

Finance and Corporate Revenue Budgets

	2021/22 Budget	2021/22 Actuals	2022/23 Budget	2023/24 Budget
	£	£	£	£
SUMMARY OF NET EXPENDITURE				
Benefits Administration	355,360	283,931	339,820	276,980
Housing Benefits	-178,000	-196,008	-128,000	-128,000
Rent Rebates	72,000	257,774	72,000	72,000
Corporate and Democratic Core	2,159,400	2,106,683	2,262,910	2,615,840
Council Tax	902,180	869,869	990,210	1,094,670
Council Tax Reduction Scheme	0	-6,741	0	0
Non-Domestic Rates	-87,100	-87,951	-71,010	-62,100
Eling Tide Mill	48,270	43,160	44,380	47,590
Eling Toll Bridge	2,370	818	2,950	2,760
Hythe Marina	-108,770	-143,815	-130,390	-137,260
Industrial Estates	-270,160	-373,904	-302,750	-308,850
Sustainability and Regeneration Assets	-323,760	-408,718	-505,400	-872,370
Other Land Holdings	46,660	49,464	38,690	43,740
General Fund Other	-426,000	-990,546	0	0
Unapportioned Central Overheads	470,160	381,938	1,209,260	1,055,190
	2,662,610	1,785,955	3,822,670	3,700,190

Finance and Corporate Revenue Budgets

	2021/22 Budget	2021/22 Actuals	2022/23 Budget	2023/24 Budget
	£	£	£	£
Benefits Administration				
Employee Costs	768,210	756,256	742,120	701,160
Supplies and Services	5,000	1,261	5,000	5,000
Support Services	131,540	97,983	142,090	120,210
	<u>904,750</u>	<u>855,500</u>	<u>889,210</u>	<u>826,370</u>
Income	-549,390	-571,569	-549,390	-549,390
	<u>355,360</u>	<u>283,931</u>	<u>339,820</u>	<u>276,980</u>

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

Housing Benefits

Supplies and Services	21,663,000	17,737,172	21,993,000	18,333,000
	<u>21,663,000</u>	<u>17,737,172</u>	<u>21,993,000</u>	<u>18,333,000</u>
Income	-21,841,000	-17,933,180	-22,121,000	-18,461,000
	<u>-178,000</u>	<u>-196,008</u>	<u>-128,000</u>	<u>-128,000</u>

In specified cases, 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	10,802,908	12,272,000	11,472,000
	<u>12,272,000</u>	<u>10,802,908</u>	<u>12,272,000</u>	<u>11,472,000</u>
Income	-12,200,000	-10,545,134	-12,200,000	-11,400,000
	<u>72,000</u>	<u>257,774</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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	2021/22 Budget	2021/22 Actuals	2022/23 Budget	2023/24 Budget
	£	£	£	£
Corporate and Democratic Core				
Employee Costs	1,534,410	1,599,426	1,616,910	1,983,900
Premises	35,550	35,550	40,220	44,000
Transport Related Costs	21,400	6,486	21,400	16,710
Supplies and Services	733,860	653,361	750,200	737,050
	<u>2,325,220</u>	<u>2,294,823</u>	<u>2,428,730</u>	<u>2,781,660</u>
Income	-165,820	-188,140	-165,820	-165,820
	<u>2,159,400</u>	<u>2,106,683</u>	<u>2,262,910</u>	<u>2,615,840</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	810,130	752,873	865,900	966,610
Supplies and Services	135,320	231,066	142,780	144,380
Support Services	138,600	103,242	163,400	165,550
	<u>1,084,050</u>	<u>1,087,181</u>	<u>1,172,080</u>	<u>1,276,540</u>
Income	-181,870	-217,312	-181,870	-181,870
	<u>902,180</u>	<u>869,869</u>	<u>990,210</u>	<u>1,094,670</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 £154 million is collected from over 82,000 properties.

Council Tax Reduction Scheme

Supplies and Services	0	-6,741	0	0
	<u>0</u>	<u>-6,741</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. Support for those of pension age is prescribed through a national 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.

Finance and Corporate Revenue Budgets

	2021/22 Budget	2021/22 Actuals	2022/23 Budget	2023/24 Budget
	£	£	£	£
Non-Domestic Rates				
Employee Costs	168,860	163,680	180,830	191,040
Supplies and Services	9,330	9,657	8,290	8,290
Support Services	28,900	21,527	34,060	32,760
	<u>207,090</u>	<u>194,864</u>	<u>223,180</u>	<u>232,090</u>
Income	-294,190	-282,815	-294,190	-294,190
	<u>-87,100</u>	<u>-87,951</u>	<u>-71,010</u>	<u>-62,100</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 £71 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 Tide Mill

Employee Costs	8,960	8,930	5,560	4,110
Premises	5,770	690	5,770	10,770
Supplies and Services	32,000	32,000	32,000	32,000
Support Services	1,540	1,540	1,050	710
	<u>48,270</u>	<u>43,160</u>	<u>44,380</u>	<u>47,590</u>

Eling Tide Mill, a 2* Listed building, placing it in the top 10% of listed buildings in the country. The mill is open to visitors who can tour the building and purchase the flour produced. It forms part of the Eling Experience.

Eling Toll Bridge

Employee Costs	600	598	630	700
Premises	2,210	130	2,210	1,940
Support Services	90	90	110	120
	<u>2,900</u>	<u>818</u>	<u>2,950</u>	<u>2,760</u>
Income	-530	0	0	0
	<u>2,370</u>	<u>818</u>	<u>2,950</u>	<u>2,760</u>

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

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	£	£	£	£
Hythe Marina				
Employee Costs	6,040	6,020	6,270	6,620
Support Services	1,040	1,040	1,190	1,120
	7,080	7,060	7,460	7,740
Income	-115,850	-150,875	-137,850	-145,000
	-108,770	-143,815	-130,390	-137,260

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.

Industrial Estates

Employee Costs	9,420	9,389	10,810	11,420
Premises	1,000	1,000	1,000	1,000
Supplies and Services	17,120	3	10,350	10,350
Support Services	1,630	1,630	2,040	1,960
	29,170	12,022	24,200	24,730
Income	-299,330	-385,926	-326,950	-333,580
	-270,160	-373,904	-302,750	-308,850

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	211,110	217,864	259,750	274,690
Premises	202,410	197,159	194,030	275,860
Supplies and Services	21,460	18,944	35,550	195,910
Support Services	36,150	28,481	49,060	47,080
	471,130	462,449	538,390	793,540
Income	-796,360	-872,636	-1,045,260	-1,667,380
	-325,230	-410,187	-506,870	-873,840
Capital Charge	1,470	1,468	1,470	1,470
	-323,760	-408,718	-505,400	-872,370

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

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	2021/22 Budget	2021/22 Actuals	2022/23 Budget	2023/24 Budget
	£	£	£	£
Other Land Holdings				
Employee Costs	45,190	46,837	38,100	40,100
Premises	12,480	12,286	12,690	15,490
Supplies and Services	400	1,122	400	1,000
Support Services	7,740	7,740	7,180	6,890
	<u>65,810</u>	<u>67,985</u>	<u>58,370</u>	<u>63,480</u>
Income	-19,150	-18,521	-19,680	-19,740
	<u>46,660</u>	<u>49,464</u>	<u>38,690</u>	<u>43,740</u>

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

General Fund Other				
Employee Costs	0	13,166	0	0
Transport Related Costs	0	1,470	0	0
Supplies and Services	360,000	11,487	0	0
	<u>360,000</u>	<u>26,123</u>	<u>0</u>	<u>0</u>
Income	-786,000	-1,016,668	0	0
	<u>-426,000</u>	<u>-990,546</u>	<u>0</u>	<u>0</u>

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

Unapportioned Central Overheads				
Employee Costs	381,330	368,064	681,330	710,000
Premises	5,900	67,405	35,000	65,000
Supplies and Services	140,000	3,539	550,000	334,190
	<u>527,230</u>	<u>439,008</u>	<u>1,266,330</u>	<u>1,109,190</u>
Income	-57,070	-57,070	-57,070	-54,000
	<u>470,160</u>	<u>381,938</u>	<u>1,209,260</u>	<u>1,055,190</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

	2021/22	2021/22	2022/23	2023/24
	Budget	Actuals	Budget	Budget
	£	£	£	£
Salaries and Wages				
Salaries	31,798,530	27,997,251	29,715,470	33,756,030
	31,798,530	27,997,251	29,715,470	33,756,030
Training				
Service Training	206,310	127,538	183,230	224,920
Central Training	23,150	11,617	23,150	23,150
	229,460	139,155	206,380	248,070