

Taunton Deane Borough Council

Executive - 4 February 2009

Joint report of the Chief Housing Officer and Financial Services Manager

Housing Revenue Account, Revenue Estimates and Rent Levels, Deane Helpline and Deane Building DLO Account for the 2009/2010 Financial Year

(This matter is the responsibility of Executive Councillor Prior-Sanke)

1. **Executive Summary**

- 1.1 This report outlines the proposed Housing Revenue Account (HRA) for the 2009/2010 Financial Year. It also includes details of the proposed new rent charges for the year, and 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.

2. **Purpose of the Report**

- 2.1 To consider the detailed estimates and rent levels for the 2009/2010 financial year for submission to the Executive and Full Council.

3. **Housing Revenue Account 2009/2010**

- 3.1 Attached to this report are the following appendices:

- Appendix A: Proposed Housing Revenue Account 2009/2010
- Appendix B: HRA Maintenance Budget
- Appendix C: HRA Management General Budget
- Appendix D: HRA Management Special Budget
- Appendix E: HRA Special Expenses OAP Budget
- Appendix F: Deane Helpline Trading Account
- Appendix G: Deane Building DLO Account 2009/2010 Budget

- 3.2 Rent Levels for 2009/10

Members will recall that in both 2006/07 and 2007/08, the Department for Communities and Local Government (DCLG) had set a cap on average rent increases of a maximum of no greater than 5%. This cap was removed for 2008/09 rent setting.

- 3.3 For 2009/10 the Government has re-introduced a capping mechanism and has limited average rent increases to no greater than 7%. Under the formula for rent setting, rents will increase by a maximum of RPI

(5%) + 0.5% + £2 per week, subject to the 7% cap. It is therefore recommended that the weekly rent increase will be £4.21 per week or 6.99%. The average weekly rent (excluding service charges) will increase from £60.23 to £64.44. Members will be interested to note that the Government has also extended the deadline for convergence with Housing Association rents and have not committed to a particular year by which convergence has to be achieved by. Convergence was originally due to be achieved by 2011/12 but due to high inflation rates this would have resulted in average rent increases of 9% per annum for 2009/10. Following consultation the Government have decided to defer convergence with the result that rent increases can be lowered from the 9% mentioned above. Rent levels are highly dependant upon the prevailing inflation rates and potentially if inflation is high over the coming years then convergence may not occur until 2023/24. Details of the average rent increases for the last 5 years are set out below:

	<u>Average Rent Increase</u>	
2005/06	£2.25	4.55%
2006/07	£2.58	4.99%
2007/08	£2.71	4.99%
2008/09	£3.88	6.79%
2009/10	£4.21	6.99%

3.4 Fees and Charges for 2009/10

All Housing fees and charges for 2009/10 have been considered by both the Overview and Scrutiny Board and Executive at their meetings on 27 November and 4 December respectively. The financial implications of these fees have been built into the estimates presented in this report. On average the majority of fees have increased by RPI plus 0.5% (5.5% in total). This is in line with the final housing subsidy determination for 2009/10 issued by the Government back in December.

3.5 Supporting People

From 2009/10 we are anticipating overall reductions of 5% per annum in Supporting People funding each year over the next two years. For 2009/10 it is anticipated that the income will be in the region of £397k. It should be noted that the budget-setting timetable of the Supporting People commissioning body is later than that of this Council and so the level of funding has not yet been finalised. As a result negotiations with Somerset County Council are continuing at the time of writing this report. Should these negotiations lead to a variance in the expected income of the Council this will be reported to Members via the usual budget monitoring reports.

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

4.1 Housing Subsidy

With the transfer of rent rebates from the HRA to the General Fund (GF) as required by the DCLG from the 1 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. Based upon the final figures released by Government this repayment is estimated to be £6.112m for 2009/10. Members may be interested to note that this is an increase of 2.3% (£140k) over the repayment for 2008/09. If convergence with RSL rents was to be achieved in 2011/12, as originally planned, then the payment to Government would have been £6.5m

Members may be interested to note that the Government have commissioned a full review of the HRA Finance/Subsidy System; the results of this review are expected in spring 2009. The figures shown in Appendix A (HRA Resource Account) for the period 2010/11 to 2012/13 are draft and will be subject to change depending upon the outcome of the Government's review.

4.2 Rents

The figures shown reflect the rent increases outlined in section 3.3 above.

4.3 Transfer to Earmarked Reserve

Members will note that there is a budgeted transfer to an earmarked reserve of £130k per year. This is to set aside money that may be required in the event of any unexpected maintenance works being required on the stock. In the event that this is not required the money will be returned to the working balance or re-directed to other areas of the revenue account.

4.4 Revenue Contribution to Capital

Members will note that the Revenue Contribution to Capital is around £1.7m for 2009/10. Officers forecast that once the Decent Homes standard has been met then the need for such a large capital programme will decrease and the revenue contribution to capital will similarly decrease. This is why the contribution to capital from 2010/11 onwards is forecast to be greatly reduced. This assumption will be revisited in the light of the forthcoming review of Housing Finance mentioned above.

4.5 Surplus / Deficit

Based on the budget contained within this report, the expected deficit for 2009/10 is forecast to be in the region of £888k. This is after making a revenue contribution of £1.7m.

4.6 Working Balance

Members will note that the working balance is forecast to decrease from £2.6m as it currently stands to around £1.8m at the end of

2009/10. This amount is £842k above the Audit Commission recommended minimum Working Balance of £150 per unit.

5. **Main Expenditure Changes Relating to Appendix B – (HRA Maintenance)**

5.1 Specialist Works

There have been a number of areas of required expenditure identified during the 2009/10 budget setting process. These represent maintenance works that have been identified as being necessary over the medium term and include:

- Asbestos survey. Legislation in this area has increased, meaning that the Council needs to complete a full asbestos survey over the next two years. This is estimated to cost £244k in 2009/10.
- A number of heating systems within the council stock will need repairs/renewal over the coming years. The cost of this in 2009/10 is estimated to be around £181k.
- Expenditure on DDA work needs to increase to cover necessary risk assessments associated with our communal meeting halls and guest rooms. The cost of this in 2009/10 is estimated to be £20k.
- Smoke detector replacement. The Council has a programme of cleaning and maintaining smoke alarms within it's stock. However over recent times these alarms have shown deterioration to the level that officers now feel it prudent to implement a replacement programme. This is forecast to cost around £100k in 2009/10.
- Fencing. There is a continued requirement to carry out fencing works on our Estates. The cost of these works is estimated to be £35k in 2009/10.
- Included in the PPM budget for 2008/09, we identified the sum of £300k which, with a similar amount from the 2009/10 budget will be carried forward to form the basis of a contract to carry out the replacement of timber fascias and soffits with pvc, in order to limit future maintenance liabilities.

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 F.

6.2 The forecast surplus for 2008/09 is £17,150 leaving a projected working balance of £19,890 at the end of 2008/09. The forecast position for 2009/10 is an estimated surplus of £30,490 leaving a working balance at 31 March 2010 of £50,380. These budgets also

include a contribution to the General Fund of £30,000 as agreed in previous years.

- 6.3 Officers are discussing how to make the Helpline maintain a better financial position for the medium term. In the current year they have had to bear a significant amount of long term sickness costs and subsequent money on staff cover. This type of occurrence leaves the Helpline very vulnerable and a more robust business plan needs to be developed. The Council has also employed an expert external business consultant to assist with his work.

7. **Deane Building DLO**

- 7.1 Forward estimates have been prepared for the Building Maintenance arm of Deane DLO and details of which may be seen in Appendix G. The estimated expenditure for 2009/10 is forecast to be £4.2m. The DLO Managers will charge work to clients with the aim of making a modest return on this expenditure. Members should note that these budgets are still draft at this time.

8. **Overview and Scrutiny Board and Tenants Forum**

- 8.1 The Overview and Scrutiny Board considered the 2009/10 draft budget at their meeting on 22 January. The Board discussed the proposed 6.99% increase to rents and made a formal suggestion that the rent increase be reduced to 6.2%. However there was no suggestion as to how the loss in income would be countered. The Board requested that the Executive considered this suggestion.

9 **Recommendation**

- 9.1 That the Executive recommends the Housing Revenue Account budget proposals for 2009/10 to Full Council for their consideration.

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Background Papers: Budget Consultation Pack 2009 (Orange folder)

Overview and Scrutiny Board 27 November, Fees and Charges 2009/10 – report of the Financial Services Manager, Overview and Scrutiny Board 22 January 2009.

HOUSING REVENUE ACCOUNT RESOURCE ACCOUNTING

Executive Councillor - Cllr Prior-Sankey
Responsible Officer - John Williams

Description	Forward Estimate 2008/09 £	Current Estimate 2008/09 £	Forward Estimate 2009/10 £	Indicative Budget 2010/11	Indicative Budget 2011/12	Indicative Budget 2012/13
INCOME						
Dwelling Rents	19,261,390	19,261,390	20,303,520	21,562,330	22,899,190	24,318,940
Non Dwelling Rents	468,550	468,550	493,680	523,300	554,700	587,990
Charges for services/facilities	421,990	441,990	479,800	500,540	522,320	545,200
Contributions towards expenditure	223,500	223,500	246,820	252,990	259,320	265,800
Government Subsidy	- 5,826,140	- 5,972,140	- 6,112,310	-6,225,070	- 6,339,970	- 6,457,030
Supporting People Income	451,250	451,250	396,740	376,900	358,050	340,150
TOTAL INCOME	15,000,540	14,874,540	15,808,250	16,990,990	18,253,610	19,601,050
EXPENDITURE						
Management	4,333,240	4,333,240	4,381,310	4,646,470	4,855,560	5,074,060
Maintenance	5,694,850	5,229,850	6,378,620	6,731,660	7,034,580	7,351,140
Rent Rebates	-	-	-	-	-	-
Rent Rebates-Contribution to general fund	-	-	-	-	-	-
Increase in provision for bad debts	-	50,000	50,000	-	-	-
Capital Charges-Interest	-	-	-	-	-	-
Capital Charges-Depreciation	3,530,210	3,530,210	3,704,420	3,887,050	4,078,680	4,279,760
Debt Management Expenses	24,000	49,470	51,120	52,810	54,550	56,350
TOTAL EXPENDITURE	13,582,300	13,192,770	14,565,470	15,317,990	16,023,370	16,761,309
NET COST OF SERVICES	- 1,418,240	- 1,681,770	- 1,242,780	-1,673,000	- 2,230,240	- 2,839,741
Capital Charges-Interest	-	-	-	-	-	-
Loan Charges-Interest	833,000	766,390	566,910	566,910	566,910	566,910
Interest Receivable	- 160,000	- 367,770	- 302,100	- 259,740	- 205,630	- 218,046
NET OPERATING EXPENDITURE	- 745,240	- 1,283,150	- 977,970	-1,365,830	- 1,868,960	- 2,490,877
APPROPRIATIONS						
Legal & Democratic restructure						
Transfer to Earmarked Reserve	130,000	130,000	130,000	130,000	130,000	-
ISIS Transformation Projects						
ISIS Project Costs				-200,000		
Transfer From General Fund	-	-	-		-	
Revenue Contributions To Capital	1,552,160	1,552,160	1,735,580	672,950	305,350	273,200
(SURPLUS)/DEFICIT	936,920	399,010	887,610	-762,880	- 1,433,610	- 2,217,677
FUND BALANCE						
Balance b/f 1 April	3,143,240	3,045,580	2,646,570	1,758,960	2,521,840	3,955,449
					-	
Net Expenditure in Year	- 936,920	- 399,010	- 887,610	762,880	1,433,610	2,217,677
Balance c/f 31st March	2,206,320	2,646,570	1,758,960	2,521,840	3,955,449	6,173,126

HOUSING REVENUE ACCOUNT

Repairs and Maintenance

Main Codes
A1-A15

Executive Councillor - Cllr Prior-Sankey
Responsible Officer - Phil Webb

Sub Code	Description	Original Estimate 2008/2009 £	Current Estimate 2008/2009 £	Forward Estimate 2009/2010 £
	EXPENDITURE			
A01	<u>R & M Reconditions on lettings</u>			
H005	Re-lets - Painting	332,760	332,760	347,740
H006	Re-lets - Maintenance	424,300	424,300	474,300
A03	<u>R & M General Maintenance</u>			
H010	Structure	472,600	472,600	493,870
H015	Structural Finishings and Fixings	466,070	466,070	487,040
H020	Water and Sanitary Services	350,080	350,080	375,830
H025	Other Domestic Services	8,360	8,360	8,740
H030	External Site Works	50,000	50,000	52,250
H035	Miscellaneous	60,000	60,000	62,700
H040	Damp and Condensation	25,000	25,000	26,130
H060	Vandalism	122,700	122,700	92,700
H065	Re-instatement of Aids & Adaptions	1,670	1,670	1,750
H070	Enhancement of DAP Accommodations	3,140	3,140	3,280
A04	<u>R & M Electrical</u>			
H045 000	Electrical Repairs	262,710	262,710	274,530
H045 001	Repairs to Storage Heaters	12,540	12,540	13,100
A05	<u>R & M Spec. Rep. Gas Servicing</u>			
H090	Gas Maintenance	1,024,100	1,024,100	1,080,190
A06	<u>R & M Spec.Rep. Roofing</u>			
H075	Felt Roofing	20,900	20,900	21,840
A07	<u>R & M Spec. Rep. Windows</u>			
H080	Metal Windows and Doors	78,380	78,380	70,000
A08	<u>R & M Spec. Rep. Fencing</u>			
H085	Fencing	41,800	41,800	43,680
A09	<u>R & M Underground Drainage</u>			
H031	Misc Expenditure	89,870	89,870	103,910
A10	<u>R & M Garages</u>			
H050 000	R & M Garage Buildings	40,000	40,000	30,000
A11	<u>R & M Shops</u>			
H055 111	R & M - Shops and Commercial Premises	18,000	18,000	8,000
A12	<u>Planned Maintenance/Ext Painting</u>			
	<u>PPM Rention Payments</u>			
H205	42 PMA	10,000	10,000	10,000
	<u>PPM 2008/09, 2009/10</u>			
H210	43 PPM	648,840	348,840	948,840
A13	<u>Specialist Works</u>			
	Asbestos Survey	163,800	83,800	243,800
	Heating Renewal	131,040	81,040	181,040
	DDA	31,840	31,840	20,000
	Door Entry System Maintenance	5,470	5,470	5,720
	Smoke Detector Replacement	65,520	30,520	100,520
	Water Main Failure Replacement	38,220	38,220	39,940
	Fencing	54,600	54,600	35,000
H205	Contingency Sum	85,000	85,000	70,000
A14	<u>R & M Leasehold Flats</u>			
H310	Re-chargeable Works on Sold Flats	36,750	36,750	38,400
A15	<u>R & M Miscellaneous & Support</u>			
H300	Emergency Call Out	66,620	66,620	75,000
	<u>Internal Recharges</u>	393,170	393,170	479,780
	J E Contingency	59,000	59,000	59,000
	Total Expenditure	5,694,850	5,229,850	6,378,620
	INCOME			
C201	Fees & Charges	0	0	0
C500	Miscellaneous Repairs	40,000	60,000	80,000
C501	Other Income	0	0	0
	Total Income	40,000	60,000	80,000
	Net Expenditure	5,654,850	5,169,850	6,298,620

HOUSING REVENUE ACCOUNT

Management and supervisory Expenditure

General Expenses

Main Code

Executive Councillor - Cllr Prior-Sankey

A20

Responsible Officer - John Williams

Sub Code	Description	Original Estimate 2008/2009 £	Current Estimate 2008/2009 £	Forward Estimate 2009/2010 £
	EXPENDITURE			
	<u>Employee Related Expenses</u>			
E300	Training/Conference Expenses	20,000	20,000	40,000
E600	J E Contingency	18,000	18,000	-
	<u>Premises Related Expenses</u>			
P200	Rent	18,330	18,330	21,700
P210	Rates	430	430	460
P300	Electricity	39,100	39,100	70,380
P500	Insurances	125,180	125,180	127,610
	<u>Hostels</u>			
P010	Repairs Winckworth Way	29,070	29,070	30,380
P200 001	Rent	2,770	2,770	2,770
	<u>Internal Recharges</u>	2,504,410	2,504,410	2,304,030
	<u>Supplies & Services</u>			
S010	Printing and Stationery	17,250	17,250	17,250
S022	Photocopying			
S305	Equipment	7,250	7,250	7,250
S510	Insurance	1,010	1,010	1,060
S520	Advertising	2,680	2,680	12,680
S528	Tenant's Forum	27,000	27,000	27,000
S530	Subscriptions	2,500	2,500	9,500
S545 003	I. T. Licences	33,230	33,230	39,640
S600	Giro Charge	30,000	30,000	30,000
S620	Audit Fee	5,200	5,200	5,200
S653	Removal Expenses	35,000	35,000	35,000
S990	Miscellaneous	2,000	2,000	2,000
S990 003	Management Contingency Budget	15,000	15,000	15,000
S990 006	Reorganisation of filing system	35,000	35,000	35,000
S999	HIP Presentation	1,500	1,500	1,500
	Total Expenditure	2,971,910	2,971,910	2,835,409
	INCOME			
C200	Fees and Charges	27,430	27,430	28,940
C201	Fees and Charges (non vat)	-	-	-
C301	Rents and Wayleaves	20,760	20,760	20,760
	Total Income	48,190	48,190	49,700
	Net Expenditure	2,923,720	2,923,720	2,785,710

HOUSING REVENUE ACCOUNT
Management and Supervisory Expenditure
Special Expenses

Main Code

Executive Councillor - Cllr Prior-Sankey

A21

Responsible Officer - John Williams

Sub Code	Description	Original Estimate 2008/2009 £	Current Estimate 2008/2009 £	Forward Estimate 2009/2010 £
	EXPENDITURE			
	Premises Related Expenses			
P030	Maintenance of lift at Kilkenny	2,240	2,240	2,340
	Sewage Plants			
P122	Maintenance-Routine	89,360	89,360	100,080
P123	Estate Roads Maintenance	41,000	41,000	42,850
P300	Electricity	13,520	13,520	24,340
P310	Water/NRA	2,270	2,270	2,370
P311	Housing Estates - Non-Routine	21,910	21,910	19,000
P410	Cleaning windows - Communal	7,080	7,080	7,080
P410 001	Cleaning Communal Areas	4,950	4,950	4,950
	Maintenance of Grass Areas and Trees			
P100	Housing Estates - General	350,290	350,290	367,810
	Outside Lighting			
P170 001	Maintenance - stair lighting	20,450	20,450	36,810
P170 003	Maintenance -estate lighting	3,970	3,970	7,150
P300 100	Energy Consumed	16,050	16,050	28,890
	Internal Recharges	62,100	62,100	72,080
	Supplies and Services			
S547	Special Estate Projects	12,080	12,080	12,620
S548	Risk Management Inspections	8,700	8,700	-
S549	Anti Social Behaviour Initiatives	12,000	12,000	20,700
S665	Clearing Streams and Waterways	20,840	20,840	20,840
S665 001	Clearing Rubbish from estates	38,170	38,170	38,170
S665 002	Clearing Clinical Waste	1,310	1,310	1,310
	Total Expenditure	728,290	728,290	809,390
	INCOME			
C400	Service Charges	-	-	-
C201	Fees & Charges Non VAT	-	-	-
C019	Fees & Charges	18,700	18,700	19,540
C501	Other income non VAT	-	-	-
	Total Income	18,700	18,700	19,540
	Net Expenditure	709,590	709,590	789,850

**Management and supervisory Expenditure
Special Expenses O.A.P.**

Executive Councillor - Cllr Prior-Sankey
Responsible Officer - Christine Thompson

Sub Code A22	Description	Original Estimate 2008/2009 £	Current Estimate 2008/2009 £	Forward Estimate 2009/2010 £
	EXPENDITURE			
	<u>Employee Related Expenses</u>			
E001 001	Salaries	287,000	287,000	340,810
E002	Overtime	20,000	20,000	21,500
E004	Superannuation	32,050	32,050	33,570
E005	Employers NI	21,740	21,740	27,920
E200	Car leasing	0	0	0
E201	NI on leased cars	0	0	0
E202	Other NI contributions	20	20	0
E220	Private Health Insurance	190	190	0
E300	Training	12,000	12,000	10,000
E415	Criminal Records Bureau	300	300	450
	<u>Premises Related Expenses</u>			
P200	Rent on Offices	5,000	5,000	5,000
P210	Rates - Meeting Halls/Guest Apartments	10,460	10,460	14,260
P300	Electricity - Meeting Halls	51,390	51,390	92,500
P410	Cleaning and cleaning materials	16,290	16,290	27,620
	<u>Internal Recharges</u>	35,740	35,740	37,020
	<u>Supplies and Services</u>			
S010	Printing & Stationery	2,100	2,100	2,100
S022	Photocopying	200	200	200
S100	Telephone Charges	6,500	6,500	6,500
S120	Mobile Pagers	7,000	7,000	7,000
S305	Furniture & Equipment - Meeting Halls	15,000	15,000	9,500
S314	Uniforms	2,000	2,000	2,000
S305	Maintenance & Equipment - Kilkenny Lodge	6,000	6,000	6,000
S601	Purchase of Meals	53,060	53,060	53,060
S990	Miscellaneous	24,000	24,000	14,500
	<u>Transport Related Expenses</u>			
T900	Wardens	25000	25000	25000
	Total Expenditure	633,040	633,040	736,510
	INCOME			
C019	Fees & Charges	19,300	19,300	20,170
C101	Sales non VAT	53,060	53,060	53,060
C400	Electricity - Meeting Halls	5,650	5,650	18,660
	Total Income	78,010	78,010	91,890
	Net Expenditure	555,030	555,030	644,620

HOUSING REVENUE ACCOUNT

Deane Helpline Trading Account

Main Code
A30/A31

Executive Councillor - Cllr Prior - Sankey
Responsible Officer - Christine Thompson

Sub Code	Description	Original Estimate 2008/2009 £	Current Estimate 2008/2009 £	Forward Estimate 2009/2010 £
	EXPENDITURE			
	<u>Employee Related Expenses</u>			
E001 001	Salaries	504,980	605,140	628,130
E004	Superannuation	65,820	61,690	64,440
E005	Employers NI	35,960	44,260	46,230
E202	Other NI contributions	0	0	0
E300	Training	5,000	5,000	5,000
E320	Conferences	1,500	1,500	1,500
E410	Advertising for Staff	2,000	2,000	2,000
E415	Criminal Records Bureau	200	200	200
	<u>Premises Related Expenses</u>			
P011	R & M Maintenance	0	5910	1100
P140	Maintenance	0	0	0
P200	Rent & Energy - 26 Kilkenny Court	8,740	8,740	10,170
P310	Water / Sewerage	2,500	2,500	2,500
P410	Contract Cleaners	110	110	830
	<u>Internal Recharges</u>	84,410	84,410	86,420
	<u>Supplies & Services</u>			
S010	Printing & Stationery	6,000	6,000	6,000
S022	Photocopying	250	250	250
S023	Central Photocopying	0	0	0
S100	Telephone	17,000	17,000	17,000
S120	Mobile Phone	1,500	1,500	-
S305	Equipment	6,000	6,000	6,000
S314	Uniforms For Staff	1,500	1,500	1,500
S522	Publicity	5,000	5,000	5,000
S635 001	Eye Tests	200	200	250
S990	Miscellaneous	2,000	2,000	2,500
S900	Contribution to Reserves	30,000	30,000	30,000
	<u>Transport Related Expenses</u>			
T900	Travelling	23,000	23,000	23,000
	Total Expenditure	803,670	913,910	940,020
	INCOME			
C200	Private Sector Contract Work	246,600	310,200	327,260
C201	Charges to Subscribers - Private Sector	248,950	280,790	296,240
C202	Charges to Subscribers - Public Sector	327,590	316,870	334,300
C500	Miscellaneous Income	5,520	12,200	12,210
C011	Preventative Tech Grant	0	10000	0
C568	Lease cars - Employee Contributions	0	0	0
C924	Transfer from General Fund - Interest on Working Balance	1,000	1,000	500
	Total Income	829,660	931,060	970,510
	Net (Surplus)/Deficit	(25,990)	(17,150)	(30,490)
	Balance b/f - 1 April	3,050	2,740	19,890
	Net Expenditure	25,990	17,150	30,490
	Balance c/f - 31 March	29,040	19,890	50,380

Appendix G

Executive Councillor - Cllr Garner
Responsible Officer - Phil Webb

Main Code: M30

Sub Code	Description	Original Estimate 2008/2009 £	Forward Estimate 2009/2010 £	Comments
	EXPENDITURE			
	Employee Related Expenses			
E001	Salary	1,206,000	1,359,000	
E002	Overtime	92,000	95,000	
E003	Other Payments	2,000	2,000	
E004	Superannuation	183,000	202,000	
E005	National Insurance	80,000	90,000	
E300	General Training	1,000	1,000	F
E145	Employment Agencies	95,000	98,000	
E410	Advertising for Staff	2,000	2,000	F
E520	Redundancy Payments	10,000	10,000	F
	Capital Financing			
F010	Capital Charges	38,000	38,000	F
	Premises Related Costs			
P011	R&M Buildings Non Routine	1,000	1,000	F
	Internal Recharges			
R039	Purchasing & Supplies	29,000	26,000	F
R041	Accountancy	21,000	34,000	F
R057	Personnel	31,000	33,000	F
R081	Housing	0	6,000	
R100	Building Maintenance DLO	318,000	278,000	F
R103	Highways DLO	6,000	3,000	F
R104	Depot Non-Office	12,000	12,000	F
R805	Sundry Debtors	9,000	7,000	F
	Supplies and Services			
S004	Internal Stores Materials & Supplies	458,000	474,000	
S305	External Materials & Supplies	1,037,000	1,073,000	
S314	Protective Clothing	8,000	8,000	F
S316	Skip & Bobcat	64,000	66,000	F
S349	Plant & Tools	15,000	16,000	F
S910	Intra DLO Works	40,000	41,000	
	Transport Related Expenses			
T100	Routine / Regular Servicing	21,000	22,000	F
T110	Repairs & Maintenance	11,000	11,000	F
T112	Vehicle Fitting	3,000	3,000	F
T120	Tyres	3,000	3,000	F
T220	Petrol and Other Fuels	83,000	86,000	F
T300	Licence, MoT's & Insurance	45,000	47,000	F
T400	Operational Leases	50,000	52,000	F
	Total Expenditure	3,974,000	4,199,000	
	INCOME			
	Works Income			
C500	Income	3,965,000	4,190,000	
C566	Employee Contribution to Vehicle Use	9,000	9,000	
	Total Income	3,974,000	4,199,000	
	Net Expenditure	0	0	