



Gosport Borough Council

Budget Book

2014/15



GOSPORT
Borough Council

GOSPORT BOROUGH COUNCIL

BUDGET 2014/15

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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 2014/15

FOREWORD

1.0 INTRODUCTION

- 1.1 The Budget Book sets out the projected costs of Council services in 2014/15 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 is in relation to Business Rate income. Under the previous system (in operation prior to the current year) 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 as part of the Council's Start Up Funding Assessment, the other element of which is the funding provided through the Revenue Support Grant.
- 2.4 The business rate baseline (the Government's estimate of the business rates collectable in the Borough) have been split in two tier areas between the billing authorities and the major precepting authorities on the basis of 80% to the billing authorities (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.
- 2.5 In order to prevent any authority either gaining or losing excessively under the new arrangements the Government have included a levy arrangement whereby some authorities will be required to pay a levy if they collect more than their Individual Authority Business Rate Baseline. Levy rates are individually set for each Council using a formula with this Council's levy rate being 0.50. Therefore for every pound collected above the Individual Authority Baseline Funding Level 50 pence will be payable to the Government.
- 2.6 The proceeds from the Levy are then used to fund a safety net to provide support to Councils whose business rate receipts fall by more than 7.5% below their baseline funding level.
- 2.7 The new funding arrangements do therefore represent a significant transfer of risk (both positive and negative) from Central Government to Local Government. There are potential benefits under the new system but the arrangements whereby Councils bear a substantial proportion (40% in the case of this Council) of the cost of any future successful rating appeals and rate relief's 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.
As the Business Rate Retention scheme approaches the end of its first year of operation and budgeting is taking place for year 2 (2014/15) final regulations and details of some aspects are still awaited.

- 2.8 As in 2013/14 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 for two years, conditional on their tax levels not being increased in 2014/15.

3.0 THE LOCAL FINANCIAL SITUATION

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

	2013/14	2014/15	2015/16
	£,000	£,000	£,000
Revenue Support Grant	3,289	2,557	1,755
Baseline Funding Level*	<u>2,188</u>	<u>2,231</u>	<u>2,292</u>
Start Up Funding Assessment	5,477	4,788	4,047

*Funded from Business Rate receipts

- 3.2 The above table highlights the very significant reduction (approximately £1.4M) in estimated Central Government funding between 2013/14 and 2015/16.
- 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 £664,119 is payable to the Council including £227,053 in respect of 2012/13, £271,309 for 2013/14 and £165,757 for 2014/15. 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 2013/14 is that actual receipts (after Tariff) will be £1,941,646 (including direct grant for additional rate relief granted as outlined in paragraph 3.7) Whilst this has increased from the original estimate of £1,051,478 it is £246,622 below the target level of £2,188,268 and £82,502 below the safety net threshold of £2,024,148.
- 3.5 The estimate of Business Rate Receipts 2014/15 (as submitted on the NNDR1 return to Central Government) is £2,213,140 (including direct grant for additional rate relief granted as outlined in paragraph 3.7) which is £17,756 below the target level of £2,230,896 and £149,561 above the safety net threshold of £2,063,579. While this reflects the best estimate on the information currently available significant risk remains that final income received will fall to that guaranteed by the safety net. A collection fund equalisation reserve is to be set up to specifically mitigate against this risk. This prudent approach will help safeguard the Council against the great uncertainty regarding the impact of appeals and levels of mandatory relief that may potentially be awarded (40% of the cost of which fall on this Council) in 2014/15 and later years.
- 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. Further clarification relating to the treatment of backdated appeal refunds is awaited.
- 3.7 A number of additional categories of NNDR reliefs have been announced by Central Government relating to both 2014/15 and 2015/16. These have been introduced under Discretionary Rating Relief Regulations and if the appropriate Government guidance relating to the reliefs is met the Council's additional costs associated with the granting of such reliefs are to be fully reimbursed through direct grant.
- 3.8 For the fourth successive year the approved budget will also qualify the Council to receive Council Tax Freeze Grant. For 2014/15 the grant is payable for two years and is equivalent to 1% of the Council Tax which equates to approximately £50,000. This

sum is not included in the Start Up Funding Assessment and is paid as a separate grant.

- 3.9 The Settlement for 2014/15 has resulted in a 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 the current financial year 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.

- 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 In addition to the risks brought about by changes in financial arrangements between Central and Local Government identified above a further area of risk that should be highlighted relates to the Council's success in securing grants in particular associated with the Daedalus Enterprise Zone. The Council in partnership with Solent Local Enterprise Partnership has secured Regional Growth Fund grant of approximately £4.5 Million to help deliver the objectives of the Enterprise Zone. The Council as 'Accountable Body' could be required to repay grants paid out back to the Government if certain extreme circumstances arise although this is considered a remote possibility as a result of the extensive controls and procedures in place.

- 4.5 It can be seen from the risks identified above in addition to the medium to longer term uncertainty relating to Central Government funding that it is essential that a prudent approach is taken to budgeting and the level of reserves (see Paragraph 6).

5.0 PROVISIONAL SETTLEMENT 2015/16

- 5.1 The exact funding position for 2015/16 is currently still difficult to predict with any certainty as although the provisional Start Up Funding assessment has been notified this could still be subject to amendment. In addition the precise budgetary pressures including any pay award and general inflation is still unclear although further analysis will be undertaken when the Medium Term Finance Strategy is updated in June 2014.

- 5.2 Whilst it can be seen the Start Up Funding Assessment reduces by £741,000 between 2014/15 and 2015/16 this does not include any additional New Homes Bonus payable in respect of 2015/16 which might potentially reduce the net grant loss. However there is no certainty regarding the level of grant awarded or indeed that any such additional grant will be forthcoming.

- 5.3 Even though there remains considerable uncertainty to the position in 2015/16 it is certain that there will be a substantial reduction in Government funding. In order to meet the challenges ahead the Council must continue to strive for efficiency savings, review service levels and explore all opportunities to provide additional income streams.

6.0 RESERVES

- 6.1 General Fund provisions available for general use comprise a Working Balance and the Revenue Financing Reserve (RFR). The Working Balance enables the Council to meet unexpected demands on its resources such as increased inflation or demand for statutory services and provides a cushion against uneven cash flows. RFR is an earmarked reserve, used to ensure that fluctuations in annual maintenance requirements can be met, to underwrite uninsured risks and for funding spend-to-save revenue and capital initiatives.
- 6.2 As a result of savings achieved in the actual expenditure compared to the budget in 2012/13 a higher RFR (£1,284,690) was carried forward into 2013/14 than anticipated. In addition it has been possible to budget for a contribution to the reserve in the current year's revised budget of £177,910.
- 6.3 As indicated above the grant settlement for 2015/16 will be substantially lower than 2014/15 and it is likely that further reductions will apply to the 2016/17 and future years settlements. In addition the Council is now bearing a number of additional risks including those relating the Business Rate Retention Scheme, the Council Tax Support Scheme and the Council's responsibilities as accountable body for the Regional Growth Fund relating to the Enterprise Zone.
- 6.4 In view of the challenges that the Council is likely to face in the next 2-3 years and the additional risks identified (see paragraph 4) it is seen as essential that reserve levels are maintained at as high 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.

7.0 THE APPROVED BUDGET

7.1 REVENUE

- 7.1.1 The revised 2013/14 budget totals £10,284,090 - the same as the original. 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.
- 7.1.2 The total net budget for 2014/15 is £9,828,790 and represents a decrease of £455,300 (4.4%) on the original budget for the current year when transfers to reserves are included.

7.2 CAPITAL

- 7.2.1 A separate report dealing with Treasury Management Strategy for the coming year is on the Council Agenda 12 February 2014.
- 7.2.2 The Council's capital programme for the 4 years to 2016/17 amounts to over £20M and requires substantial use of capital receipts and borrowing.
- 7.2.3 There is a direct impact on revenue budgets arising from the capital programme and, where expenditure is not supported by Government grant, the resulting financing cost is included within the budget. The amount of discretionary capital expenditure in the capital programme continues to be strictly controlled as the Council can only use the prudential code for funding new capital investment if it can be demonstrated that the revenue consequences are affordable.

7.3 COUNCIL TAX

7.3.1 The budget of £9,828,790 for 2014/15 will result in no change in Gosport's share of the Council Tax when that is set on 25 February 2014. The Band D tax will therefore remain at £202.81 for 2014/15.

7.3.2 Based on provisional data, 1% Council Tax produces approximately £50,000 income in 2014/15. Any increase above the approved budget required to be met from Council Tax would have resulted in the loss of the Council Tax Freeze grant of approximately £50,000 p.a. (payable for two years) e.g. If the Council Tax had been increased to the limit (without referendum) of 1.99% the £100,000 extra tax would only have produced approximately £50,000 income in each of 2014/15 and 2015/16.

7.4 COUNCIL TAX BASE

7.4.1 The projected Council tax Base for 2014/15 is shown below and as with 2013/14 includes a deduction for the sums awarded through the Council Tax Support Scheme. Under the new arrangements the Government grant funding is received through the Grant formula and therefore this has to be deducted from the Council Tax Base. Prior to this the support for Council Tax Rebates was directly funded by specific central government grant and no such deduction from the Council Tax base was made.

Calculation of adjusted tax base:

	£
Adjusted Tax Base (before Losses to Collection)	25,146.1
Less Loss on collection	(352.0)
Adjusted tax base	<u>24,794.1</u>

8.0 BEYOND 2014/15

8.1 A 4-year projection of revenue commitments (Appendix 2) indicates significant pressures on budgets in 2015/16. The Government notified authorities of the provisional settlement for 2015/16 in December 2013 and whilst changes could be made to the final settlement it is certain that a significant reduction in exchequer grant will result. There is considerable uncertainty relating to the estimates of exchequer grant for 2016/17 and later years.

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

Year	Estimated Savings Required (Year on Year)
2015/16	£664,000
2016/17	£320,000
2017/18	£118,000
2018/19	£429,000

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

8.4 Whilst the figures projected in paragraph 8.2 represent the best projection that can currently be made, there is increased uncertainty regarding future levels of Exchequer support, locally retained business rates, inflation and interest rates. As stated above the grant rates from 2016/17 onwards are particularly uncertain although 2015/16 is currently projected to be the most vulnerable year.

9.0 CONCLUSION

- 9.1 The 2014/15 budget of £9,828,790 is balanced and will result in no change in the level of Council Tax required for the Borough Council's purposes. The outlook for 2015/16 and beyond is that additional reductions in Exchequer Support will be forthcoming so it is essential that further reviews of services are undertaken, efficiencies are identified and new sources of income are identified. The Council's Budget Strategy for 2015/16 will further address this when it is considered during autumn 2014.

BUDGET RISK ASSESSMENT (GENERAL FUND)

Budget Area	Risk	Budget £'000	Likelihood	Revenue Impact	Comment
Housing Benefits	Overpayment rates &/or demand increase, grant formula change.	32,280	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.
Business Rate Retention Scheme/ Government Grants	Uncertainty regarding Collection Rates/Appeals/Mandatory Relief Grant Data//Policy change	-5,060	H	M	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.	4,713	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 2013-17)	-2,100	H	M	Economic climate may not facilitate the raising of the new capital receipts required in future years
Homelessness	Additional demand.	3,752	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.	2,327	H	H	
Maintenance	Unforeseen urgent works.	325	M	M	Essential expenditure has been provided for.
Insurance	Claims experience deteriorates.	160	M	M	
Interest Rates	Interest rates are higher than forecast	405	M	H	The economic climate remains volatile making the prediction of future interest rate levels subject to uncertainty.
Government Grants (including Regional Growth Fund)	Central Government Grant Clawback	>£3M	L	H	Risk likelihood considered low due to controls and procedures in place

NOTES

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

APPENDIX 2

	(£'000)			
	2015/16	2016/17	2017/18	2018/19
A 2014/15 Base Budget	9,829	9,829	9,829	9,829
B Budget Increases				
Crematorium (income down)	50	50	50	50
Tax Freeze Grant 2014/15		50	50	50
Tax Freeze Grant 2015/16	(50)			
Elections	(40)		(40)	
Pensions	36	90	133	179
MRP	40	56	61	67
Inflation (inc pay award)	120	240	360	480
	156	486	614	826
C Less Budget Decreases				
New Homes Bonus income	(120)	(220)	(320)	(193)
Local Plan	(135)	(135)	(135)	(135)
Collection Fund Equalisation Reserve	(150)	(150)	(150)	(150)
	(405)	(505)	(605)	(478)
D PROJECTED BUDGET TOTALS (A+B+C)	9,580	9,810	9,838	10,177
E FUNDING				
Revenue Support Grant	(1,755)	(1,591)	(1,426)	(1,258)
Collection Fund (Surplus) / Deficit	0	0	0	0
Business Rates Collectable/safety net	(5,642)	(5,811)	(5,986)	(6,165)
LESS Tariffs payable to Central Government	3,521	3,627	3,735	3,847
	(3,876)	(3,776)	(3,676)	(3,576)
F GBC COUNCIL TAX LEVY (D-F)	(5,704)	(6,034)	(6,162)	(6,601)
G COUNCIL TAX BASE	24,844.1	24894.1	24,944.1	24,994.1
H ESTIMATED COUNCIL TAX INCOME (FOR NO INCREASE)	(5,040)	(5,050)	(5,060)	(5,070)
I SAVINGS REQUIRED	664	984	1,102	1,531

GENERAL FUND BUDGET

Summary 2013/2014 Revised, Estimate 2014/2015

	ORIGINAL 2013/14 £	REVISED 2013/14 £	ESTIMATE 2014/15 £
GENERAL FUND BUDGET			
COMMUNITY BOARD	5,901,810	5,937,110	5,661,670
ECONOMIC DEVELOPMENT BOARD	814,100	845,130	810,270
POLICY AND ORGANISATION BOARD	3,518,170	3,323,940	3,207,290
Total Net Expenditure	10,234,080	10,106,180	9,679,230
Transfer to/(from) Balances & Reserves			
General Fund Working Balance	0	0	0
Revenue Financing Reserve	50,010	177,910	0
Collection Fund Equalisation Reserve	-	-	149,560
BUDGET TOTAL	10,284,090	10,284,090	9,828,790
FINANCED BY			
Gosport Council Tax	(4,975,420)	(4,975,420)	(5,028,490)
Revenue Support Grant	(3,289,280)	(3,289,280)	(2,557,160)
Collection Fund (Surplus) / Deficit	4,760	4,760	(30,000)
Business Rates Retention (see note #)	(2,024,150)	(2,024,150)	(2,213,140)
	(10,284,090)	(10,284,090)	(9,828,790)
<p># These figures include direct grants</p>			
BALANCES			
General Fund Working Balance			
B/Fwd	890,000	890,000	890,000
Change	0	0	0
C/Fwd	890,000	890,000	890,000
Revenue Financing Reserve (RFR)			
B/Fwd	920,710	1,284,690	1,462,600
Change	50,010	177,910	0
C/Fwd	970,720	1,462,600	1,462,600
Collection Fund Equalisation Reserve			
B/Fwd	0	0	0
Change	0	0	149,560
C/Fwd	0	0	149,560

SUMMARY OF REVENUE ESTIMATES 2014/2015

	ORIGINAL 2013/2014 £	REVISED 2013/2014 £	BUDGET 2014/2015 £	Page
COMMUNITY BOARD				
Leisure & Culture	1,929,840	2,079,520	1,950,080	5
Waste	1,384,250	1,370,800	1,331,630	5
Streetscene	647,000	629,950	624,330	7
Community Safety	341,840	308,840	296,070	9
Environmental Services	571,030	549,290	505,480	9
Misc Environmental & Transportation	507,850	507,430	473,380	11
Cemetery	12,290	7,940	(13,770)	11
Home Adaptation Grants	9,500	8,300	7,400	13
Private Sector Housing	123,500	124,080	117,170	13
Homelessness	437,930	425,380	393,300	13
Other General Fund Housing	(63,220)	(74,420)	(23,400)	13
Board Total	5,901,810	5,937,110	5,661,670	
ECONOMIC DEVELOPMENT BOARD				
Economic Prosperity	168,560	211,410	195,190	19
Market	(74,690)	(62,790)	(60,810)	19
Town Harbour Foreshore	219,920	216,400	212,950	19
Events	122,450	117,310	72,410	19
Properties	110,520	148,680	108,010	21
Marketing and Tourism	153,340	157,720	132,520	21
Local Development Framework	114,000	56,400	150,000	21
Board Total	814,100	845,130	810,270	
POLICY AND ORGANISATION BOARD				
Registration of Electors	179,400	203,200	210,200	25
Local Land Charges	(200)	(21,430)	(32,520)	25
Concessionary Travel	930	330	100	25
Housing Benefits	409,040	411,900	488,370	25
Local Taxation	277,800	276,050	232,950	27
Development Services	812,960	834,960	806,710	27
Licensing & Registration	77,460	76,480	52,980	29
Assistance to Voluntary Organisations	195,030	200,760	199,620	29
Corporate & Civic Expenses	1,457,160	1,369,190	1,346,590	31
Miscellaneous Services	240,650	307,730	97,970	33
Other Corporate Areas	(132,060)	(335,230)	(195,680)	33
Board Total	3,518,170	3,323,940	3,207,290	
GRAND TOTAL OF ALL BOARDS	10,234,080	10,106,180	9,679,230	

COMMUNITY BOARD

SUMMARY OF REVENUE ESTIMATES 2014/2015

SERVICE	ORIGINAL 2013/2014 £	REVISED 2013/2014 £	BUDGET 2014/2015 £	Page
Leisure & Culture	1,929,840	2,079,520	1,950,080	5
Waste	1,384,250	1,370,800	1,331,630	5
Streetscene	647,000	629,950	624,330	7
Community Safety	341,840	308,840	296,070	9
Environmental Services	571,030	549,290	505,480	9
Misc Environmental & Transportation	507,850	507,430	473,380	11
Cemetery	12,290	7,940	(13,770)	11
Home Adaptation Grants	9,500	8,300	7,400	13
Private Sector Housing	123,500	124,080	117,170	13
Homelessness	437,930	425,380	393,300	13
Other General Fund Housing	(63,220)	(74,420)	(23,400)	13
Board Total	<u>5,901,810</u>	<u>5,937,110</u>	<u>5,661,670</u>	

COMMUNITY BOARD

LEISURE & CULTURE

	ORIGINAL 2013/2014 £	REVISED 2013/2014 £	BUDGET 2014/2015 £
Open Spaces	980,520	1,046,880	1,068,560
Outdoor Sports	288,730	279,080	279,440
Leisure Centre (see breakdown below)	351,660	421,670	316,960
Splash Park	33,500	35,580	46,760
Countryside Management	114,540	116,510	115,670
Museum	68,700	68,100	67,300
Community Recreation	53,900	60,650	11,850
Allotments	38,290	51,050	43,540
Net Expenditure	1,929,840	2,079,520	1,950,080

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	125,070	119,270	14,760
Administration Recharges	29,800	3,300	3,100
Capital Finance (Depreciation)	196,790	299,100	299,100
	351,660	421,670	316,960

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 2013/2014 £	REVISED 2013/2014 £	BUDGET 2014/2015 £
LEISURE & CULTURE			
Employees	64,330	80,810	67,320
Premises	270,000	291,180	278,570
Transport	6,060	6,550	6,610
Supplies and Services	186,050	180,570	185,900
Third Party Payments	1,203,590	1,225,260	1,158,750
Administration Recharges	341,100	341,000	267,500
Capital Finance	270,490	349,650	349,650
	2,341,620	2,475,020	2,314,300
Income			
- Fees & Charges	57,100	53,010	50,630
- Rents, Lettings & Wayleaves	275,140	264,560	239,260
- Other	79,540	77,930	74,330
	411,780	395,500	364,220
NET EXPENDITURE	1,929,840	2,079,520	1,950,080
 WASTE			
Premises	3,630	2,240	2,340
Supplies and Services	57,670	71,320	59,150
Third Party Payments	1,348,980	1,344,690	1,329,150
Administration Recharges	206,000	174,800	165,000
Capital Finance	100,550	100,550	100,550
	1,716,830	1,693,600	1,656,190
Income	332,580	322,800	324,560
NET EXPENDITURE	1,384,250	1,370,800	1,331,630

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 2013/2014 £	REVISED 2013/2014 £	BUDGET 2014/2015 £
Expenditure comprises			
Abandoned/Unwanted Vehicles	40,050	25,950	34,850
Dog Control	110,950	114,850	83,900
Public Conveniences	241,490	234,820	226,460
Street Cleansing	418,670	393,580	374,500
Flower Bed, Shrubbery & High Street Maintenance	310,540	341,440	339,580
Enforcement Services	80,500	59,900	68,400
	<u>1,202,200</u>	<u>1,170,540</u>	<u>1,127,690</u>
Income comprises			
Dog Control	8,210	7,400	7,400
Public Conveniences	500	500	500
Flower Bed, Shrubbery & High Street Maintenance	125,300	131,300	126,300
Enforcement of Fixed Penalties	1,460	1,460	2,000
	<u>135,470</u>	<u>140,660</u>	<u>136,200</u>
Net Expenditure	<u>1,066,730</u>	<u>1,029,880</u>	<u>991,490</u>

COMMUNITY BOARD

	ORIGINAL 2013/2014 £	REVISED 2013/2014 £	BUDGET 2014/2015 £
STREETSCENE			
CAR PARKS			
Premises	78,000	80,990	82,900
Supplies and Services	32,170	35,590	60,850
Third Party Payments	35,460	35,550	35,750
Administration Recharges	200,300	169,600	175,000
	345,930	321,730	354,500
Income			
- Car Park Fees	630,000	620,000	620,000
- Car Park Permits	61,660	58,120	58,120
- Parking Fines	74,000	43,540	43,540
	765,660	721,660	721,660
NET INCOME	(419,730)	(399,930)	(367,160)
OTHER			
Premises	105,390	119,340	98,110
Supplies and Services	28,700	29,420	26,810
Third Party Payments	481,010	491,250	485,940
Administration Recharges	446,700	403,500	389,800
Capital Finance	140,400	127,030	127,030
	1,202,200	1,170,540	1,127,690
Income	135,470	140,660	136,200
NET EXPENDITURE	1,066,730	1,029,880	991,490
NET EXPENDITURE	647,000	629,950	624,330

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 2013/2014 £	REVISED 2013/2014 £	BUDGET 2014/2015 £
CCTV	215,150	222,890	226,580
Community Safety Priorities	6,180	171,480	3,250
Administration Recharges	204,900	167,200	154,200
Capital Finance	19,350	20,450	20,450
	445,580	582,020	404,480
CCTV Partner Contributions	103,740	106,850	108,410
Community Safety Partner Contributions	-	166,330	-
	103,740	273,180	108,410
Net Expenditure	341,840	308,840	296,070

ENVIRONMENTAL SERVICES

Environmental Health Services - Commercial

Food, Safety and Hygiene	170,980	145,900	140,240
Public Health	33,500	34,000	33,400
Health & Safety	73,750	82,050	75,450
Net Expenditure	278,230	261,950	249,090

Environmental Health Services - Pollution & Environment

Pollution Control	163,390	164,980	138,480
Rodent and Pest Control	101,660	103,110	94,160
Gypsy and Traveller Services	24,750	16,150	20,650
Net Expenditure	292,800	287,340	256,390

COMMUNITY BOARD

	ORIGINAL 2013/2014 £	REVISED 2013/2014 £	BUDGET 2014/2015 £
COMMUNITY SAFETY			
Premises	13,100	13,220	13,950
Transport	580	1,200	1,250
Supplies and Services	68,050	234,350	67,830
Third Party Payments	139,600	145,600	146,800
Administration Recharges	204,900	167,200	154,200
Capital Finance	19,350	20,450	20,450
	<u>445,580</u>	<u>582,020</u>	<u>404,480</u>
Income	103,740	273,180	108,410
NET EXPENDITURE	<u>341,840</u>	<u>308,840</u>	<u>296,070</u>
ENVIRONMENTAL SERVICES			
Environmental Health Services - Commercial			
Supplies and Services	20,450	20,450	19,950
Third Party Payments	1,080	1,200	1,240
Administration Recharges	256,700	240,300	227,900
NET EXPENDITURE	<u>278,230</u>	<u>261,950</u>	<u>249,090</u>
Environmental Health Services - Pollution & Environment			
Employees	50,490	50,390	50,950
Premises	6,320	3,290	3,290
Transport	8,820	9,200	4,810
Supplies and Services	24,980	25,140	18,920
Administration Recharges	217,600	208,800	187,900
	<u>308,210</u>	<u>296,820</u>	<u>265,870</u>
Income	15,410	9,480	9,480
NET EXPENDITURE	<u>292,800</u>	<u>287,340</u>	<u>256,390</u>
NET EXPENDITURE	<u>571,030</u>	<u>549,290</u>	<u>505,480</u>

COMMUNITY BOARD

	ORIGINAL 2013/2014 £	REVISED 2013/2014 £	BUDGET 2014/2015 £
MISC ENVIRONMENTAL & TRANSPORTATION			
Pontoons (Gosport Ferry & Hardway Walkashore)	(31,960)	(37,830)	(38,700)
Environmental Maintenance & Improvements	53,570	58,880	45,920
Street Name Plates - Maintenance	40,320	43,270	33,310
Christmas Entertainment, Decorations & Lighting	40,200	38,770	29,370
Forton Lake Bridge	31,050	32,600	26,450
Coastal Services	48,280	50,790	36,440
Coast Protection	211,640	221,380	243,230
Tenanted Buildings	26,590	26,460	22,430
Other Expenses inc Transport & Traffic Liaison	88,160	73,110	74,930
Net Expenditure	<u>507,850</u>	<u>507,430</u>	<u>473,380</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 2013/2014 £	REVISED 2013/2014 £	BUDGET 2014/2015 £
MISC ENVIRONMENTAL & TRANSPORTATION			
Premises	118,300	119,680	114,730
Supplies and Services	27,610	30,000	24,270
Third Party Payments	112,210	119,330	114,920
Administration Recharges	177,300	158,700	140,300
Capital Finance	168,060	166,660	166,660
	603,480	594,370	560,880
Income			
- Fees & Charges	22,410	23,540	24,100
- Rents	60,000	62,800	62,800
- Other	13,220	600	600
	95,630	86,940	87,500
NET EXPENDITURE	507,850	507,430	473,380
 CEMETERY			
Premises	23,420	19,660	14,810
Transport	960	-	-
Supplies and Services	5,000	4,700	4,090
Third Party Payments	121,930	124,600	125,450
Administration Recharges	78,200	84,700	67,600
	229,510	233,660	211,950
Income			
- Fees and Charges	67,220	75,720	75,720
- Portchester Crematorium Joint Board	150,000	150,000	150,000
	217,220	225,720	225,720
NET EXPENDITURE	12,290	7,940	(13,770)

COMMUNITY BOARD

SERVICE

HOME ADAPTATION GRANTS

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

PRIVATE SECTOR HOUSING

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

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

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

HOMELESSNESS

The Council has been successful in targeting resources towards the prevention of homelessness helping to reduce the number of homelessness acceptances and the resulting accommodation costs incurred. An example of this is a significant reduction in Bed and Breakfast costs which has been achieved partly through increasing the budget for securing private rented accommodation through the provision of damage deposits and rent in advance payments.

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

OTHER GENERAL FUND HOUSING

	ORIGINAL 2013/2014 £	REVISED 2013/2014 £	BUDGET 2014/2015 £
Expenditure comprises			
Stokes Bay Mobile Home Park	60,970	59,680	65,230
Other	37,930	37,010	36,480
	<hr/> 98,900	<hr/> 96,690	<hr/> 101,710
Income comprises			
Stokes Bay Mobile Home Park	162,120	163,610	117,610
Other	-	7,500	7,500
	<hr/> 162,120	<hr/> 171,110	<hr/> 125,110
Net Expenditure	<hr/> (63,220)	<hr/> (74,420)	<hr/> (23,400)

COMMUNITY BOARD

	ORIGINAL 2013/2014 £	REVISED 2013/2014 £	BUDGET 2014/2015 £
HOME ADAPTATION GRANTS			
Administration Recharges	9,500	8,300	7,400
NET EXPENDITURE	9,500	8,300	7,400
PRIVATE SECTOR HOUSING			
Transport	400	400	400
Supplies and Services	3,950	3,990	3,920
Administration Recharges	126,300	126,900	120,000
	130,650	131,290	124,320
Income	7,150	7,210	7,150
NET EXPENDITURE	123,500	124,080	117,170
HOMELESSNESS			
Premises	6,750	6,000	6,000
Supplies and Services	2,679,280	3,207,570	3,154,350
Transfer Payments	158,500	120,000	130,000
Administration Recharges	480,800	499,800	461,700
	3,325,330	3,833,370	3,752,050
Income	2,887,400	3,407,990	3,358,750
NET EXPENDITURE	437,930	425,380	393,300
OTHER GENERAL FUND HOUSING			
Employees	29,960	29,970	30,240
Premises	28,380	29,370	44,670
Transport	-	700	700
Supplies and Services	13,260	15,270	5,300
Third Party Payments	2,620	2,680	2,700
Transfer Payments	(1,220)	-	-
Administration Recharges	25,900	18,700	18,100
	98,900	96,690	101,710
Income	162,120	171,110	125,110
NET EXPENDITURE	(63,220)	(74,420)	(23,400)

COMMUNITY BOARD

SERVICE

HOUSING REVENUE ACCOUNT

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

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

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

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

The estimated average nos of dwellings in 2014/15 is 3,160.

COMMUNITY BOARD

	ORIGINAL 2013/2014 £000	REVISED 2013/2014 £000	BUDGET 2014/2015 £000
HOUSING REVENUE ACCOUNT			
EXPENDITURE			
Repairs & Maintenance	4,223	4,449	3,800
Supervision & Management	3,252	3,542	3,356
Rents, Rates, Taxes & Other Charges	93	235	243
Depreciation of Non Current Assets	3,500	3,550	3,485
Debt Management Costs	54	54	56
Movement in Bad Debt Provision	125	125	0
	11,247	11,955	10,940
INCOME			
Dwelling Rents	(12,828)	(13,300)	(13,710)
Non Dwelling Rents	(240)	(236)	(236)
Charges for Services and Facilities	(548)	(625)	(590)
	(13,616)	(14,161)	(14,536)
NET COST OF SERVICES			
	(2,369)	(2,206)	(3,596)
Interest Payable and Similar Charges	1,872	1,869	1,873
Interest and Investment income	(16)	(9)	(13)
NET HRA SURPLUS FOR THE YEAR			
	(513)	(346)	(1,736)
HRA BALANCE			
Balance B/Fwd	990	981	981
Transfer (to) or from HRA			
Balance C/Fwd		981	981
NEW BUILD RESERVE			
Balance B/Fwd	151	151	497
Transfer (to) or from HRA	513	346	1,736
Balance C/Fwd	664	497	2,233

ECONOMIC DEVELOPMENT BOARD

SUMMARY OF REVENUE ESTIMATES 2014/2015

	ORIGINAL 2013/2014 £	REVISED 2013/2014 £	BUDGET 2014/2015 £	Page
SERVICE				
Economic Prosperity	168,560	211,410	195,190	19
Market	(74,690)	(62,790)	(60,810)	19
Town Harbour Foreshore	219,920	216,400	212,950	19
Events	122,450	117,310	72,410	19
Properties	110,520	148,680	108,010	21
Marketing and Tourism	153,340	157,720	132,520	21
Local Development Framework	114,000	56,400	150,000	21
Board Total	<u>814,100</u>	<u>845,130</u>	<u>810,270</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 2013/2014 £	REVISED 2013/2014 £	BUDGET 2014/2015 £
Economic Development Initiatives	30,660	145,470	35,000
Town Centre Improvements		50,900	
Town Centre & Retail Post		35,070	29,740
Daedalus Enterprise Zone		14,160	6,000
Administration Recharges	137,900	144,500	158,500
	<u>168,560</u>	<u>390,100</u>	<u>229,240</u>
Grants / Donations & Sponsorships			
- Economic Development Initiatives		112,710	
- Town Centre Improvements		20,000	
- Town Centre & Retail Post		34,880	29,550
- Daedalus Enterprise Zone		11,100	4,500
	-	<u>178,690</u>	<u>34,050</u>
Net Expenditure	<u>168,560</u>	<u>211,410</u>	<u>195,190</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 2014/15 this includes D-Day 70, First World War Commemorations and Harbour Events.

ECONOMIC DEVELOPMENT BOARD

	ORIGINAL 2013/2014 £	REVISED 2013/2014 £	BUDGET 2014/2015 £
ECONOMIC PROSPERITY			
Employees	-	28,660	29,330
Transport	-	220	220
Supplies and Services	30,660	216,720	41,190
Administration Recharges	137,900	144,500	158,500
	168,560	390,100	229,240
Income	-	178,690	34,050
NET EXPENDITURE	168,560	211,410	195,190
MARKET			
Employees	6,000	6,000	3,000
Premises	1,780	(700)	1,220
Supplies and Services	430	430	470
Third Party Payments	11,000	9,680	10,200
Administration Recharges	26,100	23,800	28,300
	45,310	39,210	43,190
Income	120,000	102,000	104,000
NET EXPENDITURE	(74,690)	(62,790)	(60,810)
TOWN HARBOUR FORESHORE			
Premises	5,150	3,300	3,300
Supplies and Services	6,840	4,500	5,500
Third Party Payments	35,700	36,570	36,820
Administration Recharges	7,300	6,100	1,400
Capital Finance	165,930	165,930	165,930
	220,920	216,400	212,950
Income	1,000	-	-
NET EXPENDITURE	219,920	216,400	212,950
EVENTS			
Supplies and Services	24,150	24,730	24,730
Administration Recharges	98,300	93,200	48,300
	122,450	117,930	73,030
Income	-	620	620
NET EXPENDITURE	122,450	117,310	72,410

ECONOMIC DEVELOPMENT BOARD

	ORIGINAL 2013/2014 £	REVISED 2013/2014 £	BUDGET 2014/2015 £
PROPERTIES			
Investment Properties Managed	(18,040)	(12,030)	(24,440)
Leisure Operational Properties	25,310	51,850	32,360
Wilmott Lane Depot	103,250	108,860	100,090
Net Expenditure	110,520	148,680	108,010

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 2013/2014 £	REVISED 2013/2014 £	BUDGET 2014/2015 £
PROPERTIES			
Premises	162,200	186,690	166,890
Supplies and Services	67,780	70,240	56,100
Administration Recharges	109,900	97,700	92,700
Capital Finance	4,310	4,310	4,310
	344,190	358,940	320,000
Income	233,670	210,260	211,990
NET EXPENDITURE	110,520	148,680	108,010
 MARKETING AND TOURISM			
Premises	2,300	2,100	2,150
Supplies & Services	100,340	87,320	78,770
Administration Recharges	60,700	77,800	61,100
	163,340	167,220	142,020
Income	10,000	9,500	9,500
NET EXPENDITURE	153,340	157,720	132,520
 LOCAL DEVELOPMENT FRAMEWORK			
Supplies & Services	114,000	67,960	150,000
	114,000	67,960	150,000
Income	-	11,560	-
NET EXPENDITURE	114,000	56,400	150,000

POLICY AND ORGANISATION BOARD

SUMMARY OF REVENUE ESTIMATES 2014/2015

SERVICE	ORIGINAL 2013/2014 £	REVISED 2013/2014 £	BUDGET 2014/2015 £	Page
Registration of Electors	179,400	203,200	210,200	25
Local Land Charges	(200)	(21,430)	(32,520)	25
Concessionary Travel	930	330	100	25
Housing Benefits	409,040	411,900	488,370	25
Local Taxation	277,800	276,050	232,950	27
Development Services	812,960	834,960	806,710	27
Licensing & Registration	77,460	76,480	52,980	29
Assistance to Voluntary Organisations	195,030	200,760	199,620	29
Corporate & Civic Expenses	1,457,160	1,369,190	1,346,590	31
Miscellaneous Services	240,650	307,730	97,970	33
Other Corporate Areas	(132,060)	(335,230)	(195,680)	33
Board Total	<u>3,518,170</u>	<u>3,323,940</u>	<u>3,207,290</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 which will increase costs for which additional grants will be made by 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 2013/2014 £	REVISED 2013/2014 £	BUDGET 2014/2015 £
Housing Benefits	191,140	195,300	239,170
Local Tax Rebates	217,900	216,600	249,200
Net Expenditure	409,040	411,900	488,370

POLICY AND ORGANISATION BOARD

	ORIGINAL 2013/2014 £	REVISED 2013/2014 £	BUDGET 2014/2015 £
REGISTRATION OF ELECTORS			
Supplies and Services	28,200	51,320	49,700
Administration Recharges	152,200	158,900	161,500
	180,400	210,220	211,200
Income	1,000	7,020	1,000
NET EXPENDITURE	179,400	203,200	210,200
LOCAL LAND CHARGES			
Supplies and Services	17,430	18,660	17,680
Third Party Payments	32,830	35,210	35,500
Administration Recharges	92,200	54,800	54,400
	142,460	108,670	107,580
Income	142,660	130,100	140,100
NET INCOME	(200)	(21,430)	(32,520)
CONCESSIONARY TRAVEL			
Supplies and Services	230	230	-
Administration Recharges	700	100	100
NET EXPENDITURE	930	330	100
HOUSING BENEFITS			
Discretionary Housing Payment	50,000	134,600	120,000
Rent Allowances	19,581,330	19,918,000	20,318,420
Rent Rebates	9,283,760	7,946,100	8,353,400
Non HRA Rent Rebates	2,412,000	2,828,900	2,986,350
Administration Recharges	442,200	436,600	501,500
	31,769,290	31,264,200	32,279,670
Income			
- Discretionary Housing Payment	50,000	134,600	120,000
- DWP Grant - Rent Allowances	19,614,490	19,942,700	20,341,550
- DWP Grant - Rent Rebates	9,283,760	7,946,100	8,343,400
- DWP Grant - Non HRA Rent Rebates	2,412,000	2,828,900	2,986,350
	31,360,250	30,852,300	31,791,300
NET EXPENDITURE	409,040	411,900	488,370

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 2013/2014 £	REVISED 2013/2014 £	BUDGET 2014/2015 £
Local Tax Collection	296,500	285,650	250,550
National Non Domestic Rates	(18,700)	(9,600)	(17,600)
Net Expenditure	277,800	276,050	232,950

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 2013/2014 £	REVISED 2013/2014 £	BUDGET 2014/2015 £
Development Control	315,920	351,110	333,910
Building Control	107,640	103,550	104,800
Planning Policy	269,300	250,000	251,800
Conservation & Design	120,100	130,300	116,200
Net Expenditure	812,960	834,960	806,710

POLICY AND ORGANISATION BOARD

	ORIGINAL 2013/2014 £	REVISED 2013/2014 £	BUDGET 2014/2015 £
LOCAL TAXATION			
Supplies & Services	20,600	34,450	34,450
Administration Recharges	614,700	606,100	563,000
	<u>635,300</u>	<u>640,550</u>	<u>597,450</u>
Income			
- Court Costs	274,500	282,000	282,000
- Administration Grant	83,000	82,500	82,500
	<u>357,500</u>	<u>364,500</u>	<u>364,500</u>
NET EXPENDITURE	<u>277,800</u>	<u>276,050</u>	<u>232,950</u>
DEVELOPMENT SERVICES			
Supplies & Services	47,230	51,350	51,370
Third Party Payments	127,930	123,210	127,140
Administration Recharges	848,300	855,900	826,700
	<u>1,023,460</u>	<u>1,030,460</u>	<u>1,005,210</u>
Income	210,500	195,500	198,500
NET EXPENDITURE	<u>812,960</u>	<u>834,960</u>	<u>806,710</u>

POLICY AND ORGANISATION BOARD

LICENSING & REGISTRATION

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

ASSISTANCE TO VOLUNTARY ORGANISATIONS

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

	ORIGINAL 2013/2014 £	REVISED 2013/2014 £	BUDGET 2014/2015 £
Supplies & Services			
Grants:			
- Citizens Advice - Bureau Grant	91,890	91,890	91,890
- Gosport Victim Support	3,320	3,320	3,320
- Gosport Voluntary Action	63,110	63,110	63,110
- Dial-a-ride	24,090	24,060	24,820
- Age Concern	1,250	1,250	1,250
- Solent Sea Rescue	2,060	2,060	2,060
- Gosporters	830	830	830
- Relate	5,240	5,240	5,240
Administration Recharges	4,000	9,000	7,100
Income - Rents & Contributions	(760)	-	-
Net Expenditure	195,030	200,760	199,620

POLICY AND ORGANISATION BOARD

	ORIGINAL 2013/2014 £	REVISED 2013/2014 £	BUDGET 2014/2015 £
LICENSING & REGISTRATION			
Employees	100	100	100
Transport	260	260	260
Supplies and Services	6,760	8,250	8,250
Administration Recharges	204,300	212,500	188,300
	<u>211,420</u>	<u>221,110</u>	<u>196,910</u>
Income	133,960	144,630	143,930
NET EXPENDITURE	<u>77,460</u>	<u>76,480</u>	<u>52,980</u>
 ASSISTANCE TO VOLUNTARY ORGANISATIONS			
Supplies & Services	191,790	191,760	192,520
Admin Recharges	4,000	9,000	7,100
	<u>195,790</u>	<u>200,760</u>	<u>199,620</u>
Income	760	-	-
NET EXPENDITURE	<u>195,030</u>	<u>200,760</u>	<u>199,620</u>

POLICY AND ORGANISATION BOARD

CORPORATE AND CIVIC EXPENSES

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

Mayoral Expenses	ORIGINAL 2013/2014 £	REVISED 2013/2014 £	BUDGET 2014/2015 £
Mayor's Allowance	9,720	9,720	9,720
Deputy Mayor's Allowance	2,180	2,180	2,180
Transport	6,780	7,300	6,330
Supplies and Services	2,550	2,490	2,500
Mayor Making	6,500	6,800	6,840
Administration Recharges	40,000	39,700	37,200
	67,730	68,190	64,770

Civic Events

Royan Twinning	5,000	5,000	5,000
Other Civic Events	28,320	21,700	11,720
Administration Recharges	83,300	101,100	92,800
	116,620	127,800	109,520

Members and Election Expenses

Members Allowances	232,480	232,480	235,970
Members Travelling Expenses	1,000	400	400
Other Expenses	31,010	28,550	29,070
Municipal Elections - Expenses	10,000	5,000	40,000
Administration Recharges	100,400	105,700	108,300
	374,890	372,130	413,740

POLICY AND ORGANISATION BOARD

	ORIGINAL 2013/2014 £	REVISED 2013/2014 £	BUDGET 2014/2015 £
CORPORATE AND CIVIC EXPENSES			
Corporate Expenses			
Administration Recharges			
- Financial Services	390,160	288,090	274,880
- Legal Services	50,350	52,910	53,850
- Chief Executives Unit	290,690	277,955	265,200
- Housing Services	20,070	23,715	27,420
- Community & Customer Services	21,240	30,380	12,170
- HRA Attributable Element	(95,990)	(98,850)	(95,060)
	<hr/> 676,520	<hr/> 574,200	<hr/> 538,460
Mayoral Expenses			
Employees	1,030	1,280	1,280
Transport	6,780	7,300	6,330
Supplies & Services	19,920	19,910	19,960
Admin Recharges	40,000	39,700	37,200
	<hr/> 67,730	<hr/> 68,190	<hr/> 64,770
Civic Events			
Employees	2,640	2,620	2,620
Supplies and Services	30,680	24,330	14,350
Administration Recharges	83,300	101,100	92,800
Income	-	(250)	(250)
	<hr/> 116,620	<hr/> 127,800	<hr/> 109,520
Council and Board Meetings			
Administration Recharges	218,700	223,400	219,100
	<hr/> 221,400	<hr/> 226,870	<hr/> 220,100
Members and Election Expenses			
Employees	18,240	18,240	18,510
Transport	320	100	100
Supplies & Services	335,930	327,460	346,830
Admin Recharges	100,400	105,700	108,300
Income	(80,000)	(79,370)	(60,000)
	<hr/> 374,890	<hr/> 372,130	<hr/> 413,740
NET EXPENDITURE	<hr/> 1,457,160	<hr/> 1,369,190	<hr/> 1,346,590

POLICY AND ORGANISATION BOARD

MISCELLANEOUS SERVICES

Other Expenses comprises	ORIGINAL 2013/2014 £	REVISED 2013/2014 £	BUDGET 2014/2015 £
Dangerous Structures	14,680	13,160	13,570
Emergency Planning	39,890	28,790	28,970
Portsmouth/Gosport Joint Board	-	3,000	-
Union Duties	150	150	150
General Insurances & Building Condition Consultants	13,670	15,580	15,740
Meals-on-wheels	5,000	5,000	5,000
Savings & Efficiencies including Vacancies	(50,930)	40,000	(12,670)
Pension Costs for Discontinued Services	179,240	174,980	177,500
Pension Costs - Fixed Element payable to administering authority	470,600	470,600	512,000
Firewardens & First Aid Allowances etc	4,000	5,000	5,000
Corporate Training	2,500	2,500	2,500
Compact Events	1,950	2,150	1,950
Coastline Expenditure (excluding Admin)	11,500	11,570	12,180
Other Corporate Expenses	6,740	6,630	6,350
	699,470	779,940	769,070

OTHER CORPORATE AREAS

Other Corporate Areas includes the following Non-Financing items:

Audit Fees	48,360	47,210	47,210
Capital Administration	48,500	49,200	44,600
Subscriptions	34,760	29,620	29,620
Safety Committee	8,870	9,870	6,770
	140,490	135,900	128,200

Other Corporate Areas includes the following Financing items:

Capital Finance - Depreciation Reversal	(1,169,340)	(1,191,740)	(1,191,740)
External Interest Payable	2,354,300	2,248,000	2,354,300
External Interest Receivable	(17,200)	(24,000)	(17,900)
Internal Interest Payable	520	-	-
Capital Finance - Minimum Revenue Provision	630,990	569,830	581,300
Treasury Management	108,400	107,900	113,000
Debt Rescheduling Discount	(35,470)	(35,470)	(15,200)
Hra Item 8 Transfer	(1,913,400)	(1,914,300)	(1,916,400)
Interest Receivable Under Finance Leases	(232,560)	(232,560)	(231,240)
Interest Paid Under Finance Leases	1,210	1,210	-
	(272,550)	(471,130)	(323,880)
	(132,060)	(335,230)	(195,680)

POLICY AND ORGANISATION BOARD

	ORIGINAL 2013/2014 £	REVISED 2013/2014 £	BUDGET 2014/2015 £
MISCELLANEOUS SERVICES			
Other Expenses (breakdown opposite)	699,470	779,940	769,070
Administration Recharges	224,000	229,500	212,000
	923,470	1,009,440	981,070
Income	682,820	701,710	883,100
	682,820	701,710	883,100
	240,650	307,730	97,970
NET EXPENDITURE			
OTHER CORPORATE AREAS			
Employees	700	700	700
Supplies and Services	149,590	142,500	140,000
Administration Recharges	98,600	100,600	100,500
Capital Finance	(538,350)	(621,910)	(610,440)
Financing Income and Expenditure	157,400	42,880	173,560
	(132,060)	(335,230)	(195,680)
NET INCOME			

SERVICE UNIT ACCOUNTS

SUMMARY OF REVENUE ESTIMATES 2014/2015

	ORIGINAL 2013/2014 £	REVISED 2013/2014 £	BUDGET 2014/2015 £
TOTAL EXPENSES BY SERVICE UNIT			
Chief Executive's Unit	2,032,390	1,983,780	1,819,620
Legal, Democratic & Planning Service	2,009,920	1,976,390	1,937,460
Financial Services	3,277,420	3,419,910	3,194,340
Community & Customer Services	2,486,890	2,464,090	2,238,070
Housing Services	3,235,470	3,472,030	3,210,220
	13,042,090	13,316,200	12,399,710

TOTAL SUBJECTIVE EXPENSES

Employees	8,782,240	8,765,490	8,160,310
Premises	271,850	303,900	264,600
Transport	176,030	172,310	166,340
Supplies & Services	1,130,090	1,248,740	1,157,880
Third Party Payments	45,280	44,700	56,230
Administration Recharges	2,336,350	2,523,900	2,337,190
Capital Finance	300,250	257,160	257,160
	13,042,090	13,316,200	12,399,710

ANALYSIS OF INCOME AND RECHARGES

Fees & Charges and External Funding	1,265,230	1,398,350	1,216,100
General Fund - Community	2,771,300	2,602,300	2,382,400
- Economic Development	440,200	443,100	390,300
- Policy and Organisation	3,896,110	3,819,450	3,706,020
Housing Revenue Account	2,332,900	2,529,100	2,367,700
Recharges between Business Units	1,636,730	1,766,680	1,637,670
Recharges within Business Unit	699,620	757,220	699,520
Total Recharges from Service Units	13,042,090	13,316,200	12,399,710

SERVICE UNIT ACCOUNTS

	ORIGINAL 2013/2014 £	REVISED 2013/2014 £	BUDGET 2014/2015 £
CHIEF EXECUTIVE'S UNIT			
Economic Prosperity	363,590	401,360	293,930
Chief Executive	242,800	241,700	239,700
Corporate Policy Section	170,140	154,790	139,830
Community Safety	153,900	137,980	129,400
Personnel	203,780	188,810	168,910
Personnel Corporate Budget	15,800	14,400	18,990
I T Services	882,380	844,740	828,860
Total Gross Expenditure	2,032,390	1,983,780	1,819,620
Less recharges within the business unit	90,200	86,300	79,400
Total Expenditure	1,942,190	1,897,480	1,740,220

LEGAL, DEMOCRATIC AND PLANNING SERVICE

Borough Solicitor	198,980	142,470	143,490
Democratic Services	103,220	94,320	100,370
Electoral Registration	135,380	145,080	144,720
Land Charges Team	27,220	42,180	42,230
Legal Services	240,480	269,080	270,870
Development Services Administration	132,530	115,100	119,880
Conservation & Design	111,980	97,690	85,330
Development Control	355,700	350,610	333,540
Planning Policy	278,690	279,130	260,240
Transport & Traffic Section	114,440	116,390	116,820
Heritage at Risk Officer	-	3,800	3,000
Building Control Partnership Account	319,850	334,960	330,590
Building Control Partnership Administration	(8,550)	(14,420)	(13,620)
Total Gross Expenditure	2,009,920	1,976,390	1,937,460
Less recharges within the business unit	141,320	142,620	143,820
Total Expenditure	1,868,600	1,833,770	1,793,640

SERVICE UNIT ACCOUNTS

	ORIGINAL 2013/2014 £	REVISED 2013/2014 £	BUDGET 2014/2015 £
CHIEF EXECUTIVE'S UNIT			
Employees	1,228,540	1,257,820	1,122,670
Premises	70	70	70
Transport	5,750	6,590	6,500
Supplies and Services	354,820	317,610	314,490
Third Party Payments	3,500	1,700	2,200
Administration Recharges	251,700	257,300	231,000
Capital Finance	188,010	142,690	142,690
	<u>2,032,390</u>	<u>1,983,780</u>	<u>1,819,620</u>
Income			
- Fees and Charges and External Funding	270	150	150
Recharges			
General Fund - Community	272,200	227,400	158,000
- Economic Development	256,000	273,700	227,700
- Policy and Organisation	633,890	597,250	582,600
Housing Revenue Account	155,800	179,900	172,400
Recharges between Business Units	624,030	619,080	599,370
Recharges within Business Unit	90,200	86,300	79,400
	<u>2,032,390</u>	<u>1,983,780</u>	<u>1,819,620</u>
NET EXPENDITURE	<u>-</u>	<u>-</u>	<u>-</u>
 LEGAL, DEMOCRATIC AND PLANNING SERVICE			
Employees	1,436,810	1,379,180	1,360,590
Transport	27,960	26,210	25,040
Supplies and Services	127,330	137,880	136,210
Administration Recharges	417,820	433,120	415,620
	<u>2,009,920</u>	<u>1,976,390</u>	<u>1,937,460</u>
Income			
- Fees and Charges and External Funding	353,850	383,460	360,590
Recharges			
General Fund - Community	126,100	90,300	90,900
- Economic Development	32,300	11,100	11,100
- Policy and Organisation	1,228,750	1,213,510	1,194,950
Housing Revenue Account	84,900	90,600	91,100
Recharges between Business Units	42,700	44,800	45,000
Recharges within Business Unit	141,320	142,620	143,820
	<u>2,009,920</u>	<u>1,976,390</u>	<u>1,937,460</u>
NET EXPENDITURE	<u>-</u>	<u>-</u>	<u>-</u>

SERVICE UNIT ACCOUNTS

	ORIGINAL 2013/2014 £	REVISED 2013/2014 £	BUDGET 2014/2015 £
FINANCIAL SERVICES			
Financial Services Management	111,660	107,350	107,880
Internal Audit	234,320	233,850	216,460
Accountancy	503,810	474,940	450,670
Debtors	77,680	89,120	75,560
Creditors	71,500	83,930	68,130
Financial Support	69,130	74,270	72,500
Payroll & Admin	172,400	176,060	175,590
Housing Benefit	1,097,230	1,111,250	1,103,230
Council Tax	479,890	576,970	447,910
Reprographics	361,360	390,480	381,200
Central Purchasing	98,440	101,690	95,210
Total Gross Expenditure	3,277,420	3,419,910	3,194,340
Less recharges within the business unit	254,700	282,400	258,300
Total Expenditure	3,022,720	3,137,510	2,936,040

COMMUNITY & CUSTOMER SERVICES

Community & Customer Administration	381,470	340,920	264,520
Cemetery Admin	18,110	17,630	-
Duty Client Contact Officer	15,440	13,680	13,080
Waste Management	221,130	174,990	158,740
Landscape Management	304,740	350,030	320,080
Enforcement	342,110	280,410	240,680
Env Health - Commercial	264,560	250,670	245,890
Env Health - Pollution	242,420	248,640	280,670
Env Services Admin	150,950	159,410	140,680
Env Health - PSH	1,300	-	-
Licensing	87,590	90,410	90,600
Mayoral Support	103,530	101,070	96,920
Cashiers and Reception	261,390	347,980	298,360
Telephones	40,350	38,350	38,350
Corporate Cleaning	51,800	49,900	49,500
Total Gross Expenditure	2,486,890	2,464,090	2,238,070
Less recharges within the business unit	116,200	123,900	106,300
Total Expenditure	2,370,690	2,340,190	2,131,770

SERVICE UNIT ACCOUNTS

	ORIGINAL 2013/2014 £	REVISED 2013/2014 £	BUDGET 2014/2015 £
FINANCIAL SERVICES			
Employees	2,175,600	2,120,270	2,023,660
Transport	14,280	14,150	13,940
Supplies and Services	348,940	477,440	400,790
Administration Recharges	698,800	767,200	715,100
Capital Finance	39,800	40,850	40,850
	3,277,420	3,419,910	3,194,340
Income			
- Fees and Charges and External Funding	748,860	855,320	701,360
Recharges			
General Fund - Community	195,200	197,500	196,100
- Economic Development	55,400	55,700	52,100
- Policy and Organisation	1,538,760	1,493,090	1,477,080
Housing Revenue Account	105,600	130,000	125,100
Recharges between Business Units	378,900	405,900	384,300
Recharges within Business Unit	254,700	282,400	258,300
	3,277,420	3,419,910	3,194,340
NET EXPENDITURE	-	-	-
COMMUNITY & CUSTOMER SERVICES			
Employees	1,761,620	1,739,800	1,546,260
Premises	24,350	22,280	22,280
Transport	75,300	74,050	69,640
Supplies and Services	122,800	115,140	115,370
Third Party Payments	35,000	35,000	46,000
Administration Recharges	465,600	475,600	436,300
Capital Finance	2,220	2,220	2,220
	2,486,890	2,464,090	2,238,070
Income			
- Fees and Charges and External Funding	250	310	200
Recharges			
General Fund - Community	1,593,500	1,477,100	1,373,700
- Economic Development	35,900	37,000	34,400
- Policy and Organisation	418,240	410,880	355,370
Housing Revenue Account	70,100	99,200	99,700
Recharges between Business Units	252,700	315,700	268,400
Recharges within Business Unit	116,200	123,900	106,300
	2,486,890	2,464,090	2,238,070
NET EXPENDITURE	-	-	-

SERVICE UNIT ACCOUNTS

	ORIGINAL 2013/2014 £	REVISED 2013/2014 £	BUDGET 2014/2015 £
HOUSING SERVICES			
Housing Management	208,200	209,020	209,220
Estate Management	656,650	715,230	675,800
Finance & Admin	132,840	151,020	145,160
Allocations & Advice	823,800	882,170	749,020
At Your Service	10,250	14,050	12,550
Tlc Development	17,650	24,110	23,010
Supporting People	204,790	190,070	168,820
Housing Strategic Services	16,130	17,075	16,970
Choice Based Lettings	8,480	9,170	8,270
Junior Warden Scheme	200	200	200
Technical Services	211,270	220,400	221,080
Asset Management	171,930	197,760	202,470
Property Services	277,060	271,500	264,740
Town Hall	127,290	158,290	146,510
Town Hall Landlord	368,930	411,960	366,400
Total Gross Expenditure	3,235,470	3,472,025	3,210,220
Less recharges within the business unit	97,200	122,000	111,700
Total Expenditure	3,138,270	3,350,025	3,098,520

SERVICE UNIT ACCOUNTS

	ORIGINAL 2013/2014 £	REVISED 2013/2014 £	BUDGET 2014/2015 £
HOUSING SERVICES			
Employees	2,179,670	2,268,420	2,107,130
Premises	247,430	281,550	242,250
Transport	52,740	51,310	51,220
Supplies and Services	176,200	200,670	191,020
Third Party Payments	6,780	8,000	8,030
Administration Recharges	502,430	590,680	539,170
Capital Finance	70,220	71,400	71,400
	3,235,470	3,472,030	3,210,220
Income			
- Fees and Charges and External Funding	162,000	159,110	153,800
Recharges			
General Fund - Community	584,300	610,000	563,700
- Economic Development	60,600	65,600	65,000
- Policy and Organisation	76,470	104,720	96,020
Housing Revenue Account	1,916,500	2,029,400	1,879,400
Recharges between Business Units	338,400	381,200	340,600
Recharges within Business Unit	97,200	122,000	111,700
	3,235,470	3,472,030	3,210,220
NET EXPENDITURE	-	-	-

ANALYSIS OF MAIN VARIATIONS BETWEEN		VARIANCE		Page Number
		ORIGINAL 2013/14 to REVISED 2013/14 £	REVISED 2013/14 to ESTIMATE 2014/15 £	
1	ORIGINAL ESTIMATE 2013/14 AND REVISED ESTIMATE 2013/14			
2	REVISED ESTIMATE 2013/14 AND ESTIMATE 2014/15 (Figures in brackets represent reduced expenditure or increased income)			
COMMUNITY BOARD				
LEISURE AND CULTURE				5
Open Spaces				
	Premises - includes D Day memorial/Special Maintenance/weed killing	15,860	(21,340)	
	Supplies & Services - Insurance	7,940		
	Third Party Payments - Grounds Maintenance	19,100	15,670	
Bowls				
	Premises - Bridgemaury irrigation system	9,000		
Play Areas				
	Premises - Special Maintenance - Safety Surfacing renewal		11,120	
	Supplies & Services - Play equipment maintenance slippage from 2012/13	10,290		
Gosport Leisure Park				
	Third Party Payments - Leisure Centre Management	(3,030)	(104,110)	
Investment Properties - No Liability				
	Income - Rent income - sale of 130 Beauchamp Ave / vacant Crown Mews	10,640		
	Income - Rent income re Huutamaki		31,430	
Splash Park				
	Employees and Supplies & Services	(4,830)	(14,220)	
	Third Party Payments - Operational Staffing Costs		19,960	
WASTE				5
Dog/Litter Bins				
	Premises - B/fwd from 2012/13	7,970	(9,170)	
Waste/Recycling Collection				
	Supplies & Services - B/fwd from 2012/13	5,680	(3,000)	
	Third Party Payments - Purchases of bins	(4,290)	(15,540)	
	Income - Recycling income based on tonnage & rates	9,780	(1,760)	
STREETSCENE				6
Car Parking				
	Premises - NNDR	2,990	1,910	
	Supplies & Services - Cash in Transit/Cash collection	3,880	24,720	
	Income - Parking charges	10,000		
	Income - Permits	3,540		
	Income - Fines	30,460		
Public Conveniences				
	Premises - Delayed refurbishment		(9,000)	
	Increase in Utilities	2,120		
Street Cleansing				
	Special Maintenance - Growth for 13/14 only		(10,000)	
	Third Party Payments C/fwd	6,780	(6,580)	
HCC Grass Trees & Shrubs				
	Supplies & Services and Third Party payments	5,180		
	Income - Tree maintenance additional contribution re Rapid Transit	(6,000)	5,000	
COMMUNITY SAFETY				9
CCTV Shared Costs				
	CCTV Maintenance - Increase in costs	6,000	2,000	
	FBC Recharge	(3,830)	(1,830)	
MISC ENVIRONMENTAL AND TRANSPORTATION				11
Bus Shelter Maintenance				
	Premises - 2013/14 includes £10K growth item & b/fwd from 2012/13	2,940	(12,940)	
Street Name Plates				
	Premises - 2013/14 includes £10K growth item		(10,000)	
Christmas Decorative Lighting				
	New lighting contract	3,000	(5,430)	
Slipways				
	Premises - Essential repairs to GAFIRS slipway in 2013/14	7,250	(6,500)	
Coastal Protection				
	Premises - Maintenance of seawall as identified by the Coastal Partnership		27,000	
CEMETERY				11
Cemetery				
	Premises - various	(3,760)	(4,850)	
	Income - increase	(8,500)		
HOMELESSNESS				13
	Net running costs excluding administration	(31,550)	6,020	

ANALYSIS OF MAIN VARIATIONS BETWEEN		VARIANCE		Page Number
		ORIGINAL 2013/14 to REVISED 2013/14 £	REVISED 2013/14 to ESTIMATE 2014/15 £	
1	ORIGINAL ESTIMATE 2013/14 AND REVISED ESTIMATE 2013/14			
2	REVISED ESTIMATE 2013/14 AND ESTIMATE 2014/15 (Figures in brackets represent reduced expenditure or increased income)			
OTHER GENERAL FUND HOUSING				13
Stokes Bay Mobile Home Park				
	Premises - Special Maintenance -stabilisation of Mobile Home Bases		15,300	
	Supplies & Services - Fees on sale of new home in 13/14 only		(10,000)	
	Income - Sale of new home in 13/14 only		46,000	
		114,610	(40,140)	
ECONOMIC DEVELOPMENT BOARD				
ECONOMIC PROSPERITY				19
Daedalus Enterprise Zone				
	Marketing Contract - Carswell Gould/HCC	14,160	(8,160)	
	Income from Partner Organisations	(11,100)	6,600	
Town Centre Improvement				
	Expenditure net of b/fwds, income and transfers	30,900	(30,900)	
High Street Innovations				
	Hospitality/Publicity - b/fwd from 2012/13	5,000	0	
MARKET				19
	Market - Income	18,000	(2,000)	
PROPERTIES				21
Investment Properties Managed				
	Income - Bus Station rent review & Cemetery Lodge unoccupied	9,070	(8,240)	
Pumping Stations				
	Supplies & Services - Replacement pumps in 2013/14	20,500	(14,500)	
Wilmott Lane Depot				
	Premises - includes Special Maintenance repairs to paving	20,450	(16,630)	
	Supplies & Services - Waste Transfer Station - net 2/3 charge to GF	(18,380)		
	Income - nil recharge from WTS plus reduced income from rent	13,230	8,740	
MARKETING AND TOURISM				21
	Tourism Initiatives			
	Expenditure net of b/fwds, income and transfers	(10,500)	(10,000)	
LOCAL DEVELOPMENT FRAMEWORK				21
Local Development Plan				
	Elements deferred until next year	(57,600)	93,600	
		33,730	18,510	
POLICY AND ORGANISATION BOARD				
REGISTRATION OF ELECTORS				25
Registration of Electors				
	Additional printing & postage charges	17,100	4,400	
LOCAL LAND CHARGES				25
Land Charges				
	Fees & Charges income	12,460	(10,000)	
HOUSING BENEFITS				25
Rent Rebates				
	Net expenditure (income) after subsidy	0	10,000	
Rent Allowances				
	Net expenditure (income) after subsidy	8,360	1,570	
DEVELOPMENT SERVICES				27
Development Control				
	Pre-Application Submissions/Section 103 Officer costs	12,000	(2,000)	
LICENSING AND REGISTRATION				29
Taxi Licensing				
	Income - Private Hire Taxis	(8,730)		
CORPORATE AND CIVIC EXPENSES				31
Civic Events				
	Seeds, plants, shrubs etc Recharge	(6,350)	(9,980)	
Municipal Elections				
	Election Fees - Election 14/15	(5,000)	35,000	

ANALYSIS OF MAIN VARIATIONS BETWEEN		VARIANCE		Page Number
		ORIGINAL 2013/14 to REVISED 2013/14 £	REVISED 2013/14 to ESTIMATE 2014/15 £	
1	ORIGINAL ESTIMATE 2013/14 AND REVISED ESTIMATE 2013/14			
2	REVISED ESTIMATE 2013/14 AND ESTIMATE 2014/15 (Figures in brackets represent reduced expenditure or increased income)			
MISCELLANEOUS SERVICES				33
	Pension Fund - fixed element (net of HRA)	0	33,120	
	Grants - New Homes Bonus & Council Tax Freeze Grant	(18,550)	(172,310)	
OTHER CORPORATE AREAS				33
	External Interest Payable	(106,300)	106,300	
	Discounts Receivable		20,270	
	External Interest Receivable	(6,800)	6,100	
	Minimum Revenue Provision	(61,160)	11,470	
		(162,970)	33,940	
ALL BOARDS		(14,630)	12,310	
ADMINISTRATION RECHARGES		(167,190)	(422,510)	
ALL OTHER VARIATIONS		53,920	(16,750)	
CONTRIBUTION TO / (FROM) RESERVES		127,900	(28,350)	
TOTAL BUDGET VARIATION		0	(455,300)	
ADMINISTRATION RECHARGES		0	(455,300)	
	Pay Award	0	84,750	
	Redundancy/Severance/Early Retirement - Charges	240,700	(240,700)	
	Redundancy/Early Retirement - Salary Savings	(302,290)	(213,660)	
	All Other Staffing (including Vacancies & Turnover)	(186,750)	119,080	
	Agency / Hired Staff	273,560	(252,970)	
	Other Employee variances (Agency, Training etc)	(41,970)	(101,680)	
	Total Employee related variances	(16,750)	(605,180)	
	2 - Premises	32,050	(39,300)	
	3 - Transport	(3,720)	(5,970)	
	4 - Supplies & Services	119,360	(90,860)	
	5 - Third Party Payments	(580)	11,530	
	6 - Transfer Payments	0	0	
		130,360	(729,780)	
	Net effect of all other changes inc internal recharges & income	(297,550)	307,270	
	Net recharges to General Fund	(167,190)	(422,510)	

**CAPITAL
PROGRAMME
2013/14 to 2016/17**

CAPITAL PROGRAMME 2013/14 TO 2016/17
COMMUNITY BOARD - HOUSING (HRA)

Item No	SCHEME	Progress Category	Project total (where appropriate) £,000	Revised 2013/14 £,000	Estimate 2014/15 £,000	Estimate 2015/16 £,000	Estimate 2016/17 £,000	Local Resources				
								2013/14	2014/15	2015/16	2016/17	
								£,000	£,000	£,000	£,000	
1	LA Tenants Disabled Persons Grant	E	-	50	50	50	50	50	50	50	50	50
2	Improvements to Housing Stock	E	-	3,500	3,435	3,510	3,590	3,500	3,435	3,510	3,590	3,590
Board Total				3,550	3,485	3,560	3,640	3,550	3,485	3,560	3,640	3,640

CAPITAL PROGRAMME 2013/14 TO 2016/17
COMMUNITY BOARD - HOUSING (GENERAL FUND)

Item No	SCHEME	Progress Category	Project total (where appropriate) £,000	Revised 2013/14 £,000	Estimate 2014/15 £,000	Estimate 2015/16 £,000	Estimate 2016/17 £,000	Local Resources				
								2013/14	2014/15	2015/16	2016/17	
								£,000	£,000	£,000	£,000	
1	Disabled Facilities	E	-	345	370	370	370	70	100	100	100	100
2	Housing Renewal	E	-	90	60	60	60	90	60	60	60	60
Board Total				435	430	430	430	160	160	160	160	160

KEY TO PROGRESSION CATEGORIES

E. Exempt from progression categories

**CAPITAL PROGRAMME 2013/14 TO 2016/17
COMMUNITY BOARD - NON HOUSING**

Item No	Project total (where appropriate) £,000	Progress Category	Revised 2013/14 £,000	Estimate 2014/15 £,000	Estimate 2015/16 £,000	Estimate 2016/17 £,000	Local Resources					
							2013/14	2014/15	2015/16	2016/17		
							£,000	£,000	£,000	£,000		
1	Alver Valley - Habitat Creation & Access Works	P	162		64							
2	River Hamble to Portchester. CFERM Strategy	E	-	158	200							
3	Waste Recycling - Project Integra Contribution	E	-	8	8	8	8	8	8	8	8	8
4	Car Park resurfacing & upgrading	E	-	86	40	40	40	86	40	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	705		700							
7	Bus Shelters - A32 Purchase (14)	P	70	4								
8	Leesland Skatepark - provide concrete equipment & perimeter railings (MUGA area refurbishment)	P	58	10								
9	Stokes Bay Promenade - maintenance of promenade	P	65	5				5				
10	Lee Promenade - rolling programme of resurfacing	P	45	45				45				
11	Play Area Equipment - Upgrade & Refurbish (The Fairways, St.Nicholas Ave, Rowner Green)	P	28	1				1				
12	Public Conveniences refurbishment	P	-	156	80	80	80	156	80	80	80	80
13	Transfer of Play Areas at Priddys Hard	P	21	5	4							
14	Privett Park-Provision of High Protective Fence & Multi Use Games Facility	D	35		10				10			
15	Replacement Car Park machines	P	80	40	40			40	40			
16	Cocklepond refurbishment	P	50	50				50				
17	Playgrounds - improvements to existing facilities	P	95	30	20	20	20	30	20	20	20	20
18	Kerbside & Glass Collection service	I	179	45		134		45		134		
19	Essential Paving Improvements & Upgrades	E	-		50	40	30		50	40	30	30
20	Relay Tarmac to Rowner Green Bowling Club Car Park	P	25		25				25			
21	Remove Paving Slabs at Anglesey Gardens Bowling Club and Replace with Tarmac	P	11		11				11			
22	Gosport Borough Cricket Club - Training Facility	P	22	22								

Item No	SCHEME	Progress Category	Project total (where appropriate) £,000	Revised 2013/14 £,000	Estimate 2014/15 £,000	Estimate 2015/16 £,000	Estimate 2016/17 £,000	Local Resources					
								2013/14	2014/15	2015/16	2016/17		
								£,000	£,000	£,000	£,000		
23	Lee on Solent Skate Park, provision of Youth Shelter	P	7	7									
24	Stokes Bay - Wet & Dry Play Area	C	400	318					150				
25	Install permanent vehicle deterrents at various locations	P	33	20	13				20	13			
26	Falklands Gardens fountain - refurbish & replace pumps	P	15	15					15				
27	Foster Gardens - refurbish pond & boundaries	P	15	15					15				
28	Gosport Park - replace bowling green hedge with fencing	P	21		21					21			
29	Stanley Park - phased refurbishment	P	80	20	20	20	20	20	20	20	20	20	20
30	Renew interpretation boards across the Borough	P	39	10	10	10	9	9	10	10	10	10	9
31	Kings Road Playscheme	P	11	11					11				
32	Privett Park Enclosure irrigation (will only proceed if the pitch is relaid)	P	30	30					30				
33	Gosport Leisure Park Play Area	C	48	48					48				
34	Ice Rink refurbishment & improvement	P	100	100					100				
35	Thorngate Way Car Park - automatic barrier installation	I	12		12					12			
36	Fort Road Car Park - surface reconstruction & upgrade	I	150		150					150			
37	Enclosure Football Pitch - relaying	I	70		70					70			
38	Enclosure Football Pitch - automatic watering system	I	10		10					10			
Board Total				1,433	1,558	352	207		884	590	352	207	

KEY TO PROGRESSION CATEGORIES

I - Inception

D - Design

T - Tender

P - Progressing

C - Complete

F- Final

E. Exempt from progression categories

**CAPITAL PROGRAMME 2013/14 TO 2016/17
ECONOMIC DEVELOPMENT BOARD**

Item No	SCHEME	Progress Category	Project total (where appropriate) £,000	Revised 2013/14 £,000	Estimate 2014/15 £,000	Estimate 2015/16 £,000	Estimate 2016/17 £,000	Local Resources			
								2013/14	2014/15	2015/16	2016/17
								£,000	£,000	£,000	£,000
1	Waterfront Masterplanning	D	220	76				76			
2	Cemetery Lodge Window Replacement	P	10	10				10			
3	Pumping Stations upgrade	I	15		15				15		
Board Total				86	15			86	15		

POLICY & ORGANISATION BOARD

Item No	SCHEME	Progress Category	Project total (where appropriate) £,000	Revised 2013/14 £,000	Estimate 2014/15 £,000	Estimate 2015/16 £,000	Estimate 2016/17 £,000	Local Resources			
								2013/14	2014/15	2015/16	2016/17
								£,000	£,000	£,000	£,000
1	Forton Lake Opening Bridge - Major Repairs	P	62	17				17			
2	CCTV - Replacement & Upgrades	E	-	15	15	15	15	15	15		15
3	Hampshire High Speed Broadband Project	E	-	15	15	15		15	15		
4	Mobile Home Park - underground pipe renewal	P	86	40				40			
5	Mobile Home Park - flooding alleviation	P	20	20				20			
6	Upgrade GBC radio system	P	22	22				22			
7a	IT - Desktop replacement project (VDI)	E	-	229				229			
7b	IT - PC Replacement Programme	E	-		10	10	10		10		10
7c	IT - Server Replacement	E	-	30	40	40	40	30	40	40	40
7d	IT - Microsoft Licence	E	-		50	50	50		50	50	50
7e	IT - System Upgrades	E	-	209	10	10	10	209	10	10	10
8	Town Hall Major Repairs	E	-	134	86	50	50	134	86	50	50
9	Reprographics Equipment - replacement	I	-		48				48		
Board Total				731	274	190	175	731	274	190	175

Item No	SCHEME	Progress Category	Project total (where appropriate) £,000	Revised 2013/14 £,000	Estimate 2014/15 £,000	Estimate 2015/16 £,000	Estimate 2016/17 £,000	Local Resources			
								2013/14	2014/15	2015/16	2016/17
								£,000	£,000	£,000	£,000
	Total Capital Programme			6,235	5,762	4,532	4,452	5,411	4,524	4,262	4,182

KEY TO PROGRESSION CATEGORIES

I - Inception

D - Design

P - Progressing

C - Complete

F- Final

E. Exempt from progression categories

SUMMARY FINANCING STATEMENT

	2013/14 £,000	2014/15 £,000	2015/16 £,000	2016/17 £,000	Total £'000
Specific Capital Grants - GF	275	270	270	270	1,085
Developer Contributions - Open Spaces - GF	380	350			730
Other Grants and Contributions - GF	169	618			787
Local Resources - Revenue Contribution - HRA	3,550	3,485	3,560	3,640	14,235
Local Resources - Capital Receipts - GF	225	100	1,175	600	2,100
Local Resources - Capital Funding Requirement - GF	1,636	939	(473)	(58)	2,044
Total Funding	6,235	5,762	4,532	4,452	20,981

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

Exemptions (E)

Some Capital Programme schemes will be exempted from the above controls by virtue of short lead-in times

Summary

The overriding principle is good governance - being seen to achieve value for money by procurement in

The table below summarises the way in which schemes will progress and the indicators that will be used in

<u>Stage Indicator</u>	<u><£100K</u>	<u>>£100K</u>
I (Inception)	In programme to Council's annual Budget meeting (usually early February)	
D (Design)	Approved on budget night	Costed Design approved by Board
P (Progressing)	Quote/tender accepted	Tender accepted
C (Complete)	Works complete	
F (Final Cost)	Final cost after release of retentions etc.	
E (Exempt)		

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

Contingency

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

Employees

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

Income

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

Minimum Revenue Provision (MRP)

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

Operating Leases

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

Precepts

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

Provisions and Reserves

Amounts set aside in one year to cover expenditure in the future. Provisions are for liabilities or losses which are likely or certain to be incurred but for which the amounts or the dates on which they will arise are uncertain. Reserves are amounts set aside which do not fall within the definition of provisions and include general reserves or balances.

PWLB

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

Recharge to Services

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

Revenue Support Grant

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

Specific Grants

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

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