

Finance & Support Portfolio Revenue Estimates

	2004/05 ACTUALS	2005/06 ESTIMATE	2006/07 ESTIMATE
	£	£	£
<u>SUMMARY OF NET EXPENDITURE</u>			
Industrial Estates	-118,030	-124,140	-220,570
Other Land Holdings	107,667	118,340	28,040
Asset Management Team	24,140	30,990	48,490
Community Charge	7,560	6,640	0
Non-Domestic Rates	-67,212	-65,440	-65,960
Council Tax	825,891	896,100	885,420
Council Tax Benefits	33,992	-45,490	-46,860
Benefits Administration	424,886	623,740	577,910
Housing Benefits	-8,710	7,150	-38,630
Rent Rebates	-35,356	110,650	0
Corporate & Democratic Core	2,758,753	2,910,390	3,006,450
Community Partnerships	310,436	318,200	328,150
Hythe Marina	-85,788	-94,100	-134,070
New Forest Committee	43,116	48,380	0
Communications	217,057	195,000	206,540
Unapportioned Central Overheads	354,017	495,310	491,030
Balances Unallocated	355,394	62,510	96,040
Transfer to Provisions	433,000	41,200	161,200
General Fund Other	8,904	0	0
	5,589,717	5,535,430	5,323,180

Finance & Support Portfolio Revenue Estimates

	2004/05 ACTUALS	2005/06 ESTIMATE	2006/07 ESTIMATE
	£	£	£
<u>SUMMARY EXPENDITURE AND INCOME</u>			
Employee Costs	4,370,683	4,548,210	4,690,610
Premises	141,529	208,060	173,040
Transport Related Costs	39,453	33,830	34,680
Supplies & Services	33,874,402	36,589,400	37,038,120
Support Services	316,960	343,500	337,640
Capital Financing	36,313	39,640	39,260
	<u>38,779,340</u>	<u>41,762,640</u>	<u>42,313,350</u>
Income	<u>-33,429,554</u>	<u>-36,456,130</u>	<u>-37,018,040</u>
	5,349,786	5,306,510	5,295,310
Capital Charge	239,931	228,920	27,870
	<u>5,589,717</u>	<u>5,535,430</u>	<u>5,323,180</u>

Net Cost Variation in 2006/07 over 2005/06 Estimate -212,250

ANALYSIS OF VARIATION 2006/07 FROM 2005/06 ESTIMATE

Inflation	230,930
Expenditure Plans	-159,540
Business Unit Allocations	-22,510
Support Services	-14,580
Virements	-43,980
Capital Charge	-201,050
Net Other	-1,520
	<u>-212,250</u>

Finance & Support Portfolio Revenue Estimates

	2004/05 ACTUALS	2005/06 ESTIMATE	2006/07 ESTIMATE
	£	£	£
Industrial Estates			
Employee Costs	3,750	4,260	6,280
Premises	500	0	0
Supplies & Services	0	310	320
Support Services	470	560	780
	4,720	5,130	7,380
 Income	 -216,480	 -223,000	 -227,950
	-211,760	-217,870	-220,570
 Capital Charge	 93,730	 93,730	 0
	-118,030	-124,140	-220,570

The Council is ground landlord of an industrial estate in Hardley and derives income from ground rents which are subject to periodic revision under the terms of the occupiers' leases.

The Council has also adopted an enabling role in promoting the New Forest Enterprise Centre at Rushington, Totton where some 36,000 sq. feet of workshop/office space for small businesses has been built by a private company on land leased by the Council.

Finance & Support Portfolio Revenue Estimates

	2004/05 ACTUALS	2005/06 ESTIMATE	2006/07 ESTIMATE
	£	£	£
Other Land Holdings			
Employee Costs	30,230	43,970	29,840
Premises	306	540	550
Supplies & Services	4,829	1,260	1,290
Support Services	3,770	5,800	3,750
	39,135	51,570	35,430
 Income	 -5,563	 -7,260	 -7,390
	33,572	44,310	28,040
 Capital Charge	 74,095	 74,030	 0
	107,667	118,340	28,040

This covers the cost of the administration and management of various unappropriated parcels of land.

Finance & Support Portfolio Revenue Estimates

	2004/05 ACTUALS	2005/06 ESTIMATE	2006/07 ESTIMATE
	£	£	£
Asset Management Team			
Employee Costs	20,580	26,410	42,110
Supplies & Services	0	100	100
Support Services	2,560	3,480	5,280
Capital Financing	1,000	1,000	1,000
	24,140	30,990	48,490

The Asset Management Group acts as the strategic review body for all property and land transactions ensuring an integrated approach between Directorates and the Corporate strategy.

It is responsible for producing the Capital Strategy and the Asset Management Plan and also monitoring the performance and procedures in the management of the Council's buildings and land.

Finance & Support Portfolio Revenue Estimates

	<u>2004/05</u> <u>ACTUALS</u> £	<u>2005/06</u> <u>ESTIMATE</u> £	<u>2006/07</u> <u>ESTIMATE</u> £
Community Charge			
Employee Costs	6,720	5,870	0
Support Services	840	770	0
	<u>7,560</u>	<u>6,640</u>	<u>0</u>

Community Charge was abolished on 31 March 1993 and replaced by Council Tax.

Finance & Support Portfolio Revenue Estimates

	2004/05 ACTUALS	2005/06 ESTIMATE	2006/07 ESTIMATE
	£	£	£
Non-Domestic Rates			
Employee Costs	135,550	140,670	141,760
Supplies & Services	58,479	60,660	67,470
Support Services	16,840	18,270	18,410
	210,869	219,600	227,640
 Income	 -278,081	 -285,040	 -293,600
	-67,212	-65,440	-65,960

The National Non-Domestic Rate (NNDR) is administered on behalf of Central Government. The Council is responsible for billing and collection, but the proceeds are pooled nationally and redistributed on a population basis.

The Council receives a Government grant (based on rateable value and the number of accounts) which exceeds collection costs.

NNDR is collected from approximately 5,800 properties.

Finance & Support Portfolio Revenue Estimates

	2004/05 ACTUALS	2005/06 ESTIMATE	2006/07 ESTIMATE
	£	£	£
Council Tax			
Employee Costs	812,643	834,070	799,930
Supplies & Services	39,963	47,910	105,840
Support Services	100,170	108,620	105,990
	952,776	990,600	1,011,760
 Income	 -126,885	 -94,500	 -126,340
	825,891	896,100	885,420

The cost of administering the Council Tax (for Hampshire County Council, the Police Authority, the Fire Authority, New Forest District Council and the Town/Parish Councils) falls wholly on the District Council.

Council Tax exceeding £80 million is collected from over 78,000 properties.

Finance & Support Portfolio Revenue Estimates

	2004/05 ACTUALS	2005/06 ESTIMATE	2006/07 ESTIMATE
	£	£	£
Council Tax Benefits			
Employee Costs	452,000	0	0
Supplies & Services	7,096,480	7,854,110	8,049,730
	7,548,480	7,854,110	8,049,730
 Income	 -7,514,489	 -7,899,600	 -8,096,590
	33,992	-45,490	-46,860

Low income households can make a claim for Council Tax Benefit. Benefit is paid by way of a reduction in the amount payable.

The cost is largely met by Government subsidy.

Approximately 11% of all Council Tax payers receive Council Tax Benefit.

Finance & Support Portfolio Revenue Estimates

	2004/05 ACTUALS	2005/06 ESTIMATE	2006/07 ESTIMATE
	£	£	£
Benefits Administration			
Employee Costs	861,783	1,363,620	1,429,500
Transport Related Costs	42	0	0
Supplies & Services	-16,590	41,710	0
Support Services	161,260	177,470	177,290
Capital Financing	7,306	7,310	6,660
	1,013,801	1,590,110	1,613,450
 Income	 -592,804	 -970,140	 -1,039,180
	420,997	619,970	574,270
 Capital Charge	 3,889	 3,770	 3,640
	424,886	623,740	577,910

This heading covers the costs of administering Council Tax Benefit and Housing Benefit.

Finance & Support Portfolio Revenue Estimates

	2004/05 ACTUALS	2005/06 ESTIMATE	2006/07 ESTIMATE
	£	£	£
Housing Benefit (Rent Allowances)			
Supplies & Services	14,520,340	15,986,000	16,505,580
	14,520,340	15,986,000	16,505,580
Income	-14,529,051	-15,978,850	-16,544,210
	-8,710	7,150	-38,630

Tenants of registered social landlords and also those in the private sector can claim means-tested financial help towards their rent, called Rent Allowance.

Benefit is paid either by cheque or direct to a bank account. In some cases, the benefit is paid direct to the Landlord.

Finance & Support Portfolio Revenue Estimates

	2004/05 ACTUALS	2005/06 ESTIMATE	2006/07 ESTIMATE
	£	£	£
Housing Benefit (Rent Rebates)			
Supplies & Services	9,717,143	10,700,420	10,280,000
	9,717,143	10,700,420	10,280,000
Income	-9,752,500	-10,589,770	-10,280,000
	-35,356	110,650	0

Like other tenants, the Council's own tenants can also claim means-tested help towards their rent, called Rent Rebate.

Benefit is paid by way of a reduction in the weekly rent payable.

Finance & Support Portfolio Revenue Estimates

	2004/05	2005/06	2006/07
	ACTUALS	ESTIMATE	ESTIMATE
	£	£	£
Corporate & Democratic Core			
Employee Costs	1,857,848	1,943,790	2,018,400
Premises	62,340	62,770	65,080
Transport Related Costs	39,384	33,420	34,260
Supplies & Services	824,624	901,140	919,060
Support Services	9,750	10,100	9,020
Capital Financing	28,007	31,330	31,600
	<u>2,821,953</u>	<u>2,982,550</u>	<u>3,077,420</u>
Income	-96,908	-95,040	-95,200
	<u>2,725,046</u>	<u>2,887,510</u>	<u>2,982,220</u>
Capital Charge	33,707	22,880	24,230
	<u>2,758,753</u>	<u>2,910,390</u>	<u>3,006,450</u>

These costs cover the activities associated with running a democratically elected multi-purpose authority.

They are not attributable to any other service and are treated as a direct service being principally concerned with the central direction and policy making of the Council.

Finance & Support Portfolio Revenue Estimates

2004/05	2005/06	2006/07
ACTUALS	ESTIMATE	ESTIMATE
£	£	£

Community Partnerships

Supplies & Services

310,436	318,200	328,150
310,436	318,200	328,150

The Council operates funding arrangements with key partner organisations including Citizen's Advice Bureaux and Community First.

Finance & Support Portfolio Revenue Estimates

	2004/05 ACTUALS	2005/06 ESTIMATE	2006/07 ESTIMATE
	£	£	£
Hythe Marina			
Employee Costs	6,480	2,840	1,510
Support Services	810	370	190
	7,290	3,210	1,700
 Income	 -127,588	 -131,820	 -135,770
	-120,298	-128,610	-134,070
 Capital Charge	 34,510	 34,510	 0
	-85,788	-94,100	-134,070

This interesting marina complex provides regular income to the Authority under the terms of a lease with the developers.

Finance & Support Portfolio Revenue Estimates

	2004/05 ACTUALS	2005/06 ESTIMATE	2006/07 ESTIMATE
	£	£	£
New Forest Committee			
Employee Costs	14,190	14,970	0
Supplies & Services	27,156	31,440	0
Support Services	1,770	1,970	0
	43,116	48,380	0

The Council is committed to working with its partners to do all it can to protect and conserve the New Forest Heritage area, and look after the interests of those who live within and visit the area, and was a member organisation of the New Forest Committee.

From 2006/07 this has become a statutory function of the New Forest National Park Authority.

Finance & Support Portfolio Revenue Estimates

	2004/05 ACTUALS	2005/06 ESTIMATE	2006/07 ESTIMATE
	£	£	£
Communications			
Employee Costs	102,332	106,170	115,340
Supplies & Services	121,845	88,010	90,210
Support Services	12,730	14,000	14,470
	236,907	208,180	220,020
Income	-19,850	-13,180	-13,480
	217,057	195,000	206,540

The Communications budget includes funding for the Head of Communications, the employment of freelance communications consultants, administrative support, event management and corporate communication projects, including the following:

- > Managing the Media.

- > Support advice and consultancy to Members and Officers on communications and related issues.

- > The production of New Forest Today, a community newspaper, which is used to communicate council business and the work of its strategic partners directly to each household in the district.

Finance & Support Portfolio Revenue Estimates

	2004/05 ACTUALS	2005/06 ESTIMATE	2006/07 ESTIMATE
	£	£	£
Unapportioned Central Overheads			
Premises	46,110	47,550	45,540
Supplies & Services	328,447	469,040	468,580
	374,557	516,590	512,310
 Income	 -20,540	 -21,280	 -21,280
	354,017	495,310	491,030

This heading covers all past service pension costs, the overheads of unutilised office and depot space and budgets which could not be allocated to services due to the timing of their inclusion in the budget process.

Finance & Support Portfolio Revenue Estimates

	2004/05 ACTUALS	2005/06 ESTIMATE	2006/07 ESTIMATE
	£	£	£
Balances Unallocated			
Employee Costs	66,577	61,570	105,940
Premises	32,273	97,200	61,870
Transport Related Costs	26	410	420
Supplies & Services	399,620	47,890	62,400
Support Services	5,990	2,090	2,460
	<u>504,486</u>	<u>209,160</u>	<u>233,090</u>
 Income	 -149,092	 -146,650	 -137,050
	<u>355,394</u>	<u>62,510</u>	<u>96,040</u>

Any unallocated balances remaining on Business Unit accounts are aggregated and included in this budget.

Finance & Support Portfolio Revenue Estimates

	<u>2004/05</u> <u>ACTUALS</u> £	<u>2005/06</u> <u>ESTIMATE</u> £	<u>2006/07</u> <u>ESTIMATE</u> £
Transfer to Provisions			
Supplies & Services	433,000	41,200	161,200
	433,000	41,200	161,200

Provision has been set up for the ongoing costs of redundancies.

Finance & Support Portfolio Revenue Estimates

	<u>2004/05</u> <u>ACTUALS</u> £	<u>2005/06</u> <u>ESTIMATE</u> £	<u>2006/07</u> <u>ESTIMATE</u> £
General Fund Other			
Supplies & Services	8,627	0	0
	<hr/> 8,627	<hr/> 0	<hr/> 0
Income	277	0	0
	<hr/> 8,904	<hr/> 0	<hr/> 0

Any unallocated expenditure remaining within the Portfolio is aggregated and included here.

FINANCE & SUPPORT
HOLDING ACCOUNT ESTIMATES
2006/07

SUMMARY - ALL DIRECTORATES

	2004/05 ACTUALS	2005/06 ESTIMATE	2006/07 ESTIMATE
	£	£	£
EXPENDITURE			
Employees			
Salaries	19,517,063	20,893,600	21,805,700
Wages	3,142,541	3,479,920	3,729,000
Other Employee Costs	1,183,632	854,420	826,930
Total Employees	23,843,236	25,227,940	26,361,630
Premises	913,112	935,440	1,061,270
Transport Related	1,321,119	628,620	648,020
Supplies and Services	2,309,801	2,357,970	2,424,230
Capital Financing	395,342	587,230	471,900
Total Direct Costs	28,782,610	29,737,200	30,967,050
Support Services			
Interdepartmental Charges	4,198,861	4,239,840	4,345,650
Total Support Services	4,198,861	4,239,840	4,345,650
TOTAL EXPENDITURE	32,981,471	33,977,040	35,312,700
INCOME			
External	-637,028	-633,610	-551,850
Internal	-32,367,622	-33,343,180	-34,713,650
TOTAL INCOME	-33,004,650	-33,976,790	-35,265,500
SURPLUS (-) / DEFICIT TRANSFERRED TO FINANCE & SUPPORT PORTFOLIO	-23,179	250	47,200

CHIEF EXECUTIVE'S DIRECTORATE

	2004/05 ACTUALS	2005/06 ESTIMATE	2006/07 ESTIMATE
	£	£	£
EXPENDITURE			
Employees			
Salaries	1,585,436	1,735,890	1,722,810
Wages	3,467	3,670	3,780
Other Employee Costs	99,304	67,730	82,540
Total Employees	1,688,207	1,807,290	1,809,130
Premises	81,852	90,110	116,540
Transport Related	8,233	6,460	6,630
Supplies and Services	212,173	226,790	234,920
Capital Financing	48,265	88,960	35,280
Total Direct Costs	2,038,730	2,219,610	2,202,500
Support Services			
Interdepartmental Charges	389,020	418,960	404,010
Total Support Services	389,020	418,960	404,010
TOTAL EXPENDITURE	2,427,750	2,638,570	2,606,510
INCOME			
External	-33,902	-13,710	-14,010
Internal	-2,413,451	-2,628,670	-2,604,750
TOTAL INCOME	-2,447,353	-2,642,380	-2,618,760
SURPLUS (-) / DEFICIT TRANSFERRED TO FINANCE & SUPPORT PORTFOLIO	-19,603	-3,810	-12,250

RESOURCES DIRECTORATE

	2004/05 ACTUALS	2005/06 ESTIMATE	2006/07 ESTIMATE
	£	£	£
EXPENDITURE			
Employees			
Salaries	5,142,545	5,409,990	5,853,300
Wages	29,250	31,140	19,740
Other Employee Costs	229,006	148,540	133,020
Total Employees	5,400,801	5,589,670	6,006,060
Premises	356,379	349,980	395,630
Transport Related	87,300	103,030	112,570
Supplies and Services	1,121,431	1,107,850	1,130,910
Capital Financing	176,428	277,860	234,210
Total Direct Costs	7,142,339	7,428,390	7,879,380
Support Services			
Interdepartmental Charges	992,458	929,940	967,750
Total Support Services	992,458	929,940	967,750
TOTAL EXPENDITURE	8,134,797	8,358,330	8,847,130
INCOME			
External	-49,333	-34,150	-44,160
Internal	-8,087,301	-8,320,140	-8,756,540
TOTAL INCOME	-8,136,634	-8,354,290	-8,800,700
SURPLUS (-) / DEFICIT TRANSFERRED TO FINANCE & SUPPORT PORTFOLIO	-1,837	4,040	46,430

COMMUNITY SERVICES DIRECTORATE

	2004/05 ACTUALS	2005/06 ESTIMATE	2006/07 ESTIMATE
	£	£	£
EXPENDITURE			
Employees			
Salaries	11,226,743	12,109,580	12,443,240
Wages	33,163	17,580	13,950
Other Employee Costs	533,603	390,700	337,760
Total Employees	11,793,509	12,517,860	12,794,950
Premises	354,440	361,440	407,090
Transport Related	155,301	182,760	165,610
Supplies and Services	435,592	537,130	528,320
Capital Financing	85,833	130,160	144,940
Total Direct Costs	12,824,675	13,729,350	14,040,910
Support Services			
Interdepartmental Charges	1,898,024	1,890,470	1,869,420
Total Support Services	1,898,024	1,890,470	1,869,420
TOTAL EXPENDITURE	14,722,699	15,619,820	15,910,330
INCOME			
External	-241,334	-283,900	-87,600
Internal	-14,481,995	-15,335,900	-15,822,710
TOTAL INCOME	-14,723,329	-15,619,800	-15,910,310
SURPLUS (-) / DEFICIT TRANSFERRED TO FINANCE & SUPPORT PORTFOLIO	-630	20	20

COMMERCIAL SERVICES DIRECTORATE

	2004/05 ACTUALS	2005/06 ESTIMATE	2006/07 ESTIMATE
	£	£	£
EXPENDITURE			
Employees			
Salaries	1,562,339	1,638,140	1,786,350
Wages	3,076,661	3,427,530	3,691,530
Other Employee Costs	321,719	247,450	273,610
Total Employees	4,960,719	5,313,120	5,751,490
Premises	120,441	133,910	142,010
Transport Related	1,070,285	336,370	363,210
Supplies and Services	540,605	486,200	530,080
Capital Financing	84,816	90,250	57,470
Total Direct Costs	6,776,866	6,359,850	6,844,260
Support Services			
Interdepartmental Charges	919,359	1,000,470	1,104,470
Total Support Services	919,359	1,000,470	1,104,470
TOTAL EXPENDITURE	7,696,225	7,360,320	7,948,730
INCOME			
External	-312,459	-301,850	-406,080
Internal	-7,384,875	-7,058,470	-7,529,650
TOTAL INCOME	-7,697,334	-7,360,320	-7,935,730
SURPLUS (-) / DEFICIT TRANSFERRED TO FINANCE & SUPPORT PORTFOLIO	-1,109	0	13,000

OTHER HOLDING ACCOUNTS

	2004/05 ACTUALS	2005/06 ESTIMATE	2006/07 ESTIMATE
	£	£	£
OFFICES			
Appletree Court	567,286	536,870	578,470
Town Hall, Lymington	377,531	406,920	422,860
New Milton Offices	50,355	49,220	50,410
Ringwood Offices	109,731	109,770	117,660
Hythe Local Presence	6,922	2,150	9,290
Totton Local Presence	12,040	12,340	18,650
Fordingbridge Presence	19,648	21,120	23,060
	1,143,513	1,138,390	1,220,400
Income			
External	-184,626	-119,360	-119,810
Internal	-921,702	-941,420	-1,070,840
TOTAL INCOME	-1,106,328	-1,060,780	-1,190,650
SURPLUS (-) / DEFICIT TRANSFERRED TO FINANCE & SUPPORT PORTFOLIO			
	37,185	77,610	29,750
DEPOTS			
Claymeadow Depot	50,871	49,700	54,600
Marsh Lane Depot	146,757	147,310	164,060
Ringwood Depot	8,242	8,930	11,200
Sturt Pond Depot	13,548	12,710	13,050
	219,418	218,650	242,910
Income			
Internal	-206,516	-218,900	-228,530
TOTAL INCOME	-206,516	-218,900	-228,530
SURPLUS (-) / DEFICIT TRANSFERRED TO FINANCE & SUPPORT PORTFOLIO			
	12,902	-250	14,380
CORPORATE COSTS (Reallocated)			
Employee Charges	1,430,317	1,479,140	1,454,670
Premises	6,120	6,350	7,200
Supplies & Services	256,103	282,650	296,940
Capital Financing	280,498	514,050	501,780
	1,973,038	2,282,190	2,260,590