

## **TAUNTON DEANE BOROUGH COUNCIL**

### **EXECUTIVE – 6 FEBRUARY 2008**

#### **Housing Revenue Account, Revenue Estimates and Rent Levels, Deane Helpline and Deane Building DLO Account for the 2008/2009 Financial Year.**

#### **Joint Report of the Chief Housing Officer and the Financial Services Manager**

This matter is the responsibility of Executive Councillor Prior-Sankey

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| <ol style="list-style-type: none"><li>1. <b>Executive Summary</b><ol style="list-style-type: none"><li>1.1 This report outlines the proposed Housing Revenue Account (HRA) for the 2008/09 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.</li><li>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.</li></ol></li></ol> |
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2. **Purpose of the Report**
    - 2.1 To consider the detailed estimates and rent levels for the 2008/09 financial year for submission to the Executive and Full Council.
  3. **Housing Revenue Account 2008/09**
    - 3.1 Attached to this report are the following appendices:
      - Appendix A: Proposed Housing Revenue Account 2008/09
      - 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 2008/09 Budget
    - 3.2 Rent Levels for 2008/09

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 resulted in a reduction in the amount of rent which the Authority could charge tenants if the normal uncapped rent increases under rent

restructuring had been in place. The Council received compensation for this lost income via the Subsidy mechanism.

- 3.3 For 2008/09 the Government has removed the cap and the compensation mechanism. Under the formula for rent setting, rents will increase by a maximum of RPI + 0.5% + £2 per week. This translates to increases of 3.9% + 0.5% + £2 per week. It is therefore recommended that the average weekly rent increase will be £3.88 per week or 6.8%. The average weekly rent (excluding service charges) will increase from £57.16 to £61.04. Members will be interested to note that the Government has also extended the deadline for convergence with Housing Association rents by 4 years to at least 2016/17. Details of the average rent increases for the last 5 years are set out below:

	<u>Average Rent Increase</u>	
2004/05	£2.17	4.59%
2005/06	£2.25	4.55%
2006/07	£2.58	4.99%
2007/08	£2.71	4.99%
<b>2008/09</b>	<b>£3.88</b>	<b>6.79%</b>

Members may be interested to note that for the South West the 2007/08 current average Housing Association rent is £70.14, this can be compared to the average local authority rent of £57.86.

#### 3.4 Service Charges for 2008/09

The present weekly charges and proposed charges for 2008/09 are set out below:

	<u>2007/08</u>	<u>2008/09</u>
Communal Area Service Charge	£0.45	£0.47
Grounds Maintenance	£0.57	£0.60
<u>Supporting People Service Charges (Draft):</u>		
Specialised (Extra Care) Sheltered Housing	£33.06	£34.51
Sheltered Housing	£9.37	£9.78
Hardwired Sheltered Housing	£3.33	£3.48

- 3.5 Overall service charges are proposed to increase by 4.4% (RPI+ 0.5%).

#### 3.6 Supporting People

From 2008/09 we are anticipating overall reductions of 5% per annum in Supporting People funding each year over the next three years. For 2008/09 it is anticipated that the income will be in the region of £451k. 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 when known.

### 3.7 Garage Charges for 2008/09

It is proposed that the increase should be 4.4% (RPI + 0.5%) for both Council and private tenants, resulting in an increase of 19p per week for Council tenants and 21p per week for private tenants. The proposal would therefore give the following garage charges for 2008/09:

Council Tenants	£4.46 per week
Private Tenants and Owner Occupiers	£5.08 per week (+VAT of £0.89 = total of £5.97)

### 3.8 Hire Charges for Sheltered Scheme Meeting Halls

The following charges are currently in place for 2007/08:

First Hour	£8.10
Each half hour thereafter	£3.25
6 hours plus	£41.50 maximum
For residents in a scheme and community organisations the total charge is £10.75	

- 3.9 It is proposed this year that the overall increase for 2008/09 should mirror that applied to service charges of 4.4% (RPI plus 0.5%), and rounded to the nearest 10p for ease of administration. This would produce the following charges:

First Hour	£8.50
Each half hour thereafter	£3.40
6 hours plus	£43.30 maximum
For residents in a scheme and community organisations the total charge is £11.20.	

### 3.10 Hire Charges for Sheltered Scheme Guest Rooms

It is proposed this year that the increase should reflect the increase applied to service charges as recommended by the DCLG. Officers are also proposing to round the charges to the nearest 50p for ease of administration. As agreed previously, some flexibility will still be provided for those relatives or friends who are staying due to compassionate reasons. The table below shows both the present charges and those proposed for 2008/09:

<u>No. of Nights per Person</u>	<u>2007/08 Charge</u>	<u>2008/09 Charge</u>
1	£9.00	£9.50
2	£14.50	£15.00
3	£20.00	£21.00
4	£25.50	£26.50
5	£31.00	£32.50
6	£36.50	£38.00

### 3.11 Hostels

Members will recall that last year a 4.1% increase was applied. For 2008/09 it is recommended that a 4.4% increase be applied and for information the existing and new rent levels will be:

	2007/08 Rent (per day)	2008/09 Rent (per day)
40 Humphreys Road	6.76	7.06
1 Gay Street	6.76	7.06
Outer Circle		
113 and 113a (studios)	5.76	6.01
115 and 115a (3 bedroom)	7.49	7.82
Snedden Grove		
Unit 1 (2 bedroom)	6.76	7.06
Unit 2 (2 bedroom)	6.19	6.46
Unit 3 (2 bedroom)	6.19	6.46
Unit 4 (3 bedroom)	8.10	8.46
Unit 5 (3 bedroom)	8.10	8.46
Unit 6 (2 bedroom)	6.76	7.06
Winckworth Way		
Unit 1 (2 bedroom)	6.19	6.46
Unit 2 (2 bedroom)	6.19	6.46
Unit 3 (3 bedroom)	8.10	8.46
Wheatley Crescent (4 studios)	5.76	6.01

## 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<sup>st</sup> 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 £5,826,140 for 2008/09. Members may be interested to note that this is an increase of 26.3% (£1.2m) over the repayment for 2007/08.

Members may be interested to note that the Government have commissioned a full review of the HRA Subsidy System; this will

involve full consultation with Authorities on the future direction of this mechanism.

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 from 2007/08 onwards 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 £1.5m for each of the four years from 2007/08 to 2011/12. This contribution is necessary for the Council to be able to fund the Decent Homes capital programme.

4.5 Surplus / Deficit

Based on the budget contained within this report, the expected deficit for 2008/09 is forecast to be in the region of £937k. This is after making a revenue contribution of £1.5m.

4.6 Working Balance

Members will note that the working balance is forecast to decrease from £3.143m as it currently stands to around £900k at the end of 2011/12. This amount is consistent with 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 2008/09 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 three years. This is estimated to cost £164k in 2008/09.
- A number of heating systems within the council stock will need repairs/renewal over the coming years. The cost of this in 2008/09 is estimated to be around £131k.
- 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 2008/09 is estimated to be £32k.

- 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 £66k in 2008/09.
- Fencing. Higher than first anticipated levels of fencing repairs have been identified as being necessary. The additional cost of these works is estimated at £55k in 2008/09.

## 5.2 Job Evaluation

This £59k shown in Appendix B, together with an additional £18k shown in Appendix C represents the estimated cost relating to job evaluation in 2008/09.

## 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 It is proposed that we increase the charges by 4.4% across the board, which is in line with the increases applied to service charges under the direction of the Department of Communities and Local Government.

6.3 The proposed charges for 2008/09 are shown below:

	<b>2007/08 Current (£)</b>	<b>2008/09 Proposed (£)</b>	<b>Increase (£)</b>
Public Sector Subscribers	3.33	3.48	0.15
Private Sector Subscribers	3.33	3.48	0.15

6.4 The forecast deficit for 2007/08 is £19,970 leaving a projected working balance of £3,045 at the end of 2007/08. The forecast position for 2008/09 is an estimated surplus of £26,000 leaving a working balance at 31 March 2009 of £29,000. These budgets also include a contribution to the General Fund of £30,000 as agreed in previous years.

6.5 It should be noted by members that having achieved the ASAP accreditation the Helpline is now in a very good position to bid for additional private sector contracts. It is anticipated that the Helpline could run these with a minimal increase to costs. Members should be aware that the Helpline is actively seeking, and has recently bid for, several new contracts.

## **7. Deane Building DLO**

- 7.1.1 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 2008/09 is forecast to be £4.033m. 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, and reflect estimated additional costs arising from the job evaluation process and other changes ongoing within the DLO.

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

- 8.1 The Overview and Scrutiny Board considered the 2008/09 draft budget at their meeting held on 24 January. The Board discussed in detail the increase in negative subsidy payable and some other aspects of the service but made no formal suggestions for amendments to the draft budget.
- 8.2 The Tenants Forum will consider the report at their meeting which is to be held on 4 February, a verbal update on their comments will be made at the Executive meeting.

## **9. Recommendation**

- 9.1 That the Executive recommends the Housing Revenue Account budget proposals for 2008/09 to Full Council for their consideration.

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**Background Papers:** Budget Consultation Pack 2008 (Green folder)

Overview & Scrutiny Board 24 January 2008,  
Housing Revenue Account Budget 2008/09 (report  
of the Chief Housing Officer & Financial Services  
Manager)





# HOUSING REVENUE ACCOUNT

## RESOURCE ACCOUNTING

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

Description	Original Estimate 2007/08 £	Current Estimate 2007/08 £	Forward Estimate 2008/09 £	Indicative Budget 2009/10	Indicative Budget 2010/11	Indicative Budget 2011/12
<b>INCOME</b>						
Dwelling Rents	18,537,750	18,537,750	19,261,390	20,417,070	21,642,090	22,940,620
Non Dwelling Rents	455,790	455,790	468,550	496,670	526,470	558,060
Charges for services/facilities	430,090	430,090	421,990	447,310	474,150	502,600
Contributions towards expenditure	220,500	220,500	223,500	236,910	251,120	266,190
Government Subsidy	- 4,611,250	- 4,611,250	- 5,826,140	-6,175,700	- 6,546,240	- 6,939,010
Government Subsidy-Housing Defects Act	4,890	4,890	-	-	-	-
Supporting People Income	400,000	400,000	451,250	428,690	407,250	386,890
<b>TOTAL INCOME</b>	<b>15,437,770</b>	<b>15,437,770</b>	<b>15,000,540</b>	<b>15,850,950</b>	<b>16,754,840</b>	<b>17,715,350</b>
<b>EXPENDITURE</b>						
Management	4,046,380	4,038,380	4,333,240	4,596,240	4,803,070	5,019,210
Maintenance	5,305,760	4,905,760	5,694,850	6,017,120	6,287,890	6,570,840
Rent Rebates	-	-	-	-	-	-
Rent Rebates-Contribution to general fund	-	-	-	-	-	-
Increase in provision for bad debts	-	-	-	-	-	-
Capital Charges-Interest	-	-	-	-	-	-
Capital Charges-Depreciation	3,591,340	3,591,340	3,530,210	3,671,420	3,818,280	3,971,010
Debt Management Expenses	20,000	20,000	24,000	25,200	26,460	27,780
<b>TOTAL EXPENDITURE</b>	<b>12,963,480</b>	<b>12,555,480</b>	<b>13,582,300</b>	<b>14,309,980</b>	<b>14,935,700</b>	<b>15,588,840</b>
<b>NET COST OF SERVICES</b>	<b>- 2,474,290</b>	<b>- 2,882,290</b>	<b>- 1,418,240</b>	<b>-1,540,970</b>	<b>- 1,819,140</b>	<b>- 2,126,510</b>
Capital Charges-Interest			-	0	-	-
Loan Charges-Interest	810,000	825,000	833,000	833,000	833,000	833,000
Interest Receivable	- 60,000	- 77,000	- 160,000	- 160,000	- 160,000	- 160,000
<b>NET OPERATING EXPENDITURE</b>	<b>- 1,724,290</b>	<b>- 2,134,290</b>	<b>- 745,240</b>	<b>-867,970</b>	<b>- 1,146,140</b>	<b>- 1,453,510</b>
<b>APPROPRIATIONS</b>						
Legal & Democratic restructure		37,000				
Transfer to Earmarked Reserve	130,000	130,000	130,000	130,000	130,000	-
ISIS Transformation Projects		200,000				
ISIS Project Costs		65,000				
Transfer From General Fund	- 290,000	- 290,000	-		-	
Revenue Contributions To Capital	1,508,440	1,508,440	1,552,160	1,484,000	1,506,500	1,525,540
<b>(SURPLUS)/DEFICIT</b>	<b>- 375,850</b>	<b>- 483,850</b>	<b>936,920</b>	<b>746,030</b>	<b>490,360</b>	<b>72,030</b>
<b>FUND BALANCE</b>						
Balance b/f 1 April	1,982,380	2,659,390	3,143,240	2,206,320	1,460,290	969,930
					-	
<b>Net Expenditure in Year</b>	<b>375,850</b>	<b>483,850</b>	<b>- 936,920</b>	<b>-746,030</b>	<b>- 490,360</b>	<b>- 72,030</b>
<b>Balance c/f 31st March</b>	<b>2,358,230</b>	<b>3,143,240</b>	<b>2,206,320</b>	<b>1,460,290</b>	<b>969,930</b>	<b>897,900</b>

## HOUSING REVENUE ACCOUNT

### Repairs and Maintenance

Main Codes

Executive Councillor - Cllr Prior-Sankey

A1-A16

Responsible Officer - Phil Webb

Sub Code	Description	Original Estimate 2007/2008 £	Current Estimate 2007/2008 £	Forward Estimate 2008/2009 £
	<b>EXPENDITURE</b>			
<b>A01</b>	<b><u>R &amp; M Reconditions on lettings</u></b>			
H005	Re-lets - Painting	332,760	332,760	332,760
H006	Re-lets - Maintenance	424,300	324,300	424,300
<b>A03</b>	<b><u>R &amp; M General Maintenance</u></b>			
H010	Structure	452,250	352,250	472,600
H015	Structural Finishings and Fixings	446,000	346,000	466,070
H020	Water and Sanitary Services	335,000	235,000	350,080
H025	Other Domestic Services	8,000	8,000	8,360
H030	External Site Works	60,000	60,000	50,000
H035	Miscellaneous	67,500	67,500	60,000
H040	Damp and Condensation	37,000	37,000	25,000
H060	Vandalism	60,000	60,000	122,700
H065	Re-instatement of Aids & Adaptions	1,600	1,600	1,670
H070	Enhancement of DAP Accommodations	3,000	3,000	3,140
<b>A04</b>	<b><u>R &amp; M Electrical</u></b>			
H045 000	Electrical Repairs	270,000	270,000	262,710
H045 001	Repairs to Storage Heaters	12,540	12,540	12,540
H045 002	Inspection of Exchange Properties	-	-	0
<b>A05</b>	<b><u>R &amp; M Spec. Rep. Gas Servicing</u></b>			
H090	Gas Maintenance	980,000	980,000	1,024,100
<b>A06</b>	<b><u>R &amp; M Spec. Rep. Roofing</u></b>			
H075	Felt Roofing	20,000	20,000	20,900
<b>A07</b>	<b><u>R &amp; M Spec. Rep. Windows</u></b>			
H080	Metal Windows and Doors	75,000	75,000	78,380
<b>A08</b>	<b><u>R &amp; M Spec. Rep. Fencing</u></b>			
H085	Fencing	40,000	40,000	41,800
<b>A09</b>	<b><u>R &amp; M Underground Drainage</u></b>			
H031	Misc Expenditure	86,000	86,000	89,870
<b>A10</b>	<b><u>R &amp; M Garages</u></b>			
H050 000	R & M Garage Buildings	47,750	47,750	40,000
H050 001	R & M Garage Parking/Forecourt	-	-	0
H050 002	Contract Cleaning Garage Forecourt	-	-	0
<b>A11</b>	<b><u>R &amp; M Shops</u></b>			
H055 111	R & M - Shops and Commercial Premises	17,220	17,220	18,000
<b>A12</b>	<b><u>Planned Maintenance/Ext Painting</u></b>			
	<u>PPM 2006/07</u>			
H205	42 PMA	44,140	44,140	10,000
	<u>PPM 2007/08</u>			
H210	43 PPM	620,900	620,900	648,840
<b>A13</b>	<b><u>Specialist Works</u></b>			
	Asbestos Survey	156,750	156,750	163,800
	Heating Renewal	125,400	125,400	131,040
	DDA	20,900	20,900	31,840
	Door Entry System Maintenance	5,230	5,230	5,470
	Smoke Detector Replacement	62,700	62,700	65,520
	Water Main Failure Replacement	5,230	5,230	5,470
	Fencing	52,250	52,250	54,600
	Planned Water Mains Replacement	31,350	31,350	32,750
H205	Contingency Sum	85,000	85,000	85,000
<b>A14</b>	<b><u>R &amp; M Leasehold Flats</u></b>			
H310	Re-chargeable Works on Sold Flats	-	-	36,750
<b>A15</b>	<b><u>R &amp; M Miscellaneous &amp; Support</u></b>			
H300	Emergency Call Out	63,750	63,750	66,620
S652	Private Consultants			
	<b><u>Internal Recharges</u></b>	256,240	256,240	393,170
	J E Contingency	-	-	59,000
	<b>Total Expenditure</b>	5,305,760	4,905,760	5,694,850
	<b>INCOME</b>			
C201	Fees & Charges	-	-	-
C500	Miscellaneous Repairs	40,000	40,000	40,000
C501	Other Income	-	-	-
	<b>Total Income</b>	40,000	40,000	40,000
	<b>Net Expenditure</b>	5,265,760	4,865,760	5,654,850

# HOUSING REVENUE ACCOUNT

## Management and supervisory Expenditure

### General Expenses

Main Code  
**A20**

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

Sub Code	Description	Original Estimate 2007/2008 £	Current Estimate 2007/2008 £	Forward Estimate 2008/2009 £
	<b>EXPENDITURE</b>			
	<b><u>Employee Related Expenses</u></b>			
E300	Training/Conference Expenses	20,000	20,000	<b>20,000</b>
	JE Contingency	-	-	<b>18,000</b>
	<b><u>Premises Related Expenses</u></b>			
P200	Rent	17,800	17,800	<b>18,330</b>
P210	Rates	6,530	6,530	<b>430</b>
P300	Electricity	44,940	44,940	<b>39,100</b>
P500	Insurances	121,530	121,530	<b>125,180</b>
	<b>Hostels</b>			
P010	Repairs Winckworth Way	28,220	28,220	<b>29,070</b>
P200 001	Rent	2,690	2,690	<b>2,770</b>
P410	Cleaning Winkworth Way			
	<b><u>Internal Recharges</u></b>	<b>2,289,460</b>	<b>2,281,460</b>	<b>2,504,410</b>
	<b><u>Supplies &amp; Services</u></b>			
S010	Printing and Stationery	17,250	17,250	<b>17,250</b>
S022	Photocopying			
S023	Central photocopy recharge	230	230	-
S105	Central telephone recharge	470	470	-
S305	Equipment	7,250	7,250	<b>7,250</b>
S510	Insurance	980	980	<b>1,010</b>
S520	Advertising	2,680	2,680	<b>2,680</b>
S528	Tenant's Forum	22,000	27,000	<b>27,000</b>
S530	Subscriptions	2,500	2,500	<b>2,500</b>
S530 001	Mediation Contribution	-	-	-
S545	Best Value Initiatives	-	-	-
S545 003	I. T. Enhancements	33,230	33,230	<b>33,230</b>
S600	Giro Charge	30,000	30,000	<b>30,000</b>
S620	Audit Fee	5,200	5,200	<b>5,200</b>
S653	Removal Expenses	35,000	35,000	<b>35,000</b>
S990	Miscellaneous	2,000	2,000	<b>2,000</b>
S990 003	Management Contingency Budget	15,000	15,000	<b>15,000</b>
S990 006	Reorganisation of filing system	35,000	35,000	<b>35,000</b>
S999	HIP Presentation	1,500	1,500	<b>1,500</b>
	<b>Total Expenditure</b>	<b>2,741,460</b>	<b>2,738,460</b>	<b>2,971,910</b>
	<b>INCOME</b>			
C200	Fees and Charges	26,280	51,230	<b>27,430</b>
C201	Fees and Charges (non vat)	-	-	-
C301	Rents and Wayleaves	20,760	20,760	<b>20,760</b>
C400	Service Charges	-	-	-
C501	Other Miscellaneous Income	-	-	-
C501002	Insurance Premiums Recharged	-	-	-
C561	Other Commission	-	-	-
	<b>Total Income</b>	<b>47,040</b>	<b>71,990</b>	<b>48,190</b>
	<b>Net Expenditure</b>	<b>2,694,420</b>	<b>2,666,470</b>	<b>2,923,720</b>

# HOUSING REVENUE ACCOUNT

## Management and Supervisory Expenditure

### Special Expenses

Main Code  
A21

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

Sub Code	Description	Original Estimate 2007/2008 £	Current Estimate 2007/2008 £	Forward Estimate 2008/2009 £
	<b>EXPENDITURE</b>			
	<b><u>Premises Related Expenses</u></b>			
P030	Maintenance of lift at Kilkenny	2,170	2,170	2,240
	<b><u>Sewage Plants</u></b>			
P122	Maintenance-Routine	79,790	79,790	89,360
P123	Estate Roads Maintenance	39,810	39,810	41,000
P300	Electricity	15,540	15,540	13,520
P310	Water/NRA	2,200	2,200	2,270
P311	Housing Estates - Non-Routine	21,270	21,270	21,910
P410	Cleaning windows - Communal	6,740	6,740	7,080
P410 001	Cleaning Communal Areas	4,710	4,710	4,950
	<b><u>Maintenance of Grass Areas and Trees</u></b>			
P100	Housing Estates - General	333,610	333,610	350,290
	<b><u>Outside Lighting</u></b>			
P170 001	Maintenance - stair lighting	19,660	19,660	20,450
P170 003	Maintenance -estate lighting	3,820	3,820	3,970
P300 100	Energy Consumed	15,580	15,580	16,050
	<b><u>Internal Recharges</u></b>	56,910	56,910	62,100
	<b><u>Supplies and Services</u></b>			
S547	Special Estate Projects	17,080	12,080	12,080
S548	Risk Management Inspections	8,700	8,700	8,700
S549	Anti Social Behaviour Initiatives	12,000	12,000	12,000
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
	<b>Total Expenditure</b>	<b>699,910</b>	<b>694,910</b>	<b>728,290</b>
	<b>INCOME</b>			
C400	Service Charges	-	-	-
C201	Fees & Charges Non VAT	-	-	-
C019	Fees & Charges	18,700	18,700	18,700
C501	Other income non VAT	-	-	-
	<b>Total Income</b>	<b>18,700</b>	<b>18,700</b>	<b>18,700</b>
	<b>Net Expenditure</b>	<b>681,210</b>	<b>676,210</b>	<b>709,590</b>

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

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

<b>Sub Code A22</b>	<b>Description</b>	<b>Original Estimate 2007/2008 £</b>	<b>Current Estimate 2007/2008 £</b>	<b>Forward Estimate 2008/2009 £</b>
	<b>EXPENDITURE</b>			
	<b><u>Employee Related Expenses</u></b>			
E001 001	Salaries	282,430	282,430	<b>287,000</b>
E002	Overtime	20,000	20,000	<b>20,000</b>
E004	Superannuation	36,870	36,870	<b>32,050</b>
E005	Employers NI	22,580	22,580	<b>21,740</b>
E200	Car leasing	1,980	1,980	<b>0</b>
E201	NI on leased cars	200	200	<b>0</b>
E202	Other NI contributions	20	20	<b>20</b>
E220	Private Health Insurance	190	190	<b>190</b>
E300	Training	12,000	12,000	<b>12,000</b>
E415	Criminal Records Bureau	300	300	<b>300</b>
	<b><u>Premises Related Expenses</u></b>			
P200	Rent on Offices	5,000	5,000	<b>5,000</b>
P210	Rates - Meeting Halls/Guest Apartments	15,400	15,400	<b>10,460</b>
P300	Electricity - Meeting Halls	51,390	51,390	<b>51,390</b>
P410	Cleaning and cleaning materials	16,290	16,290	<b>16,290</b>
	<b><u>Internal Recharges</u></b>	<b>54,560</b>	<b>54,560</b>	<b>35,740</b>
	<b><u>Supplies and Services</u></b>			
S010	Printing & Stationery	2,100	2,100	<b>2,100</b>
S022	Photocopying	200	200	<b>200</b>
S100	Telephone Charges	6,500	6,500	<b>6,500</b>
S120	Mobile Pagers	7,000	7,000	<b>7,000</b>
S305	Furniture & Equipment - Meeting Halls	15,000	15,000	<b>15,000</b>
	Uniforms	0	0	<b>2,000</b>
S305 001	Maintenance & Equipment - Kilkenny Lodge	6,000	6,000	<b>6,000</b>
	Purchase of Meals	0	0	<b>53,060</b>
S990	Miscellaneous	24,000	24,000	<b>24,000</b>
	<b><u>Transport Related Expenses</u></b>			
T900	Wardens	25,000	25,000	<b>25,000</b>
	<b>Total Expenditure</b>	<b>605,010</b>	<b>605,010</b>	<b>633,040</b>
	<b>INCOME</b>			
C019	Fees & Charges	<b>18,490</b>	<b>18,490</b>	<b>19,300</b>
C101	Sales non VAT	<b>0</b>	<b>0</b>	<b>53,060</b>
C400	Electricity - Meeting Halls	<b>20,820</b>	<b>20,820</b>	<b>5,650</b>
C501	Wardens - Miscellaneous Income	<b>20</b>	<b>20</b>	<b>0</b>
C568	Lease car - Employee Contributions	<b>120</b>	<b>120</b>	<b>0</b>
	<b>Total Income</b>	<b>39,450</b>	<b>39,450</b>	<b>78,010</b>
	<b>Net Expenditure</b>	<b>565,560</b>	<b>565,560</b>	<b>555,030</b>

## HOUSING REVENUE ACCOUNT

### Deane Helpline Trading Account

Main Code  
A30

Executive Councillor - Cllr Prior - Sankey  
Responsible Officer - Bill Tregillis & Christine Thompson

Sub Code	Description	Original Estimate 2007/2008 £	Current Estimate 2007/2008 £	Forward Estimate 2008/2009 £
	<b>EXPENDITURE</b>			
	<b><u>Employee Related Expenses</u></b>			
E001 001	Salaries	494,720	494,720	504,980
E004	Superannuation	62,410	62,410	65,820
E005	Employers NI	34,120	34,120	35,960
E202	Other NI contributions	40	40	-
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
	<b><u>Premises Related Expenses</u></b>			
P011	R & M Maintenance	-	-	-
P140	Maintenance	38,460	38,460	-
P200	Rent & Energy - 26 Kilkenny Court	8,400	8,400	8,740
P310	Water / Sewerage	2,300	2,300	2,500
P410	Contract Cleaners	110	110	110
	<b><u>Internal Recharges</u></b>	58,160	58,160	84,410
	<b><u>Supplies &amp; Services</u></b>			
S010	Printing & Stationery	6,000	6,000	6,000
S022	Photocopying	250	250	250
S023	Central Photocopying	-	-	-
S100	Telephone	17,000	17,000	17,000
S105	Central Telephones	990	990	-
S120	Mobile Phone	1,500	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	200
S990	Miscellaneous	2,000	2,000	2,000
S900	Contribution to Reserves	30,000	30,000	30,000
	<b><u>Transport Related Expenses</u></b>			
T900	Travelling	23,000	23,000	23,000
	<b>Total Expenditure</b>	<b>800,860</b>	<b>800,860</b>	<b>803,670</b>
	<b>INCOME</b>			
C200	Private Sector Contract Work	218,520	218,520	246,600
C201	Charges to Subscribers - Private Sector	238,460	238,460	248,950
C202	Charges to Subscribers - Public Sector	313,780	313,780	327,590
C500	Miscellaneous Income	5,290	5,290	5,520
C501	Other Income (no VAT)	-	-	-
C568	Lease cars - Employee Contributions	100	100	-
C924	Transfer from General Fund - Interest on Working Balance	4,740	4,740	1,000
	<b>Total Income</b>	<b>780,890</b>	<b>780,890</b>	<b>829,660</b>
	<b>Net (Surplus)/Deficit</b>	<b>19,970</b>	<b>19,970</b>	<b>(25,990)</b>
	<b>Balance b/f - 1 April</b>	<b>21,770</b>	<b>23,020</b>	<b>3,050</b>
	<b>Net Expenditure</b>	<b>(19,970)</b>	<b>(19,970)</b>	<b>25,990</b>
	<b>Balance c/f - 31 March</b>	<b>1,800</b>	<b>3,050</b>	<b>29,040</b>

## Building Maintenance DLO

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

Main Code: M30

Sub Code	Description	Original Estimate 2007/2008 £	Forward Estimate 2008/2009 £	Comments
	<b>EXPENDITURE</b>			
	<b>Employee Related Expenses</b>			
E001	Salary	1,344,000	1,265,000	
E002	Overtime	91,700	92,000	
E003	Other Payments	1,500	2,000	
E004	Superannuation	185,500	183,000	
E005	National Insurance	88,000	80,000	
E300	General Training	600	1,000	
E145	Employment Agencies	171,700	95,000	
E410	Advertising for Staff	1,800	2,000	
E520	Redundancy Payments	9,800	10,000	
	<b>Capital Financing</b>			
F010	Capital Charges	75,600	38,000	
	<b>Premises Related Costs</b>			
P011	R&M Buildings Non Routine	500	1,000	
	<b>Internal Recharges</b>			
R001	Central Employee Costs	32,300	0	
R039	Purchasing & Supplies	55,600	29,000	
R041	Accountancy	0	21,000	
R042	Creditors	14,400	0	
R043	Payroll	16,500	0	
R057	Personnel	9,200	31,000	
R100	Building Maintenance DLO	333,700	318,000	
R103	Highways DLO	0	6,000	
R104	Depot Non-Office	14,700	12,000	
R169	Head of Housing	3,200	0	
R177	Training	5,700	0	
R805	Sundry Debtors	4,900	9,000	
	<b>Supplies and Services</b>			
S004	Internal Stores Materials & Supplies	418,100	458,000	
S109	Communications	400	0	
S305	External Materials & Supplies	1,221,500	1,037,000	
S314	Protective Clothing	7,600	8,000	
S316	Skip & Bobcat	64,000	64,000	
S349	Plant & Tools	14,700	15,000	
S650	Health & Safety Advisor	3,400	0	
S910	Intra DLO Works	69,100	40,000	
S990	Miscellaneous	7,800	0	
	<b>Transport Related Expenses</b>			
T100	Routine / Regular Servicing	31,400	21,000	
T110	Repairs & Maintenance	14,400	11,000	
T112	Vehicle Fitting	2,600	3,000	
T120	Tyres	2,400	3,000	
T220	Petrol and Other Fuels	77,500	83,000	
T300	Licence, MoT's & Insurance	50,800	45,000	
T400	Operational Leases	65,100	50,000	
T431	Internal Plant	4,100	0	
T900	Travelling Allowances	1,400	0	
	<b>Total Expenditure</b>	4,517,200	4,033,000	
	<b>INCOME</b>			
	<b>Works Income</b>			
C012	Contributions from reserves	7,400	0	
C500	Other Income	100	0	
C566	Employee Contribution to Vehicle Use	8,800	9,000	
C630	Fixed Price (Internal) Income	394,000	2,793,000	
C631	External Works Income	105,900	254,000	
C632	Day Works (Internal) Income	427,000	527,000	
C633	Scheduled Rates (Internal) Income	2,920,000	0	
C634	Large Contracts (Internal) Income	615,000	400,000	
C635	Handy Van Scheme	39,000	50,000	
	<b>Total Income</b>	4,517,200	4,033,000	
	<b>Net Expenditure</b>	0	0	