

AGENDA ITEM No. 2

CABINET
7 FEBRUARY 2017

HEAD OF FINANCIAL SERVICES
REPORT NO. FIN1708

REVENUE BUDGET, CAPITAL PROGRAMME AND COUNCIL TAX LEVEL

SUMMARY AND RECOMMENDATIONS:

This report contains recommendations for the budget, Council Tax Requirement and proposals for budget savings for 2017/18. The report includes:

- Appendix 1: General Fund Revenue Budget Summary
- Appendix 2: Detailed base revenue budgets in portfolio order
- Appendix 3: List of additional items for inclusion in the budget
- Appendix 4: Capital Programme

Cabinet are requested to consider and approve for recommendation to Council:

- i) the General Fund Revenue Budget Summary set out in Appendix 1
- ii) the detailed General Fund Revenue Budget set out in Appendix 2
- iii) the additional items for inclusion in the budget, set out in Appendix 3
- iv) the Council Tax Requirement of £5,863,664 for this Council
- v) the Council Tax level for Rushmoor Borough Council's purposes of £192.73 for a Band D property in 2017/18
- vi) the Capital Programme, set out in Appendix 4
- vii) the Head of Financial Services' report under S.25 of the Local Government Act 2003 as set out in section 7
- viii) the holding of reserves as set out in the report

Cabinet are recommended to approve delegation to the Council's Section 151 officer, in consultation with the Leader of the Council and the Portfolio Holder for Corporate Services:

- i) for any changes to the General Fund Summary stemming from final confirmation of the Local Government Finance Settlement and the Business Rates Retention Scheme estimates

1. INTRODUCTION

- 1.1 This report sets out the key factors taken into account in preparing the budget plans for Rushmoor Borough Council for 2017/18, with detailed budget proposals for both Revenue and Capital spending contained in Appendices 1 to 4.
- 1.2 The budget proposals underpin the delivery of the Council Plan, which will be considered by Council alongside the budget at its meeting of 23rd February 2017.
- 1.3 This is a key decision as it sets out the Council' financial plans for 2017/18, specifically its overall budget for the year for both revenue and capital spending and affects all wards within the Borough.

2. BACKGROUND

- 2.1 Cabinet considered report no.FIN1619, which outlined the Medium Term Financial Strategy for 2016/17 – 2019/20, on 20th September 2016.
- 2.2 Ahead of the Chancellor's Autumn Statement and the release of the provisional Local Government Finance Settlement, the report focused on setting the high-level strategic financial direction for the Council after taking account of the Medium-Term Financial Forecast.
- 2.3 The report considered the key financial risks facing the Council over the medium-term, principally;
 - Changes to central government funding, including the size and phasing of reductions to Revenue Support Grant and the transfer of risks and responsibilities to local government
 - Local and national issues for the Business Rates Retention Scheme – variability, appeals provision, revaluation and moves towards a 100% local retention scheme
 - Uncertainty over New Homes Bonus as the response to the consultation had not been published at that time
 - Treasury management issues including interest rates, level of capital expenditure, use of internal resources and the potential to move to borrowing, with its associated costs
 - Local demand pressures (stemming from demographic change, Welfare Reform, local growth)
 - The devolution agenda
 - Impact of the UK's decision to leave the European Union
- 2.4 Consideration was also given to the Government's multi-year settlement offer and the technical consultation paper on the 2017/18 Local Government Finance Settlement.
- 2.5 Cabinet also considered the assumptions used in pulling together the forecast, including Council Tax levels, Business Rates growth, pay awards and inflation.

- 2.6 The report outlined the way in which risks and uncertainties would be mitigated, through use of reserves, such as the Stability & Resilience Reserve, to protect the Council from adverse fluctuations in its financial position and the Service Improvement Fund, to ensure sufficient resources are available to progress key invest-to-save projects.
- 2.7 Council have also approved a strategy for the flexible use of Capital Receipts under a direction issued by the Secretary of State for Communities and Local Government on the 17th December 2015 which allows local authorities to spend revenues generated from selling fixed assets, (including property, shares and bonds) to fund the cost of improvements to services.
- 2.8 This enables the Council to take a strategic, longer-term approach, concentrated on its 8-point plan for financial sustainability, which will contribute towards the savings required to maintain a balanced budget in the short term, while moving the Council towards financial sustainability in the medium to long-term.
- 2.9 The Medium-Term Financial Strategy was approved by Council on 6th October 2016 and sets the framework for the budget proposals for 2017/18. The strategy included an approved range for the General Fund balance of £1m - £2m and a minimum expected level for total working balances of 5% of gross expenditure.

3. FINANCE SETTLEMENT FOR 2017/18

- 3.1 At the time of writing this report, the DCLG's local government finance settlement is still provisional. This report has been prepared on the basis that there are no changes to figures for Rushmoor, once DCLG have issued final confirmation of the settlement, later in February.
- 3.2 The Council has however responded to the consultation on the provisional settlement and has argued strongly for a change to the proposals for New Homes Bonus or for some transitional relief to be applied in the event that the scheme remains as proposed.
- 3.3 The proposals for New Homes Bonus were only announced in December, alongside the settlement, despite the consultation on changes to the scheme closing in March 2016. The figures differed greatly to those depicted in last year's core spending power tables that were published alongside the 2016/17 settlement (and used in the previous medium-term forecast) partially due to the revision of a baseline for growth of 0.4% which was greatly increased from the 0.25% previously mooted.
- 3.4 The Council argues that due to the constrained nature of the Borough and the lack of available development land, alongside shortage of Suitable Areas of Natural Greenspace (SANG) that it will be disproportionately disadvantaged by the imposition of this baseline.
- 3.5 In October 2016, the Council accepted the Government's multi-year settlement offer and published an efficiency plan spanning 2016/17 to 2019/20, setting out the Council's plans for achieving financial sustainability. This provided the Council will greater certainty over central funding during the medium-term. The provisional

settlement for 2017/18 therefore contained figures that had already been factored into the Council's medium-term forecast (with the exception of NHB as described in paragraph 3.3).

- 3.6 The Council is required to finalise its Business Rates estimates for 2017/18 and its initial estimate of any surplus or deficit for 2016/17¹, by 31st January 2017. The return (NNDR1) is complicated by the necessity to incorporate an estimate of the provision to be held back by the Council to settle appeals from ratepayers against the rateable value set by the Valuation Office and to provide an estimate of any growth or decline in rates in the year ahead.
- 3.7 Final agreement of the Business Rates estimates will be made by the Council's Section 151 Officer in consultation with the Leader of the Council, under the delegation agreed by Council on 20 January 2014, and an update will be provided to Cabinet alongside this report.
- 3.8 Should the final settlement figures or the business rates estimates be materially different from those presented in this report, the general fund summary will be updated by the Council's Section 151 Officer in consultation with the Leader of the Council and the Portfolio holder for Corporate Services, prior to consideration of the budget by Council on 23 February 2017.

4. MEDIUM-TERM FINANCIAL FORECAST 2016/17 – 2019/20

- 4.1 As the multi-year settlement figures cover the four-year period to 2019/20, this provides an opportunity to update the Medium-Term Financial Forecast (MTFF) and to set the 2017/18 budget in light of that wider context and direction of travel.
- 4.2 As can be seen from the updated forecast (line 11), the savings requirement over the medium-term is £2.9million as compared to £3.4million when forecast in September 2016. The change in the medium-term savings requirement is due to a combination of factors.
- 4.3 The base projections now include a number of significant income streams such as rental income from commercial property acquisition and new fees and charges, arising from projects in the Council's 8-point plan.
- 4.4 In addition, significant expenditure budget reductions were made as a result of the Budget Challenge exercise led by Directors Management Board, which scrutinised the work book of the Council, challenging the underlying assumptions behind individual budget lines and leading to £357,000 of reductions.
- 4.5 The Budget Strategy Working Group, a cross-party Member group set up by Cabinet, also identified areas for review or for inclusion in the 8-point plan. This is demonstrated in line 10 of the forecast, which has decreased by over £1million between the original estimate for 2016/17 and the forecast for 2017/18.

¹ The difference between the amount of business rates income originally forecast for collection in 2016/17 and the latest estimate of the outturn position for that year

4.6 These realised savings however, have been offset by movement in other budget headings, most notably the changes to New Homes Bonus as referred to earlier in the report. (See detail for line 17 of the forecast, page 6 of this report). The previous MTFE used the Government's forecast figures from the core spending power tables in 2016/17, which meant that for 2017/18 the figures were similar to those originally estimated under the current scheme but reduced by around a third in 2018/19. The scheme now proposed, is significantly different with a higher threshold for expected growth, below which no NHB is payable, combined with a reduction from 6 to 5 years legacy payments payable in 2017/18, reduced to 4 legacy payments from 2018/19. This has an overall effect in the medium-term of £1.3million compared to the last forecast, significantly offsetting much of the net cost reductions that have been achieved to date.

4.7 The 8-point plan will be reviewed and updated in light of the revised forecast, to ensure timely delivery of the required savings. Progress on the achievement of net cost reductions will continue to be reported to Members on a regular basis. With the successful delivery to date of projects within the plan alongside significant projects set to deliver in the future (such as major contract renewals), the 8-point plan continues to be a sound vehicle for moving towards a financially sustainable position.

	Original Estimate 2016/17 £000	Revised Estimate 2016/17 £000	Forecast 2017/18 £000	Forecast 2018/19 £000	Forecast 2019/20 £000
<u>Net Cost of Services by Portfolio</u>					
1 Corporate Services	1,158	710	240	285	320
2 Environment and Service Delivery	3,456	3,785	3,708	3,806	3,901
3 Concessions and Community	1,922	1,863	1,845	2,036	2,105
4 Health and Housing	1,696	1,614	1,335	1,264	1,285
5 Business, Safety and Regulation	2,709	2,637	2,669	2,700	2,766
6 Leisure & Youth	4,574	4,191	4,447	4,493	4,538
7 PORTFOLIO NET EXPENDITURE	15,515	14,800	14,244	14,584	14,915
8 Capital Accounting Charges - Reversed	(2,285)	(1,996)	(1,761)	(1,663)	(1,663)
9 Pension Adj/Employee Benefits Reversed	298	(8)	10	15	16
10 NET EXPENDITURE AFTER ADJUSTMENTS	13,528	12,796	12,493	12,936	13,268
<u>Provisions for Budget Re-structuring:</u>					
11 Reductions in Service Costs/Income Generation	(860)		(550)	(1,800)	(2,900)
12 Vacancy Monitoring	(315)	(50)	(320)	(325)	(330)
13 Variations in Service			40	90	140
14 Non-recurring Items		38	23	30	30
15 Corporate Income and Expenditure	(580)	(370)	93	(562)	(311)
16 Contributions to/(from) Reserve Accounts	136	(232)	(301)	(156)	(158)
17 Central Government Funding	(6,286)	(6,463)	(5,193)	(4,149)	(3,441)
18 NET TOTAL EXPENDITURE	5,623	5,719	6,285	6,064	6,298
19 Contribution to/(from) balances	41	(55)	(421)	12	(6)
20 COUNCIL TAX REQUIREMENT	5,664	5,664	5,864	6,076	6,292
REVENUE BALANCES					
21 1 April	1,492	2,000	1,945	1,524	1,536
22 General Fund Transfer	41	(55)	(421)	12	(6)
23 31 March	1,533	1,945	1,524	1,536	1,530

15 Corporate Income and Expenditure					
Interest Receivable	(850)	(782)	(839)	(797)	(575)
Interest payable	-	13	51	81	106
Minimum Revenue Provision	-	-	190	254	258
Collection Fund (surplus)/deficit - Ctax	(91)	(91)	(88)	(100)	(100)
- NNDR	361	361	779	-	-
Other Corporate Income and Expenditure	-	129	-	-	-
Total	(580)	(370)	93	(562)	(311)
16 Contributions to/(from) Reserve Accounts					
Revenue Contributions to Capital Programme	550	550	-	-	-
Revenue Contributions to Improvement Grants	200	178	-	-	-
Transfers to CPE Surplus Account	266	224	205	195	192
Contributions to/(from) earmarked reserves/prior yr grants	(80)	(127)	(76)	(1)	-
Contributions to/(from) Service Improvement Fund	-	(257)	(80)	-	-
Contributions to/(from) Stability & Resilience Reserve	(800)	(800)	(350)	(350)	(350)
Total	136	(232)	(301)	(156)	(158)
17 Central Government Funding					
New Burdens and other non-ring-fenced grants	(46)	(113)	(40)	-	-
New Homes Bonus	(1,994)	(1,994)	(1,450)	(917)	(784)
Revenue Support Grant	(1,104)	(1,104)	(536)	(190)	-
RBC share of rates collected	(19,018)	(19,018)	(19,095)	(19,476)	(19,866)
Tariff payable	15,305	15,305	15,443	15,940	16,705
Levy /(Safety net)	904	781	881	898	916
s31 grants in relation to business rates	(333)	(320)	(396)	(404)	(412)
Total	(6,286)	(6,463)	(5,193)	(4,149)	(3,441)

5. GENERAL FUND REVENUE BUDGET 2017/18

- 5.1 The General Fund Revenue Budget Summary is set out in Appendix 1; the detailed revenue budgets in portfolio order are shown at Appendix 2 and Appendix 3 sets out the lists of additional items for inclusion in the revenue budget.
- 5.2 The proposed General Fund Revenue Budget will enable the Council, in broad terms, to deliver services at similar levels to the present while identifying reductions in the level of net spend of £550,000 to be delivered during 2017/18. While this level of variation could have a large impact on the Council's general fund balance, it represents less than 1% of the Council's gross annual turnover (combined income and expenditure excluding Business Rates and Council Tax) of around £115 million.
- 5.3 The General Fund Summary shows that revenue balances are expected to be marginally above £1.5m by the end of 2017/18, which is the mid-point of the approved range of £1m - £2m. This is an acceptable outcome to aim for within the budget year given the levels of risks and uncertainty already referred to in paragraph 2.3 above and provides a reasonable buffer against adverse budgetary movements.

Council Tax

- 5.4 The revenue budget assumes a £5 increase in a Band D charge for Council Tax, which falls within the permissible level of increase before triggering a local referendum, and equates to an increase of 2.66% per annum for a Band D property. Around 64% of properties within Rushmoor fall into Bands A to C meaning that their increases will be less than £5. The increase will also be reduced by discounts such as single person discount.

- 5.5 In 2016/17, the Local Government Finance Settlement assumed within its calculations of local authority funding assessments, that all authorities would raise their Council Tax towards the maximum allowable percentage, while all Councils with social care responsibilities would also take advantage of an additional 2% precept, ring-fenced for social care, allowable within new referenda limits.
- 5.6 That such increases are factored in to the funding assessment, removes flexibility for local authorities to take local decisions about tax levels, and to use increases in local taxation to offset local spending pressures. Councils now need to make these increases just to keep total funding levels at a standstill as they have been factored into the government's 'flat cash' settlement figures.
- 5.7 The referenda thresholds for 2017/18 are 2% or £5 for Shire Districts such as Rushmoor i.e. Council Tax can be raised by £5.00 or 2% or more for a Band D property (the greater of the two) for all District Councils in two tier areas. Police & Crime Commissioners (PCCs) and Fire and Rescue Authorities may raise tax by 2% or £5 for PCCs whose council tax is in the lowest quartile for this type of authority. The threshold for authorities with social care responsibility has been increased to 3% but with a maximum of 6% over the 3 years 2017/18 to 2019/20.
- 5.8 Increasing Rushmoor's Council Tax by £5.00 for 2017/18 will provide £150,000 additional funding compared to 2016/17 tax levels, and would increase the Band D Council Tax charge by approximately 10p per week. On-going increases over the medium-term would see total Council Tax income at £453,000 above current levels by 2019/20, with £15.00 added to the Band D charge (29p per week). The cumulative effect of annual £5 increases would realise £0.9 million of additional income to support Council services, over the whole period.
- 5.9 Even factoring in these increases, the Medium-Term forecast shows a potential funding gap by 2019/20 of around £2.9 million, putting significant pressure on the Council's 8-point plan to deliver the right combination of cost reductions and increased income to meet the gap.
- 5.10 The funding assessment also includes optimistic assumptions of increases in council tax bases² of 1.9% annually. The actual tax base increase for Rushmoor for 2017/18, after allowing for reductions due to the Council Tax Support Scheme, is 0.83%, providing a tax base of £30,424.24. In previous years, the average tax-base growth for Rushmoor has been around 0.75% after adjusting for one-off changes to discounts and exemptions. The combination of tax base and tax level provides a total precept (or Council Tax Requirement) of £5,863,664.
- 5.11 Additional income is also provided from the calculation of the surplus on the Council Tax Collection Fund of £88,318 for Rushmoor, due to the continued success in collecting arrears from previous years and the better than expected collection rate for 2015/16, supported by successful management of the Council's localised Council Tax Support Scheme. The Council Tax base and surplus were agreed under delegated powers by the Council's Section 151 Officer, in consultation with the Leader of the Council, during January 2017.

² Tax base – the number of Band D equivalent properties, adjusted for discounts and exemptions and estimated losses on collection

Business Rates Retention

- 5.12 Both the Business Rates Retention Scheme and the Council Tax Support Scheme transferred significant levels of risk to the Council in 2013/14 that in the past would have been borne by central government. For example, a fall in business rates collected will now directly impact the Council (to safety net level) as will an increase in the number of residents requiring support with their Council Tax. Such changes, when combined with the economic uncertainty caused by the UK's decision to leave the European Union, support the strategy of using reserves, which have been set aside to manage fluctuations in the Council's income and expenditure.
- 5.13 While business rates income is currently showing a favourable position, we have seen since the inception of the Business Rates Retention Scheme, how volatile this income stream can be. A simple decision to relocate a company headquarters, for example, for any of the large businesses in our area, can have a dramatic consequence on the level of income retained by the Council. While the Council works closely with local business to encourage and facilitate growth in its area, there are many external factors instrumental to such decisions on which the Council may have little influence.
- 5.14 As discussed earlier in this report, one of the significant factors affecting the level of business rates income declared in the Council's budget is the amount the Council deems necessary to hold back for repayment of business rates to ratepayers who appeal their rateable value with the Valuation Office. This is complicated as we move into a new ratings list following revaluation as it becomes increasingly difficult to model future behaviour based on past patterns (particularly as the appeals system is being amended under DCLG's "Check, challenge, appeal" process. The extent of mandatory and discretionary reliefs awarded will also affect the final figures.
- 5.15 As previously highlighted, final estimates for Business Rates will be completed by 31 January 2017 and updated to Members prior to budget setting. The extent of volatility in the business rates system continues to support the need for sufficient reserves to meet any unforeseen shocks to the system. Should the business rates estimates fall significantly below current estimates, it would be advisable to draw-down on reserves in the short-term, to support balances at around the level shown in Appendix 1, rather than increase the level of savings currently identified for 2017/18 (around £550,000).

New Homes Bonus

- 5.16 As discussed earlier in the report, the Council has responded to the Settlement consultation, particularly in relation to changes to the New Homes Bonus scheme. The proposed budget for 2017/18 contains the provisional allocations issued alongside the Settlement – should these figures change once the final settlement is issued, the budget will be updated as described in paragraph 3.8. (Assuming the final settlement is published prior to the Council meeting).

Impact of invest-to-save and regeneration

- 5.17 The pace and extent of the Council's invest-to-save programme and regeneration plans, could increase the impact of borrowing on the Council's revenue fund. An estimate of borrowing costs (interest costs plus minimum revenue provision i.e. a provision for the repayment of debt) are included in the proposed budget based on

the core capital programme, shown at Appendix 4. Significant additional capital expenditure approved during the year will be likely to increase these costs. Scrutiny of business cases as they arise will take into account the revenue effects of any additional borrowing requirement and the potential for a positive return to the revenue fund in respect of invest-to-save schemes, which may increase income or reduce revenue costs. The subsequent section on the Capital Programme, and the associated Prudential Indicators for Capital Financing contained within the Annual Treasury Management Report, explore this issue in more detail.

Additional items

- 5.18 In view of the on-going financial constraints in which the Council is operating, additional items for inclusion in the budget have once again been kept to a minimum. There are requests for a number of smaller one-off items of expenditure for both 2016/17 and 2017/18 with just one on-going item of expenditure for £40,000 as detailed in Appendix 3. Other items of supplementary expenditure may be agreed during 2017/18 as the Council reacts to changing conditions or levels of demand, for example. Each item will be reviewed individually as part of the normal in-year process through Directors Management Board and Cabinet.

6. CAPITAL PROGRAMME

- 6.1 The capital programme, which totals £13.6million in 2017/18, is set out at Appendix 4 of this report.
- 6.2 The programme for 2017/18 onwards no longer includes contributions from the Council's revenue account (previously £550,000 contributions towards general capital expenditure and up to £200,000 towards Disabled Facilities Grants). As set out in the medium-term financial strategy, this contribution now switches to cover borrowing costs as the need arises. In this way, the contributions continue to support a sustainable capital programme.
- 6.3 The capital programme contributes towards the Council's priorities by concentrating resources in the following areas:

Projects with a clearly defined financial return to the Council or economic benefit to the Borough such as:

- Invest-to-save schemes
- Income generation projects
- Town Centre regeneration

Projects that support the delivery and development of core services;

- Asset maintenance
- ICT strategy

The programme also includes support for the provision of local Housing through social housing grants and the Council's statutory duties in respect of Disabled Facilities Grants. If expenditure on DFGs exceeds the amount of Better Care Funding allocated to Rushmoor to provide this statutory service, then the Council

will use Capital resources (including the potential for borrowing) to deliver the service. This removes pressure on the revenue account.

- 6.4 The most significant projects in the Revised 2016/17 budget are the purchase of £16.5million of commercial property as part of the Council's drive towards financial sustainability. Significant projects spanning both 2016/17 and 2017/18 include £4.5million loan to Farnborough International Ltd for new permanent conference and exhibition facilities which will return 4% per annum to the Council, and £4.97million for the provision of a depot for the Council's Waste, Recycling and Street Cleansing services. Other large projects include regeneration schemes for Aldershot town centre, improvement works to the Aldershot station area and the purchase of land for the provision of Suitable Alternative Natural Green Space in order to unlock housing development in the Borough.
- 6.5 Implementation of the core programme in 2017/18 will require the use of £10.3million of Council resources, through the use of capital receipts or from borrowing, together with £3.3million use of developers' S.106 contributions and other grants.
- 6.6 The Capital Programme does not include expenditure on projects falling within the 8-point plan that are not yet fully developed. These will come forward for individual consideration as feasibility studies and business cases are completed. The programme also excludes further potential spending on strategic priorities for the Council such as major regeneration schemes for our town centres (Aldershot Prospectus/Farnborough Civic Centre) and potential funding towards schemes for the provision of affordable housing in the borough. Whilst recognising that these schemes will come forward over the medium-term, they are as yet insufficiently detailed to approve specific budget allocations. Each scheme will be individually evaluated and brought forward for consideration at the appropriate time, thus allowing for detailed scrutiny and taking into account the prevailing financial conditions.

7. CHIEF FINANCE OFFICER'S REPORT

- 7.1 Under Section 25 of the Local Government Act 2003, the Council's Chief Finance Officer (Head of Financial Services) is required to report to Council on:
- the robustness of the estimates contained in the budget and
 - the adequacy of the reserves maintained by the Council.
- 7.2 In order to comply with the Act, the Council must have regard to this report when making its decisions on the budget.
- 7.3 The budget has been constructed following a detailed process involving budget holders, Director's Management Board and Cabinet, flowing from the Medium Term Financial Strategy through to detailed budget estimates. Estimates have been carefully considered during the budget process, with an additional budget challenge from Directors being built into recent years.
- 7.4 In preparing the budget, account has been taken of financial issues identified during the current year, new legislative requirements, service pressures and key economic indicators such as RPI, pay inflation etc. Realistic assumptions have

been made and key risks identified. Risks are managed through timely and comprehensive in-year budget monitoring and the corporate risk register which leads to prompt identification of problems and management of risks.

- 7.5 The proposed Capital Programme supports the Council's current infrastructure through its asset maintenance and ICT strategy, while focussing on projects that will deliver financial return or economic benefit to the Borough. The Capital Programme only includes those projects with clear business cases, including identified resources, both financial and in terms of project delivery. In addition, the Council's 8-point plan identifies further invest to save schemes that will only be brought forward on to the approved programme as robust implementation plans are developed. This also applies to the Council's major regeneration schemes and support for Housing initiatives, which again will be explored and developed on a case-by-case basis. The pace of investment in these additional schemes will determine the speed of reduction in the council's capital resources and the timing and scale of the Council's borrowing requirement. The need to absorb borrowing costs in the general fund has therefore been taken into account in the medium-term budget plans.
- 7.6 The general fund is forecast to remain within the £1m - £2m range of balances approved in the financial strategy. The Stability & Resilience Reserve set up during 2012/13 provides sufficient resource to allow the Council to react to the increase in risk and uncertainty it faces over the medium-term and any consequential adverse affect on its financial position. The Service Improvement Fund and the current freedoms over use of capital receipts, also support the Council's endeavour to achieve a sustainable financial position over the medium-term, by supporting key projects, which deliver significant financial benefit to the organisation.
- 7.7 These proposals, underpinned by the Council's 8-point plan, will enable the Council to meet the challenges of achieving a balanced budget in the current year, to be protected from potential volatility in its finances and to reshape the organisation to be sustainable over the longer-term.
- 7.8 In conclusion, I am satisfied that the budget is robust and is supported by adequate reserves.

8. CONSULTATION

- 8.1 The budget proposals will be shared with local business ratepayers and voluntary organisations at an event on 30th January 2017 and be available online for residents' comment.

9. CONCLUSIONS

- 9.1 In spite of the difficult economic situation, the uncertainties about government funding and the pressures on services, the Council has been able to prepare a sound and balanced budget whilst maintaining services to residents. The budget will also provide a platform for Rushmoor to address future challenges
- 9.2 The budget adheres to all of the elements within the previously approved budget strategy. In particular, this includes the principle of maintaining the Council's

revenue balances within a range of £1m - £2m and maintaining other usable reserves to mitigate risk and support improvement.

- 9.3 The budget allows for the implementation of essential on-going additional revenue items totalling £40,000, one-off additional revenue expenditure of £61,000 and a substantial capital programme of approximately £13.6 million in 2017/18.
- 9.4 The budget proposals provide for the current Council Tax level to increase by £5.00 or 2.66% for a Band D property (from £187.73 per annum to £192.73) – an increase of 10p per week) in line with government assumptions within its settlement funding formula.
- 9.5 In order to achieve this, the budget proposals will require the implementation of budget savings of £550,000 in 2017/18, together with further savings over the medium term, totalling approximately £2.9 million over the period 2017/18 to 2019/20. This will require reductions in the Council's service expenditure, and increased income generation, in accordance with the Medium-Term Financial Forecast and the Financial Strategy.
- 9.6 This level of saving for 2017/18 is achievable, based on past experience and current expectations of the Council's 8-point plan. It will be essential however, to increase the pace of delivery for net reductions (cost savings and income generation) during the forthcoming year in order to achieve the significant increase in savings required for 2018/19.
- 9.7 As part of this process, reserves continue to be held to support the implementation of key projects and to mitigate against the substantial increased risk the Council is facing, which will be monitored and reported to Cabinet throughout 2017/18 and subsequent years.

AMANDA FAHEY - HEAD OF FINANCIAL SERVICES/SECTION 151 OFFICER

Background papers: Medium Term Financial Strategy 2016/17– 2019/20

[Cabinet meeting - 20 September 2016 - Rushmoor Borough Council](#)

Provisional Local Government Finance Settlement for 2017/18

[Provisional local government finance settlement: England, 2017 to 2018 - GOV.UK](#)

GENERAL FUND REVENUE BUDGET SUMMARY

		Original Estimate 2016/17 £000	Revised Estimate 2016/17 £000	Forecast 2017/18 £000
Net Cost of Services by Portfolio	Page			
1 Corporate Services	3	1,158	710	240
2 Environment and Service Delivery	29	3,456	3,785	3,708
3 Concessions and Community	45	1,922	1,863	1,845
4 Health and Housing	55	1,696	1,614	1,335
5 Business, Safety and Regulation	59	2,709	2,637	2,669
6 Leisure & Youth	71	4,574	4,191	4,447
7 PORTFOLIO NET EXPENDITURE		15,515	14,800	14,244
8 Capital Accounting Charges - Reversed		(2,285)	(1,996)	(1,761)
9 Pension Adj/Employee Benefits Reversed		298	(8)	10
10 NET EXPENDITURE AFTER ADJUSTMENTS		13,528	12,796	12,493
Provisions for Budget Re-structuring:				
11 Reductions in Service Costs/Income Generation		(860)		(550)
12 Vacancy Monitoring		(315)	(50)	(320)
13 Variations in Service				40
14 Non-recurring Items			38	23
15 Corporate Income and Expenditure		(580)	(370)	93
16 Contributions to/(from) Reserve Accounts		136	(232)	(301)
17 Central Government Funding		(6,286)	(6,463)	(5,193)
18 NET TOTAL EXPENDITURE		5,623	5,719	6,285
19 Contribution to/(from) balances		41	(55)	(421)
20 COUNCIL TAX REQUIREMENT		5,664	5,664	5,864
REVENUE BALANCES				
21 1 April		1,492	2,000	1,945
22 General Fund Transfer		41	(55)	(421)
23 31 March		1,533	1,945	1,524
Illustrative CT Levels (£)		187.73	187.73	192.73
CT Base		30,172.66	30,172.66	30,424.24
& CT Increase (%)		1.99	-	2.66
15 Corporate Income and Expenditure				
Interest Receivable		(850)	(782)	(839)
Interest Payable			13	51
Minimum Revenue Provision				190
Collection Fund (surplus)/deficit - Ctax		(91)	(91)	(88)
- NNDR		361	361	779
Other Corporate Income and Expenditure		-	129	-
Total		(580)	(370)	93
16 Contributions to/(from) Reserve Accounts				
Revenue Contributions to Capital Programme		550	550	-
Revenue Contributions to Improvement Grants		200	178	-
Transfers to CPE Surplus Account		266	224	205
Contributions to/(from) earmarked reserves/prior yr grants		(80)	(127)	(76)
Contributions to/(from) Service Improvement Fund		-	(257)	(80)
Contributions to/(from) Stability & Resilience Reserve		(800)	(800)	(350)
Total		136	(232)	(301)
17 Central Government Funding				
New Burdens and other non-ring-fenced grants		(46)	(113)	(40)
New Homes Bonus		(1,994)	(1,994)	(1,450)
Revenue Support Grant		(1,104)	(1,104)	(536)
RBC share of rates collected		(19,018)	(19,018)	(19,095)
Tariff payable		15,305	15,305	15,443
Levy /(Safety net)		904	781	881
s31 grants in relation to business rates		(333)	(320)	(396)
Total		(6,286)	(6,463)	(5,193)

This page has been left intentionally blank

REVENUE BUDGET 2017/18

CORPORATE SERVICES PORTFOLIO	2015/16 Actual £	2016/17 Estimate £	2016/17 Revised Estimate £	2017/18 Estimate £
STATUTORY				
Council Tax Collection	298,463	345,450	338,730	363,390
Corporate Finance	100,622	131,980	116,830	117,040
Corporate Policy Support to Members	99,061	103,840	107,010	108,980
Admin Support to Members	97,352	97,830	94,950	100,970
Chief Executive	69,536	70,350	74,370	72,620
External Audit and Inspection Fees	61,332	64,120	62,270	62,510
Treasury Management & Bank Charges	63,393	73,230	56,620	57,710
Attendance at Member Meetings	50,835	50,700	51,110	53,340
Public Performance Reporting	23,165	22,620	19,540	19,880
Cost of NNDR Collection	(75,450)	(66,500)	(24,430)	(19,520)
Land Charges	47,054	(29,060)	(33,250)	(27,340)
Sub Total	835,364	864,560	863,750	909,580
DISCRETIONARY				
Members Expenditure	377,134	377,590	378,640	379,840
Land & Property Management	118,933	62,630	133,630	65,160
Mayoral Costs	55,408	60,370	53,170	52,480
Local Government Association	24,873	31,610	29,060	29,090
Civic Ceremonial	30,618	28,970	26,400	27,810
Corporate Events	6,346	5,730	7,490	6,730
35/39 High Street Offices	(17,846)	(13,270)	(23,830)	(20,000)
Belle Vue Enterprise Centre	(101,124)	(95,450)	(117,730)	(97,100)
Town Centres	(723,255)	(648,530)	(680,960)	(673,260)
Investment Properties	-	-	(485,070)	(911,590)
Industrial Estates	(870,661)	(888,800)	(891,050)	(954,810)
Sub Total	(1,099,574)	(1,079,150)	(1,570,250)	(2,095,650)
Total	(264,210)	(214,590)	(706,500)	(1,186,070)
UNAPPORTIONABLE CENTRAL OVERHEADS				
Retirement/Pension Costs	(500)	-	-	-
Corporate Management Expenses	59,014	62,450	43,140	46,860
Corporate Support Service	4,643,092	4,738,490	4,867,820	4,845,050
NET DIRECT COSTS	4,437,396	4,586,350	4,204,460	3,705,840
Support Service Recharges	(3,760,502)	(3,773,820)	(3,909,570)	(3,862,050)
Capital Accounting Charges	404,350	345,330	414,800	396,080
NET EXPENDITURE	1,081,244	1,157,860	709,690	239,870

Notes:

A budget increase of £56,643 equates to a council tax increase of 1%, equivalent to an increase of £1.88 per year for a Band D property.

Employee costs vary year on year. Common reasons for fluctuations in employee costs are:-

- 1) Pay inflation - the budget assumes that employees will receive a cost of living pay increase of 1% for 2017/18.
- 2) Changes to time allocations. Employee costs are allocated to the service(s) where staff spend their time. Each year time allocations are reviewed and amended to reflect any changes in the way time is spent.
- 3) Incremental progression within individual employee pay band.
- 4) Vacancies - Actuals and Revised Estimates will reflect any vacancies during the year and are therefore likely to be lower than Original Estimates, which assume that the services are fully staffed.
- 5) Accounting regulations for pension costs. Each year following a valuation provided by our actuaries, it is usual to adjust our forecast pension costs.
- 6) With effect from 1st April 2016 there was an increase in National Insurance contributions following the introduction of the single-tier state pension.
- 7) Employers' pension contributions increased from 1st April 2017 following actuarial changes.

STATUTORY SERVICES**COUNCIL TAX COLLECTION****Service Purpose:**

To issue accurate bills and collect money due from local residents for Council Tax.

Service Activity:

Assessing liability for Council Tax. Issuing bills and arranging collection. Taking recovery and enforcement action. Dealing with discounts and exemptions. Handling customer enquiries. Liaison with the Valuation Officer regarding properties to be charged.

Cost Centre 3805	2015/16 Actual	2016/17 Estimate	2016/17 Revised Estimate	2017/18 Estimate
Budget Officer: Amanda Fahey	£	£	£	£
EXPENDITURE				
Employees	291,844	338,950	323,680	351,640
Transport Related	1,413	-	1,700	1,700
Supplies & Services	80,117	101,500	92,350	94,050
	373,374	440,450	417,730	447,390
INCOME				
Customer and Client Receipts	(74,911)	(95,000)	(79,000)	(84,000)
NET EXPENDITURE	298,463	345,450	338,730	363,390

Notes:

- 1 The 2016/17 original estimate includes costs for the implementation of new software relating to Channel shift work. A reduction in costs has been achieved by the work being carried out by the IT department

CORPORATE FINANCE**Service Purpose:**

Provision of financial advice and support to the Council.

Service Activity:

Provide for the preparation of budgets, closure of accounts and financial advice at the corporate level.

Cost Centre 3402	2015/16 Actual	2016/17 Estimate	2016/17 Revised Estimate	2017/18 Estimate
Budget Officer: Amanda Fahey	£	£	£	£
EXPENDITURE				
Employees	91,753	129,470	110,470	114,480
Transport Related	104	90	140	140
Supplies & Services	8,765	2,420	6,220	2,420
	100,622	131,980	116,830	117,040
NET EXPENDITURE	100,622	131,980	116,830	117,040

Notes:

- 1 Combination of vacant posts in 2015/16 and accounting regulations for pension costs
2 Increase in 2015/16 and revised estimate 2016/17 relating to external consultancy requirement

CORPORATE POLICY SUPPORT TO MEMBERS**Service Purpose:**

To provide support to the Council and Members to ensure their duties are undertaken effectively and within the law.

Service Activity:

Provide advice and co-ordination on the policy and procedural aspects of the decision-making process; ensure corporate documents and information (especially the Constitution) are maintained and up to date.

Cost Centre 1317	2015/16 Actual	2016/17 Estimate	2016/17 Revised Estimate	2017/18 Estimate
Budget Officer: Andrew Colver	£	£	£	£
EXPENDITURE				
Employees	99,061	103,840	107,010	108,980
NET EXPENDITURE	99,061	103,840	107,010	108,980

ADMIN SUPPORT TO MEMBERS**Service Purpose:**

To support the Council and Members in undertaking their duties.

Service Activity:

Provide administrative support to the Council, including the Cabinet, Committees, Policy and Review Panels and other Member groups.

Cost Centre 1316	2015/16 Actual	2016/17 Estimate	2016/17 Revised Estimate	2017/18 Estimate
Budget Officer: Andrew Colver	£	£	£	£
EXPENDITURE				
Employees	86,759	86,120	84,260	83,800
Transport Related	171	210	290	270
Supplies & Services	10,422	11,500	10,400	16,900
NET EXPENDITURE	97,352	97,830	94,950	100,970

Notes:

1 2017/18 includes software costs for the new modern government tool which is to help streamline the democratic and meeting administration process

CHIEF EXECUTIVE**Service Purpose:**

Chief Executive's operational budget.

Service Activity:

To support the Chief Executive function.

Cost Centre 1407	2015/16 Actual	2016/17 Estimate	2016/17 Revised Estimate	2017/18 Estimate
Budget Officer: Andrew Colver	£	£	£	£
EXPENDITURE				
Employees	69,536	70,350	74,370	72,620
NET EXPENDITURE	69,536	70,350	74,370	72,620

EXTERNAL AUDIT AND INSPECTION FEES**Service Purpose:**

External approval of the Council's financial management and governance.

Service Activity:

Assisting external auditors in review and inspection work; Liaison at the operational and strategic level on the issues arising from the audit and payment of the subsequent fees for the work.

Cost Centre 3404	2015/16 Actual	2016/17 Estimate	2016/17 Revised Estimate	2017/18 Estimate
Budget Officer: Amanda Fahey	£	£	£	£
EXPENDITURE				
Employees	10,583	14,270	12,380	12,640
Transport Related	9	10	50	30
External Audit Fees	50,740	49,840	49,840	49,840
NET EXPENDITURE	61,332	64,120	62,270	62,510

TREASURY MANAGEMENT & BANK CHARGES**Service Purpose:**

Management of the Council's funds.

Service Activity:

The management of the Council's investments and cash flows, its banking and money market transactions; the effective control of the risks associated with those activities; and the pursuit of optimum performance consistent with those risks.

Cost Centre 3403	2015/16 Actual	2016/17 Estimate	2016/17 Revised Estimate	2017/18 Estimate
Budget Officer: Amanda Fahey	£	£	£	£
EXPENDITURE				
Employees	24,519	35,800	29,150	30,240
Transport Related	83	80	120	120
Supplies & Services	15,786	12,350	12,350	12,350
Bank Charges	23,005	25,000	15,000	15,000
NET EXPENDITURE	63,393	73,230	56,620	57,710

Note:

1 Reduction due to banking contract

ATTENDANCE AT MEMBER MEETINGS**Service Purpose:**

To provide professional and administrative support to the Council and Members at meetings.

Service Activity:

Provide advice and co-ordination on procedural and administrative aspects of the decision making structure and processes at meetings.

Cost Centre 1318	2015/16 Actual	2016/17 Estimate	2016/17 Revised Estimate	2017/18 Estimate
Budget Officer: Andrew Colver	£	£	£	£
EXPENDITURE				
Employees	50,799	50,650	51,010	53,240
Transport Related	36	50	100	100
NET EXPENDITURE	50,835	50,700	51,110	53,340

PUBLIC PERFORMANCE REPORTING**Service Purpose:**

Publication of the Corporate Plan and other corporate reports.

Service Activity:

Production and printing of the Corporate Plan.

Cost Centre 1408	2015/16 Actual	2016/17 Estimate	2016/17 Revised Estimate	2017/18 Estimate
Budget Officer: Andrew Colver	£	£	£	£
EXPENDITURE				
Employees	22,847	22,620	19,060	19,410
Transport Related	8	-	80	70
Supplies & Services	309	-	400	400
NET EXPENDITURE	23,165	22,620	19,540	19,880

COST OF NNDR COLLECTION**Service Purpose:**

To issue accurate bills and collect money due from local businesses for Non Domestic Rates.

Service Activity:

Assessing liability for business rates. Issuing bills and arranging collection. Taking recovery and enforcement action. Dealing with rating reliefs. Liaison with ratepayers about rating matters and customer enquiries and with the Valuation Officer regarding properties to be charged.

Cost Centre 3804	2015/16 Actual	2016/17 Estimate	2016/17 Revised Estimate	2017/18 Estimate
Budget Officer: Amanda Fahey	£	£	£	£
EXPENDITURE				
Employees	45,133	45,140	89,390	94,230
Transport Related	101	-	440	440
Supplies & Services	6,963	17,420	12,080	12,150
	52,197	62,560	101,910	106,820
INCOME				
Customer and Client Receipts	(127,647)	(129,060)	(126,340)	(126,340)
	(127,647)	(129,060)	(126,340)	(126,340)
NET EXPENDITURE	(75,450)	(66,500)	(24,430)	(19,520)

Notes:

1 Changes to time allocations in 2016/17

LAND CHARGES**Service Purpose:**

To provide a land charges service.

Service Activity:

The registration of land charges; the collating of information; the compilation of official searches and the answering of Con 29 enquiries.

Cost Centre 1200	2015/16 Actual	2016/17 Estimate	2016/17 Revised Estimate	2017/18 Estimate
Budget Officer: Ann Greaves	£	£	£	£
EXPENDITURE				
Employees	58,439	73,530	65,410	67,600
Transport Related	219	-	20	20
Supplies & Services	34,242	32,410	27,320	40,040
	92,900	105,940	92,750	107,660
NON RECURRING ITEM				
Service Transformation - Land Charges Restructure (funded by Service Improvement Fund)	12,240	-	-	-
Legal Costs	89,770	-	-	-
	194,910	105,940	92,750	107,660
INCOME				
Customer and Client Receipts	(147,856)	(135,000)	(126,000)	(135,000)
NET EXPENDITURE	47,054	(29,060)	(33,250)	(27,340)

Notes:

1 Litigation costs in 15/16 relating to Environmental information regulations, predominately funded by new burdens grants and earmarked reserves

DISCRETIONARY SERVICES**MEMBERS EXPENDITURE****Service Purpose:**

To support the Council and elected Members in undertaking their duties.

Service Activity:

Provide Members with the necessary support and resources within the framework set by the Council.

Cost Centre 1310	2015/16 Actual	2016/17 Estimate	2016/17 Revised Estimate	2017/18 Estimate
Budget Officer: Andrew Colver	£	£	£	£
EXPENDITURE				
Employees	54,851	53,570	54,320	54,630
Travel & Subsistence	772	800	800	800
Members Allowances	298,996	300,000	302,000	304,000
Transport Related	336	110	210	210
Supplies & Services	22,179	23,110	21,310	20,200
NET EXPENDITURE	377,134	377,590	378,640	379,840

LAND & PROPERTY MANAGEMENT**Service Purpose:**

To provide strategic advice on property related matters.

Service Activity:

To include asset management strategy and asset valuations on former operational properties.

Cost Centre 1209	2015/16 Actual	2016/17 Estimate	2016/17 Revised Estimate	2017/18 Estimate
Budget Officer: Ann Greaves	£	£	£	£
EXPENDITURE				
Employees	103,145	80,630	81,630	83,060
Premises Related	17,436	15,890	15,890	15,890
Transport Related	20	-	70	120
Supplies & Services	-	1,000	370	1,000
	120,601	97,520	97,960	100,070
NON RECURRING ITEMS				
Work related to transfer of responsibility to Land Registry (funded by Service Improvement Fund)			9,000	
Service Transformation and Service Review (funded by Service Improvement Fund)	23,752	-	24,900	-
Staff costs (Legal Assistant)	4,224			
Better Procurement/LA Data Transparency code	-	-	34,300	-
	148,577	97,520	166,160	100,070
INCOME				
Customer and Client Receipts	(29,644)	(34,890)	(32,530)	(34,910)
NET EXPENDITURE	118,933	62,630	133,630	65,160

Notes:

1 Changes to time allocations in 2016/17

MAYORAL COSTS**Service Purpose:**

To support the Mayor and Deputy Mayor in carrying out their duties.

Service Activity:

Co-ordinate and make arrangements for all Mayoral engagements, organise certain events and provide support for the Mayor and Deputy Mayor during the Mayoral year.

Cost Centre 1304	2015/16 Actual	2016/17 Estimate	2016/17 Revised Estimate	2017/18 Estimate
Budget Officer: Andrew Colver	£	£	£	£
EXPENDITURE				
Employees	46,361	47,100	40,880	40,280
Mayor's Transport Costs	5,097	10,070	7,190	7,150
Supplies & Services	14,890	16,400	16,400	16,500
	66,348	73,570	64,470	63,930
INCOME				
Customer and Client Receipts	(10,940)	(13,200)	(11,300)	(11,450)
NET EXPENDITURE	55,408	60,370	53,170	52,480

LOCAL GOVERNMENT ASSOCIATION**Service Purpose:**

To support the Council with its involvement in external organisations working for local government.

Service Activity:

Provide Members and Officers with support and resources to work with local and national bodies including the Local Government Association and The Hampshire & Isle Of Wight Local Government Association.

Cost Centre 1313	2015/16 Actual	2016/17 Estimate	2016/17 Revised Estimate	2017/18 Estimate
Budget Officer: Andrew Colver	£	£	£	£
EXPENDITURE				
Employees	13,008	13,600	13,500	13,550
Transport Related	12	10	60	40
Supplies & Services	11,853	18,000	15,500	15,500
NET EXPENDITURE	24,873	31,610	29,060	29,090

Notes:

1 2015/16 costs lower than usual due to fluctuations in subscriptions to the Hampshire and Isle of Wight Local Government Association.

1

CIVIC CEREMONIAL**Service Purpose:**

To carry out civic activities within the community.

Service Activity:

Make arrangements for civic events in the Borough; provide civic support to events organised within the local community.

Cost Centre 1300	2015/16 Actual	2016/17 Estimate	2016/17 Revised Estimate	2017/18 Estimate
Budget Officer: Andrew Colver	£	£	£	£
EXPENDITURE				
Employees	18,839	18,240	17,920	17,780
Transport Related	45	30	120	80
Supplies & Services	11,734	10,700	8,360	9,950
NET EXPENDITURE	30,618	28,970	26,400	27,810

CORPORATE EVENTS**Service Purpose:**

To enable the Council to engage with the local community at local events in the Borough.

Service Activity:

To enable the Council to engage with the local community and support events in the Borough including Farnborough Donkey Derby, Victoria Day, the Aldershot Military Festival, Christmas lights and the North Camp Summer Fayre.

Cost Centre 1412	2015/16 Actual	2016/17 Estimate	2016/17 Revised Estimate	2017/18 Estimate
Budget Officer: Andrew Colver	£	£	£	£
EXPENDITURE				
Employees	3,528	1,730	3,490	2,730
Supplies & Services	2,818	4,000	4,000	4,000
NET EXPENDITURE	6,346	5,730	7,490	6,730

35/39 HIGH STREET OFFICES**Service Purpose:**

To provide a safe, secure and comfortable working environment for users of the premises.

Service Activity:

Ensure the building is maintained to the necessary standards, including health and safety, security and cleanliness.

Cost Centre 1212	2015/16 Actual	2016/17 Estimate	2016/17 Revised Estimate	2017/18 Estimate
Budget Officer: Ann Greaves	£	£	£	£
EXPENDITURE				
Employees	18,998	17,490	14,530	15,590
Premises Related	21,387	26,250	21,380	26,370
Supplies & Services	3,399	5,450	3,760	5,500
	43,784	49,190	39,670	47,460
INCOME				
Customer and Client Receipts	(61,630)	(62,460)	(63,500)	(67,460)
NET EXPENDITURE	(17,846)	(13,270)	(23,830)	(20,000)

BELLE VUE ENTERPRISE CENTRE**Service Purpose:**

To provide starter units for small businesses.

Service Activity:

To manage the estate, collect income, arrange repairs and lettings.

Cost Centre 1206	2015/16 Actual	2016/17 Estimate	2016/17 Revised Estimate	2017/18 Estimate	
Budget Officer: Ann Greaves	£	£	£	£	
EXPENDITURE					
Employees	7,494	15,430	15,560	15,830	1
Premises Related	24,198	11,450	7,250	11,450	2
Supplies & Services	4,532	2,000	12,500	13,360	3
	36,224	28,880	35,310	40,640	
INCOME					
Customer and Client Receipts	(137,348)	(124,330)	(153,040)	(137,740)	3
NET EXPENDITURE	(101,124)	(95,450)	(117,730)	(97,100)	

Notes:

- 1 Changes to time allocations in 16/17
- 2 A one off cost in 2015/16 relating to electricity certificates for all the properties increased expenditure
- 3 The management fee and service charge are now recorded as expenditure whereas previously income was paid net of these charges

TOWN CENTRES**Service Purpose:**

To manage the Council's town centre holdings.

Service Activity:

Estate management of lettings, repairs, collection of rents etc.

Cost Centre 1208	2015/16 Actual	2016/17 Estimate	2016/17 Revised Estimate	2017/18 Estimate
Budget Officer: Ann Greaves	£	£	£	£
EXPENDITURE				
Employees	5,796	28,670	28,550	29,030
Premises Related	60,844	80,830	77,840	86,580
Supplies & Services	40,202	34,240	40,300	34,470
	106,842	143,740	146,690	150,080
INCOME				
Customer and Client Receipts	(830,097)	(792,270)	(827,650)	(823,340)
NET EXPENDITURE	(723,255)	(648,530)	(680,960)	(673,260)

Notes:

- 1 Agency staff costs were coded centrally in 15/16 rather than being split as will be the case going forward
- 2 Reduction in spend in 2015/16 on ground maintenance variations and general maintenance

INVESTMENT PROPERTIES ACQUIRED WITHIN THE YEAR 2016/17**Service Purpose:**

To manage a number of properties acquired in the year 2016/17, driven by Part 3 of the Council's 8 Point Plan. Three of the five properties acquired are located outside of the Council's area.

Service Activity:

Management of lettings, repairs and collection of rents from tenants.

Cost Centre 1230/1/2/3/4	2015/16 Actual	2016/17 Estimate	2016/17 Revised Estimate	2017/18 Estimate
Budget Officer: Ann Greaves	£	£	£	£
EXPENDITURE				
Premises Related	-	-	18,490	11,400
Supplies & Services	-	-	19,260	28,360
	-	-	37,750	39,760
INCOME				
Customer and Client Receipts	-	-	(522,820)	(951,350)
NET EXPENDITURE	-	-	(485,070)	(911,590)

Notes:

- 1 Properties acquired in the first half of 2016/17 generating significant revenue income to the Council. The amounts (income net of expenditure) relate to a full-year effect for 2017/18, but are only part-year effect for the year 2016/17.

INDUSTRIAL ESTATES**Service Purpose:**

To manage the industrial estates.

Service Activity:

To deal with estate management matters and asset strategy in relation to Farnborough, Black Water Valley and Holder Road Industrial Estates, including variations, covenant issues, renewals, extensions and rent reviews.

Cost Centre 1205	2015/16 Actual	2016/17 Estimate	2016/17 Revised Estimate	2017/18 Estimate	
Budget Officer: Ann Greaves	£	£	£	£	
EXPENDITURE					
Employees	5,102	12,910	12,970	13,200	1
Premises Related	-	200	1,150	200	
	5,102	13,110	14,120	13,400	
INCOME					
Customer and Client Receipts	(875,763)	(901,910)	(905,170)	(968,210)	2
NET EXPENDITURE	(870,661)	(888,800)	(891,050)	(954,810)	

Notes:

- 1 A staffing vacancy during 15/16 has now been filled
- 2 A combination of changes to the property portfolio, higher levels of occupancy and some rent increases

UNAPPORTIONABLE CENTRAL OVERHEADS**RETIREMENT/PENSION COSTS****Service Purpose:**

To reflect the cost to the Council of early retirement costs, added years and other pension scheme costs.

Service Activity:

To record payments to Hampshire Pension Fund.

Cost Centre 1416	2015/16 Actual	2016/17 Estimate	2016/17 Revised Estimate	2017/18 Estimate	
Budget Officer: Karen Edwards	£	£	£	£	
EXPENDITURE					
Other Retirement/Pension Costs	299,506	305,800	300,000	306,000	1
Employer's Fixed Super Amount	535,300	582,400	582,000	628,560	1
IAS19 Adjustments	(835,306)	(888,200)	(882,000)	(934,560)	2
NET EXPENDITURE	(500)	-	-	-	

Notes:

- 1 Pension costs payable to Hampshire Pension Fund. Values are dependent upon actual pensions in payment and estimated costs of future payments.
- 2 Accounting adjustment for pension costs based on actuarial data - this has no effect on the General Fund balance.

DEPARTMENTAL SALARIES SUMMARY

	2015/16 Actual	2016/17 Estimate	2016/17 Revised Estimate	2017/18 Estimate	
	£	£	£	£	
Corporate Director's Service	495,172	536,282	795,140	815,940	2
Chief Executives Office	167,369	170,405	178,240	172,270	
Community Services	2,601,006	2,805,379	2,679,570	2,769,230	
Democratic & Facilities	712,842	800,010	1,142,540	1,158,560	1
Environmental Health	1,160,150	1,250,803	1,234,740	1,273,100	
Financial Services	1,302,761	1,513,313	1,466,840	1,532,230	
Housing Services	710,651	753,934	778,020	765,250	
IT and Facilities	748,267	952,656	778,360	926,810	
Legal Services	534,650	549,235	646,930	663,060	
Planning Services	1,252,619	1,233,750	1,440,210	1,475,350	
Strategy, Engagement and Organisational Development	745,367	798,075	-	-	2
NET UNDER/(OVER) RECOVERY	10,430,854	11,363,842	11,140,590	11,551,800	

Notes:

- 1 Facilities function moved from Democratic and Customer Services to ICT and Facilities
- 2 Strategy, Engagement and Organisational Development moved to a number of services as part of a restructure

CORPORATE MANAGEMENT EXPENSES

The following cost centres collect the management expenses involved in running the services within the portfolio. They are recharged to other Direct and Support cost centres.

CORPORATE MANAGEMENT EXPENSES SUMMARY	2015/16 Actual	2016/17 Estimate	2016/17 Revised Estimate	2017/18 Estimate
	£	£	£	£
NET EXPENDITURE				
Information Technology Management	29,055	18,310	18,390	18,510
Strategy & Communications Management	18,115	16,000	-	-
Democratic Services Management	5,938	12,890	14,060	14,360
Customer Services Management	11,118	9,920	12,870	12,870
Corporate Director	2,556	3,180	3,850	2,880
Legal & Estates Management	(7,768)	2,150	(6,030)	(1,760)
NET EXPENDITURE (excludes Recharges to Services)	59,014	62,450	43,140	46,860

CORPORATE SUPPORT SERVICES

CORPORATE SUPPORT SERVICES SUMMARY	2015/16 Actual	2016/17 Estimate	2016/17 Revised Estimate	2017/18 Estimate
	£	£	£	£
NET EXPENDITURE				
Customer Services	612,618	688,150	630,940	686,050
IT Applications Support	488,637	527,120	558,610	530,870
IT Technical Services	406,087	457,820	447,070	443,710
Council Offices	419,837	458,870	371,990	407,130
Corporate Policy Support	484,876	395,860	495,890	396,620
Financial Services	451,734	358,590	382,060	386,040
Personnel Services	241,092	279,440	355,860	350,440
Legal Support Services	275,868	285,250	308,230	310,180
Communications Support	296,773	302,050	301,850	306,320
IT Service Desk	189,065	205,120	214,390	237,870
Audit Services	148,567	146,680	149,850	151,870
Systems Thinking	132,138	115,450	141,650	148,810
Building Services Support	102,289	111,980	116,980	114,570
Print Room	111,829	110,230	133,920	105,050
Facilities	97,316	102,510	77,180	90,390
Estates Support Services	53,842	52,050	60,890	64,970
Payroll Services	54,106	72,030	47,600	48,330
Democratic Support Service	41,183	36,620	37,180	37,250
Debtors Support Services	35,237	32,670	35,680	28,580
NET EXPENDITURE (excludes Recharges to Services)	4,643,092	4,738,490	4,867,820	4,845,050

CUSTOMER SERVICES**Service Purpose:**

To answer enquiries from the general public calling at the Council offices in person, by telephone, letter and e-mail.

Service Activity:

To run the Council's main reception area, the Council switchboard service and the customer service response team, answer e-mails and respond to enquiries via the Council's website. Process payments made to the Council in person, by phone and by post; and carry out meeting room administration and post services.

Cost Centre 1327	2015/16 Actual	2016/17 Estimate	2016/17 Revised Estimate	2017/18 Estimate
Budget Officer: Andrew Colver	£	£	£	£
EXPENDITURE				
Employees	430,335	509,090	449,880	506,230
Transport Related	149	30	520	460
Supplies & Services	183,522	182,030	188,540	187,360
	614,006	691,150	638,940	694,050
INCOME				
Customer and Client Receipts	(1,388)	(3,000)	(8,000)	(8,000)
NET EXPENDITURE	612,618	688,150	630,940	686,050

IT APPLICATIONS SUPPORT**Service Purpose:**

- Maintaining, upgrading and developing applications to meet user requirements.
- Liaise with customer departments and suppliers on planning upgrades and implementing new requirements.
- Co-ordinate and project manage upgrade process or installation of new applications.
- Production of statutory and other reports for service departments.
- Maintain databases to ensure efficient running.
- Departmental administration.
- Corporate Gazetteer (LLPG) maintenance and information provision to external bodies.
- Corporate Geographical Information Systems.
- Web Site and Channel Shift development.

Service Activity:

Liaise with suppliers on planning upgrades and new requirements; co-ordinate and project manage upgrade process or installation of new applications; maintain databases to ensure efficient running.

Cost Centre 3302	2015/16 Actual	2016/17 Estimate	2016/17 Revised Estimate	2017/18 Estimate
Budget Officer: Nick Harding	£	£	£	£
EXPENDITURE				
Employees	298,699	322,120	349,600	332,720
Transport Related	-	-	310	310
Supplies & Services	190,407	205,000	208,700	197,840
	489,106	527,120	558,610	530,870
INCOME				
Customer and Client Receipts	(469)	-	-	-
NET EXPENDITURE	488,637	527,120	558,610	530,870

Notes:

1 Reductions in spend due to vacant posts in 2015/16, budget allows for full establishment

2 Reduction in aerial data work in 2015/16, full works to be carried out in 2016/17 then to take place every two years

IT TECHNICAL SERVICES**Service Purpose:**

- Maintaining, upgrading and developing ICT infrastructure (data network, telephony and server system environments, key corporate systems, ISO 27001 information security policy, security/ firewalls etc.).
- Provision of 3rd line technical support, liaison with suppliers and customer departments on planning upgrades and implementing new requirements.
- Provision and support for Public Services Network (GC) services.
- Research in changes in ICT infrastructure market and the potential benefits to the organisation.
- IT procurement & 3rd line telephony support.
- Data centre operations – back up and recovery.

Service Activity:

Research in changes in ICT infrastructure market and the potential benefits to the organisation.

Cost Centre 3304	2015/16 Actual	2016/17 Estimate	2016/17 Revised Estimate	2017/18 Estimate	
Budget Officer: Nick Harding	£	£	£	£	
EXPENDITURE					
Employees	155,687	215,450	191,340	185,590	1
Premises Related	19,708	8,900	8,900	8,900	2
Transport Related	101	90	210	210	
Supplies & Services	230,591	233,380	246,620	249,010	3
NET EXPENDITURE	406,087	457,820	447,070	443,710	

Notes:

- 1 Reductions in spend due to vacant posts in 2015/16, budget allows for full establishment
- 2 Reductions in 2016/17 and 2017/18 reflect the new contract for data centre maintenance.
- 3 Main increases relate to software requirements and auditing tools and increase in number of licences relating to the Archive system

COUNCIL OFFICES**Service Purpose:**

To provide a safe, secure and comfortable environment for all users of the Council Offices.

Service Activity:

Ensure the building is maintained to the necessary standards of health and safety and meets the Council's needs.

Maximise usage of the offices to provide capacity for use by external organisations where appropriate.

Cost Centre 3305	2015/16 Actual	2016/17 Estimate	2016/17 Revised Estimate	2017/18 Estimate	
Budget Officer: Nick Harding	£	£	£	£	
EXPENDITURE					
Employees	133,873	160,880	119,410	130,840	1
Premises Related	425,288	439,740	414,910	438,280	2
Transport Related	935	320	630	420	
Supplies & Services	53,942	61,630	61,130	59,700	3
	614,038	662,570	596,080	629,240	
NON RECURRING ITEMS					
Service Restructure (funded by Service Improvement Fund)	20,098	-	-	-	
	634,136	662,570	596,080	629,240	
INCOME					
Customer and Client Receipts	(214,299)	(203,700)	(224,090)	(222,110)	
	(214,299)	(203,700)	(224,090)	(222,110)	
NET EXPENDITURE	419,837	458,870	371,990	407,130	

Notes:

- 1 Movement relates to changes in staff time allocations, vacancies and use of salary savings for temporary staff within other areas of the facilities service
- 2 Reduction in utility charges as a result of changing energy provider
- 3 Increase in subsidy to canteen provider

CORPORATE POLICY SUPPORT**Service Purpose:**

Development, implementation and monitoring of the Council's corporate strategies, policies and plans.

Service Activity:

Collating, analysing and sharing key data to drive and inform decision making. Performance management and development of corporate strategy and planning, the production of quarterly monitoring reports to Directors' Management Board and Cabinet and corporate programme management. Community cohesion and integration strategy.

Cost Centre 1409	2015/16 Actual	2016/17 Estimate	2016/17 Revised Estimate	2017/18 Estimate	
Budget Officer: Andrew Colver	£	£	£	£	
EXPENDITURE					
Employees	375,789	389,800	387,860	369,880	
Transport Related	341	60	930	740	
Supplies & Services	3,286	6,000	26,000	6,000	1
Grants & Contributions	10,000	-	-	-	2
	389,416	395,860	414,790	376,620	
NON RECURRING ITEMS					
Channel Shift Implementation (funded by Service Improvement Fund)	66,188	-	54,800	20,000	
Service Transformation and Service Review (funded by Service Improvement Fund)	23,168	-	20,000	-	
Organisational Development (funded by Service Improvement Fund)	17,901	-	6,300	-	
	496,673	395,860	495,890	396,620	
INCOME					
Other Grants & Contributions	(11,797)	-	-	-	2
NET EXPENDITURE	484,876	395,860	495,890	396,620	

Notes:

- 1 Revised estimate includes a supplementary estimate for costs of recruiting a new chief executive
 2 2015/16 Grant received from the Supporting Families fund, provided to fund improving mental health and education attainment in schools.

FINANCIAL SERVICES**Service Purpose:**

To provide financial support to all areas of the Council.

Service Activity:

Provide a comprehensive budgeting and accounting service including the provision of financial advice, the exercising of financial control, the maintenance of financial systems, insurances and the payment of the Council's creditors.

Cost Centre 3401	2015/16 Actual	2016/17 Estimate	2016/17 Revised Estimate	2017/18 Estimate
Budget Officer: Amanda Fahey	£	£	£	£
EXPENDITURE				
Employees	393,886	337,760	364,330	364,600
Transport Related	257	250	380	380
Supplies & Services	16,076	21,080	18,310	21,560
	410,219	359,090	383,020	386,540
NON RECURRING ITEM				
Service Restructure Costs (funded by Service Improvement Fund)	28,595	-	-	-
Review of Accounting and budget structure (funded by Service Improvement Fund)	12,920	-	-	-
	451,734	359,090	383,020	386,540
INCOME				
Customer & Client Receipts	-	(500)	(960)	(500)
NET EXPENDITURE	451,734	358,590	382,060	386,040

Notes:

1 Reduction in requirement for external consultancy in 2015/16

PERSONNEL SERVICES**Service Purpose:**

To assist the Council in its objectives by: - advising, supporting and guiding individuals and the organisation on people management issues, - by achieving and facilitating learning and improvement, and through interpretation and application of employment law and good employment practices.

Service Activity:

Provide support to managers and employees through various activities - including employee relations, policy development, recruitment and selection and learning and development.

Cost Centre 1415	2015/16 Actual	2016/17 Estimate	2016/17 Revised Estimate	2017/18 Estimate
Budget Officer: Karen Edwards	£	£	£	£
EXPENDITURE				
Employees	202,071	233,340	254,870	249,460
Transport Related	116	-	10	-
Supplies & Services	44,617	57,100	55,380	52,200
	246,804	290,440	310,260	301,660
NON RECURRING ITEMS				
Pension Advice (funded by Service Improvement Fund)	5,549			
HR Development (funded by Service Improvement Fund)			56,400	59,680
	252,353	290,440	366,660	361,340
INCOME				
Customer & Client Receipts	(11,261)	(11,000)	(10,800)	(10,900)
NET EXPENDITURE	241,092	279,440	355,860	350,440

Notes:

1 2015/16 Actual reduction in expenditure due to less costs on occupational health, budget savings on corporate training have carried forward to 2016/17

LEGAL SUPPORT SERVICES**Service Purpose:**

The provision of legal advice to the Council; the carrying out of the role of Monitoring Officer.

Service Activity:

The provision of legal advice to officers, Members and the Council. To include general advice on planning, housing, local government law, environmental health, licensing, contracts and procurement, prosecutions, conveyancing, Freedom of Information requests and Data Protection duties.

Cost Centre 1202	2015/16 Actual	2016/17 Estimate	2016/17 Revised Estimate	2017/18 Estimate
Budget Officer: Ann Greaves	£	£	£	£
EXPENDITURE				
Employees	270,751	257,790	274,190	276,350
Transport Related	374	-	390	320
Supplies & Services	56,118	65,960	102,150	98,010
	327,243	323,750	376,730	374,680
INCOME				
Customer & Client Receipts	(51,375)	(38,500)	(68,500)	(64,500)
	(51,375)	(38,500)	(68,500)	(64,500)
NET EXPENDITURE	275,868	285,250	308,230	310,180

Notes:

1 Counsel fees naturally fluctuate year on year and a change in accounting practice has increased income and expenditure, although no effect on net position

COMMUNICATIONS**Service Purpose:**

To communicate, consult and engage with local residents. To maintain and develop the Council's website.

Service Activity:

To promote Council services, protect its reputation and ensure the Council communicates effectively and professionally through a broad range of communication channels and engages meaningfully with the Rushmoor community, staff, Members and partners using

- Public, social and media relations
- Marketing, campaigns and publications
- Effective consultation, engagement and involvement

Cost Centre 1411	2015/16 Actual	2016/17 Estimate	2016/17 Revised Estimate	2017/18 Estimate
Budget Officer: Andrew Colver	£	£	£	£
EXPENDITURE				
Employees	234,232	212,850	232,830	219,000
Transport Related	57	-	220	220
Supplies & Services	62,769	89,200	68,800	87,100
	297,058	302,050	301,850	306,320
INCOME				
Other Grants & Contributions	(285)	-	-	-
NET EXPENDITURE	296,773	302,050	301,850	306,320

Notes:

1 Fluctuations reflect a fixed term post being employed to cover review and project work.

IT SERVICE DESK**Service Purpose:**

- Provide an integrated central contact point via central service desk system for users to report service requests or log incidents so that the IT service can resolve them
- To periodically analyse the type and frequency of requests and incidents
- Review with the IT management team, the analysis to enable learning, leading to changes in the ICT service/ infrastructure and training plan
- IT purchasing and 1st line telephony support
- Moves and change management
- Ad-hoc technical implementation support for ICT projects
- IT Project and Programme Management

Service Activity:

To periodically analyse the type and frequency of requests and incidents and review with the IT management team, the analysis to enable learning, leading to changes in the ICT service/ infrastructure and training plan.

Cost Centre 3303	2015/16 Actual	2016/17 Estimate	2016/17 Revised Estimate	2017/18 Estimate
Budget Officer: Nick Harding	£	£	£	£
EXPENDITURE				
Employees	183,669	199,730	209,010	232,490
Transport Related	82	90	80	80
Supplies & Services	5,314	5,300	5,300	5,300
NET EXPENDITURE	189,065	205,120	214,390	237,870

AUDIT SERVICES**Service Purpose:**

The purpose of Internal Audit is to:

- Evaluate and assist in improving the effectiveness of governance, risk management and control processes within the Council.
- Provide the Council with anti-fraud and corruption, and internal investigation expertise.
- Provide assurance to External Audit on the controls within key financial systems.

Service Activity:

To meet the above purpose the following activities are carried out by Internal Audit:

- Audit reviews of corporate and service activities.
- Significant financial audits.
- Work with management to address risks and issues identified.
- Provide advice on system controls, legislation and policies.
- Proactive anti-fraud and corruption work as well as investigations when required.

Cost Centre 3106	2015/16 Actual	2016/17 Estimate	2016/17 Revised Estimate	2017/18 Estimate
Budget Officer: Ian Harrison	£	£	£	£
EXPENDITURE				
Employees	147,566	143,930	147,800	149,840
Transport Related	215	-	50	30
Supplies & Services	786	2,750	2,000	2,000
NET EXPENDITURE	148,567	146,680	149,850	151,870

SYSTEMS THINKING**Service Purpose:**

To improve services to our customers by enhancing the design and management of our work.

Service Activity:

Help improve the delivery of services to our customers; support managers by carrying out interventions in service areas; coaching in system thinking principles and work design; review data and redesign processes; run workshops and presentations.

Cost Centre 3103	2015/16 Actual	2016/17 Estimate	2016/17 Revised Estimate	2017/18 Estimate
Budget Officer: Ian Harrison	£	£	£	£
EXPENDITURE				
Employees	108,284	114,930	144,110	148,270
Transport Related	2	-	20	20
Supplies & Services	1,486	520	520	520
	109,772	115,450	144,650	148,810
NON RECURRING ITEM				
Systems Thinking / Process Reviews (funded by Service Improvement Fund)	22,366	-	-	-
	132,138	115,450	144,650	148,810
INCOME				
Customer & Client Receipts	-	-	(3,000)	-
NET EXPENDITURE	132,138	115,450	141,650	148,810

Notes:

1 Increase due to additional support (previously funded from Service Improvement Fund)

BUILDING SERVICES SUPPORT**Service Purpose:**

To provide a building support service for the Council's property portfolio.

Service Activity:

Provision of administrative and management support, building surveying service, repairs and maintenance, health and safety issues for the Council's estate.

Cost Centre 1210	2015/16 Actual	2016/17 Estimate	2016/17 Revised Estimate	2017/18 Estimate
Budget Officer: Ann Greaves	£	£	£	£
EXPENDITURE				
Employees	95,424	104,980	106,220	107,410
Premises Related	6,211	6,000	10,000	6,000
Transport Related	395	-	360	360
Supplies & Services	259	1,000	400	800
NET EXPENDITURE	102,289	111,980	116,980	114,570

PRINT ROOM**Service Purpose:**

To provide comprehensive printing, copying and finishing services to Council services and external customers.

Service Activity:

Manage photocopier contracts; deal with external printing requirements; provide volume and specialist printing services from within the Print room.

Cost Centre 3306	2015/16 Actual	2016/17 Estimate	2016/17 Revised Estimate	2017/18 Estimate
Budget Officer: Nick Harding	£	£	£	£
EXPENDITURE				
Employees	33,561	32,060	58,260	27,880
Transport Related	70	-	160	160
Supplies & Services	81,100	81,170	78,500	80,010
	114,731	113,230	136,920	108,050
INCOME				
Customer & Client Receipts	(2,902)	(3,000)	(3,000)	(3,000)
NET EXPENDITURE	111,829	110,230	133,920	105,050

Notes:

- 1 Salary savings due to vacant post within other areas of the facilities service used to cover cost of temporary staff

FACILITIES**Service Purpose:**

To provide appropriate facilities to maintain effective working arrangements within the Council.

Service Activity:

Carry out all work associated with incoming and out-going mail and parcels; deal with all central purchasing of stationery and associated products; maintain the civic suite and provide appropriate meeting facilities.

Cost Centre 3307	2015/16 Actual	2016/17 Estimate	2016/17 Revised Estimate	2017/18 Estimate
Budget Officer: Nick Harding	£	£	£	£
EXPENDITURE				
Employees	83,647	87,700	63,100	76,260
Transport Related	362	-	420	410
Supplies & Services	13,307	14,810	13,660	13,720
	97,316	102,510	77,180	90,390
NET EXPENDITURE	97,316	102,510	77,180	90,390

Notes:

- 1 Salary savings due to vacant post within other areas of the facilities service used to cover cost of temporary staff

ESTATES SUPPORT SERVICES**Service Purpose:**

To provide an Estate Management Service for the residual estate within the Communities portfolio.

Service Activity:

Provision of admin and management support to the residual estate within the Communities portfolio.

Cost Centre 1203	2015/16 Actual	2016/17 Estimate	2016/17 Revised Estimate	2017/18 Estimate
Budget Officer: Ann Greaves	£	£	£	£
EXPENDITURE				
Employees	50,956	50,950	52,530	53,590
Transport Related	274	-	260	280
Supplies & Services	2,612	11,100	8,100	11,100
	53,842	62,050	60,890	64,970
INCOME				
Customer & Client Receipts	-	(10,000)	-	-
NET EXPENDITURE	53,842	52,050	60,890	64,970

Notes:

1 An increase in the number of projects has increased the use of consultants

2 Recovery of fees from a third party anticipated at the time of estimate preparation.

PAYROLL SERVICES**Service Purpose:**

To provide a payroll service to employees and Councillors.

Service Activity:

To process 100% of changes to salary, including starters leavers, salary changes on a monthly basis.

Cost Centre 1414	2015/16 Actual	2016/17 Estimate	2016/17 Revised Estimate	2017/18 Estimate
Budget Officer: Karen Edwards	£	£	£	£
EXPENDITURE				
Employees	53,482	70,630	46,500	47,630
Supplies & Services	624	1,400	1,100	700
	54,106	72,030	47,600	48,330
NET EXPENDITURE	54,106	72,030	47,600	48,330

DEMOCRATIC SUPPORT SERVICE**Service Purpose:**

To provide support to corporate groups.

Service Activity:

To provide administrative support to corporate groups including organising and attending meetings.

Cost Centre 1312	2015/16 Actual	2016/17 Estimate	2016/17 Revised Estimate	2017/18 Estimate
Budget Officer: Andrew Colver	£	£	£	£
EXPENDITURE				
Employees	40,904	36,560	36,970	37,110
Transport Related	80	60	140	140
Supplies & Services	199	-	70	-
NET EXPENDITURE	41,183	36,620	37,180	37,250

DEBTORS SUPPORT SERVICES**Service Purpose:**

To issue accurate bills and collect money due from individuals and businesses for rents and services.

Service Activity:

Issue bills, make collection arrangements and undertake recovery and enforcement for sums due. Liaise with Council Service areas to raise bills and establish liability and payment arrangements for debts from their area. Assist customers with enquiries about bills issued.

Cost Centre 3807	2015/16 Actual	2016/17 Estimate	2016/17 Revised Estimate	2017/18 Estimate
Budget Officer: Amanda Fahey	£	£	£	£
EXPENDITURE				
Employees	33,119	29,730	32,340	25,240
Supplies & Services	2,118	2,940	3,340	3,340
NET EXPENDITURE	35,237	32,670	35,680	28,580

This page has been left intentionally blank

REVENUE BUDGET 2017/18

ENVIRONMENT & SERVICE DELIVERY PORTFOLIO	2015/16 Actual	2016/17 Estimate	2016/17 Revised Estimate	2017/18 Estimate
	£	£	£	£
STATUTORY				
Domestic Refuse	1,439,053	1,358,640	1,373,070	1,409,030
Street Cleansing	912,886	916,940	905,700	912,800
Recycling	384,376	369,020	401,410	393,030
Planning Policy	333,489	329,970	445,540	348,430
Conservation	68,079	49,460	69,940	69,890
Land Drainage/Sewerage	20,461	21,280	20,590	21,370
Abandoned Vehicles	3,130	4,030	5,160	5,270
Sub Total	3,161,474	3,049,340	3,221,410	3,159,820
DISCRETIONARY				
Other Highways	121,277	156,160	170,290	167,890
Town Centre Management	94,930	101,780	103,050	104,920
Aldershot Regeneration	122,962	66,640	79,230	85,420
Farnborough Town Centre Regeneration	43,827	28,620	42,220	47,370
Maintenance Team	71,062	24,460	72,870	45,120
Street Furniture	32,088	31,390	31,390	31,390
Street Lighting	4,962	7,400	7,400	7,400
Markets	6,277	-	-	-
Parking Management	(309,924)	(392,250)	(378,810)	(380,870)
Car Parks	(772,381)	(1,003,490)	(769,560)	(763,630)
Sub Total	(584,920)	(979,290)	(641,920)	(654,990)
Total	2,576,554	2,070,050	2,579,490	2,504,830
Environment & Service Delivery Management Expense	55,216	58,070	61,820	61,970
Environment & Service Delivery Support Service	19,339	20,180	20,910	21,720
NET DIRECT COSTS	2,651,108	2,148,300	2,662,220	2,588,520
Support Service Recharges	1,066,028	979,820	1,022,490	1,012,240
Capital Accounting Charges	3,681,849	328,460	100,750	107,280
NET EXPENDITURE	7,398,986	3,456,580	3,785,460	3,708,040

Notes:

A budget increase of £56,643 equates to a council tax increase of 1%, equivalent to an increase of £1.88 per year for a Band D property.

Employee costs vary year on year. Common reasons for fluctuations in employee costs are:-

- 1) Pay inflation - the budget assumes that employees will receive a cost of living pay increase of 1% for 2017/18.
- 2) Changes to time allocations. Employee costs are allocated to the service(s) where staff spend their time. Each year time allocations are reviewed and amended to reflect any changes in the way time is spent.
- 3) Incremental progression within individual employee pay band.
- 4) Vacancies - Actuals and Revised Estimates will reflect any vacancies during the year and are therefore likely to be lower than Original Estimates, which assume that the services are fully staffed.
- 5) Accounting regulations for pension costs. Each year following a valuation provided by our actuaries, it is usual to adjust our forecast pension costs.
- 6) With effect from 1st April 2016 there was an increase in National Insurance contributions following the introduction of the single-tier state pension.
- 7) Employers' pension contributions increased from 1st April 2017 following actuarial changes.

STATUTORY SERVICES**DOMESTIC REFUSE****Service Purpose:**

Protecting public health and developing a clean, sustainable and green environment by provision of a regular domestic waste collection.

Service Activity:

Weekly collection of household residual waste from 38,750 households; weekly household clinical waste collection service; collection service for bulky/heavy items of household waste.

Cost Centre 2553	2015/16 Actual	2016/17 Estimate	2016/17 Revised Estimate	2017/18 Estimate	
Budget Officer: James Duggin	£	£	£	£	
EXPENDITURE					
Employees	56,162	56,240	66,040	70,030	1
Transport Related	512	560	700	700	
Supplies & Services	110,700	111,860	111,860	111,860	
Payment to Contractor	1,335,009	1,331,630	1,327,240	1,368,090	
	1,502,383	1,500,290	1,505,840	1,550,680	
NON RECURRING ITEM					
Service Transformation and Service Review (funded by Service Improvement Fund)	19,792	-	-	-	
Procurement support for major contract review (funded by Service Improvements Fund)	66,658	-	22,880	-	
	1,588,833	1,500,290	1,528,720	1,550,680	
INCOME					
Other Grants and Contributions	(3,033)	(3,070)	(3,070)	(3,070)	
Customer and Client Receipts	(146,747)	(138,580)	(152,580)	(138,580)	2
	(149,780)	(141,650)	(155,650)	(141,650)	
NET EXPENDITURE	1,439,053	1,358,640	1,373,070	1,409,030	

Notes:

For 2015/16 actual and 2016/17 revised these Non-Recurring Items all relate to the Refuse, Recycling, Street Cleansing, Grounds Maintenance and Toilet Cleaning contract procurement

1 2016/17 Revised Estimate onwards includes the effects of the contracts team staffing restructure.

2 2015/16 Actual and 2016/17 Revised Estimate include additional bulky waste income offset with additional contractor payments

STREET CLEANSING**Service Purpose:**

To maintain and enhance the visual appearance and environmental quality of the Borough, thus protecting and developing a clean, sustainable and green environment, helping to make Rushmoor a place that our communities want to live and work in and reducing the fear of crime.

Adequately ensuring levels of public hygiene and health by regularly removing litter.

Service Activity:

Removal of litter, flyposting, flytips, graffiti and shopping trolleys; sweeping of streets; leaf collection; emptying of litter bins, gum removal and street washing. All of these activities take place on the public highway, in town centres, parks, playgrounds, Council land and public open space.

Cost Centre 2556	2015/16 Actual	2016/17 Estimate	2016/17 Revised Estimate	2017/18 Estimate	
Budget Officer: James Duggin	£	£	£	£	
EXPENDITURE					
Employees	31,752	33,360	41,280	44,680	1
Premises Related	10,010	10,000	10,000	10,000	
Transport Related	460	500	630	620	
Supplies & Services	11,904	15,100	15,100	15,100	
Payment to Contractor	1,028,023	1,063,680	1,036,730	1,056,140	2
	1,082,149	1,122,640	1,103,740	1,126,540	
NON RECURRING ITEM					
Procurement support for major contract review (funded by Service Improvements Fund)	34,674	-	11,900	-	
Service Transformation and Service Review (funded by Service Improvement Fund)	10,295	-	-	-	
	1,127,118	1,122,640	1,115,640	1,126,540	
INCOME					
Customer and Client Receipts	(10,026)	(500)	(10,000)	(10,000)	3
Other Grants & Contributions	(204,206)	(205,200)	(199,940)	(203,740)	
	(214,232)	(205,700)	(209,940)	(213,740)	
NET EXPENDITURE	912,886	916,940	905,700	912,800	

Notes:

For 2015/16 actual and 2016/17 revised these Non-Recurring Items all relate to the Refuse, Recycling, Street Cleansing, Grounds Maintenance and Toilet Cleaning contract procurement

- 1 2016/17 Revised Estimate onwards includes the effects of the contracts team staffing restructure.
- 2 2015/16 Actual includes underspends mainly on the parks, car parks and highways non-routine works.
- 3 2015/16 Actual, 2016/17 Revised Estimate and 2017/18 Estimate all include the continuation of income from works carried out on behalf of a Housing Association.

RECYCLING**Service Purpose:**

To protect and develop a clean, sustainable and green environment by providing a regular collection service for recyclable materials, which also contributes to conservation of natural resources, energy saving – (CO2 reduction & climate change) and cost avoidance.

Service Activity:

Mixed dry recyclables are collected via a blue 240L wheeled bin or equivalent to 38,750 properties;

Compostable garden waste is collected via re-useable green sacks or 240L brown bins;

Glass collection via a basket to all houses or via 240L purple bin to flats;

Provision of circa. 50 bring sites across the Borough for a variety of household recyclables;

Problems and queries associated with both household and commercial recycling are dealt with;

Advice is provided to developers on the provision of recycling and refuse facilities for residential developments.

Cost Centre 2554	2015/16 Actual	2016/17 Estimate	2016/17 Revised Estimate	2017/18 Estimate	
Budget Officer: James Duggin	£	£	£	£	
EXPENDITURE					
Employees	72,065	71,870	83,420	87,920	1
Transport Related	2,217	3,630	2,280	3,780	
Supplies & Services	46,063	50,570	60,960	55,570	2
Payment to Contractor	797,327	796,160	788,090	814,760	
	917,672	922,230	934,750	962,030	
NON RECURRING ITEM					
Service Transformation and Service Review (funded by Service Improvement Fund)	5,858	-	-	-	
Procurement support for major contract review (funded by Service Improvement Fund)	19,728	-	6,770	-	
	943,258	922,230	941,520	962,030	
INCOME					
Other Grants and Contributions	(5,278)	(4,000)	(4,000)	(4,000)	
Customer and Client Receipts	(553,604)	(549,210)	(536,110)	(565,000)	3
	(558,882)	(553,210)	(540,110)	(569,000)	
NET EXPENDITURE	384,376	369,020	401,410	393,030	

Notes:

For 2015/16 actual and 2016/17 revised these Non-Recurring Items all relate to the Refuse, Recycling, Street Cleansing, Grounds Maintenance and Toilet Cleaning contract procurement

1 2016/17 Revised Estimate onwards includes the effects of the contracts team staffing restructure.

2 2016/17 Revised Estimate includes additional costs on sacks and project integra fee

3 2015/16 Actual, 2016/17 Revised Estimate and 2017/18 Estimate all include fluctuations in the MRF (Materials Recovery Facility) income, glass sales tonnage prices and the increase in subscribers to the Green Waste service.

PLANNING POLICY**Service Purpose:**

Prepare the planning policy framework for the Borough.

Service Activity:

Preparation of the Local Plan for Rushmoor. Review policy documents from central government, regional bodies and adjoining local authorities. Prepare detailed planning guidance for important development sites within the Borough.

Cost Centre 2609	2015/16 Actual	2016/17 Estimate	2016/17 Revised Estimate	2017/18 Estimate	
Budget Officer: Keith Holland	£	£	£	£	
EXPENDITURE					
Employees	269,124	285,980	312,490	317,190	
Transport Related	294	670	630	630	
Supplies & Services	3,165	3,320	3,300	3,300	
PDG Consultancy Fees	42,733	-	-	-	1
PDG LDF Examinations	-	-	65,510	-	1
Local Plans & Publications	13,167	20,000	20,000	10,000	2
Public Relations/Consultancy	7,898	20,000	31,000	20,000	2
	336,381	329,970	432,930	351,120	
NON RECURRING ITEM					
LDF Exams	-	-	15,300	-	3
	336,381	329,970	448,230	351,120	
INCOME					
Customer and Client Receipts	(2,892)	-	(2,690)	(2,690)	4
NET EXPENDITURE	333,489	329,970	445,540	348,430	

Notes:

- 1 Housing & Planning Delivery Grant spend in 2015/16 and revised estimates 16/17 . The funding is transferred from earmarked reserves.
- 2 Spend on the Local Plan varies from year to year depending on the delivery cycle
- 3 Delivering Development (DPD) examination costs
- 4 Budget amended in 2016/17 and 2017/18 to reflect the income being received from another Local Authority for the provision of a Service Level Agreement

CONSERVATION**Service Purpose:**

Preserve and enhance the Borough's Conservation Areas and ensure that its Listed Buildings and preserved trees are adequately protected.

Service Activity:

Provision of advice on works to listed buildings and within conservation areas. Determination of applications for works to preserved trees, and provide specialist advice on ecology, biodiversity and landscaping.

Cost Centre 2610	2015/16 Actual	2016/17 Estimate	2016/17 Revised Estimate	2017/18 Estimate
Budget Officer: Keith Holland	£	£	£	£
EXPENDITURE				
Employees	101,141	95,950	89,460	89,410
Transport Related	556	580	540	540
Supplies & Services	3,569	7,450	7,450	7,450
Environmental Improvements & Conservation Area Enhancement	-	-	-	-
	105,266	103,980	97,450	97,400
INCOME				
Customer and Client Receipts	(37,187)	(54,520)	(27,510)	(27,510)
NET EXPENDITURE	68,079	49,460	69,940	69,890

Notes:

- 1 The Revised Estimate 2016/17 reflects the correct split of income being received from another Local Authority for the provision of a Service Level Agreement. The reduction compared to the 2015/16 actuals is a result of a reduction in the hours contracted under the Service Level Agreement

1

LAND DRAINAGE/SEWERAGE**Service Purpose:**

Inspection of ditches and watercourses to ensure free flow of water. To ensure that the Council carries out its riparian duties and also that others with riparian responsibilities are required to complete necessary works. Inspection of watercourses and removal of obstructions where necessary, working with the Environment Agency and Hampshire County Council as the Lead Local Flood Risk Authority.

Service Activity:

Blockages are cleared and obstructions removed; provision of sandbags, inspections carried out; minor works undertaken e.g. digging. Laying of new pipes to assist land drainage.

Cost Centre 2227	2015/16 Actual	2016/17 Estimate	2016/17 Revised Estimate	2017/18 Estimate
Budget Officer: Helen Lolley	£	£	£	£
EXPENDITURE				
Employees	9,622	10,450	10,360	10,540
Premises Related	1,609	1,600	1,000	1,600
Supplies & Services	9,230	9,230	9,230	9,230
NET EXPENDITURE	20,461	21,280	20,590	21,370

ABANDONED VEHICLES**Service Purpose:**

Protecting and maintaining a clean, sustainable and green environment by removing abandoned vehicles; removal of these helps reduce fear of crime; prevents abuse of unsafe abandoned vehicles (e.g. burnt out vehicles) and maintains local environmental quality.

Service Activity:

Collection of abandoned and end of life vehicles; problems and queries associated with nuisance vehicles and implementation of collection and disposal legislation.

Cost Centre 2557	2015/16 Actual	2016/17 Estimate	2016/17 Revised Estimate	2017/18 Estimate
Budget Officer: James Duggin	£	£	£	£
EXPENDITURE				
Employees	2,746	2,080	3,190	3,310
Transport Related	45	50	70	60
Supplies & Services	339	1,900	1,900	1,900
NET EXPENDITURE	3,130	4,030	5,160	5,270

DISCRETIONARY SERVICES**OTHER HIGHWAYS****Service Purpose:**

Maintenance of the highway grass verges, shrubs and hedges on behalf of Hampshire County Council.

Service Activity:

To maintain highway grass verges, shrub beds and hedges in accordance with grounds maintenance specifications and to facilitate non routine works to maintain a clean, bright and attractive urban environment.

Cost Centre 2540	2015/16 Actual	2016/17 Estimate	2016/17 Revised Estimate	2017/18 Estimate	
Budget Officer: Peter Amies	£	£	£	£	
EXPENDITURE					
Employees	232,265	228,380	251,670	209,450	1
Premises Related	2,697	5,050	5,130	5,050	
Transport Related	2,234	3,580	3,580	3,580	
Supplies & Services	26,292	32,370	37,600	32,610	2
Payment to Contractors	214,616	222,880	215,310	221,300	
	478,104	492,260	513,290	471,990	
INCOME					
Customer & Client Receipts	(123,886)	(116,100)	(134,000)	(131,100)	3
HCC Agency Contributions to Salaries	(232,941)	(220,000)	(209,000)	(173,000)	4
	(356,827)	(336,100)	(343,000)	(304,100)	
NET EXPENDITURE	121,277	156,160	170,290	167,890	

Notes:

- 1 2016/17 Revised Estimate includes the transfer of the Admin/Contracts Apprentice post to the Highways Team and the additional costs incurred by the highways team as they have been covering some of the Market Manager duties. 2017/18 Estimate reflects the deletion of one post from within the team.
- 2 2015/16 Actual includes underspends on a variety of supplies and services. 2016/17 Revised Estimate includes an increase spend required for signs.
- 3 2015/16 Actual, 2016/17 Revised Estimate and 2017/18 Estimate includes the increase income from temporary traffic regulation orders
- 4 2016/17 Revised Estimate includes a £7k shortfall in grass cutting income relating to prior year adjustment. 2017/18 Estimate reflects the reduction in funding from Hampshire County Council in its traffic management and environmental works agency agreements.

TOWN CENTRE MANAGEMENT**Service Purpose:**

Improve and promote Aldershot Town Centre.

Service Activity:

Improve the appearance of the town centre, support retailers, organise events, etc.

Cost Centre 2543	2015/16 Actual	2016/17 Estimate	2016/17 Revised Estimate	2017/18 Estimate	
Budget Officer: Peter Amies	£	£	£	£	
EXPENDITURE					
Employees	79,099	84,700	69,330	87,810	1
Premises Related	-	-	6,850	-	2
Transport Related	623	820	290	820	
Supplies & Services	26,865	16,260	36,580	16,290	3
	106,587	101,780	113,050	104,920	
INCOME					
Customer & Client Receipts	(841)	-	(10,000)	-	4
Other Grants & Contributions	(10,816)	-	-	-	3
	(11,657)	-	(10,000)	-	
NET EXPENDITURE	94,930	101,780	103,050	104,920	

Notes:

1 2016/17 Revised Estimate includes a vacancy saving.

2 2016/17 Revised Estimate includes the one-off additional spend required at Union St on alleyway gates.

3 2015/16 Actual includes additional costs for various events covered by contributions from companies. 2016/17 Revised Estimate includes a carry forward of promotions budgets from 2015/16 and a one-off budget for the temporary installation of an ice rink at Princes Gardens for December 2016.

4 2016/17 Revised Estimate includes the ticket sales/sponsorship and stall income following the temporary installation of an ice rink at Princes Gardens for December 2016.

ALDERSHOT REGENERATION**Service Purpose:**

To work with commercial and other organisations to facilitate the redevelopment and regeneration of the town.

Service Activity:

Redevelopment of the town.

Cost Centre 1100	2015/16 Actual	2016/17 Estimate	2016/17 Revised Estimate	2017/18 Estimate	
Budget Officer: Karen Edwards	£	£	£	£	
EXPENDITURE					
Employees	55,979	66,580	78,980	85,170	1
Transport Related	37	60	250	250	
Supplies & Services	66,946	-	-	-	2
NET EXPENDITURE	122,962	66,640	79,230	85,420	

Notes:

1 2016/17 Revised Estimate & 2017/18 Estimate include the additional resources to deliver regeneration works.

2 Consultancy fees for town centre regeneration.

FARNBOROUGH TOWN CENTRE REGENERATION**Service Purpose:**

To work with commercial and other organisations to facilitate the redevelopment and regeneration of the town.

Service Activity:

Redevelopment of the town.

Cost Centre 2102	2015/16 Actual	2016/17 Estimate	2016/17 Revised Estimate	2017/18 Estimate	
Budget Officer: Karen Edwards	£	£	£	£	
EXPENDITURE					
Employees	21,030	28,620	42,150	47,300	1
Transport Related	5	-	70	70	
Supplies & Services	32,792	-	-	-	2
	53,827	28,620	42,220	47,370	
INCOME					
Other Grants and Contributions	(10,000)	-	-	-	2
	(10,000)	-	-	-	
NET EXPENDITURE	43,827	28,620	42,220	47,370	

Notes:

- 1 2016/17 Revised Estimate & 2017/18 Estimate include the additional costs of the Planning Officer as part of the regeneration works.
- 2 Consultancy fees for town centre regeneration, offset in part by a £10k contribution from Hampshire County Council.

MAINTENANCE TEAM**Service Purpose:**

To maintain and improve the environment.

Service Activity:

To address vandalism, flytipping, graffiti, damage to street furniture and playground equipment; Installation of litter bins and street furniture; assist in emergencies as and when required.

Cost Centre 2549	2015/16 Actual	2016/17 Estimate	2016/17 Revised Estimate	2017/18 Estimate	
Budget Officer: John Trusler	£	£	£	£	
EXPENDITURE					
Employees	143,210	93,520	148,750	110,020	1
Transport Related	27,137	15,900	15,900	15,900	2
Supplies & Services	69,739	27,170	40,350	31,330	3
	240,086	136,590	205,000	157,250	
INCOME					
Other Grants and Contributions	(169,024)	(112,130)	(132,130)	(112,130)	4
NET EXPENDITURE	71,062	24,460	72,870	45,120	

Notes:

- 1 2015/16 Actual and 2016/17 Revised Estimate includes costs associated with the skilled up project (funded by grant income in 2015/16 and external project income and earmarked reserves in 2016/17 Revised Estimate).
- 2 2015/16 Actual includes additional spend on vehicle costs mainly due to the hiring of an extra vehicle.
- 3 2015/16 Actual includes additional expenditure on handyman materials due to the additional cleanup costs at the depot and an increase in the maintenance team workload. 2016/17 Revised Estimate includes additional handyman material costs.
- 4 2015/16 Actual includes grant funding for the skilled up project. 2016/17 Revised Estimate includes external project income for the skilled up project.

STREET FURNITURE**Service Purpose:**

To improve the street scene.

Service Activity:

Provide items of street furniture such as street name plates and public benches, in accordance within the requirements of the Highways Act 1980.

Cost Centre 2541	2015/16 Actual	2016/17 Estimate	2016/17 Revised Estimate	2017/18 Estimate
Budget Officer: Peter Amies	£	£	£	£
EXPENDITURE				
Premises Related	-	2,000	2,000	2,000
Supplies & Services	32,088	29,390	29,390	29,390
NET EXPENDITURE	32,088	31,390	31,390	31,390

STREET LIGHTING**Service Purpose:**

To maintain and where appropriate improve street lighting throughout our parks & open spaces.

Service Activity:

To provide lighting of footways and public areas.

Cost Centre 2542	2015/16 Actual	2016/17 Estimate	2016/17 Revised Estimate	2017/18 Estimate
Budget Officer: Peter Amies	£	£	£	£
EXPENDITURE				
Premises Related	50	3,300	3,300	3,300
Supplies & Services	4,912	4,100	4,100	4,100
NET EXPENDITURE	4,962	7,400	7,400	7,400

MARKETS**Service Purpose:**

To provide markets for Aldershot and Farnborough.

Service Activity:

To manage the market lettings agreement.

Cost Centre 1207	2015/16 Actual	2016/17 Estimate	2016/17 Revised Estimate	2017/18 Estimate
Budget Officer: Ann Greaves	£	£	£	£
EXPENDITURE				
Employees	314	-	-	-
Premises Related	-	-	-	-
Transport Related	-	-	-	-
	314	-	-	-
INCOME				
Customer and Client Receipts	5,963	-	-	-
NET EXPENDITURE	6,277	-	-	-

1

Notes:

1 Markets are now run in-house and all income and expenditure is reported under "Markets & Car Boot Sales".

PARKING MANAGEMENT**Service Purpose:**

Effect strategic traffic management objectives through powers delegated by Hampshire County Council to secure safe and accessible town centres and residential areas .

Service Activity:

On-street enforcement against parking contraventions; on-street charging; on-street residents permit parking facilities.

Cost Centre 2538	2015/16 Actual	2016/17 Estimate	2016/17 Revised Estimate	2017/18 Estimate	
Budget Officer: Kirsty Hosey	£	£	£	£	
EXPENDITURE					
Employees	287,321	337,620	342,030	358,190	1
Premises Related	8,098	7,500	8,100	9,300	
Transport Related	3,550	9,560	7,430	7,700	1
Supplies & Services	53,099	68,700	70,240	66,340	1
	352,068	423,380	427,800	441,530	
INCOME					
Customer and Client Receipts	(661,992)	(815,630)	(806,610)	(822,400)	2
NET EXPENDITURE	(309,924)	(392,250)	(378,810)	(380,870)	

Notes

- 1 The 2015/16 Actual includes an underspend on staffing whilst a number of the Civil Enforcement Officer posts were vacant, a saving as the leased vehicles were not immediately replaced when the leases ended & a reduction in Penalty Charge Notice (PCN) related costs due to the reduction in the PCN's issued as there were vacant Civil Enforcement Officer posts
- 2 2015/16 Actual reflects a shortfall in the penalty charge notices income as the recruitment of the 4 Civil Enforcement Officer posts was delayed by several months.

CAR PARKS**Service Purpose:**

Effect strategic traffic management objectives through the provision of structured off-street parking to secure safe and

Service Activity:

Ensure car parks remain available and accessible for use. Ensure the car parks are safe, accessible and of acceptable quality. Protect and account for income received.

Cost Centre 2537	2015/16 Actual	2016/17 Estimate	2016/17 Revised Estimate	2017/18 Estimate	
Budget Officer: Kirsty Hosey	£	£	£	£	
EXPENDITURE					
Employees	117,104	134,180	136,720	141,760	1
Premises Related	213,943	243,880	238,090	238,230	2
Transport Related	1,282	4,050	3,100	4,040	
Supplies & Services	269,729	289,180	277,340	276,210	3
Payment to Contractor	98,148	102,170	99,590	101,440	
	700,206	773,460	754,840	761,680	
Other Grants and Contributions	(56,359)	(52,000)	(52,000)	(52,000)	
Customer and Client Receipts	(1,416,228)	(1,724,950)	(1,472,400)	(1,473,310)	4
	(1,472,587)	(1,776,950)	(1,524,400)	(1,525,310)	
NET EXPENDITURE	(772,381)	(1,003,490)	(769,560)	(763,630)	

Notes:

- 1 2015/16 Actual includes an underspend on staffing whilst a number of the Civil Enforcement Officer posts were vacant.
- 2 2015/16 Actual includes an underspend mainly on general repairs and maintenance and lighting repairs.
- 3 2015/16 Actual includes an underspend mainly on payments to the owners of managed car parks.
- 4 2015/16 Actual includes a shortfall in for a number of reasons; a.) shortfall in smartcard sales mainly relating to a reduction in purchases by one company b.) a shortfall in Pay & Display income at various car parks, the main being at the Aldershot Multi-storey car park due to a combination of the factors; closure of the Marks & Spencer store, problems with rough sleepers, problems with the lifts, and building works, other managed car parks have also seen a reduction in pay and display income (this is offset with a reduction in payments as shown in note 3 above), c.) a shortfall in the penalty charge notices income as the recruitment of the 4 Civil Enforcement Officer posts was delayed by several months. These variance have been incorporated into the 2016/17 Revised and 2017/18 Estimates.

ENVIRONMENT & SERVICE DELIVERY MANAGEMENT EXPENSES

The following cost centres collect the management expenses involved in running the services within the portfolio. They are recharged to other Direct and Support cost centres.

ENVIRONMENT & SERVICE DELIVERY MANAGEMENT EXPENSES SUMMARY	2015/16 Actual	2016/17 Estimate	2016/17 Revised Estimate	2017/18 Estimate
	£	£	£	£
NET EXPENDITURE				
Environmental Health Management	43,038	45,950	42,000	42,150
Planning Policy Management	6,441	6,210	6,210	6,210
Conservation Management	3,014	3,300	3,300	3,300
Corporate Director	2,723	2,610	10,310	10,310
NET EXPENDITURE	55,216	58,070	61,820	61,970
Recharges to Services				
Allocated to Services	55,216	58,070	61,820	61,970
Net Under/(Over) Recovery	-	-	-	-

ENVIRONMENT & SERVICE DELIVERY SUPPORT SERVICE**ENVIRONMENTAL HEALTH SUPPORT**

Cost Centre 2217	2015/16 Actual	2016/17 Estimate	2016/17 Revised Estimate	2017/18 Estimate
	£	£	£	£
Budget Officer: Qamer Yasin				
EXPENDITURE				
Employees	19,199	20,180	20,850	21,660
Transport Related	140	-	60	60
NET EXPENDITURE (excludes Recharges to	19,339	20,180	20,910	21,720

This page has been left intentionally blank

REVENUE BUDGET 2017/18

Appendix 2

CONCESSIONS & COMMUNITY PORTFOLIO	2015/16 Actual	2016/17 Estimate	2016/17 Revised Estimate	2017/18 Estimate
	£	£	£	£
STATUTORY				
Council Tax Support	203,478	199,570	193,970	204,400
Electoral Registration	97,059	129,220	132,880	123,780
Corporate Fraud Investigations	97,995	100,900	96,350	98,120
Emergency Planning	36,223	36,460	37,750	38,090
Elections	70,661	86,130	64,240	27,590
Rent Allowances	(37,144)	(42,940)	(100,910)	(35,120)
Sub Total	468,272	509,340	424,280	456,860
DISCRETIONARY				
Grants to Major Voluntary Organisations	523,636	521,780	530,750	510,670
Grants to Local and National Organisations	203,511	193,820	220,000	195,250
Community Transport	49,988	53,700	45,440	45,930
Sustainability Initiatives	24,355	38,280	13,910	14,370
Meals on Wheels	8,113	3,820	4,800	4,840
Public Health	19,082	-	-	-
Sub Total	828,685	811,400	814,900	771,060
NET DIRECT COSTS	1,296,957	1,320,740	1,239,180	1,227,920
Support Service Recharges	590,751	598,290	621,140	616,610
Capital Accounting Charges	3,383	2,780	2,780	680
NET EXPENDITURE	1,891,091	1,921,810	1,863,100	1,845,210

Notes:

A budget increase of £56,643 equates to a council tax increase of 1%, equivalent to an increase of £1.88 per year for a Band D property.

Employee costs vary year on year. Common reasons for fluctuations in employee costs are:-

- 1) Pay inflation - the budget assumes that employees will receive a cost of living pay increase of 1% for 2017/18.
- 2) Changes to time allocations. Employee costs are allocated to the service(s) where staff spend their time. Each year time allocations are reviewed and amended to reflect any changes in the way time is spent.
- 3) Incremental progression within individual employee pay band.
- 4) Vacancies - Actuals and Revised Estimates will reflect any vacancies during the year and are therefore likely to be lower than Original Estimates, which assume that the services are fully staffed.
- 5) Accounting regulations for pension costs. Each year following a valuation provided by our actuaries, it is usual to adjust our forecast pension costs.
- 6) With effect from 1st April 2016 there was an increase in National Insurance contributions following the introduction of the single-tier state pension.
- 7) Employers' pension contributions increased from 1st April 2017 following actuarial changes.

STATUTORY SERVICES**COUNCIL TAX SUPPORT****Service Purpose:**

To assess claims for council tax support quickly and accurately.

Service Activity:

Assist customers with their application for council tax support. Assessing and awarding any support due. Reviewing customer's circumstances as they change. Providing advice about other related welfare benefits.

Cost Centre 3806	2015/16 Actual	2016/17 Estimate	2016/17 Revised Estimate	2017/18 Estimate
Budget Officer: Amanda Fahey	£	£	£	£
EXPENDITURE				
Employees	196,049	189,560	186,570	194,010
Transport Related	482	10	400	390
Council Tax Support Scheme Hardship Fund	6,947	10,000	7,000	10,000
NET EXPENDITURE	203,478	199,570	193,970	204,400

ELECTORAL REGISTRATION**Service Purpose:**

To maintain an up-to-date electoral register and to provide associated registration services.

Service Activity:

Compile and maintain the electoral register through the yearly canvass and rolling registration; Maintain the lists of postal and proxy voters and overseas and service voters; promote and develop initiatives to increase the level of registration.

Cost Centre 1302	2015/16 Actual	2016/17 Estimate	2016/17 Revised Estimate	2017/18 Estimate
Budget Officer: Andrew Colver	£	£	£	£
EXPENDITURE				
Employees	57,447	51,250	55,990	52,150
Transport Related	128	170	290	180
Supplies & Services	80,688	64,000	79,500	79,650
	138,263	115,420	135,780	131,980
NON RECURRING ITEM				
Transitional cost for Individual Elector Registration	1,223	26,000	23,800	8,500
	139,486	141,420	159,580	140,480
INCOME				
Customer and Client Receipts	(1,525)	(2,200)	(1,700)	(1,700)
Government Grant	(40,902)	(10,000)	(25,000)	(15,000)
	(42,427)	(12,200)	(26,700)	(16,700)
NET EXPENDITURE	97,059	129,220	132,880	123,780

Notes:

- 1 2015/16 underspend against budget on transitional costs for Individual Elector Registration (IER), this budget has been carried forward to 2016/17
- 2 2015/16 actuals reflects funding received towards IER, which is being reduced year on year by central government

CORPORATE FRAUD INVESTIGATIONS**Service Purpose:**

To investigate internal and external allegations of fraud, corruption and dishonesty in accordance with prevalent legislation and utilising appropriate investigative techniques.

Service Activity:

To plan and undertake investigations into allegations of fraud and corruption of varying nature and complexity using the most cost effective and efficient methods. To comply with legislative requirements, Council policies and procedures governing the conduct of investigations. To assist in the identification of control weaknesses and implementing solutions and controls for future improvements. To assist in the development and delivery and to participate in education, training and awareness activities as part of the fraud prevention programme.

Cost Centre 3809	2015/16 Actual	2016/17 Estimate	2016/17 Revised Estimate	2017/18 Estimate
Budget Officer: Amanda Fahey	£	£	£	£
EXPENDITURE				
Employees	93,186	92,500	91,090	92,860
Transport Related	1,294	-	2,110	2,110
Supplies & Services	3,515	8,400	3,150	3,150
NET EXPENDITURE	97,995	100,900	96,350	98,120

EMERGENCY PLANNING**Service Purpose:**

To meet the statutory requirements of the Civil Contingencies Act 2004.

Service Activity:

Preparing the Council's response to a Major Civil Emergency. Including liaising with partners, updating the Emergency Plan, running a programme of training exercises, reviewing the Rushmoor Area Risk Register and participating in the delivery of NI188 Climate Change mitigation.

Cost Centre 1404	2014/15 Actual	2015/16 Estimate	2015/16 Revised Estimate	2016/17 Estimate
Budget Officer: Andrew Colver	£	£	£	£
EXPENDITURE				
Employees	14,535	13,560	14,840	15,180
Transport Related	-	-	10	10
Supplies & Services	21,688	22,900	22,900	22,900
NET EXPENDITURE	36,223	36,460	37,750	38,090

ELECTIONS**Service Purpose:**

To arrange and manage elections in the Borough.

Service Activity:

Organise all parliamentary, European and local elections in the Borough and the Aldershot Constituency; ensure compliance with legislative provisions and guidance relating to all administrative aspects of elections; promote and develop initiatives to increase turnout at elections.

Cost Centre 1303	2015/16 Actual	2016/17 Estimate	2016/17 Revised Estimate	2017/18 Estimate	
Budget Officer: Andrew Colver	£	£	£	£	
EXPENDITURE					
Employees	71,623	56,480	60,590	33,330	
Premises Related	6,038	5,100	5,100	-	
Transport Related	140	740	1,350	800	
Supplies & Services	27,425	36,110	26,500	5,460	
	105,226	98,430	93,540	39,590	
Other Grants and Contributions	(34,565)	(12,300)	(29,300)	(12,000)	2
	(34,565)	(12,300)	(29,300)	(12,000)	
NET EXPENDITURE	70,661	86,130	64,240	27,590	1

Notes:

1 Elections budget for 2017/18 reduced as there are no local elections in this year

2 Additional contributions towards election costs

RENT ALLOWANCES**Service Purpose:**

To assess claims for housing benefit quickly and accurately; to prevent and detect housing & council tax benefit fraud; and to collect amounts of overpaid housing benefit.

Service Activity:

Assist customers with their application for housing benefit, assessing and awarding any benefit due. Review customer's circumstances as they change. Provide advice about other related welfare benefits. Make payment arrangements and take enforcement action in respect of customers that have been overpaid housing benefit. Making arrangements with customers who owe the Council debts for both housing benefit and council tax sums.

Cost Centre 3811	2015/16 Actual	2016/17 Estimate	2016/17 Revised Estimate	2017/18 Estimate	
Budget Officer: Amanda Fahey	£	£	£	£	
EXPENDITURE					
Employees	457,022	414,580	391,480	398,560	1
Transport Related	1,067	0	820	790	
Supplies & Services	58,635	55,640	65,520	53,290	2
Allowances granted/Transfer Payments	37,145,244	37,720,000	36,505,000	36,351,000	
Bad Debt Provision	587,420	150,000	175,000	175,000	3
Discretionary Housing Payments	125,101	100,000	169,000	100,000	
	38,374,489	38,440,220	37,306,820	37,078,640	
INCOME					
Discretionary Rent Allowances	(125,101)	(100,000)	(169,000)	(100,000)	
Housing Benefit Subsidy	(36,897,337)	(37,250,000)	(36,050,000)	(35,897,000)	
Housing Benefits Admin Subsidy	(509,575)	(433,160)	(441,130)	(399,960)	
Overpayments Recovered	(848,638)	(700,000)	(700,000)	(700,000)	3
Other Income	(65)	-	-	-	
Government Grants	(25,937)	-	(15,600)	-	4
Universal Credit Funding	(4,980)	-	(32,000)	(16,800)	5
	(38,411,633)	(38,483,160)	(37,407,730)	(37,113,760)	
NET EXPENDITURE	(37,144)	(42,940)	(100,910)	(35,120)	

Notes:

- 1 2015/16 actuals included two posts funded by earmarked reserves
- 2 Fluctuations reflect additional software changes funded by government grant
- 3 2015/16 actuals for overpayments recovered together with the associated bad debt provision reflects overpayments identified due to Real Time Information matching at HMRC and Fraud and Error Reduction Incentive Scheme
- 4 Fluctuations in government grants reflects additional expenditure incurred as a consequence of software changes
- 5 Government funding towards administration costs of phased migration of benefit claimants to Universal Credit

DISCRETIONARY SERVICES**GRANTS TO MAJOR VOLUNTARY ORGANISATIONS****Service Purpose:**

To provide assistance to non-profit making organisations through the granting of discretionary rent relief or contribution to rent payments.

Service Activity:

Providing financial and advisory support to organisations who provide benefit to the Borough.

Cost Centre 2535	2015/16 Actual	2016/17 Estimate	2016/17 Revised Estimate	2017/18 Estimate	
Budget Officer: Peter Amies	£	£	£	£	
EXPENDITURE					
Employees	3,942	3,240	3,370	3,480	
Transport Related	-	10	10	10	
Supplies & Services	56,984	46,770	46,770	46,770	1
Direct Grants	-	3,000	-	-	
Citizens Advice	257,380	259,720	272,800	261,870	2
Farnborough & Cove War Memorial Hospital Trust	112,570	113,810	112,570	102,570	3
Rushmoor Voluntary Service	73,400	74,210	74,210	74,950	
35-39 High Street Service Charge	19,360	21,020	21,020	21,020	
NET EXPENDITURE	523,636	521,780	530,750	510,670	

Notes:

1 This budget reflects the notional costs associated with granting parking permits to various voluntary organisations and charities. The corresponding notional income is shown in the Car Parks cost centre. Fluctuations between years occur due to timing of requests.

2 One off grant in 2016/17 of £13k Citizens Advice Bureau towards additional staff

3 2017/18 reduction in grant for Farnborough & Cove War Memorial Hospital Trust

GRANTS TO LOCAL & NATIONAL ORGANISATIONS**Service Purpose:**

To provide small grants to voluntary, community, sports and arts and youth related groups.

Service Activity:

The aim of the grant is to support non-profit making groups that require financial support to provide or improve services that will benefit the people of Rushmoor.

Cost Centre 2513	2015/16 Actual	2016/17 Estimate	2016/17 Revised Estimate	2017/18 Estimate	
Budget Officer: Peter Amies	£	£	£	£	
EXPENDITURE					
Employees	17,046	18,010	18,530	19,440	
Transport Related	8	10	20	10	
Grants & Contributions	38,146	20,000	45,650	20,000	1
Farnborough Airport Community Environmental Fund	43,321	-	-	-	
Service Charge	2,020	2,190	2,190	2,190	2
Community Matters Partnership	5,000	5,000	5,000	5,000	
Rent Relief	148,278	148,610	148,610	148,610	
	253,819	193,820	220,000	195,250	
INCOME					
Farnborough Airport Community Environmental Fund	(50,308)	-	-	-	2
NET EXPENDITURE	203,511	193,820	220,000	195,250	

Notes:

1 2015/16 includes one off grant for rent contribution for Source young people's charity. Revised 2016/17 estimate includes a one off grant agreed for Fernhill School to sustain educational attainment

2 2015/16 shows the amount of Farnborough Airport Community Environmental Fund received and used in year.

COMMUNITY TRANSPORT**Service Purpose:**

To support residents who may become isolated due to lack of transport.

Service Activity:

To provide Dial a Ride in liaison with Rushmoor Voluntary Services and Hampshire County Council.

Cost Centre 2534	2015/16 Actual	2016/17 Estimate	2016/17 Revised Estimate	2017/18 Estimate
Budget Officer: Peter Amies	£	£	£	£
EXPENDITURE				
Employees	1,678	1,390	1,410	1,460
Payment to Contractor	13,670	17,670	10,470	10,570
Dial A Ride	34,640	34,640	33,560	33,900
NET EXPENDITURE	49,988	53,700	45,440	45,930

Notes:

- 1 2016/17 revised budget reflects the reduced transport payment to Rushmoor Voluntary Services for Luncheon Club

SUSTAINABILITY INITIATIVES**Service Purpose:**

To plan and deliver the Council's work to promote sustainability in the Borough.

Service Activity:

Develop, implement and monitor the Council's Climate Change Strategy and Action Plan; promote sustainability initiatives and implement associated actions with the community and partnership organisations; initiate, manage and support the delivery of projects to improve the Council's and its partners sustainability performance, particularly in relation to resource use.

Cost Centre 1211	2015/16 Actual	2016/17 Estimate	2016/17 Revised Estimate	2017/18 Estimate
Budget Officer: Ann Greaves	£	£	£	£
EXPENDITURE				
Employees	27,467	25,580	24,860	25,320
Transport Related	565	-	550	550
Supplies & Services	14,639	12,700	8,300	8,300
	42,671	38,280	33,710	34,170
INCOME				
Other Grants and Contributions	(18,316)	-	(19,800)	(19,800)
NET EXPENDITURE	24,355	38,280	13,910	14,370

MEALS ON WHEELS**Service Purpose:**

To support a luncheon club at the Aldershot and Fleet Rugby Club and the County's Food and Friendship programme.

Service Activity:

Provide grants to Age Concern.

Cost Centre 2536	2015/16 Actual	2016/17 Estimate	2016/17 Revised Estimate	2017/18 Estimate
Budget Officer: Peter Amies	£	£	£	£
EXPENDITURE				
Employees	1,348	1,310	1,290	1,330
Transport Related	2	10	10	10
Third Party Payment	6,763	2,500	1,000	1,000
Direct Grant	-	-	2,500	2,500
NET EXPENDITURE	8,113	3,820	4,800	4,840

PUBLIC HEALTH**Service Purpose:**

To support public health in the Borough.

Service Activity:

To reallocate and administer public health grants made to the Rushmoor Health & Well Being Partnership.

Cost Centre 2219	2015/16 Actual	2016/17 Estimate	2016/17 Revised Estimate	2017/18 Estimate
Budget Officer: Colin Alborough	£	£	£	£
EXPENDITURE				
Direct Grants	40,000	-	-	-
Supplies & Services	535	-	-	-
	40,535	-	-	-
INCOME				
Public Health Grant	(21,453)	-	-	-
NET EXPENDITURE	19,082	-	-	-

Notes:

- 1 Reallocation of public health grants made by Hampshire County Council. Due to timings there was a £20k surplus in 2014/15 which was spent in 2015/16

1

This page has been left intentionally blank

REVENUE BUDGET 2017/18

HEALTH & HOUSING PORTFOLIO	2015/16 Actual £	2016/17 Estimate £	2016/17 Revised Estimate £	2017/18 Estimate £
STATUTORY				
Houses in Multiple Occupation	88,319	132,950	121,360	101,110
DISCRETIONARY				
Healthy Rushmoor	7,000	7,000	7,000	7,000
MIXED				
Housing Advice	606,788	583,870	583,310	571,860
Housing Strategy	147,843	152,160	154,190	145,030
Improvement Grants	127,893	127,690	130,670	133,470
	882,524	863,720	868,170	850,360
Total	977,843	1,003,670	996,530	958,470
Health & Housing Support Service	23,950	23,310	23,910	24,310
NET DIRECT COSTS	1,001,793	1,026,980	1,020,440	982,780
Support Service Recharges	240,516	252,810	259,170	253,900
Capital Accounting Charges	197,689	416,350	334,350	98,500
NET EXPENDITURE	1,439,999	1,696,140	1,613,960	1,335,180

Notes:

A budget increase of £56,643 equates to a council tax increase of 1%, equivalent to an increase of £1.88 per year for a Band D property.

Employee costs vary year on year. Common reasons for fluctuations in employee costs are:-

- 1) Pay inflation - the budget assumes that employees will receive a cost of living pay increase of 1% for 2017/18.
- 2) Changes to time allocations. Employee costs are allocated to the service(s) where staff spend their time. Each year time allocations are reviewed and amended to reflect any changes in the way time is spent.
- 3) Incremental progression within individual employee pay band.
- 4) Vacancies - Actuals and Revised Estimates will reflect any vacancies during the year and are therefore likely to be lower than Original Estimates, which assume that the services are fully staffed.
- 5) Accounting regulations for pension costs. Each year following a valuation provided by our actuaries, it is usual to adjust our forecast pension costs.
- 6) With effect from 1st April 2016 there was an increase in National Insurance contributions following the introduction of the single-tier state pension.
- 7) Employers' pension contributions increased from 1st April 2017 following actuarial changes.

STATUTORY SERVICES**HOUSES IN MULTIPLE OCCUPATION****Service Purpose:**

Safeguard the public from poor housing conditions. Licence high-risk houses in multiple occupation.

Service Activity:

All high risk houses; 3 storey and above, housing 5 people or more not in the same household. Licensing will ensure properties are maintained to legal requirement minimising risk to residents.

Cost Centre 2403	2015/16 Actual	2016/17 Estimate	2016/17 Revised Estimate	2017/18 Estimate	
Budget Officer: Qamer Yasin	£	£	£	£	
EXPENDITURE					
Employees	109,130	137,430	149,040	113,930	1
Transport related	1,055	1,080	2,320	1,180	
Supplies & Services	-	500	-	-	
	110,185	139,010	151,360	115,110	
INCOME					
Customer and Client Receipts	(21,866)	(6,060)	(30,000)	(14,000)	2
NET EXPENDITURE	88,319	132,950	121,360	101,110	

Notes:

- 1 2016/17 Revised Estimate include additional salary costs to cover a one-year contract for a targeted survey of specific areas of private rented accommodation in the Borough.
- 2 Fluctuations in licencing income is as a result of variations in number of HMO's registered and renewals each year. Licences are for a 5 year period

DISCRETIONARY SERVICES**HEALTHY RUSHMOOR****Service Purpose:**

The promotion of good health and healthy lifestyles across the Borough.

Service Activity:

The service is delivered by a charity Rushmoor Healthy Living and covers a wide variety of health-related projects.

Cost Centre 2248	2015/16 Actual	2016/17 Estimate	2016/17 Revised Estimate	2017/18 Estimate	
Budget Officer: Qamer Yasin	£	£	£	£	
EXPENDITURE					
Third Party Payments	7,000	7,000	7,000	7,000	
NET EXPENDITURE	7,000	7,000	7,000	7,000	

MIXED SERVICES**HOUSING ADVICE****Service Purpose:**

To help people solve their housing problem and to provide a suitable home to those in housing need.

Service Activity:

Manage the housing allocation pool and choice based lettings home finder scheme. Provide temporary and permanent accommodation to priority homeless people and those in housing need. Make referrals to other agencies as appropriate.

Cost Centre 2402	2015/16 Actual	2016/17 Estimate	2016/17 Revised Estimate	2017/18 Estimate	
Budget Officer: Qamer Yasin	£	£	£	£	
EXPENDITURE					
Employees	360,625	396,320	404,990	419,860	1
Transport related	1,613	1,710	1,820	1,680	
Supplies & Services	174,776	135,260	135,320	121,620	2
Step by Step	36,670	40,750	40,750	27,400	3
Rent Deposits	47,245	37,500	36,000	36,000	
HCC Childs Safeguarding Board	2,494	2,500	2,500	2,500	
Mortgage Rescue	400	-	-	-	
Housing Advice Direct Grants	9,350	-	27,440	17,500	4
Hants Welfare Assistance	7,481	-	-	-	
	640,654	614,040	648,820	626,560	
NON RECURRING ITEMS					
Housing Advice under occupancy scheme	145	-	4,210	-	
	640,799	614,040	653,030	626,560	
INCOME					
Customer Clients and Receipts	(31,503)	(27,150)	(32,000)	(25,000)	
Other Grants and Contributions	(2,508)	(3,020)	(37,720)	(29,700)	4
	(34,011)	(30,170)	(69,720)	(54,700)	
NET EXPENDITURE	606,788	583,870	583,310	571,860	

Notes:

- 1 2016/17 includes a new part time Housing Allocations Assistant post
- 2 2016/17 has a forecast reduction in Bed and Breakfast costs as Rushmoor continue to work with a housing association providing temporary accommodation over the next 6 years
- 3 Revised 2016/17 additional funding agreed to provide help for youth homelessness
- 4 Revised 2016/17 additional funding agreed for winter watch 2016/17 and 2017/18 include grant towards North Lane Lodge (hostel) funded by grant income

HOUSING STRATEGY**Service Purpose:**

To prepare the Council's Housing Strategy and ensure the delivery of affordable housing.

Service Activity:

To prepare and publish a five year Housing and Homelessness Strategy, to keep updated and to monitor delivery of strategy objectives. Work to achieve an average 150 units per year over a rolling 3 year period to deliver affordable housing - including; affordable rented, social rented, market rent, shared ownership and home buy. This will involve providing top up funding to partners to ensure target on delivery of new housing is met.

Cost Centre 2401	2015/16 Actual £	2016/17 Estimate £	2016/17 Revised Estimate £	2017/18 Estimate £
Budget Officer: Qamer Yasin				
EXPENDITURE				
Employees	125,243	125,310	121,130	122,270
Transport related	348	450	260	260
Supplies & Services	22,252	26,400	32,800	22,500
NET EXPENDITURE	147,843	152,160	154,190	145,030

Notes:

1 2016/17 additional funding agreed to support the provision of Housing Improvement Agency services

IMPROVEMENT GRANTS**Service Purpose:**

The provision of funding to vulnerable people who are not able to afford essential repairs and or adaptations to their home.

Service Activity:

All cases applying for grants are means tested and funding provided to vulnerable and eligible people. Essential repairs and adaptations (recommended by Social Service Occupational Therapists) are approved where there is a high risk of injury or a person is unable to remain in their home without the necessary work being carried out.

Cost Centre 2404	2015/16 Actual £	2016/17 Estimate £	2016/17 Revised Estimate £	2017/18 Estimate £
Budget Officer: Qamer Yasin				
EXPENDITURE				
Employees	121,629	121,380	124,260	127,060
Transport related	1,172	1,210	1,310	1,310
Supplies & Services	5,092	5,100	5,100	5,100
NET EXPENDITURE	127,893	127,690	130,670	133,470

HOUSING SUPPORT SERVICE COSTS

Cost Centre 2405	2015/16 Actual £	2016/17 Estimate £	2016/17 Revised Estimate £	2017/18 Estimate £
Budget Officer: Qamer Yasin				
EXPENDITURE				
Employees	23,827	23,220	23,730	24,130
Transport related	123	90	180	180
NET EXPENDITURE (excludes Recharges to	23,950	23,310	23,910	24,310

REVENUE BUDGET 2017/18

BUSINESS, SAFETY & REGULATION PORTFOLIO	2015/16 Actual	2016/17 Estimate	2016/17 Revised Estimate	2017/18 Estimate
	£	£	£	£
STATUTORY				
Development Management	230,614	355,190	268,740	313,110
Pollution & Environmental Control	261,653	270,140	276,680	289,070
Food Safety	171,901	163,960	150,820	167,250
Health & Safety	126,481	128,940	120,380	127,180
Building Control - non fee earning	80,622	112,940	104,010	97,640
Licensing General	67,551	86,390	67,370	73,660
Hackney Carriages	44,609	51,980	68,350	70,770
Building Control - fee earning	(96,447)	(11,430)	(54,590)	(63,680)
Sub Total	886,984	1,158,110	1,001,760	1,075,000
DISCRETIONARY				
Community Patrol Team	181,749	198,360	199,380	212,380
Integrated CCTV	190,508	201,710	215,840	210,180
Public Conveniences	196,855	200,840	195,250	198,380
Economic Development	181,015	159,910	191,370	174,980
Cemeteries	83,462	90,530	95,130	85,670
Pest Control	29,076	34,000	30,920	35,200
Emergency Callout	35,729	29,200	35,130	33,340
Dog Warden	20,680	23,750	22,130	22,400
Markets & Car Boot Sales	(127,542)	(180,580)	(125,800)	(182,930)
Crematorium	(660,141)	(680,730)	(732,200)	(683,490)
Sub Total	131,391	76,990	127,150	106,110
MIXED				
Community Safety	131,569	155,890	134,540	143,110
Total	1,149,944	1,390,990	1,263,450	1,324,220
Business, Safety & Regulation Management Expenses	36,997	21,710	19,660	16,610
Business, Safety & Regulation Support Service	1,307	1,260	360	370
NET DIRECT COSTS	1,188,248	1,413,960	1,283,470	1,341,200
Support Service Recharges	1,127,185	1,196,990	1,241,360	1,215,000
Capital Accounting Charges	109,135	97,870	112,150	112,830
NET EXPENDITURE	2,424,568	2,708,820	2,636,980	2,669,030

Notes:

A budget increase of £56,643 equates to a council tax increase of 1%, equivalent to an increase of £1.88 per year for a Band D property.

Employee costs vary year on year. Common reasons for fluctuations in employee costs are:-

- 1) Pay inflation - the budget assumes that employees will receive a cost of living pay increase of 1% for 2017/18.
- 2) Changes to time allocations. Employee costs are allocated to the service(s) where staff spend their time. Each year time allocations are reviewed and amended to reflect any changes in the way time is spent.
- 3) Incremental progression within individual employee pay band.
- 4) Vacancies - Actuals and Revised Estimates will reflect any vacancies during the year and are therefore likely to be lower than Original Estimates, which assume that the services are fully staffed.
- 5) Accounting regulations for pension costs. Each year following a valuation provided by our actuaries, it is usual to adjust our forecast pension costs.
- 6) With effect from 1st April 2016 there was an increase in National Insurance contributions following the introduction of the single-tier state pension.
- 7) Employers' pension contributions increased from 1st April 2017 following actuarial changes.

STATUTORY SERVICES**DEVELOPMENT MANAGEMENT****Service Purpose:**

Promote and enable good development in the Borough.

Service Activity:

The provision of informal planning advice and the determination of planning applications. The provision of planning enforcement, investigating breaches of planning control and taking appropriate action. Presentation of the Council's submission at appeal.

Cost Centre 2604	2015/16 Actual	2016/17 Estimate	2016/17 Revised Estimate	2017/18 Estimate
Budget Officer: Keith Holland	£	£	£	£
EXPENDITURE				
Employees	719,023	743,790	724,840	721,410
Transport Related	2,176	2,510	1,920	1,920
Supplies & Services	19,281	22,770	15,560	6,890
	740,480	769,070	742,320	730,220
INCOME				
Customer and Client Receipts	(509,866)	(413,880)	(473,580)	(417,110)
NET EXPENDITURE	230,614	355,190	268,740	313,110

Notes:

- 1 The 2016/17 Revised Estimate reflects a reduction in expenditure on press advertising of planning applications as agreed by Cabinet in November 2016. The 2017/18 Estimate reflects a full years saving
- 2 The 2015/16 Actual included income of £59k for the S106 admin charge, this income is tapering off and no longer budgeted for as agreed by Cabinet in June 2015 following a legal challenge. The 2016/17 Revised Estimate was increased to reflect an increase in income due to a couple of large planning applications being received. However, this is not an increase which can be relied upon year on year and therefore the 2017/18 Estimate does not reflect such an increase

POLLUTION & ENVIRONMENTAL CONTROL**Service Purpose:**

The service responds to complaints from residents regarding potential nuisance including noise, drainage, odour, smoke, rubbish and unauthorised encampments.

Service Activity:

- Response to service requests.
- Air quality measurements in accordance with Government guidance.
- Identification of potential contaminated land and control potentially polluting industries.
- Responsible authority under the Licensing Act 2003 for applications for Premises and Club Premises Licences to ensure that the licensing objective ("Prevention of Public Nuisance") is successfully achieved.
- Working with other statutory agencies; responsibility for surface water drainage and land drainage with the aim of preventing potential flooding.

Cost Centre 2213	2015/16 Actual	2016/17 Estimate	2016/17 Revised Estimate	2017/18 Estimate
Budget Officer: Qamer Yasin	£	£	£	£
EXPENDITURE				
Employees	282,746	282,860	291,800	303,170
Premises Related	-	400	400	400
Transport Related	2,054	3,380	2,010	2,840
Supplies & Services	3,784	8,000	7,500	8,010
	288,584	294,640	301,710	314,420
INCOME				
Customer and Client Receipts	(26,931)	(24,500)	(25,030)	(25,350)
	(26,931)	(24,500)	(25,030)	(25,350)
NET EXPENDITURE	261,653	270,140	276,680	289,070

FOOD SAFETY**Service Purpose:**

To ensure that food and drink on sale for human consumption in the Borough is without risks to the health of the consumer.

Service Activity:

Inspection of food premises in accordance with the Food Standards Agency Framework Agreement;
Maintenance of a 100% level of customer satisfaction with the food safety regulatory service;
Response to service requests in an appropriate manner, with a same day response to matters of evident concern;
Support and develop the public health benefits of the National Food Hygiene Rating Scheme.

Cost Centre 2208	2015/16 Actual	2016/17 Estimate	2016/17 Revised Estimate	2017/18 Estimate
Budget Officer: Qamer Yasin	£	£	£	£
EXPENDITURE				
Employees	175,731	176,260	173,640	177,600
Transport Related	1,291	1,340	820	820
Supplies & Services	2,327	3,510	2,010	2,030
	179,349	181,110	176,470	180,450
INCOME				
Customer and Client Receipts	(7,448)	(17,150)	(25,650)	(13,200)
	(7,448)	(17,150)	(25,650)	(13,200)
NET EXPENDITURE	171,901	163,960	150,820	167,250

Notes:

1 Fluctuations due to biennial Air Show food inspections.

HEALTH & SAFETY**Service Purpose:**

To ensure the Borough's workplaces are healthy and safe.

Service Activity:

Inspection of premises to ensure health and safety standards;
Maintenance of 100% level of customer satisfaction with the food safety regulatory service;
Response to service requests (e.g. accidents, notifications, complaints and requests for assistance);
Maximisation of public health benefits arising from the Rushmoor Health and Wellbeing Partnership.

Cost Centre 2206	2015/16 Actual	2016/17 Estimate	2016/17 Revised Estimate	2017/18 Estimate
Budget Officer: Qamer Yasin	£	£	£	£
EXPENDITURE				
Employees	126,552	127,310	130,320	134,720
Transport Related	702	670	780	780
Supplies & Services	567	960	3,260	3,080
	127,821	128,940	134,360	138,580
INCOME				
Customer & Client Receipts	(1,340)	-	(13,980)	(11,400)
NET EXPENDITURE	126,481	128,940	120,380	127,180

Notes:

1 2016/17 Revised estimate onwards includes income from Council run health and safety courses and consultancy/Primary Authority services.

BUILDING CONTROL - NON FEE EARNING**Service Purpose:**

Ensure the safe condition of buildings and structures in the Borough.

Service Activity:

The provision of advice on building regulations, demolition licences, dangerous structures and street naming and numbering within the Borough.

Cost Centre 2601	2015/16 Actual	2016/17 Estimate	2016/17 Revised Estimate	2017/18 Estimate
Budget Officer: Martin Hobley	£	£	£	£
EXPENDITURE				
Employees	85,579	112,580	103,190	96,715
Transport Related	334	360	820	925
Supplies & Services	3,897	1,000	1,000	1,000
	89,810	113,940	105,010	98,640
INCOME				
Customer and Client Receipts	(9,188)	(1,000)	(1,000)	(1,000)
NET EXPENDITURE	80,622	112,940	104,010	97,640

Notes:

1 In 2015/16 the Building Control team was not fully staffed for the Shared Building Control Service. There is a reduction between the 2016/17 Revised Estimate and the 2017/18 Estimate due to no longer paying for any temporary Contractors

2 Circumstances can arise where income can be obtained in relation to the recovery of costs associated with dangerous structures.

LICENSING GENERAL**Service Purpose:**

To enable good business through the administration and enforcement of the Council's principal licensing functions concerning regulated entertainments, late night refreshments, liquor, gaming, lotteries, street trading consents, tables and chairs, charitable collections and sex establishments.

Service Activity:

Consultation with key agencies, to ensure the fair and efficient determination of relevant licensing applications, including conducting hearings where appropriate. Inspection of licensed premises and resolution of problems arising from and in connection with licensed premises activities.

Cost Centre 2211	2015/16 Actual	2016/17 Estimate	2016/17 Revised Estimate	2017/18 Estimate
Budget Officer: Helen Lolley	£	£	£	£
EXPENDITURE				
Employees	171,500	177,130	163,910	166,000
Transport Related	725	820	750	750
Supplies & Services	2,050	2,040	3,040	3,490
	174,275	179,990	167,700	170,240
INCOME				
Customer and Client Receipts	(106,724)	(93,600)	(100,330)	(96,580)
NET EXPENDITURE	67,551	86,390	67,370	73,660

Notes:

- 1 Additional income received in 2015/16 mainly from premises licences. 2016/17 revised estimate includes Licence income for Scrap Metal Dealer renewable every 3 years

HACKNEY CARRIAGES**Service Purpose:**

To enable good business by providing quality, timely and value for money taxi licensing and regulatory services that reasonably ensure the safety and protection of both the public and other road users and provides for a suitable, good quality and efficient public transportation service for all.

Service Activity:

Processing of licence applications and supervision of hackney carriage and private hire drivers, vehicles and operators; inclusive of carrying out Criminal Records, DVLA and medical checks. Other documentation (e.g. insurance) checks. Carrying out Council tests and inspection of licensed vehicles.

Cost Centre 2218	2015/16 Actual	2016/17 Estimate	2016/17 Revised Estimate	2017/18 Estimate
Budget Officer: Qamer Yasin	£	£	£	£
EXPENDITURE				
Employees	110,495	112,290	128,790	131,310
Premises Related	-	820	-	-
Transport Related	242	210	400	400
Supplies & Services	10,223	10,400	12,600	11,000
	120,960	123,720	141,790	142,710
INCOME				
Customer and Client Receipts	(76,351)	(71,740)	(73,440)	(71,940)
NET EXPENDITURE	44,609	51,980	68,350	70,770

BUILDING CONTROL - FEE EARNING**Service Purpose:**

Ensure the safe construction of buildings and structures in the Borough.

Service Activity:

The determination of applications under the building regulations. Inspection and liaison with builders and developers.

Cost Centre 2608	2015/16 Actual	2016/17 Estimate	2016/17 Revised Estimate	2017/18 Estimate
Budget Officer: Martin Hobley	£	£	£	£
EXPENDITURE				
Employees	132,463	191,100	152,490	143,015
Transport Related	931	910	2,160	2,455
Supplies & Services	5,089	10,560	4,760	4,850
	138,483	202,570	159,410	150,320
INCOME				
Customer and Client Receipts	(234,930)	(214,000)	(214,000)	(214,000)
NET EXPENDITURE	(96,447)	(11,430)	(54,590)	(63,680)

Notes:

- 1 In 2015/16 the Building Control team was not fully staffed for the Shared Building Control Service. There is a reduction between the 2016/17 Revised Estimate and the 2017/18 Estimate due to no longer paying for any temporary Contractors

DISCRETIONARY SERVICES**COMMUNITY PATROL TEAM****Service Purpose:**

Provides a reassuring presence on the streets and in public places - to ensure a 'Safe and Clean environment'. This is achieved by dealing with issues related to environmental crime. Work closely with residents, local groups, neighbourhood watch, ward Councillors to identify issues in their areas and work to resolve them.

Service Activity:

Completion of environmental audits to improve the appearance of wards to help to secure safe and clean streets and public places. Investigation and removal of abandoned vehicles, fly tipping, fly posting, graffiti. Enforcement work through Fixed Penalty Notices, Inspections of Parks and Playgrounds. Dealing with parking contraventions during patrols and in response to complaints.

Cost Centre 2228	2015/16 Actual	2016/17 Estimate	2016/17 Revised Estimate	2017/18 Estimate
Budget Officer: Qamer Yasin	£	£	£	£
EXPENDITURE				
Employees	161,848	177,760	176,950	190,140
Transport Related	14,828	18,100	18,560	18,660
Supplies & Services	5,273	5,000	5,370	5,080
	181,949	200,860	200,880	213,880
INCOME				
Customer and Client Receipts	(200)	(2,500)	(1,500)	(1,500)
NET EXPENDITURE	181,749	198,360	199,380	212,380

INTEGRATED CCTV**Service Purpose:**

To help prevent and deter crime and disorder and reduce the fear of crime.

Service Activity:

Provide a joint Hart and Rushmoor CCTV service, consisting of a control room and 115 CCTV cameras, to monitor activity in town centres and parks and open spaces in both local authority areas. The main functions are to reduce the fear of crime, deter crime and anti-social behaviour, assist the police in identifying and prosecuting offenders, help protect Council property, provide a link for both Councils' out of hours service and to assist in civil emergencies.

Cost Centre 2246	2015/16 Actual	2016/17 Estimate	2016/17 Revised Estimate	2017/18 Estimate
Budget Officer: Qamer Yasin	£	£	£	£
EXPENDITURE				
Employees	133,515	141,230	148,070	150,240
Premises Related	-	4,380	-	-
Transport Related	9	20	80	-
Supplies & Services	68,299	69,330	80,980	73,190
	201,823	214,960	229,130	223,430
INCOME				
Other Grants and Contributions	(11,315)	(13,250)	(13,290)	(13,250)
NET EXPENDITURE	190,508	201,710	215,840	210,180

Notes:

1 Budget removed from 2016/17 Estimate onwards as the electricity costs for the CCTV room are part of the support services recharges and not a cost charged directly to the cost centre.

PUBLIC CONVENIENCES**Service Purpose:**

Protecting and sustaining a clean, sustainable and green environment and supporting the local economy by providing a network of public conveniences in town centres and parks.

Service Activity:

The service provides and maintains a network of 8 public conveniences, they are cleansed twice daily, opened at approximately 8am and closed at 7pm.

Cost Centre 2555	2015/16 Actual	2016/17 Estimate	2016/17 Revised Estimate	2017/18 Estimate
Budget Officer: James Duggin	£	£	£	£
EXPENDITURE				
Employees	6,201	6,070	7,320	7,520
Premises Related	23,111	26,740	24,160	23,980
Transport Related	45	50	70	70
Supplies & Services	898	1,380	1,380	1,390
Payment to Contractor	166,600	166,600	162,320	165,420
NET EXPENDITURE	196,855	200,840	195,250	198,380

Notes:

1 2015/16 Actual includes a reduction in spend on repairs and maintenance.

ECONOMIC DEVELOPMENT**Service Purpose:**

To work with partners and business to develop and maintain the Borough's economy.

Service Activity:

To undertake a wide range of corporate and partnership work supporting and developing the local economy and developing and implementing the Council's economic strategy.

Cost Centre 1413	2015/16 Actual	2016/17 Estimate	2016/17 Revised Estimate	2017/18 Estimate
Budget Officer: Karen Edwards	£	£	£	£
EXPENDITURE				
Employees	83,580	76,260	76,820	90,770
Transport Related	276	450	1,050	1,010
Supplies & Services	54,034	42,000	60,850	42,000
Direct Grant	18,000	15,000	29,450	15,000
Enterprise First	25,125	26,200	26,200	26,200
	181,015	159,910	194,370	174,980
INCOME				
Other Grants & Contributions	-	-	(3,000)	-
NET EXPENDITURE	181,015	159,910	191,370	174,980

Notes:

1 2015/16 includes consultancy costs for feasibility for Business Improvement Districts. 2016/17 revised estimates includes costs for Aldershot High Street Mentor and Farnborough Christmas events together with a contribution towards the Christmas events

2 2016/17 revised estimates include a one off grant for Tech Start

CEMETERIES**Service Purpose:**

To provide a dignified and personal bereavement service.

Service Activity:

The provision of a cemeteries service to residents and others, which offers individual attention, reverence and respect and which recognises individual cultural requirements. This is achieved through the management of the Borough's three cemeteries.

Cost Centre 2550	2015/16 Actual	2016/17 Estimate	2016/17 Revised Estimate	2017/18 Estimate
Budget Officer: Ashley Sharpe	£	£	£	£
EXPENDITURE				
Employees	24,866	23,120	22,910	23,210
Premises Related	9,679	15,950	27,500	16,040
Transport Related	74	90	70	70
Supplies & Services	7,832	17,520	21,920	17,550
Payment to Contractor	208,617	208,180	202,830	206,700
	251,068	264,860	275,230	263,570
INCOME				
Customer and Client Receipts	(167,606)	(174,330)	(180,100)	(177,900)
NET EXPENDITURE	83,462	90,530	95,130	85,670

PEST CONTROL**Service Purpose:**

A Pest Control Service, covering rats and mice, provided for residents and businesses on request, including both treatment and advice.

Service Activity:

This service is currently contracted out; pest infestations and issues are investigated and resolved.

Cost Centre 2212	2015/16 Actual	2016/17 Estimate	2016/17 Revised Estimate	2017/18 Estimate
Budget Officer: Helen Lolley	£	£	£	£
EXPENDITURE				
Employees	14,164	14,890	14,810	15,090
Transport Related	5	10	10	10
Supplies & Services	-	100	100	100
Third Party Payments	15,290	19,000	16,000	20,000
	29,459	34,000	30,920	35,200
INCOME				
Customer and Client Receipts	(383)	-	-	-
NET EXPENDITURE	29,076	34,000	30,920	35,200

EMERGENCY CALLOUT**Service Purpose:**

Corporate out of hours response service provided to cover all service areas where an emergency response may be required.

Service Activity:

Provision of an out of hours service between 17:00hrs (16:30 Friday) and 8:30hrs the following day, all day Saturday and Sunday and Bank Holidays. Response to complaints such as noise, alarms, drainage, flooding and civil emergencies.

Cost Centre 2207	2015/16 Actual	2016/17 Estimate	2016/17 Revised Estimate	2017/18 Estimate
Budget Officer: Qamer Yasin	£	£	£	£
EXPENDITURE				
Employees	35,631	29,050	34,980	33,190
Supplies & Services	98	150	150	150
NET EXPENDITURE	35,729	29,200	35,130	33,340

DOG WARDEN**Service Purpose:**

To enforce legislation for the control of dogs and dog-related problems and promote responsible dog ownership.

Service Activity:

Collection of stray dogs; provision of an out of hours service; response to residents' queries regarding fouling and stray dogs.

Cost Centre 2204	2015/16 Actual	2016/17 Estimate	2016/17 Revised Estimate	2017/18 Estimate
Budget Officer: Qamer Yasin	£	£	£	£
EXPENDITURE				
Employees	7,672	8,160	8,100	8,250
Transport Related	3,687	3,590	3,620	3,670
Supplies & Services	11,302	14,010	12,910	13,010
	22,661	25,760	24,630	24,930
INCOME				
Customer and Client Receipts	(1,981)	(2,010)	(2,500)	(2,530)
NET EXPENDITURE	20,680	23,750	22,130	22,400

MARKETS & CAR BOOT SALES**Service Purpose:**

To manage markets and car boot sales to enhance the town centre offering.

Service Activity:

Manage the set up, safety and inspection of markets and car boot sales, and collect rent and entrance fees.

Cost Centre 2565	2015/16 Actual	2016/17 Estimate	2016/17 Revised Estimate	2017/18 Estimate
Budget Officer: John Trusler	£	£	£	£
EXPENDITURE				
Employees	56,513	71,280	45,000	66,750
Premises Related	36,273	37,140	35,380	35,180
Supplies & Services	17,917	6,000	18,320	10,140
	110,703	114,420	98,700	112,070
INCOME				
Customer and Client Receipts	(238,245)	(295,000)	(224,500)	(295,000)
NET EXPENDITURE	(127,542)	(180,580)	(125,800)	(182,930)

Notes:

- 1 Changes to the service have been agreed at cabinet to achieve the current income budget in future years, however these changes will only apply to the latter part of 2016/17 financial year

1

CREMATORIUM**Service Purpose:**

To provide a dignified and personal bereavement service.

Service Activity:

The provision of a bereavement service that offers individual attention, reverence and respect whilst recognising cultural requirements. Provision of memorials that offer a wide variety of opportunities in which to remember loved ones.

Cost Centre 2551	2015/16 Actual	2016/17 Estimate	2016/17 Revised Estimate	2017/18 Estimate
Budget Officer: Ashley Sharpe	£	£	£	£
EXPENDITURE				
Employees	245,590	242,420	243,500	250,500
Premises Related	138,150	147,760	145,380	164,350
Transport Related	388	490	470	470
Supplies & Services	202,549	212,460	221,740	214,000
Payment to Contractor	122,561	122,670	120,700	121,800
	709,238	725,800	731,790	751,120
INCOME				
Customer and Client Receipts	(1,369,379)	(1,406,530)	(1,463,990)	(1,434,610)
NET EXPENDITURE	(660,141)	(680,730)	(732,200)	(683,490)

MIXED SERVICES**COMMUNITY SAFETY**

On 1st November 2012 Rushmoor Borough Council entered into a jointly controlled operation with the Borough Council of Basingstoke and Deane and Hart District Council to deliver a shared community safety service. Rushmoor Borough Council's element of the shared community safety service costs are shown below.

Service Purpose:

Work in partnership to reduce crime, disorder, anti-social behaviour and the fear of crime .

Service Activity:

Work with partners including the Police, Hampshire Fire & Rescue Service, Clinical Commissioning Groups, Probation services, HCC Youth Offending Team and Housing Associations to tackle Crime and Disorder and ASB. Take a lead role in the Rushmoor Community Safety Partnership tackling issues of domestic violence, substance misuse (drugs and alcohol), violent crime arising from the night time economy and acquisitive crimes such as burglary and theft.

Cost Centre 2547	2015/16 Actual	2016/17 Estimate	2016/17 Revised Estimate	2017/18 Estimate
Budget Officer: Caroline Ryan	£	£	£	£
EXPENDITURE				
Employees	123,616	137,780	116,440	125,690
Premises Related	4,280	7,500	7,500	7,500
Transport Related	2,632	1,900	1,890	1,900
Supplies & Services	11,212	19,480	19,480	19,480
	141,740	166,660	145,310	154,570
INCOME				
Other Grants and Contributions	(10,171)	(10,770)	(10,770)	(11,460)
NET EXPENDITURE	131,569	155,890	134,540	143,110

BUSINESS, SAFETY & REGULATION MANAGEMENT EXPENSES

The following cost centres collect the management expenses involved in running the services within the portfolio. They are recharged to other Direct and Support cost centres.

BUSINESS, SAFETY & REGULATION MANAGEMENT EXPENSES SUMMARY	2015/16 Actual	2016/17 Estimate	2016/17 Revised Estimate	2017/18 Estimate
	£	£	£	£
NET EXPENDITURE				
Development Control Management	11,351	11,790	12,640	10,290
Building Control Management	25,645	9,920	8,220	6,320
	36,997	21,710	20,860	16,610
INCOME				
Customer and Client Receipts	-	-	(1,200)	-
NET EXPENDITURE (excludes Recharges to Services)	36,997	21,710	19,660	16,610
Recharges to Services				
Allocated to Services	(36,997)	(21,710)	(19,660)	(16,610)
Net Under/(Over) Recovery	-	-	-	-

BUSINESS, SAFETY & REGULATION SUPPORT SERVICES**BUILDING CONTROL**

Business, Safety & Regulation Support Service

Cost Centre 2616	2015/16 Actual	2016/17 Estimate	2016/17 Revised Estimate	2017/18 Estimate
	£	£	£	£
Budget Officer: Keith Holland				
EXPENDITURE				
Employees	1,307	1,260	360	370
NET EXPENDITURE (excludes Recharges to	1,307	1,260	360	370

REVENUE BUDGET 2017/18

LEISURE AND YOUTH PORTFOLIO	2015/16 Actual	2016/17 Estimate	2016/17 Revised Estimate	2017/18 Estimate
DISCRETIONARY				
Grounds Maintenance Contracts	756,761	727,370	711,010	715,170
Community Leisure	454,893	493,380	474,730	451,890
Aldershot Indoor Pools	318,316	338,450	338,830	345,510
Farnborough Leisure Centre	270,478	283,200	283,740	289,610
Princes Hall	148,827	282,990	231,750	257,000
Aldershot Lido	173,294	155,960	136,240	159,320
Tourism	75,995	75,870	77,010	77,140
Southwood Golf Course	52,158	50,290	50,400	48,300
Town Twinning	34,821	34,180	35,090	35,850
Blackwater Valley Project	21,583	21,510	21,630	21,710
Public Halls & Community Centres	(11,558)	13,180	15,710	10,860
Special Events	23,468	12,540	18,720	9,960
Community Schools	9,575	8,990	9,710	3,760
Rushmoor in Bloom	(2,593)	(2,970)	(500)	(1,190)
Gymnastics Academy	(13,887)	(13,960)	(13,960)	(13,950)
Alpine Snow Sports, Aldershot	(26,672)	(21,570)	(21,440)	(21,180)
Sub Total	2,285,458	2,459,410	2,368,670	2,389,760
MIXED				
Parks & Recreation Grounds	(411,726)	345,070	91,180	327,570
Allotments	9,161	10,530	15,760	9,590
Sub Total	(402,565)	355,600	106,940	337,160
Total	1,882,893	2,815,010	2,475,610	2,726,920
Leisure & Youth Management Expenses	32,010	32,970	33,130	33,230
Leisure & Youth Support Services	26,494	27,240	28,340	28,660
NET DIRECT COSTS	1,941,397	2,875,220	2,537,080	2,788,810
Support Service Recharges	587,408	604,640	622,150	612,650
Capital Accounting Charges	1,221,242	1,093,900	1,031,470	1,045,750
NET EXPENDITURE	3,750,047	4,573,760	4,190,700	4,447,210

Notes:

A budget increase of £56,643 equates to a council tax increase of 1%, equivalent to an increase of £1.88 per year for a Band D property.

Employee costs vary year on year. Common reasons for fluctuations in employee costs are:-

- 1) Pay inflation - the budget assumes that employees will receive a cost of living pay increase of 1% for 2017/18.
- 2) Changes to time allocations. Employee costs are allocated to the service(s) where staff spend their time. Each year time allocations are reviewed and amended to reflect any changes in the way time is spent.
- 3) Incremental progression within individual employee pay band.
- 4) Vacancies - Actuals and Revised Estimates will reflect any vacancies during the year and are therefore likely to be lower than Original Estimates, which assume that the services are fully staffed.
- 5) Accounting regulations for pension costs. Each year following a valuation provided by our actuaries, it is usual to adjust our forecast pension costs.
- 6) With effect from 1st April 2016 there was an increase in National Insurance contributions following the introduction of the single-tier state pension.
- 7) Employers' pension contributions increased from 1st April 2017 following actuarial changes.

DISCRETIONARY SERVICES**GROUNDS MAINTENANCE CONTRACTS****Service Purpose:**

To maintain Council owned property and promote pride of place by provision of quality, value for money services which greatly contribute to making Rushmoor a place our communities want to live and work in.

Service Activity:

Provision of quality services to maintain the grounds of the Borough's parks, recreation grounds, gardens, open spaces and sports pitches/facilities by cutting grass, pruning/weeding shrub beds, rose beds, hedges and planting flower beds etc. to ensure the Borough appears clean, bright and attractive.

Cost Centre 2552	2015/16 Actual	2016/17 Estimate	2016/17 Revised Estimate	2017/18 Estimate
Budget Officer: Andy Ford	£	£	£	£
EXPENDITURE				
Employees	8,256	9,870	9,730	11,630
Premises Related	45,464	45,310	44,140	44,990
Transport Related	68	80	80	80
Supplies & Services	236	2,350	2,350	2,350
Payment to Contractor	682,593	687,700	662,440	673,940
	736,617	745,310	718,740	732,990
NON RECURRING ITEMS				
Service Transformation and Service Review (funded by Service Improvement Fund)	8,431	-	-	-
Procurement support for major contract review (funded by Service Improvements Fund)	28,397	-	9,750	-
	773,445	745,310	728,490	732,990
INCOME				
Other Grants & Contributions	(16,684)	(17,940)	(17,480)	(17,820)
NET EXPENDITURE	756,761	727,370	711,010	715,170

Notes:

1 Fluctuation due to saving on operational equipment budget in 2015/16 Actual.

COMMUNITY LEISURE**Service Purpose:**

Provision of a community leisure programme.

Service Activity:

Provision of health programmes and play activities.

Cost Centre 2508	2015/16 Actual	2016/17 Estimate	2016/17 Revised Estimate	2017/18 Estimate
Budget Officer: Peter Amies	£	£	£	£
EXPENDITURE				
Employees	444,718	459,880	437,470	437,340
Transport Related	2,881	4,260	4,110	4,260
Supplies & Services	40,540	17,350	40,360	29,380
Transfer Payments	23,673	21,090	24,040	14,610
	511,812	502,580	505,980	485,590
INCOME				
Customer and Client Receipts	(56,919)	(9,200)	(31,250)	(33,700)
NET EXPENDITURE	454,893	493,380	474,730	451,890

Notes:

1 Fluctuations in expenditure are due to grant funding being available, either as a grant received in year of from earmarked reserves.

ALDRSHOT INDOOR POOLS**Service Purpose:**

To provide and maintain swimming pool and fitness room facilities through a leisure management contract.

Service Activity:

25m main pool, 12m teaching pool, 50+ station fitness gym, office accommodation and changing rooms.

Cost Centre 2558	2015/16 Actual	2016/17 Estimate	2016/17 Revised Estimate	2017/18 Estimate
Budget Officer: Ashley Sharpe	£	£	£	£
EXPENDITURE				
Employees	10,285	10,080	10,420	10,800
Transport Related	13	20	20	20
Premises Related	13,731	19,320	19,320	19,320
Supplies & Services	29,428	30,180	30,220	30,950
Payment to Contractor	264,859	278,850	278,850	284,420
NET EXPENDITURE	318,316	338,450	338,830	345,510

FARNBOROUGH LEISURE CENTRE**Service Purpose:**

To provide and maintain a multi purpose leisure centre through a leisure management contract.

Service Activity:

33.3m main pool, 12.8m teaching pool, 100+ station fitness gym, cafeteria, 4x squash courts, 10 lane ten pin bowling, sauna and steam rooms, crèche, soft play area, 10 court sports hall, 6 lane indoor bowls green, meeting rooms, treatment rooms, office accommodation, multi activity rooms and dance studios.

Cost Centre 2560	2015/16 Actual	2016/17 Estimate	2016/17 Revised Estimate	2017/18 Estimate
Budget Officer: Ashley Sharpe	£	£	£	£
EXPENDITURE				
Employees	19,268	18,800	19,160	19,910
Premises Related	34,406	34,630	34,630	34,630
Transport Related	30	30	30	30
Supplies & Services	85,971	93,270	93,450	95,840
Payment to Contractor	130,803	136,470	136,470	139,200
NET EXPENDITURE	270,478	283,200	283,740	289,610

PRINCES HALL**Service Purpose:**

Provide multi-purpose entertainment centre for residents.

Service Activity:

595 seat auditorium and three function rooms, hosting professional and amateur shows, meetings, parties, workshops, wedding receptions, etc.

Cost Centre 2518	2015/16 Actual	2016/17 Estimate	2016/17 Revised Estimate	2017/18 Estimate
Budget Officer: David Phillips	£	£	£	£
EXPENDITURE				
Employees	406,276	418,490	418,760	440,650
Premises Related	133,618	145,630	148,460	147,670
Transport Related	643	260	240	260
Supplies & Services	494,247	478,710	469,390	475,520
	1,034,784	1,043,090	1,036,850	1,064,100
INCOME				
Customer and Client Receipts	(885,957)	(760,100)	(805,100)	(807,100)
NET EXPENDITURE	148,827	282,990	231,750	257,000

Notes:

1 2015/16 actual include underspends on electricity, heating and general repairs and maintenance.

2 2015/16 Actual includes additional income from refreshments, sales and hire for corporate activities.

ALDERSHOT LIDO**Service Purpose:**

To provide and maintain an outdoor Lido through a leisure management contract.

Service Activity:

Large outdoor Lido with 3 flumes, changing rooms, catering outlet, extensive open space, 2x all weather floodlit football pitches, coach and car parking for 180 vehicles.

Cost Centre 2559	2015/16 Actual	2016/17 Estimate	2016/17 Revised Estimate	2017/18 Estimate
Budget Officer: Ashley Sharpe	£	£	£	£
EXPENDITURE				
Employees	7,719	7,390	7,640	7,880
Premises Related	19,100	9,440	9,440	9,440
Transport Related	7	10	10	10
Supplies & Services	12,321	12,630	12,660	12,980
Payment to Contractor	134,147	126,490	126,490	129,010
	173,294	155,960	156,240	159,320
NON RECURRING ITEMS				
Profit share	-	-	(20,000)	-
NET EXPENDITURE	173,294	155,960	136,240	159,320

Notes:

1 2015/16 actual included additional repairs and maintenance works agreed for the 2015 summer season.

2 Member agreement for a Lido initiatives profit share/loss agreement to cover 2015/16 and 2016/17. In 2015/16 there was a loss included in payment to contractor, in 2016/17 Revised profit expected

TOURISM**Service Purpose:**

Promote tourism in the Borough.

Service Activity:

Grants to Aldershot Military Museum and Basingstoke Canal Management Committee.

Cost Centre 2523	2015/16 Actual	2016/17 Estimate	2016/17 Revised Estimate	2017/18 Estimate
Budget Officer: Peter Amies	£	£	£	£
EXPENDITURE				
Employees	5,150	5,020	5,130	5,260
Aldershot Military Museum Joint Mgmt Agreement	28,599	28,600	29,630	29,630
Basingstoke Canal Management Committee	42,246	42,250	42,250	42,250
NET EXPENDITURE	75,995	75,870	77,010	77,140

SOUTHWOOD GOLF COURSE**Service Purpose:**

To provide and maintain a public golf course through a management contract.

Service Activity:

18 hole golf course, putting green, practice hole, spare hole, chipping green, practice area, clubhouse, pro shop, bungalow, maintenance buildings, car park.

Cost Centre 2561	2015/16 Actual	2016/17 Estimate	2016/17 Revised Estimate	2017/18 Estimate
Budget Officer: Ashley Sharpe	£	£	£	£
EXPENDITURE				
Employees	9,547	9,280	9,210	9,540
Premises Related	41,588	39,970	40,150	37,690
Transport Related	13	10	10	10
Supplies & Services	2,200	2,220	2,220	2,250
	53,348	51,480	51,590	49,490
INCOME				
Other Grants & Contributions	(1,190)	(1,190)	(1,190)	(1,190)
NET EXPENDITURE	52,158	50,290	50,400	48,300

TOWN TWINNING**Service Purpose:**

To encourage and facilitate educational, cultural and leisure links between Rushmoor organisations and their counterpart organisations in Rushmoor twin towns.

Service Activity:

To encourage travel and hosting to Rushmoor clubs, societies and organisations (youth and adult) that wish to have links in Rushmoor twin towns. The Twinning Association itself is required to organise and represent the Borough in various annual events, both in Rushmoor and twin towns.

Cost Centre 2531	2015/16 Actual	2016/17 Estimate	2016/17 Revised Estimate	2017/18 Estimate
Budget Officer: Peter Amies	£	£	£	£
EXPENDITURE				
Employees	32,707	33,360	34,270	35,030
Transport Related	1,506	820	820	820
Supplies & Services	608	-	-	-
NET EXPENDITURE	34,821	34,180	35,090	35,850

BLACKWATER VALLEY PROJECT**Service Purpose:**

To manage, maintain and improve the environment of the Blackwater Valley and enable recreational access for the benefit of the local community.

Service Activity:

To provide a local Countryside Service and volunteer worker co-ordination within the Borough. To contribute to the cost of the service along with other sponsor authorities to enable access to the countryside via a long distance footpath (green corridor), maintain/protect the environment of the valley for both Community benefit and nature conservation. To lead with land reclamation projects such as renewal of old gravel pits to nature rich areas (reserves) and Suitable Alternative Natural Green Space (SANGS) management within the Borough.

Cost Centre 2525	2015/16 Actual	2016/17 Estimate	2016/17 Revised Estimate	2017/18 Estimate
Budget Officer: Peter Amies	£	£	£	£
EXPENDITURE				
Employees	4,063	3,990	4,110	4,190
Transport Related	20	20	20	20
Contribution to Service	17,500	17,500	17,500	17,500
NET EXPENDITURE	21,583	21,510	21,630	21,710

PUBLIC HALLS & COMMUNITY CENTRES**Service Purpose:**

To Provide facilities for educational, recreational, arts and social opportunities.

Service Activity:

Facilities provided at Farnborough Community Centre, Prospect Centre, Southwood Community Centre, Blunden Hall and Beaumont Guardrooms.

Cost Centre 2505/6/7/11/15/16/26/48	2015/16 Actual	2016/17 Estimate	2016/17 Revised Estimate	2017/18 Estimate
Budget Officer: P Amies/D Phillips	£	£	£	£
EXPENDITURE				
Employees	13,559	12,920	12,430	13,180
Transport Related Expenses	4	20	20	20
Premises Related	61,665	73,810	79,870	75,230
Supplies & Services	4,105	5,510	5,090	5,220
Grants & Contributions	16,500	16,500	16,500	16,500
	95,834	108,760	113,910	110,150
INCOME				
Customer and Client Receipts	(107,392)	(95,580)	(98,200)	(99,290)
NET EXPENDITURE	(11,558)	13,180	15,710	10,860

Notes:

1 2015/16 reduction in spend on repairs and maintenance

1

SPECIAL EVENTS**Service Purpose:**

To support and promote various community events within the Borough.

Service Activity:

Includes Annual Fireworks display, Victoria Day, Junior Citizen's event and various voluntary events.

Cost Centre 2533	2015/16 Actual	2016/17 Estimate	2016/17 Revised Estimate	2017/18 Estimate	
Budget Officer: Peter Amies	£	£	£	£	
EXPENDITURE					
Employees	9,417	7,520	7,700	7,940	
Fireworks	12,676	39,320	23,020	39,320	1
VE Day 70 Event	2,773	-	-	-	2
Victoria Day	-	5,000	3,000	2,000	
	24,867	51,840	33,720	49,260	
INCOME					
Customer and Client Receipts	(1,399)	(39,300)	(15,000)	(39,300)	1
NET EXPENDITURE	23,468	12,540	18,720	9,960	

Notes:

- 1 2015/16 Actual The fireworks event was postponed due to adverse weather conditions. 2016/17 revised estimate reflects the changes made for the November 2016 Fireworks event which was scaled back in size, offered free to the public and partially funded through sponsorship and concessions income.
- 2 2015/16 reflects the one-off VE Day 70 Event.

COMMUNITY SCHOOLS**Service Purpose:**

Provision of Connaught Leisure Centre.

Service Activity:

Provide and maintain the service in partnership with Hampshire County Council for educational, recreational, cultural and social opportunities.

Cost Centre 2528	2015/16 Actual	2016/17 Estimate	2016/17 Revised Estimate	2017/18 Estimate	
Budget Officer: Peter Amies	£	£	£	£	
EXPENDITURE					
Employees	3,495	2,910	3,630	3,760	
Supplies & Services	6,080	6,080	6,080	-	1
NET EXPENDITURE	9,575	8,990	9,710	3,760	

Notes:

- 1 2017/18 reduction in grant due to change in hours

RUSHMOOR IN BLOOM**Service Purpose:**

Promote and enable civic pride and encourage participation.

Service Activity:

To promote and develop an environmental campaign to include community gardening and planting projects, litter picking events, local gardening competition, allotment competition and school gardening and painting competition. Enable residents and business to be active in improving their communities.

Cost Centre 2529	2015/16 Actual	2016/17 Estimate	2016/17 Revised Estimate	2017/18 Estimate
Budget Officer: Andy Ford	£	£	£	£
EXPENDITURE				
Employees	5,964	5,420	7,990	8,170
Premises Related	4,248	4,420	4,290	3,420
Transport Related	23	20	50	50
Supplies & Services	3,841	5,500	5,500	5,500
	14,076	15,360	17,830	17,140
INCOME				
Other Grants and Contributions	(16,669)	(18,330)	(18,330)	(18,330)
NET EXPENDITURE	(2,593)	(2,970)	(500)	(1,190)

GYMNASTICS ACADEMY**Service Purpose:**

Support the health and fitness of residents and other users.

Service Activity:

Leasing of accommodation to the independent gymnastics academy.

Cost Centre 2514	2015/16 Actual	2016/17 Estimate	2016/17 Revised Estimate	2017/18 Estimate
Budget Officer: Peter Amies	£	£	£	£
EXPENDITURE				
Employees	913	840	840	850
	913	840	840	850
INCOME				
Customer and Client Receipts	(14,800)	(14,800)	(14,800)	(14,800)
NET EXPENDITURE	(13,887)	(13,960)	(13,960)	(13,950)

ALPINE SNOW SPORTS, ALDERSHOT**Service Purpose:**

To provide and maintain a ski centre through a management contract.

Service Activity:

3 dry ski slopes, mist lubrication system, ski lifts and tows, floodlighting, main building inc. office accommodation, bar and cafeteria, function area, maintenance workshop, chalet building and car park.

Cost Centre 2503	2015/16 Actual	2016/17 Estimate	2016/17 Revised Estimate	2017/18 Estimate
Budget Officer: David Phillips	£	£	£	£
EXPENDITURE				
Employees	5,150	4,980	5,110	5,310
Premises Related	1,176	1,000	6,000	1,000
Transport Related	8	10	10	10
	6,334	5,990	11,120	6,320
INCOME				
Customer and Client Receipts	(33,006)	(27,560)	(32,560)	(27,500)
NET EXPENDITURE	(26,672)	(21,570)	(21,440)	(21,180)

MIXED SERVICES**PARKS & RECREATION GROUNDS****Service Purpose:**

To provide parks, open spaces, playgrounds, sports pitches and tree management service.

Service Activity:

To manage and maintain green infrastructure to ensure facilities are safe and attractive for all sections of the community. To provide quality inspirational facilities and ensure the legacy of quality provision for future generations.

Cost Centre 2517	2015/16 Actual	2016/17 Estimate	2016/17 Revised Estimate	2017/18 Estimate
Budget Officer: Andy Ford	£	£	£	£
EXPENDITURE				
Employees	118,556	114,770	117,330	119,950
Premises Related	141,028	162,340	147,240	147,570
Transport Related	857	940	950	940
Supplies & Services	198,573	224,800	238,370	226,160
Third Party Payment	12,000	12,000	12,000	12,000
	471,014	514,850	515,890	506,620
INCOME				
Customer and Client Receipts	(879,867)	(166,130)	(421,060)	(175,330)
Other Grants & Contributions	(2,874)	(3,650)	(3,650)	(3,720)
	(882,741)	(169,780)	(424,710)	(179,050)
NET EXPENDITURE	(411,726)	345,070	91,180	327,570

Notes:

- 1 2015/16 underspend on playground apparatus, tree survey works and repairs and maintenance
- 2 These budgets include developer contributions, which if not used in year are transferred to an earmarked reserve.

ALLOTMENTS**Service Purpose:**

To provide and ensure the opportunity for the community to grow their own produce by provision of allotment gardens.

Service Activity:

The management and maintenance of affordable allotment land to provide adequate infrastructure to enable letting of plots and receipt of income.

Cost Centre 2502	2015/16 Actual	2016/17 Estimate	2016/17 Revised Estimate	2017/18 Estimate
Budget Officer: Andy Ford	£	£	£	£
EXPENDITURE				
Employees	12,663	13,730	16,530	15,080
Premises Related	5,448	7,810	10,230	7,820
Transport Related	229	500	510	500
	18,340	22,040	27,270	23,400
INCOME				
Customer and Client Receipts	(9,179)	(11,510)	(11,510)	(13,810)
NET EXPENDITURE	9,161	10,530	15,760	9,590

LEISURE & YOUTH MANAGEMENT EXPENSES

The following cost centre collects the management expenses involved in running the services within the portfolio. They are recharged to other Direct and Support cost centres.

LEISURE MANAGEMENT

Cost Centre 2510	2015/16 Actual	2016/17 Estimate	2016/17 Revised Estimate	2017/18 Estimate
Budget Officer: Peter Amies	£	£	£	£
EXPENDITURE				
Employees	5,407	7,700	9,200	9,300
Supplies & Services	26,603	25,270	23,930	23,930
	32,010	32,970	33,130	33,230
NET EXPENDITURE (excludes Recharges to Services)	32,010	32,970	33,130	33,230

LEISURE SUPPORT SERVICES

Cost Centre 2522	2015/16 Actual	2016/17 Estimate	2016/17 Revised Estimate	2017/18 Estimate
Budget Officer: Peter Amies	£	£	£	£
EXPENDITURE				
Employees	26,363	26,580	28,310	28,000
Transport Related	131	660	30	660
NET EXPENDITURE (excludes Recharges to Services)	26,494	27,240	28,340	28,660

ADDITIONAL ITEMS

Portfolio	Cost Centre	Description	Revised Estimate 2016/17 £	Forecast 2017/18 £
<u>Non-Recurring Items</u>				
Corporate Services	Estates Support Service	Essential valuations provided for insurance purposes carried out in house but following departure of a suitably qualified member of staff will need to employ external services to complete the valuations	9,400	
	Legal Support Services	Cost of external solicitor required to cover part of the work load of member of staff on long term sick leave	4,130	
		Cost of external solicitor required to cover part of the work load of member of staff on phased return to work	24,460	
	Personnel Support Services	Training rollout requirement of additional functionality of the new Payroll and Human Resources system		4,000
Environment and Service Delivery	Car Parks	Procurement of body worn cameras for the Civil Enforcement Officers to assist in preventing verbal and physical abuse of staff		1,630
	Parking Management	Procurement of body worn cameras for the Civil Enforcement Officers to assist in preventing verbal and physical abuse of staff		4,880
	Planning Conservation	Conservation area appraisals required for the next three years		5,000
	Development Control	Retention of member of staff for one extra day per week to complete the Review of Car Parking Standards		7,500
Total Non-Recurring Items			37,990	23,010
<u>Variations in Service</u>				
Corporate Services	Personnel Support Services	Apprenticeship levy - 0.5% of annual pay bill £11m then less the levy allowance of £15k		40,000
Total Variations in Service			0	40,000
Total Additional Items			37,990	63,010

This page has been left intentionally blank

CAPITAL PROGRAMME SUMMARY 2016/2017 TO 2020/2021

	Original Estimate 2016/17	Anticipated Payments				
		Revised Estimate 2016/17	Estimate 2017/18	Estimate 2018/19	Estimate 2019/20	Estimate 2020/21
CAPITAL EXPENDITURE ON PORTFOLIOS	£'000	£'000	£'000	£'000	£'000	£'000
Corporate Services	2,117	20,857	6,764	308	253	253
Leisure & Youth	725	837	362	740	190	120
Environment & Service Delivery	5,003	4,714	5,455	102	102	102
Business, Safety & Regulation	116	102	83	10	750	0
Sub total (excluding Housing)	7,961	26,510	12,664	1,160	1,295	475
Health & Housing	841	1,037	965	866	866	866
TOTAL CAPITAL EXPENDITURE	8,802	27,547	13,629	2,026	2,161	1,341
CAPITAL EXPENDITURE RESOURCES						
Revenue Contribution to Capital - General	550	550	0	0	0	0
Revenue Contribution to Capital - Improvement Grants	200	178	0	0	0	0
Total Revenue Contributions	750	728	0	0	0	0
Grants & Contributions from Other Bodies (see Grants & Conds Summary page)	1,730	1,652	710	115	615	15
Grants & Contributions - Improvement Grants	425	816	816	816	816	816
Section 106 Developers Contributions (see s106 Summary page)	390	375	1,759	400	0	0
Total Grants & Contributions	2,545	2,843	3,285	1,331	1,431	831
Capital Receipts & Borrowing - General Fund Schemes	5,291	23,933	10,195	645	680	460
Capital Receipts & Borrowing - Housing Schemes	216	43	149	50	50	50
Total Capital Receipts & Borrowing	5,507	23,976	10,344	695	730	510
TOTAL CAPITAL FINANCING	8,802	27,547	13,629	2,026	2,161	1,341

GRANTS & CONTRIBUTIONS SUMMARY 2016/2017 TO 2020/2021

Project Number	PROJECT	Original Estimate 2016/17	Anticipated Receipts				
			Revised Estimate 2016/17	Estimate 2017/18	Estimate 2018/19	Estimate 2019/20	Estimate 2020/21
	<u>General Fund - Grants & Contributions</u>	£'000	£'000	£'000	£'000	£'000	£'000
6510	- Beaumont Park - Emergency Works to Boundary Wall (Property Owners)	81	135				
6570	- Manor Park - Playground Refurbishment (Landfill Tax)	50					
6585	- Municipal Gardens - Playground Refurbishment (Landfill Tax)	50					
6518	- Wheeled Bin Contributions (Developers & Householders)	10	13	15	15	15	15
	<u>Activation Aldershot Projects</u>						
5401	- Project 1 - Integration between AUE and Town Centre (GE Fund)	1,500	1,425	75			
5404	- Project 2 Phase 6 - Station Forecourt Improvements (Local Growth Fund, HCC & SWT)			560			
6546	- Osborne Road - Recreation Ground Refurbishment (Landfill)	30	20				
5405	- Redevelopment of the Civic Quarter Farnborough			60			
6567	- Replace Cremators - Cameo Crematorium Provision					600	
6564	- Sands Memorial Gardens - Crematorium Charity Fund	9	9				
	- Ivy Road - Sports & Community Pavilion				100		
	Total General Fund Grants & Contributions	1,730	1,602	710	115	615	15
	<u>Housing Schemes - Government Grants</u>						
6400	- Improvement Grants - Disabled Facilities Grants (Better Care Fund) (H&H)	425	816	816	816	816	816
6401	- Grants to Support Social Housing		50				
	TOTAL GRANTS & CONTRIBUTIONS	2,155	2,468	1,526	931	1,431	831

SECTION 106 DEVELOPERS CONTRIBUTIONS SUMMARY 2016/2017 TO 2020/2021

Project Number	PROJECT	Original Estimate 2016/17	Anticipated Receipts				
			Revised Estimate 2016/17	Estimate 2017/18	Estimate 2018/19	Estimate 2019/20	Estimate 2020/21
	General Fund Schemes	£'000	£'000	£'000	£'000	£'000	£'000
6528	- Brickfield Country Park - Improvement Works			28			
6526	- Cove Green - Cricket Pitch Refurbishment			7			
6539	- Cove Green - Park Improvements			9			
	- Ivy Road - Sports & Community Pavilion				400		
6570	- Manor Park - Playground Refurbishment	110	100				
6585	- Municipal Gardens - Playground Refurbishment	110	110				
6571	- Manor Park - Lake Improvements			19			
6546	- Osborne Road - Recreation Ground Refurbishment	90	84				
5211	- Purchase of Land - Ball Hill (Sang)			1,696			
6544	- Pyestock Crescent - Playground Refurbishment	80	81				
	TOTAL SECTION 106 DEVELOPERS CONTRIBUTIONS	390	375	1,759	400	0	0

CORPORATE SERVICES PORTFOLIO CAPITAL PROGRAMME 2016/2017 TO 2020/2021

1 of 2 Project Number	Project	Payments To 31.3.16	Original Estimate 2016/17	Revised Estimate 2016/17	Anticipated Payments			
					Estimate 2017/18	Estimate 2018/19	Estimate 2019/20	Estimate 2020/21
		£'000	£'000	£'000	£'000	£'000	£'000	£'000
	12 ARTHUR SREET							
5215	Redevelopment (s)	5		168	100			
	COMPUTER SYSTEMS							
7305	IT Equipment Replacement Programme	37	30	30	30	25	20	20
7310	Channel Shift Implementation & Resourcing	38						
7500	ICT Strategy & Customer First Projects		250	225	200	200	150	150
7500 40103	Council Website (s)			5	25			
5336	Meetings & Decisions management System			15				
	COUNCIL OFFICES							
5315	Replacement of Obsolete Air Conditioning Plant	4		31				
5329	Accommodation & Upgrade Changes	38	35	44	47	43	43	43
5335	Co-Location Project Phase 3	160	115	65				
5339	Replacement of Building Management System				45			
5337	Parking Bays & External Works				12			
5338	Maintenance Of Lower Roofs				24			
	COUNCIL PROPERTIES							
5211	Purchase of Land - Ball Hill (Sang) (s)	4			1,696			
5313	Energy Efficiency Schemes	36	40	50	40	40	40	40
	FARNBOROUGH AIRPORT							
5403	Farnborough International Loan		1,647	1,647	2,853			
	FLEXIBLE CAPITAL RECEIPTS							
5299	Schemes Funded By Unallocated Flexible Capital Receipts (s)			10	490			

Note: (s) denotes projects which include slippage from 2016/2017 into 2017/2018

CORPORATE SERVICES PORTFOLIO CAPITAL PROGRAMME 2016/2017 TO 2020/2021

2 of 2		Project	Payments To 31.3.16	Original Estimate 2016/17	Revised Estimate 2016/17	Anticipated Payments			
Project Number	Estimate 2017/18					Estimate 2018/19	Estimate 2019/20	Estimate 2020/21	
			£'000	£'000	£'000	£'000	£'000	£'000	£'000
		237 HIGH STREET							
5222	Redevelopment at Boulters House, 237 High Street				10	30			
		INVESTMENT PROPERTIES							
5209	9 Wellington Street Refurbishment				10				
5213	Purchase of Plot 10A Wellesley House		3		644				
5214	20 Blackwater Way				259				
5216	168 High Street, Guildford				7,153				
5217	Optrex Business Park				1,569				
5218	114-116 Dominion Road, Worthing				6,305				
5219	31 Hercules Way, Farnborough				557				
		36-62 UNION SREET ALDERSHOT							
5220	Revelopment (s)				2,060	1,172			
TOTAL			323	2,117	20,857	6,764	308	253	253

Note: (s) denotes projects which include slippage from 2016/2017 into 2017/2018

LEISURE & YOUTH PORTFOLIO CAPITAL PROGRAMME 2016/2017 TO 2020/2021

1 of 4 Project Number	Project	Payments To 31.3.16	Original Estimate 2016/17	Revised Estimate 2016/17	Anticipated Payments			
					Estimate 2017/18	Estimate 2018/19	Estimate 2019/20	Estimate 2020/21
		£'000	£'000	£'000	£'000	£'000	£'000	£'000
	ALDERSHOT PARK							
6522	Drainage Works to Rugby Pitches	5		3				
	ALDERSHOT POOLS COMPLEX							
6242	Lido - Concrete Works & Structural Pool Repairs	5	15	25	15	15	15	
6543	AIP - Electrical Testing & Rewiring	10	10	10	10	10	10	
6551	AIP - Replacement Fans, Pumps & Valves	15	15	15	15	15	15	
6557	Roof Insulation & Coating over Pools (s)	1		47	72			
6558	Replacement Ceiling				62			
	ALPINE SNOWSPORTS							
6501	Repainting & Anti Corrosion				7			
6527	Slope Maintenance (s)	2	25		38	20	20	20
	BEAUMONT COMMUNITY CENTRE							
6521	Repairs To Column & Stonework				19			
	BRICKFIELD COUNTRY PARK							
6528	Improvement Works (s)		20	1	28			
	COVE GREEN							
6526	Cricket Pitch Refurbishment (s)	1			7			
6539	Park Improvement (s)	2			9			

Note: (s) denotes projects which include slippage from 2016/2017 into 2017/2018

LEISURE & YOUTH PORTFOLIO CAPITAL PROGRAMME 2016/2017 TO 2020/2021

2 of 4 Project Number	Project	Payments To 31.3.16	Original Estimate 2016/17	Revised Estimate 2016/17	Anticipated Payments			
					Estimate 2017/18	Estimate 2018/19	Estimate 2019/20	Estimate 2020/21
		£'000	£'000	£'000	£'000	£'000	£'000	£'000
FARNBOROUGH LEISURE CENTRE								
6541	Electrical Testing & Rewiring	10	10	10	15	15	15	
6542	FLC Foyer Lift			68				
6545	Replacement Fans, Pumps & Valves	15	15	15	15	15	15	
6548	Teaching Pool Filter Refurbishment		15	15				
6549	Part Coating of Roof	0						
6561	Roof Coating Over Gym & Changing Rooms	22						
6574	Main Pool Filter Refurbishment	32						
6575	Ultra Violet Pool Disinfection Unit	35						
FARNBOROUGH TENNIS CLUB								
6556	Pavilion Extension	115		2				
IVY ROAD PLAYING FIELDS								
6500	Pitch Reconstruction	48		6				
	Sports & Community Pavilion					500		
KING GEORGE V PAVILION								
6523	Upgrading Toilets				21			
MANOR PARK								
6559	Memorial Refurbishment	0		1				
6570	Playground Refurbishment		160	150				
6571	Lake Improvements (s)		10		19			
6592	Depot New Paving & Tarmac		13	13				
MUNICIPAL GARDENS								
6585	Playground Refurbishment		160	160				

Note: (s) denotes projects which include slippage from 2016/2017 into 2017/2018

LEISURE & YOUTH PORTFOLIO CAPITAL PROGRAMME 2016/2017 TO 2020/2021

3 of 4 Project Number	Project	Payments To 31.3.16	Original Estimate 2016/17	Revised Estimate 2016/17	Anticipated Payments			
					Estimate 2017/18	Estimate 2018/19	Estimate 2019/20	Estimate 2020/21
		£'000	£'000	£'000	£'000	£'000	£'000	£'000
	OSBORNE ROAD							
6538	Osborne Road Basketball Centre Upgrade			36				
6546	Recreation Ground Refurbishment		120	104				
	PARKS & OPEN SPACES							
6504	Houseman Road Footbridge Improvements	18						
	PLAYGROUNDS							
	Maintenance of Playgrounds					150	100	100
	PRINCES HALL							
6513	Electrical Rewiring	1		1				
6525	Air Handling / Environmental Control	3						
6529	Essential Maintenance & Redecoration	18						
6535	Replacement Flooring	1		4				
6537	Wi-Fi installation	1		3				
6540	Moving Stage Lights	15						
6581	Preplace Flooring Princes Suite		12	12				
6582	Replace Main Auditorium Sound System		30	30				
6584	Coating to Roof		15	15				
	PYESTOCK CRESCENT							
6544	Playground Refurbishment		80	81				
	QUEENS ROAD							
6553	Weightlifting Pavilion Improvements	25						

Note: (s) denotes projects which include slippage from 2016/2017 into 2017/2018

LEISURE & YOUTH PORTFOLIO CAPITAL PROGRAMME 2016/2017 TO 2020/2021

4 of 4 Project Number	Project	Payments To 31.3.16	Original Estimate 2016/17	Revised Estimate 2016/17	Anticipated Payments			
					Estimate 2017/18	Estimate 2018/19	Estimate 2019/20	Estimate 2020/21
		£'000	£'000	£'000	£'000	£'000	£'000	£'000
6555	REDAN ROAD Fortifications	6						
6532	SOUTHWOOD COMMUNITY CENTRE Internal Decoration				10			
6552	Boiler Replacement	10		10				
	TOTAL	416	725	837	362	740	190	120

Note: (s) denotes projects which include slippage from 2016/2017 into 2017/2018

ENVIRONMENT & SERVICE DELIVERY PORTFOLIO CAPITAL PROGRAMME 2016/2017 TO 2020/21

1 of 3	Project	Payments To 31.3.16	Original Estimate 2016/17	Revised Estimate 2016/17	Anticipated Payments			
Project Number					Estimate 2017/18	Estimate 2018/19	Estimate 2019/20	Estimate 2020/21
		£'000	£'000	£'000	£'000	£'000	£'000	£'000
	ALDERSHOT TOWN CENTRE PROJECTS - ACTIVATION ALDERSHOT							
5401	Project 1 - Activation Aldershot (100% funded by GE Fund) (s)		1,500	1,425	75			
5402	Project 2 - Town Centre Improvements (part funded by GE Fund)	1,385	60	348				
5404	Project 2 Phase 6 - Station Forecourt Improvements (s)		1,240	200	1,600			
	BEAUMONT PARK							
6510	Emergency Works to Boundary Wall Repairs	14	127	341				
6562	Railings, Link Work with Wall Renovation		52	52				
6563	Beaumont Guards Room Internal Redecoration		13	13				
	CAR PARKS							
6509	High Street Car Park Aldershot			13				
6524	Pay and Display Machines Replacement		400	400				
6578	Parking Management System	9		23				
6597	Provision for Enhancement (excluding Payment & Management Systems)	43		206				
	CIVIC QUARTER FARNBOROUGH							
5405	Redevelopment				150			

Note: (s) denotes projects which include slippage from 2016/2017 into 2017/2018

ENVIRONMENT & SERVICE DELIVERY PORTFOLIO CAPITAL PROGRAMME 2016/2017 TO 2020/21

2 of 3 Project Number	Project	Payments To 31.3.16	Original Estimate 2016/17	Revised Estimate 2016/17	Anticipated Payments			
					Estimate 2017/18	Estimate 2018/19	Estimate 2019/20	Estimate 2020/21
		£'000	£'000	£'000	£'000	£'000	£'000	£'000
	CYCLEWAY LINKS							
6520	Cove Brook Greenway			52				
6577	Hazel Avenue to Arrow Road			23				
	DEPOTS							
6517	Hawley Lane			12				
6573	New Depot (s)	27	1,500	1,447	3,509			
6576	Refurbishment of Temporary Depot	10						
	FARNBOROUGH TOWN CENTRE PROJECTS							
5207	Kingsmead Construction Works	686						
	MARKETS							
6502	Pop Up Gazebo's	8						
	MAYFIELD REGENERATION							
6554	Environmental Improvements	1		18				
	NOISE MONITORING							
6402	Noise Monitoring Equipment	11						

Note: (s) denotes projects which include slippage from 2016/2017 into 2017/2018

ENVIRONMENT & SERVICE DELIVERY PORTFOLIO CAPITAL PROGRAMME 2016/2017 TO 2020/21

3 of 3 Project Number	Project	Payments To 31.3.16	Original Estimate 2016/17	Revised Estimate 2016/17	Anticipated Payments			
					Estimate 2017/18	Estimate 2018/19	Estimate 2019/20	Estimate 2020/21
		£'000	£'000	£'000	£'000	£'000	£'000	£'000
	PARKING SCHEMES							
6550	Residents Parking Schemes			11				
	PUBLIC CONVENIENCES							
6533	North Camp - Refurbishment of Public Conveniences				19			
6579	Manor Park & Aldershot Park PC's - Replacement of Sanitary Fittings	3		13				
6587	Aldershot Bus Station - Refurbishment of Facilities	31						
	REFUSE/ RECYCLING							
6232	Bottle Bank Replacement	1	85					
6518	Wheeled Bins	78		102	90	90	90	90
	ROWHILL NATURE RESERVE							
6512	Rowhill Nature Reserve - Maintain Timber Structure		11					
	SPEED VISORS							
6511	Speed Visor Replacement	11						
	STREET CLEANSING							
6515	Litter / Cigarette Bins	9	15	15	12	12	12	12
	TOTAL	2,326	5,003	4,714	5,455	102	102	102

Note: (s) denotes projects which include slippage from 2016/2017 into 2017/2018

BUSINESS, SAFETY & REGULATION PORTFOLIO CAPITAL PROGRAMME 2016/2017 TO 2020/2021

1 of 1	Project	Payments To 31.3.16	Original Estimate 2016/17	Revised Estimate 2016/17	Anticipated Payments			
Project Number					Estimate 2017/18	Estimate 2018/19	Estimate 2019/20	Estimate 2020/21
		£'000	£'000	£'000	£'000	£'000	£'000	£'000
	CEMETERIES							
6226	Ship Lane (Cemetery) - Upgrade Toilets				17			
6227	Redan Road Repairs to Boundary Wall (s)		30		30			
6229	Path Improvements	1		9				
6230	Redan Road Boundary Fence	6						
6231	Ship Lane - Drainage				11			
	Victoria Road (Cemetery) - Fencing Repairs/Redecoration					10		
	CREMATORIUM							
6560	The Park Crematorium Aldershot - Mobile Elevation Work Platform				10			
6564	Sands Memorial Garden		20	20				
6565	Waiting Room Modernisation		10	10				
6566	Replacement Cremator Equipment		56	56				
6567	Replace Cremators - Grants & Contributions						750	
6568	The Park Crematorium Aldershot - Equipment For Chapel & Waiting Room				15			
6591	Woodland Memorial							
6596	New Doorway to Hall of Remembrance	18						
	TOTAL	25	116	102	83	10	750	0

Note: (s) denotes projects which include slippage from 2016/2017 into 2017/2018

HEALTH & HOUSING PORTFOLIO CAPITAL PROGRAMME 2016/2017 TO 2020/2021

1 of 1	Project	Payments To 31.3.16	Original Estimate 2016/17	Revised Estimate 2016/17	Anticipated Payments			
Project Number					Estimate 2017/18	Estimate 2018/19	Estimate 2019/20	Estimate 2020/21
		£'000	£'000	£'000	£'000	£'000	£'000	£'000
	IMPROVEMENT GRANTS							
6400 50013	Disabled Facilities Grants (Mandatory)		650	816	816	816	816	816
6400 50022	Housing Renewal Grants (Discretionary)		50	50	50	50	50	50
6400 50050	Home Loan Scheme (Discretionary)		20	20				
	SOCIAL HOUSING GRANT							
6401	Grants To Support Social Housing (s)	40	121	131	99			
	NORTH LANE LODGE							
6403	North Lane Lodge - Wellesley Site			20				
	TOTAL	40	841	1,037	965	866	866	866

Note: (s) denotes projects which include slippage from 2016/2017 into 2017/2018