

Finance, Investment and Corporate Services Revenue Budgets

2020/21 Budget	2020/21 Actuals	2021/22 Budget	2022/23 Budget
£	£	£	£

SUMMARY OF NET EXPENDITURE

Benefits Administration	460,300	260,752	355,360	339,820
Housing Benefits	-178,000	6,789	-178,000	-128,000
Rent Rebates	72,000	164,806	72,000	72,000
Corporate and Democratic Core	2,153,480	2,108,116	2,159,400	2,262,910
Council Tax	935,850	825,267	902,180	990,210
Council Tax Benefits/Reduction Scheme	0	-4,446	0	0
Non-Domestic Rates	-76,060	-96,340	-87,100	-71,010
Eling Toll Bridge	-8,320	-5,327	2,370	2,950
Hythe Marina	-109,210	-109,236	-108,770	-130,390
Industrial Estates	-243,630	-285,852	-270,160	-302,750
Sustainability and Regeneration Assets	-85,520	-267,271	-323,760	-505,400
Other Land Holdings	45,040	48,999	46,660	38,690
General Fund Other	0	-480,798	-426,000	0
Unapportioned Central Overheads	581,160	356,639	470,160	1,209,260
	3,547,090	2,522,099	2,614,340	3,778,290

Finance, Investment and Corporate Services Revenue Budgets

	2020/21 Budget	2020/21 Actuals	2021/22 Budget	2022/23 Budget
	£	£	£	£
Benefits Administration				
Employee Costs	848,000	760,458	768,210	742,120
Supplies and Services	5,000	10,288	5,000	5,000
Support Services	156,690	93,344	131,540	142,090
	<u>1,009,690</u>	<u>864,089</u>	<u>904,750</u>	<u>889,210</u>
Income	-549,390	-603,337	-549,390	-549,390
	<u>460,300</u>	<u>260,752</u>	<u>355,360</u>	<u>339,820</u>

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

Housing Benefits

Supplies and Services	21,643,000	20,433,213	21,663,000	21,993,000
	<u>21,643,000</u>	<u>20,433,213</u>	<u>21,663,000</u>	<u>21,993,000</u>
Income	-21,821,000	-20,426,424	-21,841,000	-22,121,000
	<u>-178,000</u>	<u>6,789</u>	<u>-178,000</u>	<u>-128,000</u>

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 direct to a bank account or in some cases, the benefit is paid direct to the Landlord.

The cost is met by Government subsidy.

Rent Rebates

Supplies and Services	12,272,000	11,521,658	12,272,000	12,272,000
	<u>12,272,000</u>	<u>11,521,658</u>	<u>12,272,000</u>	<u>12,272,000</u>
Income	-12,200,000	-11,356,852	-12,200,000	-12,200,000
	<u>72,000</u>	<u>164,806</u>	<u>72,000</u>	<u>72,000</u>

Like other tenants, the Council's own tenants can claim means-tested help towards their rent, called Rent Rebate. Benefit is paid by way of a reduction in the weekly rent payable.

The cost is largely met by Government subsidy.

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	2020/21 Budget	2020/21 Actuals	2021/22 Budget	2022/23 Budget
	£	£	£	£
Corporate and Democratic Core				
Employee Costs	1,516,950	1,524,642	1,534,410	1,616,910
Premises	35,560	38,047	35,550	40,220
Transport Related Costs	21,400	1,123	21,400	21,400
Supplies and Services	745,390	702,480	733,860	750,200
	<u>2,319,300</u>	<u>2,266,291</u>	<u>2,325,220</u>	<u>2,428,730</u>
Income	-165,820	-158,176	-165,820	-165,820
	<u>2,153,480</u>	<u>2,108,116</u>	<u>2,159,400</u>	<u>2,262,910</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.

Council Tax

Employee Costs	829,980	784,111	810,130	865,900
Supplies and Services	134,390	915,421	135,320	142,780
Support Services	153,350	137,597	138,600	163,400
	<u>1,117,720</u>	<u>1,837,129</u>	<u>1,084,050</u>	<u>1,172,080</u>
Income	-181,870	-1,011,862	-181,870	-181,870
	<u>935,850</u>	<u>825,267</u>	<u>902,180</u>	<u>990,210</u>

The cost of administering the Council Tax (for Hampshire County Council, the Police and Crime Commissioner, Hampshire and Isle of Wight Fire and Rescue Service, New Forest District Council and the Town/Parish Councils) falls wholly on the District Council.

Council Tax exceeding £145 million is collected from over 82,000 properties.

Council Tax Benefits/Reduction Scheme

Supplies and Services	0	-4,446	0	0
	<u>0</u>	<u>-4,446</u>	<u>0</u>	<u>0</u>

Local Authorities are responsible for setting up their own local Council Tax Reduction Scheme to support those of working age on low income with paying their council tax. The scheme operates by reducing the Council Tax base rather than by making Benefit payments and Government Grant is now subsumed within the Council's overall General grant rather than being paid as a specific service grant.

The figures included above relate to backdated adjustments on the old Council Tax Benefits scheme.

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	2020/21 Budget	2020/21 Actuals	2021/22 Budget	2022/23 Budget
	£	£	£	£
Non-Domestic Rates				
Employee Costs	176,230	164,671	168,860	180,830
Supplies and Services	9,330	11,234	9,330	8,290
Support Services	32,570	29,224	28,900	34,060
	<u>218,130</u>	<u>205,129</u>	<u>207,090</u>	<u>223,180</u>
Income	-294,190	-301,469	-294,190	-294,190
	<u>-76,060</u>	<u>-96,340</u>	<u>-87,100</u>	<u>-71,010</u>

The Council is responsible for the billing and collection of the Non-Domestic Rate (NDR). There are approximately 7,200 properties within the District generating a projected net income of around £67 million.

Under the financial arrangements a proportion of the business rates are retained by the Council and the remainder paid to Central Government, Hampshire County Council and Hampshire and Isle of Wight Fire and Rescue Service on a percentage basis.

Eling Toll Bridge

Employee Costs	590	588	600	630
Premises	970	130	2,210	2,210
Support Services	90	90	90	110
	<u>1,650</u>	<u>807</u>	<u>2,900</u>	<u>2,950</u>
Income	-9,970	-6,134	-530	0
	<u>-8,320</u>	<u>-5,327</u>	<u>2,370</u>	<u>2,950</u>

The toll bridge was acquired by the Council in 1975 and is now managed as part of the Eling Experience project with Totton and Eling Town Council.

Hythe Marina

Employee Costs	5,600	5,573	6,040	6,270
Support Services	1,040	1,040	1,040	1,190
	<u>6,640</u>	<u>6,613</u>	<u>7,080</u>	<u>7,460</u>
Income	-115,850	-115,849	-115,850	-137,850
	<u>-109,210</u>	<u>-109,236</u>	<u>-108,770</u>	<u>-130,390</u>

This interesting residential and commercial marina complex provides regular income to the Authority under the terms of a lease with the original developers in the 1980's.

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	£	£	£	£
Industrial Estates				
Employee Costs	32,030	17,594	9,420	10,810
Premises	1,000	1,000	1,000	1,000
Supplies and Services	17,120	2,000	17,120	10,350
Support Services	5,550	5,550	1,630	2,040
	<u>55,700</u>	<u>26,144</u>	<u>29,170</u>	<u>24,200</u>
Income	-299,330	-311,996	-299,330	-326,950
	<u>-243,630</u>	<u>-285,852</u>	<u>-270,160</u>	<u>-302,750</u>

The Council is freeholder and 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 is managed by a private company on land leased by the Council.

Sustainability and Regeneration Assets

Employee Costs	239,900	245,853	211,110	259,750
Premises	180,560	207,708	202,410	194,030
Supplies and Services	21,460	15,758	21,460	35,550
Support Services	46,300	41,544	36,150	49,060
	<u>488,220</u>	<u>510,863</u>	<u>471,130</u>	<u>538,390</u>
Income	-575,210	-779,602	-796,360	-1,045,260
	<u>-86,990</u>	<u>-268,739</u>	<u>-325,230</u>	<u>-506,870</u>
Capital Charge	1,470	1,468	1,470	1,470
	<u>-85,520</u>	<u>-267,271</u>	<u>-323,760</u>	<u>-505,400</u>

This includes the income and expenditure of the Council's ongoing commercial asset investment

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	£	£	£	£
Other Land Holdings				
Employee Costs	44,840	45,245	45,190	38,100
Premises	660	753	12,480	12,690
Supplies and Services	400	4,899	400	400
Support Services	7,480	7,480	7,740	7,180
	<u>53,380</u>	<u>58,377</u>	<u>65,810</u>	<u>58,370</u>
Income	-8,340	-9,378	-19,150	-19,680
	<u>45,040</u>	<u>48,999</u>	<u>46,660</u>	<u>38,690</u>

This includes the income and expenditure of miscellaneous property and parcels of land.

General Fund Other

Employee Costs	0	9,540	0	0
Supplies and Services	0	23,042	360,000	0
	<u>0</u>	<u>32,582</u>	<u>360,000</u>	<u>0</u>
Income	0	-513,380	-786,000	0
	<u>0</u>	<u>-480,798</u>	<u>-426,000</u>	<u>0</u>

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

Unapportioned Central Overheads

Employee Costs	381,330	380,799	381,330	681,330
Premises	116,900	16,900	5,900	35,000
Supplies and Services	140,000	16,010	140,000	550,000
	<u>638,230</u>	<u>413,709</u>	<u>527,230</u>	<u>1,266,330</u>
Income	-57,070	-57,070	-57,070	-57,070
	<u>581,160</u>	<u>356,639</u>	<u>470,160</u>	<u>1,209,260</u>

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.

SUMMARY - OTHER INFORMATION

	2020/21	2020/21	2021/22	2022/23
	Budget	Actuals	Budget	Budget
	£	£	£	£
Salaries and Wages				
Salaries	31,578,160	30,487,078	31,798,530	29,715,470
	31,578,160	30,487,078	31,798,530	29,715,470
Training				
Service Training	242,370	100,655	206,310	183,230
Central Training	28,790	1,350	23,150	23,150
	271,160	102,005	229,460	206,380