



GOSPORT

Borough Council

BUDGET 2017/18

GENERAL FUND BUDGET

Summary 2016/2017 Revised, Estimate 2017/2018

	ORIGINAL 2016/2017 £	REVISED 2016/2017 £	BUDGET 2017/2018 £
GENERAL FUND BUDGET			
COMMUNITY BOARD	5,500,140	5,811,500	5,368,410
ECONOMIC DEVELOPMENT BOARD	752,630	810,000	842,030
POLICY AND ORGANISATION BOARD	4,683,840	4,700,600	3,710,400
Total Net Expenditure	10,936,610	11,322,100	9,920,840
Transfer to/(from) Balances & Reserves			
General Fund Working Balance	-	-	-
Revenue Financing Reserve	(142,250)	(507,550)	304,960
Stability and Resilience Reserve	-	(204,170)	651,140
BUDGET TOTAL	10,794,360	10,610,380	10,876,940
FINANCED BY			
Council Tax	(5,461,300)	(5,461,300)	(5,675,290)
Government Grants	(2,624,610)	(2,644,800)	(1,842,060)
Business Rates Retention	(2,708,450)	(2,504,280)	(3,359,590)
	(10,794,360)	(10,610,380)	(10,876,940)
BALANCES			
General Fund Working Balance			
B/Fwd	890,000	890,000	890,000
Change	-	-	-
C/Fwd	890,000	890,000	890,000
Revenue Financing Reserve (RFR)			
B/Fwd	2,501,340	3,067,420	2,559,870
Change	(142,250)	(507,550)	304,960
C/Fwd	2,359,090	2,559,870	2,864,830
Stability and Resilience Reserve			
B/Fwd	1,338,830	1,338,830	1,134,660
Change	-	(204,170)	651,140
C/Fwd	1,338,830	1,134,660	1,785,800

SUMMARY OF REVENUE ESTIMATES 2017/2018

	ORIGINAL 2016/2017 £	REVISED 2016/2017 £	BUDGET 2017/2018 £	Page
COMMUNITY BOARD				
Leisure & Culture	2,014,610	2,265,400	2,100,470	5
Waste	1,447,400	1,359,250	1,351,420	5
Streetscene	476,770	483,530	310,700	7
Community Safety	335,550	324,730	300,360	9
Environmental Services	441,490	456,710	449,070	9
Misc Environmental & Transportation	503,230	578,350	493,760	11
Cemetery	15,090	20,160	26,940	11
Home Adaptation Grants	7,220	7,080	7,300	13
Private Sector Housing	96,040	75,830	95,110	13
Homelessness	198,360	278,520	273,150	13
Other General Fund Housing	(35,620)	(38,060)	(39,870)	13
Board Total	5,500,140	5,811,500	5,368,410	
ECONOMIC DEVELOPMENT BOARD				
Economic Prosperity	228,740	265,310	240,850	19
Market	(51,880)	(40,550)	(37,800)	19
Town Harbour Foreshore	213,470	215,190	216,670	19
Events	68,030	69,930	67,330	19
Properties	118,110	105,720	106,840	21
Marketing and Tourism	141,160	154,400	143,140	21
Local Development Framework	35,000	40,000	105,000	21
Board Total	752,630	810,000	842,030	
POLICY AND ORGANISATION BOARD				
Registration of Electors	329,720	229,640	196,760	25
Local Land Charges	3,120	11,020	23,220	25
Housing Benefits	1,019,940	820,120	774,430	25
Local Taxation	291,650	350,460	280,710	27
Development Services	791,530	849,700	643,000	27
Licensing & Registration	21,670	5,930	5,750	29
Assistance to Voluntary Organisations	208,790	210,990	210,630	29
Corporate & Civic Expenses	1,205,990	1,493,650	1,022,480	31
Miscellaneous Services	904,660	1,188,250	1,015,160	33
Other Corporate Areas	(93,230)	(459,160)	(461,740)	33
Board Total	4,683,840	4,700,600	3,710,400	
GRAND TOTAL OF ALL BOARDS	10,936,610	11,322,100	9,920,840	

COMMUNITY BOARD

SUMMARY OF REVENUE ESTIMATES 2017/2018

SERVICE	ORIGINAL 2016/2017 £	REVISED 2016/2017 £	BUDGET 2017/2018 £	Page
Leisure & Culture	2,014,610	2,265,400	2,100,470	5
Waste	1,447,400	1,359,250	1,351,420	5
Streetscene	476,770	483,530	310,700	7
Community Safety	335,550	324,730	300,360	9
Environmental Services	441,490	456,710	449,070	9
Misc Environmental & Transportation	503,230	578,350	493,760	11
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Home Adaptation Grants	7,220	7,080	7,300	13
Private Sector Housing	96,040	75,830	95,110	13
Homelessness	198,360	278,520	273,150	13
Other General Fund Housing	(35,620)	(38,060)	(39,870)	13
Board Total	5,500,140	5,811,500	5,368,410	

COMMUNITY BOARD

LEISURE & CULTURE

	ORIGINAL 2016/2017 £	REVISED 2016/2017 £	BUDGET 2017/2018 £
Open Spaces	1,114,070	1,242,470	1,188,810
Outdoor Sports	273,660	328,270	330,110
Leisure Centre (see breakdown below)	258,980	322,880	228,430
Splash Park (see breakdown below)	118,730	117,680	114,620
Countryside Management	130,470	119,910	109,020
Museum	67,100	69,810	68,710
Allotments	51,600	64,380	60,770
Net Expenditure	2,014,610	2,265,400	2,100,470

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 and two grass mini-pitches, along with a multi-purpose sports hall.

Supplies and Services	-	27,340	-
Running costs	15,380	16,000	6,670
Administration Recharges	4,500	16,300	8,100
Capital Finance (Depreciation)	299,100	329,240	329,240
Income from profit share	(60,000)	(66,000)	(66,000)
Income from management charge	-	-	(49,580)
	258,980	322,880	228,430

Splash Park

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.

Running costs	40,590	39,940	38,680
Administration Recharges	9,800	9,400	7,600
Capital Finance (Depreciation)	68,340	68,340	68,340
	118,730	117,680	114,620

WASTE

The Council operates recycling collection centres for glass, paper, cans and textiles through a number sites across 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 2016/2017 £	REVISED 2016/2017 £	BUDGET 2017/2018 £
LEISURE & CULTURE			
Employees	69,830	53,280	49,270
Premises	338,360	421,130	385,220
Transport	6,380	6,280	6,120
Supplies and Services	162,710	241,480	181,100
Third Party Payments	1,203,210	1,204,240	1,223,060
Administration Recharges	336,400	388,200	352,500
Capital Finance	416,080	489,460	489,460
	2,532,970	2,804,070	2,686,730
Income			
- Fees & Charges	(64,780)	(64,390)	(84,940)
- Rents, Lettings & Wayleaves	(310,310)	(294,710)	(294,710)
- Other	(143,270)	(179,570)	(206,610)
	(518,360)	(538,670)	(586,260)
NET EXPENDITURE	2,014,610	2,265,400	2,100,470
 WASTE			
Supplies and Services	66,050	63,060	61,650
Third Party Payments	1,364,830	1,366,490	1,381,270
Administration Recharges	231,300	225,100	207,200
Capital Finance	17,560	17,560	17,560
	1,679,740	1,672,210	1,667,680
Income	(232,340)	(312,960)	(316,260)
NET EXPENDITURE	1,447,400	1,359,250	1,351,420

COMMUNITY BOARD

STREETSCENE

CAR PARKS

There are currently 2,169 off-street and foreshore parking spaces provided within Gosport and Lee on the Solent, a further 157 spaces have been created in the Alver Valley in 2016.

OTHER

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

	ORIGINAL 2016/2017 £	REVISED 2016/2017 £	BUDGET 2017/2018 £
Expenditure comprises			
Abandoned/Unwanted Vehicles	31,000	45,680	41,580
Dog Control	68,930	59,360	60,200
Public Conveniences	179,770	178,570	180,210
Street Cleansing	387,070	386,760	387,190
Flower Bed, Shrubbery & High Street Maintenance	351,530	386,560	178,900
Enforcement Services	60,720	52,200	49,600
	<u>1,079,020</u>	<u>1,109,130</u>	<u>897,680</u>
Income comprises			
Dog Control	(1,720)	(600)	(600)
Public Conveniences	(640)	(640)	(640)
Flower Bed, Shrubbery & High Street Maintenance	(132,300)	(132,300)	-
Enforcement of Fixed Penalties	(1,520)	(1,530)	(1,450)
	<u>(136,180)</u>	<u>(135,070)</u>	<u>(2,690)</u>
Net Expenditure	<u>942,840</u>	<u>974,060</u>	<u>894,990</u>

COMMUNITY BOARD

	ORIGINAL 2016/2017 £	REVISED 2016/2017 £	BUDGET 2017/2018 £
STREETSCENE			
CAR PARKS			
Premises	88,070	87,190	86,570
Supplies and Services	72,390	82,750	68,350
Third Party Payments	36,350	36,350	37,130
Administration Recharges	218,100	236,900	209,000
Capital Finance	12,310	10,700	10,700
	427,220	453,890	411,750
Income			
- Car Park Fees	(742,810)	(780,000)	(850,000)
- Car Park Permits	(76,990)	(89,770)	(90,770)
- Parking Fines	(72,490)	(54,260)	(54,260)
- Advertising	(1,000)	(20,390)	(1,010)
	(893,290)	(944,420)	(996,040)
NET INCOME	(466,070)	(490,530)	(584,290)
OTHER			
Premises	122,510	142,460	75,410
Supplies and Services	13,940	10,100	10,150
Third Party Payments	551,380	541,730	467,380
Administration Recharges	298,500	325,800	255,700
Capital Finance	92,690	89,040	89,040
	1,079,020	1,109,130	897,680
Income	(136,180)	(135,070)	(2,690)
NET EXPENDITURE	942,840	974,060	894,990
NET EXPENDITURE	476,770	483,530	310,700

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 2016/2017 £	REVISED 2016/2017 £	BUDGET 2017/2018 £
CCTV	212,950	204,920	206,900
Community Safety Priorities	3,510	24,360	5,840
Administration Recharges	206,410	181,100	174,320
Capital Finance	20,450	22,750	22,750
	443,320	433,130	409,810
CCTV Partner Contributions	(107,770)	(108,400)	(109,450)
Net Expenditure	335,550	324,730	300,360

ENVIRONMENTAL SERVICES

Environmental Health Services - Commercial

Food, Safety and Hygiene	120,300	118,610	121,900
Public Health	24,980	21,560	21,300
Health & Safety	65,230	67,130	67,000
Net Expenditure	210,510	207,300	210,200

Environmental Health Services - Pollution & Environment

Pollution Control	125,440	127,590	131,020
Rodent and Pest Control	76,240	72,800	74,800
Gypsy and Traveller Services	20,500	21,130	21,050
Health Initiatives	8,800	27,890	12,000
Net Expenditure	230,980	249,410	238,870

COMMUNITY BOARD

	ORIGINAL 2016/2017 £	REVISED 2016/2017 £	BUDGET 2017/2018 £
COMMUNITY SAFETY			
Premises	12,990	12,070	11,300
Transport	1,590	2,030	1,680
Supplies and Services	57,880	76,340	58,170
Third Party Payments	144,000	138,840	141,590
Administration Recharges	206,410	181,100	174,320
Capital Finance	20,450	22,750	22,750
	443,320	433,130	409,810
Income	(107,770)	(108,400)	(109,450)
NET EXPENDITURE	335,550	324,730	300,360
 ENVIRONMENTAL SERVICES			
Environmental Health Services - Commercial			
Supplies and Services	14,000	14,480	14,000
Third Party Payments	168,710	170,320	176,100
Administration Recharges	27,800	22,500	20,100
NET EXPENDITURE	210,510	207,300	210,200
 Environmental Health Services - Pollution & Environment			
Employees	-	430	250
Premises	2,100	2,000	2,000
Supplies and Services	8,800	25,090	10,000
Third Party Payments	180,170	181,870	188,100
Administration Recharges	46,500	43,800	42,400
	237,570	253,190	242,750
Income	(6,590)	(3,780)	(3,880)
NET EXPENDITURE	230,980	249,410	238,870
NET EXPENDITURE	441,490	456,710	449,070

COMMUNITY BOARD

	ORIGINAL 2016/2017 £	REVISED 2016/2017 £	BUDGET 2017/2018 £
MISC ENVIRONMENTAL & TRANSPORTATION			
Pontoons (Gosport Ferry & Hardway Walkashore)	(44,790)	(47,280)	(47,150)
Environmental Maintenance & Improvements	39,880	39,060	38,010
Street Name Plates - Maintenance	22,870	24,470	24,270
Christmas Entertainment, Decorations & Lighting	33,100	35,700	35,300
Forton Lake Bridge	27,000	24,390	19,760
Coastal Services	57,320	60,230	61,050
Coast Protection	255,350	269,230	261,450
Tenanted Buildings	43,950	69,110	52,330
Other Expenses inc Event road management	68,550	103,440	48,740
Net Expenditure	503,230	578,350	493,760

CEMETERY

Local Authorities are required to provide this service under the Local Government Act 1972, Section 214, Schedule 26, Part II. There is Ann's Hill Cemetery and a number of closed churchyards that are the responsibility of the Council together with the provision of a sympathetic and efficient burial service.

COMMUNITY BOARD

	ORIGINAL 2016/2017 £	REVISED 2016/2017 £	BUDGET 2017/2018 £
MISC ENVIRONMENTAL & TRANSPORTATION			
Premises	113,890	174,230	127,210
Supplies and Services	24,210	24,700	20,260
Third Party Payments	127,390	123,760	125,140
Administration Recharges	151,300	192,300	135,300
Capital Finance	178,210	177,220	177,220
	595,000	692,210	585,130
Income			
- Fees & Charges	(26,760)	(24,430)	(24,800)
- Rents	(60,000)	(60,710)	(60,920)
- Other	(5,010)	(28,720)	(5,650)
	(91,770)	(113,860)	(91,370)
NET EXPENDITURE	503,230	578,350	493,760
 CEMETERY			
Premises	15,670	15,640	26,440
Supplies and Services	3,960	5,060	5,060
Third Party Payments	134,660	134,660	136,840
Administration Recharges	70,800	84,800	90,100
	225,090	240,160	258,440
Income			
- Fees and Charges	(85,000)	(90,000)	(96,500)
- Portchester Crematorium Joint Board	(125,000)	(130,000)	(135,000)
	(210,000)	(220,000)	(231,500)
NET EXPENDITURE	15,090	20,160	26,940

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.

OTHER GENERAL FUND HOUSING

	ORIGINAL 2016/2017 £	REVISED 2016/2017 £	BUDGET 2017/2018 £
Expenditure comprises			
Stokes Bay Mobile Home Park	50,650	44,240	40,110
Other	47,880	50,010	53,050
	<hr/> 98,530	<hr/> 94,250	<hr/> 93,160
Income comprises			
Stokes Bay Mobile Home Park	(134,150)	(132,310)	(133,030)
	<hr/> (134,150)	<hr/> (132,310)	<hr/> (133,030)
Net Income	<hr/> (35,620)	<hr/> (38,060)	<hr/> (39,870)

COMMUNITY BOARD

	ORIGINAL 2016/2017 £	REVISED 2016/2017 £	BUDGET 2017/2018 £
HOME ADAPTATION GRANTS			
Third Party Payments	6,320	6,380	6,600
Administration Recharges	900	700	700
NET EXPENDITURE	7,220	7,080	7,300
PRIVATE SECTOR HOUSING			
Transport	1,150	450	450
Supplies and Services	1,420	790	790
Third Party Payments	50,570	60,620	62,700
Administration Recharges	61,500	34,900	31,300
	<u>114,640</u>	<u>96,760</u>	<u>95,240</u>
Income	(18,600)	(20,930)	(130)
NET EXPENDITURE	96,040	75,830	95,110
HOMELESSNESS			
Premises	-	879,070	-
Supplies and Services	2,031,910	1,681,870	1,672,370
Transfer Payments	22,950	21,980	21,980
Administration Recharges	498,700	539,000	475,200
	<u>2,553,560</u>	<u>3,121,920</u>	<u>2,169,550</u>
Income	(2,355,200)	(2,843,400)	(1,896,400)
NET EXPENDITURE	198,360	278,520	273,150
OTHER GENERAL FUND HOUSING			
Employees	36,940	34,810	37,550
Premises	31,930	26,320	22,480
Transport	200	750	750
Supplies and Services	1,300	1,310	1,310
Third Party Payments	2,860	2,860	2,970
Administration Recharges	25,300	28,200	28,100
	<u>98,530</u>	<u>94,250</u>	<u>93,160</u>
Income	(134,150)	(132,310)	(133,030)
NET INCOME	(35,620)	(38,060)	(39,870)

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 nos of dwellings in 2017/18 is 3138.

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.

In December 2016 Gosport Borough Council built 14 two bedroom and 2 three bedroom properties for affordable rent on St Vincent Road.

COMMUNITY BOARD

	ORIGINAL 2016/2017 £000	REVISED 2016/2017 £000	BUDGET 2017/2018 £000
HOUSING REVENUE ACCOUNT			
Expenditure			
Repairs & Maintenance	4,272	4,365	4,163
Supervision & Management	3,789	4,152	3,722
Rents ,Rates,Taxes and Other Charges	310	336	325
Depreciation,Impairment and Revaluation	3,640	3,640	3,375
Debt Management Costs	40	49	38
Total Expenditure	12,051	12,542	11,623
Income			
Dwelling Rents	(13,845)	(13,879)	(13,702)
Non Dwelling Rents	(248)	(244)	(248)
Charges For Services and Facilities	(399)	(430)	(390)
Total Income	(14,492)	(14,553)	(14,340)
Net Cost Of Services	(2,441)	(2,011)	(2,717)
Interest Payable & Similar Charges	1,837	1,841	1,860
Interest & Investment Income	(24)	(23)	(21)
NET HRA SURPLUS FOR YEAR	(628)	(193)	(878)
HRA BALANCE			
Balance B/fwd	991	991	991
Transfer (to) or from HRA			
Balance C/Fwd	991	991	991
MAJOR REPAIRS, NEW BUILD AND LOAN REPAYMENT RESERVE			
Balance B/Fwd	2,689	2,992	2,429
Transfer (to) or from HRA	628	193	878
St Vincent and House Purchases		(756)	(364)
Balance C/Fwd	3,317	2,429	2,943

ECONOMIC DEVELOPMENT BOARD

SUMMARY OF REVENUE ESTIMATES 2017/2018

	ORIGINAL 2016/2017 £	REVISED 2016/2017 £	BUDGET 2017/2018 £	Page
SERVICE				
Economic Prosperity	228,740	265,310	240,850	19
Market	(51,880)	(40,550)	(37,800)	19
Town Harbour Foreshore	213,470	215,190	216,670	19
Events	68,030	69,930	67,330	19
Properties	118,110	105,720	106,840	21
Marketing and Tourism	141,160	154,400	143,140	21
Local Development Framework	35,000	40,000	105,000	21
Board Total	752,630	810,000	842,030	

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 2016/2017 £	REVISED 2016/2017 £	BUDGET 2017/2018 £
Economic Development Initiatives	30,000	37,000	30,000
Town Centre Improvements	-	6,610	-
Town Centre & Retail Post	37,240	50,200	40,750
Regeneration Projects	30,000	30,000	30,000
Administration Recharges	137,500	147,500	143,100
	<u>234,740</u>	<u>271,310</u>	<u>243,850</u>
Grants / Donations & Sponsorships - Town Centre & Retail Post	(6,000)	(6,000)	(3,000)
	<u>(6,000)</u>	<u>(6,000)</u>	<u>(3,000)</u>
Net Expenditure	<u>228,740</u>	<u>265,310</u>	<u>240,850</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 Grand Prix of the Sea, Christmas Events and partnership initiatives with arts, museums and library services.

ECONOMIC DEVELOPMENT BOARD

	ORIGINAL 2016/2017 £	REVISED 2016/2017 £	BUDGET 2017/2018 £
ECONOMIC PROSPERITY			
Employees	36,850	36,750	37,450
Supplies and Services	30,390	57,060	33,300
Regeneration Projects	30,000	30,000	30,000
Administration Recharges	137,500	147,500	143,100
	234,740	271,310	243,850
Income	(6,000)	(6,000)	(3,000)
NET EXPENDITURE	228,740	265,310	240,850
 MARKET			
Premises	1,310	1,200	1,200
Supplies and Services	1,950	-	-
Third Party Payments	27,960	28,350	29,100
Administration Recharges	5,900	3,200	5,200
	37,120	32,750	35,500
Income	(89,000)	(73,300)	(73,300)
NET INCOME	(51,880)	(40,550)	(37,800)
 TOWN HARBOUR FORESHORE			
Premises	4,060	3,460	3,470
Supplies and Services	3,150	3,150	3,150
Third Party Payments	38,910	38,910	40,380
Administration Recharges	400	400	400
Capital Finance	166,950	169,270	169,270
	213,470	215,190	216,670
NET EXPENDITURE	213,470	215,190	216,670
 EVENTS			
Supplies and Services	29,730	30,230	30,230
Administration Recharges	43,800	45,200	42,600
	73,530	75,430	72,830
Income	(5,500)	(5,500)	(5,500)
NET EXPENDITURE	68,030	69,930	67,330

ECONOMIC DEVELOPMENT BOARD

	ORIGINAL 2016/2017 £	REVISED 2016/2017 £	BUDGET 2017/2018 £
PROPERTIES			
Investment Properties Managed	(33,960)	(33,970)	(23,290)
Wilmott Lane Depot	121,890	114,390	108,140
Leisure Operational Properties	30,180	25,300	21,990
Net Expenditure	118,110	105,720	106,840

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 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 2016/2017 £	REVISED 2016/2017 £	BUDGET 2017/2018 £
PROPERTIES			
Premises	152,410	167,880	159,710
Supplies and Services	67,980	56,750	56,820
Administration Recharges	108,000	91,400	89,700
Capital Finance	4,330	7,300	7,300
	<u>332,720</u>	<u>323,330</u>	<u>313,530</u>
Income	(214,610)	(217,610)	(206,690)
NET EXPENDITURE	<u>118,110</u>	<u>105,720</u>	<u>106,840</u>
MARKETING AND TOURISM			
Premises	2,020	1,940	1,940
Supplies & Services	78,940	81,960	79,500
Administration Recharges	70,300	82,400	73,000
	<u>151,260</u>	<u>166,300</u>	<u>154,440</u>
Income	(10,100)	(11,900)	(11,300)
NET EXPENDITURE	<u>141,160</u>	<u>154,400</u>	<u>143,140</u>
LOCAL DEVELOPMENT FRAMEWORK			
Supplies & Services	35,000	40,000	105,000
NET EXPENDITURE	<u>35,000</u>	<u>40,000</u>	<u>105,000</u>

POLICY AND ORGANISATION BOARD

SUMMARY OF REVENUE ESTIMATES 2017/2018

SERVICE	ORIGINAL 2016/2017 £	REVISED 2016/2017 £	BUDGET 2017/2018 £	Page
Registration of Electors	329,720	229,640	196,760	25
Local Land Charges	3,120	11,020	23,220	25
Housing Benefits	1,019,940	820,120	774,430	25
Local Taxation	291,650	350,460	280,710	27
Development Services	791,530	849,700	643,000	27
Licensing & Registration	21,670	5,930	5,750	29
Assistance to Voluntary Organisations	208,790	210,990	210,630	29
Corporate & Civic Expenses	1,205,990	1,493,650	1,022,480	31
Miscellaneous Services	904,660	1,188,250	1,015,160	33
Other Corporate Areas	(93,230)	(459,160)	(461,740)	33
Board Total	4,683,840	4,700,600	3,710,400	

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 2016/2017 £	REVISED 2016/2017 £	BUDGET 2017/2018 £
Housing Benefits	811,440	620,090	580,350
Local Council Tax Support	208,500	200,030	194,080
Net Expenditure	1,019,940	820,120	774,430

POLICY AND ORGANISATION BOARD

	ORIGINAL 2016/2017 £	REVISED 2016/2017 £	BUDGET 2017/2018 £
REGISTRATION OF ELECTORS			
Employees	40,000	27,050	27,050
Supplies and Services	131,820	37,310	36,510
Administration Recharges	158,900	182,500	134,200
	330,720	246,860	197,760
Income	(1,000)	(17,220)	(1,000)
NET EXPENDITURE	329,720	229,640	196,760
LOCAL LAND CHARGES			
Supplies and Services	16,500	20,200	19,000
Third Party Payments	41,220	36,220	36,220
Administration Recharges	55,600	55,800	55,200
	113,320	112,220	110,420
Income	(110,200)	(101,200)	(87,200)
NET INCOME	3,120	11,020	23,220
HOUSING BENEFITS			
Discretionary Housing Payment	107,920	145,730	145,730
Rent Allowances	19,331,910	18,545,300	18,347,640
Rent Rebates	7,548,280	7,316,720	7,243,550
Non HRA Rent Rebates	2,410,140	1,519,560	1,306,260
Administration Recharges	1,081,400	1,072,200	1,036,200
	30,479,650	28,599,510	28,079,380
Income			
- Discretionary Housing Payment	(107,920)	(145,730)	(145,730)
- DWP Grant - Rent Allowances	(19,402,500)	(18,833,810)	(18,645,470)
- DWP Grant - Rent Rebates	(7,539,150)	(7,280,290)	(7,207,490)
- DWP Grant - Non HRA Rent Rebates	(2,410,140)	(1,519,560)	(1,306,260)
	(29,459,710)	(27,779,390)	(27,304,950)
NET EXPENDITURE	1,019,940	820,120	774,430

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 2016/2017 £	REVISED 2016/2017 £	BUDGET 2017/2018 £
Local Tax Collection	251,600	290,500	233,800
National Non Domestic Rates	40,050	59,960	46,910
Net Expenditure	291,650	350,460	280,710

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 2016/2017 £	REVISED 2016/2017 £	BUDGET 2017/2018 £
Development Control	356,770	373,150	293,350
Building Control	81,760	91,050	88,550
Planning Policy	242,700	249,900	152,300
Conservation & Design	110,300	135,600	108,800
Net Expenditure	791,530	849,700	643,000

POLICY AND ORGANISATION BOARD

	ORIGINAL 2016/2017 £	REVISED 2016/2017 £	BUDGET 2017/2018 £
LOCAL TAXATION			
Supplies & Services	13,850	33,660	19,680
Administration Recharges	672,300	709,600	653,100
	<u>686,150</u>	<u>743,260</u>	<u>672,780</u>
Income			
- Court Costs	(312,000)	(312,000)	(312,000)
- Administration Grant	(82,500)	(80,800)	(80,070)
	<u>(394,500)</u>	<u>(392,800)</u>	<u>(392,070)</u>
NET EXPENDITURE	<u>291,650</u>	<u>350,460</u>	<u>280,710</u>
DEVELOPMENT SERVICES			
Supplies & Services	41,100	39,040	41,540
Third Party Payments	127,230	108,270	108,270
Administration Recharges	814,200	953,390	714,190
	<u>982,530</u>	<u>1,100,700</u>	<u>864,000</u>
Income	(191,000)	(251,000)	(221,000)
NET EXPENDITURE	<u>791,530</u>	<u>849,700</u>	<u>643,000</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, acupuncturists, ear-piercers, hairdressers etc.

ASSISTANCE TO VOLUNTARY ORGANISATIONS

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

	ORIGINAL 2016/2017 £	REVISED 2016/2017 £	BUDGET 2017/2018 £
Grants:			
- Citizens Advice - Bureau Grant	96,480	96,480	98,890
- Gosport Victim Support	3,490	3,490	3,580
- Gosport Voluntary Action	66,270	66,270	67,930
- Dial-a-ride	25,410	25,410	26,050
- Age Concern	1,310	1,310	1,340
- Solent Sea Rescue	2,160	2,160	2,210
- Gosporters	870	870	890
- Relate	5,500	5,500	5,640
Administration Recharges	7,300	9,500	4,100
Net Expenditure	208,790	210,990	210,630

POLICY AND ORGANISATION BOARD

	ORIGINAL 2016/2017 £	REVISED 2016/2017 £	BUDGET 2017/2018 £
LICENSING & REGISTRATION			
Supplies and Services	2,700	-	-
Third Party Payments	129,590	146,770	151,800
Administration Recharges	34,700	23,800	22,600
	<u>166,990</u>	<u>170,570</u>	<u>174,400</u>
Income	(145,320)	(164,640)	(168,650)
NET EXPENDITURE	<u>21,670</u>	<u>5,930</u>	<u>5,750</u>

ASSISTANCE TO VOLUNTARY ORGANISATIONS

Supplies & Services	201,490	201,490	206,530
Admin Recharges	7,300	9,500	4,100
NET EXPENDITURE	<u>208,790</u>	<u>210,990</u>	<u>210,630</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 2016/2017 £	REVISED 2016/2017 £	BUDGET 2017/2018 £
Mayoral Expenses			
Mayor's Allowance	9,720	9,720	9,820
Deputy Mayor's Allowance	2,180	2,180	2,200
National Insurance ERS payments	580	160	160
Premises	250	250	250
Transport	7,630	5,350	6,770
Supplies and Services	1,600	1,580	1,330
Mayor Making	5,000	4,650	5,000
Administration Recharges	43,300	52,300	47,900
Income	(60)	(40)	(40)
	70,200	76,150	73,390
Civic Events			
Royan Twinning	3,000	2,960	2,960
Other Civic Events	9,740	7,130	16,390
Administration Recharges	52,400	78,600	46,500
	65,140	88,690	65,850
Members and Election Expenses			
Members Allowances	237,600	233,510	235,840
Members Travelling Expenses	100	250	250
Other Expenses	22,610	11,600	10,950
Administration Recharges	100,000	152,400	87,000
Election Expenses #	246,720	188,080	87,940
Election Income	(185,000)	(137,990)	(87,940)
	422,030	447,850	334,040

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 2016/2017 £	REVISED 2016/2017 £	BUDGET 2017/2018 £
CORPORATE AND CIVIC EXPENSES			
Third Party Payments	3,160	6,380	6,600
Administration Recharges			
- Financial Services	244,710	319,110	262,020
- Legal Services	202,270	239,080	165,850
- Chief Executives Unit	24,090	45,980	9,590
- Housing Services	26,590	15,110	10,040
- HRA Attributable Element	(86,900)	(103,000)	(80,600)
	<hr/> 413,920	<hr/> 522,660	<hr/> 373,500
Mayoral Expenses			
Employees	580	160	160
Premises	250	250	250
Transport	7,630	5,350	6,770
Supplies & Services	18,500	18,130	18,350
Admin Recharges	43,300	52,300	47,900
Income	(60)	(40)	(40)
	<hr/> 70,200	<hr/> 76,150	<hr/> 73,390
Civic Events			
Employees	4,600	3,240	4,770
Supplies and Services	8,390	7,140	14,870
Administration Recharges	52,400	78,600	46,500
Income	(250)	(290)	(290)
	<hr/> 65,140	<hr/> 88,690	<hr/> 65,850
Members and Election Expenses			
Employees	12,250	1,080	-
Premises	-	13,470	8,100
Transport	340	990	1,010
Supplies & Services	493,840	417,900	325,870
Admin Recharges	100,600	152,400	87,000
Income	(185,000)	(137,990)	(87,940)
	<hr/> 422,030	<hr/> 447,850	<hr/> 334,040
Council and Board Meetings			
Transport			
Supplies and Services	300	600	600
Administration Recharges	234,400	357,700	175,100
	<hr/> 234,700	<hr/> 358,300	<hr/> 175,700
NET EXPENDITURE	<hr/> 1,205,990	<hr/> 1,493,650	<hr/> 1,022,480

POLICY AND ORGANISATION BOARD

MISCELLANEOUS SERVICES

	ORIGINAL 2016/2017 £	REVISED 2016/2017 £	BUDGET 2017/2018 £
Other Expenses comprises			
Dangerous Structures	14,130	13,380	13,380
Emergency Planning	52,020	35,590	36,920
Public Notice Boards	1,600	-	-
Union Duties	120	240	240
General Insurances & Building Condition Consultants	10,430	5,730	5,790
Meals-on-wheels	2,500	1,000	-
Employee costs, savings, efficiencies and vacancies	(118,060)	(15,000)	(60,000)
Pension Costs for Discontinued Services	168,540	166,520	168,190
Pension Costs - Fixed Element payable to administering authority	484,880	484,880	527,500
Firewardens & First Aid Allowances etc	5,000	5,100	5,200
Corporate Training	2,500	2,500	2,500
Compact Events	1,600	1,600	3,900
Coastline Expenditure (excluding Admin)	13,700	13,640	13,760
Other Corporate Expenses	10,470	64,980	19,700
	649,430	780,160	737,080

OTHER CORPORATE AREAS

Other Corporate Areas includes the following Non-Financing items:

Audit Fees	35,950	34,370	34,720
Capital Administration	68,300	122,800	89,100
Subscriptions	23,500	24,140	25,620
Safety Committee	9,230	9,200	9,200
	136,980	190,510	158,640

Other Corporate Areas includes the following Financing items:

Capital Finance - Depreciation Reversal	(1,131,580)	(1,224,400)	(1,224,400)
External Interest Payable	2,285,600	2,184,400	2,201,000
External Interest Receivable	(79,500)	(84,030)	(53,730)
Internal Interest Payable	360	360	370
Capital Finance - Minimum Revenue Provision	696,400	470,000	485,000
Treasury Management	79,100	98,900	75,900
Hra Item 8 Transfer	(1,853,000)	(1,866,970)	(1,877,380)
Interest Receivable Under Finance Leases	(228,390)	(228,730)	(227,220)
Interest Paid Under Finance Leases	800	800	80
	(230,210)	(649,670)	(620,380)
	(93,230)	(459,160)	(461,740)

POLICY AND ORGANISATION BOARD

	ORIGINAL 2016/2017 £	REVISED 2016/2017 £	BUDGET 2017/2018 £
MISCELLANEOUS SERVICES			
Other Expenses (breakdown opposite)	649,430	780,160	737,080
Administration Recharges	279,800	433,620	303,610
	929,230	1,213,780	1,040,690
Income	(24,570)	(25,530)	(25,530)
NET EXPENDITURE	904,660	1,188,250	1,015,160

OTHER CORPORATE AREAS

Employees	700	700	700
Supplies and Services	102,680	100,710	106,740
Administration Recharges	112,700	188,000	127,100
Capital Finance	(435,180)	(754,400)	(739,400)
Financing Income and Expenditure	125,870	5,830	43,120
NET INCOME	(93,230)	(459,160)	(461,740)

SERVICE UNIT ACCOUNTS

SUMMARY OF REVENUE ESTIMATES 2017/2018

	ORIGINAL 2016/2017 £	REVISED 2016/2017 £	BUDGET 2017/2018 £	Page
TOTAL EXPENSES BY SERVICE UNIT				
Chief Executive's Unit	250,190	476,980	98,590	37
Legal, Democratic & Planning Service	4,152,350	4,975,660	3,958,640	37
Financial Services	3,413,270	4,050,250	3,230,560	39
Housing Services	4,206,800	4,395,310	3,970,830	39
	12,022,610	13,898,200	11,258,620	

TOTAL EXPENSES BY TYPE

Employees	7,994,770	9,406,270	7,563,050
Premises	251,770	246,360	253,030
Transport	104,720	104,300	99,750
Supplies & Services	1,158,510	1,148,200	1,051,060
Third Party Payments	9,230	56,390	51,530
Administration Recharges	2,280,610	2,695,580	1,999,100
Capital Finance	223,000	241,100	241,100
	12,022,610	13,898,200	11,258,620

ANAYSIS OF INCOME AND RECHARGES

Income

- Fees and Charges and External Funding	(498,730)	(526,320)	(544,510)
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Recharges

General Fund - Community	(2,173,510)	(2,303,300)	(2,021,920)
- Economic Development	(365,900)	(370,100)	(354,000)
- Policy and Organisation	(4,145,260)	(4,888,690)	(3,854,300)
Housing Revenue Account	(2,558,600)	(3,114,200)	(2,484,800)
Recharges between Business Units	(1,412,290)	(1,588,200)	(1,287,280)
Recharges within Business Unit	(868,320)	(1,107,390)	(711,810)

Total Recharges from Service Units	(12,022,610)	(13,898,200)	(11,258,620)
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SERVICE UNIT ACCOUNTS

	ORIGINAL 2016/2017 £	REVISED 2016/2017 £	BUDGET 2017/2018 £
CHIEF EXECUTIVE'S UNIT			
Chief Executive Section	250,190	476,980	98,590
Total Gross Expenditure	<u>250,190</u>	<u>476,980</u>	<u>98,590</u>
Less recharges within the business unit	-	-	-
Total Expenditure	<u><u>250,190</u></u>	<u><u>476,980</u></u>	<u><u>98,590</u></u>

LEGAL, DEMOCRATIC AND PLANNING SERVICE

Development Services Administration	120,220	118,610	120,940
Conservation & Design	79,130	107,710	82,930
Development Control	349,400	456,940	374,170
Planning Policy	247,160	306,530	172,330
Transport & Traffic Section	117,850	174,260	58,470
Economic Prosperity	255,430	298,770	285,650
Heritage at Risk Officer	3,000	3,000	3,000
Corporate Policy Section	159,250	144,190	159,110
Community Safety	135,310	139,550	136,240
Personnel	163,210	248,420	141,890
Personnel Corporate Budget	22,490	14,750	13,250
Building Control Partnership Account	311,510	325,110	336,100
Environmental Health	88,300	72,200	70,400
Civic Support	140,020	159,920	148,090
I T Services	887,940	952,920	917,040
Cashiers and Reception	314,730	330,750	282,350
Telephones	32,120	33,240	33,500
I T Services Co-location	-	38,820	38,820
Borough Solicitor & Deputy Chief Executive Section	143,030	376,280	51,440
Democratic Services	132,880	167,170	93,370
Electoral Registration	138,420	183,440	133,250
Land Charges Team	45,000	45,550	47,240
Legal Services	265,950	277,530	259,060
Total Gross Expenditure	<u>4,152,350</u>	<u>4,975,660</u>	<u>3,958,640</u>
Less recharges within the business unit	(352,220)	(522,180)	(304,720)
Total Expenditure	<u><u>3,800,130</u></u>	<u><u>4,453,480</u></u>	<u><u>3,653,920</u></u>

SERVICE UNIT ACCOUNTS

	ORIGINAL 2016/2017 £	REVISED 2016/2017 £	BUDGET 2017/2018 £
CHIEF EXECUTIVE'S UNIT			
Employees	223,160	450,170	92,890
Transport	1,400	580	-
Supplies and Services	4,930	2,730	-
Administration Recharges	20,700	23,500	5,700
	250,190	476,980	98,590
Income			
- Fees and Charges and External Funding	-	-	-
Recharges			
General Fund - Community	-	-	-
- Economic Development	-	-	-
- Policy and Organisation	(122,390)	(233,380)	(48,290)
Housing Revenue Account	(86,300)	(164,600)	(34,000)
Recharges between Business Units	(41,500)	(79,000)	(16,300)
Recharges within Business Unit	-	-	-
	(250,190)	(476,980)	(98,590)
NET EXPENDITURE	-	-	-

LEGAL, DEMOCRATIC AND PLANNING SERVICE

Employees	2,662,300	3,206,960	2,621,480
Premises	17,200	17,580	17,920
Transport	23,280	24,110	23,750
Supplies and Services	505,210	508,810	448,240
Third Party Payments	1,000	45,510	39,820
Administration Recharges	776,520	991,380	626,120
Capital Finance	166,840	181,310	181,310
	4,152,350	4,975,660	3,958,640
Income			
- Fees and Charges and External Funding	(362,260)	(362,580)	(374,580)
Recharges			
General Fund - Community	(497,010)	(504,700)	(422,220)
- Economic Development	(221,200)	(252,800)	(241,800)
- Policy and Organisation	(1,735,270)	(2,175,390)	(1,601,250)
Housing Revenue Account	(312,100)	(428,400)	(352,200)
Recharges between Business Units	(672,290)	(729,600)	(661,880)
Recharges within Business Unit	(352,220)	(522,180)	(304,720)
	(4,152,350)	(4,975,660)	(3,958,640)
NET EXPENDITURE	-	-	-

SERVICE UNIT ACCOUNTS

	ORIGINAL 2016/2017 £	REVISED 2016/2017 £	BUDGET 2017/2018 £
FINANCIAL SERVICES			
Internal Audit	226,780	287,740	193,470
Reprographics	367,320	362,670	359,110
Central Purchasing	109,680	258,370	138,520
Town Hall	131,620	143,990	125,190
Financial Services Management	113,970	345,770	53,210
Accountancy	676,030	712,290	657,120
Payroll & Admin	178,920	304,850	144,380
Housing Benefit	1,082,640	1,075,210	1,041,060
Council Tax	526,310	559,360	518,500
Total Gross Expenditure	<u>3,413,270</u>	<u>4,050,250</u>	<u>3,230,560</u>
Less recharges within the business unit	(373,300)	(450,300)	(269,600)
Total Expenditure	<u><u>3,039,970</u></u>	<u><u>3,599,950</u></u>	<u><u>2,960,960</u></u>

HOUSING SERVICES

Housing Management	266,090	280,830	156,400
Estate Management	745,070	947,350	795,950
Finance & Admin	165,110	-	-
Allocations & Advice	707,750	825,370	812,970
At Your Service	22,000	18,700	17,700
Tlc Development	19,620	24,560	22,860
Supporting People	5,020	-	-
Housing Strategic Services	19,690	18,400	18,580
Choice Based Lettings	11,010	12,430	10,830
Technical Services	290,370	250,090	294,820
Asset Management	186,470	229,630	169,820
Property Services	337,680	297,790	293,660
Customer Services & Administration	257,340	307,780	207,440
Duty Client Contact Officer	9,600	10,580	10,390
Waste Management	168,020	169,790	162,320
Landscape Management	360,600	375,310	369,160
Enforcement	251,700	248,990	248,620
Corporate Cleaning	45,180	47,540	46,190
Town Hall Landlord	338,480	330,170	333,120
Total Gross Expenditure	<u>4,206,800</u>	<u>4,395,310</u>	<u>3,970,830</u>
Less recharges within the business unit	(142,800)	(134,900)	(137,500)
Total Expenditure	<u><u>4,064,000</u></u>	<u><u>4,260,410</u></u>	<u><u>3,833,330</u></u>

SERVICE UNIT ACCOUNTS

	ORIGINAL 2016/2017 £	REVISED 2016/2017 £	BUDGET 2017/2018 £
FINANCIAL SERVICES			
Employees	2,080,260	2,617,620	2,039,220
Premises	1,670	2,000	1,730
Transport	16,020	17,140	16,200
Supplies and Services	394,080	389,400	374,090
Third Party Payments	7,000	9,650	10,480
Administration Recharges	908,500	1,008,700	783,100
Capital Finance	5,740	5,740	5,740
	<u>3,413,270</u>	<u>4,050,250</u>	<u>3,230,560</u>
Income			
- Fees and Charges and External Funding	(73,060)	(80,040)	(82,440)
Recharges			
General Fund - Community	(174,100)	(202,400)	(158,800)
- Economic Development	(57,300)	(44,500)	(38,700)
- Policy and Organisation	(2,152,210)	(2,346,210)	(2,079,120)
Housing Revenue Account	(137,500)	(376,900)	(198,600)
Recharges between Business Units	(445,800)	(549,900)	(403,300)
Recharges within Business Unit	(373,300)	(450,300)	(269,600)
	<u>(3,413,270)</u>	<u>(4,050,250)</u>	<u>(3,230,560)</u>
NET EXPENDITURE	<u>-</u>	<u>-</u>	<u>-</u>
HOUSING SERVICES			
Employees	3,029,050	3,131,520	2,809,460
Premises	232,900	226,780	233,380
Transport	64,020	62,470	59,800
Supplies and Services	254,290	247,260	228,730
Third Party Payments	1,230	1,230	1,230
Administration Recharges	574,890	672,000	584,180
Capital Finance	50,420	54,050	54,050
	<u>4,206,800</u>	<u>4,395,310</u>	<u>3,970,830</u>
Income			
- Fees and Charges and External Funding	(63,410)	(83,700)	(87,490)
Recharges			
General Fund - Community	(1,502,400)	(1,596,200)	(1,440,900)
- Economic Development	(87,400)	(72,800)	(73,500)
- Policy and Organisation	(135,390)	(133,710)	(125,640)
Housing Revenue Account	(2,022,700)	(2,144,300)	(1,900,000)
Recharges between Business Units	(252,700)	(229,700)	(205,800)
Recharges within Business Unit	(142,800)	(134,900)	(137,500)
	<u>(4,206,800)</u>	<u>(4,395,310)</u>	<u>(3,970,830)</u>
NET EXPENDITURE	<u>-</u>	<u>-</u>	<u>-</u>

**CAPITAL
PROGRAMME
2016/17 to 2019/20**

CAPITAL PROGRAMME 2016/17 TO 2019/20
COMMUNITY BOARD - HOUSING (HRA)

Item No	SCHEME	Progress Category	Project total (where appropriate) £,000	Revised 2016/17 £,000	Estimate 2017/18 £,000	Estimate 2018/19 £,000	Estimate 2019/20 £,000	Local Resources					
								2016/17	2017/18	2018/19	2019/20		
								£,000	£,000	£,000	£,000		
1	LA Tenants Disabled Persons Grant	F	-	50	50	50	50	50	50	50	50	50	50
2	Improvements to Housing Stock	F	-	3,590	3,325	2,250	2,250	3,590	3,325	2,250	2,250	3,590	3,325
3	St Vincent Road Development	P	2,224	1,350			1,350					1,350	
4	Purchase of Properties	F		359	520		359	520				359	520
Board Total				5,349	3,895	2,300	2,300	5,349	3,895	2,300	2,300	5,349	3,895

CAPITAL PROGRAMME 2016/17 TO 2019/20
COMMUNITY BOARD - HOUSING (GENERAL FUND)

Item No	SCHEME	Progress Category	Project total (where appropriate) £,000	Revised 2016/17 £,000	Estimate 2017/18 £,000	Estimate 2018/19 £,000	Estimate 2019/20 £,000	Local Resources					
								2016/17	2017/18	2018/19	2019/20		
								£,000	£,000	£,000	£,000		
1	Disabled Facilities	F	-	684	617	617	617						
2	Housing Renewal	F	-	116	60	60	60	116	60	60	60	116	60
Board Total				800	677	677	677	116	60	60	60	116	60

KEY TO PROGRESSION CATEGORIES

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

CAPITAL PROGRAMME 2016/17 TO 2019/20

COMMUNITY BOARD - NON HOUSING

Item No	SCHEME	Progress Category	Project total (where appropriate) £,000	Revised 2016/17 £,000	Estimate 2017/18 £,000	Estimate 2018/19 £,000	Estimate 2019/20 £,000	Local Resources			
								2016/17	2017/18	2018/19	2019/20
								£,000	£,000	£,000	£,000
1	Alver Valley Country Park	P	1,040	752				312			
2	Gosport BMX National Centre	P	152	152				2			
3	River Hamble to Portchester CFERM Strategy	E	-	12							
4	Car Park resurfacing & upgrading	E	-	107	40	40	40	107	40	40	40
5	Provide lighting to pathways within Leisure Parks, Gardens & Open Spaces	P	197	25	144						
6	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	700		700						
7	Lee Promenade resurfacing	P	45	45				45			
8	Public Conveniences refurbishment	E	-	156	80	80	80	156	80	80	80
9	Transfer of Play Areas at Priddys Hard	P	21	7							
10	Privett Park-Provision of High Protective Fence	P	35	10				10			
11	Playgrounds - improvements to existing facilities	E	-	77	20	20	20	77	20	20	20
12	Kerbside & Glass Collection service	I	134		134				134		
13	Essential Paving Improvements & Upgrades	E	-	40	30	30	30	40	30	30	30
14	Stokes Bay - Wet & Dry Play Area	E	-		25				25		
15	Stanley Park - phased refurbishment	P	80	63				63			
16	Renew interpretation boards across the Borough	P	39	39				39			
17	Ice Rink refurbishment & improvement	P	100	100				100			
18	Stokes Bay Golf Club - drainage works	P	35	35				35			
19	Ann's Hill Cemetery Waiting Room	P	20	20				20			
20	Bridgemary Skate Park (to include BMX & Scooters)(subject to match funding of £90k)	P	180	180				90			
21	Cockle Pond - water circulation scheme	P	100	100				100			
22	Cockle Pond - footway repairs	I	100		100				100		
23	Community Space - Manor Way	P	100	100				100			
24	Parham Road - flood measures	P	25	25				25			
25	Crown House - conversion to two flats	P	90	90				90			
26	Forton Lake Opening Bridge - Mechanical and Electrical upgrade	I	275	185	90			185	90		
27	Chilworth Grove Footpath renewal	I	26		26				26		
28	Alverbank East and West Car Parks, Stokes Bay Road - drainage upgrade	I	40		40				40		

CAPITAL PROGRAMME 2016/17 TO 2019/20
COMMUNITY BOARD - NON HOUSING continued

Item No	SCHEME	Progress Category	Project total (where appropriate) £,000	Revised 2016/17 £,000	Estimate 2017/18 £,000	Estimate 2018/19 £,000	Estimate 2019/20 £,000	Local Resources				
								2016/17	2017/18	2018/19	2019/20	
								£,000	£,000	£,000	£,000	
29	Car Park Ticket Machines - phased upgrade of all machines	I	131		33	33	33		33			
30	Walpole Car Park resurfacing and upgrading	I	80		80				80			
31	Leesland Road Play Area - refurbishment	I	81			81						
32	Fitness Suite and Studio Facilities Extension to Leisure Centre	D	1,185	185	1,000							
	Board Total			2,505	2,542	284	203	1,781	1,698	284	203	

ECONOMIC DEVELOPMENT BOARD

Item No	SCHEME	Progress Category	Project total (where appropriate) £,000	Revised 2016/17 £,000	Estimate 2017/18 £,000	Estimate 2018/19 £,000	Estimate 2019/20 £,000	Local Resources				
								2016/17	2017/18	2018/19	2019/20	
								£,000	£,000	£,000	£,000	
1	Waterfront Masterplanning	D	220	27					27			
	Board Total			27	-	-	-	27	-	-	-	

CAPITAL PROGRAMME 2016/17 TO 2019/20
POLICY & ORGANISATION BOARD

Item No	SCHEME	Progress Category	Project total (where appropriate) £,000	Revised 2016/17 £,000	Estimate 2017/18 £,000	Estimate 2018/19 £,000	Estimate 2019/20 £,000	Local Resources			
								2016/17	2017/18	2018/19	2019/20
								£,000	£,000	£,000	£,000
1	CCTV - Replacement & Upgrades	E	-	46	15	15	15	46	15	15	15
2	IT - PC Replacement Programme	E	-	10	10	10	10	10	10	10	10
3	IT - Server Replacement	E	-	73	40	80	40	73	40	80	40
4	IT - Microsoft Licence	E	-	64	50	50	50	64	50	50	50
5	IT - System Upgrades	E	-	40	10	10	10	40	10	10	10
6	Town Hall Major Repairs - Electrics	E	-	51	10	10	10	51	10	10	10
7	Town Hall Major Repairs - Internal Decorations	E	-	29	15	15	15	29	15	15	15
8	Town Hall Major Repairs - Health & Safety	E	-	31	10	10	10	31	10	10	10
9	Town Hall Major Repairs - Adaptions	E	-	54	15	15	15	54	15	15	15
10	Town Hall Passenger Lift - major refurbishment / renewal	E	-	79				79			
11	Financial Management System V.5 Upgrade	P	-		70				70		
	Board Total			477	245	215	175	477	245	215	175

	Total Capital Programme			9,158	7,359	3,476	3,355	7,750	5,898	2,859	2,738
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SUMMARY FINANCING STATEMENT	2016/17	2017/18	2018/19	2019/20	Total
	£,000	£,000	£,000	£,000	£'000
External Resources					
Specific Capital Grants - GF	684	617	617	617	2,535
Developer Contributions - Open Spaces - GF	365	494			859
Other Grants and Contributions - GF	359	350			709
Local Resources					
Major Repairs Reserve - HRA	2,450	2,450	2,300	2,300	9,500
Revenue Contribution - HRA	1,190	925			2,115
Reserves - HRA	1,709	520			2,229
Capital Receipts - GF	930	492	621	625	2,668
Capital Funding Requirement - GF	1,471	1,511	(63)	(187)	2,732
Total Funding	9,158	7,359	3,476	3,355	23,347

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.