



Gosport Borough Council

# Budget Book

2015/16



**GOSPORT**  
Borough Council

# GOSPORT BOROUGH COUNCIL

## BUDGET 2015/2016

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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 2015/16**

## **FOREWORD**

### **1.0 INTRODUCTION**

- 1.1 The Budget Book sets out the projected costs of Council services in 2015/16 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 brought the most radical changes to the financing of Local Government for over 30 years.
- 2.2 The primary change was in relation to Business Rate income. Under the previous system business rates were collected by Councils on behalf of the government and paid into a central Treasury pot. This was 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 was 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 by the Government as part of the Council's Settlement Funding Assessment, the other element of which is the funding provided through the Revenue Support Grant.
- 2.4 The business rates collected are initially apportioned between Central Government and the billing authorities with the Government currently retaining 50%.
- 2.5 The Billing Authority business rate baseline (the Government's estimate of the business rates collectable in the Borough after deducting the Central Government share of 50%) has been split in two tier areas between the billing authorities and the major precepting authorities on the basis of 80% to the billing authorities (i.e. GBC) 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.
- 2.6 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.
- 2.7 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.
- 2.8 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 baseline funding and therefore would trigger a safety net payment.

- 2.9 While the new business rates system has been generally welcomed, it has also been subject to ongoing regulatory changes and clarifications that have ‘fine tuned’ it to meet the government’s national objectives and to clarify administrative and operational procedures.
- 2.10 It is a feature of the system that the tariffs, top ups, safety nets, levies and grant reliefs for national budget initiatives have resulted in complex funding streams and timings which have only recently been fully appreciated
- 2.11 The business rate listings, which are central to the new system, are managed by the local Billing Authorities who have no direct control over some of the key elements – i.e. the various reliefs and appeals. This is further detailed in section 3 to this report.
- 2.12 As in 2014/15 in order to provide Councils with 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 conditional on their tax levels not being increased in 2015/16.

### 3.0 THE LOCAL FINANCIAL SITUATION

- 3.1 The headline figures for this Council in relation to the final grant settlements for 2013/14, 2014/15 and 2015/16 are as follows:-

	2013/14	2014/15	2015/16
	£,000	£,000	£,000
Revenue Support Grant	3,289	2,557	1,824
Baseline Funding Level*	<u>2,188</u>	<u>2,231</u>	<u>2,274</u>
Start Up Funding Assessment	5,477	4,788	4,098

\* Funded from Business Rate receipts

- 3.2 The above table highlights the very significant reduction (approximately £1.4M) in Central Government funding between 2013/14 and 2015/16. Due to the close proximity to the General election no indicative figures have been published for 2016/17.
- 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 £796,039 is payable to the Council including £227,053 in respect of 2012/13, £271,309 for 2013/14, £165,757 for 2014/15 and £131,920 for 2015/16. Each phase of New Homes Bonus is payable for 6 years.
- 3.4 The Baseline Funding Level under the new arrangements assumes that the Council will collect business rates receipts at target level. The revised estimate 2014/15 is that actual receipts (after Tariff and the levy payable) will be £2,354,370 (including direct grant for additional rate relief granted). This has increased from the original estimate of £2,213,140 and is £123,474 above the target level of £2,230,896 and £290,791 above the safety net threshold of £2,063,579.
- 3.5 The estimate of Business Rate Receipts 2015/16 (in accordance with the NNDR1 return to Central Government) is £3,172,930 (including direct grant for additional rate relief granted and the levy payable) which is £899,405 above the target level of £2,273,525 and £1,069,920 above the safety net threshold of £2,103,010. While this reflects the best estimate on the information currently available significant risk remains that final income received will vary significantly and could even fall to that guaranteed by the safety net.
- 3.6 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.

- 3.7 Within the autumn Statement the Government made a number of changes to the NNDR reliefs including changes to the Discretionary Reliefs funded by Central Government. The maximum amount of temporary retail relief that can be awarded has been increased from £1,000 to £1,500. A new discretionary transitional relief scheme has also been introduced enabling relief to be granted after the existing mandatory transitional relief scheme ceases on the 31<sup>st</sup> March 2015. The Council's discretionary relief scheme has been amended to incorporate these changes.
- 3.8 In order to help mitigate against the risks outlined above it was agreed that a collection fund equalisation reserve was set up to specifically mitigate against this risk. The scope of this reserve has been broadened to cover the significant increase in risk and volatility of arising from the introduction of Business Rate Retention Scheme and Council Tax Support Scheme together with the uncertainties in future levels of Revenue Support Grant. In the light of this the reserve has been renamed the Stability and Resilience Reserve. The approved budget provides for an increase in the reserve to £291,440 for 2014/15 and £1,167,730 in 2015/16 which will greatly assist the Council by giving it more time to adjust to the reductions in funding anticipated in the next five years.
- 3.9 For the fourth successive year the approved budget will also qualify the Council to receive Council Tax Freeze Grant. For 2015/16 the grant is payable for one year and is equivalent to 1% of the Council Tax which equates to approximately £56,000. This sum is not included in the Start Up Funding Assessment and is paid as a separate grant.
- 3.10 The Settlement for 2015/16 has resulted in a further significant decrease (approximately £700,000) in the level of Central Government support (Revenue Support Grant and Business Rate Income) that this Council is estimated to receive. The efficiency measures undertaken early in 2013/14 together with a number of new measures (including the extension of the Environmental Heath Partnership) has enabled a draft budget to be put forward which safeguards 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 that were 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 Baseline Funding Level 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. The legislative and accounting arrangements relating to the scheme produce significant additional complexity and risk with any given year's income potentially being significantly affected by previous years. Since the introduction of the scheme further complexities have been introduced as a result of the changes in business rate reliefs and the Government has also announced an intention to review the Business Rate Scheme. The Stability and Resilience Reserve will help mitigate against this risk.
- 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 while reducing the funding from Central Government to approximately 90% of the cost of the previous Council Tax Rebate Scheme. From 2013/14 the grant funding for this scheme is 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 As detailed in paragraph 3.3 the Council is estimated to receive a total New Homes Bonus of £796,039 in 2015/16 which is fully utilised to support the Council's Revenue Budget. There is a significant risk that this support will not be continued following the general election.

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.

## **5.0 RESERVES**

5.1 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 used to ensure that fluctuations in annual maintenance requirements can be met, to underwrite uninsured risks and for funding spend-to-save revenue and capital initiatives.

5.2 As a result of savings achieved in the actual expenditure compared to the budget in 2013/14 a higher RFR (£2,067,000) was carried forward into 2014/15 than anticipated. It was anticipated that this would be reduced in the current year by revenue budget carry forwards of approximately £324,000 although these have been fully funded by savings achieved in the year and it has been possible to add a further £25,610 to the fund. A contribution of £150,000 is estimated to be applied from the fund in 2015/16 to support regeneration projects within the Borough in accordance with the fund's objective to support spend to save revenue and capital initiatives.

5.3 As detailed above the grant settlement for 2015/16 is substantially lower than 2014/15 in accordance with the indicative grant settlement issued at this stage last year. As a result of the forthcoming general election in May 2015 no indicative grant settlement has been issued for 2016/17. The widely held view however is that further significant reductions in grant will be forthcoming in the next four years as detailed in the budget projection 2016/17-2019/20 (Appendix 2). This estimates that the Revenue Support Grant will have reduced from £1,824,000 in 2015/16 to £325,000 in 2019/20 (an estimated reduction of approximately £1.5 million).

5.4 In addition the Council is now bearing a number of additional risks following the radical changes to the financing of Local Government first introduced in the 2013/14 Local Government Finance Settlement. These include those relating to the Business Rate Retention Scheme and the Council Tax Support Scheme as detailed in paragraph 4 of this report.

5.5 In view of the challenges that the Council is likely to face in the next 5 years and the additional risks identified it is seen as essential that reserve levels are maintained at as high a 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.

## **6.0 THE APPROVED BUDGET**

### **6.1 REVENUE**

6.1.1 The revised 2014/15 budget totals £9,970,670 and represents an increase of £141,880 (1.4%). The draft 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.

6.1.2 The total net budget for 2015/16 is £10,295,150 and represents an increase of £466,360 (4.7%) on the original budget for the current year.

### **6.2 CAPITAL**

6.2.1 The Council's Capital Programme for the 4 years to 2017/18 amounts to over £23M primarily funded from the Major Repairs Reserve, HRA revenue contributions and borrowing as approved by Policy and Organisation Board on 29<sup>th</sup> September 2014.

6.2.2 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 should only borrow to fund new capital investment if it can be demonstrated that the revenue consequences are affordable in line with the prudential code

### 6.3 COUNCIL TAX

- 6.3.1 The budget of £10,295,150 for 2015/16 will result in no change in Gosport's share of the Council Tax. The Band D tax will therefore remain at £202.81 for 2015/16.
- 6.3.2 Based on provisional data, 1% Council Tax produces approximately £52,000 income in 2015/16 however any increase in Council tax would result in the loss of the Council Tax Freeze grant of approximately £56,000 (payable for one year).

### 6.4 COUNCIL TAX BASE

- 6.4.1 The projected Council tax Base for 2015/16 is shown below:-

Calculation of adjusted tax base:

Adjusted Tax Base (before Losses to Collection)	26,018.80
Less Losses on collection	<u>-378.40</u>
Adjusted Tax Base	<b><u>25,640.40</u></b>

### 7.0 BEYOND 2014/15

- 7.1 A 4-year projection of revenue commitments (Appendix 2) indicates significant pressures on budgets between 2016/17 and 2019/20.
- 7.2 Savings required to maintain a zero increase in Council Tax are currently projected as follows:-

Year	Estimated Savings Required (Year on Year)
2016/17	£615,000
2017/18	£595,000
2018/19	£727,000
2019/20	£583,000

- 7.3 It is currently Council policy to restrict Council Tax increases for its own requirements to no more than 2.5% although it is presently the case that a referendum is required by any Council wishing to increase its Council Tax by 2% or more.
- 7.4 The forthcoming General Election, continuing worldwide economic uncertainty and the complexities of the new Local Government Financing arrangements result in a very high degree of uncertainty relating to future levels of Exchequer support, locally retained business rates, inflation and interest rates. It is generally believed that irrespective of the result of the election further significant reductions in Government grant will be forthcoming. It has been assumed in the projection that reductions of £500,000 in Revenue Support Grant will be made in 2016/17 and 2017/18, £300,000 in 2018/19 and £200,000 in 2019/20.

### 8.0 CONCLUSION

- 8.1 The 2015/16 budget of £10,295,150 is balanced and will result in no change in the level of Council Tax required for the Borough Council's purposes. The outlook for 2016/17 and beyond is that significant reductions in Exchequer Support will be forthcoming so it is essential that further reviews of services are undertaken and efficiencies and new sources of income are identified. The Council's Budget Strategy for 2016/17 will further address this when it is considered during autumn 2015.

**BUDGET RISK ASSESSMENT (GENERAL FUND)**

Budget Area	Risk	Budget £'000	Likelihood	Revenue Impact	Comment
Business Rate Retention Scheme/ Government Grants	Uncertainty regarding Collection Rates/Appeals/Mandatory Relief Grant Data//Policy change	-5,945	H	H	Considerable uncertainty regarding the impact of outstanding appeals will have on future NNDR income. Both positive and negative risk. Negative risk partly mitigated by 'Safety Net'/Prudent Budgeting.
Council Tax Support Scheme	Increased costs due to take up etc.	4,337	H	M	Any increased costs relating to take up of the scheme are likely to be at least partly borne by this Council. The Government support for the scheme is no longer separately identified and is now included within the overall grant settlement.
Capital Programme	Failure to raise necessary financing (capital receipts 2014-18)	-1,975	H	M	Economic climate may not facilitate the raising of the new capital receipts required in future years
Housing Benefits	Overpayment rates &/or demand increase, grant formula change.	32,650	H	H	Major uncertainty still exists regarding the timing relating to the introduction of Universal Credit and the impact of future changes to the benefit system.
Homelessness	Additional demand.	3,435	H	M	Conversion of Agnew House has mitigated this risk although demand continues to increase. The ongoing refurbishment of Barclay House will help reduce this risk.
General Income	Shortfall due to unpredicted demand changes.	2,453	H	H	
Maintenance	Unforeseen urgent works.	360	M	M	Essential expenditure has been provided for.
Insurance	Claims experience deteriorates.	160	M	M	
Interest Rates	Interest rates are higher than forecast	325	M	H	The economic climate remains volatile making the prediction of future interest rate levels subject to uncertainty.
Government Grants (including New Homes Bonus)	Future levels of Revenue support grant and New Homes Bonus Payments.	2,620	H	H	Uncertainty regarding the level of Revenue Support Grant and New homes Bonus very high due to forthcoming General Election.
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

PROJECTED GENERAL FUND FOR THE YEARS TO 2019/20 (at current prices)				
(£'000)				
	2016/17	2017/18	2018/19	2019/20
<b>A 2014/15 Base Budget</b>	<b>10,295</b>	<b>10,295</b>	<b>10,295</b>	<b>10,295</b>
<b>B Budget Increases</b>				
Crematorium (income down)	25	25	25	25
Tax Freeze Grant 2015/16	57	57	57	57
Elections	50	0	50	0
Pensions ERS	39	82	128	179
NI ERS - Cessation of contracting out (April 2016)	102	102	102	102
Inflation (inc pay award)	120	240	360	480
Transfer from Reserves	150	150	150	150
New Homes Bonus income (reaching 6 years)	0	0	227	498
	<b>543</b>	<b>656</b>	<b>1,099</b>	<b>1,491</b>
<b>C Less Budget Decreases</b>				
MRP	(9)	(17)	(23)	(22)
Transfer to Reserves	(876)	(876)	(876)	(876)
	<b>(885)</b>	<b>(893)</b>	<b>(899)</b>	<b>(898)</b>
<b>D PROJECTED BUDGET TOTALS (A+B+C)</b>	<b>9,953</b>	<b>10,058</b>	<b>10,495</b>	<b>10,888</b>
<b>E FUNDING</b>				
Revenue Support Grant	(1,325)	(825)	(525)	(325)
Collection Fund (Surplus) / Deficit - Council Tax	97	97	97	97
Business Rates Collectable	(2,900)	(2,900)	(2,900)	(2,900)
	<b>(4,128)</b>	<b>(3,628)</b>	<b>(3,328)</b>	<b>(3,128)</b>
<b>F GBC COUNCIL TAX LEVY (D-F)</b>	<b>(5,825)</b>	<b>(6,430)</b>	<b>(7,167)</b>	<b>(7,760)</b>
<b>G COUNCIL TAX BASE</b>	<b>25,690.4</b>	<b>25,740.4</b>	<b>25,790.4</b>	<b>25,840.4</b>
<b>H ESTIMATED COUNCIL TAX INCOME (FOR NO INCREASE)</b>	<b>(5,210)</b>	<b>(5,220)</b>	<b>(5,230)</b>	<b>(5,240)</b>
<b>I SAVINGS REQUIRED</b>	<b>615</b>	<b>1,210</b>	<b>1,937</b>	<b>2,520</b>

**GENERAL FUND BUDGET**

Summary 2014/2015 Revised, Estimate 2015/2016

	<b>ORIGINAL 2014/2015 £</b>	<b>REVISED 2014/2015 £</b>	<b>ESTIMATE 2015/2016 £</b>
<b>GENERAL FUND BUDGET</b>			
COMMUNITY BOARD	5,661,670	5,846,080	5,661,830
ECONOMIC DEVELOPMENT BOARD	810,270	857,980	879,880
POLICY AND ORGANISATION BOARD	3,207,290	2,949,560	3,027,150
<b>Total Net Expenditure</b>	<b>9,679,230</b>	<b>9,653,620</b>	<b>9,568,860</b>
<b>Transfer to/(from) Balances &amp; Reserves</b>			
General Fund Working Balance	-	-	-
Revenue Financing Reserve	-	25,610	<b>(150,000)</b>
Stability and Resilience Reserve	149,560	291,440	876,290
<b>BUDGET TOTAL</b>	<b>9,828,790</b>	<b>9,970,670</b>	<b>10,295,150</b>
<b>FINANCED BY</b>			
<b>Council Tax</b>	<b>(5,058,490)</b>	<b>(5,058,490)</b>	<b>(5,297,610)</b>
<b>Revenue Support Grant</b>	<b>(2,557,160)</b>	<b>(2,557,810)</b>	<b>(1,824,610)</b>
<b>Business Rates Retention</b>	<b>(2,213,140)</b>	<b>(2,354,370)</b>	<b>(3,172,930)</b>
	<b>(9,828,790)</b>	<b>(9,970,670)</b>	<b>(10,295,150)</b>
<b>BALANCES</b>			
<b>General Fund Working Balance</b>			
B/Fwd	890,000	890,000	890,000
Change	-	-	-
C/Fwd	890,000	890,000	890,000
<b>Revenue Financing Reserve (RFR)</b>			
B/Fwd	1,462,600	2,067,002	2,092,612
Change	-	25,610	<b>(150,000)</b>
C/Fwd	1,462,600	2,092,612	1,942,612
<b>Stability and Resilience Reserve</b>			
B/Fwd	-	-	291,440
Change	149,560	291,440	876,290
C/Fwd	149,560	291,440	1,167,730

## SUMMARY OF REVENUE ESTIMATES 2015/2016

	ORIGINAL 2014/2015 £	REVISED 2014/2015 £	BUDGET 2015/2016 £	Page
<b>COMMUNITY BOARD</b>				
Leisure & Culture	1,950,080	2,177,600	2,091,860	5
Waste	1,331,630	1,338,410	1,328,650	5
Streetscene	624,330	667,520	545,220	7
Community Safety	296,070	326,970	337,800	9
Environmental Services	505,480	457,830	422,710	9
Misc Environmental & Transportation	473,380	539,580	494,160	11
Cemetery	(13,770)	(15,700)	5,000	11
Home Adaptation Grants	7,400	7,790	8,040	13
Private Sector Housing	117,170	115,760	103,000	13
Homelessness	393,300	291,750	356,240	13
Other General Fund Housing	(23,400)	(61,430)	(30,850)	13
<b>Board Total</b>	<b>5,661,670</b>	<b>5,846,080</b>	<b>5,661,830</b>	
<b>ECONOMIC DEVELOPMENT BOARD</b>				
Economic Prosperity	195,190	224,140	358,670	19
Market	(60,810)	(44,820)	(48,970)	19
Town Harbour Foreshore	212,950	212,750	212,990	19
Events	72,410	63,840	73,350	19
Properties	108,010	112,150	118,090	21
Marketing and Tourism	132,520	137,920	145,750	21
Local Development Framework	150,000	152,000	20,000	21
<b>Board Total</b>	<b>810,270</b>	<b>857,980</b>	<b>879,880</b>	
<b>POLICY AND ORGANISATION BOARD</b>				
Registration of Electors	210,200	191,290	216,700	25
Local Land Charges	(32,520)	(22,480)	(18,660)	25
Concessionary Travel	100	400	400	25
Housing Benefits	488,370	552,320	507,680	25
Local Taxation	232,950	236,150	248,150	27
Development Services	806,710	740,350	757,560	27
Licensing & Registration	52,980	46,240	30,770	29
Assistance to Voluntary Organisations	199,620	199,150	208,190	29
Corporate & Civic Expenses	1,346,590	1,163,690	1,124,290	31
Miscellaneous Services	97,970	183,070	136,320	33
Other Corporate Areas	(195,680)	(340,620)	(184,250)	33
<b>Board Total</b>	<b>3,207,290</b>	<b>2,949,560</b>	<b>3,027,150</b>	
<b>GRAND TOTAL OF ALL BOARDS</b>	<b>9,679,230</b>	<b>9,653,620</b>	<b>9,568,860</b>	

## COMMUNITY BOARD

### SUMMARY OF REVENUE ESTIMATES 2015/2016

SERVICE	ORIGINAL 2014/2015 £	REVISED 2014/2015 £	BUDGET 2015/2016 £	Page
Leisure & Culture	1,950,080	2,177,600	2,091,860	5
Waste	1,331,630	1,338,410	1,328,650	5
Streetscene	624,330	667,520	545,220	7
Community Safety	296,070	326,970	337,800	9
Environmental Services	505,480	457,830	422,710	9
Misc Environmental & Transportation	473,380	539,580	494,160	11
Cemetery	(13,770)	(15,700)	5,000	11
Home Adaptation Grants	7,400	7,790	8,040	13
Private Sector Housing	117,170	115,760	103,000	13
Homelessness	393,300	291,750	356,240	13
Other General Fund Housing	(23,400)	(61,430)	(30,850)	13
<b>Board Total</b>	<u>5,661,670</u>	<u>5,846,080</u>	<u>5,661,830</u>	

## COMMUNITY BOARD

### LEISURE & CULTURE

	ORIGINAL 2014/2015 £	REVISED 2014/2015 £	BUDGET 2015/2016 £
Open Spaces	1,068,560	1,234,060	1,168,630
Outdoor Sports	279,440	275,420	279,180
Leisure Centre (see breakdown below)	316,960	317,380	298,480
Splash Park (see breakdown below)	46,760	106,810	106,790
Countryside Management	115,670	124,240	119,850
Museum	67,300	66,540	66,150
Community Recreation	11,850	9,210	9,710
Allotments	43,540	43,940	43,070
<b>Net Expenditure</b>	<u>1,950,080</u>	<u>2,177,600</u>	<u>2,091,860</u>

#### 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.

Running costs	14,760	14,880	14,980
Administration Recharges	3,100	3,400	4,400
Capital Finance (Depreciation)	299,100	299,100	299,100
Income from profit share	-	-	<b>(20,000)</b>
	<u>316,960</u>	<u>317,380</u>	<u>298,480</u>

#### 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	42,960	39,910	40,090
Administration Recharges	3,800	9,900	9,700
Capital Finance (Depreciation)	-	57,000	57,000
	<u>46,760</u>	<u>106,810</u>	<u>106,790</u>

### 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 2014/2015 £	REVISED 2014/2015 £	BUDGET 2015/2016 £
<b>LEISURE &amp; CULTURE</b>			
Employees	67,320	66,210	66,990
Premises	278,570	427,210	344,530
Transport	6,610	13,410	7,410
Supplies and Services	185,900	219,040	185,550
Third Party Payments	1,158,750	1,159,170	1,165,450
Administration Recharges	267,500	289,300	325,700
Capital Finance	349,650	411,800	411,800
	2,314,300	2,586,140	2,507,430
Income			
- Fees & Charges	(50,630)	(60,770)	(59,770)
- Rents, Lettings & Wayleaves	(239,260)	(264,110)	(255,730)
- Other	(74,330)	(83,660)	(100,070)
	(364,220)	(408,540)	(415,570)
<b>NET EXPENDITURE</b>	1,950,080	2,177,600	2,091,860
 <b>WASTE</b>			
Premises	2,340	1,170	-
Supplies and Services	59,150	65,280	67,870
Third Party Payments	1,329,150	1,332,460	1,337,140
Administration Recharges	165,000	192,300	196,100
Capital Finance	100,550	53,880	17,560
	1,656,190	1,645,090	1,618,670
Income	(324,560)	(306,680)	(290,020)
<b>NET EXPENDITURE</b>	1,331,630	1,338,410	1,328,650

## COMMUNITY BOARD

### STREETSCENE

### CAR PARKS

There are 2,149 off-street and foreshore parking spaces provided within Gosport and Lee on the Solent

### OTHER

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

	ORIGINAL 2014/2015 £	REVISED 2014/2015 £	BUDGET 2015/2016 £
<b>Expenditure comprises</b>			
Abandoned/Unwanted Vehicles	34,850	25,150	25,750
Dog Control	83,900	78,520	72,660
Public Conveniences	226,460	245,300	222,640
Street Cleansing	374,500	410,150	389,140
Flower Bed, Shrubbery & High Street Maintenance	339,580	322,740	348,800
Enforcement Services	68,400	87,920	88,320
	<u>1,127,690</u>	<u>1,169,780</u>	<u>1,147,310</u>
<b>Income comprises</b>			
Dog Control	(7,400)	(3,250)	(3,430)
Public Conveniences	(500)	(600)	(600)
Flower Bed, Shrubbery & High Street Maintenance	(126,300)	(131,400)	(131,400)
Enforcement of Fixed Penalties	(2,000)	(1,520)	(1,520)
	<u>(136,200)</u>	<u>(136,770)</u>	<u>(136,950)</u>
<b>Net Expenditure</b>	<u>991,490</u>	<u>1,033,010</u>	<u>1,010,360</u>

## COMMUNITY BOARD

	ORIGINAL 2014/2015 £	REVISED 2014/2015 £	BUDGET 2015/2016 £
<b>STREETSCENE</b>			
<b>CAR PARKS</b>			
Premises	82,900	84,110	86,250
Supplies and Services	60,850	73,900	72,140
Third Party Payments	35,750	35,780	35,850
Administration Recharges	175,000	194,200	199,100
Capital Finance	-	9,680	9,680
	354,500	397,670	403,020
Income			
- Car Park Fees	(620,000)	(651,190)	(756,190)
- Car Park Permits	(58,120)	(55,670)	(55,670)
- Parking Fines	(43,540)	(55,300)	(55,300)
- Advertising	-	(1,000)	(1,000)
	(721,660)	(763,160)	(868,160)
<b>NET INCOME</b>	<b>(367,160)</b>	<b>(365,490)</b>	<b>(465,140)</b>
<b>OTHER</b>			
Premises	98,110	133,490	131,080
Supplies and Services	26,810	17,770	17,040
Third Party Payments	485,940	562,100	544,900
Administration Recharges	389,800	332,400	333,800
Capital Finance	127,030	124,000	120,470
	1,127,690	1,169,780	1,147,310
Income	(136,200)	(136,770)	(136,950)
<b>NET EXPENDITURE</b>	<b>991,490</b>	<b>1,033,010</b>	<b>1,010,360</b>
<b>NET EXPENDITURE</b>	<b>624,330</b>	<b>667,520</b>	<b>545,220</b>

## 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 2014/2015 £	REVISED 2014/2015 £	BUDGET 2015/2016 £
CCTV	226,580	220,250	218,670
Community Safety Priorities	3,250	3,690	3,650
Administration Recharges	154,200	190,750	201,100
Capital Finance	20,450	20,450	20,450
	404,480	435,140	443,870
CCTV Partner Contributions	(108,410)	(108,170)	(106,070)
<b>Net Expenditure</b>	296,070	326,970	337,800

### ENVIRONMENTAL SERVICES

#### Environmental Health Services - Commercial

Food, Safety and Hygiene	140,240	129,290	118,270
Public Health	33,400	29,990	29,010
Health & Safety	75,450	69,220	62,190
<b>Net Expenditure</b>	249,090	228,500	209,470

#### Environmental Health Services - Pollution & Environment

Pollution Control	138,480	128,750	118,690
Rodent and Pest Control	94,160	81,030	74,700
Gypsy and Traveller Services	20,650	16,350	16,650
Health Initiatives	3,100	3,200	3,200
<b>Net Expenditure</b>	256,390	229,330	213,240

## COMMUNITY BOARD

	ORIGINAL 2014/2015 £	REVISED 2014/2015 £	BUDGET 2015/2016 £
<b>COMMUNITY SAFETY</b>			
Premises	13,950	18,060	14,370
Transport	1,250	1,790	1,650
Supplies and Services	67,830	65,540	65,700
Third Party Payments	146,800	138,550	140,600
Administration Recharges	154,200	190,750	201,100
Capital Finance	20,450	20,450	20,450
	404,480	435,140	443,870
Income	(108,410)	(108,170)	(106,070)
<b>NET EXPENDITURE</b>	296,070	326,970	337,800
 <b>ENVIRONMENTAL SERVICES</b>			
<b>Environmental Health Services - Commercial</b>			
Supplies and Services	19,950	18,200	18,200
Third Party Payments	1,240	180,900	163,670
Administration Recharges	227,900	29,400	27,600
<b>NET EXPENDITURE</b>	249,090	228,500	209,470
 <b>Environmental Health Services - Pollution &amp; Environment</b>			
Employees	50,950	400	400
Premises	3,290	2,100	2,100
Transport	4,810	-	-
Supplies and Services	18,920	3,150	3,150
Third Party Payments	-	190,140	171,920
Administration Recharges	187,900	41,800	44,200
	265,870	237,590	221,770
Income	(9,480)	(8,260)	(8,530)
<b>NET EXPENDITURE</b>	256,390	229,330	213,240
<b>NET EXPENDITURE</b>	505,480	457,830	422,710

## COMMUNITY BOARD

	ORIGINAL 2014/2015 £	REVISED 2014/2015 £	BUDGET 2015/2016 £
<b>MISC ENVIRONMENTAL &amp; TRANSPORTATION</b>			
Pontoons (Gosport Ferry & Hardway Walkashore)	(38,700)	(43,810)	(46,700)
Environmental Maintenance & Improvements	45,920	63,090	43,590
Street Name Plates - Maintenance	33,310	30,580	27,880
Christmas Entertainment, Decorations & Lighting	29,370	39,130	29,970
Forton Lake Bridge	26,450	32,410	26,110
Coastal Services	36,440	44,160	50,230
Coast Protection	243,230	250,640	252,800
Tenanted Buildings	22,430	40,420	36,450
Other Expenses inc Transport & Traffic Liaison	74,930	82,960	73,830
<b>Net Expenditure</b>	<u>473,380</u>	<u>539,580</u>	<u>494,160</u>

## 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 2014/2015 £	REVISED 2014/2015 £	BUDGET 2015/2016 £
<b>MISC ENVIRONMENTAL &amp; TRANSPORTATION</b>			
Premises	114,730	145,690	110,240
Supplies and Services	24,270	34,600	27,520
Third Party Payments	114,920	117,080	127,750
Administration Recharges	140,300	150,300	137,500
Capital Finance	166,660	180,440	180,440
	560,880	628,110	583,450
Income			
- Fees & Charges	(22,410)	(23,540)	(25,020)
- Rents	(51,870)	(64,390)	(63,670)
- Other	(13,220)	(600)	(600)
	(87,500)	(88,530)	(89,290)
<b>NET EXPENDITURE</b>	473,380	539,580	494,160
 <b>CEMETERY</b>			
Premises	14,810	19,970	14,650
Supplies and Services	4,090	4,160	4,140
Third Party Payments	125,450	125,460	126,220
Administration Recharges	67,600	70,700	73,900
	211,950	220,290	218,910
Income			
- Fees and Charges	(75,720)	(85,990)	(88,910)
- Portchester Crematorium Joint Board	(150,000)	(150,000)	(125,000)
	(225,720)	(235,990)	(213,910)
<b>NET EXPENDITURE/(INCOME)</b>	(13,770)	(15,700)	5,000

## 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 2014/2015 £	REVISED 2014/2015 £	BUDGET 2015/2016 £
<b>Expenditure comprises</b>			
Stokes Bay Mobile Home Park	65,230	60,670	44,100
Other	36,480	45,010	42,250
	<hr/> 101,710	<hr/> 105,680	<hr/> 86,350
<b>Income comprises</b>			
Stokes Bay Mobile Home Park	(117,610)	(159,610)	(117,200)
Other	(7,500)	(7,500)	-
	<hr/> (125,110)	<hr/> (167,110)	<hr/> (117,200)
Net Income	<hr/> (23,400)	<hr/> (61,430)	<hr/> (30,850)

## COMMUNITY BOARD

	ORIGINAL 2014/2015 £	REVISED 2014/2015 £	BUDGET 2015/2016 £
<b>HOME ADAPTATION GRANTS</b>			
Third Party Payments	-	6,790	6,140
Administration Recharges	7,400	1,000	1,900
<b>NET EXPENDITURE</b>	<u>7,400</u>	<u>7,790</u>	<u>8,040</u>
<b>PRIVATE SECTOR HOUSING</b>			
Transport	400	700	700
Supplies and Services	3,920	14,470	6,080
Third Party Payments	-	54,320	49,120
Administration Recharges	120,000	64,000	65,700
	<u>124,320</u>	<u>133,490</u>	<u>121,600</u>
Income	<b>(7,150)</b>	<b>(17,730)</b>	<b>(18,600)</b>
<b>NET EXPENDITURE</b>	<u>117,170</u>	<u>115,760</u>	<u>103,000</u>
<b>HOMELESSNESS</b>			
Premises	6,000	1,000	1,000
Supplies and Services	3,154,350	2,815,050	2,833,990
Transfer Payments	130,000	52,100	52,100
Administration Recharges	461,700	527,500	548,400
	<u>3,752,050</u>	<u>3,395,650</u>	<u>3,435,490</u>
Income	<b>(3,358,750)</b>	<b>(3,103,900)</b>	<b>(3,079,250)</b>
<b>NET EXPENDITURE</b>	<u>393,300</u>	<u>291,750</u>	<u>356,240</u>
<b>OTHER GENERAL FUND HOUSING</b>			
Employees	30,240	33,950	35,090
Premises	44,670	45,460	30,880
Transport	700	500	500
Supplies and Services	5,300	3,370	1,860
Third Party Payments	2,700	2,700	2,720
Administration Recharges	18,100	19,700	15,300
	<u>101,710</u>	<u>105,680</u>	<u>86,350</u>
Income	<b>(125,110)</b>	<b>(167,110)</b>	<b>(117,200)</b>
<b>NET INCOME</b>	<u><b>(23,400)</b></u>	<u><b>(61,430)</b></u>	<u><b>(30,850)</b></u>

## **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 2015/16 is 3155.

## COMMUNITY BOARD

	ORIGINAL 2014/2015 £000	REVISED 2014/2015 £000	BUDGET 2015/2016 £000
<b>HOUSING REVENUE ACCOUNT</b>			
<b>Expenditure</b>			
Repairs & Maintenance	3,800	3,910	4,260
Supervision & Management	3,356	3,648	3,700
Rents ,Rates,Taxes and Other Charges	243	505	146
Depreciation,Impairment and Revaluation	3,485	3,485	3,560
Debt Management Costs	56	56	56
<b>Total Expenditure</b>	10,940	11,604	11,722
<b>Income</b>			
Dwelling Rents	(13,710)	(13,680)	(13,947)
Non Dwelling Rents	(236)	(232)	(239)
Charges For Services and Facilities	(590)	(565)	(425)
<b>Total Income</b>	(14,536)	(14,477)	(14,611)
<b>Net Cost Of Services</b>	(3,596)	(2,873)	(2,889)
Interest Payable & Similar Charges	1,873	1,880	1,862
Interest & Investment Income	(13)	(18)	(20)
Loan Repayments		600	
<b>NET HRA SURPLUS FOR YEAR</b>	(1,736)	(411)	(1,047)
<b>HRA Balance</b>			
Balance B/fwd	981	991	991
Transfer to from HRA			
<b>Balance C/F</b>	981	991	991
<b>NEW BUILD RESERVE</b>			
Balance B/Fwd	497	851	1,262
Transfer (to)or from HRA	1,736	411	1,047
Balance C/Fwd	2,233	1,262	2,309



## ECONOMIC DEVELOPMENT BOARD

### SUMMARY OF REVENUE ESTIMATES 2015/2016

SERVICE	ORIGINAL 2014/2015 £	REVISED 2014/2015 £	BUDGET 2015/2016 £	Page
Economic Prosperity	195,190	224,140	358,670	19
Market	(60,810)	(44,820)	(48,970)	19
Town Harbour Foreshore	212,950	212,750	212,990	19
Events	72,410	63,840	73,350	19
Properties	108,010	112,150	118,090	21
Marketing and Tourism	132,520	137,920	145,750	21
Local Development Framework	150,000	152,000	20,000	21
<b>Board Total</b>	<u>810,270</u>	<u>857,980</u>	<u>879,880</u>	

## 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 2014/2015 £	REVISED 2014/2015 £	BUDGET 2015/2016 £
Economic Development Initiatives	35,190	37,900	35,210
Town Centre Improvements	-	37,730	-
Town Centre & Retail Post	29,550	35,010	35,810
Daedalus Enterprise Zone	6,000	14,400	14,400
Regeneration Projects	-	-	150,000
Administration Recharges	158,500	136,600	146,300
	<u>229,240</u>	<u>261,640</u>	<u>381,720</u>
Grants / Donations & Sponsorships			
- Town Centre Improvements		(2,670)	
- Town Centre & Retail Post	(29,550)	(24,030)	(12,250)
- Daedalus Enterprise Zone	(4,500)	(10,800)	(10,800)
	<u>(34,050)</u>	<u>(37,500)</u>	<u>(23,050)</u>
<b>Net Expenditure</b>	<u>195,190</u>	<u>224,140</u>	<u>358,670</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, Christmas Events and partnership initiatives with arts, museums and library services. For 2015/16 this also includes Grand Prix of the Sea and Harbour Events.

## ECONOMIC DEVELOPMENT BOARD

	ORIGINAL 2014/2015 £	REVISED 2014/2015 £	BUDGET 2015/2016 £
<b>ECONOMIC PROSPERITY</b>			
Employees	29,330	34,810	35,610
Transport	220	200	200
Supplies and Services	41,190	90,030	49,610
Regeneration Projects	-	-	150,000
Administration Recharges	158,500	136,600	146,300
	229,240	261,640	381,720
Income	(34,050)	(37,500)	(23,050)
<b>NET EXPENDITURE</b>	195,190	224,140	358,670
<b>MARKET</b>			
Employees	3,000	-	-
Premises	1,220	1,250	1,270
Supplies and Services	470	2,780	780
Third Party Payments	10,200	30,050	28,580
Administration Recharges	28,300	4,200	3,500
	43,190	38,280	34,130
Income	(104,000)	(83,100)	(83,100)
<b>NET INCOME</b>	(60,810)	(44,820)	(48,970)
<b>TOWN HARBOUR FORESHORE</b>			
Premises	3,300	3,900	3,900
Supplies and Services	5,500	5,500	5,500
Third Party Payments	36,820	36,820	37,060
Administration Recharges	1,400	600	600
Capital Finance	165,930	165,930	165,930
<b>NET EXPENDITURE</b>	212,950	212,750	212,990
<b>EVENTS</b>			
Employees	-	1,020	-
Supplies and Services	24,730	27,850	28,730
Administration Recharges	48,300	39,500	49,200
	73,030	68,370	77,930
Income	(620)	(4,530)	(4,580)
<b>NET EXPENDITURE</b>	72,410	63,840	73,350

## ECONOMIC DEVELOPMENT BOARD

	ORIGINAL 2014/2015 £	REVISED 2014/2015 £	BUDGET 2015/2016 £
<b>PROPERTIES</b>			
Investment Properties Managed	(24,440)	(25,120)	(20,950)
Leisure Operational Properties	32,360	25,380	33,680
Wilmott Lane Depot	100,090	111,890	105,360
<b>Net Expenditure</b>	<u>108,010</u>	<u>112,150</u>	<u>118,090</u>

## 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 2014/2015 £	REVISED 2014/2015 £	BUDGET 2015/2016 £
<b>PROPERTIES</b>			
Premises	166,890	168,720	157,280
Supplies and Services	56,100	69,120	66,350
Administration Recharges	92,700	82,800	107,200
Capital Finance	4,310	4,330	4,330
	<hr/>	<hr/>	<hr/>
	320,000	324,970	335,160
Income	(211,990)	(212,820)	(217,070)
<b>NET EXPENDITURE</b>	<hr/>	<hr/>	<hr/>
	108,010	112,150	118,090
<b>MARKETING AND TOURISM</b>			
Premises	2,150	2,050	2,050
Transport	-	200	200
Supplies & Services	78,770	78,050	78,980
Administration Recharges	61,100	67,100	73,500
	<hr/>	<hr/>	<hr/>
	142,020	147,400	154,730
Income	(9,500)	(9,480)	(8,980)
<b>NET EXPENDITURE</b>	<hr/>	<hr/>	<hr/>
	132,520	137,920	145,750
<b>LOCAL DEVELOPMENT FRAMEWORK</b>			
Supplies & Services	150,000	152,000	20,000
<b>NET EXPENDITURE</b>	<hr/>	<hr/>	<hr/>
	150,000	152,000	20,000



**POLICY AND ORGANISATION BOARD**

**SUMMARY OF REVENUE ESTIMATES 2015/2016**

<b>SERVICE</b>	ORIGINAL 2014/2015 £	REVISED 2014/2015 £	BUDGET 2015/2016 £	Page
Registration of Electors	210,200	191,290	216,700	25
Local Land Charges	(32,520)	(22,480)	(18,660)	25
Concessionary Travel	100	400	400	25
Housing Benefits	488,370	552,320	507,680	25
Local Taxation	232,950	236,150	248,150	27
Development Services	806,710	740,350	757,560	27
Licensing & Registration	52,980	46,240	30,770	29
Assistance to Voluntary Organisations	199,620	199,150	208,190	29
Corporate & Civic Expenses	1,346,590	1,163,690	1,124,290	31
Miscellaneous Services	97,970	183,070	136,320	33
Other Corporate Areas	(195,680)	(340,620)	(184,250)	33
<b>Board Total</b>	<u>3,207,290</u>	<u>2,949,560</u>	<u>3,027,150</u>	

## 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. This process will undergo significant change in 2014/15 and 2015/16 – the additional costs of this should be offset by Section 31 grants from the Cabinet Office. 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 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 2014/2015 £	REVISED 2014/2015 £	BUDGET 2015/2016 £
Housing Benefits	239,170	458,980	389,310
Local Council Tax Support	249,200	93,340	118,370
<b>Net Expenditure</b>	<b>488,370</b>	<b>552,320</b>	<b>507,680</b>

**POLICY AND ORGANISATION BOARD**

	ORIGINAL 2014/2015 £	REVISED 2014/2015 £	BUDGET 2015/2016 £
<b>REGISTRATION OF ELECTORS</b>			
Supplies and Services	49,700	85,420	199,700
Administration Recharges	161,500	146,100	168,000
	<u>211,200</u>	<u>231,520</u>	<u>367,700</u>
Income	(1,000)	(40,230)	(151,000)
<b>NET EXPENDITURE</b>	<u>210,200</u>	<u>191,290</u>	<u>216,700</u>
<b>LOCAL LAND CHARGES</b>			
Supplies and Services	17,680	21,830	23,350
Third Party Payments	35,500	44,890	44,890
Administration Recharges	54,400	50,900	53,200
	<u>107,580</u>	<u>117,620</u>	<u>121,440</u>
Income	(140,100)	(140,100)	(140,100)
<b>NET INCOME</b>	<u>(32,520)</u>	<u>(22,480)</u>	<u>(18,660)</u>
<b>CONCESSIONARY TRAVEL</b>			
Third Party Payments	-	4,000	-
Administration Recharges	100	400	400
	<u>100</u>	<u>4,400</u>	<u>400</u>
Income	-	(4,000)	-
<b>NET EXPENDITURE</b>	<u>100</u>	<u>400</u>	<u>400</u>
<b>HOUSING BENEFITS</b>			
Discretionary Housing Payment	120,000	133,680	120,000
Rent Allowances	20,318,420	20,727,170	20,752,560
Rent Rebates	8,353,400	7,810,850	7,750,850
Non HRA Rent Rebates	2,986,350	3,001,200	3,001,200
Administration Recharges	1,105,360	1,108,900	1,025,700
	<u>32,883,530</u>	<u>32,781,800</u>	<u>32,650,310</u>
Income			
- Discretionary Housing Payment	(120,000)	(133,680)	(120,000)
- DWP Grant - Rent Allowances	(20,341,550)	(20,763,960)	(20,763,960)
- DWP Grant - Rent Rebates	(8,343,400)	(7,726,780)	(7,726,780)
- DWP Grant - Non HRA Rent Rebates	(2,986,350)	(3,001,200)	(3,001,200)
- DWP/DCLG Grant - Administration Subsidy	(603,860)	(603,860)	(530,690)
	<u>(32,395,160)</u>	<u>(32,229,480)</u>	<u>(32,142,630)</u>
<b>NET EXPENDITURE</b>	<u>488,370</u>	<u>552,320</u>	<u>507,680</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 2014/2015 £	REVISED 2014/2015 £	BUDGET 2015/2016 £
Local Tax Collection	250,550	242,750	252,150
National Non Domestic Rates	(17,600)	(6,600)	(4,000)
<b>Net Expenditure</b>	<u>232,950</u>	<u>236,150</u>	<u>248,150</u>

### 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 2014/2015 £	REVISED 2014/2015 £	BUDGET 2015/2016 £
Development Control	333,910	317,290	334,140
Building Control	104,800	90,920	93,120
Planning Policy	251,800	226,400	222,600
Conservation & Design	116,200	105,740	107,700
<b>Net Expenditure</b>	<u>806,710</u>	<u>740,350</u>	<u>757,560</u>

## POLICY AND ORGANISATION BOARD

	ORIGINAL 2014/2015 £	REVISED 2014/2015 £	BUDGET 2015/2016 £
<b>LOCAL TAXATION</b>			
Supplies & Services	34,450	24,350	24,450
Administration Recharges	563,000	608,300	620,200
	597,450	632,650	644,650
Income			
- Court Costs	(282,000)	(314,000)	(314,000)
- Administration Grant	(82,500)	(82,500)	(82,500)
	(364,500)	(396,500)	(396,500)
<b>NET EXPENDITURE</b>	232,950	236,150	248,150
<b>DEVELOPMENT SERVICES</b>			
Supplies & Services	51,370	40,540	38,400
Third Party Payments	127,140	138,810	136,860
Administration Recharges	826,700	759,000	778,300
	1,005,210	938,350	953,560
Income	(198,500)	(198,000)	(196,000)
<b>NET EXPENDITURE</b>	806,710	740,350	757,560

## 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 2014/2015 £	REVISED 2014/2015 £	BUDGET 2015/2016 £
Grants:			
- Citizens Advice - Bureau Grant	91,890	91,890	96,480
- Gosport Victim Support	3,320	3,320	3,490
- Gosport Voluntary Action	63,110	63,110	66,270
- Dial-a-ride	24,820	24,850	25,410
- Age Concern	1,250	1,250	1,310
- Solent Sea Rescue	2,060	2,060	2,160
- Gosporters	830	830	870
- Relate	5,240	5,240	5,500
Administration Recharges	7,100	6,600	6,700
<b>Net Expenditure</b>	<b>199,620</b>	<b>199,150</b>	<b>208,190</b>

## POLICY AND ORGANISATION BOARD

	ORIGINAL 2014/2015 £	REVISED 2014/2015 £	BUDGET 2015/2016 £
<b>LICENSING &amp; REGISTRATION</b>			
Employees	100	-	-
Transport	260	-	-
Supplies and Services	8,250	4,700	4,700
Third Party Payments	-	139,210	125,870
Administration Recharges	188,300	40,400	41,600
	<u>196,910</u>	<u>184,310</u>	<u>172,170</u>
Income	(143,930)	(138,070)	(141,400)
<b>NET EXPENDITURE</b>	<u>52,980</u>	<u>46,240</u>	<u>30,770</u>
 <b>ASSISTANCE TO VOLUNTARY ORGANISATIONS</b>			
Supplies & Services	192,520	192,550	201,490
Admin Recharges	7,100	6,600	6,700
<b>NET EXPENDITURE</b>	<u>199,620</u>	<u>199,150</u>	<u>208,190</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 2014/2015 £	REVISED 2014/2015 £	BUDGET 2015/2016 £
<b>Mayoral Expenses</b>			
Mayor's Allowance	9,720	9,720	9,720
Deputy Mayor's Allowance	2,180	2,180	2,180
Premises	-	480	250
Transport	6,330	6,520	8,090
Supplies and Services	2,500	1,440	1,260
Mayor Making	6,840	5,000	5,000
Administration Recharges	37,200	42,100	39,300
	64,770	67,440	65,800
<b>Civic Events</b>			
Royan Twinning	5,000	-	4,000
Other Civic Events	11,720	9,870	9,870
Administration Recharges	92,800	54,300	52,300
	109,520	64,170	66,170
<b>Members and Election Expenses</b>			
Members Allowances	235,970	237,600	242,790
Members Travelling Expenses	100	60	50
Other Expenses	29,370	22,400	22,090
Municipal Elections - Expenses	40,000	58,040	10,000
Administration Recharges	108,300	97,200	97,400
	413,740	415,300	372,330

## POLICY AND ORGANISATION BOARD

	ORIGINAL 2014/2015 £	REVISED 2014/2015 £	BUDGET 2015/2016 £
<b>CORPORATE AND CIVIC EXPENSES</b>			
<b>Corporate Expenses</b>			
Third Party Payments	-	3,400	3,070
Administration Recharges			
- Financial Services	274,880	228,890	241,890
- Legal Services	53,850	38,790	35,060
- Chief Executives Unit	265,200	186,680	196,610
- Housing Services	27,420	15,030	15,040
- Community & Customer Services	12,170	90	820
- HRA Attributable Element	(95,060)	(81,400)	(83,600)
	538,460	391,480	408,890
<b>Mayoral Expenses</b>			
Employees	1,280	270	200
Premises	-	480	250
Transport	6,330	6,520	8,090
Supplies & Services	19,960	18,130	18,020
Admin Recharges	37,200	42,100	39,300
Income	-	(60)	(60)
	64,770	67,440	65,800
<b>Civic Events</b>			
Employees	2,620	2,300	2,300
Supplies and Services	14,350	7,820	11,820
Administration Recharges	92,800	54,300	52,300
Income	(250)	(250)	(250)
	109,520	64,170	66,170
<b>Council and Board Meetings</b>			
Supplies and Services	1,000	200	300
Administration Recharges	219,100	225,100	210,800
	220,100	225,300	211,100
<b>Members and Election Expenses</b>			
Employees	18,510	12,860	12,100
Transport	100	240	50
Supplies & Services	346,830	366,120	351,780
Admin Recharges	108,300	97,200	97,400
Income	(60,000)	(61,120)	(89,000)
	413,740	415,300	372,330
<b>NET EXPENDITURE</b>	1,346,590	1,163,690	1,124,290

## POLICY AND ORGANISATION BOARD

### MISCELLANEOUS SERVICES

<b>Other Expenses comprises</b>	ORIGINAL 2014/2015 £	REVISED 2014/2015 £	BUDGET 2015/2016 £
Dangerous Structures	13,570	14,980	14,980
Emergency Planning	28,970	43,150	48,820
Public Notice Boards	830	540	480
Union Duties	150	120	120
General Insurances & Building Condition Consultants	15,740	15,580	35,510
Meals-on-wheels	5,000	5,000	5,000
Employee costs, savings, efficiencies and vacancies	(12,670)	14,910	7,040
Pension Costs for Discontinued Services	177,500	174,090	176,700
Pension Costs - Fixed Element payable to administering authority	409,600	409,600	445,600
Firewardens & First Aid Allowances etc	5,000	5,000	5,000
Corporate Training	2,500	2,500	2,500
Compact Events	1,950	1,150	2,150
Coastline Expenditure (excluding Admin)	12,180	12,390	13,330
Other Corporate Expenses	6,350	5,280	9,780
	666,670	704,290	767,010

### OTHER CORPORATE AREAS

**Other Corporate Areas includes the following Non-Financing items:**

Audit Fees	47,210	42,980	44,500
Capital Administration	44,600	43,400	45,000
Subscriptions	29,620	23,400	23,400
Safety Committee	6,770	10,870	11,120
	128,200	120,650	124,020

**Other Corporate Areas includes the following Financing items:**

Capital Finance - Depreciation Reversal	(1,191,740)	(1,173,910)	(1,122,080)
External Interest Payable	2,354,300	2,261,000	2,291,500
External Interest Receivable	(17,900)	(71,300)	(72,600)
Internal Interest Payable	-	330	310
Capital Finance - Minimum Revenue Provision	581,300	572,400	646,500
Treasury Management	113,000	76,000	75,200
Debt Rescheduling Discount	(15,200)	(15,200)	(37,900)
Hra Item 8 Transfer	(1,916,400)	(1,880,000)	(1,860,000)
Interest Receivable Under Finance Leases	(231,240)	(231,240)	(229,850)
Interest Paid Under Finance Leases	-	650	650
	(323,880)	(461,270)	(308,270)
	(195,680)	(340,620)	(184,250)

## POLICY AND ORGANISATION BOARD

	ORIGINAL 2014/2015 £	REVISED 2014/2015 £	BUDGET 2015/2016 £
<b>MISCELLANEOUS SERVICES</b>			
Other Expenses (breakdown opposite)	666,670	704,290	767,010
Administration Recharges	212,000	248,400	254,800
	878,670	952,690	1,021,810
Income	(780,700)	(769,620)	(885,490)
<b>NET EXPENDITURE</b>	97,970	183,070	136,320
 <b>OTHER CORPORATE AREAS</b>			
Employees	700	700	700
Supplies and Services	140,000	108,850	109,520
Administration Recharges	100,500	87,100	89,000
Capital Finance	(610,440)	(601,510)	(475,580)
Financing Income and Expenditure	173,560	64,240	92,110
<b>NET INCOME</b>	(195,680)	(340,620)	(184,250)



## SERVICE UNIT ACCOUNTS

### SUMMARY OF REVENUE ESTIMATES 2015/2016

	ORIGINAL 2014/2015 £	REVISED 2014/2015 £	BUDGET 2015/2016 £
<b>TOTAL EXPENSES BY SERVICE UNIT</b>			
Chief Executive's Unit	1,819,620	1,823,730	1,855,200
Legal, Democratic & Planning Service	1,937,460	1,873,570	1,901,500
Financial Services	3,194,340	3,203,500	3,172,340
Community & Customer Services	2,238,070	1,481,580	1,545,310
Housing Services	3,210,220	3,534,180	3,646,030
	12,399,710	11,916,560	12,120,380

### TOTAL SUBJECTIVE EXPENSES

Employees	8,160,310	7,844,790	8,096,670
Premises	264,600	260,200	252,850
Transport	166,340	128,070	131,870
Supplies & Services	1,157,880	1,194,320	1,127,830
Third Party Payments	56,230	9,880	7,620
Administration Recharges	2,337,190	2,275,900	2,312,120
Capital Finance	257,160	203,400	191,420
	12,399,710	11,916,560	12,120,380

### ANAYSIS OF INCOME AND RECHARGES

Fees & Charges and External Funding	(1,216,100)	(567,830)	(486,840)
General Fund - Community	(2,382,400)	(2,103,350)	(2,170,300)
- Economic Development	(390,300)	(330,800)	(380,300)
- Policy and Organisation	(3,706,020)	(3,944,280)	(3,927,120)
Housing Revenue Account	(2,367,700)	(2,694,400)	(2,843,700)
Recharges between Business Units	(1,637,670)	(1,539,800)	(1,564,000)
Recharges within Business Unit	(699,520)	(736,100)	(748,120)
<b>Total Recharges from Service Units</b>	<b>(12,399,710)</b>	<b>(11,916,560)</b>	<b>(12,120,380)</b>

## SERVICE UNIT ACCOUNTS

	ORIGINAL 2014/2015 £	REVISED 2014/2015 £	BUDGET 2015/2016 £
<b>CHIEF EXECUTIVE'S UNIT</b>			
Economic Prosperity	293,930	267,350	294,690
Chief Executive Section	239,700	245,380	247,210
Corporate Policy Section	139,830	140,160	155,380
Community Safety	129,400	121,940	125,390
Personnel	168,910	155,350	155,640
Personnel Corporate Budget	18,990	21,270	20,990
I T Services	828,860	872,280	855,900
<b>Total Gross Expenditure</b>	1,819,620	1,823,730	1,855,200
Less recharges within the business unit	(79,400)	(76,080)	(76,000)
<b>Total Expenditure</b>	1,740,220	1,747,650	1,779,200

## LEGAL, DEMOCRATIC AND PLANNING SERVICE

Borough Solicitor & Deputy Chief Executive Section	143,490	141,710	143,360
Democratic Services	100,370	113,530	91,300
Electoral Registration	144,720	130,430	152,280
Land Charges Team	42,230	38,390	38,610
Legal Services	270,870	283,280	272,630
Development Services Administration	119,880	114,970	122,220
Conservation & Design	85,330	73,690	77,030
Development Control	333,540	335,750	339,550
Planning Policy	260,240	236,820	236,190
Transport & Traffic Section	116,820	112,700	113,770
Heritage at Risk Officer	3,000	3,000	3,000
Building Control Partnership Account	330,590	307,310	327,370
Building Control Partnership Administration	(13,620)	(18,010)	(15,810)
<b>Total Gross Expenditure</b>	1,937,460	1,873,570	1,901,500
Less recharges within the business unit	(143,820)	(124,720)	(128,420)
<b>Total Expenditure</b>	1,793,640	1,748,850	1,773,080

## SERVICE UNIT ACCOUNTS

	ORIGINAL 2014/2015 £	REVISED 2014/2015 £	BUDGET 2015/2016 £
<b>CHIEF EXECUTIVE'S UNIT</b>			
Employees	1,122,670	1,136,350	1,186,230
Premises	70	-	-
Transport	6,500	6,850	6,840
Supplies and Services	314,490	322,970	315,580
Third Party Payments	2,200	1,150	1,000
Administration Recharges	231,000	204,480	205,600
Capital Finance	142,690	151,930	139,950
	1,819,620	1,823,730	1,855,200
Income			
- Fees and Charges and External Funding	(150)	(7,320)	(90)
Recharges			
General Fund - Community	(158,000)	(226,250)	(234,100)
- Economic Development	(227,700)	(207,500)	(233,000)
- Policy and Organisation	(582,600)	(496,580)	(512,110)
Housing Revenue Account	(172,400)	(187,500)	(187,900)
Recharges between Business Units	(599,370)	(622,500)	(612,000)
Recharges within Business Unit	(79,400)	(76,080)	(76,000)
	(1,819,620)	(1,823,730)	(1,855,200)
<b>NET EXPENDITURE</b>	-	-	-
 <b>LEGAL, DEMOCRATIC AND PLANNING SERVICE</b>			
Employees	1,360,590	1,318,040	1,360,910
Premises	-	440	-
Transport	25,040	23,520	24,230
Supplies and Services	136,210	157,100	145,240
Administration Recharges	415,620	374,470	371,120
	1,937,460	1,873,570	1,901,500
Income			
- Fees and Charges and External Funding	(360,590)	(362,560)	(360,720)
Recharges			
General Fund - Community	(90,900)	(121,600)	(112,900)
- Economic Development	(11,100)	(8,300)	(8,700)
- Policy and Organisation	(1,194,950)	(1,120,290)	(1,146,460)
Housing Revenue Account	(91,100)	(87,100)	(93,400)
Recharges between Business Units	(45,000)	(49,000)	(50,900)
Recharges within Business Unit	(143,820)	(124,720)	(128,420)
	(1,937,460)	(1,873,570)	(1,901,500)
<b>NET EXPENDITURE</b>	-	-	-

## SERVICE UNIT ACCOUNTS

	ORIGINAL 2014/2015 £	REVISED 2014/2015 £	BUDGET 2015/2016 £
<b>FINANCIAL SERVICES</b>			
Financial Services Management	107,880	108,730	109,700
Internal Audit	216,460	216,530	227,950
Accountancy	450,670	443,550	452,660
Debtors	75,560	74,600	76,250
Creditors	68,130	66,150	67,730
Financial Support	72,500	74,450	76,720
Payroll & Admin	175,590	177,240	180,750
Housing Benefit	1,103,230	1,115,760	1,024,670
Council Tax	447,910	466,890	499,900
Reprographics	381,200	353,040	347,750
Central Purchasing	95,210	106,560	108,260
<b>Total Gross Expenditure</b>	<b>3,194,340</b>	<b>3,203,500</b>	<b>3,172,340</b>
Less recharges within the business unit	<b>(258,300)</b>	<b>(324,000)</b>	<b>(337,400)</b>
<b>Total Expenditure</b>	<b>2,936,040</b>	<b>2,879,500</b>	<b>2,834,940</b>

## COMMUNITY & CUSTOMER SERVICES

Community & Customer Administration	264,520	229,140	249,690
Duty Client Contact Officer	13,080	12,120	11,780
Waste Management	158,740	172,820	173,210
Landscape Management	320,080	328,840	361,860
Enforcement	240,680	245,420	246,770
Env Health - Commercial	245,890	-	-
Env Health - Pollution	280,670	-	-
Env Services Admin	140,680	-	-
Licensing	90,600	-	-
Mayoral Support	96,920	128,620	136,320
Cashiers and Reception	298,360	289,440	292,260
Telephones	38,350	37,840	37,620
Corporate Cleaning	49,500	37,340	35,800
<b>Total Gross Expenditure</b>	<b>2,238,070</b>	<b>1,481,580</b>	<b>1,545,310</b>
Less recharges within the business unit	<b>(106,300)</b>	<b>(89,300)</b>	<b>(94,600)</b>
<b>Total Expenditure</b>	<b>2,131,770</b>	<b>1,392,280</b>	<b>1,450,710</b>

## SERVICE UNIT ACCOUNTS

	ORIGINAL 2014/2015 £	REVISED 2014/2015 £	BUDGET 2015/2016 £
<b>FINANCIAL SERVICES</b>			
Employees	2,023,660	2,020,160	1,982,590
Transport	13,940	13,460	13,070
Supplies and Services	400,790	384,530	382,130
Administration Recharges	715,100	784,300	793,500
Capital Finance	40,850	1,050	1,050
	3,194,340	3,203,500	3,172,340
Income			
- Fees and Charges and External Funding	(701,360)	(106,910)	(97,850)
Recharges			
General Fund - Community	(196,100)	(171,800)	(180,000)
- Economic Development	(52,100)	(48,000)	(48,000)
- Policy and Organisation	(1,477,080)	(2,070,690)	(2,015,390)
Housing Revenue Account	(125,100)	(123,900)	(126,400)
Recharges between Business Units	(384,300)	(358,200)	(367,300)
Recharges within Business Unit	(258,300)	(324,000)	(337,400)
	(3,194,340)	(3,203,500)	(3,172,340)
<b>NET EXPENDITURE</b>	-	-	-
<b>COMMUNITY &amp; CUSTOMER SERVICES</b>			
Employees	1,546,260	1,014,320	1,079,370
Premises	22,280	22,030	22,030
Transport	69,640	34,770	34,670
Supplies and Services	115,370	103,860	96,740
Third Party Payments	46,000	-	-
Administration Recharges	436,300	302,500	308,400
Capital Finance	2,220	4,100	4,100
	2,238,070	1,481,580	1,545,310
Income			
- Fees and Charges and External Funding	(200)	(290)	(190)
Recharges			
General Fund - Community	(1,373,700)	(899,300)	(947,400)
- Economic Development	(34,400)	(4,800)	(4,700)
- Policy and Organisation	(355,370)	(155,790)	(152,120)
Housing Revenue Account	(99,700)	(119,600)	(120,600)
Recharges between Business Units	(268,400)	(212,500)	(225,700)
Recharges within Business Unit	(106,300)	(89,300)	(94,600)
	(2,238,070)	(1,481,580)	(1,545,310)
<b>NET EXPENDITURE</b>	-	-	-

## SERVICE UNIT ACCOUNTS

	ORIGINAL 2014/2015 £	REVISED 2014/2015 £	BUDGET 2015/2016 £
<b>HOUSING SERVICES</b>			
Housing Management	209,220	249,940	246,240
Estate Management	675,800	744,600	703,530
Finance & Admin	145,160	185,890	158,220
Allocations & Advice	749,220	876,360	906,240
At Your Service	12,550	12,300	12,200
Tlc Development	23,010	22,170	21,980
Supporting People	168,820	192,870	178,400
Housing Strategic Services	16,970	18,150	19,100
Choice Based Lettings	8,270	9,300	9,300
Technical Services	221,080	199,520	280,580
Asset Management	202,470	189,770	197,860
Property Services	264,740	267,500	355,380
Town Hall	146,510	132,710	140,640
Environmental Health	-	89,600	88,500
Town Hall Landlord	366,400	343,500	327,860
Total Gross Expenditure	3,210,220	3,534,180	3,646,030
Less recharges within the business unit	(111,700)	(122,000)	(111,700)
<b>Total Expenditure</b>	<b>3,098,520</b>	<b>3,412,180</b>	<b>3,534,330</b>

## SERVICE UNIT ACCOUNTS

	ORIGINAL 2014/2015 £	REVISED 2014/2015 £	BUDGET 2015/2016 £
<b>HOUSING SERVICES</b>			
Employees	2,107,130	2,355,920	2,487,570
Premises	242,250	237,730	230,820
Transport	51,220	49,470	53,060
Supplies and Services	191,020	225,860	188,140
Third Party Payments	8,030	8,730	6,620
Administration Recharges	539,170	610,150	633,500
Capital Finance	71,400	46,320	46,320
	3,210,220	3,534,180	3,646,030
Income			
- Fees and Charges and External Funding	(153,800)	(90,750)	(27,990)
Recharges			
General Fund - Community	(563,700)	(684,400)	(695,900)
- Economic Development	(65,000)	(62,200)	(85,900)
- Policy and Organisation	(96,020)	(100,930)	(101,040)
Housing Revenue Account	(1,879,400)	(2,176,300)	(2,315,400)
Recharges between Business Units	(340,600)	(297,600)	(308,100)
Recharges within Business Unit	(111,700)	(122,000)	(111,700)
	(3,210,220)	(3,534,180)	(3,646,030)
<b>NET EXPENDITURE</b>	-	-	-



ANALYSIS OF MAIN VARIATIONS BETWEEN ORIGINAL ESTIMATE 2014/15 AND REVISED ESTIMATE 2014/15 REVISED ESTIMATE 2014/15 AND ESTIMATE 2015/16 (Figures in brackets represent reduced expenditure or increased income)	VARIANCE		Page
	ORIGINAL 2014/15 to REVISED 2014/15 £	REVISED 2014/15 to ESTIMATE 2015/16 £	
<b>COMMUNITY BOARD</b>			
<b>LEISURE AND CULTURE</b>			<b>5</b>
<b>Open Spaces</b>			
Premises - Incs budget c/fwd from 13/14 for D Day memorial £42k	32,430	(36,730)	
Supplies & Services - Insurance saving/Seats c/fwd/ Planting/Shrub survey	4,810	(8,680)	
<b>Investment Properties</b>			
Premises - Privett Enclosure storm damage to roof	90,160	(87,660)	
Premises - Improvements to Privett Park		50,000	
Premises - Essential electrical work - Privett Enclosure	12,420	(12,420)	
Income - turnover & backdated rents / improving rent review information	(28,420)	11,380	
<b>Ancient Monuments</b>			
Supplies & Services - Ramparts sluice gates - budget vired from 1007	11,900	(11,900)	
<b>Play Areas</b>			
Premises - Safety surface renewal - includes carried forward from 13/14	10,800	(1,800)	
Supplies & Services - Play equipment maintenance c/fwd from 2013/14	11,200	(11,250)	
<b>Tennis / Basketball</b>			
Premises - Lee-on-Solent basketball court		9,000	
<b>Countryside</b>			
Transport - Damage costs on lease termination & new vehicle graphics/lights	6,800	(6,000)	
<b>Gosport Leisure Centre</b>			
Income - Profit Share	0	(20,000)	
<b>WASTE</b>			<b>5</b>
<b>Waste/Recycling Collection</b>			
Income - recycling credits based on reduced rates on glass & paper	17,880	16,660	
<b>STREETSCENE</b>			<b>7</b>
<b>Car Parking</b>			
Supplies & Services - Cash in Transit/Equipment Maintenance/Publicity	13,050	(1,760)	
Income			
Parking charges	(31,190)	(105,000)	
Permits	2,450		
Fines	(11,760)		
<b>Dog Control</b>			
Supplies & Services - Kennelling - Now included under partnership costs	(3,000)		
Third Party Payment - EH Partnership recharge	61,120	(5,860)	
Support Services - Majority of costs now included within EH Partnership	(63,500)		
<b>Public Conveniences</b>			
Premises 18k carried forward from 13/14	20,740	(17,710)	
<b>Street Cleansing</b>			
Premises 10k carried forward from 13/14	10,000	(10,000)	
Third Party Payments 15k carried forward from 13/14	15,000	(13,000)	
<b>Flower &amp; Shrub-bed Maintenance</b>			
Premises - Shrub bed removals & enhancements		25,000	
<b>COMMUNITY SAFETY</b>			<b>9</b>
<b>CCTV Shared Costs</b>			
CCTV Maintenance	(7,700)	(300)	
<b>Health &amp; Wellbeing Officer</b>			
Contribution (Housing)	0	7,500	

ANALYSIS OF MAIN VARIATIONS BETWEEN ORIGINAL ESTIMATE 2014/15 AND REVISED ESTIMATE 2014/15 REVISED ESTIMATE 2014/15 AND ESTIMATE 2015/16 (Figures in brackets represent reduced expenditure or increased income)	VARIANCE		Page
	ORIGINAL 2014/15 to REVISED 2014/15 £	REVISED 2014/15 to ESTIMATE 2015/16 £	
<b>ENVIRONMENTAL SERVICES</b>			<b>9</b>
<b>Commercial</b>			
Supplies & Services - Now included under partnership costs	(1,750)		
Third Party Payment - EH Partnership recharge	183,060	(17,560)	
Support Services - Majority of costs now included within EH Partnership	(201,300)	(2,000)	
<b>Pollution &amp; Environment</b>			
Employees/Premises/Transport/S&S - Now inc under EH partnership costs	(72,320)		
Third Party Payment - EH Partnership recharge	190,140	(18,220)	
Support Services - Majority of costs now included within EH Partnership	(141,900)	2,100	
<b>MISC ENVIRONMENTAL AND TRANSPORTATION</b>			<b>11</b>
<b>Bus Shelter Maintenance</b>			
Premises 20k carried forward from 13/14	20,000	(20,000)	
<b>Slipways</b>			
Premises - Maintenance to GAFIRS slipway - c/fwd from 13/14	6,220	(6,200)	
<b>CEMETERY</b>			<b>11</b>
<b>Cemetery</b>			
Income - Fees & Charges	(9,760)	(3,430)	
Income - Portchester Crematorium		25,000	
<b>PRIVATE SECTOR HOUSING</b>			<b>13</b>
<b>Private Sector Housing</b>			
Third Party Payment - EH Partnership recharge	54,320	(5,200)	
Support Services - majority of costs now included within EH Partnership	(60,800)		
<b>HOMELESSNESS</b>			<b>13</b>
Net running costs excluding administration	(167,350)	43,590	
<b>OTHER GENERAL FUND HOUSING</b>			<b>13</b>
<b>Stokes Bay Mobile Home Park</b>			
Premises - Stabalisation of Mobile Home Bases complete 14/15		(14,580)	
Income - Sale of new home plus commission on sales	(42,000)	42,410	
	<b>(68,250)</b>	<b>(204,620)</b>	
<b><u>ECONOMIC DEVELOPMENT BOARD</u></b>			
<b>ECONOMIC PROSPERITY</b>			<b>19</b>
<b>Christmas Decorative Lighting</b>			
Equipment Maintenance	9,760	(9,760)	
<b>Economic Prosperity Initiatives</b>			
Regeneration Projects		150,000	
<b>Town Centre Improvement</b>			
Initiatives - budget c/fwd	37,730	(37,730)	
<b>Town Centre &amp; Retail Post</b>			
Net cost after grants and balances	11,000	12,580	
<b>MARKET</b>			<b>19</b>
<b>Gosport Market</b>			
Third Party Payment - EH Partnership recharge	19,850	(1,470)	
Support Services - majority of costs now included within EH Partnership	(24,000)	(800)	
Income - Reduction in income	20,900		

ANALYSIS OF MAIN VARIATIONS BETWEEN ORIGINAL ESTIMATE 2014/15 AND REVISED ESTIMATE 2014/15 REVISED ESTIMATE 2014/15 AND ESTIMATE 2015/16 (Figures in brackets represent reduced expenditure or increased income)	VARIANCE		Page
	ORIGINAL 2014/15 to REVISED 2014/15 £	REVISED 2014/15 to ESTIMATE 2015/16 £	
<b>PROPERTIES</b>			21
<b>Wilmott Lane Depot</b>			
Premises - Special Maintenance completion of repairs to paving		(10,420)	
Supplies & Services - Waste transfer station increased operational costs	12,470		
<b>LOCAL DEVELOPMENT FRAMEWORK</b>			21
<b>Local Development Plan</b>			
Supplies & Services - Planning Inspector examination should finish Mar 15	2,000	(132,000)	
	<b>89,710</b>	<b>(29,600)</b>	
<b><u>POLICY AND ORGANISATION BOARD</u></b>			
<b>HOUSING BENEFITS</b>			25
Net expenditure (income) after subsidy	63,350	(45,040)	
<b>LOCAL TAXATION</b>			27
<b>Council Tax cost of Collection</b>			
Reimbursement of Court costs	(32,000)	0	
Consultants	(6,750)	0	
<b>DEVELOPMENT SERVICES</b>			27
<b>Development Control</b>			
Supplies & Services - reduced publicity, appeal and legal costs	(12,970)		
Third Party - EH Partnership Recharge (formerly admin recharges)	20,950	(1,950)	
<b>Building Control</b>			
Thrid Party - BC Partnership Charge from FBC	(9,280)		
<b>LICENSING AND REGISTRATION</b>			29
<b>Licensing</b>			
Employees/Premises/Transport/S&S - now inc under partnership costs	(3,910)		
Third Party Payment - EH Partnership recharge	139,210	(13,340)	
Support Services - majority of costs now included within EH Partnership	(147,700)		
<b>CORPORATE AND CIVIC EXPENSES</b>			31
<b>Municipal Elections</b>			
Supplies & Services - Addit.Postage&Printing / No local elections in 15/16	17,860	(47,860)	
<b>MISCELLANEOUS SERVICES</b>			33
Non Distributed Costs - Pension ERS Fixed Mthly Cont		36,000	
New Homes Bonus & Council Tax Freeze Grant	17,080	(115,560)	
<b>OTHER CORPORATE AREAS</b>			33
Interest and Financing Costs	(87,040)	113,880	
	<b>(41,200)</b>	<b>(73,870)</b>	
<b>ALL BOARDS</b>	<b>(19,740)</b>	<b>(308,090)</b>	
<b>ADMINISTRATION RECHARGES</b>	<b>(54,230)</b>	<b>181,390</b>	
<b>OTHER MINOR VARIATIONS</b>	<b>48,360</b>	<b>41,940</b>	
<b>TRANSFERS TO / (FROM) RESERVES</b>	<b>167,490</b>	<b>409,240</b>	
<b>TOTAL BUDGET VARIATION</b>	<b>141,880</b>	<b>324,480</b>	

ANALYSIS OF MAIN VARIATIONS BETWEEN ORIGINAL ESTIMATE 2014/15 AND REVISED ESTIMATE 2014/15 REVISED ESTIMATE 2014/15 AND ESTIMATE 2015/16 (Figures in brackets represent reduced expenditure or increased income)	VARIANCE		Page
	ORIGINAL 2014/15 to REVISED 2014/15 £	REVISED 2014/15 to ESTIMATE 2015/16 £	
<b>ADMINISTRATION RECHARGES</b>			
Staffing (including vacancies, turnover, award)	(612,460)	451,820	
Agency / Hired Staff	254,180	(253,270)	
Apprentices	34,660	23,260	
Other Employee variances (Agency, Training etc)	8,100	8,260	
Total Employee related variances	<b>(315,520)</b>	<b>230,070</b>	
2 - Premises	(4,400)	(7,350)	
3 - Transport	(38,270)	3,800	
4 - Supplies & Services	35,620	(66,490)	
5 - Third Party Payments	(46,350)	(2,260)	
8 - CAPITAL/FINANCING	(53,760)	(11,980)	
	<b>(422,680)</b>	<b>145,790</b>	
Net effect of all other changes inc internal recharges & income	336,050	(48,700)	
Net recharges to General Fund	(86,630)	97,090	
Exclude Benefits Admin shown above	(606,800)	83,600	
Exclude EH Shared Service Admin shown above	639,200	700	
<b>Net recharges to General Fund</b>	<b>(54,230)</b>	<b>181,390</b>	

**CAPITAL  
PROGRAMME  
2014/15 to 2017/18**

**CAPITAL PROGRAMME 2014/15 TO 2017/18  
COMMUNITY BOARD - HOUSING (HRA)**

Item No	SCHEME	Progress Category	Project total (where appropriate) £,000	Revised 2014/15 £,000	Estimate 2015/16 £,000	Estimate 2016/17 £,000	Estimate 2017/18 £,000	Local Resources			
								2014/15	2015/16	2016/17	2017/18
								£,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	-	3,435	3,510	3,590	3,750	3,435	3,510	3,590	3,750
3	St Vincent Road Development	I	2,500		2,500			2,500			
<b>Board Total</b>				<b>3,485</b>	<b>6,060</b>	<b>3,640</b>	<b>3,800</b>	<b>3,485</b>	<b>6,060</b>	<b>3,640</b>	<b>3,800</b>

**CAPITAL PROGRAMME 2014/15 TO 2017/18  
COMMUNITY BOARD - HOUSING (GENERAL FUND)**

Item No	SCHEME	Progress Category	Project total (where appropriate) £,000	Revised 2014/15 £,000	Estimate 2015/16 £,000	Estimate 2016/17 £,000	Estimate 2017/18 £,000	Local Resources			
								2014/15	2015/16	2016/17	2017/18
								£,000	£,000	£,000	£,000
1	Disabled Facilities	E	-	423	382	382	382	82	100	100	100
2	Housing Renewal	E	-	98	60	60	60	98	60	60	60
<b>Board Total</b>				<b>521</b>	<b>442</b>	<b>442</b>	<b>442</b>	<b>180</b>	<b>160</b>	<b>160</b>	<b>160</b>

**KEY TO PROGRESSION CATEGORIES**

E. Exempt from progression categories

**CAPITAL PROGRAMME 2014/15 TO 2017/18**  
**COMMUNITY BOARD - NON HOUSING**

Item No	SCHEME	Progress Category	Project total (where appropriate) £,000	Revised 2014/15 £,000	Estimate 2015/16 £,000	Estimate 2016/17 £,000	Estimate 2017/18 £,000	Local Resources			
								2014/15	2015/16	2016/17	2017/18
								£,000	£,000	£,000	£,000
1	Alver Valley Country Park	P	162	162				100			
2	River Hamble to Portchester. CFERM Strategy	E	-	200							
3	Waste Recycling - Project Integra Contribution	E	-	8	8	8	8	8	8	8	8
4	Car Park resurfacing & upgrading	E	-	104	40	40	40	104	40	40	40
5	Provide lighting to pathways within Leisure Parks, Gardens & Open Spaces	P	197	175							
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	Leesland Skatepark - MUGA & skatepark improvements	P	58	10							
8	Lee Promenade resurfacing	P	45	45				45			
9	Public Conveniences refurbishment	E	-	141	80	80	80	141	80	80	80
10	Transfer of Play Areas at Priddys Hard	P	21	9							
11	Privett Park-Provision of High Protective Fence & Multi Use Games Facility	P	35	10				10			
12	Replacement Car Park machines	P	88	40				40			
13	Cocklepond refurbishment	P	137	134				134			
14	Playgrounds - improvements to existing facilities	E	-	50	20	20	20	50	20	20	20
15	Kerbside & Glass Collection service	I	134				134			134	
16	Essential Paving Improvements & Upgrades	E	-	50	40	30	30	50	40	30	30
17	Relay Tarmac to Rowner Green Bowling Club Car Park	P	25	25				25			
18	Remove Paving Slabs at Anglesey Gardens Bowling Club and Replace with Tarmac	P	11	11				11			
19	Stokes Bay - Wet & Dry Play Area	P	400	82				82			
20	Install permanent vehicle deterrents at various locations	P	33	33				33			
21	Falklands Gardens fountain - refurbish & replace pumps	P	15	15				15			
22	Foster Gardens - refurbish pond & boundaries	P	15	15				15			
23	Gosport Park - replace bowling green hedge with fencing	P	21	21				21			

Item No	SCHEME	Progress Category	Project total (where appropriate) £,000	Revised 2014/15 £,000	Estimate 2015/16 £,000	Estimate 2016/17 £,000	Estimate 2017/18 £,000	Local Resources			
								2014/15	2015/16	2016/17	2017/18
								£,000	£,000	£,000	£,000
24	Stanley Park - phased refurbishment	P	80	38	20	20		38	20	20	
25	Renew interpretation boards across the Borough	P	39	20	10	9		20	10	9	
26	Privett Park Enclosure irrigation	P	37	37				37			
27	Ice Rink refurbishment & improvement	P	100	100				100			
28	Enclosure Football Pitch - relaying	P	82	82				82			
29	Enclosure Football Pitch - automatic watering system	P	10	10				10			
30	Crown House - conversion to two flats	I	85	85				85			
31	Stokes Bay Golf Club - drainage works	I	35	35				35			
<b>Board Total</b>				<b>2,447</b>	<b>218</b>	<b>341</b>	<b>178</b>	<b>1,291</b>	<b>218</b>	<b>341</b>	<b>178</b>

**KEY TO PROGRESSION CATEGORIES**

I - Inception

D - Design

T - Tender

P - Progressing

C - Complete

F- Final

E. Exempt from progression categories

**CAPITAL PROGRAMME 2014/15 TO 2017/18**

**ECONOMIC DEVELOPMENT BOARD**

Item No	SCHEME	Progress Category	Project total (where appropriate) £,000	Revised 2014/15 £,000	Estimate 2015/16 £,000	Estimate 2016/17 £,000	Estimate 2017/18 £,000	Local Resources			
								2014/15	2015/16	2016/17	2017/18
								£,000	£,000	£,000	£,000
1	Waterfront Masterplanning	D	220	72				72			
2	Pumping Stations upgrade	P	15	15				15			
3	High Street Improvements	P	176	176				60			
<b>Board Total</b>				<b>263</b>				<b>147</b>			

**POLICY & ORGANISATION BOARD**

Item No	SCHEME	Progress Category	Project total (where appropriate) £,000	Revised 2014/15 £,000	Estimate 2015/16 £,000	Estimate 2016/17 £,000	Estimate 2017/18 £,000	Local Resources			
								2014/15	2015/16	2016/17	2017/18
								£,000	£,000	£,000	£,000
1	CCTV - Replacement & Upgrades	E	-	15	15	15	15	15			
2	Hampshire High Speed Broadband Project	E	-	30	15			30	15		
3	Mobile Home Park - underground pipe renewal	P	62	58				58			
4	Mobile Home Park - flooding alleviation	P	53	51				51			
5	IT - PC Replacement Programme	E	-	112	10	10	10	112	10	10	10
6	IT - Server Replacement	E	-	70	40	40	40	70	40	40	40
7	IT - Microsoft Licence	E	-	50	50	50	50	50	50	50	50
8	IT - System Upgrades	E	-	146	10	10	10	146	10	10	10
9	Town Hall Major Repairs - Electrics	E	-	65	10	10	10	65	10	10	10
10	Town Hall Major Repairs - Internal Decorations	E	-	25	15	15	15	25	15	15	15
11	Town Hall Major Repairs - Health & Safety	E	-	25	10	10	10	25	10	10	10
12	Town Hall Major Repairs - Adaptions	E	-	118	15	15	15	118	15	15	15
13	Reprographics Equipment - replacement	C	-	48				48			
14	Financial Management System V.5 Upgrade	I	-		45				45		
<b>Board Total</b>				<b>813</b>	<b>235</b>	<b>175</b>	<b>175</b>	<b>813</b>	<b>235</b>	<b>175</b>	<b>175</b>

Item No	SCHEME	Progress Category	Project total (where appropriate) £,000	Revised 2014/15 £,000	Estimate 2015/16 £,000	Estimate 2016/17 £,000	Estimate 2017/18 £,000	Local Resources			
								2014/15	2015/16	2016/17	2017/18
								£,000	£,000	£,000	£,000
	<b>Total Capital Programme</b>			<b>7,529</b>	<b>6,955</b>	<b>4,598</b>	<b>4,595</b>	<b>5,916</b>	<b>6,673</b>	<b>4,316</b>	<b>4,313</b>

#### KEY TO PROGRESSION CATEGORIES

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

#### SUMMARY FINANCING STATEMENT

	2014/15 £,000	2015/16 £,000	2016/17 £,000	2017/18 £,000	Total £'000
Specific Capital Grants - GF	341	282	282	282	1,187
Developer Contributions - Open Spaces - GF	535				535
Other Grants and Contributions - GF	737				737
Local Resources - Major Repairs Reserve - HRA	2,446	2,488	2,533	2,583	10,050
Local Resources - Revenue Contribution - HRA	1,039	1,072	1,107	1,217	4,435
Local Resources - St Vincent Development - HRA		2,500			2,500
Local Resources - Capital Receipts - GF	100	675	600	600	1,975
Local Resources - Capital Funding Requirement - GF	2,331	(62)	76	(87)	2,258
<b>Total Funding</b>	<b>7,529</b>	<b>6,955</b>	<b>4,598</b>	<b>4,595</b>	<b>23,677</b>

## **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:-

<b><u>Stage Indicator</u></b>	<b><u>&lt;£100K</u></b>	<b><u>&gt;£100K</u></b>
I (Inception)	In programme to Council's annual Budget meeting (usually early February)	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	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.

### **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.

### **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.

### **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.

Gosport Borough Council is committed to equal opportunities for all.

**If you need this document in large print, on CD or tape, in Braille or in another language please ask.**

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