



EXECUTIVE

YOU ARE REQUESTED TO ATTEND A MEETING OF THE EXECUTIVE TO BE HELD IN THE PRINCIPAL COMMITTEE ROOM, THE DEANE HOUSE, BELVEDERE ROAD, TAUNTON ON WEDNESDAY 9TH FEBRUARY 2005 AT 18:15.

AGENDA

1. Apologies
2. Minutes
3. Public Question Time
4. General Fund Revenue Estimates 2005/06
Report of Head of Resources (enclosed)
5. Capital Programme 2005/06 to 2007/08
Report of Head of Resources (enclosed)
6. Housing Revenue Account, Revenue Estimates and Rent Levels, Deane Helpline and
Deane Building DLO Account 2005/06
Report of Head of Housing and Financial Services Manager (enclosed)
7. Council Tax Setting 2005/06
Report of Head of Resources (enclosed)

G P DYKE
Member Services Manager

The Deane House
Belvedere Road
TAUNTON
Somerset

TA1 1HE

01 February 2005



Members of the public are welcome to attend the meeting and listen to the discussion. Lift access to the main committee room on the first floor of the building is available from the main ground floor entrance. Toilet facilities, with wheelchair access, are also available. There is a time set aside at the beginning of the meeting to allow the public to ask questions



An induction loop operates to enhance sound for anyone wearing a hearing aid or using a transmitter. If you require any further information, please contact Greg Dyke on:



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Website: www.tauntondeane.gov.uk (Council, Executive, Review Board & Review Panel Agenda, Reports and Minutes are available on the Website)

Executive – 12 January 2005

Present: Councillor Williams (Chairman)
Councillors Bishop, Mrs Bradley, Cavill, Garner, Hall, Leighton and Mrs Lewin-Harris

Officers: Mrs P James (Chief Executive), Ms S Adam (Head of Resources),
Mr C Brazier (Head of Housing), Mr P Weaver (Head of Environment and Leisure), Mr P Carter (Financial Services Manager), Mrs P Potter (Elderly Services Manager) Mr A Priest (Senior Valuer) and Mr G P Dyke (Member Services Manager)

Also Present: Councillors Bowrah, Henley, Hindley, Lees, Lisgo, Stuart-Thorn and Weston

(The meeting commenced at 6.15 pm.)

1. Apologies

Councillor Edwards

2. Minutes

The minutes of the meeting of the Executive held on 8 December 2004 were taken as read and were signed.

3. Public Question Time

- (a) Mr S Robins asked why the Council would not identify the alarm system required at 47 South Street.

Councillor Williams replied that Mr Robins had been consistently invited to allow the Council to re-inspect this properly. The Council were not responsible for the detailed specification of work. An inspection would be made of the system in place. It was incumbent on Mr Robins to meet the appropriate Regulations. Mr Robins had chosen not to accept the offer to re-inspect. Experts were available in the private sector to give a clear specification of what was required. All Mr Robins had to do to resolve this issue was to provide an appropriate electrical certificate or accept the offer of re-inspection.

Mr Robins made a supplementary statement that a previous letter was not relevant or factual and this situation had been created by the Council.

- (b) Councillor Williams declined to accept a question from Daniella Robins in view of an outstanding issue that had arisen during a previous Public Question Time.
- (c) Councillor Henley, as a member of the public, asked if the debate on Sheltered Housing could not have been dealt with with more sensitivity and greater clarity and communication with the public.

Councillor Garner replied that this issue had initially appeared disjointed. Reports had appeared in the Press prior to any detailed consultation.

However, he was now satisfied with the level of consultation which had been greater than originally planned.

- (d) Councillor Henley, as a member of the public, asked if the decision of the Council to delete Longforth Farm from the Local Plan and allocate land at Cades Farm had directly resulted in the submission of a planning application and made it inevitable.

Councillor Bishop agreed that the submission of the planning application was inevitable. The Council had allocated Cades Farm and deleted Longforth Farm from the Local Plan following the Planning Inspector's report. The reasons were self evident – to continue with the allocations of Longforth Farm would have resulted in great cost to the Council and failure to adopt the Local Plan.

4. Somerset Waste Partnership Contract Integration

Further to Minute 73/2004 considered further the proposal to integrate Taunton Deane's waste collection contract with other Somerset waste collection authorities and to delegate responsibility for waste management services to a Waste Board made up of political representatives from all the authorities involved.

Eunomia Research and Consulting had recently undertaken work on behalf on the Somerset Waste Partnership investigating the business case for the integration of waste collection contract across Somerset. This had been seen as the logical next steps following on from previous collaborations. Such developments would take the partnership into a more formalised joint working arrangement and as such necessitated the commitment of participating authorities.

Details were submitted of the key potential advantages that might accrue to Somerset Waste Authorities through further collaboration, together with any potential disadvantages and the key risks as identified in the consultants report. It was noted that the key driver for the current consideration of this subject was the procurement cycle for waste collection services and details were submitted of the length and nature of waste collection contracts being operated by all the Somerset districts.

It was felt that there would be significant opportunities for efficiency savings as a result of contract integration both in terms of reducing contractor costs, improving the efficiency of the administration of Waste Management Services and in the procurement process. Needs would be most significant if all five districts, together with the County Council, participated fully, but would still be apparent if a smaller number of districts agreed to participate. It was acknowledged that there were also risks to be considered, but taking into consideration current government policy and the current market conditions, the potential advantages outweighed the risks as they were understood at the moment.

This matter had also received detailed consideration by the Health and Leisure Review Panel at its meeting on 11 January 2005 and details of its recommendations were submitted.

RESOLVED that subject to the consideration of detailed constitutional and management arrangements by the Health and Leisure Review Panel and the approval of the Executive, it be agreed in principle that:-

1. this Council participate in cross County contracts for the collection of waste for recycling and disposal;
2. decisions on specific waste collection matters be delegated to the Somerset Waste Board (SWB);
3. a single client management structure reporting to the SWB be established;
4. Waste disposal, collection and recycling budgets be pooled across the six partner Councils of the SWB;
5. the portfolio holder for Environmental Services be authorised to represent this Council in the detailed discussions and negotiations.

5. Housing Stock Options

Further to Minute 72/2004. Submitted a report which provided an update on the work that had, or was being undertaken in relation to Housing Stock Options. The following issues were addressed:-

- a. PWC (Pricewaterhouse Coopers) to provide financial guidance on the difference between a stand alone versus a group structure.
- b. PWC to update members on the Prudential Code and its use to Taunton Deane.
- c. To note the ITA's final report which took into consideration the insite groups recommendation.
- d. To note the views of partners, members and staff.
- e. To update members on the work being undertaken to gain a place on the stock transfer programme.

The report and its appendices provided members with a good overview of the current position. The preferred choice of landlord by all parties concerned, including tenants, was that of a newly established free standing Registered Social Landlord (RSL) – a Stand Alone. It was noted that the report and the information submitted with it had been considered and endorsed by both the Tenants' Forum and the Housing Review Panel.

RESOLVED that the contents of the report be endorsed and a free standing Registered Social Landlord (RSL) – a Stand Alone be formed in the event of a transfer taking place.

6. Housing Restructure

Reported that at it's meeting on 6 October 2004, the Housing Review Panel considered a proposed restructure of the Housing Service. The Tenants' Forum had also discussed the proposals, which had been supported both by the forum and the panel.

Further detailed consideration which included an update on the formal consultation work with staff, more detailed financial costings, and a final proposed structure were considered by both the tenants forum on 20 December 2004 and the Housing Review Panel on 21 December 2004. The Forum and the Panel unanimously supported the proposed restructuring. It was felt that the proposed restructure would enable the Housing Service to move forward from what was already a strong position. As part of the restructure there would be an emphasis on empowering staff and enabling them to take ownership for their area of work, with support, guidance and encouragement from their line managers.

RESOLVED that

1. the contents of the report be endorsed;
2. Council be recommended to approve the changes to the base budget of the Council to reflect the new structure, namely:-
 - (i) An increase to the General Fund base budget of £24,393.
 - (ii) An increase to the Housing Revenue Account base budget of £146,982.
 - (iii) An increase to the base budget of the Building Maintenance DLO of £8580;
3. Council be recommended to approve the inclusion in the 2005/06 Housing Revenue Account budget, a budget of £200,000 for redundancy costs arising from the restructure which was to be funded from the working balance.
4. Council be recommended to approve the funding of the General Fund share of redundancy costs of approximately £45,000 from the General Fund Reserve.

7. Review of Sheltered Housing

Submitted report, which reflected on the services that had historically been provided to tenants living in sheltered housing by way of a resident scheme manager. Consideration was given to how these should be provided now and in the future.

The Housing Review Panel, at its meeting on 4 August 2004 had considered a report which advised on the current position on the activities and issues affecting the elderly services unit, part of which was about the development of the Sheltered Housing Service. Further details were submitted which explained the current position, gave details of staff consultation of tenants needs assessment and the feedback from a tenants questionnaire. The financial implications of the proposal were also submitted.

The service currently provided by a mobile team was more flexible to the needs of the service user and had been welcomed in areas where it had been provided. With staff being so readily available there was a risk that tenants could become dependant on one person for tasks that were not appropriate.

The warden call system had reached the end of its anticipated life and would need replacing at an estimated cost of £20,000 to £30,000 per scheme. There were limited facilities at some of the schemes and with limited opportunity to provide additional meeting halls or other facilities in the future. There was a growing demand for extra care housing.

The Review of Sheltered Housing had been considered and endorsed by the Housing Review Panel and the tenants' forum at their meeting in November 2004.

RESOLVED that:-

1. Staff be no longer required to occupy accommodation as part of their terms and conditions of employment and should be offered alternative accommodation in accordance with the criteria, details of which were submitted with the report.
2. The current and future vacant properties be allocated to applicants from the Housing waiting list.
3. A programme of change in the existing warden call equipment be prepared and implemented.

4. The upgrading of those schemes identified in the report as being sheltered/extra care schemes be investigated further.

8. Treasury Management Update 2004/05

Submitted report previously circulated which set out the current position for Treasury Management activities in 2004/05 with details of any issues regarding the remainder of the current financial year and into the next financial year.

RESOLVED that the treasury management position to date and for 2004/05 be noted.

9. Exclusion of Press and Public

RESOLVED that the press and public be excluded from the meeting for the item numbered 9 on the agenda because of the likelihood that exempt information would otherwise be disclosed relating to clause 9 of Schedule 12(a) (of the Local Government Act 1972).

10. Proposed Sale of Bedford House, Park Street, Taunton

Reported that the national "Efficiencies Agenda" encouraged all authorities to challenge how their assets were currently used and were performing, not only in financial terms, but in their impact in delivering the Councils corporate priorities. Submitted report previously circulated which gave consideration to selling a 999 year leasehold interest in Bedford House, Park Street, Taunton and reinvesting the proceeds of sale into economic development schemes to provide affordable workspace in line with the Council's corporate priorities.

It was considered that the sale of Bedford House would provide a significant capital receipt and with this be reinvested into economical development projects, it would assist the Council in fulfilling a key corporate priority. The sale would provide an opportunity for the Council to increase revenue from its property assets, although it was acknowledged that risk and management costs would be slightly greater in order to achieve this.

Selling a 999 year lease hold interest in Bedford House would not necessarily provide the best capital receipt, but would allow the Council to retain some degree of control over the future use of a very prominent building within the town centre. It was therefore considered reasonable to proceed on this basis.

RESOLVED that Bedford House, Park Street, Taunton be disposed of on a 999 year leasehold basis for a premium and a peppercorn rent with the proceeds being reinvested directly into economic development projects to provide affordable workspace.

(The meeting ended at 8.20 pm)

TAUNTON DEANE BOROUGH COUNCIL

EXECUTIVE – 9 FEBRUARY 2005

REPORT OF THE HEAD OF RESOURCES

This Matter Is The Responsibility of Executive Cllr Williams (Leader of the Council)

GENERAL FUND REVENUE ESTIMATES 2005/06

Executive Summary

To consider the Executive's final 2005/06 budget proposals, prior to submission to Full Council on 22 February 2005 for approval. The report contains details on:

- 1 The General Fund Revenue Budget proposals for 2005/06; including the proposed Council Tax increase and the Prudential Indicators.
- 2 Draft figures on the predicted financial position of the Council for the following two years.

1. Purpose

- 1.1 All Councillors were presented with details of the Executive's initial budget plan prior to Christmas. This pack contained details of the General Fund Revenue and Capital budgets, along with listings of how the Executive was minded to close the budget gap.
- 1.2 Councillors were requested to feedback their views on the budget plans to the Executive so they could be taken into account before their final budget was presented for approval.
- 1.3 The Head of Resources attended Group Meetings during January to explain the content of the pack – to ensure all Councillors were fully briefed and able to join in the budget debate.
- 1.4 The Executive have considered the feedback they have received from individual Councillors and the Review Board, and now present their final General Fund revenue budget proposals for 2005/06.

2. Background Information

- 2.1 Each year the Council sets an annual budget, which sets out in detail the resources needed to meet operational requirements. The annual budget is prepared within the context of the Medium Term Financial Plan (MTFP) – which is simply a 5-year rolling financial plan.
- 2.2 Previous MTFPs have predicted an ongoing budget shortfall. Members recognised this and approved a **Financial Strategy in April 2004** to set the framework for resolving this. This Financial Strategy was a key link between the Corporate Strategy and the MTFP, and recognised that there were some difficult issues for this Council to tackle – but to continue to provide services as we have been was not an option.

- 2.3 The MTFP was updated over the summer to reflect the latest estimates from officers on unavoidable costs. The **MTFP results, together with the Budget Strategy for 2005/06 were presented to the Review Board on 7 October 2004.**
- 2.4 The key principles of the Budget Strategy were:-
- That to continue providing the current level of services was not an option for Taunton Deane.
 - That each service of the Council would be subject to scrutiny - not only for efficiency reasons, but to challenge the current level of service delivery in light of the Councils Corporate Priorities.
 - That General Fund Revenue Reserves could be reduced to £750k to facilitate the delivery of invest to save initiatives (subject to certain boundaries). That the Executive be authorised to approve such initiatives and necessary supplementary estimates on behalf of full Council.
 - That all Councillors would be given the opportunity to be involved in the process.
- 2.5 The Budget Strategy was further developed and the **Review Board considered the Profile of Services on 4th November 2004.** The Executive approved this on 17 November 2004. A summary of the profile of services is shown in Appendix A.
- 2.6 Using the Profile of Services as the framework for ensuring that resources would be matched to priorities in the 2005/06 budget, Corporate Management Team and Members of the Executive issued savings targets to each Head of Service, as follows:-

Item No	Service	Target £'000	Exec Cllr	Head of Service	Issues Being Considered
1	Housing Benefits	60	TH	SA	Delete vacant posts
2	Revenues	20	TH	SA	Delete vacant posts
3	Deane Building Design Group	100	TH/GG/NC	SA	Delete vacant posts
4	Private Sector Hsg	50	GG	CB	Supporting People Funds
5	HMO Licensing	30	GG	CB	Delay in legislation
6	HMO Registration	12	GG	CB	Efficiency Gain
7	Grants in Lower Priority Areas	72	All	All	Challenge contribution to top 4 priorities
8	Rights of Way	39	CB	TN	Actioned
9	Planning Policy	25	CB	TN	Efficiency Gain / Restructure
10	E-Government	55	TH	KT	Actioned
11	Central Services	20	TH	KT	Delete vacant posts
12	Parks / Open Spaces / Nursery / Shrubs	70	DB	PW	Efficiency Gains. Less bedding, more shrubs.
13	Leisure Development	15	DB	PW	Efficiency and grants
14	Environmental Hlth (excl Dog Warden, Licensing and Waste)	100	ME	PW	Charges, Efficiency Gains , Restructure
15	Highways Issues / Hort Maint on Highways	15	CB/DB/TH /ME	CB	Highways contract, maint of shrub beds.
16	Staff Car Parking	25	TH	KT	Charging?
17	Lease Cars (natural wastage)	?	TH	KT	Minimal Impact
18	Mobile Phones (non-essential)	10	TH	KT	Use of Pool Phones
19	Fees and Charges				Exploring increase of 10%
	- Planning	32	CB	TN	
	- Misc	5	All	All	
20	Planning Advice	10	CB	TN	Charge for pre-planning advice.
TOTAL		765			

2.7 The Heads of Service were tasked with reviewing options for delivering the savings targets, and asked to complete a Savings Delivery Plan for each target. The Savings Delivery Plans list, for each service, options for meeting the savings target – through efficiency savings, cuts to front-line service delivery, through raising extra income or through price increases. Each option has been given a category for both the ease of implementation in operational terms, and the impact of that option on the public (Category 1 = Easier through to Category 3 = Harder). The **Review Board considered the Savings Delivery Plans on 25th November 2004.**

2.8 The Executive's initial budget plans were shared with all Councillors in the pre-Christmas budget consultation pack. This showed a budget gap of £653k, together with details of all the savings delivery plans being considered.

3. Budget Strategy For 2005/06

3.1 There are two main aims of this budget setting process – to ensure the increase in council tax is minimised, and, at the same time to try and maintain excellent front-line service provision. This has meant tough choices.

3.2 Through the implementation of the Financial Strategy and the subsequent Budget Strategy, the Council now has a sustainable and affordable budget position for the future. The Profile of Services and subsequent savings targets

and delivery plans has ensured that the Council is directing it's limited resources to the priority areas:-

- Deliver the Vision for Taunton.
- Tackle Anti-Social Behaviour in our Communities.
- Work with the County Council and Others to Tackle Local Transport Priorities.
- Affordable Housing.

3.3 The General Fund Reserve is currently £1.304m. This has fallen during the year due to the need to approve supplementary estimates totalling £358k (Corporate Restructure, Additional contribution to Capital, Recycling etc). The impact of this has been reduced through budget underspends in the current year being returned to the General Fund Reserve. This does offer a small amount of flexibility in the budget funding decision but the overriding principle of ensuring the authority's underlying expenditure is not reliant on reserves remains.

3.4 As with earlier years, there is no contingency built into the 2005/06 budget. All requests for new funding must be presented as supplementary estimates from the General Fund Reserve.

4. Budget Consultation

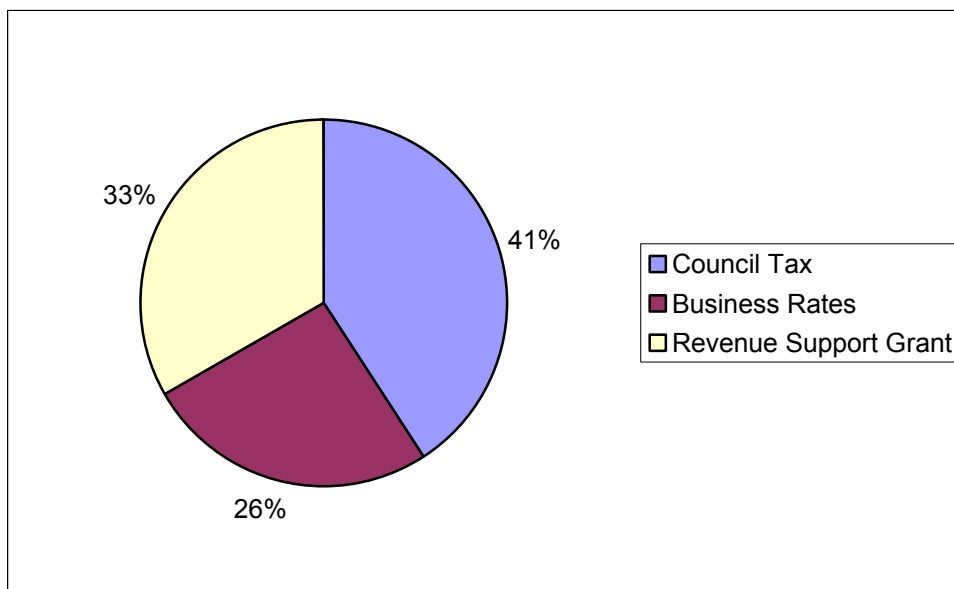
4.1 Consultation on the budget has taken place with the Taunton and Wellington Chambers of Commerce and the Taunton Retail Group. A verbal update on their comments will be provided at the Executive meeting.

4.2 It is recognised that consultation needs to take place earlier in the budget process and to kick start this Officers will, in the Spring, be consulting the public on our corporate priorities.

5. The General Fund

5.1 The General Fund Revenue Account is the Council's main fund and shows the income and expenditure relating to the provision of services which residents, visitors and businesses all have access to including Planning, Environmental Services, Car Parks, Leisure Services, certain Housing functions, Community Services and Corporate Services.

5.2 The Council makes charges for some of its services which means that less has to be funded by the taxpayer and central Government. The expenditure that remains is funded by the central government via the Revenue Support Grant, and National Non-Domestic Rates. The remainder is primarily funded by the Council Taxpayer. The table below depicts the relative proportions of each for 2004/05:



6. Local Government Finance Settlement 2005/06

6.1 This is the third year of the amended grant system for the distribution of local government funding. In the final announcement on 27 January 2005 the Government have allocated £6.771m of grant to Taunton Deane (compared to our actual grant received in 2004/05 of £6.500m).

6.2 The Government has retained the new formula for assessing the needs of each authority. This includes a floors mechanism, which ensures that all authorities will receive a minimum grant increase. The Government have nationally provided local authorities with an overall increase of 6.2% in external funding, however it has been made clear that this additional income is to enable Council Tax increases to be kept below 5% for 2005/06. In addition the new money for local authorities is for one year only and cannot be relied upon for future years.

6.3 The table below compares this years settlement with last years figures:-

	2004/05 £'000	2005/06 £'000	Variance	
			£'000	%
Revenue Support Grant (RSG)	3,676	3,739	63	1.71
NNDR Contribution	2,824	3,032	208	7.37
Total	6,500	6,771	271	4.17

6.4 In total, the Government's contribution towards our spending requirement has risen by £271k (4.17%) for next year. However, when comparing the RSG/NNDR contribution alone, in comparison with the floor, and in particular, our Somerset neighbours, this is only an average result:-

RSG/NNDR Increases 2004/5 to 2005/06

	Floor %	Ceiling %
Shire Districts	4.0	n/a
County Councils	5.9	n/a
Shire Unitaries	6.1-6.3	n/a
Metropolitans		5.5
London Boroughs	5.7	n/a

RSG/NNDR Increases 2004/05 to 2005/06

	2004/05 £'000	2005/06 £'000	% Increase	£ Per Population
Mendip	6,549	6,840	4.44	64.76
Sedgemoor	7,395	7,700	4.12	71.26
South Somerset	8,520	8,909	4.57	58.12
Taunton Deane	6,500	6,771	4.17	64.50
West Somerset	2,654	2,760	3.99	77.74
Somerset CC	287,079	307,003	6.94	604.98

6.5 The tables show that Taunton Deane Borough Council had only an average settlement, which, whilst above the predictions in the MTFP, was near the floor laid down by the Government. This has done nothing to make up for the below average settlements received in previous years.

6.6 The final settlement figures have now been received and are included in the budget proposals within this report.

6.7 It is recognised by Central Government that in order to aid local authorities with budget planning it is necessary to provide a degree of certainty over the level of grant which is to be provided each year. Therefore the Government have recently issued a consultation paper on proposals for 3-year financial settlements for local government. A further report on this will be put forward to Members in March.

6.8 Further detail on neighbouring authorities current Band D Council Tax position is set out in Appendix B.

7. General Fund Budget Proposals 2005/06

7.1 The following section outlines the draft proposals of the Executive. For ease of reference, the table presented in the budget consultation packs (orange folders, Appendix B) has been reproduced below. There have been a few amendments made to the proposals, and these are shown separately at the end of the table.

7.2 Executive's Proposals To Close The Budget Gap – Draft

Dir	Exec Cllr	Service	Proposal	Saving £	Remaining Budget Gap £
BUDGET GAP					653,000
SA	TH	Benefits	Executive are minded to take Priority 1 & 2 items outlined in the delivery plan	78,000	575,000
SA	TH	Revenues	Executive are minded to take Priority 1 & 2 items outlined in the delivery plan	48,000	527,000
SA	TH	Deane Building Design Group	Executive are minded to take Priority 1 & 2 items outlined in the delivery plan	73,063	453,937
CB	GG	Private Sector Housing	Executive are minded to take Priority 1 & 2	50,398	403,539

			items outlined in the delivery plan		
CB	GG	Private Sector Housing	Executive are minded to take Priority 1 items outlined in the delivery plan	30,000	373,539
CB	GG	Private Sector Housing	Executive are minded to take Priority 1 items outlined in the delivery plan	12,000	361,539
BC	JL-H	Community Leadership Grants	Executive are minded to reduce the grants shown in the Grants & Contributions delivery plan	37,020	324,519
TN	NC	Economic Development Grants	Executive are minded to reduce the grants shown in the Grants & Contributions delivery plan	5,060	319,459
TN	CB	Planning Grants	Executive are minded to reduce the grants shown in the Grants & Contributions delivery plan	5,000	314,459
PW	DB	Leisure Grants	Executive are minded to reduce the grants shown in the Grants & Contributions delivery plan	19,890	294,569
TN	CB	Rights of Way	A decision has already been taken by TDBC to cease this function	39,780	254,789
TN	CB	Forward Plan	Executive have already accepted the amended delivery plan which was put forward by Officers	25,000	229,789
KT	TH	IS	Executive are minded to take Priority 1 items outlined in the delivery plan	57,800	171,989
KT	TH	Central services	Executive are minded to take Priority 1 & 2 items outlined in the delivery plan	20,000	151,989
KT	CB	Off Street Parking	Increase proposed in car park fees – agreed by Council December 2004 – there is no delivery plan for this item	395,000	-243,011
PW	DB	Parks Services	Executive are minded to take Priority 1 & 2 items outlined in the delivery plan	70,178	-313,189
PW	DB	Leisure Development	Executive are minded to take Priority 1 items and part of the priority 2 items	13,710	-326,899
PW	ME	Environmental Health	Executive are minded to take Priority 1 & 2 items outlined in the delivery plan	87,179	-414,078
PW	CB	Highways	Executive are minded to take Priority 1 & 2 items outlined in the delivery plan	15,000	-429,078
KT	ALL	Various	Executive are minded to take Priority 1 items outlined in the delivery plan	14,000	-443,078
TN	CB	Development Control	Executive are minded to take Priority 1 items outlined in the delivery plan	32,000	-475,078
SA	ALL	Various	Executive are minded to take Priority 1 & 2 items outlined in the delivery plan	5,000	-480,078
TN	CB	Development Control	Executive are minded to take items A1 & A2	15,000	-495,078
TN	CB	Building Control Reserve	Executive are minded to transfer part of the annual surplus to the GF	10,000	-505,078
KT	CB	On Street Parking	Executive are minded to increase residents parking permit charges from £30 to £35	5,000	-510,078
KT	TH	IS	Various Quick Wins	13,700	-523,778
SA	TH	Financial Services	Various Quick Wins	2,000	-525,778
PW	DB	Leisure Development	Leisure Development Quick Wins	16,090	-541,868
AMENDMENTS TO BUDGET GAP IN CONSULTATION PACK					
PW	J L-H	Community Leadership	Re-instate 50% of the reductions proposed	-18,510	-523,358

		Grants	above		
TN	NC	Economic Development Grants	Re-instate 50% of the reductions proposed above. Note: no reduction taken for West Country Screen Commission grant.	-2,780	-520,578
TN	CB	Planning Grants	Re-instate 50% of the reductions proposed above	-2,500	-518,078
PW	DB	Leisure Grants	Re-instate 50% of the reductions proposed above	-9,945	-508,133
SA	JW	Collection Fund	Reduced deficit on the Collection Fund when compared to December 04 estimate	4,867	-513,000
JW	SA	Finance Settlement	Reduction in Revenue Support Grant following final settlement	-9,830	-503,170
JW	SA	Revenue Contribution to Capital (RCCO)	It was proposed to include a contribution to capital of £311,000	-311,000	-192,170
JW	SA	Revenue Contribution to Capital (RCCO)	Reduction to amount shown above to counter reduction in Finance Settlement. The final total RCCO will therefore be £301,170	9,830	-202,000
TN	NC/TH	AMP	Increase proposed in the amount required to meet our Maintenance backlog	-52,000	-150,000
PW	ME	Street Scene	Proposal to include monies to improve "street scene" services	-50,000	-100,000
TN	NC	Unauthorised Planning Reserve	Proposal to set up a reserve to deal with unauthorised planning issues	-100,000	0

7.3 The complete set of delivery plans has already been circulated to all Members with the February Review Board agenda papers and are not reproduced here. If further copies are required please contact Financial Services on 01823 356418.

7.4 In conclusion, the surplus reported in the consultation packs has fallen from a credit of £541,868 to zero.

7.5 The budget will be finalised either from the use (or transfer to) General Fund Reserves or amendments to the Council Tax (changes to the 4.5% built into the figures above) or a combination of both.

8. Review Board Proposal

8.1 The Review Board considered the Executive's draft budget proposals at their meeting on 27 January 2005 and the table below details the Executive's response to the issues raised at that meeting:

Issue Raised by Review Board	£	Executive's Comments
Crime & Disorder in Rural Areas	10,000	The Executive is not minded to change its budget plans. There are other opportunities for exploring funding for this type of initiative including the Council's work with the Crime and Disorder Partnership, the Local Strategic Partnership (via Local Action Teams) and

		finally through the provision of a relocatable CCTV system which can be used throughout the Borough.
Pest Control – reduction in bait budget	1,000	The Executive is not minded to reinstate this cut. It is an operational matter which will ultimately only impact on the level of stock held rather than the level of baiting which occurs.
Pest Control – Charges for Rodent Control	9,000	The Executive is not minded to remove this new income source.
Pest Control – subsidies for pest control	1,600	The Executive have listened to the comments made at the Review Board and have decided to <u>reinstate</u> the existing subsidy system for those residents on low incomes.
Grants – various portfolios	45,140	The Executive is not minded to change any of the proposed reductions in any grants. The Executive wishes its grants policy to direct resources to key organisations, which meet its corporate priorities. The Executive is aware that difficult decisions have had to be made but the overall funding position of the Council has been the key consideration when reviewing budget savings in this area. Any voluntary organisation, which can demonstrate a financial need, may apply to the Council's Voluntary Sector Support Fund which has been established to provide one off revenue support to such agencies.
Parks – Peripheral Flower Beds	9,000	The Executive is not minded to reinstate this. This is seen as an experimental way of providing municipal bedding for the future.

Dog Waste Bins	4,820	The Executive has listened to the comments made at the Review Board and wishes to put a <u>development bid of £4,820 into the budget</u> for the provision of 10 new bins within the Borough. This will cover the purchase, installation and emptying of the bins.
Housing Benefits	78,000	The Executive is not minded to reinstate any of the proposed cuts to this service. The service is already operating under the amended structure proposed in the savings delivery plan and it is felt that the deletion of these vacant posts will not have an adverse impact on performance
Grass Cutting and Britain in Bloom	15,000	The Executive are not minded to reinstate the proposed cuts in service. In relation to Britain in Bloom the Executive feel that this is an important part of the whole environment in which people live, work and play and should not be reduced. Regarding grass cutting the Executive feel that it is sensible to revert to the level of grass cuts which were in place historically.

8.2 In summary the Executive has agreed to reinstate two budget changes, namely the subsidies for pest control and the introduction of 10 new dog waste bins. The total cost of these additions is £6,420. The Executive wishes to reduce the Revenue Contribution to Capital (RCCO) to finance these items. The final RCCO will now total £294,750 (£301,170 as per section 7.2 above less £6,420).

9. Proposed General Fund Budget 2005/06

9.1 The Executive wishes to present the following proposal to close the remaining budget gap.

Proposed Total Council Tax Increase = 4.5%

9.2 The following table compares the proposed budget with the original budget for the current year.

	Original Estimate 2004/05 £	Forward Estimate 2005/06 £
Total Spending on Services	14,156,320	14,576,710
Revenue Financing of Capital	71,610	132,450
Asset Management Revenue Account	-2,650,280	-2,239,290
Contribution to DLO Reserve	142,420	66,650
Loans Fund Principal	-460,550	-442,420
Contribution to Vehicle and Plant Account	49,210	32,750
Interest Income	-317,000	-622,160
Contribution from General Fund Balances	-16,527	0
AUTHORITY EXPENDITURE	10,975,203	11,504,690
Less: Revenue Support Grant	-3,675,969	-3,739,152
Less: Contribution from NNDR Pool	-2,824,141	-3,032,288
Surplus/Deficit on Collection Fund	35,652	21,312
Expenditure to be financed by District Council Tax	4,510,745	4,754,562
Divided by Estimated Council Tax Base	38,675.69	39,010.22
Council tax @ Band D	116.63	121.88
Cost per week per Band D equivalent	2.24	2.34

9.3 A separate booklet sent out under separate cover, contains the summarised revenue, capital and HRA estimates.

10. The Future Financial Position of the Council

10.1 Members are encouraged to consider the medium term position when making budget decisions and it is now a requirement for the Council to prepare not only budgets for the following financial year but to also provide indicative figures for the two years after that.

10.2 The Medium Term Financial Plan (MTFP) provides an indication of the expected budget gap going forward into 2006/7 and this shows in summary the following position:

	2006/07 £000	2007/08 £000
Expected Budget Requirement	12,286	13,071
Financed By:		
External Government Support	-6,603	-6,603
Council tax (increase assumed 4.5% each year)	-5,348	-5,627
Predicted Budget Gap	335	841

10.3 The main cost pressures faced by the Council in future years are:

	2006/07 £000	2007/08 £000
Annual Pay Award	313	328
Employers Superannuation Increases	244	249
Incremental Progression	150	156
General Inflation	94	104
Total	801	837

10.4 Members should note that it is likely that the Council will have to further review services and continue the good work set out in this years budget strategy and the Profile of Services.

11. General Fund Reserve

11.1 The 2003/04 Statement of Accounts has been formally signed off by our auditors and has received an unqualified audit opinion.

11.2 A summary of the predicted General Fund Reserve position, prior to the budget setting decision is as follows:-

	£
Opening Balance 1.4.04	1,568,113
Less / Amount Used To Support 2004/05 Budget	16,527
Less / Supplementary Estimates Agreed To Date	358,257
	<hr/> 1,193,329
Add / Q1 2004/05 Net underspend	45,980
Add/ GF Pay award underspend	65,000
Predicted Balance Before Budget Setting	<hr/> 1,304,309

11.3 The budget shown in section 9 above does not require the use of reserves to support the 2005/06 budget.

11.4 The predicted balance represents 6 weeks worth of Authority expenditure.

11.5 The Authority does have other Reserves and Provisions in place, but they are all earmarked funds, and cannot be used for any other purpose. There is a process of continual review to ensure the validity of holding such earmarked funds.

12. Council Tax

12.1 The Council Tax calculation and formal tax setting resolution is considered in a separate report on this agenda. The proposed budget for Taunton Deane shown above will result in a **Band D Council Tax of £121.88**, an increase of £5.25 (4.5%) on 2004/05.

12.2 This represents an increase of 10 pence per week. The Band D taxpayer will receive all the services provided by the Borough Council in 2005/06 at a cost of £2.34 per week.

13. Taunton Unparished Area

13.1 The estimated expenses chargeable to the non-parished area of Taunton in 2005/06 amounts to £26,520, an increase of 3%, and this forms part of the total net expenditure of the Council. The precept in 2004/05 was £25,750.

13.2 The special expenses represent costs arising in respect of street / footway lighting and bus shelters.

14. Deane DLO

14.1 Detailed budgets for 2005/06 have been produced for the Deane DLO; these are based on a profit target of 5% of costs incurred. Actual performance against these profit targets will be closely monitored throughout the coming year.

15. Prudential Indicators 2005/06 to 2007/08

15.1 As part of the Prudential Code for Capital Finance there is a requirement for Full Council to approve the indicators as set out below. These include the borrowing limits, which were previously detailed in a separate report to the Executive.

Indicator	2005/06	2006/07	2007/08
Capital Expenditure:	£	£	£
General Fund	4,432,430	2,052,000	1,991,500
Housing Revenue	5,109,800	4,335,000	4,335,000
Total	9,542,230	6,387,000	6,326,500
Capital Financing Requirement:	£	£	£
General Fund	8,067,714	7,808,193	7,817,621
Housing Revenue	14,291,342	14,291,342	14,291,342
Total	22,359,056	22,099,535	22,108,963
Authorised limits for Debt	£40,000,000	£40,000,000	£40,000,000
Affordable Borrowing Limit	£22,400,000	£22,150,000	£22,150,000
Operational Boundary for Debt	£30,000,000	£30,000,000	£30,000,000
Closing Balance for Gross Borrowing	£18,020,166	£18,011,703	£18,002,700
Adoption of CIPFA Treasury Management Code	Yes	Yes	Yes
Upper and lower limits for variable rate interest exposure	Upper = 100% Lower = 50%	Upper = 100% Lower = 50%	Upper = 100% Lower = 50%
Maturity Structure of Borrowing	Up to 1 Yr: 7.72% 1-2Yrs: 0.06% 2-5Yrs: 10.3% 5-10Yrs: 17.94% 10+Yrs: 63.98%	Up to 1 Yr: 0.07% 1-2Yrs: 0.06% 2-5Yrs: 11.15% 5-10Yrs: 19.42% 10+Yrs: 69.30%	Up to 1 Yr: 0.07% 1-2Yrs: 0.06% 2-5Yrs: 11.15% 5-10Yrs: 19.42% 10+Yrs: 69.30%
Amounts invested in excess of 365 days	10% of Investment Portfolio	Nil	Nil
Ratio of Financing Costs:			
General Fund	0.79%	1.14%	1.62%
Housing Revenue	4.46%	4.14%	3.95%

Total	3.65%	3.48%	3.43%
Impact of Financing Costs on Council Tax	£0.97 per Band D	£1.44 per Band D	£2.10 per Band D

16. The Robustness of the Budget Process and the Adequacy of Reserves

16.1 The Local Government Act 2003 imposed a new duty on myself as the Council's s151 Officer to comment, as part of the budget setting process, upon:-

- the robustness of the budget; and
- adequacy of reserves.

16.2 Robustness of the Budget

I have reviewed the procedures, outputs and outcomes of the budget setting process. The main issues to be recorded include:-

- The Council has made significant progress in its corporate planning system through the development and further refinement of its Medium Term Financial Plan (MTFP), which has been extended to cover both General Fund and Housing Revenue Account services.
- The Council has approved a Financial Strategy that together with the Profile of Services will help the Council ensure that resources are directed towards priority services and help produce a clear, robust, sustainable and affordable financial plan over the medium term based on these priorities.
- The Council has involved all Members throughout the budget setting process and in the development of the current Budget Strategy (Review Board papers dated October 2004, November 2004 and January 2005).
- All Councillors were briefed on the financial position of the Council and the outline proposals to close the budget gap (Budget Consultation Pack – December 2004), in addition each political group received a presentation on the budget.
- All budget holders were involved in the production of the budgets and in developing the delivery plans used to help close the budget gap.
- The Council has systems in place to review the key risk areas within the proposed budget. A robust budget setting process helps to minimise the financial risk faced by the Council. The following “risk” areas have been taken into account of when preparing the budget proposals for 2005/06:

Area of Budget	How is this addressed within the TDBC budget process?
Inflation assumptions	Inflation has been provided for in the budget at the following rates: General – inflation has not been applied to budgets unless there is direct justification ie as a contract condition. Salaries – 2.95% (known increase) Insurance - 9% (based on current market conditions) Utilities - based upon known contract increases
Income Levels	Income projections are based on realistic assumptions, based on historic trends and taking into account current year variations against budget.

Economic assumptions	It is assumed that the average rate of interest earned on our cash investments in 2005/06 will be 4.5% which is in line with independent economic forecasts.
Salaries Budgets	Salaries budgets have been reviewed in detail, and were built up by costing each individual post.
Growth in service requirements	The MTFP identifies service growth areas ie refuse collection and street sweeping, this is then firmed up by detailed discussions with Managers during the budget process
Significant Budget areas which are subject to change during the year	The high risk/high value budgets of the Council are rigorously examined and only prudent increases built into them. In addition when forecasting the performance in both previous and current years is taken into account.
Choices available to Members	Executive Members have been presented with extensive options for closing the budget gap through the Profile of Services and the Savings Delivery Plan work
Fit with the Corporate Strategy	As a result of the Profile of Services resources are now more clearly directed toward the priorities identified in the Corporate Strategy.
Changes in Legislation	Legislative changes are analysed by officers and their effect built into the MTFP and budget ie for 2005/6 the introduction of the Civil Contingencies bill.
Prudential Indicators	Have been further defined throughout 2004/05 and have informed the setting of the 2005/06 indicators.
The impact of the Capital Programme on the Revenue Budget	The MTFP identifies changes to the base budget as a result of the capital programme. In addition new capital schemes are assessed through the PAR process, this ensures that there is a requirement for the revenue implications of new schemes are highlighted

- 16.3 The overall effect of this methodology produces a budget which is robust, challenging and also delivers the priorities of the Council.
- 16.4 **Adequacy of Reserves**
With the existing statutory and regulatory framework, it is my responsibility as s151 Officer to advise the Council about the level of reserves that it should hold.
- 16.5 The predicted General Fund Reserve position is set out in section 12. No monies are required from reserves to support the 2005/06 budget. The predicted balance on this reserve, having set the 2005/06 budget is £1,304,309.
- 16.6 In paragraph 2.4 it is mentioned that the Financial Strategy approved by the Council allowed reserves to fall to £750,000 to finance invest to save

initiatives. It is pleasing to note that, at present, reserves have only been used only once for such a purpose; the Chief Executive's Corporate Re-structure and that the budget contains amounts which will repay these monies over the next 3 years. This demonstrates that reserves are being used in a prudent, sensible and sustainable manner.

16.7 In order to assess the adequacy of this level of reserve balance, I have reviewed, alongside our medium term financial plan, the strategic, operational, and financial risks facing this Council. The key financial risk areas facing this Council requiring careful attention are listed below:-

- The budget for bed and breakfast for those declared homeless in TDBC has risen during recent years. A range of measures has been put in place to address the problem, with reasonable success. However, this remains an area of high risk and the financial impact has been reported to the Review Board via the regular Performance Monitoring reports. The current spending pattern is expected to continue and has been built into the 2005/06 budget.
- The Land Charges service has seen a marked decline in income during 2004/05 due to the increase in the number of personal searches carried out. This is to the detriment of the volume of Full searches which the Council earns income on. This overall decrease in income has been forecast to continue into 2005/06 and the income budget reduced accordingly.
- The funding regime for housing benefit and council tax benefit subsidy has remained constant for 2005/06. However, the subsidy budgets are difficult to estimate due to the fluctuating volume of claims received and the different levels of subsidy payable of types of claim error. The total benefit subsidy budget is approx £12m – and therefore small fluctuations in this budget can have a big impact on the bottom line budget of the Council. Systems are in place to ensure this is monitored on a monthly basis. In addition assumptions on the level of subsidy payable on Local Authority overpayments is at a prudent level.
- Future changes in interest rates could impact on the Council's budget. For example favourably through increased interest receipts or negatively through higher debt costs. However the budget has been based on prudent assumptions on interest rate movements taken from forecasts issued by our Treasury Management advisors, Sector. In addition debt is largely taken at fixed interest rates therefore the risk of unexpected increased interest costs are minimised.

16.8 In making my recommendation below, I have also considered the assumptions underpinning the 2005/06 budget (outlined in section 18.2 above), and the current financial management arrangements (frequency and robustness of budget monitoring regime). I have also considered the level of earmarked reserves and provisions.

16.9 The predicted balance on the General Fund Reserve represents 6 weeks worth of authority expenditure, or 11% of this Council's budget requirement.

16.10 **Based on the above, I am pleased to report that I believe the Council's reserves to be adequate and the budget estimates used in preparing the 2005/06 budget sufficiently robust.**

17. Impact on Corporate Priorities

17.1 The budget covers all of the Council's services and therefore impacts upon all Corporate Priorities.

18. Recommendation

18.1 The Executive is asked to recommend to Full Council the budget for general fund services for 2005/06 as outlined above. In particular the Executive is requested to recommend to Full Council to:

a) Approve the transfer for any underspend in 2004/05 back to General Fund reserves,

b) Approve the proposed 2005/06 budget, being Authority expenditure of £11,504,690 and Special Expenses of £26,520 in accordance with the Local Government Act 1992,

c) Note the predicted General Fund Reserve balance at 31 March 2006 of £1,304,309.

d) Approve the Prudential Indicators for 2005/06 as set out in section 16 of this report.

Background Papers

Executive & Council, April 2004 - Financial Strategy (report of the Head of Resources),

Review Board 7/10/04 – Budget Setting 2005/06 (report of the Head of Resources),

Executive 17/11/04 – Profile of Services (report of the Chief Executive),

Review Board 25/11/04 – Savings Delivery Plans (report of the Head of Resources),

Review Board 27/1/05 – General Fund Revenue Estimates 2005/06 (report of the Head of Resources).

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Appendix A

Profile of Services and Future Investment by TDBC (2005-2008)

Service	Increase Direct Funding	Maintain Direct Funding	Reduce Direct Funding
High Priority			
Economic Development and Regeneration	✓		
Planning (including Transportation)	✓		
Community Safety	✓		
Licensing	✓		
Street Cleaning	✓		
Affordable Enabling/Housing	✓		
Homelessness	✓		
Medium Priority			
Britain in Bloom		✓	
Car Parks		✓	
CCTV		✓	
Cemeteries and Crematorium		✓	
Communications		✓	
Customer Services		✓	
Democratic Services (including Members, Mayoral, Electoral Services and Parish Liaison)		✓	
Building Control		✓	
Emergency Planning		✓	
Heritage and Landscape		✓	
Land Charges		✓	
Pest Control and Dog Wardens		✓	
Policy and Performance		✓	
Sport and Leisure		✓	
Tourism		✓	
Training and Development		✓	
Waste collection and recycling		✓	
Low Priority			
Consultation activities			✓
Environmental Health (except Licensing and Dog Warden)			✓
Grants (in lower priority areas)			✓
Highways			✓
Flooding and drainage works			✓
Parks and Open Spaces			✓
Private Sector Housing (except enabling)			✓
Property (Deane Building Design Group/Valuation etc)			✓
Revenues and Benefits			✓

Further details on the profile of services is shown in the report to the Executive on 17 November 2004.

Appendix B

COUNCIL TAX COMPARISONS

AUTHORITY	2003/04 Band D Council Tax (exc Parishes)	2004/05 Band D Council Tax (exc Parishes)	Year On Year Percentage Increase (%)
Somerset Districts			
Mendip	117.63	122.16	3.85
Sedgemoor	104.43	105.97	1.47
Taunton Deane	109.51	116.63	6.50
South Somerset	118.40	124.32	5.00
West Somerset	105.09	108.06	2.83
Devon Districts			
East Devon	96.40	102.09	5.90
Exeter	97.94	102.74	4.90
Mid Devon	144.68	148.00	2.29
North Devon	129.78	136.01	4.80
South Hams	104.89	110.00	4.87
Teignbridge	126.13	128.90	2.20
Torridge	109.12	116.22	6.51
West Devon	137.69	150.70	9.45
Dorset Districts			
Christchurch	117.97	135.47	14.83
East Dorset	132.00	147.70	11.89
North Dorset	72.39	79.50	9.82
Purbeck	120.42	126.32	4.90
West Dorset	98.01	105.75	7.90
Weymouth & Portland	199.93	213.74	6.90
Cornwall Districts			
Caradon	135.89	148.12	9.00
Carrick	120.97	129.79	7.29
Kerrier	151.85	164.27	8.18
North Cornwall	126.03	134.61	6.81
Penwith	118.53	122.13	3.03
Restormel	124.57	133.29	7.00
Other Near Neighbours			
Gloucester	138.24	149.20	7.93
North Somerset	934.72	956.73	2.35
BANES	940.47	944.55	0.43
SCC	858.36	907.29	5.70

TAUNTON DEANE BOROUGH COUNCIL

EXECUTIVE 9 FEBRUARY 2005

REPORT OF THE HEAD OF RESOURCES

This matter is the responsibility of Executive Councillor Williams, Leader of the Council

CAPITAL PROGRAMME 2005/06 TO 2007/08

EXECUTIVE SUMMARY

This report details the proposed General Fund (GF) and Housing Revenue Account (HRA) capital programmes for the period 2004/05 to 2007/08.

For the General Fund the estimated resources available for this period amount to £15,211k. The proposed capital programme amounts to £14,774k, leaving £437k of unallocated capital resources available for future schemes.

For the Housing Revenue Account the estimated resources available for 2005/06 amount to £5,485k. The proposed capital programme for 2005/06 amounts to £4,760k, leaving £725k of unallocated capital resources available for additional schemes.

1 INTRODUCTION

- 1.1 In previous years during this stage of the budget process Members considered two separate capital reports; one on GF capital schemes and one on Housing capital schemes. In addition the Housing capital programme report included both GF and HRA housing capital schemes, this resulted in the omission from the GF report any mention of GF Housing spend. A key priority of the Council. This was confusing for both Officers and Members and led to a disjointed and incomplete picture on capital spend being presented to Members. This year, in order to simplify the process a single report, covering the whole capital programme has been produced.
- 1.2 The purpose of this report is to consider the proposed GF Capital Programme as outlined in Appendix A and to consider the proposed HRA Capital Programme as outlined in Appendix B.

2 CAPITAL RESOURCES

- 2.1 All capital expenditure has to be financed from borrowing, capital receipts or other revenue funds.
- 2.2 The current position on the amount of unallocated resources available for both the GF and the HRA is set out below:

	2005/06 General Fund £	2005/06 Housing Revenue Account £
Current Balance	2,122,401	5,484,561

- 2.3 The General Fund figure shown above reflects the uncommitted balance on capital reserves plus the amount which we expect to receive in capital receipts arising from the sale of GF assets. It does not however, include any new Revenue Contributions to Capital that the Executive are proposing in the Revenue Budget report. Resources for the HRA include the Major Repairs Allowance, usable capital receipts and any revenue contributions to capital.
- 2.4 The figure for the HRA is much higher as, unlike the GF, a committed HRA capital programme is set only one year in advance. This is because the HRA is largely dependant on the level of the Major Repairs Allowance to finance its capital programme and this is only set annually by central Government, therefore all new resources expected in 2005/06 are wholly uncommitted at this stage.
- 2.5 From 1 April 2004 the Council no longer had to rely on Government issued credit approvals to enable it to borrow money to finance capital expenditure. The new Prudential Code allows local authorities to borrow money for capital purposes providing it remains prudent, affordable and sustainable. It should be noted that for both the GF and the HRA no Prudential borrowing is assumed in the table above. For the HRA the only borrowing which is included in the resources is that borrowing for which central Government will provide revenue support via subsidy to meet interest costs. This is known as “supported borrowing” and amounts to £870k in 2005/06.
- 2.6 Any new loan debt will only be taken after full consideration of the Authority’s treasury management strategy and the indicators prescribed by the Prudential Code.

3 GENERAL FUND CAPITAL PROGRAMME

- 3.1 The current approved capital programme totals £7,194k. This includes any slippage in schemes, which have been rolled forward from 2003/04 and any subsequent supplementary estimates that have been approved by Full Council. Importantly the programme also includes, for the first time, the GF Housing capital programme.
- 3.2 The addition of the GF Housing programme with the GF programme is not a drain on the level of resources available to the GF. This is because resources from, for example, Housing sources such as the sale of Council Houses may be used for any purpose ie GF Housing or HRA Housing purposes. Therefore the GF Housing programme brings with it all necessary resources to fully finance the proposed programme.
- 3.3 A summary of the proposed GF Housing programme is shown below:

	2005/06 £	2006/07 £	2007/08 £
Renovation Grants	880,000	940,000	940,000
Grants to Housing Associations	850,000	850,000	850,000
Single Housing Investment Pot Bids	118,000	0	0
Total	1,848,000	1,790,000	1,790,000

Further details on the proposed GF Housing capital programme are shown in Appendix C.

- 3.4 The capital programme approved by Full Council in February 2004 went up until the end of 2006/07. The programme has now been extended to include the year 2007/08 and those traditionally recurring schemes, which had been approved up until 2006/07 have now been included for 2007/08. These recurring schemes total £181,500 and include:-

Portfolio/Scheme	Recurring Schemes Annual Budget £
Leisure, Arts & Culture	
Grants to Clubs	59,500
Play Equipment – Grants to Parishes	31,000
Replacement Play Equipment	13,000
New Play Equipment	13,000
Corporate Services	
Energy Conservation	5,000
Desk Top Hardware Refurbishment Prog.	60,000
Total	181,500

- 3.5 It should be noted that the Executive are proposing to reduce the annual budget for the Desk Top Hardware Refurbishment Programme from £80k per annum to the £60k per annum shown above. This has had the impact of increasing the amount of unallocated resources by £40k (ie £20k pa for two years). After taking this into account, and the addition of the recurring schemes shown above into the Programme, the total resources available are now £1,980,901.

3.6 New Schemes

The Executive propose to make the following new schemes a priority for the new Programme:

New Schemes Accepted	£
Approval of car park lighting for Cemetery and Crematorium (financed through increased fees and charges, therefore nil impact on unallocated resources)	16,000
Waste Strategy (additional costs)	329,000

Canal & River Improvements	10,000
Street Lighting	25,000
Disability Discrimination Act Works	100,000
Parking Strategy (Total cost £60k but £20k being funded in 2004/05 from Revenue)	40,000
Tennis Centre Extension (Gross cost £300k but external partnership funding will bring in £210k, therefore net cost to TDBC is £90k – a further report on this project will be considered by the Health & Leisure Review Panel in February)	90,000
Neroche Project	40,000
New Revenues & Benefits IT system (subject to the Council gaining external funding from the DWP)	260,000
Blackdown Business Park, Wellington	500,000
Facilitation of Business Park development, Wiveliscombe	150,000
Recurring schemes (as detailed in para 3.2 above)	181,500
Total	1,741,500

- 3.7 The Council has traditionally supported the annual inclusion in the programme of amounts for both Canal Improvements and Street Lighting and it is therefore proposed that these schemes are now added into the list of recurring schemes from 2005/06 onwards.
- 3.8 In addition to the schemes mentioned above, the Executive have also decided to support self financing schemes proposed by Deane DLO for Depot Refurbishment (£40,540) and DLO vehicle replacements totalling £390,100 which will be funded from either the DLO reserve, the Vehicle Purchase Fund or via leasing. These schemes have no impact on corporate capital resources.
- 3.9 In total supporting the schemes outlined in paragraph 3.6, would leave £436,901 of unallocated capital resources. This also excludes any new Revenue Contributions to Capital which the Executive are proposing in the Revenue Budget report.
- 3.10 In considering the new bids submitted by Officers the only amendment to a proposed scheme by the Executive is the reduction of the amount to be included for Disability Discrimination Works which was originally proposed by Officers at £413k and which, as shown above, the Executive have reduced to £100k.
- 3.11 Detailed Project Approval Reports for any of the schemes are available through Emily Collacott in Financial Services on 01823 356421.
- 3.12 The detailed GF capital programme, which includes these proposed schemes now totals £14,774k and is shown in Appendix A.
- 4 HOUSING REVENUE ACCOUNT CAPITAL PROGRAMME**
- 4.1 The table in paragraph 2.2 shows the level of resources available to finance the proposed HRA capital programme for 2005/06, and as mentioned above,

includes no unsupported borrowing. By limiting the borrowing necessary for the programme to the amount of supported borrowing ensures that the HRA will not have to meet any unsupported borrowing costs.

- 4.2 The funding for the programmes in 2006/07 and 2007/08 is anticipated to be broadly similar to 2005/06, although it is not possible at this stage to accurately identify these. However, when details are known the programme will be amended to reflect the actual level of funding available.
- 4.3 The proposed Capital Programme for 2005/2006, as detailed in Appendix B, and accompanied by the commentary in Appendix C, projects a programme for 2005/06 of £4,759,800. This will remain affordable within the limited resources available and will fund work that is considered both necessary and achievable for the housing stock during the next year. This, when viewed together with the table shown in paragraph 3.3, takes into account the Council's Housing priorities.
- 4.4 This year it is proposed to make a Revenue Contribution to Capital Outlay (RCCO) of £700,000. Part of this contribution (£300K) is to provide the new Housing Management IT System, a further £50,000 being added to the Cash Incentive Scheme and the remaining £350,000 being used for items yet to be decided within the Housing Capital Programme. Some suggestions of the type of investment possible from the £350,000 are included on Appendix D. The Executive are asked to consider these and make a recommendation to Council accordingly.
- 4.5 The Housing Review Panel, Tenants Forum and Review Board considered the draft Housing capital programme at their January meetings. The Review Panel resolved that in relation to the unallocated RCCO of £350k that whilst broadly agreeing with the allocation shown, officers should consider putting additional funding towards item 3 (double glazing) and adaptations for disabled people. Accordingly officers have amended Appendix D to take these comments into account.
- 4.6 The Review Board at their meeting on 27 January considered the capital programme and made no suggestions for changes to the proposed budget.
- 4.7 Prior to the allocation of the £350k RCCO mentioned above the level of unallocated capital resources is £724,761. Following the allocation of the RCCO this will fall to £374,761. These resources will, if they remain unspent, be rolled forward into 2006/07.
- 4.8 For both the GF and HRA any new schemes, which emerge during the lifespan of the programmes, will be funded through surplus resources or through new resources, such as capital receipts. Bids for additional schemes to those set out above should be made through the Executive, using the PAR format. Should any of these schemes become a priority during the coming financial year, then a separate report will be considered by the Executive and Full Council.

5 IMPACT ON CORPORATE PRIORITIES

- 5.1 The capital programmes cover all of the Council's services and therefore all corporate priorities are affected.

6 RECOMMENDATIONS

- 6.1 The Executive is requested to consider both the General Fund and Housing Revenue Account Capital Programme proposals and:-

6.1.1 To recommend to Full Council a suggested investment plan for the additional £350,000 HRA RCCO as outlined in Appendix D, and

6.1.2 To recommend the proposed programme to Full Council for approval.

Contact Officers: GF Capital Programme & General Enquires
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HRA Capital Programme
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Background Papers: Review Board 27 January 2005, Capital Programme 2005/06 to 2007/08

**TAUNTON DEANE BOROUGH COUNCIL
GENERAL FUND CAPITAL PROGRAMME SUMMARY**

Portfolio Expenditure	Current Estimate 2004/05 £	Forward Estimate 2005/06 £	Forward Estimate 2006/07 £	Forward Estimate 2007/08 £	Total £
Community Leadership	0	0	0	0	0
Corporate Resources	922,233	585,000	65,000	65,000	1,637,233
Eco Dev, Tourism & Council Businesses	1,230,560	1,096,640	0	0	2,327,200
Env Policy & Services	1,010,999	1,628,900	60,500	0	2,700,399
Housing Services	2,140,392	1,848,000	1,790,000	1,790,000	7,568,392
Leisure, Arts and Culture	1,109,935	416,500	116,500	116,500	1,759,435
Planning Policy & Transportation	643,788	45,000	20,000	20,000	728,788
Total Expenditure	7,057,907	5,620,040	2,052,000	1,991,500	16,721,447

Portfolio External Income	Current Budget 2004/05 £	Budget 2005/06 £	Budget 2006/07 £	Budget 2007/08 £	Total £
Community Leadership	0	0	0	0	0
Corporate Services	230,344	160,000	0	0	390,344
Eco Dev, Tourism & Council Businesses	0	0	0	0	0
Env. Policy & Services	216,000	817,610	0	0	1,033,610
Housing Services	0	0	0	0	0
Leisure, Arts and Culture	313,283	210,000	0	0	523,283
Planning Policy & Transportation	0	0	0	0	0
Total External Income	759,626	1,187,610	0	0	1,947,236

Net Capital Programme	6,298,281	4,432,430	2,052,000	1,991,500	14,774,211
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**TAUNTON DEANE BOROUGH COUNCIL
CAPITAL PROGRAMME
COMMUNITY LEADERSHIP PORTFOLIO**

Code	Res Officer	Scheme	Current Estimate 2004/05 £	Forward Estimate 2005/06 £	Forward Estimate 2006/07 £	Forward Estimate 2007/08 £	Total £
T39	BC	Rural Services - Contribution	0	0	0	0	0

**TAUNTON DEANE BOROUGH COUNCIL
CAPITAL PROGRAMME
CORPORATE RESOURCES PORTFOLIO**

Code	Scheme	Current Estimate 2004/05 £	Forward Estimate 2005/06 £	Forward Estimate 2006/07 £	Forward Estimate 2007/08 £	Total £
T30	Public Buildings -Disabled Access	111,248	100,000	0	0	211,248
T32	The Deane House - Air Conditioning	5,384	0	0	0	5,384
W04	The Deane House - Combined Heat & Power Unit	440	0	0	0	440
T31	Energy Conservation/Water Management	23,978	5,000	5,000	5,000	38,978
T58/001	Desk Top Operating System Software	3,923	0	0	0	3,923
T58/002	Desk Top Hardware Refurb Programme	102,153	60,000	60,000	60,000	282,153
T58/003	Priory Depot Communications	758	0	0	0	758
T58/005	Corporate GIS Project	4,605	0	0	0	4,605
T58/008	Network Improvements	12,691	0	0	0	12,691
W26	Introduction of Storage Area Network	60,000	0	0	0	60,000
T59	Asbestos Removal	40,749	0	0	0	40,749
W50	FIS System	170,000	0	0	0	170,000
W51	Revenues & Benefits IT System	0	260,000	0	0	260,000
W65	Implementing E Government	386,304	160,000	0	0	546,304
	Total Expenditure	922,233	585,000	65,000	65,000	1,637,233

	External Contributions to Schemes	Current Budget 2004/05 £	Budget 2005/06 £	Budget 2006/07 £	Budget 2007/08 £	Total £
W65	Implementing E Government	230,344	160,000	0	0	390,344
	Total External Income	230,344	160,000	0	0	390,344

	Net Capital Programme	691,890	425,000	65,000	65,000	1,246,890
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TAUNTON DEANE BOROUGH COUNCIL
CAPITAL PROGRAMME
ECONOMIC DEVELOPMENT, TOURISM AND COUNCIL BUSINESS PORTFOLIO

Code	Scheme	Current Estimate 2004/05 £	Forward Estimate 2005/06 £	Forward Estimate 2006/07 £	Forward Estimate 2007/08 £	Total £
T27	Cemetery Extension	14,960	0	0	0	14,960
T40	Grass Cutting Equipt.	87,479	0	0	0	87,479
T83	Town Centre CCTV	81,152	0	0	0	81,152
T85	Resignalling at Norton Fitzwarren	10,000	0	0	0	10,000
W60	Hestercombe Gardens (Heritage)	90,000	0	0	0	90,000
T41	Vehicle Acquisitions	430,719	390,100	0	0	820,819
T61	Parking on Estates	24,921	0	0	0	24,921
T42	Refurbishment / Improvements - Priory Depot	0	40,540	0	0	40,540
W10	Re-Brick Cremators	7,831	0	0	0	7,831
T97	Tourist Information Points	1,067	0	0	0	1,067
T82/002	Paul St Car Park	138,825	0	0	0	138,825
W11	Crematorium - New Grass Cutter	2,305	0	0	0	2,305
W12	Crematorium - Exension	188,000	0	0	0	188,000
W69	Frobisher Way	153,300	0	0	0	153,300
	Blackdown Business Park	0	500,000	0	0	500,000
	Business Park Development, Wiveliscombe	0	150,000	0	0	150,000
	Cemetery & Crematorium Car Park Lighting	0	16,000	0	0	16,000
	Total Expenditure	1,230,560	1,096,640	0	0	2,327,200

**TAUNTON DEANE BOROUGH COUNCIL
CAPITAL PROGRAMME
ENVIRONMENTAL POLICY AND SERVICES PORTFOLIO**

Code	Scheme	Current Estimate 2004/05 £	Forward Estimate 2005/06 £	Forward Estimate 2006/07 £	Forward Estimate 2007/08 £	Total £
T50	Flood Relief	428,720	0	0	0	428,720
T52	Refurbish Public Conveniences	141,061	0	0	0	141,061
T54	Env Health Hand Held Computers	3,858	0	0	0	3,858
T74	Taunton/Bridgwater Canal	10,000	10,000	0	0	20,000
T75	Conservation Areas Underground	31,422	0	0	0	31,422
T95	Air Quality Monitoring Equipment	5,438	0	0	0	5,438
T44	Castle Green PC's	20,000	0	0	0	20,000
W35	Swingbridge	25,000	0	0	0	25,000
	Neroche Project	0	40,000	0	0	40,000
W68	Waste Initiative	345,500	1,578,900	60,500	0	1,984,900
	Total Expenditure	1,010,999	1,628,900	60,500	0	2,700,399

	External Contributions to Schemes	Current Budget 2004/05 £	Budget 2005/06 £	Budget 2006/07 £	Budget 2007/08 £	Total £
W68	Waste Initiative	216,000	817,610	0		1,033,610
	Total External Income	216,000	817,610	0	0	1,033,610

	Net Capital Programme	794,999	811,290	60,500	0	1,666,789
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**TAUNTON DEANE BOROUGH COUNCIL
CAPITAL PROGRAMME
HOUSING (NON HRA)**

Code	Scheme	Current Estimate 2004/05 £	Forward Estimate 2005/06 £	Forward Estimate 2006/07 £	Forward Estimate 2007/08 £	Total £
	Renovation Grants					
V98	Private Sector Renewal Grants	590,000	590,000	590,000	590,000	2,360,000
V98	Disabled Facilities Grants	260,000	290,000	350,000	350,000	1,250,000
	Total Renovation Grants	850,000	880,000	940,000	940,000	3,610,000
V99	Grants to Housing Associations					
	Sanctuary/KHA(Nerrols)	0	0	0	0	0
	Knightstone (Leycroft) (6)	80,000	137,500	0	0	217,500
	Knightstone (Firepool) (20)	187,090		0	0	187,090
	Knightstone (SWEB) (31)		137,500	0	0	137,500
	Knightstone (Cotford St Luke) (10)	376,520	79,750	0	0	456,270
	Knightstone (South Street Phase 1) (9)	0	36,250	0	0	36,250
	Knightstone (South Street Phase 2) (3)	0	5,400	0	0	5,400
	Magna (Wellington Sites) (19)	0	178,540	0	0	178,540
	Magna (North St, Wiveliscombe) (16)	0	41,520	0	0	41,520
	SHAL (Cotford St Luke) (10)	159,500	188,260	0	0	347,760
	Raglan (South Street Phase 1)	72,500	0	0	0	72,500
	Raglan (South Street Phase 2)	10,800	0	0	0	10,800
	Raglan (Wardleworth Way) (12)	275,790	45,280	0	0	321,070
	Carry forward from 2003/04	128,192	0	0	0	128,192
	Unallocated			850,000	850,000	1,700,000
	Total Housing Associations	1,290,392	850,000	850,000	850,000	3,840,392
	Single Housing Investment Pot Bids					
	Sprinklers	0	24,000	0	0	24,000
	Homeless Scheme	0	24,000	0	0	24,000
	Wessex Reinvestment Trust - Loans	0	70,000	0	0	70,000
	Total Single Housing Investment Pot	0	118,000	0	0	118,000
	GRAND TOTAL	2,140,392	1,848,000	1,790,000	1,790,000	7,568,392

**TAUNTON DEANE BOROUGH COUNCIL
CAPITAL PROGRAMME
LEISURE, ARTS AND CULTURE PORTFOLIO**

Code	Scheme	Current Estimate 2004/05 £	Forward Estimate 2005/06 £	Forward Estimate 2006/07 £	Forward Estimate 2007/08 £	Total £
T11	Dual Use Schemes	245	0	0	0	245
T28	WSC Refurbishment	25,645	0	0	0	25,645
T90	The Wellsprings Centre	151,000	0	0	0	151,000
W08	The Wellsprings Centre - Post Determination	265,589	0	0	0	265,589
T91	Parks Refurbishment - Wellington	26,061	0	0	0	26,061
T92	Rural Kickabout Scheme Grant	7,000	0	0	0	7,000
W05	Play Facilities Nth Taunton	23,836	0	0	0	23,836
W03	Grounds Maintenance System	1,538	0	0	0	1,538
T01	Corporate Priorities - Grants to Clubs	111,439	59,500	59,500	59,500	289,939
T04	Corporate Priorities - Play Equipt. Grants to Parishes	59,075	31,000	31,000	31,000	152,075
T05	Play Equipt. Replacement	129,243	13,000	13,000	13,000	168,243
T21	New Play Equipt.	147,510	13,000	13,000	13,000	186,510
T17	Taunton Pool - Lift Replacement	1,958	0	0	0	1,958
W06	Wellington SC - Electrical Works	3,634	0	0	0	3,634
W07	Resurfacing of Outdoor Tennis Cts	488	0	0	0	488
W09	Tennis Centre Extension	1,996	300,000	0	0	301,996
W67	Wellington Arts Association Grants	40,000	0	0	0	40,000
W22	Cotford Prim School & Comm Centre	90,402	0	0	0	90,402
W23	Leisure Pools-New & Replacement Plant	2,262	0	0	0	2,262
W24	Leisure Pools-Emergency Lighting & Fire System Upgrade	5,694	0	0	0	5,694
W25	WSC - Decommissioning of Ski Slope/Upgrade Skate Park	15,320	0	0	0	15,320
	Total Expenditure	1,109,935	416,500	116,500	116,500	1,759,435

	External Contributions to Schemes	Current Budget 2004/05 £	Budget 2005/06 £	Budget 2006/07 £	Budget 2007/08 £	Total £
T90	The Wellsprings Centre	229,044	0	0	0	229,044
W08	The Wellsprings Centre - Post Determination	0	0	0	0	0
T91	Parks Refurbishment - Wellington	84,238	0	0	0	84,238
W09	Tennis Centre Extension	0	210,000	0	0	210,000
	Total External Income	313,283	210,000	0	0	523,283

	Net Capital Programme	796,653	206,500	116,500	116,500	1,236,153
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**TAUNTON DEANE BOROUGH COUNCIL
CAPITAL PROGRAMME
PLANNING POLICY AND TRANSPORTATION PORTFOLIO**

Code	Scheme	Current Estimate 2004/05 £	Forward Estimate 2005/06 £	Forward Estimate 2006/07 £	Forward Estimate 2007/08 £	Total £
T63	Parking for Rural Footpaths	1,914	0	0	0	1,914
T66	Town Centre Management Initiative	18,700	0	0	0	18,700
T86	Town Centre Improvements	76,766	0	0	0	76,766
T94	Pedestrian Signage	5,700	0	0	0	5,700
T60	Contributions to Footpaths and Streetlighting	16,191	25,000	0	0	41,191
W30	Contribution to Silk Mills Scheme	399,000	0	0	0	399,000
W32	Multi-Storey Car Park - Drying Room	10,000	0	0	0	10,000
W33	Anti Suicide Measures - Paul St Car Park	95,517	0	0	0	95,517
T43	Street Lighting	20,000	0	0	0	20,000
	Parking Strategy - Payment Equipment Replacement	0	20,000	20,000	20,000	60,000
	Total Expenditure	643,788	45,000	20,000	20,000	728,788

HOUSING REVENUE ACCOUNT

Appendix B

CAPITAL ESTIMATES (HRA)

Code	Schemes	Original Estimate 2004/05 £	Forward Estimate 2005/06 £	Forward Estimate 2006/07 £	Forward Estimate 2007/08 £
	Current Contracts				
	FINANCED OUT OF MRA				
U53	Halcon-York Road	1,000			
V03	Priorswood Place Flats	11,000			
U71	Modernisation-Quantock/Brendon Road, Wellington	0			
V01	Energy Efficiency/Insulation	0			
V40	Fire Safety Works/Smoke Alarms	21,000			
V54	Replacement Water Services	119,000			
V54	Rewiring-Variou				
V54	Reroofing-Variou				
V52	Kitchen/Bathroom refurbishments	3,860,000	3,200,000	3,200,000	3,200,000
V36	Central Heating/Upgrades	200,000			
V56	Replacement Windows	10,000			
V09031	Door Entry Systems	20,000	20,000	20,000	20,000
V09041	Soundproofing	20,000	20,000	20,000	20,000
		4,262,000	3,240,000	3,240,000	3,240,000
	Architects/Consultants/CDM Fees	340,960	260,000	260,000	260,000
		4,602,960	3,500,000	3,500,000	3,500,000
	NON MRA FUNDING				
	New Housing Management IT System		300,000		
V03	Priorswood Place Shops	0			
U54	Lyngford Square/Place	0			
U54	Lyngford Crescent	0			
	Communal TV Aerials	0	20,000	20,000	20,000
V41	Adaptations for Disabled People	260,000	235,000	235,000	235,000
V50	Car Parking/Road Widening	0			
U70	Extensions-Variou	0	65,000	65,000	65,000
V57	Environmental Security Measures	18,000	5,000	5,000	5,000
V09041	Work to achieve adoptable standards	15,000	5,000	5,000	5,000
V04	Elderly Persons Clubrooms/Scheme Enhancements	0	25,000	25,000	25,000
V09	Stock Condition Survey/Asbestos Investigations	50,000	100,000	20,000	20,000
U55	New Hostel	0	0		
		343,000	755,000	375,000	375,000
	Architects/Consultants/CDM Fees	1,440	4,800	10,000	10,000
		344,440	759,800	385,000	385,000
	General				
V90	Piper Systems	45,000	45,000	45,000	45,000
V91	Tenants Improvements	5,000	5,000	5,000	5,000
V92	Cash Incentive Scheme	200,000	250,000	200,000	200,000
V95	Disabled Facilities Grants	200,000	200,000	200,000	200,000
		450,000	500,000	450,000	450,000
	TOTAL HRA	5,397,400	4,759,800	4,335,000	4,335,000

APPENDIX C

1. Housing Capital Programme Commentary

1.1 The Capital Programme projected for 2005/06 is based on a realistic assessment of the resources that are available. The programme is designed to achieve a priorities investment strategy to meet the demands for the improvement of public and private housing and to make a significant contribution to Joint Commissioning for the provision of new homes. The programme follows the priorities outlined in our housing strategy, which in turn properly considers the links to the overall strategy of the Council.

2. Comments

2.1 The comments focus on the main items of expenditure as set out in Appendix A.

2.2 **Local Authority Owned Stock**

2.3 The future major investment into the Housing Stock will concentrate on delivering 'Decent Homes'.

2.4 Delivering Decent Homes (HP 4) £3,200,000

In July 2001 the Council received guidance on the Government target to 'ensure that all social housing meets set standards of decency by 2010 by reducing the number of households living in social housing that does not meet these standards'. In 2001 a 10% sample stock condition survey determined that there were 1,270 dwellings that did not meet the standard. Further detailed surveys have been carried out in order for contracts to be prepared, at the current time there are 1191 properties that fail the standard which represents 19.01% of the stock. There are four criterion used to determine a "decent home" and each property has to satisfy these in order to be classified as decent.

The four criterion are:-

- A. It meets the current statutory minimum standard for housing
- B. It is in a reasonable state of repair
- C. It has reasonably modern facilities and services
- D. Provides a reasonable degree of thermal comfort

As necessary this work will include re-roofing, replacing old electrical wiring in order to comply with the latest IEE regulations.

2.5 Door Entry Systems (HP 4) £20,000

In recent years, door entry systems have been installed in Sheltered Housing schemes. Continuing this theme future proposals will concentrate on the remaining sheltered housing schemes, and also at General Needs Flats where significant problems of Anti-Social Behaviour exists.

2.6	<u>Soundproofing Work (HP 4)</u> The programme, which started with the Duplex flats at Holway, Taunton in 1997 has been extended to other flats with timber floors where sound transmission problems exist. It is recommended that provision should be made to allow this work to continue, and to include other post-war flats when these properties are vacated.	£20,000
2.7	<u>New Housing Management IT System (HP 4)</u> Following the agreement of the recommendation via the Housing Review Panel on 10 th November 2004, allocation has been built into the capital programme for the provision of an integrated IT system. The final outcome of this proposal is subject to a clear business case being established.	£300,000
2.8	<u>Communal TV Aerials (HP 4)</u> In order to ensure the communal T.V. Aerial systems serving our blocks of flats satisfy the requirements of digital receptions, a phased programme is to be implemented with £20,000 being invested into 2005/06.	£20,000
2.9	<u>Aids and Adaptations (inc parking) (HP 5)</u> Continued assistance to provide essential modifications to Council dwellings including small car parking improvements for disabled tenants.	£235,000
2.10	<u>Extensions (HP 1)</u> The Housing Service is always under extreme pressure to provide accommodation for larger families. One way of achieving this is to extend onto existing homes where this is practical. In order to help with this initiative it is planned to incorporate a budget for year 2005/06. This should enable up to 3 families to be assisted.	£65,000
2.11	<u>Security Measures (HP 4)</u> Provisions of security installations identified by the Tenants Forum and residents groups to help combat crime and nuisance on estates. Feedback from the Deane Housing Consultation Panel confirms a high priority for additional street lighting and other safety features.	£5,000
2.12	<u>Achieving Adoptable Standards (HP 4)</u> The Housing Service owns and is responsible for a number of paved areas and footpaths within its estates. Whenever possible the responsibility is properly transferred to the relevant agency. Prior to this arrangement it is necessary to undertake improvement works to bring them up to an adoptable standard.	£5,000
2.13	<u>Elderly Persons Clubrooms/DDA Work</u> In order to ensure the existing sheltered housing schemes clubrooms comply with the Disability Discriminations Act certain modifications are necessary. It is proposed to include £25,000 each year to cover these modifications.	£25,000

2.14 Stock Conditions Survey/Asbestos Investigations (HP 4) £100,000

Since 1985 the Council's investment strategy towards its own stock has been influenced by the findings of the National Building Agency (NBA) stock condition survey and a subsequent survey in 1994. These have demonstrated that TDBC strategy has been effective in targeting resources to both maintain and improve the housing stock. The sample stock survey carried out during early 2002 has been evaluated and following further more detailed surveys, future investment programmes will be targeting work under the Decent Homes Standard.

A further survey will be carried out to help build a database to inform the Council, as a landlord, so that it can properly notify its tenants of the existence of mineral fibres in their homes. Although it is only possible at the present time to provide general advice, it is necessary to build a detailed database, identifying where these products exist.

As part of the submission of the application for inclusion onto the ODPM's housing transfer list, certain details relating to the housing stock have to be warranted. It is therefore proposed to commission a stock condition survey during the early part of 2005/06.

2.15 Cash Incentive Scheme (HP 1) £250,000

In line with the increased allocation for 2004/5 a similar allowance has been included for 2005/06. We have now extended the scheme to include tenants of flats.

2.16 Disabled Facilities Grants (HRA Stock) (HP 5) £200,000

There continues to be a high demand and a long waiting list for this service which is also a statutory duty. Recommend continuing the same investment level as this year.

3. **Private Sector Renewal**

3.1 Grants to Registered Social Landlords (HP 1) £850,000

The current building programme (with reserve schemes) involves approximately 233 units of accommodation over the three-year period, but we need to increase the number of units being provided to 131 per annum if we are to comply with DCA's Housing Needs Survey requirements. For this reason additional funding has been allocated to this area for the next year.

new funding
+ £312,200
carry over
from 2003/4
= £1,162,200

- Expenditure in 2002/3 was £1,144,956 and for 2003/4 is estimated to be £732,000;
- Completions in 2002/3 were 106 and for 2003/4 were 41. The estimate for the current two year programme is between 200-250 depending on the success of S106 agreements.

- 3.2 Private Sector Renewal Grants (HP 3) £590,000
Continued investment into the private sector for grant aid. Although the budget for 2004/5 shows a reduction on the expenditure within the current financial year it is intended to return to 2003/4 levels of investment if resources permit. Work has begun on providing loans under the Regulatory Reform of Grants through the Wessex Reinvestment Trust. The development of a Home Improvement Agency continues. Councillors will be kept informed of progress.
- 3.3 Disabled Facilities Grants – Private Sector (HP 5) £290,000
This remains an important investment as evidenced by the recently completed Private Sector House Condition Survey. As with Council DFG's there is a statutory obligation to provide this service.

APPENDIX D

**HOUSING CAPITAL PROGRAMME 2005/06 –
ADDITIONAL REVENUE CONTRIBUTION TO CAPITAL OUTLAY (RCCO)**

SUGGESTIONS OF HOW THE ADDITIONAL £350,000 MIGHT BE USED

		Existing Capital Programme	Original Proposed Allocation (as per Housing Panel Report)	Revised Allocation of Funding (following comments of Housing Panel)
1.	Environmental/Security measures, e.g. fencing	£5,000	£65,000	£65,000
2.	Extensions for larger families	£65,000	£100,000	£90,000
3.	Single glazed windows – change to double glazing	0	£100,000	£110,000
4.	Alteration work on sheltered housing schemes	0	£100,000	£90,000
5.	Door Entry Scheme	£20,000	£40,000	£40,000
6.	Communal TV Aerials	£20,000	£40,000	£30,000
7.	Elderly persons clubroom/DDA work	£25,000	£40,000	£35,000
8.	Aids and Adaptations for the disabled	£235,000	£235,000	£260,000

Please note the increased figures will have to allow for the increased costs of commissioning the work.

TAUNTON DEANE BOROUGH COUNCIL

EXECUTIVE – 9 FEBRUARY 2005

Report of Head of Housing & Financial Services Manager

(This matter is the responsibility of Executive Councillor Greg Garner)

HOUSING REVENUE ACCOUNT, REVENUE ESTIMATES AND RENT LEVELS, DEANE HELPLINE AND DEANE BUILDING DLO ACCOUNT FOR THE 2005/2006 FINANCIAL YEAR

1. Executive Summary

1.1 This report outlines the proposed Housing Revenue Account (HRA) for the 2005/2006 Financial Year. It also includes details relating to the new rent level, service charges and other housing related charges such as garage rents. Lastly, it provides information on the Deane Helpline Trading Account and Deane Building DLO Trading Account.

1.2 Where there are large variances from those budgets set for this current financial year and those being recommended for this forthcoming year, these have been explained in more detail within the narrative of this report. For clarity, the proposed budgets are based on the proposed housing restructure.

2. Purpose of the Report

2.1 To agree the detailed estimates and rent levels for the 2005/2006 financial year for submission to Full Council.

3. Housing Revenue Account 2005/2006

3.1 Attached to this report are the following appendices:

- i) Appendix 1. Housing Revenue Account Summary Figures
- ii) Appendix 2. (HRA) Repairs & Maintenance Figures
- iii) Appendix 3. (HRA) Supervision & Management – General
- iv) Appendix 4. (HRA) Supervision & Management – Special
- v) Appendix 5. Special Expenses OAP
- vi) Appendix 6. Deane Helpline Trading Account
- vii) Appendix 7. Deane Building DLO Account

3.2 Rent Levels for 2005/2006

Rents will be calculated in accordance with the formula implemented under rent restructuring, which was implemented in April 2002. It is recommended the weekly rent increase will be £2.25 per week or 4.55%. The average weekly rent (excluding service charges) will increase from £49.46 to £51.71. Details of the average rent increases for the last 5 years are set out on the next page:

	<u>Average Rent Increase</u>	
2001/02	£1.58	3.37%
2002/03	£1.76	4.01%
2003/04	£1.78	3.89%
2004/05	£2.17	4.59%
2005/06	£2.25	4.55%

3.3 Service Charges for 2005/2006

The present weekly charges and proposed charges for 2005/06 are set out below:

	<u>2004/05</u>	<u>2005/06</u>
Communal Area Service Charge	£0.41	£0.42
Grounds Maintenance	£0.51	£0.53
Supporting People Service Charges:		
Specialised (Extra Care) Sheltered Housing	£28.29	£29.31
Sheltered Housing	£9.87	£10.23
Hardwired Sheltered Housing	£5.74	£5.95

- 3.4 The economic charge for Grounds Maintenance should be £0.56 per week but the Government has imposed a ceiling increase of 3.6% (RPI + 0.5%). This results in a £10,000 shortfall that will be charged to the working balance.

3.5 Supporting People

Included in the 2004/05 budgets is the expected windfall (money remaining after expenditure) from Supporting People, which had originally been estimated at £200,000 but has actually been recently calculated at £450,000. The difference can be attributed to the excellent work being undertaken by a member of staff seconded from the Supporting People Team in conjunction with Financial Services. This amount will be retained within the HRA working balance for 2004/05.

- 3.6 For 2005/06 it is anticipated that the windfall will be in the region of £555,000 and be used to increase the working balance except for the two listed points below, which will reduce the windfall initially to £530,000.

- i) To set aside £25,000 to cover the withdrawal of existing Supporting People Money that was used to fund a Welfare post within Housing.
- ii) To set aside money where required to cater for vulnerable tenants who may not be entitled to Supporting People money. Members will recall that there has been an agreement to undertake this from when this new funding regime was introduced.

3.7 Garage Charges for 2005/2006

The Housing Allocations Manager has undertaken a comprehensive review of garage use and charges, with the proposed increase being arrived at by an analysis of demand and void rates.

- 3.8 It is proposed that there should be an increase in line with inflation, resulting in an increase of 12p per week for Council tenants and 14p per week for private tenants. This will produce extra income of £10,200. The proposal would therefore give the following garage charges for 2005/06:

Council Tenants	£3.62 per week
Private Tenants and Owner Occupiers	£4.14 per week (+VAT)

3.9 Hire Charges for Sheltered Scheme Meeting Halls

The following charges are currently in place for 2004/05:

First Hour	£7.00
Each half hour thereafter	£2.50
6 hours plus	£35.00 maximum

For residents in a scheme and community organisations the total charge is £10.00.

- 3.10 Members will recall that last year it was recommended and agreed that there would be no increase. It is proposed this year that the overall increase for 2005/06 should mirror the service charge increase of inflation plus 0.5% (3.6%), which would produce the following charges:

First Hour	£7.25
Each half hour thereafter	£2.60
6 hours plus	£36.00 maximum

For residents in a scheme and community organisations the total charge is £10.35.

3.11 Hire Charges for Sheltered Scheme Guest Rooms

As with the charge for sheltered meeting halls, Members agreed a year ago that no increase should take place during this current financial year. It is proposed this year that the increase should be inflation plus 0.5% (3.6%). As agreed last year, some flexibility will still be provided for those relatives or friends who are staying due to a compassionate reason. The table below shows both the present charges and those proposed for 2005/06:

<u>No. of Nights per Person</u>	<u>2004/05 Charge</u>	<u>2005/06 Charge</u>
1	£8.00	£8.29
2	£13.00	£13.47
3	£18.00	£18.65
4	£23.00	£23.83
5	£28.00	£29.01
6	£33.00	£34.19
7	£38.00	£39.37

3.12 Hostels

Members will recall that last year no increase was applied. The Homelessness Manager has undertaken a review of the Council's hostels, comparing rent levels with Council secure tenancies and it is believed the existing rent levels will no longer be reflective of this type of accommodation. It is therefore recommended that a 4% increase be applied during 2005/06 and for information the existing and new rent levels will be:

	2004/05 Rent (per day)	2005/06 Rent (per day)
40 Humphreys Road	6.05	6.29
1 Gay Street	6.05	6.29
Outer Circle		
113 and 113a (studios)	5.15	5.36
115 and 115a (3 bedroom)	6.70	6.97
Snedden Grove		
Unit 1 (2 bedroom)	6.05	6.29
Unit 2 (2 bedroom)	5.55	5.77
Unit 3 (2 bedroom)	5.55	5.77
Unit 4 (3 bedroom)	7.25	7.54
Unit 5 (3 bedroom)	7.25	7.54
Unit 6 (2 bedroom)	6.05	6.29
Winckworth Way		
Unit 1 (2 bedroom)	5.55	5.77
Unit 2 (2 bedroom)	5.55	5.77
Unit 3 (3 bedroom)	7.25	7.54
129 South Road		
Unit 1	6.05	6.29
Unit 2	5.55	5.77
Unit 3	5.40	5.62
Wheatley Crescent (4 studios)	5.15	5.36

4. **Main Expenditure Changes Relating to Appendix 1 - Resource Accounting**

4.1 Housing Subsidy

With the transfer of rent rebates from the HRA to the General Fund (GF) as required by the Office Deputy Prime Minister (ODPM) from the 1st April 2004, the Council will continue to be in a negative subsidy situation. This means that the Council will no longer be entitled to housing subsidy and will actually have to repay subsidy back to the Government. This repayment is

estimated to be £3,846,070 for 2005/06. This is based on the Subsidy Determination for 2005/06 that was published by the ODPM in late December.

- 4.2 Those rent rebate payments which do not attract subsidy (i.e. overpayments and backdated payments) have been transferred to the GF and are no longer a cost to the HRA. In order to protect the GF from these increases in cost the Government has decided that transitional arrangements will be introduced for a two-year period to phase and protect the potential impact on the GF.
- 4.3 2005/06 is the second year of protection and the transitional arrangements require a payment from the HRA to the GF, to make the effect of rent rebates cost neutral on the GF. In 2005/06 the required payment is estimated at £81,860.
- 4.4 Principal Repayments
Last year was the first time when there was no statutory requirement to set aside in the accounts an amount for the repayment of debt. Members agreed to undertake this as a one off cost saving exercise. In consultation with the Council's Treasury Management Advisors; Sector, it is believed there is no financial benefit by making a repayment in 2005/06 and it is recommended the amount that would have been repaid; being £285,827 is used for two purposes. Firstly, to increase the amount required for the Stock Options work up to and including the ballot in 2006 by a sum of £175,000 and the remaining amount of £110,827 to be placed in the Working Balance.
- 4.5 Interest Payments
Members will note that due to a reduction in the Council's estimated consolidated rate of interest between 2004/05 and 2005/06 that interest payments on outstanding debt are expected to fall by £186,000 when compared to the current year.
- 4.6 Housing Stock Options
In 2004/05 £400,000 had been set aside as a budget to cater for the work necessary to progress the stock options process up to and including ballot. This money was not used due to delaying the final decision on the choice of option from April to July's Full Council in 2004. It is believed that this sum should now be increased to £575,000, which is similar to expenditure or projected expenditure of other Local Authorities undertaking this work. This money would be allocated to the Project Team which is scheduled to be formed from the 1st April for a twelve-month period. Details of this proposed team will be provided at the next Housing Review Panel.

4.7 Revenue Contribution to Capital

It is recommended to include a total contribution to capital of £700,000. This is broken into three elements:

- i) £350,000 towards a selection of capital works which are detailed in the Capital Programme Report (to be taken from the Working Balance)
- ii) £50,000 increase to the Cash Incentive Scheme (to be taken from the Working Balance)
- iii) £300,000 to initially finance a new Housing Management IT system which was agreed at November's Housing Review Panel subject to the production of a further business case. It is anticipated that if this project proceeds, to introduce this new system by the end of the 2005/06.

4.8 Working Balance

The Audit Commission recommends a minimum Working Balance of £150 per unit, which equates to £930,000 on the projected stock level (6,200) at the 31st March 2005. Last year it was agreed by Members to increase this to £200 per unit in order to cater for any shortfalls in future years. Based on our current stock level this would require a working balance of £1,240,000. It is recommended by officers this year to increase this to £250 per unit to cater for the expected shortfalls in the capital programme that will be experienced in subsequent years. Based on this figure, the working balance would be £1,550,000 however, the actual working balance based on the attached budget, is estimated to be £1,626,070 at the end of the 2005/06 financial year.

4.9 Surplus / Deficit

Members will recall that at the end of the 2004/05 Q2 budget-monitoring exercise an expected overspend of £36,990 was reported and as at the end of 2004/05 the expected working balance on the HRA would be £1,844,810. This will be updated during the third quarter's budget monitoring exercise.

- 4.10 Based on the budget contained within this report, for 2005/06 the expected surplus was estimated to be in the region of £181,260. However, the additional Revenue Contribution to Capital of £400,000 listed in 4.7 i) and ii) which has been taken from the working balance, results in the HRA showing an in year deficit of £218,740.

5. **Main Expenditure Changes Relating to Appendix 3 – (HRA) Supervision & Management - General**

5.1 Redundancy Costs

At December's Housing Review Panel Members were informed of a provisional sum of approximately £150,000. A budget of £200,000 is being recommended which is likely to be an over estimate but will provide officers with some flexibility. Any savings to this budget will be reported to the Housing Review Panel with suggestions on what this money could be used for.

5.2 Tenants Forum

There is a large increase from £22,000 to £37,000 to provide sufficient funds for the formation and running of new Resident Associations. Presently, existing tenant groups receive £100 per year and it is proposed to provide £1,000 per year. This will enable the groups to be more proactive and enable them to pay for numerous activities, for example a camping trip for youths on their estate.

5.3 Internal Recharges

The internal recharges shown in the 2005/06 budget reflect the proposed change in staff time due to the Housing Restructure. In total these will increase by 24% in Appendix 3 and 15% across the HRA in general. These internal recharges provide a more accurate reflection of the amount of time staff will spent on HRA activities and enables there to be recorded a true split between HRA and General Fund housing work.

5.4 Best Value Initiatives

The budget of £50,000 will enable some of the recommendations of the Best Value Review to be implemented, primarily to revise our procedures and policies as agreed at October's Housing Review Panel.

5.5 Reorganisation of the Filing System

A one off expenditure of £15,000 was allocated last year to enable improvements to be made to the existing dated and inefficient system. Unfortunately, this provision was insufficient other than to enable the backlog of old files to be scanned. It is proposed to allocate a further £50,000 to introduce a system to enable all live and future files to be scanned.

6. Deane Helpline Trading Account

6.1 The Deane Helpline Trading Account is maintained separately from the HRA as a stand-alone enterprise. Details of the Account may be seen in Appendix 6.

6.2 It is being proposed that we increase the charges by 3.3% across the board, which is in line with the contract arrangements we have agreed with organisations such as South Somerset Homes.

6.3 The proposed charges for 2005/06 are shown below:

	2004/05	2005/06	Increase (£)
	Current (£)	Proposed (£)	
Public Sector Subscribers	3.00	3.10	0.10 (3.30%)
Private Sector Subscribers	3.00	3.10	0.10 (3.30%)

6.4 Whilst the proposed rises are slightly above the rate of inflation used for rent setting, the actual weekly amounts are very small and are lower than increases being proposed to other areas within housing.

6.5 The forecasted deficit of £29,860 for 2004/05 has, as a result of winning further contracts, turned into a surplus of £34,020 in 2005/06. The working balance being forecasted to be £116,710 at the end of the 2005/06 financial year. Members are asked to comment on whether they would like to see some of the working balance used to cater for additional capital works.

7. **Deane Building DLO**

7.1 This is the second year that forward estimates have been prepared for the Building Maintenance arm of Deane DLO and details of which may be seen in Appendix 7. As agreed at last year's budget setting, the profit target for the DLO has been set at 5% of cost and it is on this basis which the budget for 2005/06 has been prepared.

7.2 The profit targets for 2004/05, 2005/06 and 2006/07 are shown below:

	<u>Net Profit Level</u>
2004/05	2.50% of cost
2005/06	5.00% of cost
2006/07	10.00% of cost

7.3 Based on the above, the surplus for 2005/06 would be £227,930. As the year progresses performance will be monitored against this new stretched target. Members are asked to comment on what they believe the potential surplus could be used for.

8 **Housing Review Panel and Review Board Comments**

8.1 The Housing Review Panel considered the 2005/06 budget report at their meeting on 18 January. The panel proposed no formal amendments to the report.

8.2 The Review Board considered the report at their meeting on 27 January and made no suggestions for changes to the proposed budget.

9 **Impact on Corporate Priorities**

9.1 The HRA budget covers a significant part of the services provided by the Council and therefore all Corporate Priorities are affected.

10. **Recommendation**

10.1 That the Executive recommends the Housing Revenue Account budget proposals for 2005/06 to Full Council for their consideration.

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Background Papers: Housing Review Panel 18 January 2005 and Review Board 27 January 2005 – Housing Revenue Account, Revenue Estimates and Rent levels, Deane Helpline and Deane Building DLO Account for 2005/06.

HOUSING REVENUE ACCOUNT SUMMARY

RESOURCE ACCOUNTING

Actual Expenditure 2003/04 £	Description	Original Estimate 2004/05 £	Current Budget 2004/05 £	Forward Estimate 2005/06 £
	INCOME			
15,564,660	Dwelling rents	15,935,200	15,935,200	16,408,890
401,940	Non dwelling rents	399,030	399,030	413,200
403,920	Charges for services/facilities	373,610	373,610	387,060
215,060	Contributions towards expenditure	179,900	179,900	215,500
4,142,740	Government Subsidy	-3,843,370	-3,843,370	-3,846,070
243,610	Government Subsidy-Housing Defects Act	239,360	239,360	87,150
427,910	Net Supporting People Windfall	200,000	200,000	530,000
21,399,840	TOTAL INCOME	13,483,730	13,483,730	14,195,730
	EXPENDITURE			
3,426,910	Management	3,624,140	3,624,900	4,341,890
4,693,600	Maintenance	4,685,780	4,718,780	4,910,250
7,789,450	Rent Rebates	0	0	0
0	Rent Rebates - contribution to General Fund	138,140	138,140	81,860
42,050	Increase in provision for bad debts	15,000	15,000	0
9,982,850	Capital charges-interest	10,428,420	10,428,420	12,885,630
3,316,840	Capital charges-depreciation	3,288,690	3,288,690	3,427,320
34,380	Debt management expenses	25,680	25,680	21,430
29,286,080	TOTAL EXPENDITURE	22,205,850	22,239,610	25,668,380
7,886,240	NET COST OF SERVICES	8,722,120	8,755,880	11,472,650
-9,982,850	Capital charges-interest	-10,428,420	-10,428,420	-12,885,630
1,136,130	Loan charges-interest	1,029,200	1,043,220	843,030
-78,100	Interest receivable	-76,520	-87,310	-86,310
-1,038,580	NET OPERATING EXPENDITURE	-753,620	-716,630	-656,260
	APPROPRIATIONS			
0	Transfer to Stock Options Reserve	400,000	400,000	175,000
439,750	Housing set aside/MRP	0	0	0
225,950	Revenue contributions to capital	224,300	224,300	700,000
-372,880	(SURPLUS)/DEFICIT	-129,320	-92,330	218,740
	FUND BALANCE			
1,379,600	Balance b/f 1 April	1,546,160	1,752,480	1,844,810
0	Net Expenditure in 2002/03	0		0
372,880	Net Expenditure in 2003/04	0		0
0	Net Expenditure in 2004/05	129,320	92,330	0
0	Net Expenditure in 2005/06	0	0	-218,740
1,752,480	Balance c/f 31 March	1,675,480	1,844,810	1,626,070

HOUSING REVENUE ACCOUNT
Repairs And Maintenance

Actual 2003/04 £	Description	Original Estimate 2004/2005 £	Current Estimate 2004/2005 £	Forward Estimate 2005/2006 £	Comments
	EXPENDITURE				
	R & M Reconditions on Lettings				
299,929	Re-lets - Painting	340,000	340,000	334,000	
387,986	Re-lets - Maintenance	420,000	420,000	426,000	
	R & M General Maintenance				
151	Re-lets Maintenance		0		
377,501	Structure	423,000	423,000	444,000	
449,865	Structural Finishings and Fixings	445,000	445,000	446,000	
283,495	Water and Sanitary Services	256,000	256,000	268,000	
6,539	Other Domestic Services	5,000	5,000	2,000	
74,266	External Siteworks	73,000	73,000	70,000	
56,078	Miscellaneous	56,000	89,000	60,000	
18,820	Damp and Condensation	30,000	30,000	37,000	
68,677	Vandalism	62,000	62,000	63,000	
495	Re-instatement of Aids & Adaptions	1,000	1,000	1,600	
2,491	Enhancement of DAP Accommodations	3,000	3,000	3,000	
	R & M Electrical				
224,695	R & M Electrical	167,000	167,000	189,000	
	R & M Spec. Rep. Gas Servicing				
675,805	Gas Maintenance	735,000	735,000	778,000	
	R & M Spec.Rep. Roofing				
18,197	Felt Roofing	25,000	25,000	25,000	
	R & M Spec. Rep. Windows				
61,477	Metal Windows and Doors	60,000	60,000	75,000	
	R & M Spec. Rep. Fencing				
30,695	Fencing	45,000	45,000	54,000	
	R & M Underground Drainage				
101,746	R & M Underground Drainage	91,000	91,000	106,000	
	R & M Garages				
32,132	R & M Garage Buildings	32,000	32,000	37,140	
	R & M Shops				
875	R & M - Shops and Commercial Premises	16,000	16,000	16,000	
	Planned Maintenance/Ext Painting				
828,575	Planned Maintenance / External Painting up to 2002/03		0	0	
	PPM 2003/04				
	40 PPM	28,230	28,230	35,660	
	PPM 2004/05				
	41 PPM	750,000	750,000	18,800	
	PPM 2005/06				
	42 PPM	0	0	780,000	
	Specialist Works				
83,945	Contingency Sum	85,000	85,000	85,000	
	R & M Leasehold Flats				
24,854	Re-chargeable Works on Sold Flats	0	0	0	
	R & M Miscellaneous & Support				
58,900	Emergency Call Out	61,000	61,000	61,000	
	Internal Recharges				
	Allocations & Lettings	0	0	0	
1,553	Purchasing & Administration	1,130	1,130	1,280	
30,305	Accountancy	27,470	27,470	35,280	
9,518	Creditors	10,940	10,940	14,640	
2,145	Computer Section	3,330	3,330	2,620	
	Word Processing	0	0	0	
41	Legal Services	120	120	0	
233,754	Building Design	205,530	205,530	218,040	
1,383	Director of Community Services-P.James	2,310	2,310	0	
145,086	Property Services	137,060	137,060	0	
2,047	Housing Strategy	6,720	6,720	0	
	Internal Communications		0	0	
86,459	Building DLO	67,990	67,990	189,380	
9,641	Highways DLO	10,040	10,040	10,940	
0	Debt Management	0	0	17,420	
3,477	Sundry Debtors	3,910	3,910	5,450	
4,693,598	Gross Expenditure (See Appendix 1)	4,685,780	4,718,780	4,910,250	
	INCOME				
41,687	Fees & Charges			0	
22,949	Miscellaneous Repairs	62,000	62,000	40,000	
7,981	Other Income		0	0	
72,617	Total Income	62,000	62,000	40,000	
4,620,981	Net Expenditure	4,623,780	4,656,780	4,870,250	

HOUSING REVENUE ACCOUNT

Management and Supervisory Expenditure
General Expenses

Actual 2003/04 £		Original Estimate 2004/2005 £	Current Estimate 2004/2005 £	Forward Estimate 2005/2006 £	Comments
	EXPENDITURE				
	Employee Related Expenses				
13	Deliveries	0	0	0	
438	Training	5,000	5,000	5,000	
1,728	Conference Expenses	2,500	2,500	10,000	
0	Redundancy costs from restructure	0	0	200,000	
0	Furniture for the DLO	0	0	30,000	
0	New PCs and desks following restructure	0	0	60,000	
39,840	Employee Related Insurance	49,800	49,800	42,610	
	Premises Related Expenses				
16,997	Rent	15,520	15,520	17,250	
730	Rates	0	0	0	
117,045	Insurances	135,090	135,090	113,450	
	Hostels				
14,395	Repairs	15,000	15,000	27,000	
11,050	Utilities	19,710	19,710	31,350	
855	Cleaning	900	900	900	
	Internal Recharges				
65,230	Cost of Democracy	99,940	99,940	99,690	
115,734	Private Sector & Development	99,930	99,930	184,480	
253,035	Allocations & Lettings	254,170	254,170	0	
0	Corporate Management	68,400	68,400	47,330	
415	Parks Client	740	740	3,300	
1,376	Purchasing & Administration	1,450	1,450	710	
0	Head of Revenues	0	0	0	
68,339	Accountancy	64,860	64,860	79,360	
6,112	Creditors	6,240	6,240	4,960	
8,229	Audit & Review	9,460	9,460	1,730	
40,728	Valuation Services	32,540	32,540	64,160	
36,604	Computer Section	49,970	49,970	35,570	
63	Graphics	0	0	0	
0	Word Processing	680	680	0	
344	Document Production	0	0	1,080	
2,180	Public Relations	2,390	2,390	0	
65,307	Legal Services	72,680	72,680	73,800	
1,537	Director of Development	0	0	0	
160,531	Building Design	104,530	104,530	155,680	
0	GIS Unit	0	0	40	
99,269	Rent Collection	104,620	104,620	147,130	
5,443	Corporate Purchasing	0	0	0	
12,861	Director of Community Services	21,520	21,520	0	
147,552	Property Services	160,320	160,320	424,310	
397,567	Estates & Tenancy Relations	420,920	420,920	780,970	
72,812	Housing Strategy	60,110	60,110	0	
0	Tenancy Participation	95,380	95,380	124,410	
52,718	Head of Housing	81,180	81,180	0	
3,650	Fraud Unit	8,420	8,420	0	
18,419	Sundry Debtors	19,080	19,080	15,960	
	Supplies & Services				
9,271	Rent Collecting Stationery	1,500	1,500	140	
0	Printing and Stationery	17,110	17,110	17,110	
159	Telephone	0	0	0	
7,124	Equipment	7,000	7,000	7,250	
2,359	Insurance	2,950	2,950	910	
2,482	Advertising	6,000	6,000	2,590	
14,429	Tenant's Forum	22,000	22,000	37,000	
4,019	Subscriptions	2,500	2,500	2,500	
0	Mediation Contribution	15,500	15,500	16,030	
30,360	Best Value Initiatives	65,000	65,000	50,000	
23,366	Giro Charge	29,600	29,600	26,000	
0	Bank Charges	4,000	4,000	4,000	
3,871	Audit Fee	7,280	7,280	5,200	
1,434	Legal Fees	0	0	0	
30,766	Consultants and company searches	0	0	0	
7,055	Removal Expenses	30,000	30,000	35,000	
1,500	Contributions to Reserves	0	0	0	
6,668	Miscellaneous	1,500	1,500	2,000	
2,212	TV Licensing	0	0	0	
469	Legal Fees	0	0	0	
22,479	Management Contingency Budget	60,000	60,000	60,000	
33	Resource Accounting	0	0	0	
361	Reorganisation of filing system	15,000	15,000	50,000	
42,975	Housing Stock Options	0	0	0	
42,243	Expenses out of Windfall	0	0	0	
499	Tax Paid	0	0	0	
0	HIP Presentation	1,500	1,500	1,500	
2,095,260	Gross Expenditure (see Appendix 1)	2,371,490	2,371,490	3,099,460	
	INCOME				
55,682	Fees & Charges	25,370	25,370	25,370	
0	Hostel Charges	19,190	19,190	19,960	
55,682	Total Income	44,560	44,560	45,330	
2,039,578	Net Expenditure	2,326,930	2,326,930	3,054,130	

HOUSING REVENUE ACCOUNT
Management and Supervisory Expenditure
Special Expenses

Actual 2003/04 £	Description	Original Estimate 2004/2005 £	Current Estimate 2004/2005 £	Forward Estimate 2005/2006 £	Comments
	EXPENDITURE				
	Premises Related Expenses				
3,999	Maintenance of lift at Kilkenny	6,000	6,000	2,000	
	Sewage Plants				
279,085	Grounds Maintenance	295,450	295,450	305,500	
85,136	Maintenance-Routine	66,410	66,410	68,400	
15,652	Electricity	4,850	4,850	5,820	
-246	Water/NRA	1,710	1,710	1,840	
7,445	Housing Estates - Non-Routine	0	0	19,570	
0	Telephone	0	0	0	
21,325	Estate Roads Maintenance	15,000	15,000	36,630	
10,081	Cleaning windows - Communal	5,970	5,970	6,170	
0	Cleaning Communal Areas	4,180	4,180	4,320	
	Maintenance of Grass Areas and Trees				
0	Maintenance of Grass Areas and Trees	0	0	0	
	Outside Lighting				
7,749	Maintenance - stair lighting }	18,000	18,000	18,000	
1,344	Maintenance -estate lighting }	3,500	3,500	3,500	
0	Electricity	4,850	4,850	4,850	
0	Energy Consumed }	10,700	10,700	10,700	
	Internal Recharges				
67,465	Parks Client	42,120	42,120	43,090	
2,302	Purchasing & Administration	2,000	2,000	1,840	
2,280	Accountancy	3,160	3,160	2,420	
788	Creditors	740	740	0	
2,060	Audit & Review	2,380	2,380	0	
7,353	Building Design	7,250	7,250	4,220	
291	Waste Control	300	300	230	
0	Property Services	0	0	0	
8,354	Housing Strategy	0	0	0	
0	Highways	0	0	9,340	
1,226	Sundry Debtors	1,250	1,250	1,280	
	Supplies and Services				
164	Telephone	180	180	180	
0	Homelessness	0	0	0	
28,806	Special Estate Projects	32,000	32,000	32,000	
494	Risk Management Inspections	8,700	8,700	8,700	
6,090	Anti Social Behaviour Initiatives	12,000	12,000	12,000	
14,238	Clearing Streams and Waterways	10,330	10,330	10,640	
27,814	Clearing Rubbish from estates	25,000	25,000	36,700	
913	Clearing Clinical Waste	1,260	1,260	1,260	
12,717	Cont. to TD Assoc for Neighbourhood	0	0	0	
0	Water Supply Guarantees	0	0	0	
0	Climate Change Levy	0	0	0	
614,925	Gross Expenditure (see appendix 1)	585,290	585,290	651,200	
	INCOME				
209,913	Fees & Charges	16,690	16,690	17,360	
209,913	Total Income	16,690	16,690	17,360	
405,012	Net Expenditure	568,600	568,600	633,840	

HOUSING REVENUE ACCOUNT

Management and Supervisory Expenditure

Special Expenses O.A.P.

Actual 2003/04 £	Description	Original Estimate 2004/2005 £	Current Estimate 2004/2005 £	Forward Estimate 2005/2006 £	Comments
	EXPENDITURE				
	Employee Related Expenses				
0	Salaries	0	0	244,140	
13,628	Other Payments	0	0	0	
0	Superannuation	0	0	31,080	
0	Salaries	0	0	16,700	
213,136	Warden's wages	213,980	213,980	0	
85,426	Staff Costs at Kilkenny/Lodge Close	88,450	88,450	88,450	
2,799	Additional Connections	3,000	3,000	3,000	
0	Leased Cars	0	0	1,300	
0	NI on leased cars	0	0	200	
0	Other NI contributions	0	0	20	
0	Private Health Insurance	0	0	190	
381	Training	4,000	4,000	12,000	
0	Conferences	0	0	1,000	
	Premises Related Expenses				
77,220	Rent on Wardens houses	79,350	79,350	0	
9,202	Rates - Meeting Halls/Guest Apartments	10,300	10,300	10,300	
2,440	Plastic Sacks	2,520	2,520	1,000	
20,613	Meeting Halls - Utilities	27,370	27,370	35,160	
15,780	Cleaning and cleaning materials	15,000	15,000	15,510	
	Internal Recharges				
3,500	Central Employee Costs	620	620	3,550	
0	Central Computer Costs	0	0	12,820	
803	Purchasing and Supplies	690	690	1,540	
2,131	Accountancy	12,000	12,000	2,470	
1,694	Creditors	1,630	1,630	390	
2,527	Payroll	3,340	3,340	2,130	
3,615	Audit and Review	4,130	4,130	2,710	
0	Computer Section	0	0	410	
0	Facilities Management	0	0	20	
0	Word Processing	40	40	180	
578	Document Production	0	0	2,590	
0	Public Relations	0	0	8,640	
2,324	Personnel	2,910	2,910	4,670	
2,459	Building Design	1,660	1,660	1,080	
1,383	Strategic Director Operations	2,310	2,310	0	
157,624	Elderly Services Advisors	133,240	133,240	0	
175	Housing Strategy	0	0	0	
451	Internal Communications	140	140	1,380	
0	Research and Consultation	0	0	2,300	
0	Business Development	0	0	2,970	
0	Health & Safety Advisor	0	0	1,620	
0	Performance Management	0	0	7,340	
0	Head of Housing	0	0	20,860	
542	Training	800	800	3,520	
3,371	Sundry Debtors	2,960	2,960	4,760	
	Supplies and Services				
563	Printing & Stationery	2,000	2,000	2,100	
0	Photocopying	0	0	200	
0	Central Photocopying	0	0	10	
10,270	Telephone Charges	10,270	10,270	17,000	
61	Mobile Pagers	0	0	0	
78	Radio Pagers	0	0	0	
68,404	Hardware Acquisition	30,000	30,000	0	
8,605	Furniture & Equipment - Meeting Halls	9,000	9,000	9,000	
0	Maintenance & Equipment - Kilkenny Lodge	4,400	4,400	6,000	
0	Publicity	500	500	0	
3,404	Miscellaneous	2,600	2,600	4,000	
53	Climate Change Levy	0	0	0	
	Transport Related Expenses				
2,607	Wardens	3,000	3,000	4,920	
717,847	Total Expenditure	672,210	672,210	591,230	
	INCOME				
23,650	Kilkenny/Lodge Cont from SCC	24,480	24,480	0	
1,150	Fees & Charges	16,790	16,790	17,310	
12,256	Hire of Halls	0	0	0	
3,254	Guest Bedrooms - Sheltered Scheme	3,254	0	0	
12,568	Electricity - Meeting Halls	0	0	15,000	
1,281	Wardens - Miscellaneous Income	0	0	10	
0	Lease car - Employee Contributions	0	0	60	
549	Wardens Telephone	0	0	0	
54,708	Total Income	41,270	41,270	32,380	
663,139	Net Expenditure	630,940	630,940	558,850	

HOUSING REVENUE ACCOUNT

APPENDIX 6

Deane Helpline Trading Account

Main Code - A30

Actual 2003/04 £	Description	Original Estimate 2004/2005 £	Current Estimate 2004/2005 £	Forward Estimate 2005/2006 £	Comments
	EXPENDITURE				
	Employee Related Expenses				
0	Salaries	0	0	346,860	
0	Superannuation	0	0	43,910	
0	Employers NI	0	0	22,880	
169,020	Control Centre Salaries	263,670	260,670	0	
157,620	Senior Warden's salaries	183,240	183,240	0	
1,360	Control Centre Wages	0	0	0	
0	Leased cars	0	0	1,950	
0	NI on leased cars	0	0	310	
0	Other NI contributions	0	0	40	
0	Private Health Insurance	0	0	280	
2,890	Training	4,000	4,000	17,000	
0	Conferences	0	0	1,000	
1,670	Advertising for Staff	0	0	4,000	
	Capital Financing				
137,580	Revenue Contribution to Capital	55,000	55,000	0	
	Premises Related Expenses				
31,930	Maintenance	50,000	50,000	51,700	
4,830	Rent & Energy - 26 Kilkenny Court	7,570	7,570	6,000	
230	Council Tax	0	0	0	
440	Energy	500	500	2,000	
310	Water / Sewerage	0	0	500	
	Internal Recharges				
1,020	Central Employee Costs	1,550	1,550	5,420	
8,710	Central Computer Costs	5,250	5,250	19,630	
0	Allocations & Lettings	0	0	0	
830	Purchasing & Supplies	400	400	620	
2,280	Accountancy	2,420	2,420	2,650	
1,040	Creditors	1,030	1,030	1,100	
850	Payroll	1,110	1,110	3,250	
1,360	Audit & Review	1,530	1,530	0	
210	Computer Section	200	200	280	
800	Graphics	0	0	0	
30	Word Processing	3,340	3,340	0	
280	Document Production	0	0	5,510	
0	Public Relations	0	0	4,280	
2,020	Personnel	2,660	2,660	7,010	
110	Building Design Group	170	170	80	
30	Service Support	0	0	0	
390	Strategic Director Operations	640	640	0	
40	Housing Strategy	0	0	0	
820	Internal Communications	280	280	520	
0	Research & Consultation	0	0	3,560	
0	Business Development	0	0	4,420	
0	Health and Safety Advisor	0	0	2,480	
0	Performance Management	0	0	3,670	
0	Head of Housing	0	0	31,900	
1,360	Training	2,010	2,010	5,290	
27,750	Sundry Debtors	29,790	29,790	26,040	
	Supplies & Services				
3,560	Printing & Stationery	2,000	2,000	2,150	
0	Photocopying	0	0	500	
14,250	Telephone	13,020	13,020	17,000	
0	Central Telephones	0	0	4,710	
760	Mobile Phone	0	0	600	
2,600	Equipment	1,500	1,500	0	
80	Uniforms For Staff	750	750	800	
7,650	Publicity	6,000	6,000	3,000	
40	Eye Tests	200	200	200	
4,220	Miscellaneous	1,500	1,500	2,000	
0	Contingency	3,000	3,000	6,000	
250	Wardens Travelling	0	0	19,500	
591,220	Total Expenditure	644,330	641,330	682,400	
	INCOME				
11,960	Private Sector Contract Work	115,370	115,370	200,400	
186,630	Charges to Subscribers - Private Sector	211,690	211,690	218,680	
266,990	Charges to Subscribers - Public Sector	278,570	278,570	287,760	
97,800	Miscellaneous Income	5,000	5,000	5,000	
50	Other Income (no VAT)	0	0	0	
0	Lease cars - Employee Contributions	0	0	100	
3,083	Transfer from General Fund - Interest on Working Bal	3,840	3,840	4,480	
566,513	Total Income	614,470	614,470	716,420	
24,707	Net Expenditure	29,860	26,860	-34,020	
134,260	Balance b/f - 1 April	81,160	109,553	82,690	
-24,707	Net Expenditure	-29,860	-26,860	34,020	
109,553	Balance c/f - 31 March	51,300	82,693	116,710	

HOUSING REVENUE ACCOUNT SUMMARY

RESOURCE ACCOUNTING

Actual Expenditure 2003/04 £	Description	Original Estimate 2004/05 £	Current Budget 2004/05 £	Forward Estimate 2005/06 £
	INCOME			
15,564,660	Dwelling rents	15,935,200	15,935,200	16,408,890
401,940	Non dwelling rents	399,030	399,030	413,200
403,920	Charges for services/facilities	373,610	373,610	387,060
215,060	Contributions towards expenditure	179,900	179,900	215,500
4,142,740	Government Subsidy	-3,843,370	-3,843,370	-3,846,070
243,610	Government Subsidy-Housing Defects Act	239,360	239,360	87,150
427,910	Net Supporting People Windfall	200,000	200,000	530,000
21,399,840	TOTAL INCOME	13,483,730	13,483,730	14,195,730
	EXPENDITURE			
3,426,910	Management	3,624,140	3,624,900	4,341,890
4,693,600	Maintenance	4,685,780	4,718,780	4,910,250
7,789,450	Rent Rebates	0	0	0
0	Rent Rebates - contribution to General Fund	138,140	138,140	81,860
42,050	Increase in provision for bad debts	15,000	15,000	0
9,982,850	Capital charges-interest	10,428,420	10,428,420	12,885,630
3,316,840	Capital charges-depreciation	3,288,690	3,288,690	3,427,320
34,380	Debt management expenses	25,680	25,680	21,430
29,286,080	TOTAL EXPENDITURE	22,205,850	22,239,610	25,668,380
7,886,240	NET COST OF SERVICES	8,722,120	8,755,880	11,472,650
-9,982,850	Capital charges-interest	-10,428,420	-10,428,420	-12,885,630
1,136,130	Loan charges-interest	1,029,200	1,043,220	843,030
-78,100	Interest receivable	-76,520	-87,310	-86,310
-1,038,580	NET OPERATING EXPENDITURE	-753,620	-716,630	-656,260
	APPROPRIATIONS			
0	Transfer to Stock Options Reserve	400,000	400,000	175,000
439,750	Housing set aside/MRP	0	0	0
225,950	Revenue contributions to capital	224,300	224,300	700,000
-372,880	(SURPLUS)/DEFICIT	-129,320	-92,330	218,740
	FUND BALANCE			
1,379,600	Balance b/f 1 April	1,546,160	1,752,480	1,844,810
0	Net Expenditure in 2002/03	0		0
372,880	Net Expenditure in 2003/04	0		0
0	Net Expenditure in 2004/05	129,320	92,330	0
0	Net Expenditure in 2005/06	0	0	-218,740
1,752,480	Balance c/f 31 March	1,675,480	1,844,810	1,626,070

HOUSING REVENUE ACCOUNT
Repairs And Maintenance

Actual 2003/04 £	Description	Original Estimate 2004/2005 £	Current Estimate 2004/2005 £	Forward Estimate 2005/2006 £	Comments
	EXPENDITURE				
	R & M Reconditions on Lettings				
299,929	Re-lets - Painting	340,000	340,000	334,000	
387,986	Re-lets - Maintenance	420,000	420,000	426,000	
	R & M General Maintenance				
151	Re-lets Maintenance		0		
377,501	Structure	423,000	423,000	444,000	
449,865	Structural Finishings and Fixings	445,000	445,000	446,000	
283,495	Water and Sanitary Services	256,000	256,000	268,000	
6,539	Other Domestic Services	5,000	5,000	2,000	
74,266	External Siteworks	73,000	73,000	70,000	
56,078	Miscellaneous	56,000	89,000	60,000	
18,820	Damp and Condensation	30,000	30,000	37,000	
68,677	Vandalism	62,000	62,000	63,000	
495	Re-instatement of Aids & Adaptions	1,000	1,000	1,600	
2,491	Enhancement of DAP Accommodations	3,000	3,000	3,000	
	R & M Electrical				
224,695	R & M Electrical	167,000	167,000	189,000	
	R & M Spec. Rep. Gas Servicing				
675,805	Gas Maintenance	735,000	735,000	778,000	
	R & M Spec.Rep. Roofing				
18,197	Felt Roofing	25,000	25,000	25,000	
	R & M Spec. Rep. Windows				
61,477	Metal Windows and Doors	60,000	60,000	75,000	
	R & M Spec. Rep. Fencing				
30,695	Fencing	45,000	45,000	54,000	
	R & M Underground Drainage				
101,746	R & M Underground Drainage	91,000	91,000	106,000	
	R & M Garages				
32,132	R & M Garage Buildings	32,000	32,000	37,140	
	R & M Shops				
875	R & M - Shops and Commercial Premises	16,000	16,000	16,000	
	Planned Maintenance/Ext Painting				
828,575	Planned Maintenance / External Painting up to 2002/03		0	0	
	PPM 2003/04				
	40 PPM	28,230	28,230	35,660	
	PPM 2004/05				
	41 PPM	750,000	750,000	18,800	
	PPM 2005/06				
	42 PPM	0	0	780,000	
	Specialist Works				
83,945	Contingency Sum	85,000	85,000	85,000	
	R & M Leasehold Flats				
24,854	Re-chargeable Works on Sold Flats	0	0	0	
	R & M Miscellaneous & Support				
58,900	Emergency Call Out	61,000	61,000	61,000	
	Internal Recharges				
	Allocations & Lettings	0	0	0	
1,553	Purchasing & Administration	1,130	1,130	1,280	
30,305	Accountancy	27,470	27,470	35,280	
9,518	Creditors	10,940	10,940	14,640	
2,145	Computer Section	3,330	3,330	2,620	
	Word Processing	0	0	0	
41	Legal Services	120	120	0	
233,754	Building Design	205,530	205,530	218,040	
1,383	Director of Community Services-P.James	2,310	2,310	0	
145,086	Property Services	137,060	137,060	0	
2,047	Housing Strategy	6,720	6,720	0	
	Internal Communications		0	0	
86,459	Building DLO	67,990	67,990	189,380	
9,641	Highways DLO	10,040	10,040	10,940	
0	Debt Management	0	0	17,420	
3,477	Sundry Debtors	3,910	3,910	5,450	
4,693,598	Gross Expenditure (See Appendix 1)	4,685,780	4,718,780	4,910,250	
	INCOME				
41,687	Fees & Charges			0	
22,949	Miscellaneous Repairs	62,000	62,000	40,000	
7,981	Other Income		0	0	
72,617	Total Income	62,000	62,000	40,000	
4,620,981	Net Expenditure	4,623,780	4,656,780	4,870,250	

HOUSING REVENUE ACCOUNT

Management and Supervisory Expenditure
General Expenses

Actual 2003/04 £		Original Estimate 2004/2005 £	Current Estimate 2004/2005 £	Forward Estimate 2005/2006 £	Comments
	EXPENDITURE				
	Employee Related Expenses				
13	Deliveries	0	0	0	
438	Training	5,000	5,000	5,000	
1,728	Conference Expenses	2,500	2,500	10,000	
0	Redundancy costs from restructure	0	0	200,000	
0	Furniture for the DLO	0	0	30,000	
0	New PCs and desks following restructure	0	0	60,000	
39,840	Employee Related Insurance	49,800	49,800	42,610	
	Premises Related Expenses				
16,997	Rent	15,520	15,520	17,250	
730	Rates	0	0	0	
117,045	Insurances	135,090	135,090	113,450	
	Hostels				
14,395	Repairs	15,000	15,000	27,000	
11,050	Utilities	19,710	19,710	31,350	
855	Cleaning	900	900	900	
	Internal Recharges				
65,230	Cost of Democracy	99,940	99,940	99,690	
115,734	Private Sector & Development	99,930	99,930	184,480	
253,035	Allocations & Lettings	254,170	254,170	0	
0	Corporate Management	68,400	68,400	47,330	
415	Parks Client	740	740	3,300	
1,376	Purchasing & Administration	1,450	1,450	710	
0	Head of Revenues	0	0	0	
68,339	Accountancy	64,860	64,860	79,360	
6,112	Creditors	6,240	6,240	4,960	
8,229	Audit & Review	9,460	9,460	1,730	
40,728	Valuation Services	32,540	32,540	64,160	
36,604	Computer Section	49,970	49,970	35,570	
63	Graphics	0	0	0	
0	Word Processing	680	680	0	
344	Document Production	0	0	1,080	
2,180	Public Relations	2,390	2,390	0	
65,307	Legal Services	72,680	72,680	73,800	
1,537	Director of Development	0	0	0	
160,531	Building Design	104,530	104,530	155,680	
0	GIS Unit	0	0	40	
99,269	Rent Collection	104,620	104,620	147,130	
5,443	Corporate Purchasing	0	0	0	
12,861	Director of Community Services	21,520	21,520	0	
147,552	Property Services	160,320	160,320	424,310	
397,567	Estates & Tenancy Relations	420,920	420,920	780,970	
72,812	Housing Strategy	60,110	60,110	0	
0	Tenancy Participation	95,380	95,380	124,410	
52,718	Head of Housing	81,180	81,180	0	
3,650	Fraud Unit	8,420	8,420	0	
18,419	Sundry Debtors	19,080	19,080	15,960	
	Supplies & Services				
9,271	Rent Collecting Stationery	1,500	1,500	140	
0	Printing and Stationery	17,110	17,110	17,110	
159	Telephone	0	0	0	
7,124	Equipment	7,000	7,000	7,250	
2,359	Insurance	2,950	2,950	910	
2,482	Advertising	6,000	6,000	2,590	
14,429	Tenant's Forum	22,000	22,000	37,000	
4,019	Subscriptions	2,500	2,500	2,500	
0	Mediation Contribution	15,500	15,500	16,030	
30,360	Best Value Initiatives	65,000	65,000	50,000	
23,366	Giro Charge	29,600	29,600	26,000	
0	Bank Charges	4,000	4,000	4,000	
3,871	Audit Fee	7,280	7,280	5,200	
1,434	Legal Fees	0	0	0	
30,766	Consultants and company searches	0	0	0	
7,055	Removal Expenses	30,000	30,000	35,000	
1,500	Contributions to Reserves	0	0	0	
6,668	Miscellaneous	1,500	1,500	2,000	
2,212	TV Licensing	0	0	0	
469	Legal Fees	0	0	0	
22,479	Management Contingency Budget	60,000	60,000	60,000	
33	Resource Accounting	0	0	0	
361	Reorganisation of filing system	15,000	15,000	50,000	
42,975	Housing Stock Options	0	0	0	
42,243	Expenses out of Windfall	0	0	0	
499	Tax Paid	0	0	0	
0	HIP Presentation	1,500	1,500	1,500	
2,095,260	Gross Expenditure (see Appendix 1)	2,371,490	2,371,490	3,099,460	
	INCOME				
55,682	Fees & Charges	25,370	25,370	25,370	
0	Hostel Charges	19,190	19,190	19,960	
55,682	Total Income	44,560	44,560	45,330	
2,039,578	Net Expenditure	2,326,930	2,326,930	3,054,130	

HOUSING REVENUE ACCOUNT
Management and Supervisory Expenditure
Special Expenses

Actual 2003/04 £	Description	Original Estimate 2004/2005 £	Current Estimate 2004/2005 £	Forward Estimate 2005/2006 £	Comments
	EXPENDITURE				
	Premises Related Expenses				
3,999	Maintenance of lift at Kilkenny	6,000	6,000	2,000	
	Sewage Plants				
279,085	Grounds Maintenance	295,450	295,450	305,500	
85,136	Maintenance-Routine	66,410	66,410	68,400	
15,652	Electricity	4,850	4,850	5,820	
-246	Water/NRA	1,710	1,710	1,840	
7,445	Housing Estates - Non-Routine	0	0	19,570	
0	Telephone	0	0	0	
21,325	Estate Roads Maintenance	15,000	15,000	36,630	
10,081	Cleaning windows - Communal	5,970	5,970	6,170	
0	Cleaning Communal Areas	4,180	4,180	4,320	
	Maintenance of Grass Areas and Trees				
0	Maintenance of Grass Areas and Trees	0	0	0	
	Outside Lighting				
7,749	Maintenance - stair lighting }	18,000	18,000	18,000	
1,344	Maintenance -estate lighting }	3,500	3,500	3,500	
0	Electricity	4,850	4,850	4,850	
0	Energy Consumed }	10,700	10,700	10,700	
	Internal Recharges				
67,465	Parks Client	42,120	42,120	43,090	
2,302	Purchasing & Administration	2,000	2,000	1,840	
2,280	Accountancy	3,160	3,160	2,420	
788	Creditors	740	740	0	
2,060	Audit & Review	2,380	2,380	0	
7,353	Building Design	7,250	7,250	4,220	
291	Waste Control	300	300	230	
0	Property Services	0	0	0	
8,354	Housing Strategy	0	0	0	
0	Highways	0	0	9,340	
1,226	Sundry Debtors	1,250	1,250	1,280	
	Supplies and Services				
164	Telephone	180	180	180	
0	Homelessness	0	0	0	
28,806	Special Estate Projects	32,000	32,000	32,000	
494	Risk Management Inspections	8,700	8,700	8,700	
6,090	Anti Social Behaviour Initiatives	12,000	12,000	12,000	
14,238	Clearing Streams and Waterways	10,330	10,330	10,640	
27,814	Clearing Rubbish from estates	25,000	25,000	36,700	
913	Clearing Clinical Waste	1,260	1,260	1,260	
12,717	Cont. to TD Assoc for Neighbourhood	0	0	0	
0	Water Supply Guarantees	0	0	0	
0	Climate Change Levy	0	0	0	
614,925	Gross Expenditure (see appendix 1)	585,290	585,290	651,200	
	INCOME				
209,913	Fees & Charges	16,690	16,690	17,360	
209,913	Total Income	16,690	16,690	17,360	
405,012	Net Expenditure	568,600	568,600	633,840	

HOUSING REVENUE ACCOUNT

Management and Supervisory Expenditure

Special Expenses O.A.P.

Actual 2003/04 £	Description	Original Estimate 2004/2005 £	Current Estimate 2004/2005 £	Forward Estimate 2005/2006 £	Comments
	EXPENDITURE				
	Employee Related Expenses				
0	Salaries	0	0	244,140	
13,628	Other Payments	0	0	0	
0	Superannuation	0	0	31,080	
0	Salaries	0	0	16,700	
213,136	Warden's wages	213,980	213,980	0	
85,426	Staff Costs at Kilkenny/Lodge Close	88,450	88,450	88,450	
2,799	Additional Connections	3,000	3,000	3,000	
0	Leased Cars	0	0	1,300	
0	NI on leased cars	0	0	200	
0	Other NI contributions	0	0	20	
0	Private Health Insurance	0	0	190	
381	Training	4,000	4,000	12,000	
0	Conferences	0	0	1,000	
	Premises Related Expenses				
77,220	Rent on Wardens houses	79,350	79,350	0	
9,202	Rates - Meeting Halls/Guest Apartments	10,300	10,300	10,300	
2,440	Plastic Sacks	2,520	2,520	1,000	
20,613	Meeting Halls - Utilities	27,370	27,370	35,160	
15,780	Cleaning and cleaning materials	15,000	15,000	15,510	
	Internal Recharges				
3,500	Central Employee Costs	620	620	3,550	
0	Central Computer Costs	0	0	12,820	
803	Purchasing and Supplies	690	690	1,540	
2,131	Accountancy	12,000	12,000	2,470	
1,694	Creditors	1,630	1,630	390	
2,527	Payroll	3,340	3,340	2,130	
3,615	Audit and Review	4,130	4,130	2,710	
0	Computer Section	0	0	410	
0	Facilities Management	0	0	20	
0	Word Processing	40	40	180	
578	Document Production	0	0	2,590	
0	Public Relations	0	0	8,640	
2,324	Personnel	2,910	2,910	4,670	
2,459	Building Design	1,660	1,660	1,080	
1,383	Strategic Director Operations	2,310	2,310	0	
157,624	Elderly Services Advisors	133,240	133,240	0	
175	Housing Strategy	0	0	0	
451	Internal Communications	140	140	1,380	
0	Research and Consultation	0	0	2,300	
0	Business Development	0	0	2,970	
0	Health & Safety Advisor	0	0	1,620	
0	Performance Management	0	0	7,340	
0	Head of Housing	0	0	20,860	
542	Training	800	800	3,520	
3,371	Sundry Debtors	2,960	2,960	4,760	
	Supplies and Services				
563	Printing & Stationery	2,000	2,000	2,100	
0	Photocopying	0	0	200	
0	Central Photocopying	0	0	10	
10,270	Telephone Charges	10,270	10,270	17,000	
61	Mobile Pagers	0	0	0	
78	Radio Pagers	0	0	0	
68,404	Hardware Acquisition	30,000	30,000	0	
8,605	Furniture & Equipment - Meeting Halls	9,000	9,000	9,000	
0	Maintenance & Equipment - Kilkenny Lodge	4,400	4,400	6,000	
0	Publicity	500	500	0	
3,404	Miscellaneous	2,600	2,600	4,000	
53	Climate Change Levy	0	0	0	
	Transport Related Expenses				
2,607	Wardens	3,000	3,000	4,920	
717,847	Total Expenditure	672,210	672,210	591,230	
	INCOME				
23,650	Kilkenny/Lodge Cont from SCC	24,480	24,480	0	
1,150	Fees & Charges	16,790	16,790	17,310	
12,256	Hire of Halls	0	0	0	
3,254	Guest Bedrooms - Sheltered Scheme	3,254	0	0	
12,568	Electricity - Meeting Halls	0	0	15,000	
1,281	Wardens - Miscellaneous Income	0	0	10	
0	Lease car - Employee Contributions	0	0	60	
549	Wardens Telephone	0	0	0	
54,708	Total Income	41,270	41,270	32,380	
663,139	Net Expenditure	630,940	630,940	558,850	

HOUSING REVENUE ACCOUNT

APPENDIX 6

Deane Helpline Trading Account

Main Code - A30

Actual 2003/04 £	Description	Original Estimate 2004/2005 £	Current Estimate 2004/2005 £	Forward Estimate 2005/2006 £	Comments
	EXPENDITURE				
	Employee Related Expenses				
0	Salaries	0	0	346,860	
0	Superannuation	0	0	43,910	
0	Employers NI	0	0	22,880	
169,020	Control Centre Salaries	263,670	260,670	0	
157,620	Senior Warden's salaries	183,240	183,240	0	
1,360	Control Centre Wages	0	0	0	
0	Leased cars	0	0	1,950	
0	NI on leased cars	0	0	310	
0	Other NI contributions	0	0	40	
0	Private Health Insurance	0	0	280	
2,890	Training	4,000	4,000	17,000	
0	Conferences	0	0	1,000	
1,670	Advertising for Staff	0	0	4,000	
	Capital Financing				
137,580	Revenue Contribution to Capital	55,000	55,000	0	
	Premises Related Expenses				
31,930	Maintenance	50,000	50,000	51,700	
4,830	Rent & Energy - 26 Kilkenny Court	7,570	7,570	6,000	
230	Council Tax	0	0	0	
440	Energy	500	500	2,000	
310	Water / Sewerage	0	0	500	
	Internal Recharges				
1,020	Central Employee Costs	1,550	1,550	5,420	
8,710	Central Computer Costs	5,250	5,250	19,630	
0	Allocations & Lettings	0	0	0	
830	Purchasing & Supplies	400	400	620	
2,280	Accountancy	2,420	2,420	2,650	
1,040	Creditors	1,030	1,030	1,100	
850	Payroll	1,110	1,110	3,250	
1,360	Audit & Review	1,530	1,530	0	
210	Computer Section	200	200	280	
800	Graphics	0	0	0	
30	Word Processing	3,340	3,340	0	
280	Document Production	0	0	5,510	
0	Public Relations	0	0	4,280	
2,020	Personnel	2,660	2,660	7,010	
110	Building Design Group	170	170	80	
30	Service Support	0	0	0	
390	Strategic Director Operations	640	640	0	
40	Housing Strategy	0	0	0	
820	Internal Communications	280	280	520	
0	Research & Consultation	0	0	3,560	
0	Business Development	0	0	4,420	
0	Health and Safety Advisor	0	0	2,480	
0	Performance Management	0	0	3,670	
0	Head of Housing	0	0	31,900	
1,360	Training	2,010	2,010	5,290	
27,750	Sundry Debtors	29,790	29,790	26,040	
	Supplies & Services				
3,560	Printing & Stationery	2,000	2,000	2,150	
0	Photocopying	0	0	500	
14,250	Telephone	13,020	13,020	17,000	
0	Central Telephones	0	0	4,710	
760	Mobile Phone	0	0	600	
2,600	Equipment	1,500	1,500	0	
80	Uniforms For Staff	750	750	800	
7,650	Publicity	6,000	6,000	3,000	
40	Eye Tests	200	200	200	
4,220	Miscellaneous	1,500	1,500	2,000	
0	Contingency	3,000	3,000	6,000	
250	Wardens Travelling	0	0	19,500	
591,220	Total Expenditure	644,330	641,330	682,400	
	INCOME				
11,960	Private Sector Contract Work	115,370	115,370	200,400	
186,630	Charges to Subscribers - Private Sector	211,690	211,690	218,680	
266,990	Charges to Subscribers - Public Sector	278,570	278,570	287,760	
97,800	Miscellaneous Income	5,000	5,000	5,000	
50	Other Income (no VAT)	0	0	0	
0	Lease cars - Employee Contributions	0	0	100	
3,083	Transfer from General Fund - Interest on Working Bal	3,840	3,840	4,480	
566,513	Total Income	614,470	614,470	716,420	
24,707	Net Expenditure	29,860	26,860	-34,020	
134,260	Balance b/f - 1 April	81,160	109,553	82,690	
-24,707	Net Expenditure	-29,860	-26,860	34,020	
109,553	Balance c/f - 31 March	51,300	82,693	116,710	

HOUSING REVENUE ACCOUNT SUMMARY

RESOURCE ACCOUNTING

Actual Expenditure 2003/04 £	Description	Original Estimate 2004/05 £	Current Budget 2004/05 £	Forward Estimate 2005/06 £
	INCOME			
15,564,660	Dwelling rents	15,935,200	15,935,200	16,408,890
401,940	Non dwelling rents	399,030	399,030	413,200
403,920	Charges for services/facilities	373,610	373,610	387,060
215,060	Contributions towards expenditure	179,900	179,900	215,500
4,142,740	Government Subsidy	-3,843,370	-3,843,370	-3,846,070
243,610	Government Subsidy-Housing Defects Act	239,360	239,360	87,150
427,910	Net Supporting People Windfall	200,000	200,000	530,000
21,399,840	TOTAL INCOME	13,483,730	13,483,730	14,195,730
	EXPENDITURE			
3,426,910	Management	3,624,140	3,624,900	4,341,890
4,693,600	Maintenance	4,685,780	4,718,780	4,910,250
7,789,450	Rent Rebates	0	0	0
0	Rent Rebates - contribution to General Fund	138,140	138,140	81,860
42,050	Increase in provision for bad debts	15,000	15,000	0
9,982,850	Capital charges-interest	10,428,420	10,428,420	12,885,630
3,316,840	Capital charges-depreciation	3,288,690	3,288,690	3,427,320
34,380	Debt management expenses	25,680	25,680	21,430
29,286,080	TOTAL EXPENDITURE	22,205,850	22,239,610	25,668,380
7,886,240	NET COST OF SERVICES	8,722,120	8,755,880	11,472,650
-9,982,850	Capital charges-interest	-10,428,420	-10,428,420	-12,885,630
1,136,130	Loan charges-interest	1,029,200	1,043,220	843,030
-78,100	Interest receivable	-76,520	-87,310	-86,310
-1,038,580	NET OPERATING EXPENDITURE	-753,620	-716,630	-656,260
	APPROPRIATIONS			
0	Transfer to Stock Options Reserve	400,000	400,000	175,000
439,750	Housing set aside/MRP	0	0	0
225,950	Revenue contributions to capital	224,300	224,300	700,000
-372,880	(SURPLUS)/DEFICIT	-129,320	-92,330	218,740
	FUND BALANCE			
1,379,600	Balance b/f 1 April	1,546,160	1,752,480	1,844,810
0	Net Expenditure in 2002/03	0		0
372,880	Net Expenditure in 2003/04	0		0
0	Net Expenditure in 2004/05	129,320	92,330	0
0	Net Expenditure in 2005/06	0	0	-218,740
1,752,480	Balance c/f 31 March	1,675,480	1,844,810	1,626,070

HOUSING REVENUE ACCOUNT
Repairs And Maintenance

Actual 2003/04 £	Description	Original Estimate 2004/2005 £	Current Estimate 2004/2005 £	Forward Estimate 2005/2006 £	Comments
	EXPENDITURE				
	R & M Reconditions on Lettings				
299,929	Re-lets - Painting	340,000	340,000	334,000	
387,986	Re-lets - Maintenance	420,000	420,000	426,000	
	R & M General Maintenance				
151	Re-lets Maintenance		0		
377,501	Structure	423,000	423,000	444,000	
449,865	Structural Finishings and Fixings	445,000	445,000	446,000	
283,495	Water and Sanitary Services	256,000	256,000	268,000	
6,539	Other Domestic Services	5,000	5,000	2,000	
74,266	External Siteworks	73,000	73,000	70,000	
56,078	Miscellaneous	56,000	89,000	60,000	
18,820	Damp and Condensation	30,000	30,000	37,000	
68,677	Vandalism	62,000	62,000	63,000	
495	Re-instatement of Aids & Adaptions	1,000	1,000	1,600	
2,491	Enhancement of DAP Accommodations	3,000	3,000	3,000	
	R & M Electrical				
224,695	R & M Electrical	167,000	167,000	189,000	
	R & M Spec. Rep. Gas Servicing				
675,805	Gas Maintenance	735,000	735,000	778,000	
	R & M Spec.Rep. Roofing				
18,197	Felt Roofing	25,000	25,000	25,000	
	R & M Spec. Rep. Windows				
61,477	Metal Windows and Doors	60,000	60,000	75,000	
	R & M Spec. Rep. Fencing				
30,695	Fencing	45,000	45,000	54,000	
	R & M Underground Drainage				
101,746	R & M Underground Drainage	91,000	91,000	106,000	
	R & M Garages				
32,132	R & M Garage Buildings	32,000	32,000	37,140	
	R & M Shops				
875	R & M - Shops and Commercial Premises	16,000	16,000	16,000	
	Planned Maintenance/Ext Painting				
828,575	Planned Maintenance / External Painting up to 2002/03		0	0	
	PPM 2003/04				
	40 PPM	28,230	28,230	35,660	
	PPM 2004/05				
	41 PPM	750,000	750,000	18,800	
	PPM 2005/06				
	42 PPM	0	0	780,000	
	Specialist Works				
83,945	Contingency Sum	85,000	85,000	85,000	
	R & M Leasehold Flats				
24,854	Re-chargeable Works on Sold Flats	0	0	0	
	R & M Miscellaneous & Support				
58,900	Emergency Call Out	61,000	61,000	61,000	
	Internal Recharges				
	Allocations & Lettings	0	0	0	
1,553	Purchasing & Administration	1,130	1,130	1,280	
30,305	Accountancy	27,470	27,470	35,280	
9,518	Creditors	10,940	10,940	14,640	
2,145	Computer Section	3,330	3,330	2,620	
	Word Processing	0	0	0	
41	Legal Services	120	120	0	
233,754	Building Design	205,530	205,530	218,040	
1,383	Director of Community Services-P.James	2,310	2,310	0	
145,086	Property Services	137,060	137,060	0	
2,047	Housing Strategy	6,720	6,720	0	
	Internal Communications		0	0	
86,459	Building DLO	67,990	67,990	189,380	
9,641	Highways DLO	10,040	10,040	10,940	
0	Debt Management	0	0	17,420	
3,477	Sundry Debtors	3,910	3,910	5,450	
4,693,598	Gross Expenditure (See Appendix 1)	4,685,780	4,718,780	4,910,250	
	INCOME				
41,687	Fees & Charges			0	
22,949	Miscellaneous Repairs	62,000	62,000	40,000	
7,981	Other Income		0	0	
72,617	Total Income	62,000	62,000	40,000	
4,620,981	Net Expenditure	4,623,780	4,656,780	4,870,250	

HOUSING REVENUE ACCOUNT

Management and Supervisory Expenditure
General Expenses

Actual 2003/04 £		Original Estimate 2004/2005 £	Current Estimate 2004/2005 £	Forward Estimate 2005/2006 £	Comments
	EXPENDITURE				
	Employee Related Expenses				
13	Deliveries	0	0	0	
438	Training	5,000	5,000	5,000	
1,728	Conference Expenses	2,500	2,500	10,000	
0	Redundancy costs from restructure	0	0	200,000	
0	Furniture for the DLO	0	0	30,000	
0	New PCs and desks following restructure	0	0	60,000	
39,840	Employee Related Insurance	49,800	49,800	42,610	
	Premises Related Expenses				
16,997	Rent	15,520	15,520	17,250	
730	Rates	0	0	0	
117,045	Insurances	135,090	135,090	113,450	
	Hostels				
14,395	Repairs	15,000	15,000	27,000	
11,050	Utilities	19,710	19,710	31,350	
855	Cleaning	900	900	900	
	Internal Recharges				
65,230	Cost of Democracy	99,940	99,940	99,690	
115,734	Private Sector & Development	99,930	99,930	184,480	
253,035	Allocations & Lettings	254,170	254,170	0	
0	Corporate Management	68,400	68,400	47,330	
415	Parks Client	740	740	3,300	
1,376	Purchasing & Administration	1,450	1,450	710	
0	Head of Revenues	0	0	0	
68,339	Accountancy	64,860	64,860	79,360	
6,112	Creditors	6,240	6,240	4,960	
8,229	Audit & Review	9,460	9,460	1,730	
40,728	Valuation Services	32,540	32,540	64,160	
36,604	Computer Section	49,970	49,970	35,570	
63	Graphics	0	0	0	
0	Word Processing	680	680	0	
344	Document Production	0	0	1,080	
2,180	Public Relations	2,390	2,390	0	
65,307	Legal Services	72,680	72,680	73,800	
1,537	Director of Development	0	0	0	
160,531	Building Design	104,530	104,530	155,680	
0	GIS Unit	0	0	40	
99,269	Rent Collection	104,620	104,620	147,130	
5,443	Corporate Purchasing	0	0	0	
12,861	Director of Community Services	21,520	21,520	0	
147,552	Property Services	160,320	160,320	424,310	
397,567	Estates & Tenancy Relations	420,920	420,920	780,970	
72,812	Housing Strategy	60,110	60,110	0	
0	Tenancy Participation	95,380	95,380	124,410	
52,718	Head of Housing	81,180	81,180	0	
3,650	Fraud Unit	8,420	8,420	0	
18,419	Sundry Debtors	19,080	19,080	15,960	
	Supplies & Services				
9,271	Rent Collecting Stationery	1,500	1,500	140	
0	Printing and Stationery	17,110	17,110	17,110	
159	Telephone	0	0	0	
7,124	Equipment	7,000	7,000	7,250	
2,359	Insurance	2,950	2,950	910	
2,482	Advertising	6,000	6,000	2,590	
14,429	Tenant's Forum	22,000	22,000	37,000	
4,019	Subscriptions	2,500	2,500	2,500	
0	Mediation Contribution	15,500	15,500	16,030	
30,360	Best Value Initiatives	65,000	65,000	50,000	
23,366	Giro Charge	29,600	29,600	26,000	
0	Bank Charges	4,000	4,000	4,000	
3,871	Audit Fee	7,280	7,280	5,200	
1,434	Legal Fees	0	0	0	
30,766	Consultants and company searches	0	0	0	
7,055	Removal Expenses	30,000	30,000	35,000	
1,500	Contributions to Reserves	0	0	0	
6,668	Miscellaneous	1,500	1,500	2,000	
2,212	TV Licensing	0	0	0	
469	Legal Fees	0	0	0	
22,479	Management Contingency Budget	60,000	60,000	60,000	
33	Resource Accounting	0	0	0	
361	Reorganisation of filing system	15,000	15,000	50,000	
42,975	Housing Stock Options	0	0	0	
42,243	Expenses out of Windfall	0	0	0	
499	Tax Paid	0	0	0	
0	HIP Presentation	1,500	1,500	1,500	
2,095,260	Gross Expenditure (see Appendix 1)	2,371,490	2,371,490	3,099,460	
	INCOME				
55,682	Fees & Charges	25,370	25,370	25,370	
0	Hostel Charges	19,190	19,190	19,960	
55,682	Total Income	44,560	44,560	45,330	
2,039,578	Net Expenditure	2,326,930	2,326,930	3,054,130	

HOUSING REVENUE ACCOUNT
Management and Supervisory Expenditure
Special Expenses

Actual 2003/04 £	Description	Original Estimate 2004/2005 £	Current Estimate 2004/2005 £	Forward Estimate 2005/2006 £	Comments
	EXPENDITURE				
	Premises Related Expenses				
3,999	Maintenance of lift at Kilkenny	6,000	6,000	2,000	
	Sewage Plants				
279,085	Grounds Maintenance	295,450	295,450	305,500	
85,136	Maintenance-Routine	66,410	66,410	68,400	
15,652	Electricity	4,850	4,850	5,820	
-246	Water/NRA	1,710	1,710	1,840	
7,445	Housing Estates - Non-Routine	0	0	19,570	
0	Telephone	0	0	0	
21,325	Estate Roads Maintenance	15,000	15,000	36,630	
10,081	Cleaning windows - Communal	5,970	5,970	6,170	
0	Cleaning Communal Areas	4,180	4,180	4,320	
	Maintenance of Grass Areas and Trees				
0	Maintenance of Grass Areas and Trees	0	0	0	
	Outside Lighting				
7,749	Maintenance - stair lighting }	18,000	18,000	18,000	
1,344	Maintenance -estate lighting }	3,500	3,500	3,500	
0	Electricity	4,850	4,850	4,850	
0	Energy Consumed }	10,700	10,700	10,700	
	Internal Recharges				
67,465	Parks Client	42,120	42,120	43,090	
2,302	Purchasing & Administration	2,000	2,000	1,840	
2,280	Accountancy	3,160	3,160	2,420	
788	Creditors	740	740	0	
2,060	Audit & Review	2,380	2,380	0	
7,353	Building Design	7,250	7,250	4,220	
291	Waste Control	300	300	230	
0	Property Services	0	0	0	
8,354	Housing Strategy	0	0	0	
0	Highways	0	0	9,340	
1,226	Sundry Debtors	1,250	1,250	1,280	
	Supplies and Services				
164	Telephone	180	180	180	
0	Homelessness	0	0	0	
28,806	Special Estate Projects	32,000	32,000	32,000	
494	Risk Management Inspections	8,700	8,700	8,700	
6,090	Anti Social Behaviour Initiatives	12,000	12,000	12,000	
14,238	Clearing Streams and Waterways	10,330	10,330	10,640	
27,814	Clearing Rubbish from estates	25,000	25,000	36,700	
913	Clearing Clinical Waste	1,260	1,260	1,260	
12,717	Cont. to TD Assoc for Neighbourhood	0	0	0	
0	Water Supply Guarantees	0	0	0	
0	Climate Change Levy	0	0	0	
614,925	Gross Expenditure (see appendix 1)	585,290	585,290	651,200	
	INCOME				
209,913	Fees & Charges	16,690	16,690	17,360	
209,913	Total Income	16,690	16,690	17,360	
405,012	Net Expenditure	568,600	568,600	633,840	

HOUSING REVENUE ACCOUNT

Management and Supervisory Expenditure

Special Expenses O.A.P.

Actual 2003/04 £	Description	Original Estimate 2004/2005 £	Current Estimate 2004/2005 £	Forward Estimate 2005/2006 £	Comments
	EXPENDITURE				
	Employee Related Expenses				
0	Salaries	0	0	244,140	
13,628	Other Payments	0	0	0	
0	Superannuation	0	0	31,080	
0	Salaries	0	0	16,700	
213,136	Warden's wages	213,980	213,980	0	
85,426	Staff Costs at Kilkenny/Lodge Close	88,450	88,450	88,450	
2,799	Additional Connections	3,000	3,000	3,000	
0	Leased Cars	0	0	1,300	
0	NI on leased cars	0	0	200	
0	Other NI contributions	0	0	20	
0	Private Health Insurance	0	0	190	
381	Training	4,000	4,000	12,000	
0	Conferences	0	0	1,000	
	Premises Related Expenses				
77,220	Rent on Wardens houses	79,350	79,350	0	
9,202	Rates - Meeting Halls/Guest Apartments	10,300	10,300	10,300	
2,440	Plastic Sacks	2,520	2,520	1,000	
20,613	Meeting Halls - Utilities	27,370	27,370	35,160	
15,780	Cleaning and cleaning materials	15,000	15,000	15,510	
	Internal Recharges				
3,500	Central Employee Costs	620	620	3,550	
0	Central Computer Costs	0	0	12,820	
803	Purchasing and Supplies	690	690	1,540	
2,131	Accountancy	12,000	12,000	2,470	
1,694	Creditors	1,630	1,630	390	
2,527	Payroll	3,340	3,340	2,130	
3,615	Audit and Review	4,130	4,130	2,710	
0	Computer Section	0	0	410	
0	Facilities Management	0	0	20	
0	Word Processing	40	40	180	
578	Document Production	0	0	2,590	
0	Public Relations	0	0	8,640	
2,324	Personnel	2,910	2,910	4,670	
2,459	Building Design	1,660	1,660	1,080	
1,383	Strategic Director Operations	2,310	2,310	0	
157,624	Elderly Services Advisors	133,240	133,240	0	
175	Housing Strategy	0	0	0	
451	Internal Communications	140	140	1,380	
0	Research and Consultation	0	0	2,300	
0	Business Development	0	0	2,970	
0	Health & Safety Advisor	0	0	1,620	
0	Performance Management	0	0	7,340	
0	Head of Housing	0	0	20,860	
542	Training	800	800	3,520	
3,371	Sundry Debtors	2,960	2,960	4,760	
	Supplies and Services				
563	Printing & Stationery	2,000	2,000	2,100	
0	Photocopying	0	0	200	
0	Central Photocopying	0	0	10	
10,270	Telephone Charges	10,270	10,270	17,000	
61	Mobile Pagers	0	0	0	
78	Radio Pagers	0	0	0	
68,404	Hardware Acquisition	30,000	30,000	0	
8,605	Furniture & Equipment - Meeting Halls	9,000	9,000	9,000	
0	Maintenance & Equipment - Kilkenny Lodge	4,400	4,400	6,000	
0	Publicity	500	500	0	
3,404	Miscellaneous	2,600	2,600	4,000	
53	Climate Change Levy	0	0	0	
	Transport Related Expenses				
2,607	Wardens	3,000	3,000	4,920	
717,847	Total Expenditure	672,210	672,210	591,230	
	INCOME				
23,650	Kilkenny/Lodge Cont from SCC	24,480	24,480	0	
1,150	Fees & Charges	16,790	16,790	17,310	
12,256	Hire of Halls	0	0	0	
3,254	Guest Bedrooms - Sheltered Scheme	3,254	0	0	
12,568	Electricity - Meeting Halls	0	0	15,000	
1,281	Wardens - Miscellaneous Income	0	0	10	
0	Lease car - Employee Contributions	0	0	60	
549	Wardens Telephone	0	0	0	
54,708	Total Income	41,270	41,270	32,380	
663,139	Net Expenditure	630,940	630,940	558,850	

HOUSING REVENUE ACCOUNT

APPENDIX 6

Deane Helpline Trading Account

Main Code - A30

Actual 2003/04 £	Description	Original Estimate 2004/2005 £	Current Estimate 2004/2005 £	Forward Estimate 2005/2006 £	Comments
	EXPENDITURE				
	Employee Related Expenses				
0	Salaries	0	0	346,860	
0	Superannuation	0	0	43,910	
0	Employers NI	0	0	22,880	
169,020	Control Centre Salaries	263,670	260,670	0	
157,620	Senior Warden's salaries	183,240	183,240	0	
1,360	Control Centre Wages	0	0	0	
0	Leased cars	0	0	1,950	
0	NI on leased cars	0	0	310	
0	Other NI contributions	0	0	40	
0	Private Health Insurance	0	0	280	
2,890	Training	4,000	4,000	17,000	
0	Conferences	0	0	1,000	
1,670	Advertising for Staff	0	0	4,000	
	Capital Financing				
137,580	Revenue Contribution to Capital	55,000	55,000	0	
	Premises Related Expenses				
31,930	Maintenance	50,000	50,000	51,700	
4,830	Rent & Energy - 26 Kilkenny Court	7,570	7,570	6,000	
230	Council Tax	0	0	0	
440	Energy	500	500	2,000	
310	Water / Sewerage	0	0	500	
	Internal Recharges				
1,020	Central Employee Costs	1,550	1,550	5,420	
8,710	Central Computer Costs	5,250	5,250	19,630	
0	Allocations & Lettings	0	0	0	
830	Purchasing & Supplies	400	400	620	
2,280	Accountancy	2,420	2,420	2,650	
1,040	Creditors	1,030	1,030	1,100	
850	Payroll	1,110	1,110	3,250	
1,360	Audit & Review	1,530	1,530	0	
210	Computer Section	200	200	280	
800	Graphics	0	0	0	
30	Word Processing	3,340	3,340	0	
280	Document Production	0	0	5,510	
0	Public Relations	0	0	4,280	
2,020	Personnel	2,660	2,660	7,010	
110	Building Design Group	170	170	80	
30	Service Support	0	0	0	
390	Strategic Director Operations	640	640	0	
40	Housing Strategy	0	0	0	
820	Internal Communications	280	280	520	
0	Research & Consultation	0	0	3,560	
0	Business Development	0	0	4,420	
0	Health and Safety Advisor	0	0	2,480	
0	Performance Management	0	0	3,670	
0	Head of Housing	0	0	31,900	
1,360	Training	2,010	2,010	5,290	
27,750	Sundry Debtors	29,790	29,790	26,040	
	Supplies & Services				
3,560	Printing & Stationery	2,000	2,000	2,150	
0	Photocopying	0	0	500	
14,250	Telephone	13,020	13,020	17,000	
0	Central Telephones	0	0	4,710	
760	Mobile Phone	0	0	600	
2,600	Equipment	1,500	1,500	0	
80	Uniforms For Staff	750	750	800	
7,650	Publicity	6,000	6,000	3,000	
40	Eye Tests	200	200	200	
4,220	Miscellaneous	1,500	1,500	2,000	
0	Contingency	3,000	3,000	6,000	
250	Wardens Travelling	0	0	19,500	
591,220	Total Expenditure	644,330	641,330	682,400	
	INCOME				
11,960	Private Sector Contract Work	115,370	115,370	200,400	
186,630	Charges to Subscribers - Private Sector	211,690	211,690	218,680	
266,990	Charges to Subscribers - Public Sector	278,570	278,570	287,760	
97,800	Miscellaneous Income	5,000	5,000	5,000	
50	Other Income (no VAT)	0	0	0	
0	Lease cars - Employee Contributions	0	0	100	
3,083	Transfer from General Fund - Interest on Working Bal	3,840	3,840	4,480	
566,513	Total Income	614,470	614,470	716,420	
24,707	Net Expenditure	29,860	26,860	-34,020	
134,260	Balance b/f - 1 April	81,160	109,553	82,690	
-24,707	Net Expenditure	-29,860	-26,860	34,020	
109,553	Balance c/f - 31 March	51,300	82,693	116,710	

HOUSING REVENUE ACCOUNT SUMMARY

RESOURCE ACCOUNTING

Actual Expenditure 2003/04 £	Description	Original Estimate 2004/05 £	Current Budget 2004/05 £	Forward Estimate 2005/06 £
	INCOME			
15,564,660	Dwelling rents	15,935,200	15,935,200	16,408,890
401,940	Non dwelling rents	399,030	399,030	413,200
403,920	Charges for services/facilities	373,610	373,610	387,060
215,060	Contributions towards expenditure	179,900	179,900	215,500
4,142,740	Government Subsidy	-3,843,370	-3,843,370	-3,846,070
243,610	Government Subsidy-Housing Defects Act	239,360	239,360	87,150
427,910	Net Supporting People Windfall	200,000	200,000	530,000
21,399,840	TOTAL INCOME	13,483,730	13,483,730	14,195,730
	EXPENDITURE			
3,426,910	Management	3,624,140	3,624,900	4,341,890
4,693,600	Maintenance	4,685,780	4,718,780	4,910,250
7,789,450	Rent Rebates	0	0	0
0	Rent Rebates - contribution to General Fund	138,140	138,140	81,860
42,050	Increase in provision for bad debts	15,000	15,000	0
9,982,850	Capital charges-interest	10,428,420	10,428,420	12,885,630
3,316,840	Capital charges-depreciation	3,288,690	3,288,690	3,427,320
34,380	Debt management expenses	25,680	25,680	21,430
29,286,080	TOTAL EXPENDITURE	22,205,850	22,239,610	25,668,380
7,886,240	NET COST OF SERVICES	8,722,120	8,755,880	11,472,650
-9,982,850	Capital charges-interest	-10,428,420	-10,428,420	-12,885,630
1,136,130	Loan charges-interest	1,029,200	1,043,220	843,030
-78,100	Interest receivable	-76,520	-87,310	-86,310
-1,038,580	NET OPERATING EXPENDITURE	-753,620	-716,630	-656,260
	APPROPRIATIONS			
0	Transfer to Stock Options Reserve	400,000	400,000	175,000
439,750	Housing set aside/MRP	0	0	0
225,950	Revenue contributions to capital	224,300	224,300	700,000
-372,880	(SURPLUS)/DEFICIT	-129,320	-92,330	218,740
	FUND BALANCE			
1,379,600	Balance b/f 1 April	1,546,160	1,752,480	1,844,810
0	Net Expenditure in 2002/03	0		0
372,880	Net Expenditure in 2003/04	0		0
0	Net Expenditure in 2004/05	129,320	92,330	0
0	Net Expenditure in 2005/06	0	0	-218,740
1,752,480	Balance c/f 31 March	1,675,480	1,844,810	1,626,070

HOUSING REVENUE ACCOUNT
Repairs And Maintenance

Actual 2003/04 £	Description	Original Estimate 2004/2005 £	Current Estimate 2004/2005 £	Forward Estimate 2005/2006 £	Comments
	EXPENDITURE				
	R & M Reconditions on Lettings				
299,929	Re-lets - Painting	340,000	340,000	334,000	
387,986	Re-lets - Maintenance	420,000	420,000	426,000	
	R & M General Maintenance				
151	Re-lets Maintenance		0		
377,501	Structure	423,000	423,000	444,000	
449,865	Structural Finishings and Fixings	445,000	445,000	446,000	
283,495	Water and Sanitary Services	256,000	256,000	268,000	
6,539	Other Domestic Services	5,000	5,000	2,000	
74,266	External Siteworks	73,000	73,000	70,000	
56,078	Miscellaneous	56,000	89,000	60,000	
18,820	Damp and Condensation	30,000	30,000	37,000	
68,677	Vandalism	62,000	62,000	63,000	
495	Re-instatement of Aids & Adaptions	1,000	1,000	1,600	
2,491	Enhancement of DAP Accommodations	3,000	3,000	3,000	
	R & M Electrical				
224,695	R & M Electrical	167,000	167,000	189,000	
	R & M Spec. Rep. Gas Servicing				
675,805	Gas Maintenance	735,000	735,000	778,000	
	R & M Spec.Rep. Roofing				
18,197	Felt Roofing	25,000	25,000	25,000	
	R & M Spec. Rep. Windows				
61,477	Metal Windows and Doors	60,000	60,000	75,000	
	R & M Spec. Rep. Fencing				
30,695	Fencing	45,000	45,000	54,000	
	R & M Underground Drainage				
101,746	R & M Underground Drainage	91,000	91,000	106,000	
	R & M Garages				
32,132	R & M Garage Buildings	32,000	32,000	37,140	
	R & M Shops				
875	R & M - Shops and Commercial Premises	16,000	16,000	16,000	
	Planned Maintenance/Ext Painting				
828,575	Planned Maintenance / External Painting up to 2002/03		0	0	
	PPM 2003/04				
	40 PPM	28,230	28,230	35,660	
	PPM 2004/05				
	41 PPM	750,000	750,000	18,800	
	PPM 2005/06				
	42 PPM	0	0	780,000	
	Specialist Works				
83,945	Contingency Sum	85,000	85,000	85,000	
	R & M Leasehold Flats				
24,854	Re-chargeable Works on Sold Flats	0	0	0	
	R & M Miscellaneous & Support				
58,900	Emergency Call Out	61,000	61,000	61,000	
	Internal Recharges				
	Allocations & Lettings	0	0	0	
1,553	Purchasing & Administration	1,130	1,130	1,280	
30,305	Accountancy	27,470	27,470	35,280	
9,518	Creditors	10,940	10,940	14,640	
2,145	Computer Section	3,330	3,330	2,620	
	Word Processing	0	0	0	
41	Legal Services	120	120	0	
233,754	Building Design	205,530	205,530	218,040	
1,383	Director of Community Services-P.James	2,310	2,310	0	
145,086	Property Services	137,060	137,060	0	
2,047	Housing Strategy	6,720	6,720	0	
	Internal Communications		0	0	
86,459	Building DLO	67,990	67,990	189,380	
9,641	Highways DLO	10,040	10,040	10,940	
0	Debt Management	0	0	17,420	
3,477	Sundry Debtors	3,910	3,910	5,450	
4,693,598	Gross Expenditure (See Appendix 1)	4,685,780	4,718,780	4,910,250	
	INCOME				
41,687	Fees & Charges			0	
22,949	Miscellaneous Repairs	62,000	62,000	40,000	
7,981	Other Income		0	0	
72,617	Total Income	62,000	62,000	40,000	
4,620,981	Net Expenditure	4,623,780	4,656,780	4,870,250	

HOUSING REVENUE ACCOUNT

Management and Supervisory Expenditure
General Expenses

Actual 2003/04 £		Original Estimate 2004/2005 £	Current Estimate 2004/2005 £	Forward Estimate 2005/2006 £	Comments
	EXPENDITURE				
	Employee Related Expenses				
13	Deliveries	0	0	0	
438	Training	5,000	5,000	5,000	
1,728	Conference Expenses	2,500	2,500	10,000	
0	Redundancy costs from restructure	0	0	200,000	
0	Furniture for the DLO	0	0	30,000	
0	New PCs and desks following restructure	0	0	60,000	
39,840	Employee Related Insurance	49,800	49,800	42,610	
	Premises Related Expenses				
16,997	Rent	15,520	15,520	17,250	
730	Rates	0	0	0	
117,045	Insurances	135,090	135,090	113,450	
	Hostels				
14,395	Repairs	15,000	15,000	27,000	
11,050	Utilities	19,710	19,710	31,350	
855	Cleaning	900	900	900	
	Internal Recharges				
65,230	Cost of Democracy	99,940	99,940	99,690	
115,734	Private Sector & Development	99,930	99,930	184,480	
253,035	Allocations & Lettings	254,170	254,170	0	
0	Corporate Management	68,400	68,400	47,330	
415	Parks Client	740	740	3,300	
1,376	Purchasing & Administration	1,450	1,450	710	
0	Head of Revenues	0	0	0	
68,339	Accountancy	64,860	64,860	79,360	
6,112	Creditors	6,240	6,240	4,960	
8,229	Audit & Review	9,460	9,460	1,730	
40,728	Valuation Services	32,540	32,540	64,160	
36,604	Computer Section	49,970	49,970	35,570	
63	Graphics	0	0	0	
0	Word Processing	680	680	0	
344	Document Production	0	0	1,080	
2,180	Public Relations	2,390	2,390	0	
65,307	Legal Services	72,680	72,680	73,800	
1,537	Director of Development	0	0	0	
160,531	Building Design	104,530	104,530	155,680	
0	GIS Unit	0	0	40	
99,269	Rent Collection	104,620	104,620	147,130	
5,443	Corporate Purchasing	0	0	0	
12,861	Director of Community Services	21,520	21,520	0	
147,552	Property Services	160,320	160,320	424,310	
397,567	Estates & Tenancy Relations	420,920	420,920	780,970	
72,812	Housing Strategy	60,110	60,110	0	
0	Tenancy Participation	95,380	95,380	124,410	
52,718	Head of Housing	81,180	81,180	0	
3,650	Fraud Unit	8,420	8,420	0	
18,419	Sundry Debtors	19,080	19,080	15,960	
	Supplies & Services				
9,271	Rent Collecting Stationery	1,500	1,500	140	
0	Printing and Stationery	17,110	17,110	17,110	
159	Telephone	0	0	0	
7,124	Equipment	7,000	7,000	7,250	
2,359	Insurance	2,950	2,950	910	
2,482	Advertising	6,000	6,000	2,590	
14,429	Tenant's Forum	22,000	22,000	37,000	
4,019	Subscriptions	2,500	2,500	2,500	
0	Mediation Contribution	15,500	15,500	16,030	
30,360	Best Value Initiatives	65,000	65,000	50,000	
23,366	Giro Charge	29,600	29,600	26,000	
0	Bank Charges	4,000	4,000	4,000	
3,871	Audit Fee	7,280	7,280	5,200	
1,434	Legal Fees	0	0	0	
30,766	Consultants and company searches	0	0	0	
7,055	Removal Expenses	30,000	30,000	35,000	
1,500	Contributions to Reserves	0	0	0	
6,668	Miscellaneous	1,500	1,500	2,000	
2,212	TV Licensing	0	0	0	
469	Legal Fees	0	0	0	
22,479	Management Contingency Budget	60,000	60,000	60,000	
33	Resource Accounting	0	0	0	
361	Reorganisation of filing system	15,000	15,000	50,000	
42,975	Housing Stock Options	0	0	0	
42,243	Expenses out of Windfall	0	0	0	
499	Tax Paid	0	0	0	
0	HIP Presentation	1,500	1,500	1,500	
2,095,260	Gross Expenditure (see Appendix 1)	2,371,490	2,371,490	3,099,460	
	INCOME				
55,682	Fees & Charges	25,370	25,370	25,370	
0	Hostel Charges	19,190	19,190	19,960	
55,682	Total Income	44,560	44,560	45,330	
2,039,578	Net Expenditure	2,326,930	2,326,930	3,054,130	

HOUSING REVENUE ACCOUNT
Management and Supervisory Expenditure
Special Expenses

Actual 2003/04 £	Description	Original Estimate 2004/2005 £	Current Estimate 2004/2005 £	Forward Estimate 2005/2006 £	Comments
	EXPENDITURE				
	Premises Related Expenses				
3,999	Maintenance of lift at Kilkenny	6,000	6,000	2,000	
	Sewage Plants				
279,085	Grounds Maintenance	295,450	295,450	305,500	
85,136	Maintenance-Routine	66,410	66,410	68,400	
15,652	Electricity	4,850	4,850	5,820	
-246	Water/NRA	1,710	1,710	1,840	
7,445	Housing Estates - Non-Routine	0	0	19,570	
0	Telephone	0	0	0	
21,325	Estate Roads Maintenance	15,000	15,000	36,630	
10,081	Cleaning windows - Communal	5,970	5,970	6,170	
0	Cleaning Communal Areas	4,180	4,180	4,320	
	Maintenance of Grass Areas and Trees				
0	Maintenance of Grass Areas and Trees	0	0	0	
	Outside Lighting				
7,749	Maintenance - stair lighting }	18,000	18,000	18,000	
1,344	Maintenance -estate lighting }	3,500	3,500	3,500	
0	Electricity	4,850	4,850	4,850	
0	Energy Consumed }	10,700	10,700	10,700	
	Internal Recharges				
67,465	Parks Client	42,120	42,120	43,090	
2,302	Purchasing & Administration	2,000	2,000	1,840	
2,280	Accountancy	3,160	3,160	2,420	
788	Creditors	740	740	0	
2,060	Audit & Review	2,380	2,380	0	
7,353	Building Design	7,250	7,250	4,220	
291	Waste Control	300	300	230	
0	Property Services	0	0	0	
8,354	Housing Strategy	0	0	0	
0	Highways	0	0	9,340	
1,226	Sundry Debtors	1,250	1,250	1,280	
	Supplies and Services				
164	Telephone	180	180	180	
0	Homelessness	0	0	0	
28,806	Special Estate Projects	32,000	32,000	32,000	
494	Risk Management Inspections	8,700	8,700	8,700	
6,090	Anti Social Behaviour Initiatives	12,000	12,000	12,000	
14,238	Clearing Streams and Waterways	10,330	10,330	10,640	
27,814	Clearing Rubbish from estates	25,000	25,000	36,700	
913	Clearing Clinical Waste	1,260	1,260	1,260	
12,717	Cont. to TD Assoc for Neighbourhood	0	0	0	
0	Water Supply Guarantees	0	0	0	
0	Climate Change Levy	0	0	0	
614,925	Gross Expenditure (see appendix 1)	585,290	585,290	651,200	
	INCOME				
209,913	Fees & Charges	16,690	16,690	17,360	
209,913	Total Income	16,690	16,690	17,360	
405,012	Net Expenditure	568,600	568,600	633,840	

HOUSING REVENUE ACCOUNT

Management and Supervisory Expenditure

Special Expenses O.A.P.

Actual 2003/04 £	Description	Original Estimate 2004/2005 £	Current Estimate 2004/2005 £	Forward Estimate 2005/2006 £	Comments
	EXPENDITURE				
	Employee Related Expenses				
0	Salaries	0	0	244,140	
13,628	Other Payments	0	0	0	
0	Superannuation	0	0	31,080	
0	Salaries	0	0	16,700	
213,136	Warden's wages	213,980	213,980	0	
85,426	Staff Costs at Kilkenny/Lodge Close	88,450	88,450	88,450	
2,799	Additional Connections	3,000	3,000	3,000	
0	Leased Cars	0	0	1,300	
0	NI on leased cars	0	0	200	
0	Other NI contributions	0	0	20	
0	Private Health Insurance	0	0	190	
381	Training	4,000	4,000	12,000	
0	Conferences	0	0	1,000	
	Premises Related Expenses				
77,220	Rent on Wardens houses	79,350	79,350	0	
9,202	Rates - Meeting Halls/Guest Apartments	10,300	10,300	10,300	
2,440	Plastic Sacks	2,520	2,520	1,000	
20,613	Meeting Halls - Utilities	27,370	27,370	35,160	
15,780	Cleaning and cleaning materials	15,000	15,000	15,510	
	Internal Recharges				
3,500	Central Employee Costs	620	620	3,550	
0	Central Computer Costs	0	0	12,820	
803	Purchasing and Supplies	690	690	1,540	
2,131	Accountancy	12,000	12,000	2,470	
1,694	Creditors	1,630	1,630	390	
2,527	Payroll	3,340	3,340	2,130	
3,615	Audit and Review	4,130	4,130	2,710	
0	Computer Section	0	0	410	
0	Facilities Management	0	0	20	
0	Word Processing	40	40	180	
578	Document Production	0	0	2,590	
0	Public Relations	0	0	8,640	
2,324	Personnel	2,910	2,910	4,670	
2,459	Building Design	1,660	1,660	1,080	
1,383	Strategic Director Operations	2,310	2,310	0	
157,624	Elderly Services Advisors	133,240	133,240	0	
175	Housing Strategy	0	0	0	
451	Internal Communications	140	140	1,380	
0	Research and Consultation	0	0	2,300	
0	Business Development	0	0	2,970	
0	Health & Safety Advisor	0	0	1,620	
0	Performance Management	0	0	7,340	
0	Head of Housing	0	0	20,860	
542	Training	800	800	3,520	
3,371	Sundry Debtors	2,960	2,960	4,760	
	Supplies and Services				
563	Printing & Stationery	2,000	2,000	2,100	
0	Photocopying	0	0	200	
0	Central Photocopying	0	0	10	
10,270	Telephone Charges	10,270	10,270	17,000	
61	Mobile Pagers	0	0	0	
78	Radio Pagers	0	0	0	
68,404	Hardware Acquisition	30,000	30,000	0	
8,605	Furniture & Equipment - Meeting Halls	9,000	9,000	9,000	
0	Maintenance & Equipment - Kilkenny Lodge	4,400	4,400	6,000	
0	Publicity	500	500	0	
3,404	Miscellaneous	2,600	2,600	4,000	
53	Climate Change Levy	0	0	0	
	Transport Related Expenses				
2,607	Wardens	3,000	3,000	4,920	
717,847	Total Expenditure	672,210	672,210	591,230	
	INCOME				
23,650	Kilkenny/Lodge Cont from SCC	24,480	24,480	0	
1,150	Fees & Charges	16,790	16,790	17,310	
12,256	Hire of Halls	0	0	0	
3,254	Guest Bedrooms - Sheltered Scheme	3,254	0	0	
12,568	Electricity - Meeting Halls	0	0	15,000	
1,281	Wardens - Miscellaneous Income	0	0	10	
0	Lease car - Employee Contributions	0	0	60	
549	Wardens Telephone	0	0	0	
54,708	Total Income	41,270	41,270	32,380	
663,139	Net Expenditure	630,940	630,940	558,850	

HOUSING REVENUE ACCOUNT

APPENDIX 6

Deane Helpline Trading Account

Main Code - A30

Actual 2003/04 £	Description	Original Estimate 2004/2005 £	Current Estimate 2004/2005 £	Forward Estimate 2005/2006 £	Comments
	EXPENDITURE				
	Employee Related Expenses				
0	Salaries	0	0	346,860	
0	Superannuation	0	0	43,910	
0	Employers NI	0	0	22,880	
169,020	Control Centre Salaries	263,670	260,670	0	
157,620	Senior Warden's salaries	183,240	183,240	0	
1,360	Control Centre Wages	0	0	0	
0	Leased cars	0	0	1,950	
0	NI on leased cars	0	0	310	
0	Other NI contributions	0	0	40	
0	Private Health Insurance	0	0	280	
2,890	Training	4,000	4,000	17,000	
0	Conferences	0	0	1,000	
1,670	Advertising for Staff	0	0	4,000	
	Capital Financing				
137,580	Revenue Contribution to Capital	55,000	55,000	0	
	Premises Related Expenses				
31,930	Maintenance	50,000	50,000	51,700	
4,830	Rent & Energy - 26 Kilkenny Court	7,570	7,570	6,000	
230	Council Tax	0	0	0	
440	Energy	500	500	2,000	
310	Water / Sewerage	0	0	500	
	Internal Recharges				
1,020	Central Employee Costs	1,550	1,550	5,420	
8,710	Central Computer Costs	5,250	5,250	19,630	
0	Allocations & Lettings	0	0	0	
830	Purchasing & Supplies	400	400	620	
2,280	Accountancy	2,420	2,420	2,650	
1,040	Creditors	1,030	1,030	1,100	
850	Payroll	1,110	1,110	3,250	
1,360	Audit & Review	1,530	1,530	0	
210	Computer Section	200	200	280	
800	Graphics	0	0	0	
30	Word Processing	3,340	3,340	0	
280	Document Production	0	0	5,510	
0	Public Relations	0	0	4,280	
2,020	Personnel	2,660	2,660	7,010	
110	Building Design Group	170	170	80	
30	Service Support	0	0	0	
390	Strategic Director Operations	640	640	0	
40	Housing Strategy	0	0	0	
820	Internal Communications	280	280	520	
0	Research & Consultation	0	0	3,560	
0	Business Development	0	0	4,420	
0	Health and Safety Advisor	0	0	2,480	
0	Performance Management	0	0	3,670	
0	Head of Housing	0	0	31,900	
1,360	Training	2,010	2,010	5,290	
27,750	Sundry Debtors	29,790	29,790	26,040	
	Supplies & Services				
3,560	Printing & Stationery	2,000	2,000	2,150	
0	Photocopying	0	0	500	
14,250	Telephone	13,020	13,020	17,000	
0	Central Telephones	0	0	4,710	
760	Mobile Phone	0	0	600	
2,600	Equipment	1,500	1,500	0	
80	Uniforms For Staff	750	750	800	
7,650	Publicity	6,000	6,000	3,000	
40	Eye Tests	200	200	200	
4,220	Miscellaneous	1,500	1,500	2,000	
0	Contingency	3,000	3,000	6,000	
250	Wardens Travelling	0	0	19,500	
591,220	Total Expenditure	644,330	641,330	682,400	
	INCOME				
11,960	Private Sector Contract Work	115,370	115,370	200,400	
186,630	Charges to Subscribers - Private Sector	211,690	211,690	218,680	
266,990	Charges to Subscribers - Public Sector	278,570	278,570	287,760	
97,800	Miscellaneous Income	5,000	5,000	5,000	
50	Other Income (no VAT)	0	0	0	
0	Lease cars - Employee Contributions	0	0	100	
3,083	Transfer from General Fund - Interest on Working Bal	3,840	3,840	4,480	
566,513	Total Income	614,470	614,470	716,420	
24,707	Net Expenditure	29,860	26,860	-34,020	
134,260	Balance b/f - 1 April	81,160	109,553	82,690	
-24,707	Net Expenditure	-29,860	-26,860	34,020	
109,553	Balance c/f - 31 March	51,300	82,693	116,710	

HOUSING REVENUE ACCOUNT SUMMARY

RESOURCE ACCOUNTING

Actual Expenditure 2003/04 £	Description	Original Estimate 2004/05 £	Current Budget 2004/05 £	Forward Estimate 2005/06 £
	INCOME			
15,564,660	Dwelling rents	15,935,200	15,935,200	16,408,890
401,940	Non dwelling rents	399,030	399,030	413,200
403,920	Charges for services/facilities	373,610	373,610	387,060
215,060	Contributions towards expenditure	179,900	179,900	215,500
4,142,740	Government Subsidy	-3,843,370	-3,843,370	-3,846,070
243,610	Government Subsidy-Housing Defects Act	239,360	239,360	87,150
427,910	Net Supporting People Windfall	200,000	200,000	530,000
21,399,840	TOTAL INCOME	13,483,730	13,483,730	14,195,730
	EXPENDITURE			
3,426,910	Management	3,624,140	3,624,900	4,341,890
4,693,600	Maintenance	4,685,780	4,718,780	4,910,250
7,789,450	Rent Rebates	0	0	0
0	Rent Rebates - contribution to General Fund	138,140	138,140	81,860
42,050	Increase in provision for bad debts	15,000	15,000	0
9,982,850	Capital charges-interest	10,428,420	10,428,420	12,885,630
3,316,840	Capital charges-depreciation	3,288,690	3,288,690	3,427,320
34,380	Debt management expenses	25,680	25,680	21,430
29,286,080	TOTAL EXPENDITURE	22,205,850	22,239,610	25,668,380
7,886,240	NET COST OF SERVICES	8,722,120	8,755,880	11,472,650
-9,982,850	Capital charges-interest	-10,428,420	-10,428,420	-12,885,630
1,136,130	Loan charges-interest	1,029,200	1,043,220	843,030
-78,100	Interest receivable	-76,520	-87,310	-86,310
-1,038,580	NET OPERATING EXPENDITURE	-753,620	-716,630	-656,260
	APPROPRIATIONS			
0	Transfer to Stock Options Reserve	400,000	400,000	175,000
439,750	Housing set aside/MRP	0	0	0
225,950	Revenue contributions to capital	224,300	224,300	700,000
-372,880	(SURPLUS)/DEFICIT	-129,320	-92,330	218,740
	FUND BALANCE			
1,379,600	Balance b/f 1 April	1,546,160	1,752,480	1,844,810
0	Net Expenditure in 2002/03	0		0
372,880	Net Expenditure in 2003/04	0		0
0	Net Expenditure in 2004/05	129,320	92,330	0
0	Net Expenditure in 2005/06	0	0	-218,740
1,752,480	Balance c/f 31 March	1,675,480	1,844,810	1,626,070

HOUSING REVENUE ACCOUNT
Repairs And Maintenance

Actual 2003/04 £	Description	Original Estimate 2004/2005 £	Current Estimate 2004/2005 £	Forward Estimate 2005/2006 £	Comments
	EXPENDITURE				
	R & M Reconditions on Lettings				
299,929	Re-lets - Painting	340,000	340,000	334,000	
387,986	Re-lets - Maintenance	420,000	420,000	426,000	
	R & M General Maintenance				
151	Re-lets Maintenance		0		
377,501	Structure	423,000	423,000	444,000	
449,865	Structural Finishings and Fixings	445,000	445,000	446,000	
283,495	Water and Sanitary Services	256,000	256,000	268,000	
6,539	Other Domestic Services	5,000	5,000	2,000	
74,266	External Siteworks	73,000	73,000	70,000	
56,078	Miscellaneous	56,000	89,000	60,000	
18,820	Damp and Condensation	30,000	30,000	37,000	
68,677	Vandalism	62,000	62,000	63,000	
495	Re-instatement of Aids & Adaptions	1,000	1,000	1,600	
2,491	Enhancement of DAP Accommodations	3,000	3,000	3,000	
	R & M Electrical				
224,695	R & M Electrical	167,000	167,000	189,000	
	R & M Spec. Rep. Gas Servicing				
675,805	Gas Maintenance	735,000	735,000	778,000	
	R & M Spec.Rep. Roofing				
18,197	Felt Roofing	25,000	25,000	25,000	
	R & M Spec. Rep. Windows				
61,477	Metal Windows and Doors	60,000	60,000	75,000	
	R & M Spec. Rep. Fencing				
30,695	Fencing	45,000	45,000	54,000	
	R & M Underground Drainage				
101,746	R & M Underground Drainage	91,000	91,000	106,000	
	R & M Garages				
32,132	R & M Garage Buildings	32,000	32,000	37,140	
	R & M Shops				
875	R & M - Shops and Commercial Premises	16,000	16,000	16,000	
	Planned Maintenance/Ext Painting				
828,575	Planned Maintenance / External Painting up to 2002/03		0	0	
	PPM 2003/04				
	40 PPM	28,230	28,230	35,660	
	PPM 2004/05				
	41 PPM	750,000	750,000	18,800	
	PPM 2005/06				
	42 PPM	0	0	780,000	
	Specialist Works				
83,945	Contingency Sum	85,000	85,000	85,000	
	R & M Leasehold Flats				
24,854	Re-chargeable Works on Sold Flats	0	0	0	
	R & M Miscellaneous & Support				
58,900	Emergency Call Out	61,000	61,000	61,000	
	Internal Recharges				
	Allocations & Lettings	0	0	0	
1,553	Purchasing & Administration	1,130	1,130	1,280	
30,305	Accountancy	27,470	27,470	35,280	
9,518	Creditors	10,940	10,940	14,640	
2,145	Computer Section	3,330	3,330	2,620	
	Word Processing	0	0	0	
41	Legal Services	120	120	0	
233,754	Building Design	205,530	205,530	218,040	
1,383	Director of Community Services-P.James	2,310	2,310	0	
145,086	Property Services	137,060	137,060	0	
2,047	Housing Strategy	6,720	6,720	0	
	Internal Communications		0	0	
86,459	Building DLO	67,990	67,990	189,380	
9,641	Highways DLO	10,040	10,040	10,940	
0	Debt Management	0	0	17,420	
3,477	Sundry Debtors	3,910	3,910	5,450	
4,693,598	Gross Expenditure (See Appendix 1)	4,685,780	4,718,780	4,910,250	
	INCOME				
41,687	Fees & Charges			0	
22,949	Miscellaneous Repairs	62,000	62,000	40,000	
7,981	Other Income		0	0	
72,617	Total Income	62,000	62,000	40,000	
4,620,981	Net Expenditure	4,623,780	4,656,780	4,870,250	

HOUSING REVENUE ACCOUNT

Management and Supervisory Expenditure
General Expenses

Actual 2003/04 £		Original Estimate 2004/2005 £	Current Estimate 2004/2005 £	Forward Estimate 2005/2006 £	Comments
	EXPENDITURE				
	Employee Related Expenses				
13	Deliveries	0	0	0	
438	Training	5,000	5,000	5,000	
1,728	Conference Expenses	2,500	2,500	10,000	
0	Redundancy costs from restructure	0	0	200,000	
0	Furniture for the DLO	0	0	30,000	
0	New PCs and desks following restructure	0	0	60,000	
39,840	Employee Related Insurance	49,800	49,800	42,610	
	Premises Related Expenses				
16,997	Rent	15,520	15,520	17,250	
730	Rates	0	0	0	
117,045	Insurances	135,090	135,090	113,450	
	Hostels				
14,395	Repairs	15,000	15,000	27,000	
11,050	Utilities	19,710	19,710	31,350	
855	Cleaning	900	900	900	
	Internal Recharges				
65,230	Cost of Democracy	99,940	99,940	99,690	
115,734	Private Sector & Development	99,930	99,930	184,480	
253,035	Allocations & Lettings	254,170	254,170	0	
0	Corporate Management	68,400	68,400	47,330	
415	Parks Client	740	740	3,300	
1,376	Purchasing & Administration	1,450	1,450	710	
0	Head of Revenues	0	0	0	
68,339	Accountancy	64,860	64,860	79,360	
6,112	Creditors	6,240	6,240	4,960	
8,229	Audit & Review	9,460	9,460	1,730	
40,728	Valuation Services	32,540	32,540	64,160	
36,604	Computer Section	49,970	49,970	35,570	
63	Graphics	0	0	0	
0	Word Processing	680	680	0	
344	Document Production	0	0	1,080	
2,180	Public Relations	2,390	2,390	0	
65,307	Legal Services	72,680	72,680	73,800	
1,537	Director of Development	0	0	0	
160,531	Building Design	104,530	104,530	155,680	
0	GIS Unit	0	0	40	
99,269	Rent Collection	104,620	104,620	147,130	
5,443	Corporate Purchasing	0	0	0	
12,861	Director of Community Services	21,520	21,520	0	
147,552	Property Services	160,320	160,320	424,310	
397,567	Estates & Tenancy Relations	420,920	420,920	780,970	
72,812	Housing Strategy	60,110	60,110	0	
0	Tenancy Participation	95,380	95,380	124,410	
52,718	Head of Housing	81,180	81,180	0	
3,650	Fraud Unit	8,420	8,420	0	
18,419	Sundry Debtors	19,080	19,080	15,960	
	Supplies & Services				
9,271	Rent Collecting Stationery	1,500	1,500	140	
0	Printing and Stationery	17,110	17,110	17,110	
159	Telephone	0	0	0	
7,124	Equipment	7,000	7,000	7,250	
2,359	Insurance	2,950	2,950	910	
2,482	Advertising	6,000	6,000	2,590	
14,429	Tenant's Forum	22,000	22,000	37,000	
4,019	Subscriptions	2,500	2,500	2,500	
0	Mediation Contribution	15,500	15,500	16,030	
30,360	Best Value Initiatives	65,000	65,000	50,000	
23,366	Giro Charge	29,600	29,600	26,000	
0	Bank Charges	4,000	4,000	4,000	
3,871	Audit Fee	7,280	7,280	5,200	
1,434	Legal Fees	0	0	0	
30,766	Consultants and company searches	0	0	0	
7,055	Removal Expenses	30,000	30,000	35,000	
1,500	Contributions to Reserves	0	0	0	
6,668	Miscellaneous	1,500	1,500	2,000	
2,212	TV Licensing	0	0	0	
469	Legal Fees	0	0	0	
22,479	Management Contingency Budget	60,000	60,000	60,000	
33	Resource Accounting	0	0	0	
361	Reorganisation of filing system	15,000	15,000	50,000	
42,975	Housing Stock Options	0	0	0	
42,243	Expenses out of Windfall	0	0	0	
499	Tax Paid	0	0	0	
0	HIP Presentation	1,500	1,500	1,500	
2,095,260	Gross Expenditure (see Appendix 1)	2,371,490	2,371,490	3,099,460	
	INCOME				
55,682	Fees & Charges	25,370	25,370	25,370	
0	Hostel Charges	19,190	19,190	19,960	
55,682	Total Income	44,560	44,560	45,330	
2,039,578	Net Expenditure	2,326,930	2,326,930	3,054,130	

HOUSING REVENUE ACCOUNT
Management and Supervisory Expenditure
Special Expenses

Actual 2003/04 £	Description	Original Estimate 2004/2005 £	Current Estimate 2004/2005 £	Forward Estimate 2005/2006 £	Comments
	EXPENDITURE				
	Premises Related Expenses				
3,999	Maintenance of lift at Kilkenny	6,000	6,000	2,000	
	Sewage Plants				
279,085	Grounds Maintenance	295,450	295,450	305,500	
85,136	Maintenance-Routine	66,410	66,410	68,400	
15,652	Electricity	4,850	4,850	5,820	
-246	Water/NRA	1,710	1,710	1,840	
7,445	Housing Estates - Non-Routine	0	0	19,570	
0	Telephone	0	0	0	
21,325	Estate Roads Maintenance	15,000	15,000	36,630	
10,081	Cleaning windows - Communal	5,970	5,970	6,170	
0	Cleaning Communal Areas	4,180	4,180	4,320	
	Maintenance of Grass Areas and Trees				
0	Maintenance of Grass Areas and Trees	0	0	0	
	Outside Lighting				
7,749	Maintenance - stair lighting }	18,000	18,000	18,000	
1,344	Maintenance -estate lighting }	3,500	3,500	3,500	
0	Electricity	4,850	4,850	4,850	
0	Energy Consumed }	10,700	10,700	10,700	
	Internal Recharges				
67,465	Parks Client	42,120	42,120	43,090	
2,302	Purchasing & Administration	2,000	2,000	1,840	
2,280	Accountancy	3,160	3,160	2,420	
788	Creditors	740	740	0	
2,060	Audit & Review	2,380	2,380	0	
7,353	Building Design	7,250	7,250	4,220	
291	Waste Control	300	300	230	
0	Property Services	0	0	0	
8,354	Housing Strategy	0	0	0	
0	Highways	0	0	9,340	
1,226	Sundry Debtors	1,250	1,250	1,280	
	Supplies and Services				
164	Telephone	180	180	180	
0	Homelessness	0	0	0	
28,806	Special Estate Projects	32,000	32,000	32,000	
494	Risk Management Inspections	8,700	8,700	8,700	
6,090	Anti Social Behaviour Initiatives	12,000	12,000	12,000	
14,238	Clearing Streams and Waterways	10,330	10,330	10,640	
27,814	Clearing Rubbish from estates	25,000	25,000	36,700	
913	Clearing Clinical Waste	1,260	1,260	1,260	
12,717	Cont. to TD Assoc for Neighbourhood	0	0	0	
0	Water Supply Guarantees	0	0	0	
0	Climate Change Levy	0	0	0	
614,925	Gross Expenditure (see appendix 1)	585,290	585,290	651,200	
	INCOME				
209,913	Fees & Charges	16,690	16,690	17,360	
209,913	Total Income	16,690	16,690	17,360	
405,012	Net Expenditure	568,600	568,600	633,840	

HOUSING REVENUE ACCOUNT

Management and Supervisory Expenditure

Special Expenses O.A.P.

Actual 2003/04 £	Description	Original Estimate 2004/2005 £	Current Estimate 2004/2005 £	Forward Estimate 2005/2006 £	Comments
	EXPENDITURE				
	Employee Related Expenses				
0	Salaries	0	0	244,140	
13,628	Other Payments	0	0	0	
0	Superannuation	0	0	31,080	
0	Salaries	0	0	16,700	
213,136	Warden's wages	213,980	213,980	0	
85,426	Staff Costs at Kilkenny/Lodge Close	88,450	88,450	88,450	
2,799	Additional Connections	3,000	3,000	3,000	
0	Leased Cars	0	0	1,300	
0	NI on leased cars	0	0	200	
0	Other NI contributions	0	0	20	
0	Private Health Insurance	0	0	190	
381	Training	4,000	4,000	12,000	
0	Conferences	0	0	1,000	
	Premises Related Expenses				
77,220	Rent on Wardens houses	79,350	79,350	0	
9,202	Rates - Meeting Halls/Guest Apartments	10,300	10,300	10,300	
2,440	Plastic Sacks	2,520	2,520	1,000	
20,613	Meeting Halls - Utilities	27,370	27,370	35,160	
15,780	Cleaning and cleaning materials	15,000	15,000	15,510	
	Internal Recharges				
3,500	Central Employee Costs	620	620	3,550	
0	Central Computer Costs	0	0	12,820	
803	Purchasing and Supplies	690	690	1,540	
2,131	Accountancy	12,000	12,000	2,470	
1,694	Creditors	1,630	1,630	390	
2,527	Payroll	3,340	3,340	2,130	
3,615	Audit and Review	4,130	4,130	2,710	
0	Computer Section	0	0	410	
0	Facilities Management	0	0	20	
0	Word Processing	40	40	180	
578	Document Production	0	0	2,590	
0	Public Relations	0	0	8,640	
2,324	Personnel	2,910	2,910	4,670	
2,459	Building Design	1,660	1,660	1,080	
1,383	Strategic Director Operations	2,310	2,310	0	
157,624	Elderly Services Advisors	133,240	133,240	0	
175	Housing Strategy	0	0	0	
451	Internal Communications	140	140	1,380	
0	Research and Consultation	0	0	2,300	
0	Business Development	0	0	2,970	
0	Health & Safety Advisor	0	0	1,620	
0	Performance Management	0	0	7,340	
0	Head of Housing	0	0	20,860	
542	Training	800	800	3,520	
3,371	Sundry Debtors	2,960	2,960	4,760	
	Supplies and Services				
563	Printing & Stationery	2,000	2,000	2,100	
0	Photocopying	0	0	200	
0	Central Photocopying	0	0	10	
10,270	Telephone Charges	10,270	10,270	17,000	
61	Mobile Pagers	0	0	0	
78	Radio Pagers	0	0	0	
68,404	Hardware Acquisition	30,000	30,000	0	
8,605	Furniture & Equipment - Meeting Halls	9,000	9,000	9,000	
0	Maintenance & Equipment - Kilkenny Lodge	4,400	4,400	6,000	
0	Publicity	500	500	0	
3,404	Miscellaneous	2,600	2,600	4,000	
53	Climate Change Levy	0	0	0	
	Transport Related Expenses				
2,607	Wardens	3,000	3,000	4,920	
717,847	Total Expenditure	672,210	672,210	591,230	
	INCOME				
23,650	Kilkenny/Lodge Cont from SCC	24,480	24,480	0	
1,150	Fees & Charges	16,790	16,790	17,310	
12,256	Hire of Halls	0	0	0	
3,254	Guest Bedrooms - Sheltered Scheme	3,254	0	0	
12,568	Electricity - Meeting Halls	0	0	15,000	
1,281	Wardens - Miscellaneous Income	0	0	10	
0	Lease car - Employee Contributions	0	0	60	
549	Wardens Telephone	0	0	0	
54,708	Total Income	41,270	41,270	32,380	
663,139	Net Expenditure	630,940	630,940	558,850	

HOUSING REVENUE ACCOUNT

APPENDIX 6

Deane Helpline Trading Account

Main Code - A30

Actual 2003/04 £	Description	Original Estimate 2004/2005 £	Current Estimate 2004/2005 £	Forward Estimate 2005/2006 £	Comments
	EXPENDITURE				
	Employee Related Expenses				
0	Salaries	0	0	346,860	
0	Superannuation	0	0	43,910	
0	Employers NI	0	0	22,880	
169,020	Control Centre Salaries	263,670	260,670	0	
157,620	Senior Warden's salaries	183,240	183,240	0	
1,360	Control Centre Wages	0	0	0	
0	Leased cars	0	0	1,950	
0	NI on leased cars	0	0	310	
0	Other NI contributions	0	0	40	
0	Private Health Insurance	0	0	280	
2,890	Training	4,000	4,000	17,000	
0	Conferences	0	0	1,000	
1,670	Advertising for Staff	0	0	4,000	
	Capital Financing				
137,580	Revenue Contribution to Capital	55,000	55,000	0	
	Premises Related Expenses				
31,930	Maintenance	50,000	50,000	51,700	
4,830	Rent & Energy - 26 Kilkenny Court	7,570	7,570	6,000	
230	Council Tax	0	0	0	
440	Energy	500	500	2,000	
310	Water / Sewerage	0	0	500	
	Internal Recharges				
1,020	Central Employee Costs	1,550	1,550	5,420	
8,710	Central Computer Costs	5,250	5,250	19,630	
0	Allocations & Lettings	0	0	0	
830	Purchasing & Supplies	400	400	620	
2,280	Accountancy	2,420	2,420	2,650	
1,040	Creditors	1,030	1,030	1,100	
850	Payroll	1,110	1,110	3,250	
1,360	Audit & Review	1,530	1,530	0	
210	Computer Section	200	200	280	
800	Graphics	0	0	0	
30	Word Processing	3,340	3,340	0	
280	Document Production	0	0	5,510	
0	Public Relations	0	0	4,280	
2,020	Personnel	2,660	2,660	7,010	
110	Building Design Group	170	170	80	
30	Service Support	0	0	0	
390	Strategic Director Operations	640	640	0	
40	Housing Strategy	0	0	0	
820	Internal Communications	280	280	520	
0	Research & Consultation	0	0	3,560	
0	Business Development	0	0	4,420	
0	Health and Safety Advisor	0	0	2,480	
0	Performance Management	0	0	3,670	
0	Head of Housing	0	0	31,900	
1,360	Training	2,010	2,010	5,290	
27,750	Sundry Debtors	29,790	29,790	26,040	
	Supplies & Services				
3,560	Printing & Stationery	2,000	2,000	2,150	
0	Photocopying	0	0	500	
14,250	Telephone	13,020	13,020	17,000	
0	Central Telephones	0	0	4,710	
760	Mobile Phone	0	0	600	
2,600	Equipment	1,500	1,500	0	
80	Uniforms For Staff	750	750	800	
7,650	Publicity	6,000	6,000	3,000	
40	Eye Tests	200	200	200	
4,220	Miscellaneous	1,500	1,500	2,000	
0	Contingency	3,000	3,000	6,000	
250	Wardens Travelling	0	0	19,500	
591,220	Total Expenditure	644,330	641,330	682,400	
	INCOME				
11,960	Private Sector Contract Work	115,370	115,370	200,400	
186,630	Charges to Subscribers - Private Sector	211,690	211,690	218,680	
266,990	Charges to Subscribers - Public Sector	278,570	278,570	287,760	
97,800	Miscellaneous Income	5,000	5,000	5,000	
50	Other Income (no VAT)	0	0	0	
0	Lease cars - Employee Contributions	0	0	100	
3,083	Transfer from General Fund - Interest on Working Bal	3,840	3,840	4,480	
566,513	Total Income	614,470	614,470	716,420	
24,707	Net Expenditure	29,860	26,860	-34,020	
134,260	Balance b/f - 1 April	81,160	109,553	82,690	
-24,707	Net Expenditure	-29,860	-26,860	34,020	
109,553	Balance c/f - 31 March	51,300	82,693	116,710	

HOUSING REVENUE ACCOUNT SUMMARY

RESOURCE ACCOUNTING

Actual Expenditure 2003/04 £	Description	Original Estimate 2004/05 £	Current Budget 2004/05 £	Forward Estimate 2005/06 £
	INCOME			
15,564,660	Dwelling rents	15,935,200	15,935,200	16,408,890
401,940	Non dwelling rents	399,030	399,030	413,200
403,920	Charges for services/facilities	373,610	373,610	387,060
215,060	Contributions towards expenditure	179,900	179,900	215,500
4,142,740	Government Subsidy	-3,843,370	-3,843,370	-3,846,070
243,610	Government Subsidy-Housing Defects Act	239,360	239,360	87,150
427,910	Net Supporting People Windfall	200,000	200,000	530,000
21,399,840	TOTAL INCOME	13,483,730	13,483,730	14,195,730
	EXPENDITURE			
3,426,910	Management	3,624,140	3,624,900	4,341,890
4,693,600	Maintenance	4,685,780	4,718,780	4,910,250
7,789,450	Rent Rebates	0	0	0
0	Rent Rebates - contribution to General Fund	138,140	138,140	81,860
42,050	Increase in provision for bad debts	15,000	15,000	0
9,982,850	Capital charges-interest	10,428,420	10,428,420	12,885,630
3,316,840	Capital charges-depreciation	3,288,690	3,288,690	3,427,320
34,380	Debt management expenses	25,680	25,680	21,430
29,286,080	TOTAL EXPENDITURE	22,205,850	22,239,610	25,668,380
7,886,240	NET COST OF SERVICES	8,722,120	8,755,880	11,472,650
-9,982,850	Capital charges-interest	-10,428,420	-10,428,420	-12,885,630
1,136,130	Loan charges-interest	1,029,200	1,043,220	843,030
-78,100	Interest receivable	-76,520	-87,310	-86,310
-1,038,580	NET OPERATING EXPENDITURE	-753,620	-716,630	-656,260
	APPROPRIATIONS			
0	Transfer to Stock Options Reserve	400,000	400,000	175,000
439,750	Housing set aside/MRP	0	0	0
225,950	Revenue contributions to capital	224,300	224,300	700,000
-372,880	(SURPLUS)/DEFICIT	-129,320	-92,330	218,740
	FUND BALANCE			
1,379,600	Balance b/f 1 April	1,546,160	1,752,480	1,844,810
0	Net Expenditure in 2002/03	0		0
372,880	Net Expenditure in 2003/04	0		0
0	Net Expenditure in 2004/05	129,320	92,330	0
0	Net Expenditure in 2005/06	0	0	-218,740
1,752,480	Balance c/f 31 March	1,675,480	1,844,810	1,626,070

HOUSING REVENUE ACCOUNT
Repairs And Maintenance

Actual 2003/04 £	Description	Original Estimate 2004/2005 £	Current Estimate 2004/2005 £	Forward Estimate 2005/2006 £	Comments
	EXPENDITURE				
	R & M Reconditions on Lettings				
299,929	Re-lets - Painting	340,000	340,000	334,000	
387,986	Re-lets - Maintenance	420,000	420,000	426,000	
	R & M General Maintenance				
151	Re-lets Maintenance		0		
377,501	Structure	423,000	423,000	444,000	
449,865	Structural Finishings and Fixings	445,000	445,000	446,000	
283,495	Water and Sanitary Services	256,000	256,000	268,000	
6,539	Other Domestic Services	5,000	5,000	2,000	
74,266	External Siteworks	73,000	73,000	70,000	
56,078	Miscellaneous	56,000	89,000	60,000	
18,820	Damp and Condensation	30,000	30,000	37,000	
68,677	Vandalism	62,000	62,000	63,000	
495	Re-instatement of Aids & Adaptions	1,000	1,000	1,600	
2,491	Enhancement of DAP Accommodations	3,000	3,000	3,000	
	R & M Electrical				
224,695	R & M Electrical	167,000	167,000	189,000	
	R & M Spec. Rep. Gas Servicing				
675,805	Gas Maintenance	735,000	735,000	778,000	
	R & M Spec.Rep. Roofing				
18,197	Felt Roofing	25,000	25,000	25,000	
	R & M Spec. Rep. Windows				
61,477	Metal Windows and Doors	60,000	60,000	75,000	
	R & M Spec. Rep. Fencing				
30,695	Fencing	45,000	45,000	54,000	
	R & M Underground Drainage				
101,746	R & M Underground Drainage	91,000	91,000	106,000	
	R & M Garages				
32,132	R & M Garage Buildings	32,000	32,000	37,140	
	R & M Shops				
875	R & M - Shops and Commercial Premises	16,000	16,000	16,000	
	Planned Maintenance/Ext Painting				
828,575	Planned Maintenance / External Painting up to 2002/03		0	0	
	PPM 2003/04				
	40 PPM	28,230	28,230	35,660	
	PPM 2004/05				
	41 PPM	750,000	750,000	18,800	
	PPM 2005/06				
	42 PPM	0	0	780,000	
	Specialist Works				
83,945	Contingency Sum	85,000	85,000	85,000	
	R & M Leasehold Flats				
24,854	Re-chargeable Works on Sold Flats	0	0	0	
	R & M Miscellaneous & Support				
58,900	Emergency Call Out	61,000	61,000	61,000	
	Internal Recharges				
	Allocations & Lettings	0	0	0	
1,553	Purchasing & Administration	1,130	1,130	1,280	
30,305	Accountancy	27,470	27,470	35,280	
9,518	Creditors	10,940	10,940	14,640	
2,145	Computer Section	3,330	3,330	2,620	
	Word Processing	0	0	0	
41	Legal Services	120	120	0	
233,754	Building Design	205,530	205,530	218,040	
1,383	Director of Community Services-P.James	2,310	2,310	0	
145,086	Property Services	137,060	137,060	0	
2,047	Housing Strategy	6,720	6,720	0	
	Internal Communications		0	0	
86,459	Building DLO	67,990	67,990	189,380	
9,641	Highways DLO	10,040	10,040	10,940	
0	Debt Management	0	0	17,420	
3,477	Sundry Debtors	3,910	3,910	5,450	
4,693,598	Gross Expenditure (See Appendix 1)	4,685,780	4,718,780	4,910,250	
	INCOME				
41,687	Fees & Charges			0	
22,949	Miscellaneous Repairs	62,000	62,000	40,000	
7,981	Other Income		0	0	
72,617	Total Income	62,000	62,000	40,000	
4,620,981	Net Expenditure	4,623,780	4,656,780	4,870,250	

HOUSING REVENUE ACCOUNT

Management and Supervisory Expenditure
General Expenses

Actual 2003/04 £		Original Estimate 2004/2005 £	Current Estimate 2004/2005 £	Forward Estimate 2005/2006 £	Comments
	EXPENDITURE				
	Employee Related Expenses				
13	Deliveries	0	0	0	
438	Training	5,000	5,000	5,000	
1,728	Conference Expenses	2,500	2,500	10,000	
0	Redundancy costs from restructure	0	0	200,000	
0	Furniture for the DLO	0	0	30,000	
0	New PCs and desks following restructure	0	0	60,000	
39,840	Employee Related Insurance	49,800	49,800	42,610	
	Premises Related Expenses				
16,997	Rent	15,520	15,520	17,250	
730	Rates	0	0	0	
117,045	Insurances	135,090	135,090	113,450	
	Hostels				
14,395	Repairs	15,000	15,000	27,000	
11,050	Utilities	19,710	19,710	31,350	
855	Cleaning	900	900	900	
	Internal Recharges				
65,230	Cost of Democracy	99,940	99,940	99,690	
115,734	Private Sector & Development	99,930	99,930	184,480	
253,035	Allocations & Lettings	254,170	254,170	0	
0	Corporate Management	68,400	68,400	47,330	
415	Parks Client	740	740	3,300	
1,376	Purchasing & Administration	1,450	1,450	710	
0	Head of Revenues	0	0	0	
68,339	Accountancy	64,860	64,860	79,360	
6,112	Creditors	6,240	6,240	4,960	
8,229	Audit & Review	9,460	9,460	1,730	
40,728	Valuation Services	32,540	32,540	64,160	
36,604	Computer Section	49,970	49,970	35,570	
63	Graphics	0	0	0	
0	Word Processing	680	680	0	
344	Document Production	0	0	1,080	
2,180	Public Relations	2,390	2,390	0	
65,307	Legal Services	72,680	72,680	73,800	
1,537	Director of Development	0	0	0	
160,531	Building Design	104,530	104,530	155,680	
0	GIS Unit	0	0	40	
99,269	Rent Collection	104,620	104,620	147,130	
5,443	Corporate Purchasing	0	0	0	
12,861	Director of Community Services	21,520	21,520	0	
147,552	Property Services	160,320	160,320	424,310	
397,567	Estates & Tenancy Relations	420,920	420,920	780,970	
72,812	Housing Strategy	60,110	60,110	0	
0	Tenancy Participation	95,380	95,380	124,410	
52,718	Head of Housing	81,180	81,180	0	
3,650	Fraud Unit	8,420	8,420	0	
18,419	Sundry Debtors	19,080	19,080	15,960	
	Supplies & Services				
9,271	Rent Collecting Stationery	1,500	1,500	140	
0	Printing and Stationery	17,110	17,110	17,110	
159	Telephone	0	0	0	
7,124	Equipment	7,000	7,000	7,250	
2,359	Insurance	2,950	2,950	910	
2,482	Advertising	6,000	6,000	2,590	
14,429	Tenant's Forum	22,000	22,000	37,000	
4,019	Subscriptions	2,500	2,500	2,500	
0	Mediation Contribution	15,500	15,500	16,030	
30,360	Best Value Initiatives	65,000	65,000	50,000	
23,366	Giro Charge	29,600	29,600	26,000	
0	Bank Charges	4,000	4,000	4,000	
3,871	Audit Fee	7,280	7,280	5,200	
1,434	Legal Fees	0	0	0	
30,766	Consultants and company searches	0	0	0	
7,055	Removal Expenses	30,000	30,000	35,000	
1,500	Contributions to Reserves	0	0	0	
6,668	Miscellaneous	1,500	1,500	2,000	
2,212	TV Licensing	0	0	0	
469	Legal Fees	0	0	0	
22,479	Management Contingency Budget	60,000	60,000	60,000	
33	Resource Accounting	0	0	0	
361	Reorganisation of filing system	15,000	15,000	50,000	
42,975	Housing Stock Options	0	0	0	
42,243	Expenses out of Windfall	0	0	0	
499	Tax Paid	0	0	0	
0	HIP Presentation	1,500	1,500	1,500	
2,095,260	Gross Expenditure (see Appendix 1)	2,371,490	2,371,490	3,099,460	
	INCOME				
55,682	Fees & Charges	25,370	25,370	25,370	
0	Hostel Charges	19,190	19,190	19,960	
55,682	Total Income	44,560	44,560	45,330	
2,039,578	Net Expenditure	2,326,930	2,326,930	3,054,130	

HOUSING REVENUE ACCOUNT
Management and Supervisory Expenditure
Special Expenses

Actual 2003/04 £	Description	Original Estimate 2004/2005 £	Current Estimate 2004/2005 £	Forward Estimate 2005/2006 £	Comments
	EXPENDITURE				
	Premises Related Expenses				
3,999	Maintenance of lift at Kilkenny	6,000	6,000	2,000	
	Sewage Plants				
279,085	Grounds Maintenance	295,450	295,450	305,500	
85,136	Maintenance-Routine	66,410	66,410	68,400	
15,652	Electricity	4,850	4,850	5,820	
-246	Water/NRA	1,710	1,710	1,840	
7,445	Housing Estates - Non-Routine	0	0	19,570	
0	Telephone	0	0	0	
21,325	Estate Roads Maintenance	15,000	15,000	36,630	
10,081	Cleaning windows - Communal	5,970	5,970	6,170	
0	Cleaning Communal Areas	4,180	4,180	4,320	
	Maintenance of Grass Areas and Trees				
0	Maintenance of Grass Areas and Trees	0	0	0	
	Outside Lighting				
7,749	Maintenance - stair lighting }	18,000	18,000	18,000	
1,344	Maintenance -estate lighting }	3,500	3,500	3,500	
0	Electricity	4,850	4,850	4,850	
0	Energy Consumed }	10,700	10,700	10,700	
	Internal Recharges				
67,465	Parks Client	42,120	42,120	43,090	
2,302	Purchasing & Administration	2,000	2,000	1,840	
2,280	Accountancy	3,160	3,160	2,420	
788	Creditors	740	740	0	
2,060	Audit & Review	2,380	2,380	0	
7,353	Building Design	7,250	7,250	4,220	
291	Waste Control	300	300	230	
0	Property Services	0	0	0	
8,354	Housing Strategy	0	0	0	
0	Highways	0	0	9,340	
1,226	Sundry Debtors	1,250	1,250	1,280	
	Supplies and Services				
164	Telephone	180	180	180	
0	Homelessness	0	0	0	
28,806	Special Estate Projects	32,000	32,000	32,000	
494	Risk Management Inspections	8,700	8,700	8,700	
6,090	Anti Social Behaviour Initiatives	12,000	12,000	12,000	
14,238	Clearing Streams and Waterways	10,330	10,330	10,640	
27,814	Clearing Rubbish from estates	25,000	25,000	36,700	
913	Clearing Clinical Waste	1,260	1,260	1,260	
12,717	Cont. to TD Assoc for Neighbourhood	0	0	0	
0	Water Supply Guarantees	0	0	0	
0	Climate Change Levy	0	0	0	
614,925	Gross Expenditure (see appendix 1)	585,290	585,290	651,200	
	INCOME				
209,913	Fees & Charges	16,690	16,690	17,360	
209,913	Total Income	16,690	16,690	17,360	
405,012	Net Expenditure	568,600	568,600	633,840	

HOUSING REVENUE ACCOUNT

Management and Supervisory Expenditure

Special Expenses O.A.P.

Actual 2003/04 £	Description	Original Estimate 2004/2005 £	Current Estimate 2004/2005 £	Forward Estimate 2005/2006 £	Comments
	EXPENDITURE				
	Employee Related Expenses				
0	Salaries	0	0	244,140	
13,628	Other Payments	0	0	0	
0	Superannuation	0	0	31,080	
0	Salaries	0	0	16,700	
213,136	Warden's wages	213,980	213,980	0	
85,426	Staff Costs at Kilkenny/Lodge Close	88,450	88,450	88,450	
2,799	Additional Connections	3,000	3,000	3,000	
0	Leased Cars	0	0	1,300	
0	NI on leased cars	0	0	200	
0	Other NI contributions	0	0	20	
0	Private Health Insurance	0	0	190	
381	Training	4,000	4,000	12,000	
0	Conferences	0	0	1,000	
	Premises Related Expenses				
77,220	Rent on Wardens houses	79,350	79,350	0	
9,202	Rates - Meeting Halls/Guest Apartments	10,300	10,300	10,300	
2,440	Plastic Sacks	2,520	2,520	1,000	
20,613	Meeting Halls - Utilities	27,370	27,370	35,160	
15,780	Cleaning and cleaning materials	15,000	15,000	15,510	
	Internal Recharges				
3,500	Central Employee Costs	620	620	3,550	
0	Central Computer Costs	0	0	12,820	
803	Purchasing and Supplies	690	690	1,540	
2,131	Accountancy	12,000	12,000	2,470	
1,694	Creditors	1,630	1,630	390	
2,527	Payroll	3,340	3,340	2,130	
3,615	Audit and Review	4,130	4,130	2,710	
0	Computer Section	0	0	410	
0	Facilities Management	0	0	20	
0	Word Processing	40	40	180	
578	Document Production	0	0	2,590	
0	Public Relations	0	0	8,640	
2,324	Personnel	2,910	2,910	4,670	
2,459	Building Design	1,660	1,660	1,080	
1,383	Strategic Director Operations	2,310	2,310	0	
157,624	Elderly Services Advisors	133,240	133,240	0	
175	Housing Strategy	0	0	0	
451	Internal Communications	140	140	1,380	
0	Research and Consultation	0	0	2,300	
0	Business Development	0	0	2,970	
0	Health & Safety Advisor	0	0	1,620	
0	Performance Management	0	0	7,340	
0	Head of Housing	0	0	20,860	
542	Training	800	800	3,520	
3,371	Sundry Debtors	2,960	2,960	4,760	
	Supplies and Services				
563	Printing & Stationery	2,000	2,000	2,100	
0	Photocopying	0	0	200	
0	Central Photocopying	0	0	10	
10,270	Telephone Charges	10,270	10,270	17,000	
61	Mobile Pagers	0	0	0	
78	Radio Pagers	0	0	0	
68,404	Hardware Acquisition	30,000	30,000	0	
8,605	Furniture & Equipment - Meeting Halls	9,000	9,000	9,000	
0	Maintenance & Equipment - Kilkenny Lodge	4,400	4,400	6,000	
0	Publicity	500	500	0	
3,404	Miscellaneous	2,600	2,600	4,000	
53	Climate Change Levy	0	0	0	
	Transport Related Expenses				
2,607	Wardens	3,000	3,000	4,920	
717,847	Total Expenditure	672,210	672,210	591,230	
	INCOME				
23,650	Kilkenny/Lodge Cont from SCC	24,480	24,480	0	
1,150	Fees & Charges	16,790	16,790	17,310	
12,256	Hire of Halls	0	0	0	
3,254	Guest Bedrooms - Sheltered Scheme	3,254	0	0	
12,568	Electricity - Meeting Halls	0	0	15,000	
1,281	Wardens - Miscellaneous Income	0	0	10	
0	Lease car - Employee Contributions	0	0	60	
549	Wardens Telephone	0	0	0	
54,708	Total Income	41,270	41,270	32,380	
663,139	Net Expenditure	630,940	630,940	558,850	

HOUSING REVENUE ACCOUNT

APPENDIX 6

Deane Helpline Trading Account

Main Code - A30

Actual 2003/04 £	Description	Original Estimate 2004/2005 £	Current Estimate 2004/2005 £	Forward Estimate 2005/2006 £	Comments
	EXPENDITURE				
	Employee Related Expenses				
0	Salaries	0	0	346,860	
0	Superannuation	0	0	43,910	
0	Employers NI	0	0	22,880	
169,020	Control Centre Salaries	263,670	260,670	0	
157,620	Senior Warden's salaries	183,240	183,240	0	
1,360	Control Centre Wages	0	0	0	
0	Leased cars	0	0	1,950	
0	NI on leased cars	0	0	310	
0	Other NI contributions	0	0	40	
0	Private Health Insurance	0	0	280	
2,890	Training	4,000	4,000	17,000	
0	Conferences	0	0	1,000	
1,670	Advertising for Staff	0	0	4,000	
	Capital Financing				
137,580	Revenue Contribution to Capital	55,000	55,000	0	
	Premises Related Expenses				
31,930	Maintenance	50,000	50,000	51,700	
4,830	Rent & Energy - 26 Kilkenny Court	7,570	7,570	6,000	
230	Council Tax	0	0	0	
440	Energy	500	500	2,000	
310	Water / Sewerage	0	0	500	
	Internal Recharges				
1,020	Central Employee Costs	1,550	1,550	5,420	
8,710	Central Computer Costs	5,250	5,250	19,630	
0	Allocations & Lettings	0	0	0	
830	Purchasing & Supplies	400	400	620	
2,280	Accountancy	2,420	2,420	2,650	
1,040	Creditors	1,030	1,030	1,100	
850	Payroll	1,110	1,110	3,250	
1,360	Audit & Review	1,530	1,530	0	
210	Computer Section	200	200	280	
800	Graphics	0	0	0	
30	Word Processing	3,340	3,340	0	
280	Document Production	0	0	5,510	
0	Public Relations	0	0	4,280	
2,020	Personnel	2,660	2,660	7,010	
110	Building Design Group	170	170	80	
30	Service Support	0	0	0	
390	Strategic Director Operations	640	640	0	
40	Housing Strategy	0	0	0	
820	Internal Communications	280	280	520	
0	Research & Consultation	0	0	3,560	
0	Business Development	0	0	4,420	
0	Health and Safety Advisor	0	0	2,480	
0	Performance Management	0	0	3,670	
0	Head of Housing	0	0	31,900	
1,360	Training	2,010	2,010	5,290	
27,750	Sundry Debtors	29,790	29,790	26,040	
	Supplies & Services				
3,560	Printing & Stationery	2,000	2,000	2,150	
0	Photocopying	0	0	500	
14,250	Telephone	13,020	13,020	17,000	
0	Central Telephones	0	0	4,710	
760	Mobile Phone	0	0	600	
2,600	Equipment	1,500	1,500	0	
80	Uniforms For Staff	750	750	800	
7,650	Publicity	6,000	6,000	3,000	
40	Eye Tests	200	200	200	
4,220	Miscellaneous	1,500	1,500	2,000	
0	Contingency	3,000	3,000	6,000	
250	Wardens Travelling	0	0	19,500	
591,220	Total Expenditure	644,330	641,330	682,400	
	INCOME				
11,960	Private Sector Contract Work	115,370	115,370	200,400	
186,630	Charges to Subscribers - Private Sector	211,690	211,690	218,680	
266,990	Charges to Subscribers - Public Sector	278,570	278,570	287,760	
97,800	Miscellaneous Income	5,000	5,000	5,000	
50	Other Income (no VAT)	0	0	0	
0	Lease cars - Employee Contributions	0	0	100	
3,083	Transfer from General Fund - Interest on Working Bal	3,840	3,840	4,480	
566,513	Total Income	614,470	614,470	716,420	
24,707	Net Expenditure	29,860	26,860	-34,020	
134,260	Balance b/f - 1 April	81,160	109,553	82,690	
-24,707	Net Expenditure	-29,860	-26,860	34,020	
109,553	Balance c/f - 31 March	51,300	82,693	116,710	

DLO
Building Maintenance

Executive Councillor - Cllr Garner
Responsible Officer - Martyn Hembrow

Sub Code	Description	Original Estimate 2004/2005 £	Estimate 2005/2006 £	Comments
	EXPENDITURE			
	<u>Employee Related Expenses</u>			<u>Represented on Line in 04/05</u>
E001 001	Salary	1,219,000	1,547,390	SALARIES
E002	Overtime	189,000	204,000	OVERHEAD (Oncost)
E003	Other Payments	340	350	OVERHEAD (Oncost)
E004	Superannuation	146,000	194,970	OVERHEAD (Oncost)
E005	National Insurance	73,000	100,300	OVERHEAD (Oncost)
E300	General Training	740	740	OVERHEAD (Oncost)
E***	3rd party & Employee Liability Insurance	23,520	25,640	OVERHEAD (Oncost)
	<u>Capital Financing</u>			
F010	Capital Charges	10,000	0	CAPITAL CHARGES
	<u>Premises Related Costs</u>			
P530	Health & Safety Inspection	60	60	OVERHEAD (Oncost)
	<u>Internal Recharges</u>			
R039	Purchasing & Supplies	34,000	43,720	PURCHASING & SUPPLIES
R041	Accountancy	0	10,520	
R042	Creditors	13,000	15,710	CREDITORS
R043	Payroll	11,000	0	PAYROLL
R100	Building Maintenance DLO	342,000	335,060	BUILDING MAINTENANCE DLO
R***	Depot Non-Office	145,450	4,510	OVERHEAD (Oncost)
R***	Skip & Bobcat	75,000	66,610	OVERHEAD (Oncost)
R805	Sundry Debtors	2,000	5,330	SUNDRY DEBTORS
	<u>Supplies and Services</u>			
S100	Telephones	20	20	OVERHEAD (Oncost)
S120	Mobile Phone	20	20	OVERHEAD (Oncost)
S130	Licence for Telephones / Pagers	360	400	OVERHEAD (Oncost)
S310	Washing Materials	730	800	OVERHEAD (Oncost)
S314	Protective Clothing	1,210	1,330	OVERHEAD (Oncost)
S35*	Trades Tools	12,990	14,320	OVERHEAD (Oncost)
S***	External Materials & Supplies	1,008,000	1,166,970	EXTERNAL SUPPLIES / SERVICES
S***	Internal Stores Materials & Supplies	496,000	529,490	INTERNAL SUPPLIES (Stores)
S***	Internal Plant	25,000	10,820	PLANT (Vehicles & Machinery)
S650	health & Safety Advisor	3,300	3,640	OVERHEAD (Oncost)
	<u>Transport Related Expenses</u>			
T5**	Transport Costs	269,270	275,930	OVERHEAD (Oncost)
	Total Expenditure	4,101,010	4,558,650	
	INCOME			
	<u>Works Income</u>			
C5**	Internal Client Income	3,903,000	4,547,250	INCOME
C5**	External Client Income	206,010	239,330	INCOME
	Total Income	4,109,010	4,786,580	
	Net Expenditure	-8,000	-227,930	

TAUNTON DEANE BOROUGH COUNCIL

EXECUTIVE 9 FEBRUARY 2005

REPORT OF THE HEAD OF RESOURCES

This Matter Is The Responsibility of Executive Cllr Williams (Leader of the Council)

COUNCIL TAX SETTING 2005/06

Executive Summary

To make recommendations to Full Council on the level of Council Tax for 2005/06.

1.0 Purpose

1.1 To consider, and make recommendations to Full Council on the proposed level of Council Tax for 2005/06.

2.0 Introduction

2.1 Following approval of the budget for 2005/06, the Council must formally approve the Council Tax. The calculations and the proformas to set the Council Tax are prescribed and therefore not open to debate.

3.0 Annual Determination

3.1 The Council is required to make an annual determination which sets its gross expenditure (including the Housing Revenue Account and balances brought forward), and gross income (also including the Housing revenue Account and balances brought forward), with the difference as its budget requirement. This determination is set out in para 10.2.2 of this report.

4.0 County Council Precept & Avon and Somerset Police Authority Precept

4.1 At the time of writing this report, the figures for the County Council and the Police Authority were not available. A verbal update will be provided at the meeting.

4.2 Members should note that if the County Council and Police Authority tax levels are not advised by the date of the meeting, this element of the total Council Tax determination will be advised directly to the Full Council meeting on 22 February 2005. Even at this meeting, the Council will be required to approve the tax levels "subject to" the County element receiving formal approval by Somerset County Council, who meet on 23 February 2005. Should their element of tax change at either meeting, this Council will need to reconsider the Council Tax position at a special meeting during the first week of March 2005.

5.0 Taunton Non-Parished Area

5.1 The estimated expenses chargeable to the non-parished area of Taunton in 2005/06 amounts to £26,520 and this forms part of the total net expenditure of the Council.

5.2 This total “special expenses” represents a Council Tax Band D of £1.70 for the unparished area.

6.0 Parish Precepts

6.1 Details of the precepts levied, and the appropriate Council Tax at Band D, by the Parish Councils within the Borough are set out in Appendix A.

7.0 Collection Fund Surpluses and Deficits

7.1 The estimated balances on both the Council Tax and the Community Charge Collection Funds are estimated on 15th January each year. Any surplus or deficit on the Council Tax Collection fund is shared between the County Council, the Police Authority and ourselves, in shares relative to our precept levels.

7.2 The estimated balance on the Council Tax Collection Fund is a deficit of £197,062. Taunton Deane’s share of this amounts to £21,312. This is reflected in the revenue estimates.

7.3 The overall debt outstanding on Community Charge has now been written off, as a consequence the Community Charge Collection Fund as at 15 January 2005 has a nil balance. There is therefore no impact on the revenue estimates.

8.0 Calculation of Band D Council Tax

8.1 The determination calculation made in para 10.2.2 (c) below sets out this Council’s budget requirement at £11,847,762 including Parish Precepts and non-parished Special Expenses. This amount is then reduced by the amount notified in respect of the Borough’s Revenue Support Grant (RSG) amounting to £3,739,152 and the Non Domestic Rates Distribution (NDR) from the pool, amounting to £3,032,288. This is summarised as follows:-

		£
Total Budget Requirement		11,847,762
Less /		
NDR Distribution	3,032,288	
RSG	3,739,152	
Collection Fund	-21,312	6,750,128
Amount To Be Raised By Council Tax		5,097,634

8.2 The net amount, having taking the collection fund position into account, of £5,097,634 is used to calculate the Council Tax at Band D, reflecting the Parish Precepts etc., by dividing it by the total of the Council Tax base as approved by the Executive in December 2004.

8.3 Members will note that the Council Tax for the borough (excluding Parish Precepts and Special Expenses for the non-parished area) is £121.88, an increase of £5.25 (4.5%) compared to the 2004/05 Council Tax. The total Council Tax, including the

County Council and Police Authority precepts is still subject to confirmation and will be advised at a later date.

9.0 Impact on Corporate Priorities

9.1 The Council Tax is one of the main sources of finance for the Authority, therefore all Corporate Priorities are impacted upon by this report.

10.0 Recommendations

10.1 The format of the Council Tax setting resolution which the Council must approve has been previously agreed between the Local Government Association and the then Department of the Environment, Transport and Regions, and the following recommendations follow that format.

10.2 The Executive is recommended to submit the following for approval by the Council, and note that the final determination will include the Council Tax for Somerset County Council and the Police Authority, which is to be advised.

10.2.1 That it be noted that at its meeting on 8 December 2004 the Executive calculated the following amounts for the year 2005/06 in accordance with the regulations made under Section 33(5) of the Local Government Finance Act 1992 (as amended):-

(1) 39,010.22 being the amount calculated by the Council, in accordance with regulation 3 of the Local Authorities (Calculation of Council Tax Base) Regulations 1992, as its Council Tax base for the year.

(2)

Ash Priors	65.53	Neroche	238.16
Ashbrittle	89.95	North Curry	693.17
Bathealton	80.69	Norton Fitzwarren	722.27
Bishops Hull	1,068.26	Nynehead	149.33
Bishops Lydeard / Cothelstone	1,892.53	Oake	322.79
Bradford on Tone	277.41	Otterford	163.37
Burrowbridge	200.90	Pitminster	436.97
Cheddon Fitzpaine	629.82	Ruishton / Thornfalcon	611.24
Chipstable	115.32	Sampford Arundel	128.32
Churchstanton	310.49	Staplegrove	711.03
Combe Florey	111.69	Stawley	113.37

Comeytrowe	2,058.96	Stoke St Gregory	372.42
Corfe	130.01	Stoke St Mary	197.37
Creech St Michael	922.30	Taunton	15,563.51
Durstun	56.60	Trull	982.09
Fitzhead	120.37	Wellington	4,536.05
Halse	143.65	Wellington (Without)	287.37
Hatch Beauchamp	243.63	West Bagborough	152.37
Kingston St Mary	434.64	West Buckland	403.34
Langford Budville	213.60	West Hatch	137.62
Lydeard St Lawrence / Tolland	193.83	West Monkton	1,070.90
Milverton	574.78	Wiveliscombe	1,082.21

being the amounts calculated by the Council, in accordance with regulation 6 of the Regulations, as the amounts of its Council Tax Base for the year for dwellings in those parts of its area to which one or more special items relate.

10.2.2 That the following amounts be now calculated by the Council for the year 2005/06 in accordance with Sections 32 to 36 of the Local Government Finance Act 1992:-

- (a) £61,457,473 being the aggregate of the amounts which the Council estimates for the items set out in Section 32(2)(a) of the Act .
(Gross Expenditure including amount required for working balance).
- (b) £49,609,711 being the aggregate of the amounts which the Council estimates for the items set out in Section 32(3)(a) to (c) of the Act.
(Gross Income including reserves to be used to meet Gross Expenditure).
- (c) £11,847,762 being the amount by which the aggregate at (a) above exceeds the aggregate at (b) above, calculated by the Council in accordance with Section 32(4) of the Act, as its budget requirement for the year.
- d) £6,750,128 being the aggregate of the sums which the Council estimates will be payable for the year

into its general fund in respect of redistributed non-domestic rates, revenue support grant, additional grant or SSA reduction grant (increased by the amount of the sums which the Council estimates will be transferred in the year from its Collection Fund to its General Fund in accordance with Section 97(3) of the Local Government Finance Act 1988 (*Council Tax Surplus*) and increased by the amount of any sum which the Council estimates will be transferred from its Collection Fund to its General Fund pursuant to the Collection Fund (Community Charge) directions under Sec. 98(4) of the Local Government Finance Act 1988 made on 7th February 1994 (*Community Charge Surplus*).

(e) £130.67

$$\frac{(c) - (d)}{10.2.1(a)} = \frac{11,847,762 - 6,750,128}{39,010.22}$$

being the amount calculated at (c) above less the amount at (d) above, all divided by the amount at 10.2.1(a) above, calculated by the Council, in accordance with Section 33(1) of the Act, as the basic amount of its council tax for the year. (*Average Council Tax at Band D for Borough Including Parish Precepts and Special Expenses*).

(f) £343,072

being the aggregate amount of all special items referred to in Section 34(1) of the Act. (*Parish Precepts and Special Expenses*).

(g) £121.88

$$(e) - \frac{(f)}{10.2.1(a)} = 130.67 - \frac{343,072}{39,010.22}$$

being the amount at (e) above less the result given by dividing the amount at (f) above by the amount at 10.2.1(a) above, calculated by the Council, in accordance with Section 34(2) of the Act, as the basic amount of its Council Tax for the year for dwellings in those parts of its area to which no special items relate. (*Council Tax at Band D for Borough Excluding Parish Precepts and Special Expenses*).

(h)

Ash Priors	124.93	Neroche	133.43
Ashbrittle	133.00	North Curry	140.63
Bathealton	129.94	Norton Fitzwarren	140.56
Bishops Hull	134.57	Nynehead	141.97
Bishops Lydeard / Cothelstone	136.31	Oake	131.95
Bradford on Tone	134.50	Otterford	121.88
Burrowbridge	142.80	Pitminster	133.51
Cheddon Fitzpaine	128.23	Ruishton / Thornfalcon	139.42
Chipstable	130.55	Sampford Arundel	156.48
Churchstanton	144.05	Staplegrove	132.85
Combe Florey	136.21	Stawley	131.58
Comeytrowe	133.54	Stoke St Gregory	137.99
Corfe	131.49	Stoke St Mary	133.03
Creech St Michael	135.98	Taunton	123.58
Durston	122.59	Trull	132.06
Fitzhead	136.00	Wellington	138.38
Halse	134.06	Wellington (Without)	134.06
Hatch Beauchamp	132.14	West Bagborough	128.44
Kingston St Mary	135.68	West Buckland	140.47
Langford Budville	129.60	West Hatch	135.96
Lydeard St Lawrence / Tolland	130.39	West Monkton	126.55
Milverton	133.19	Wiveliscombe	136.66

being the amounts given by adding to the amount at (g) above, the amounts of the special item or items relating to dwellings in those parts of the Council's area mentioned above divided in each case by the amount at 10.2.1(b) above, calculated by the Council, in accordance with Section 34(3) of the Act, as the basic amounts of its Council Tax for the year for dwellings in those parts of its area to which one or more special items relate.

(Council Taxes at Band D for Borough, Parish

and Special Expenses).

(i) See overleaf

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Background Papers

Executive 9/02/05 - General Fund Revenue Budget 2005/06

Executive 8/12/04 – Taxbase 2005/06

PARISH PRECEPTS 2005/2006

APPENDIX A

Figures in italics represent indicative data only

Council Tax at band D 2004/05	Parish	Precept 2005/06	Tax Base 2005/06	Council Tax at Band D 2005/06
£		£		£
3.77	Ash Priors	<i>200.00</i>	65.53	3.05
5.77	Ashbrittle	1,000.00	89.95	11.12
7.13	Bathealton	650.00	80.69	8.06
12.67	Bishops Hull	13,560.00	1,068.26	12.69
13.17	Bishops Lydeard/Cothelstone	27,300.00	1,892.53	14.43
14.44	Bradford on Tone	3,500.00	277.41	12.62
21.74	Burrowbridge	4,202.00	200.90	20.92
7.99	Cheddon Fitzpaine	4,000.00	629.82	6.35
15.91	Chipstable	1,000.00	115.32	8.67
22.39	Churchstanton	6,885.00	310.49	22.17
10.41	Combe Florey	1,600.00	111.69	14.33
7.26	Comeytrowe	24,000.00	2,058.96	11.66
9.47	Corfe	1,250.00	130.01	9.61
14.89	Creech St Michael	13,000.00	922.30	14.10
0.69	Durston	40.00	56.60	0.71
14.29	Fitzhead	<i>1,700.00</i>	120.37	<i>14.12</i>
12.02	Halse	1,750.00	143.65	12.18
11.47	Hatch Beauchamp	2,500.00	243.63	10.26
13.86	Kingston St Mary	6,000.00	434.64	13.80
7.71	Langford Budville	1,650.00	213.60	7.72
8.02	Lydeard St Lawrence/Tolland	1,650.00	193.83	8.51
10.47	Milverton	6,500.00	574.78	11.31
14.52	Neroche	2,750.00	238.16	11.55
16.79	North Curry	13,000.00	693.17	18.75
20.02	Norton Fitzwarren	13,492.00	722.27	18.68
13.55	Nynehead	3,000.00	149.33	20.09
10.07	Oake	3,250.00	322.79	10.07
0.00	Otterford	0.00	163.37	0.00
8.76	Pitminster	5,080.00	436.97	11.63
16.23	Ruishton/Thornfalcon	10,720.00	611.24	17.54
34.48	Sampford Arundel	4,440.00	128.32	34.60
10.76	Staplegrove	7,800.00	711.03	10.97
8.57	Stawley	1,100.00	113.37	9.70
16.03	Stoke St Gregory	6,000.00	372.42	16.11
9.33	Stoke St Mary	2,200.00	197.37	11.15
7.46	Trull	10,000.00	982.09	10.18
16.50	Wellington	<i>74,845.00</i>	4,536.05	<i>16.50</i>
11.97	Wellington (Without)	3,500.00	287.37	12.18
12.99	West Bagborough	1,000.00	152.37	6.56
18.82	West Buckland	7,500.00	403.34	18.59
13.87	West Hatch	1,938.00	137.62	14.08
10.25	West Monkton	<i>5,000.00</i>	1,070.90	<i>4.67</i>
14.79	Wiveliscombe	16,000.00	1,082.21	14.78
1.67	Taunton Special Expenses	26,520.00	15,563.51	1.70

