

Finance and Corporate Revenue Budgets

	2022/23 Budget	2022/23 Actuals	2023/24 Budget	2024/25 Budget
	£	£	£	£
SUMMARY OF NET EXPENDITURE				
Benefits Administration	339,820	212,899	276,980	302,630
Housing Benefits	-128,000	-155,365	-128,000	-17,000
Rent Rebates	72,000	283,798	72,000	9,000
Corporate and Democratic Core	2,262,910	2,536,290	2,615,840	3,144,220
Council Tax	990,210	931,171	1,094,670	1,178,060
Council Tax Reduction Scheme	0	-1,524	0	0
Non-Domestic Rates	-71,010	-122,764	-62,100	-40,540
Eling Tide Mill	44,380	7,793	47,590	53,680
Eling Toll Bridge	2,950	1,222	2,760	42,890
Hythe Marina	-130,390	-134,571	-137,260	-142,010
Industrial Estates	-302,750	-360,292	-308,850	-306,110
Sustainability and Regeneration Assets	-505,400	-637,580	-872,370	-1,314,170
Other Land Holdings	38,690	35,053	43,740	62,480
General Fund Other	0	-8,611	0	0
Unapportioned Central Overheads	1,209,260	337,279	1,055,190	1,247,000
	3,822,670	2,924,797	3,700,190	4,220,130

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	2022/23 Budget	2022/23 Actuals	2023/24 Budget	2024/25 Budget
	£	£	£	£
Benefits Administration				
Employee Costs	742,120	654,424	701,160	734,040
Supplies and Services	5,000	4,975	5,000	5,580
Support Services	142,090	124,452	120,210	125,400
	<u>889,210</u>	<u>783,851</u>	<u>826,370</u>	<u>865,020</u>
Income	-549,390	-570,952	-549,390	-562,390
	<u>339,820</u>	<u>212,899</u>	<u>276,980</u>	<u>302,630</u>

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

Housing Benefits

Supplies and Services	21,993,000	17,725,029	18,333,000	17,169,000
	<u>21,993,000</u>	<u>17,725,029</u>	<u>18,333,000</u>	<u>17,169,000</u>
Income	-22,121,000	-17,880,394	-18,461,000	-17,186,000
	<u>-128,000</u>	<u>-155,365</u>	<u>-128,000</u>	<u>-17,000</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	10,534,991	11,472,000	10,686,000
	<u>12,272,000</u>	<u>10,534,991</u>	<u>11,472,000</u>	<u>10,686,000</u>
Income	-12,200,000	-10,251,193	-11,400,000	-10,677,000
	<u>72,000</u>	<u>283,798</u>	<u>72,000</u>	<u>9,000</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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	2022/23 Budget	2022/23 Actuals	2023/24 Budget	2024/25 Budget
	£	£	£	£
Corporate and Democratic Core				
Employee Costs	1,616,910	1,787,390	1,983,900	2,216,940
Premises	40,220	40,220	44,000	37,420
Transport Related Costs	21,400	10,522	16,710	16,700
Supplies and Services	750,200	878,737	737,050	1,039,850
	<u>2,428,730</u>	<u>2,716,869</u>	<u>2,781,660</u>	<u>3,310,910</u>
Income	-165,820	-180,579	-165,820	-166,690
	<u>2,262,910</u>	<u>2,536,290</u>	<u>2,615,840</u>	<u>3,144,220</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	865,900	827,524	966,610	1,013,960
Supplies and Services	142,780	316,873	144,380	272,730
Support Services	163,400	152,066	165,550	173,240
	<u>1,172,080</u>	<u>1,296,463</u>	<u>1,276,540</u>	<u>1,459,930</u>
Income	-181,870	-365,292	-181,870	-281,870
	<u>990,210</u>	<u>931,171</u>	<u>1,094,670</u>	<u>1,178,060</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 of approximately £161 million is collected from over 83,000 properties.

Council Tax Reduction Scheme

Supplies and Services	0	-1,524	0	0
	<u>0</u>	<u>-1,524</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 Government funded resources rather than being paid as a specific service grant.

Finance and Corporate Revenue Budgets

	2022/23 Budget	2022/23 Actuals	2023/24 Budget	2024/25 Budget
	£	£	£	£
Non-Domestic Rates				
Employee Costs	180,830	168,440	191,040	204,850
Supplies and Services	8,290	9,956	8,290	13,810
Support Services	34,060	29,832	32,760	34,990
	<u>223,180</u>	<u>208,228</u>	<u>232,090</u>	<u>253,650</u>
Income	-294,190	-330,992	-294,190	-294,190
	<u>-71,010</u>	<u>-122,764</u>	<u>-62,100</u>	<u>-40,540</u>

The Council is responsible for the billing and collection of the Non-Domestic Rate (NDR). There are approximately 7,300 properties within the District and we collect £77 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	5,560	5,542	4,110	5,150
Premises	5,770	717	10,770	15,650
Supplies and Services	32,000	484	32,000	32,000
Support Services	1,050	1,050	710	880
	<u>44,380</u>	<u>7,793</u>	<u>47,590</u>	<u>53,680</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	630	628	700	750
Premises	2,210	0	1,940	42,000
Supplies and Services	0	484	0	0
Support Services	110	110	120	140
	<u>2,950</u>	<u>1,222</u>	<u>2,760</u>	<u>42,890</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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	2022/23 Budget	2022/23 Actuals	2023/24 Budget	2024/25 Budget
	£	£	£	£
Hythe Marina				
Employee Costs	6,270	6,249	6,620	6,830
Support Services	1,190	1,190	1,120	1,160
	<u>7,460</u>	<u>7,439</u>	<u>7,740</u>	<u>7,990</u>
Income	-137,850	-142,010	-145,000	-150,000
	<u>-130,390</u>	<u>-134,571</u>	<u>-137,260</u>	<u>-142,010</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.

Industrial Estates

Employee Costs	10,810	10,775	11,420	18,050
Premises	1,000	1,000	1,000	1,000
Supplies and Services	10,350	0	10,350	10,350
Support Services	2,040	2,040	1,960	3,070
	<u>24,200</u>	<u>13,815</u>	<u>24,730</u>	<u>32,470</u>
Income	-326,950	-374,106	-333,580	-338,580
	<u>-302,750</u>	<u>-360,292</u>	<u>-308,850</u>	<u>-306,110</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	259,750	267,079	274,690	334,030
Premises	194,030	262,775	275,860	248,140
Supplies and Services	35,550	31,498	195,910	57,870
Support Services	49,060	42,970	47,080	57,070
	<u>538,390</u>	<u>604,321</u>	<u>793,540</u>	<u>697,110</u>
Income	-1,045,260	-1,243,370	-1,667,380	-2,021,780
	<u>-506,870</u>	<u>-639,049</u>	<u>-873,840</u>	<u>-1,324,670</u>
Capital Charge	1,470	1,468	1,470	10,500
	<u>-505,400</u>	<u>-637,580</u>	<u>-872,370</u>	<u>-1,314,170</u>

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

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	£	£	£	£
Other Land Holdings				
Employee Costs	38,100	37,975	40,100	33,740
Premises	12,690	13,103	15,490	16,740
Supplies and Services	400	333	1,000	26,000
Support Services	7,180	7,180	6,890	5,770
	<u>58,370</u>	<u>58,591</u>	<u>63,480</u>	<u>82,250</u>
Income	-19,680	-23,538	-19,740	-19,770
	<u>38,690</u>	<u>35,053</u>	<u>43,740</u>	<u>62,480</u>

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

General Fund Other

Supplies and Services	0	8,716	0	0
	<u>0</u>	<u>8,716</u>	<u>0</u>	<u>0</u>
Income	0	-17,327	0	0
	<u>0</u>	<u>-8,611</u>	<u>0</u>	<u>0</u>

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

Unapportioned Central Overheads

Employee Costs	681,330	357,640	710,000	1,160,000
Premises	35,000	36,709	65,000	41,000
Supplies and Services	550,000	0	334,190	100,000
	<u>1,266,330</u>	<u>394,349</u>	<u>1,109,190</u>	<u>1,301,000</u>
Income	-57,070	-57,070	-54,000	-54,000
	<u>1,209,260</u>	<u>337,279</u>	<u>1,055,190</u>	<u>1,247,000</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

	2022/23	2022/23	2023/24	2024/25
	Budget	Actuals	Budget	Budget
	£	£	£	£
Salaries and Wages				
Salaries	29,715,470	29,474,742	33,756,030	37,474,870
	29,715,470	29,474,742	33,756,030	37,474,870
Training				
Service Training	183,230	192,722	224,920	235,950
Central Training	23,150	18,409	23,150	32,000
	206,380	211,132	248,070	267,950