

## Finance, Corporate Services and Improvement Revenue Budgets

| 2017/18<br>Budget | 2017/18<br>Actuals | 2018/19<br>Budget | 2019/20<br>Budget |
|-------------------|--------------------|-------------------|-------------------|
| £                 | £                  | £                 | £                 |

### SUMMARY OF NET EXPENDITURE

#### **Tax and Benefits:-**

|                                 |                  |                  |                  |                  |
|---------------------------------|------------------|------------------|------------------|------------------|
| Benefits Administration         | 583,230          | 390,046          | 621,270          | 531,660          |
| Council Tax                     | 773,320          | 738,631          | 798,120          | 839,430          |
| Council Tax Benefits            | 0                | -11,055          | 0                | 0                |
| Housing Benefits                | -321,820         | -385,519         | -321,820         | -178,000         |
| Non-Domestic Rates              | -110,080         | -123,836         | -116,140         | -98,270          |
| Rent Rebates                    | 24,260           | 191,931          | 24,260           | 72,000           |
|                                 | 948,910          | 800,198          | 1,005,690        | 1,166,820        |
| Corporate and Democratic Core   | 2,091,420        | 2,018,968        | 2,022,640        | 2,015,500        |
| General Other Fund              | 0                | 4,998            | 0                | 0                |
| Unapportioned Central Overheads | 1,663,430        | 1,623,800        | 1,832,010        | 2,004,920        |
|                                 | <b>4,703,760</b> | <b>4,447,963</b> | <b>4,860,340</b> | <b>5,187,240</b> |

## Finance, Corporate Services and Improvement Revenue Budgets

|                                | 2017/18<br>Budget     | 2017/18<br>Actuals    | 2018/19<br>Budget     | 2019/20<br>Budget     |
|--------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
|                                | £                     | £                     | £                     | £                     |
| <b>Benefits Administration</b> |                       |                       |                       |                       |
| Employee Costs                 | 987,580               | 935,875               | 961,900               | 947,260               |
| Supplies and Services          | 5,000                 | 12,162                | 5,000                 | 5,000                 |
| Support Services               | 158,790               | 110,557               | 180,940               | 178,790               |
|                                | <u>1,151,370</u>      | <u>1,058,594</u>      | <u>1,147,840</u>      | <u>1,131,050</u>      |
| Income                         | -568,140              | -668,548              | -526,570              | -599,390              |
|                                | <u><b>583,230</b></u> | <u><b>390,046</b></u> | <u><b>621,270</b></u> | <u><b>531,660</b></u> |

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

|                       |                       |                       |                       |                       |
|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| <b>Council Tax</b>    |                       |                       |                       |                       |
| Employee Costs        | 706,240               | 641,685               | 714,610               | 747,740               |
| Supplies and Services | 133,500               | 206,973               | 130,530               | 132,390               |
| Support Services      | 115,450               | 97,784                | 134,850               | 141,170               |
|                       | <u>955,190</u>        | <u>946,442</u>        | <u>979,990</u>        | <u>1,021,300</u>      |
| Income                | -181,870              | -207,811              | -181,870              | -181,870              |
|                       | <u><b>773,320</b></u> | <u><b>738,631</b></u> | <u><b>798,120</b></u> | <u><b>839,430</b></u> |

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

Council Tax exceeding £100 million is collected from over 80,000 properties.

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|                             | 2017/18<br>Budget | 2017/18<br>Actuals | 2018/19<br>Budget | 2019/20<br>Budget |
|-----------------------------|-------------------|--------------------|-------------------|-------------------|
|                             | £                 | £                  | £                 | £                 |
| <b>Council Tax Benefits</b> |                   |                    |                   |                   |
| Supplies and Services       | 0                 | -11,055            | 0                 | 0                 |
|                             | <b>0</b>          | <b>-11,055</b>     | <b>0</b>          | <b>0</b>          |

In 2013/14 the Council Tax Benefits scheme was replaced by a Council Tax Reduction Scheme. 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.

### Housing Benefits

|                       |                 |                 |                 |                 |
|-----------------------|-----------------|-----------------|-----------------|-----------------|
| Supplies and Services | 29,425,000      | 25,920,139      | 29,425,000      | 24,365,000      |
|                       | 29,425,000      | 25,920,139      | 29,425,000      | 24,365,000      |
| Income                | -29,746,820     | -26,305,658     | -29,746,820     | -24,543,000     |
|                       | <b>-321,820</b> | <b>-385,519</b> | <b>-321,820</b> | <b>-178,000</b> |

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.

## Finance, Corporate Services and Improvement Revenue Budgets

|                           | 2017/18<br>Budget      | 2017/18<br>Actuals     | 2018/19<br>Budget      | 2019/20<br>Budget     |
|---------------------------|------------------------|------------------------|------------------------|-----------------------|
|                           | £                      | £                      | £                      | £                     |
| <b>Non-Domestic Rates</b> |                        |                        |                        |                       |
| Employee Costs            | 151,010                | 144,032                | 143,690                | 158,650               |
| Supplies and Services     | 7,330                  | 9,591                  | 7,330                  | 7,330                 |
| Support Services          | 25,770                 | 21,827                 | 27,030                 | 29,940                |
|                           | <u>184,110</u>         | <u>175,450</u>         | <u>178,050</u>         | <u>195,920</u>        |
| Income                    | -294,190               | -299,286               | -294,190               | -294,190              |
|                           | <b><u>-110,080</u></b> | <b><u>-123,836</u></b> | <b><u>-116,140</u></b> | <b><u>-98,270</u></b> |

The Council is responsible for the billing and collection of the Non-Domestic Rate (NDR). There are approximately 6,500 properties within the District generating a projected net income of around £70 million.

Under the financial arrangements introduced in April 2013, a proportion of the business rates are retained by the Council and the remainder paid to Central Government, Hampshire County Council and Hampshire Fire Authority on a percentage basis.

### Rent Rebates

|                       |                      |                       |                      |                      |
|-----------------------|----------------------|-----------------------|----------------------|----------------------|
| Supplies and Services | 15,000,000           | 13,745,585            | 15,000,000           | 12,922,000           |
|                       | <u>15,000,000</u>    | <u>13,745,585</u>     | <u>15,000,000</u>    | <u>12,922,000</u>    |
| Income                | -14,975,740          | -13,553,654           | -14,975,740          | -12,850,000          |
|                       | <b><u>24,260</u></b> | <b><u>191,931</u></b> | <b><u>24,260</u></b> | <b><u>72,000</u></b> |

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.

## Finance, Corporate Services and Improvement Revenue Budgets

|                                      | 2017/18<br>Budget       | 2017/18<br>Actuals      | 2018/19<br>Budget       | 2019/20<br>Budget       |
|--------------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
|                                      | £                       | £                       | £                       | £                       |
| <b>Corporate and Democratic Core</b> |                         |                         |                         |                         |
| Employee Costs                       | 1,407,570               | 1,388,834               | 1,383,600               | 1,385,110               |
| Premises                             | 42,090                  | 42,090                  | 45,480                  | 57,200                  |
| Transport Related Costs              | 21,400                  | 15,773                  | 21,400                  | 21,400                  |
| Supplies and Services                | 714,700                 | 670,247                 | 737,980                 | 717,610                 |
| Support Services                     | 1,990                   | 1,723                   | 0                       | 0                       |
|                                      | <u>2,187,750</u>        | <u>2,118,667</u>        | <u>2,188,460</u>        | <u>2,181,320</u>        |
| Income                               | -96,330                 | -99,699                 | -165,820                | -165,820                |
|                                      | <u><b>2,091,420</b></u> | <u><b>2,018,968</b></u> | <u><b>2,022,640</b></u> | <u><b>2,015,500</b></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.

### General Fund Other

|                       |                 |                     |                 |                 |
|-----------------------|-----------------|---------------------|-----------------|-----------------|
| Supplies and Services | 0               | 4,409               | 0               | 0               |
|                       | <u>0</u>        | <u>4,409</u>        | <u>0</u>        | <u>0</u>        |
| Income                | 0               | 589                 | 0               | 0               |
|                       | <u><b>0</b></u> | <u><b>4,998</b></u> | <u><b>0</b></u> | <u><b>0</b></u> |

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

### Unapportioned Central Overheads

|                       |                         |                         |                         |                         |
|-----------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| Employee Costs        | 1,885,330               | 1,871,870               | 1,985,330               | 2,161,130               |
| Premises              | 0                       | 0                       | 11,840                  | 27,660                  |
| Supplies and Services | 26,170                  | 0                       | 82,910                  | 140,000                 |
|                       | <u>1,911,500</u>        | <u>1,871,870</u>        | <u>2,080,080</u>        | <u>2,328,790</u>        |
| Income                | -248,070                | -248,070                | -248,070                | -323,870                |
|                       | <u><b>1,663,430</b></u> | <u><b>1,623,800</b></u> | <u><b>1,832,010</b></u> | <u><b>2,004,920</b></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

|                           | 2017/18<br>Budget | 2017/18<br>Actuals | 2018/19<br>Budget | 2019/20<br>Budget |
|---------------------------|-------------------|--------------------|-------------------|-------------------|
|                           | £                 | £                  | £                 | £                 |
| <b>Salaries and Wages</b> |                   |                    |                   |                   |
| Salaries                  | 26,973,360        | 25,386,321         | 27,802,870        | 28,634,590        |
|                           | <b>26,973,360</b> | <b>25,386,321</b>  | <b>27,802,870</b> | <b>28,634,590</b> |
| <br><b>Training</b>       |                   |                    |                   |                   |
| Service Training          | 230,350           | 204,485            | 245,080           | 237,430           |
| Central Training          | 39,790            | 27,714             | 28,790            | 28,790            |
|                           | <b>270,140</b>    | <b>232,199</b>     | <b>273,870</b>    | <b>266,220</b>    |