(500)
Local Plan	(80)	(100)	(100)	(100)
Leisure Centre running costs	(100)	(100)	(100)	(100)
RFR reduced contribution	(50)	(50)	(50)	(50)
Other				
	(430)	(550)	(650)	(750)
D PROJECTED BUDGET TOTALS (A+B+C)	10,154	10,290	10,440	10,490
E FUNDING				
Revenue Support Grant	(2,524)	(2,124)	(2,024)	(1,924)
Collection Fund (Surplus) / Deficit	0	0	0	0
Business Rates Collectable/safety net	(5,550)	(5,716)	(5,888)	(6,064)
LESS Tariffs payable to Central Government	3,464	3,563	3,670	3,781
	(4,610)	(4,277)	(4,242)	(4,207)
F GBC COUNCIL TAX LEVY (D-F)	(5,544)	(6,013)	(6,198)	(6,283)
G COUNCIL TAX BASE	24,562.4	24,592.4	24,622.4	24,652.4
H ESTIMATED COUNCIL TAX INCOME (FOR NO INCREASE)	(4,980)	(4,990)	(4,990)	(5,000)
I SAVINGS REQUIRED	564	1,023	1,208	1,283

GENERAL FUND BUDGET

Summary 2012/2013 Revised, Estimate 2013/2014

	ORIGINAL 2012/13 £	REVISED 2012/13 £	ESTIMATE 2013/14 £
GENERAL FUND BUDGET			
COMMUNITY BOARD	6,181,830	5,765,100	5,903,760
ECONOMIC DEVELOPMENT BOARD	848,750	899,310	814,100
POLICY AND ORGANISATION BOARD	3,235,810	3,619,790	3,516,220
Total Net Expenditure	10,266,390	10,284,200	10,234,080
Transfer to/(from) Balances & Reserves			
General Fund Working Balance	0	0	0
Revenue Financing Reserve	273,300	255,490	50,010
BUDGET TOTAL	10,539,690	10,539,690	10,284,090
FINANCED BY			
Gosport Council Tax (see note #)	(5,624,030)	(5,624,030)	(4,975,420)
Non Domestic Rates Distribution	(4,792,460)	(4,792,460)	
Revenue Support Grant	(92,900)	(92,900)	(3,289,280)
Collection Fund (Surplus) / Deficit	(30,300)	(30,300)	4,760
Business Rates Retention			(2,024,150)
	(10,539,690)	(10,539,690)	(10,284,090)
<p># Council Tax income is reduced following the Localisation of Council Tax Support and therefore a lower tax base from April 2013</p>			
BALANCES			
General Fund Working Balance			
B/Fwd	890,000	890,000	890,000
Change	0	0	0
C/Fwd	890,000	890,000	890,000
Revenue Financing Reserve (RFR)			
B/Fwd	34,660	665,220	920,710
Change	273,300	255,490	50,010
C/Fwd	307,960	920,710	970,720

SUMMARY OF REVENUE ESTIMATES 2013/2014

	ORIGINAL 2012/2013 £	REVISED 2012/2013 £	BUDGET 2013/2014 £	Page
COMMUNITY BOARD				
Leisure & Culture	1,982,710	1,815,120	1,931,790	5
Waste	1,384,630	1,379,940	1,384,250	5
Streetscene	788,100	655,080	647,000	7
Community Safety	325,980	338,540	341,840	9
Environmental Services	658,330	571,670	571,030	9
Misc Environmental & Transportation	507,810	462,660	507,850	11
Cemetery	(15,840)	9,570	12,290	11
Home Adaptation Grants	7,200	7,700	9,500	13
Private Sector Housing	128,440	120,830	123,500	13
Homelessness	482,990	458,280	437,930	13
Other General Fund Housing	(68,520)	(54,290)	(63,220)	13
Board Total	6,181,830	5,765,100	5,903,760	
ECONOMIC DEVELOPMENT BOARD				
Economic Prosperity	203,900	194,000	168,560	19
Market	(40,890)	(31,800)	(74,690)	19
Town Harbour Foreshore	211,910	235,480	219,920	19
Events	162,800	173,040	122,450	19
Properties	178,290	140,050	110,520	21
Marketing and Tourism	132,740	119,050	153,340	21
Local Development Framework	-	69,490	114,000	21
Board Total	848,750	899,310	814,100	
POLICY AND ORGANISATION BOARD				
Registration of Electors	169,300	169,650	179,400	25
Local Land Charges	-	(100)	(200)	25
Concessionary Travel	6,530	950	930	25
Housing Benefits	474,530	310,640	409,040	25
Local Taxation	369,720	342,570	277,800	27
Development Services	875,600	862,100	812,960	27
Licensing & Registration	87,310	72,320	77,460	29
Assistance to Voluntary Organisations	199,170	196,100	195,030	29
Corporate & Civic Expenses	1,538,730	1,470,790	1,457,160	31
Miscellaneous Services	314,650	601,110	238,700	33
Other Corporate Areas	(799,730)	(406,340)	(132,060)	33
Board Total	3,235,810	3,619,790	3,516,220	
GRAND TOTAL OF ALL BOARDS	10,266,390	10,284,200	10,234,080	

COMMUNITY BOARD

SUMMARY OF REVENUE ESTIMATES 2013/2014

SERVICE	ORIGINAL 2012/2013 £	REVISED 2012/2013 £	BUDGET 2013/2014 £	Page
Leisure & Culture	1,982,710	1,815,120	1,931,790	5
Waste	1,384,630	1,379,940	1,384,250	5
Streetscene	788,100	655,080	647,000	7
Community Safety	325,980	338,540	341,840	9
Environmental Services	658,330	571,670	571,030	9
Misc Environmental & Transportation	507,810	462,660	507,850	11
Cemetery	(15,840)	9,570	12,290	11
Home Adaptation Grants	7,200	7,700	9,500	13
Private Sector Housing	128,440	120,830	123,500	13
Homelessness	482,990	458,280	437,930	13
Other General Fund Housing	(68,520)	(54,290)	(63,220)	13
Board Total	<u>6,181,830</u>	<u>5,765,100</u>	<u>5,903,760</u>	

COMMUNITY BOARD

LEISURE & CULTURE

	ORIGINAL 2012/2013 £	REVISED 2012/2013 £	BUDGET 2013/2014 £
Open Spaces	875,500	1,015,030	1,150,120
Outdoor Sports	246,810	294,390	288,730
Recreation Centres	587,600	248,910	215,560
Non GBC Leisure Facilities	100	-	-
Countryside Management	103,490	98,130	114,540
Museum	69,500	70,800	68,700
Community Recreation	51,670	49,920	53,900
Allotments	48,040	36,990	38,290
Miscellaneous Properties	-	950	1,950
Net Expenditure	1,982,710	1,815,120	1,931,790

WASTE

The Council operates recycling collection centres for glass, paper, cans and textiles through a number of major sites and micro centres in the Borough. A scheme for the kerbside collection of mixed dry recyclable materials is operated throughout the Borough.

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 2012/2013 £	REVISED 2012/2013 £	BUDGET 2013/2014 £
LEISURE & CULTURE			
Employees	59,390	58,120	64,330
Premises	231,020	205,230	270,000
Transport	5,770	6,160	6,060
Supplies and Services	151,450	169,280	188,000
Third Party Payments	1,130,340	1,218,040	1,203,590
Administration Recharges	387,900	324,200	341,100
Capital Finance	448,970	219,730	270,490
	<u>2,414,840</u>	<u>2,200,760</u>	<u>2,343,570</u>
Income			
- Fees & Charges	72,090	65,850	68,270
- Rents, Lettings & Wayleaves	286,160	233,600	275,140
- Other	73,880	86,190	68,370
	<u>432,130</u>	<u>385,640</u>	<u>411,780</u>
NET EXPENDITURE	<u>1,982,710</u>	<u>1,815,120</u>	<u>1,931,790</u>
WASTE			
Employees	11,000	-	-
Premises	3,520	3,680	3,630
Supplies and Services	79,220	62,000	57,670
Third Party Payments	1,321,350	1,347,100	1,348,980
Administration Recharges	191,000	199,400	206,000
Capital Finance	103,840	100,550	100,550
	<u>1,709,930</u>	<u>1,712,730</u>	<u>1,716,830</u>
Income	325,300	332,790	332,580
NET EXPENDITURE	<u>1,384,630</u>	<u>1,379,940</u>	<u>1,384,250</u>

COMMUNITY BOARD

STREETSCENE

CAR PARKS

Almost 3,000 off-street and foreshore parking spaces are 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 2012/2013 £	REVISED 2012/2013 £	BUDGET 2013/2014 £
Expenditure comprises			
Abandoned/Unwanted Vehicles	37,660	38,950	40,050
Dog Control	103,620	113,650	110,950
Public Conveniences	262,030	219,420	241,490
Street Cleansing	395,730	396,170	418,670
Flower Bed, Shrubbery & High Street Maintenance	341,220	389,130	356,540
Enforcement Services	78,900	80,000	80,500
	<u>1,219,160</u>	<u>1,237,320</u>	<u>1,248,200</u>
	ORIGINAL 2012/2013 £	REVISED 2012/2013 £	BUDGET 2013/2014 £
Income comprises			
Dog Control	7,650	8,210	8,210
Public Conveniences	500	500	500
Flower Bed, Shrubbery & High Street Maintenance	184,320	174,930	171,300
Enforcement of Fixed Penalties	4,190	1,460	1,460
	<u>196,660</u>	<u>185,100</u>	<u>181,470</u>
Net Expenditure	<u>1,022,500</u>	<u>1,052,220</u>	<u>1,066,730</u>

COMMUNITY BOARD

	ORIGINAL 2012/2013 £	REVISED 2012/2013 £	BUDGET 2013/2014 £
STREETSCENE			
CAR PARKS			
Premises	68,800	73,950	78,000
Supplies and Services	32,850	25,320	32,170
Third Party Payments	35,020	35,460	35,460
Administration Recharges	178,600	196,800	200,300
Capital Finance	186,470	-	-
	<hr/>	<hr/>	<hr/>
	501,740	331,530	345,930
 Income			
- Car Park Fees	630,000	593,010	630,000
- Car Park Permits	36,940	61,660	61,660
- Parking Fines	68,000	74,000	74,000
- Advertising & Other Miscellaneous Income	1,200	-	-
	<hr/>	<hr/>	<hr/>
	736,140	728,670	765,660
 NET INCOME	<hr/>	<hr/>	<hr/>
	(234,400)	(397,140)	(419,730)
 OTHER			
Employees	3,870	-	-
Premises	117,020	80,600	105,390
Supplies and Services	73,050	78,370	74,700
Third Party Payments	466,870	489,850	481,010
Administration Recharges	418,200	448,100	446,700
Capital Finance	140,150	140,400	140,400
	<hr/>	<hr/>	<hr/>
	1,219,160	1,237,320	1,248,200
 Income	196,660	185,100	181,470
 NET EXPENDITURE	<hr/>	<hr/>	<hr/>
	1,022,500	1,052,220	1,066,730
 NET EXPENDITURE	<hr/>	<hr/>	<hr/>
	788,100	655,080	647,000

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 2012/2013 £	REVISED 2012/2013 £	BUDGET 2013/2014 £
CCTV	190,920	214,850	215,150
Partnership Priority Areas	58,590	129,530	6,180
Administration Recharges	167,600	200,000	204,900
Capital Finance	20,880	19,350	19,350
	437,990	563,730	445,580
CCTV Partner Contributions	65,190	103,840	103,740
Community Safety Partner Contributions	46,820	121,350	-
	112,010	225,190	103,740
Net Expenditure	325,980	338,540	341,840

ENVIRONMENTAL SERVICES

Environmental Health Services - Commercial

	ORIGINAL 2012/2013 £	REVISED 2012/2013 £	BUDGET 2013/2014 £
Food, Safety and Hygiene	185,700	172,330	170,980
Public Health	62,800	37,110	33,500
Health & Safety	77,500	72,000	73,750
Net Expenditure	326,000	281,440	278,230

Environmental Health Services - Pollution & Environment

	ORIGINAL 2012/2013 £	REVISED 2012/2013 £	BUDGET 2013/2014 £
Pollution Control	191,350	170,040	163,390
Rodent and Pest Control	119,030	99,090	101,660
Gypsy and Traveller Services	13,150	21,100	24,750
Quit 4 Life	8,800	-	3,000
Net Expenditure	332,330	290,230	292,800

COMMUNITY BOARD

	ORIGINAL 2012/2013 £	REVISED 2012/2013 £	BUDGET 2013/2014 £
COMMUNITY SAFETY			
Premises	16,380	14,900	13,100
Transport	3,470	580	580
Supplies and Services	121,660	191,400	68,050
Third Party Payments	108,000	137,500	139,600
Administration Recharges	167,600	200,000	204,900
Capital Finance	20,880	19,350	19,350
	437,990	563,730	445,580
Income	112,010	225,190	103,740
NET EXPENDITURE	325,980	338,540	341,840
 ENVIRONMENTAL SERVICES			
Environmental Health Services - Commercial			
Supplies and Services	21,050	20,760	20,450
Third Party Payments	1,650	1,080	1,080
Administration Recharges	304,100	259,600	256,700
	326,800	281,440	278,230
Income	800	-	-
NET EXPENDITURE	326,000	281,440	278,230
 Environmental Health Services - Pollution & Environment			
Employees	52,860	49,780	50,490
Premises	2,340	2,830	6,320
Transport	8,790	8,160	8,820
Supplies and Services	28,480	29,250	24,980
Third Party Payments	100	-	-
Administration Recharges	254,300	213,400	217,600
Capital Finance	2,000	-	-
	348,870	303,420	308,210
Income	16,540	13,190	15,410
NET EXPENDITURE	332,330	290,230	292,800
NET EXPENDITURE	658,330	571,670	571,030

COMMUNITY BOARD

	ORIGINAL 2012/2013 £	REVISED 2012/2013 £	BUDGET 2013/2014 £
MISC ENVIRONMENTAL & TRANSPORTATION			
Pontoons (Gosport Ferry & Hardway Walkashore)	(14,020)	(31,990)	(31,960)
Environmental Maintenance & Improvements	41,550	42,860	53,570
Street Name Plates - Maintenance	32,610	29,820	40,320
Christmas Entertainment, Decorations & Lighting	32,100	40,100	40,200
Other Expenses inc Transport & Traffic Liaison	91,020	52,500	88,700
Forton Lake Bridge	34,800	31,540	31,050
Coastal Services	56,990	58,140	48,280
Coast Protection	219,970	211,360	211,640
Tenanted Buildings	12,860	28,870	26,590
Table & Chairs on Highways	(70)	(540)	(540)
Net Expenditure	507,810	462,660	507,850

CEMETERY

Ann's Hill Cemetery and closed churchyards. Little used areas of hard standing land have been converted to soil and turf to substantially increase the lifespan of the Cemetery.

COMMUNITY BOARD

	ORIGINAL 2012/2013 £	REVISED 2012/2013 £	BUDGET 2013/2014 £
MISC ENVIRONMENTAL & TRANSPORTATION			
Premises	75,580	107,760	118,300
Supplies and Services	33,770	29,510	27,610
Third Party Payments	122,960	112,420	112,210
Administration Recharges	200,200	135,600	177,300
Capital Finance	156,940	168,060	168,060
	<u>589,450</u>	<u>553,350</u>	<u>603,480</u>
Income			
- Fees & Charges	21,140	17,730	22,410
- Rents	60,000	72,960	73,220
- Other	500	-	-
	<u>81,640</u>	<u>90,690</u>	<u>95,630</u>
NET EXPENDITURE	<u>507,810</u>	<u>462,660</u>	<u>507,850</u>
CEMETERY			
Employees	-	-	-
Premises	12,050	20,350	23,420
Transport	4,170	3,700	960
Supplies and Services	3,300	4,530	5,000
Third Party Payments	112,140	128,340	121,930
Administration Recharges	78,400	71,900	78,200
Capital Finance	3,480	-	-
	<u>213,540</u>	<u>228,820</u>	<u>229,510</u>
Income			
- Sale of Equipment	-	9,500	-
- Fees and Charges	79,380	59,750	67,220
- Portchester Crematorium Joint Board	150,000	150,000	150,000
	<u>229,380</u>	<u>219,250</u>	<u>217,220</u>
NET EXPENDITURE	<u>(15,840)</u>	<u>9,570</u>	<u>12,290</u>

COMMUNITY BOARD

SERVICE

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 increasing the budget for securing private rented accommodation through the provision of damage deposits and rent in advance payments.

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.

OTHER GENERAL FUND HOUSING

	ORIGINAL 2012/2013 £	REVISED 2012/2013 £	BUDGET 2013/2014 £
Expenditure comprises			
Stokes Bay Mobile Home Park	42,080	54,970	60,970
Other Miscellaneous	-	38,280	37,930
	<u>42,080</u>	<u>93,250</u>	<u>98,900</u>
Income comprises			
Stokes Bay Mobile Home Park	110,600	117,420	162,120
Other Miscellaneous	-	30,120	-
	<u>110,600</u>	<u>147,540</u>	<u>162,120</u>
Net Expenditure	<u>(68,520)</u>	<u>(54,290)</u>	<u>(63,220)</u>

COMMUNITY BOARD

	ORIGINAL 2012/2013 £	REVISED 2012/2013 £	BUDGET 2013/2014 £
HOME ADAPTATION GRANTS			
Administration Recharges	7,200	7,700	9,500
NET EXPENDITURE	7,200	7,700	9,500
PRIVATE SECTOR HOUSING			
Employees	90	-	-
Transport	50	400	400
Supplies and Services	4,750	4,050	3,950
Administration Recharges	130,700	124,500	126,300
	<u>135,590</u>	<u>128,950</u>	<u>130,650</u>
Income	7,150	8,120	7,150
NET EXPENDITURE	128,440	120,830	123,500
HOMELESSNESS			
Employees	24,480	-	90
Premises	83,680	82,140	6,750
Supplies and Services	1,953,180	2,828,720	2,679,190
Transfer Payments	20,000	133,500	158,500
Administration Recharges	446,200	476,700	480,800
	<u>2,527,540</u>	<u>3,521,060</u>	<u>3,325,330</u>
Income	2,044,550	3,062,780	2,887,400
NET EXPENDITURE	482,990	458,280	437,930
OTHER GENERAL FUND HOUSING			
Employees	-	29,760	29,960
Premises	25,500	35,920	28,380
Transport	-	800	-
Supplies and Services	1,590	2,410	13,260
Third Party Payments	2,990	2,780	2,620
Transfer Payments	-	(1,220)	(1,220)
Administration Recharges	12,000	22,800	25,900
	<u>42,080</u>	<u>93,250</u>	<u>98,900</u>
Income	110,600	147,540	162,120
NET EXPENDITURE	(68,520)	(54,290)	(63,220)

COMMUNITY BOARD

SERVICE

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 nos of dwellings in 2013/14 is 3,170.

COMMUNITY BOARD

	ORIGINAL 2012/2013 £000	REVISED 2012/2013 £000	BUDGET 2013/2014 £000
HOUSING REVENUE ACCOUNT			
Income			
Dwelling Rents	12,046	12,231	12,828
Shops & Garages	251	240	240
Service Charges	358	590	548
	<hr/> 12,655	<hr/> 13,061	<hr/> 13,616
Expenditure			
Management	2,933	3,311	3,252
Maintenance	2,991	3,476	4,223
Rents,Rates,Taxes,Other charges	45	93	93
Depreciation	3,094	3,720	3,500
HRA Subsidy	0	0	125
	<hr/> 9,063	<hr/> 10,600	<hr/> 11,193
Net Cost Of Services	(3,592)	(2,461)	(2,423)
Financing Adjustment			
Item 8 debit	2,536	1,935	1,926
HRA investment income/mortgage interest	(9)	(12)	(16)
	<hr/> 2,527	<hr/> 1,923	<hr/> 1,910
Net Operating Expenditure	(1,065)	(538)	(513)
Housing Revenue Account Balance			
Surplus at beginning of Year	603	603	990
Surplus/(-) Deficit for Year	1,065	538	0
Surplus at end of year	1,668	990	990
Major Repairs/new Build Balance			
Surplus at beginning of Year	0	0	151
Surplus/(-) Deficit for Year	0	151	513
Surplus at end of year	0	151	664

ECONOMIC DEVELOPMENT BOARD

SUMMARY OF REVENUE ESTIMATES 2013/2014

	ORIGINAL 2012/2013 £	REVISED 2012/2013 £	BUDGET 2013/2014 £	Page
SERVICE				
Economic Prosperity	203,900	194,000	168,560	19
Market	(40,890)	(31,800)	(74,690)	19
Town Harbour Foreshore	211,910	235,480	219,920	19
Events	162,800	173,040	122,450	19
Properties	178,290	140,050	110,520	21
Marketing and Tourism	132,740	119,050	153,340	21
Local Development Framework	0	69,490	114,000	21
Board Total	<u>848,750</u>	<u>899,310</u>	<u>814,100</u>	

ECONOMIC DEVELOPMENT BOARD

ECONOMIC PROSPERITY

The Economic Prosperity Section is responsible for economic development and community regeneration. It is involved with a wide range of projects and initiatives aimed at increasing the Borough's economy. The Section seeks to create prosperity and local jobs through inward investment, business and skills support, whilst ensuring that opportunities and benefits are accessible to all members of the community.

	ORIGINAL 2012/2013 £	REVISED 2012/2013 £	BUDGET 2013/2014 £
Economic Development Initiatives	37,500	110,800	30,660
Neighbourhood Initiatives	-	200,590	-
Administration Recharges	166,400	139,500	137,900
	<u>203,900</u>	<u>450,890</u>	<u>168,560</u>
Grants / Donations & Sponsorships			
- Economic Development Initiatives	-	56,300	-
- Neighbourhood Initiatives	-	200,590	-
	<u>-</u>	<u>256,890</u>	<u>-</u>
Net Expenditure	<u>203,900</u>	<u>194,000</u>	<u>168,560</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 Celebrate Gosport, Gosport's Big Day Out, Christmas Events and partnership initiatives with arts, museums and library services - including support for Heritage Open Days. For 2012/13 this also includes the Olympic Torch Relay and Harbour Events.

ECONOMIC DEVELOPMENT BOARD

	ORIGINAL 2012/2013 £	REVISED 2012/2013 £	BUDGET 2013/2014 £
ECONOMIC PROSPERITY			
Supplies and Services	37,500	311,390	30,660
Administration Recharges	166,400	139,500	137,900
	<u>203,900</u>	<u>450,890</u>	<u>168,560</u>
Income	-	256,890	-
NET EXPENDITURE	<u>203,900</u>	<u>194,000</u>	<u>168,560</u>
MARKET			
Employees	13,590	17,840	6,000
Premises	1,640	5,730	1,780
Supplies and Services	480	750	430
Third Party Payments	15,300	12,780	11,000
Administration Recharges	48,100	42,500	26,100
	<u>79,110</u>	<u>79,600</u>	<u>45,310</u>
Income	120,000	111,400	120,000
NET EXPENDITURE	<u>(40,890)</u>	<u>(31,800)</u>	<u>(74,690)</u>
TOWN HARBOUR FORESHORE			
Premises	5,790	27,150	5,150
Supplies and Services	5,840	5,600	6,840
Third Party Payments	32,540	37,810	35,700
Administration Recharges	3,400	1,300	7,300
Capital Finance	165,040	165,930	165,930
	<u>212,610</u>	<u>237,790</u>	<u>220,920</u>
Income	700	2,310	1,000
NET EXPENDITURE	<u>211,910</u>	<u>235,480</u>	<u>219,920</u>
EVENTS			
Supplies and Services	63,050	46,380	24,150
Administration Recharges	99,800	128,600	98,300
	<u>162,850</u>	<u>174,980</u>	<u>122,450</u>
Income	50	1,940	-
NET EXPENDITURE	<u>162,800</u>	<u>173,040</u>	<u>122,450</u>

ECONOMIC DEVELOPMENT BOARD

	ORIGINAL 2012/2013 £	REVISED 2012/2013 £	BUDGET 2013/2014 £
PROPERTIES			
Investment Properties Managed	(11,020)	(5,910)	(18,040)
Leisure Operational Properties	56,460	27,150	19,470
Sports Pavillions	11,680	3,870	5,840
Wilmott Lane Depot	121,170	114,940	103,250
Net Expenditure	178,290	140,050	110,520

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 DEVELOPMENT FRAMEWORK

The Local Development Plan will set out Gosport Borough Council's planning strategy over the next 15 years. It will set out a broad vision for the Borough and contain a number of land use policies and proposals to deliver the Vision.

ECONOMIC DEVELOPMENT BOARD

	ORIGINAL 2012/2013 £	REVISED 2012/2013 £	BUDGET 2013/2014 £
PROPERTIES			
Premises	206,950	198,670	162,200
Supplies and Services	60,760	86,130	67,780
Administration Recharges	83,100	92,800	109,900
Capital Finance	50,410	4,310	4,310
	401,220	381,910	344,190
Income	222,930	241,860	233,670
NET EXPENDITURE	178,290	140,050	110,520
 MARKETING AND TOURISM			
Premises	3,350	2,300	2,300
Supplies & Services	97,490	66,850	100,340
Administration Recharges	32,900	59,900	60,700
	133,740	129,050	163,340
Income	1,000	10,000	10,000
NET EXPENDITURE	132,740	119,050	153,340
 LOCAL DEVELOPMENT FRAMEWORK			
Supplies & Services	63,000	128,000	114,000
	63,000	128,000	114,000
Income	63,000	58,510	-
NET EXPENDITURE	-	69,490	114,000

POLICY AND ORGANISATION BOARD

SUMMARY OF REVENUE ESTIMATES 2013/2014

SERVICE	ORIGINAL 2012/2013 £	REVISED 2012/2013 £	BUDGET 2013/2014 £	Page
Registration of Electors	169,300	169,650	179,400	25
Local Land Charges	0	(100)	(200)	25
Concessionary Travel	6,530	950	930	25
Housing Benefits	474,530	310,640	409,040	25
Local Taxation	369,720	342,570	277,800	27
Development Services	875,600	862,100	812,960	27
Licensing & Registration	87,310	72,320	77,460	29
Assistance to Voluntary Organisations	199,170	196,100	195,030	29
Corporate & Civic Expenses	1,538,730	1,470,790	1,457,160	31
Miscellaneous Services	314,650	601,110	238,700	33
Other Corporate Areas	(799,730)	(406,340)	(132,060)	33
Board Total	3,235,810	3,619,790	3,516,220	

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.

CONCESSIONARY TRAVEL

Responsibility for concessionary travel was transferred to Hampshire County Council from April 2011

HOUSING BENEFITS

The award of Housing and Council Tax Benefit 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. People in receipt of Income Support/Job Seekers Allowance normally receive full 100% rebates, whilst the entitlement of those on a low income is assessed in accordance with a complex calculation process. The Council's Policy and Organisation Board 10 November 2004 approved the following Mission Statement and Service Goals:-

"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 2012/2013	REVISED 2012/2013	BUDGET 2013/2014
	£	£	£
Housing Benefits	297,230	170,540	191,140
Local Tax Rebates	177,300	140,100	217,900
Net Expenditure	474,530	310,640	409,040

POLICY AND ORGANISATION BOARD

	ORIGINAL 2012/2013 £	REVISED 2012/2013 £	BUDGET 2013/2014 £
REGISTRATION OF ELECTORS			
Supplies and Services	32,000	31,550	28,200
Administration Recharges	138,300	139,100	152,200
	<u>170,300</u>	<u>170,650</u>	<u>180,400</u>
Income	1,000	1,000	1,000
NET EXPENDITURE	<u>169,300</u>	<u>169,650</u>	<u>179,400</u>
LOCAL LAND CHARGES			
Supplies and Services	16,770	17,030	17,430
Third Party Payments	34,210	32,830	32,830
Administration Recharges	78,100	96,200	92,200
	<u>129,080</u>	<u>146,060</u>	<u>142,460</u>
Income	129,080	146,160	142,660
NET INCOME	<u>-</u>	<u>(100)</u>	<u>(200)</u>
CONCESSIONARY TRAVEL			
Supplies and Services	230	250	230
Administration Recharges	6,300	700	700
	<u>6,530</u>	<u>950</u>	<u>930</u>
Income	-	-	-
NET EXPENDITURE	<u>6,530</u>	<u>950</u>	<u>930</u>
HOUSING BENEFITS			
Discretionary Housing Payment	39,000	39,000	50,000
Rent Allowances	18,965,980	19,593,330	19,581,330
Rent Rebates	10,298,000	11,724,760	11,695,760
Council Tax Rebates	5,620,000	5,620,000	-
Administration Recharges	447,200	376,800	442,200
	<u>35,370,180</u>	<u>37,353,890</u>	<u>31,769,290</u>
Income			
- Discretionary Housing Payment	39,000	39,000	50,000
- DWP Grant - Rebates	10,220,650	11,724,760	11,695,760
- DWP Grant - Rent Allowances	18,971,000	19,614,490	19,614,490
- DWP Grant - Council Tax Rebates	5,665,000	5,665,000	-
	<u>34,895,650</u>	<u>37,043,250</u>	<u>31,360,250</u>
NET EXPENDITURE	<u>474,530</u>	<u>310,640</u>	<u>409,040</u>

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, Hampshire Police Authority and Hampshire Fire and Rescue Service.

	ORIGINAL 2012/2013 £	REVISED 2012/2013 £	BUDGET 2013/2014 £
Local Tax Collection	307,250	288,150	296,500
National Non Domestic Rates	62,470	54,420	(18,700)
Net Expenditure	369,720	342,570	277,800

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 provides an 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 2012/2013 £	REVISED 2012/2013 £	BUDGET 2013/2014 £
Development Control	327,920	383,850	315,920
Building Control	115,180	104,500	107,640
Planning Policy	265,800	251,400	269,300
Conservation & Design	166,700	122,350	120,100
Net Expenditure	875,600	862,100	812,960

POLICY AND ORGANISATION BOARD

	ORIGINAL 2012/2013 £	REVISED 2012/2013 £	BUDGET 2013/2014 £
LOCAL TAXATION			
Supplies & Services	17,820	19,870	20,600
Administration Recharges	629,900	595,200	614,700
	<u>717,720</u>	<u>685,070</u>	<u>635,300</u>
Income			
- Court Costs	265,000	260,000	275,000
- Administration Grant	83,000	82,500	82,500
	<u>348,000</u>	<u>342,500</u>	<u>357,500</u>
NET EXPENDITURE	<u>369,720</u>	<u>342,570</u>	<u>277,800</u>
DEVELOPMENT SERVICES			
Premises	500	5,000	-
Supplies & Services	80,600	57,520	47,230
Third Party Payments	126,810	126,290	127,930
Administration Recharges	867,800	869,300	848,300
	<u>1,075,710</u>	<u>1,058,110</u>	<u>1,023,460</u>
Income	200,110	196,010	210,500
NET EXPENDITURE	<u>875,600</u>	<u>862,100</u>	<u>812,960</u>

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, acupunctureists, ear-piercers, hairdressers etc.

ASSISTANCE TO VOLUNTARY ORGANISATIONS

This heading includes grants to the Citizen's Advice Bureau, local voluntary and sporting organisations as well as costs associated with some Council owned buildings currently let to voluntary organisations.

	ORIGINAL 2012/2013 £	REVISED 2012/2013 £	BUDGET 2013/2014 £
Supplies & Services	-	-	-
Grants:			
- Citizens Advice - Bureau Grant	91,890	91,890	91,890
- Gosport Victim Support	3,320	3,320	3,320
- Gosport Voluntary Action	63,110	63,110	63,110
- Dial-a-ride	24,430	24,360	24,090
- Age Concern	1,250	1,250	1,250
- Solent Sea Rescue	2,060	2,060	2,060
- Gosporters	830	830	830
- Relate	5,240	5,240	5,240
Administration Recharges	7,800	4,800	4,000
Income - Rents & Contributions	(760)	(760)	(760)
Net Expenditure	199,170	196,100	195,030

POLICY AND ORGANISATION BOARD

	ORIGINAL 2012/2013 £	REVISED 2012/2013 £	BUDGET 2013/2014 £
LICENSING & REGISTRATION			
Employees	61,520	30	100
Transport	640	260	260
Supplies and Services	9,780	7,260	6,760
Administration Recharges	147,000	198,500	204,300
	<u>218,940</u>	<u>206,050</u>	<u>211,420</u>
Income	131,630	133,730	133,960
NET EXPENDITURE	<u>87,310</u>	<u>72,320</u>	<u>77,460</u>

ASSISTANCE TO VOLUNTARY ORGANISATIONS

Supplies & Services	192,130	192,060	191,790
Admin Recharges	7,800	4,800	4,000
	<u>199,930</u>	<u>196,860</u>	<u>195,790</u>
Income	760	760	760
NET EXPENDITURE	<u>199,170</u>	<u>196,100</u>	<u>195,030</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.

Mayoral Expenses	ORIGINAL 2012/2013 £	REVISED 2012/2013 £	BUDGET 2013/2014 £
Mayor's Allowance	9,720	9,720	9,720
Deputy Mayor's Allowance	2,180	2,180	2,180
Transport	7,600	6,780	6,580
Supplies and Services	1,970	3,960	2,750
Mayor Making	5,000	5,700	6,500
Administration Recharges	53,400	38,000	40,000
	<u>79,870</u>	<u>66,340</u>	<u>67,730</u>

Civic Events

Royan Twinning	5,000	5,000	5,000
Other Civic Events	29,910	33,750	28,320
Administration Recharges	59,500	94,000	83,300
	<u>94,410</u>	<u>132,750</u>	<u>116,620</u>

Members and Election Expenses

Members Allowances	223,950	229,080	232,480
Members Travelling Expenses	1,500	1,000	1,000
Other Expenses	31,530	31,040	31,010
Municipal Elections - Expenses	53,800	50,710	10,000
Administration Recharges	118,500	95,600	100,400
	<u>429,280</u>	<u>407,430</u>	<u>374,890</u>

POLICY AND ORGANISATION BOARD

	ORIGINAL 2012/2013 £	REVISED 2012/2013 £	BUDGET 2013/2014 £
CORPORATE AND CIVIC EXPENSES			
Corporate Expenses			
Employees	19,330	-	-
Supplies & Services	6,530	-	-
Administration Recharges			
- Financial Services	330,920	366,888	375,465
- Legal Services	25,500	54,390	63,200
- Chief Executives Unit	215,240	215,240	232,480
- Housing Services	42,060	19,422	20,010
- Community & Customer Services	129,330	74,370	81,355
- HRA Attributable Element	(90,140)	(89,240)	(95,990)
	<u>678,770</u>	<u>641,070</u>	<u>676,520</u>
Mayoral Expenses			
Employees	430	1,030	1,030
Transport	7,600	6,780	6,780
Supplies & Services	18,440	20,530	19,920
Admin Recharges	53,400	38,000	40,000
	<u>79,870</u>	<u>66,340</u>	<u>67,730</u>
Civic Events			
Employees	2,500	3,140	2,640
Transport	-	30	-
Supplies and Services	32,660	40,580	30,680
Administration Recharges	59,500	94,000	83,300
Income	(250)	(5,000)	-
	<u>94,410</u>	<u>132,750</u>	<u>116,620</u>
Council and Board Meetings			
Administration Recharges	254,400	221,200	218,700
	<u>256,400</u>	<u>223,200</u>	<u>221,400</u>
Members and Election Expenses			
Employees	16,700	53,890	18,240
Transport	620	490	320
Supplies & Services	293,460	362,450	335,930
Admin Recharges	118,500	95,600	100,400
Income	-	(105,000)	(80,000)
	<u>429,280</u>	<u>407,430</u>	<u>374,890</u>
	<u>1,538,730</u>	<u>1,470,790</u>	<u>1,457,160</u>
NET EXPENDITURE			

POLICY AND ORGANISATION BOARD

MISCELLANEOUS SERVICES

Other Expenses comprises	ORIGINAL 2012/2013 £	REVISED 2012/2013 £	BUDGET 2013/2014 £
Explosion - including contribution to PNBPT	-	25,740	-
Dangerous Structures	11,240	14,020	14,680
Emergency Planning	39,420	45,950	39,890
Portsmouth/Gosport Joint Board	-	-	-
Union Duties	150	250	150
General Insurances & Building Condition Consultants	18,120	13,750	13,670
Meals-on-wheels	10,000	10,000	5,000
Savings & Efficiencies including Vacancies	(145,000)	(9,490)	(50,930)
Pension Costs for Discontinued Services	92,720	174,870	179,240
Pension Costs - Fixed Element payable to administering authority	470,600	470,600	470,600
Firewardens & First Aid Allowances etc	4,000	4,000	4,000
Corporate Training	-	2,500	2,500
LSP Cohesion Fund	1,200	1,200	-
Coastline Expenditure (excluding Admin)	10,700	11,100	11,500
Other Corporate Expenses	5,500	83,890	6,740
	519,850	849,260	697,520

OTHER CORPORATE AREAS

	ORIGINAL 2012/2013 £	REVISED 2012/2013 £	BUDGET 2013/2014 £
Other Corporate Areas includes the following Non-Financing items:			
Audit Fees	96,200	44,840	48,360
Capital Administration	57,400	32,560	48,500
Subscriptions	34,760	35,660	34,760
Safety Committee	8,400	7,970	8,870
	196,760	121,030	140,490

Other Corporate Areas includes the following Financing items:

Capital Finance - Depreciation Reversal	(1,595,470)	(1,071,750)	(1,169,340)
External Interest Payable	519,760	2,254,600	2,354,300
External Interest Receivable	(17,200)	(35,400)	(17,200)
Internal Interest Payable	4,000	520	520
Minimum Revenue Provision	454,610	420,010	630,990
Treasury Management	108,700	106,490	108,400
Debt Rescheduling Discount	(31,970)	(42,140)	(35,470)
Hra Item 8 Transfer	(207,480)	(1,928,260)	(1,913,400)
Interest Receivable Under Finance Leases	(233,830)	(233,830)	(232,560)
Interest Paid Under Finance Leases	2,390	2,390	1,210
	(996,490)	(527,370)	(272,550)
	(799,730)	(406,340)	(132,060)

POLICY AND ORGANISATION BOARD

	ORIGINAL 2012/2013 £	REVISED 2012/2013 £	BUDGET 2013/2014 £
MISCELLANEOUS SERVICES			
Other Expenses (breakdown opposite)	519,850	849,260	697,520
Administration Recharges	274,370	245,800	224,000
	<hr/>	<hr/>	<hr/>
	794,220	1,095,060	921,520
Income	479,570	493,950	682,820
	<hr/>	<hr/>	<hr/>
	479,570	493,950	682,820
	<hr/>	<hr/>	<hr/>
	314,650	601,110	238,700
NET EXPENDITURE			
OTHER CORPORATE AREAS			
Employees	1,250	700	700
Supplies and Services	179,010	142,070	149,590
Administration Recharges	125,200	84,750	98,600
Capital Finance	(1,140,860)	(651,740)	(538,350)
Financing Income and Expenditure	35,670	17,880	157,400
	<hr/>	<hr/>	<hr/>
	(799,730)	(406,340)	(132,060)
NET INCOME			

SERVICE UNIT ACCOUNTS

SUMMARY OF REVENUE ESTIMATES 2013/2014

	ORIGINAL 2012/2013 £	REVISED 2012/2013 £	BUDGET 2013/2014 £	Page
TOTAL EXPENSES BY SERVICE UNIT				
Chief Executive's Unit	2,118,320	1,964,780	2,032,390	37
Legal, Democratic & Planning Service	2,095,770	2,058,650	2,009,920	37
Financial Services	3,541,100	3,222,960	3,277,420	39
Community & Customer Services	2,357,890	2,442,840	2,486,890	39
Housing Services	3,183,870	3,157,070	3,235,470	41
	<u>13,296,950</u>	<u>12,846,300</u>	<u>13,042,090</u>	
TOTAL SUBJECTIVE EXPENSES				
Employees	8,708,760	8,622,640	8,782,240	
Premises	285,000	265,410	271,850	
Transport	177,350	184,980	176,030	
Supplies & Services	1,114,320	1,166,780	1,130,090	
Third Party Payments	40,030	55,330	45,280	
Administration Recharges	2,657,200	2,297,740	2,336,350	
Capital Finance	314,290	253,420	300,250	
	<u>13,296,950</u>	<u>12,846,300</u>	<u>13,042,090</u>	
ANAYSIS OF INCOME AND RECHARGES				
Fees & Charges and External Funding	1,341,110	1,352,940	1,265,230	
General Fund - Community	2,776,400	2,680,700	2,771,300	
- Economic Development	433,700	464,600	440,200	
- Policy and Organisation	3,950,820	3,790,260	3,896,110	
Housing Revenue Account	2,137,720	2,260,060	2,332,900	
Capital	0	0	0	
Recharges between Business Units	1,773,600	1,600,910	1,636,730	
Recharges within Business Unit	883,600	696,830	699,620	
Total Recharges from Service Units	<u>13,296,950</u>	<u>12,846,300</u>	<u>13,042,090</u>	

SERVICE UNIT ACCOUNTS

	ORIGINAL 2012/2013 £	REVISED 2012/2013 £	BUDGET 2013/2014 £
CHIEF EXECUTIVE'S UNIT			
Economic Prosperity	347,990	362,480	363,590
Chief Executive	253,560	244,160	242,800
Corporate Policy Section	213,750	191,700	170,140
Community Safety	156,240	152,280	153,900
Personnel	205,830	198,280	203,780
Personnel Corporate Budget	19,330	14,800	15,800
I T Services	921,620	801,080	882,380
Total Gross Expenditure	2,118,320	1,964,780	2,032,390
Less recharges within the business unit	86,500	87,900	90,200
Total Expenditure	2,031,820	1,876,880	1,942,190

LEGAL, DEMOCRATIC AND PLANNING SERVICE

Borough Solicitor	131,150	181,740	198,980
Democratic Services	146,830	116,650	103,220
Electoral Registration	124,380	141,830	135,380
Land Charges Team	74,410	34,120	27,220
Legal Services	258,310	224,120	240,480
Development Services Administration	137,260	141,170	132,530
Conservation & Design	167,280	115,210	111,980
Development Control	317,540	381,090	355,700
Planning Policy	271,400	292,540	278,690
Transport & Traffic Section	126,790	113,340	114,440
Building Control Partnership Account	341,020	326,890	319,850
Building Control Partnership Administration	(600)	(10,050)	(8,550)
Total Gross Expenditure	2,095,770	2,058,650	2,009,920
Less recharges within the business unit	219,000	134,520	141,320
Total Expenditure	1,876,770	1,924,130	1,868,600

SERVICE UNIT ACCOUNTS

	ORIGINAL 2012/2013 £	REVISED 2012/2013 £	BUDGET 2013/2014 £
CHIEF EXECUTIVE'S UNIT			
Employees	1,246,220	1,238,130	1,228,540
Premises	-	70	70
Transport	6,800	7,250	5,750
Supplies and Services	373,440	308,620	354,820
Third Party Payments	1,500	13,730	3,500
Administration Recharges	290,800	255,800	251,700
Capital Finance	199,560	141,180	188,010
	<u>2,118,320</u>	<u>1,964,780</u>	<u>2,032,390</u>
Income			
- Fees and Charges and External Funding	270	270	270
Recharges			
General Fund - Community	231,800	263,600	272,200
- Economic Development	262,500	259,900	256,000
- Policy and Organisation	687,430	627,200	633,890
Housing Revenue Account	153,920	152,800	155,800
Recharges between Business Units	695,900	573,110	624,030
Recharges within Business Unit	86,500	87,900	90,200
	<u>2,118,320</u>	<u>1,964,780</u>	<u>2,032,390</u>
NET EXPENDITURE	<u>-</u>	<u>-</u>	<u>-</u>

LEGAL, DEMOCRATIC AND PLANNING SERVICE

Employees	1,437,110	1,489,220	1,436,810
Transport	27,060	27,330	27,960
Supplies and Services	101,300	136,550	127,330
Third Party Payments	-	-	-
Administration Recharges	530,300	405,550	417,820
	<u>2,095,770</u>	<u>2,058,650</u>	<u>2,009,920</u>
Income			
- Fees and Charges and External Funding	376,070	402,640	353,850
Recharges			
General Fund - Community	128,900	82,300	126,100
- Economic Development	7,800	53,600	32,300
- Policy and Organisation	1,267,400	1,266,390	1,228,750
Housing Revenue Account	58,300	79,400	84,900
Recharges between Business Units	38,300	39,800	42,700
Recharges within Business Unit	219,000	134,520	141,320
	<u>2,095,770</u>	<u>2,058,650</u>	<u>2,009,920</u>
NET EXPENDITURE	<u>-</u>	<u>-</u>	<u>-</u>

SERVICE UNIT ACCOUNTS

	ORIGINAL 2012/2013 £	REVISED 2012/2013 £	BUDGET 2013/2014 £
FINANCIAL SERVICES			
Financial Services Management	98,810	106,820	111,660
Deputy Chief Executive & Borough Treasurer	120,410	37,840	-
Internal Audit	234,570	217,590	234,320
Accountancy	570,680	491,090	503,810
Debtors	107,780	78,630	77,680
Creditors	80,680	67,630	71,500
Financial Support	80,810	67,680	69,130
Payroll & Admin	174,260	167,460	172,400
Housing Benefit	1,135,560	1,062,910	1,097,230
Council Tax	482,190	464,380	479,890
Reprographics	343,500	362,560	361,360
Central Purchasing	111,850	98,370	98,440
Total Gross Expenditure	3,541,100	3,222,960	3,277,420
Less recharges within the business unit	396,900	269,910	254,700
Total Expenditure	3,144,200	2,953,050	3,022,720

COMMUNITY & CUSTOMER SERVICES

Community & Customer Administration	378,700	367,070	381,470
Cemetery Admin	19,590	17,430	18,110
Duty Client Contact Officer	14,510	14,070	15,440
Waste Management	221,440	212,740	221,130
Landscape Management	267,980	301,360	304,740
Enforcement	341,970	345,820	342,110
Env Health - Commercial	254,570	254,570	254,570
Env Health - Pollution	188,960	236,920	242,420
Env Services Admin	185,410	142,370	150,950
Env Health - PSH	60,860	1,300	1,300
Licensing	-	91,240	87,590
Mayoral Support	74,620	102,350	103,530
Cashiers and Reception	265,390	261,310	261,390
Telephones	40,920	40,920	40,350
Corporate Cleaning	42,970	50,090	51,800
Total Gross Expenditure	2,357,890	2,439,560	2,476,900
Less recharges within the business unit	62,900	112,900	116,200
Total Expenditure	2,294,990	2,326,660	2,360,700

SERVICE UNIT ACCOUNTS

	ORIGINAL 2012/2013 £	REVISED 2012/2013 £	BUDGET 2013/2014 £
FINANCIAL SERVICES			
Employees	2,282,450	2,134,360	2,175,600
Transport	16,010	14,150	14,280
Supplies and Services	329,250	349,280	348,940
Administration Recharges	867,800	685,370	698,800
Capital Finance	45,590	39,800	39,800
	<u>3,541,100</u>	<u>3,222,960</u>	<u>3,277,420</u>
Income			
- Fees and Charges and External Funding	766,110	773,540	748,860
Recharges			
General Fund - Community	195,700	196,300	195,200
- Economic Development	54,900	53,700	55,400
- Policy and Organisation	1,558,090	1,447,450	1,538,760
Housing Revenue Account	67,000	90,560	105,600
Recharges between Business Units	502,400	391,500	378,900
Recharges within Business Unit	396,900	269,910	254,700
	<u>3,541,100</u>	<u>3,222,960</u>	<u>3,277,420</u>
NET EXPENDITURE	<u>-</u>	<u>-</u>	<u>-</u>
COMMUNITY & CUSTOMER SERVICES			
Employees	1,645,890	1,728,710	1,761,620
Premises	25,250	24,310	24,350
Transport	72,270	77,640	75,300
Supplies and Services	139,360	131,060	122,800
Third Party Payments	30,000	35,000	35,000
Administration Recharges	442,900	443,900	465,600
Capital Finance	2,220	2,220	2,220
	<u>2,357,890</u>	<u>2,442,840</u>	<u>2,486,890</u>
Income			
- Fees and Charges and External Funding	50	4,330	250
Recharges			
General Fund - Community	1,639,800	1,560,400	1,593,500
- Economic Development	45,600	44,100	35,900
- Policy and Organisation	339,440	375,310	418,240
Housing Revenue Account	73,100	76,600	70,100
Recharges between Business Units	197,000	269,200	252,700
Recharges within Business Unit	62,900	112,900	116,200
	<u>2,357,890</u>	<u>2,442,840</u>	<u>2,486,890</u>
NET EXPENDITURE	<u>-</u>	<u>-</u>	<u>-</u>

SERVICE UNIT ACCOUNTS

	ORIGINAL 2012/2013 £	REVISED 2012/2013 £	BUDGET 2013/2014 £
HOUSING SERVICES			
Housing Management	233,160	231,600	208,200
Estate Management	823,710	662,930	656,650
Finance & Admin	147,120	134,230	132,840
Allocations & Advice	757,570	801,830	823,800
At Your Service	11,150	10,350	10,250
Tlc Development	19,280	26,070	17,650
Supporting People	164,080	199,190	204,790
Housing Strategic Services	15,700	19,820	16,130
Choice Based Lettings	9,780	8,680	8,480
Junior Warden Scheme	200	200	200
Technical Services	205,800	208,090	211,270
Asset Management	-	148,400	171,930
Property Services	297,610	231,240	277,060
Town Hall	112,120	132,460	127,290
Town Hall Landlord	386,590	341,980	368,930
Total Gross Expenditure	3,183,870	3,157,070	3,235,470
Less recharges within the business unit	118,300	91,600	97,200
Total Expenditure	3,065,570	3,065,470	3,138,270

SERVICE UNIT ACCOUNTS

	ORIGINAL 2012/2013 £	REVISED 2012/2013 £	BUDGET 2013/2014 £
HOUSING SERVICES			
Employees	2,097,090	2,032,220	2,179,670
Premises	259,750	241,030	247,430
Transport	55,210	58,610	52,740
Supplies and Services	170,970	241,270	176,200
Third Party Payments	8,530	6,600	6,780
Administration Recharges	525,400	507,120	502,430
Capital Finance	66,920	70,220	70,220
	<u>3,183,870</u>	<u>3,157,070</u>	<u>3,235,470</u>
Income			
- Fees and Charges and External Funding	198,610	172,160	162,000
Recharges			
General Fund - Community	580,200	578,100	584,300
- Economic Development	62,900	53,300	60,600
- Policy and Organisation	98,460	73,910	76,470
Housing Revenue Account	1,785,400	1,860,700	1,916,500
Recharges between Business Units	340,000	327,300	338,400
Recharges within Business Unit	118,300	91,600	97,200
	<u>3,183,870</u>	<u>3,157,070</u>	<u>3,235,470</u>
	<u>-</u>	<u>-</u>	<u>-</u>

**CAPITAL
PROGRAMME**

2012/13 to 2015/16

**CAPITAL PROGRAMME 2012/13 TO 2015/16
COMMUNITY BOARD - HOUSING (HRA)**

Item No	SCHEME	Progress Category	Project total (where appropriate) £,000	Revised 2012/13 £,000	Estimate 2013/14 £,000	Estimate 2014/15 £,000	Estimate 2015/16 £,000	Local Resources			
								2012/13	2013/14	2014/15	2015/16
								£,000	£,000	£,000	£,000
1	LA Tenants Disabled Persons Grant	E	-	50	50	50	50	50	50	50	50
2	Improvements to Housing Stock	E	-	3,670	3,500	3,500	3,500	3,670	3,500	3,500	3,500
Board Total				3,720	3,550	3,550	3,550	3,720	3,550	3,550	3,550

**CAPITAL PROGRAMME 2012/13 TO 2015/16
COMMUNITY BOARD - HOUSING (GENERAL FUND)**

Item No	SCHEME	Progress Category	Project total (where appropriate) £,000	Revised 2012/13 £,000	Estimate 2013/14 £,000	Estimate 2014/15 £,000	Estimate 2015/16 £,000	Local Resources			
								2012/13	2013/14	2014/15	2015/16
								£,000	£,000	£,000	£,000
1	Social Housing - Specific Schemes	E	-	185							
2	Disabled Facilities	E	-	380	340	340	340	70	70	70	70
3	Housing Renewal	E	-	90	60	60	60	90	60	60	60
Board Total				655	400	400	400	160	130	130	130

KEY TO PROGRESSION CATEGORIES

E. Exempt from progression categories

**CAPITAL PROGRAMME 2012/13 TO 2015/16
COMMUNITY BOARD - NON HOUSING**

Item No	SCHEME	Progress Category	Project total (where appropriate) £,000	Revised 2012/13 £,000	Estimate 2013/14 £,000	Estimate 2014/15 £,000	Estimate 2015/16 £,000	Local Resources			
								2012/13	2013/14	2014/15	2015/16
								£,000	£,000	£,000	£,000
1	Aid to Voluntary Organisations	E	-	9				9			
2	Alver Valley - Habitat Creation & Access Works	P	163	5	30	40					
3	River Hamble to Portchester. CFERM Strategy	E	-	202	200	90					
4	Waste Recycling - Project Integra Contribution	E	-	10	10	10	10	10	10	10	10
5	Brookers Field - drainage to 4 football pitches	P	141	140			70				
6	Car Park resurfacing & upgrading	E	340	40	63	40	40	40	63	40	40
7	Gosport Leisure Park	P	7,999	6,045			6,045				
8	Elson Recreation Park play area, upgrade of existing equipment.	P	20	20			9				
9	Provide lighting to pathways within Leisure Parks, Gardens & Open Spaces	P	197	10	168						
10	Walpole Park Play Area - provision of fitness equipment	P	15	7	8						
11	Privett Park - Replacement 2nd Pavilion & paths (this scheme is subject to both S.106 developer contribution and equivalent match funding [each £350k] being identified - the capital programme funding projections currently assume that this will be the case or the scheme will not proceed)	I	705			700					
12	Leesland Skatepark - provide concrete equipment & perimeter railings (MUGA area refurbishment)	P	58		10				10		
13	Stokes Bay Promenade - maintenance of promenade	P	65	5			5				
14	Lee Promenade - rolling programme of resurfacing	P	45	15	30		15		30		
15	Play Area Equipment - Upgrade & Refurbish (The Fairways, St.Nicholas Ave, Rowner Green)	P	28	10			10				
16	Public Conveniences refurbishment	P	-	56	100	80	80	56	100	80	80
17	Transfer of Play Areas at Priddys Hard	P	21		9						
18	Privett Park-Provision of High Protective Fence & Multi Use Games Facility	D	35		10				10		
19	Replacement Car Park machines	I	80		40	40			40	40	
20	Cocklepond refurbishment	P	50	25	25		25	25	25		
21	Playgrounds - improvements to existing facilities	P	120	40	40	20	20	40	40	20	20
22	Kerbside glass collection service	I	134				134				134
23	Rugby Club Pitch lighting	P	13		13						
24	Essential Paving Improvements & Upgrades	E	-	50	40	30	30	50	40	30	30
25	Relay Tarmac to Rowner Green Bowling Club Car Park	P	25	25				25			

Item No	SCHEME	Progress Category	Project total (where appropriate) £,000	Revised 2012/13 £,000	Estimate 2013/14 £,000	Estimate 2014/15 £,000	Estimate 2015/16 £,000	Local Resources			
								2012/13	2013/14	2014/15	2015/16
								£,000	£,000	£,000	£,000
26	Remove Paving Slabs at Anglesey Gardens Bowling Club and Replace with Tarmac (E)	P	11	11				11			
27	Gosport Borough Cricket Club - Training Facility	D	22	22							
28	Rowner Copse Park play area, upgrade of play equipment	D	50	50							
29	Lee on Solent Skate Park, provision of Youth Shelter	D	7	7							
30	Stokes Bay - Wet & Dry Play Area	D	250	250							
31	Install permanent vehicle deterrents at various locations	I	33		20	13			20	13	
32	Falklands Gardens fountain - refurbish & replace pumps	I	15		15				15		
33	Foster Gardens - refurbish pond & boundaries	I	15		15				15		
34	Gosport Park - replace bowling green hedge with fencing	I	21		21				21		
35	Stanley Park - phased refurbishment	I	80		20	20	20		20	20	20
36	Renew interpretation boards across the Borough	I	39		10	10	10		10	10	10
37	Kings Road Playscheme	I	11	11				11			
38	Privett Park Enclosure irrigation (will only proceed if the pitch is relaid)	I	30		30				30		
Board Total				7,069	927	1,093	344	6,431	499	263	344

KEY TO PROGRESSION CATEGORIES

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

**CAPITAL PROGRAMME 2012/13 TO 2015/16
ECONOMIC DEVELOPMENT BOARD**

Item No	SCHEME	Progress Category	Project total (where appropriate) £,000	Revised 2012/13 £,000	Estimate 2013/14 £,000	Estimate 2014/15 £,000	Estimate 2015/16 £,000	Local Resources			
								2012/13 £,000	2013/14 £,000	2014/15 £,000	2015/16 £,000
1	Waterfront Masterplanning	D	220	76				49			
2	Cemetery Lodge Window Replacement	P	10	10				10			
Board Total				86				59			

POLICY & ORGANISATION BOARD

Item No	SCHEME	Progress Category	Project total (where appropriate) £,000	Revised 2012/13 £,000	Estimate 2013/14 £,000	Estimate 2014/15 £,000	Estimate 2015/16 £,000	Local Resources			
								2012/13 £,000	2013/14 £,000	2014/15 £,000	2015/16 £,000
1	Forton Lake Opening Bridge - Major Repairs	P	62		17				17		
2	CCTV - Replacement & Upgrades	E	-	34	15	15	15	34	15	15	15
3	Hampshire High Speed Broadband Project	E	-	15	15	15		15	15	15	
4	Mobile Home Park - underground pipe renewal	P	80	17	20	20		17	20	20	
5	Mobile Home Park - flooding alleviation	P	20	4	16			4	16		
6	Upgrade GBC radio system	I	22		22				22		
7	Information Technology	E	-	378	265	170	170	378	265	170	170
8	Print Room Guillotine	E	-	16				16			
9	Town Hall Major Repairs	E	-	102	90	86	50	87	90	86	50
Board Total				566	460	306	235	551	460	306	235

Item No	SCHEME	Progress Category	Project total (where appropriate) £,000	Revised 2012/13 £,000	Estimate 2013/14 £,000	Estimate 2014/15 £,000	Estimate 2015/16 £,000	Local Resources			
								2012/13	2013/14	2014/15	2015/16
								£,000	£,000	£,000	£,000
	Total Capital Programme			12,096	5,337	5,349	4,529	10,921	4,639	4,249	4,259

KEY TO PROGRESSION CATEGORIES

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

SUMMARY FINANCING STATEMENT

	2012/13 £,000	2013/14 £,000	2014/15 £,000	2015/16 £,000	Total £'000
Specific Capital Grants - GF	310	270	270	270	1,120
Developer Contributions - Open Spaces - GF	421	183	350		954
Developer Contributions - Affordable Housing - GF	185				185
Other Grants and Contributions - GF	259	245	480		984
Local Resources - Revenue Contribution - HRA	3,720	3,550	3,550	3,550	14,370
Local Resources - Capital Receipts - GF	1,233	50	550	1,125	2,958
Local Resources - Capital Funding Requirement - GF	5,968	1,039	149	(416)	6,740
Total Funding	12,096	5,337	5,349	4,529	27,311

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

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><£100K</u>	<u>>£100K</u>
I (Inception)	In programme to Council's annual Budget meeting (usually early February)	
D (Design)	Approved on budget night	Costed Design approved by Board
P (Progressing)	Quote/tender accepted	Tender accepted
C (Complete)	Works complete	

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.

Asset Management Revenue Account (AMRA)

The Asset Management Revenue Account removes capital finance charges from the revenue accounts so that they do not impact on the Council Tax. It also includes interest payments and the statutory charge to Housing Revenue Account. This account is being discontinued from 2007/08 in line with central guidance.

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 statutory account maintained by billing authorities for collecting council tax and non-domestic rates, paying precepting authorities and the national pool of non-domestic rates.

Contingency

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

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.

Minimum Revenue Provision (MRP)

The statutory minimum amount that must be charged to the revenue account each year to repay debt.

Operating Leases

A type of lease whereby ownership of the asset remains with the lessor and the asset is not required to be included on the Council's balance sheet.

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

ANALYSIS OF MAIN VARIATIONS BETWEEN		VARIANCE		Page Number
		ORIGINAL 2012/13 to REVISED 2012/13 £	REVISED 2012/13 to ESTIMATE 2013/14 £	
1	ORIGINAL ESTIMATE 2012/13 AND REVISED ESTIMATE 2012/13			
2	REVISED ESTIMATE 2012/13 AND ESTIMATE 2013/14 (Figures in brackets represent reduced expenditure or increased income)			
COMMUNITY BOARD				
1B LEISURE AND CULTURE				5
1007	Leisure Open Spaces Premises - Maintenance of Grounds	(10,250)	21,530	
1008	Investment Property - No Liability Supplies & Services - Consultant rent arbitration	10,540	(5,400)	
	Income - Reduction in rent, backdated to 2008	47,100	(41,770)	
1009	Open Space Contract Payments Special Maintenance		30,000	
	Premises - mainly reduction in maintenance costs	(25,700)	5,000	
1022/86	Gosport Leisure Park / Holbrook Recreation Centre Third Party Payments - Leisure Centre Management	(22,800)	22,700	
1083	Splash Park Premises - Electricity & Maintenance of Grounds		5,500	
	Supplies & Services - Equipment		28,000	
1085	Cockle Pond Premises - Sluices, Pond clearance	18,000	(10,000)	
	Income	(9,630)	9,130	
	Leisure & Culture - Third Party Payments - contract	79,750	(31,790)	
1C WASTE				5
1035	Waste Collection/Recycling Employees - Early Retirement costs - now charged centrally	(11,000)		
	Supplies & Services - Bottle Banks purchase/maintenance, Publicity	(17,220)	(12,530)	
	Third Party Payments - contract	15,930		
1D STREETSCENE				7
1037	Car Parking Income - net of Parking Charges / Staff Permits / Fines	7,470	(36,990)	
1041	Public Conveniences Premises incs £10k transfer to contract & Southern Water refund	(27,110)	12,470	
1043	Flower & Shrub Bed Maintenance Third Party Payments - contract	21,620	(8,640)	
1044	HCC Grass Trees & Shrubs Additional contribution	(13,300)		
1D COMMUNITY SAFETY				9
3029	CCTV Shared Costs Monitoring Contract - (now includes BRT Monitoring)	34,000	2,000	
	Income (HCC - BRT and FBC)	(46,950)		
1F MISCELLANEOUS ENVIRONMENTAL AND TRANSPORTATION				11
1050	Footway Lighting Premises - Amendment to reflect full contract cost & recharges below	14,420		
	Income - Lighting Recharges HRA / Leisure & Culture	(12,360)		
1G CEMETERY				11
1002	Cemetery Income - Portchester Crematorium Joint Board		(10,000)	
	Income - Fees & Charges	10,130	2,030	
1J HOMELESSNESS				13
	Net running costs excluding administration	(55,210)	(24,450)	
1K OTHER GENERAL FUND HOUSING				13
3003	Stokes Bay Mobile Home Park Premises - Water leak	10,420	(7,540)	
	Supplies & Services - Fees for additional mobile home site		11,000	
	Income - Commission fees for new site	(8,040)	(44,700)	
3115	Health & Well Being Officer Employees/Transport/Supplies & Services	31,380	(750)	
	Funding	(30,120)	30,120	
		11,070	(55,080)	

ANALYSIS OF MAIN VARIATIONS BETWEEN		VARIANCE		Page Number
		ORIGINAL 2012/13 to REVISED 2012/13 £	REVISED 2012/13 to ESTIMATE 2013/14 £	
1	ORIGINAL ESTIMATE 2012/13 AND REVISED ESTIMATE 2012/13			
2	REVISED ESTIMATE 2012/13 AND ESTIMATE 2013/14 (Figures in brackets represent reduced expenditure or increased income)			
ECONOMIC DEVELOPMENT BOARD				
2A	ECONOMIC PROSPERITY			19
3015	Investment Marketing Impact External			
	Supplies and Services	190,590	(190,590)	
	Income	(190,590)	190,590	
3136	Daedalus Enterprise Zone			
	Consultants - Marketing & Media	15,000	(15,000)	
	Income - Partners	(12,500)	12,500	
3145	High Street Innovations			
	Supplies and Services	27,620	(27,620)	
	Income	(5,120)	5,120	
3153	Town Centre and Retail Post			
	Supplies and Services	38,680	(38,680)	
	Income	(38,680)	38,680	
2C	TOWN HARBOUR FORESHORE			19
1014	Waterfront			
	Premises - Pontoon/Endeavour Quay/Time space	21,360	(22,000)	
2D	EVENTS			19
1032	Special Events			
	Initiatives	(15,000)	(15,000)	
2E	PROPERTIES			21
1079	Operational Leisure Properties / Pumping Stations			
	Premises - Transfer to Tenanted Buildings	(29,710)		
	Supplies & Services - Foster Gardens Pump	7,900	(10,000)	
1080	Sports Pavilions and Changing Rooms / Leased Pavilions			
	Premises - Transfer to casual use sports pavilions	(18,830)		
3036	Wilmott Lane Depot			
	Premises - Repair & Maintenance to Buildings	31,470	(22,370)	
	Supplies & Services - Insurance / Waste Licence Consultant	6,980	(5,500)	
	Income	(20,750)	11,480	
2F	MARKETING AND TOURISM			21
3010	Tourist Information Centre			
	Contributions	(26,450)	1,550	
	Income	(4,000)	0	
3011	Tourism			
	Tourism Initiatives		20,000	
2G	LOCAL DEVELOPMENT FRAMEWORK			21
3125	Local Development Plan			
	Temporary Post & Public Enquiry	(17,000)	51,000	
	Expert Witnesses for Public Enquiry	(2,000)	5,000	
	Studies & Modelling - includes Solent Enterprise Zone study	84,000	(70,000)	
	Planning Development Grant	4,490	58,510	
		47,460	(22,330)	
POLICY AND ORGANISATION BOARD				
3B	LOCAL LAND CHARGES			25
	Fees and Charges - General	(17,180)	3,500	
3D	HOUSING BENEFITS			25
3004	Rent Rebates			
	Net expenditure / (income) after subsidy	(77,350)		
3005	Rent Allowances			
	Net expenditure / (income) after subsidy	19,860	(12,000)	
3E	LOCAL TAXATION			27
3008	Council Tax Cost of Collection			
	Consultants - SPD Review	7,200		
	Reimbursement of Costs	10,000	(10,000)	
3009	NDR Cost of Collection			
	Discretionary Reliefs now within Business Rate Retention regime		(70,000)	

ANALYSIS OF MAIN VARIATIONS BETWEEN		VARIANCE		Page Number
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3F	DEVELOPMENT SERVICES			27
3030	Development Control			
	Legal Fees Recharge	(23,040)	0	
	Planning Fees	10,000	(10,000)	
	Pre-Application Submissions (New income stream from Jan 13)	(5,900)	(19,000)	
3034	Planning Policy			
	New Burdens Grant Income - 2012/13 only	0	14,510	
3G	LICENSING AND REGISTRATION			29
3037	Licensing General			
	Employees - transfer to support services	(66,140)		
3J	MISCELLANEOUS SERVICES			33
3078	Other Miscellaneous Services			
	Pension Fund payments - charged to service & not admin from Revised	82,150	4,370	
	MMI Scheme of Arrangement - provision for costs	60,000	(60,000)	
	New Homes Bonus Grant		(271,310)	
	Council Tax Freeze Grant - in Business Rate Retention scheme from 13/14	(690)	84,360	
3K	OTHER CORPORATE AREAS			33
3095	Audit Fees - mainly privatisation of Audit Commission	(51,960)	3,420	
3102	External Interest Payable - mainly PWLB & HRA Reform	1,734,840	99,700	
3106	External Interest Receivable	(18,200)	18,200	
3107	Item 8 - recharge to HRA - mainly PWLB & HRA Reform	(1,720,780)	14,860	
3110	Minimum Revenue Provision - mainly Gosport Leisure Centre	(34,600)	210,980	
		(91,790)	1,590	
ALL BOARDS		(33,260)	(75,820)	
	ADMINISTRATION RECHARGES	(25,980)	83,780	
	ALL OTHER VARIATIONS	77,050	(58,080)	
	CONTRIBUTION TO / (FROM) RESERVES	(17,810)	(205,480)	
TOTAL BUDGET VARIATION		0	(255,600)	
		0	(255,600)	
	ADMINISTRATION RECHARGES			
	Pay Award	(88,270)	84,750	
	All other staffing (redundancies, vacancies, turnover, gradings & licensing staff)	75,430	108,490	
	Pension Fund payments now included in P&O Board	(93,260)	0	
	Other Employee variances (wages, agencies, medical fees, standby etc)	19,980	(33,640)	
	Total net employee related variances	(86,120)	159,600	
	Premises	(19,590)	6,440	
	Transport	7,630	(8,950)	
	Supplies & Services	51,960	(36,690)	
	Third Party Payments	15,300	(10,050)	
	Net effect of all other changes inc internal recharges and income	4,840	(26,570)	
	Net recharges to General Fund	(25,980)	83,780	

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