

Appendix A
HRA 2017/18 Latest Budget and 2018/19 Base Budget

	ACTUAL 2016/17 £	ORIGINAL BUDGET 2017/18 £	LATEST BUDGET 2017/18 £	ORIGINAL BUDGET 2018/19 £
<u>S7000 HOUSING REVENUE ACCOUNT</u>				
DIRECT EXPENDITURE				
Housing Repairs Supervision	824,286	682,300	798,300	860,600
HRA Repairs and Maintenance	5,335,069	5,267,200	5,171,700	5,017,500
Electricity	65	400	400	400
Gas	(1,828)	-	-	-
Wood Fuel	5,401	-	-	-
R+M Mansafe Lines etc	4,128	-	-	-
Rates	2,072	2,100	-	-
Hsg Rates-Other Prop	49,334	19,700	132,200	137,100
Water Charges-Metered	42,655	32,600	32,600	32,600
Premises	6,261,182	6,004,300	6,135,200	6,048,200
Equipment Furniture & Materials	26	-	-	-
Other Hired & Con Serv	1,436	-	-	-
Debt Recovery Agency Costs	-	3,900	3,900	3,900
Contributions To Provisions	(925)	15,000	127,700	127,700
Bad Debts Provision	77,929	380,200	250,000	380,200
Supplies and Services	78,466	399,100	381,600	511,800
Direct Court Fees	11,437	-	-	-
Consultants Fees	927	-	-	-
Third Party Payments	12,364	-	-	-
Housing Services	-	-	-	-
Supervision & Management - General	2,230,655	2,826,400	2,684,900	2,681,900
Supervision & Management - Special	2,030,616	2,216,700	2,400,800	2,186,700
Support Services	4,261,271	5,043,100	5,085,700	4,868,600
Notional Interest	-	-	-	152,400
Loss / (Gain) On Impairment Of Assets	(36,778,508)	-	-	-
Depreciation on Council Dwellings	2,922,762	2,913,400	2,913,400	2,913,400
Depreciation on Other HRA Properties	516,715	541,800	541,800	541,800
Depreciation on Equipment	10,662	10,700	10,700	10,700
Capital Charges	(33,328,369)	3,465,900	3,465,900	3,618,300
TOTAL DIRECT EXPENDITURE	(22,715,086)	14,912,400	15,068,400	15,046,900

	ACTUAL 2016/17 £	ORIGINAL BUDGET 2017/18 £	LATEST BUDGET 2017/18 £	ORIGINAL BUDGET 2018/19 £
DIRECT INCOME				
Other Income	(5,000)	-	-	-
Other Licences	(1,046)	(4,100)	(4,100)	(4,100)
Heating Charges	(120,417)	(102,900)	(102,900)	(102,900)
Service Charges	(189,683)	(131,200)	(131,200)	(131,200)
Service Charges Supporting People	(163,000)	(147,500)	(147,500)	(147,500)
Water Charges	(32,891)	(31,100)	(31,100)	(31,100)
Service Charges Leasehold	(441)	-	-	-
Rents-Houses	(25,518,853)	(25,347,000)	(25,279,000)	(25,031,200)
Rents-Shared Ownership	(68,004)	-	(68,000)	(68,000)
Rents-Garages	(515,809)	(620,000)	(620,000)	(651,000)
Rents-Others	(293,105)	(320,000)	(320,000)	(320,000)
General Fund	(37,898)	(37,900)	(37,900)	(37,900)
General Fund- SP	(154,977)	-	-	-
TOTAL DIRECT INCOME	(27,101,124)	(26,741,700)	(26,741,700)	(26,524,900)
NET INCOME FROM SERVICES	(49,816,210)	(11,829,300)	(11,673,300)	(11,478,000)
Interest-Balances	(208,400)	(253,300)	(210,700)	(213,300)
Capital Charges - Adj	-	(100,000)	(100,000)	(100,000)
Depreciation Adj - Other HRA Property	544,100	-	-	-
NET OPERATIONAL INCOME	(49,480,510)	(12,182,600)	(11,984,000)	(11,791,300)
APPROPRIATIONS				
Reversal of Notional Interest	-	-	-	(152,400)
External Interest	4,765,564	4,765,600	4,765,600	4,765,600
Appropriation Re Depn + MRA	2,139,777	2,887,900	2,887,900	2,887,900
Capital financing	3,391,839	-	-	-
Cap Fin-Rev Contr to Cap Outlay(GF+HIP)	103,968	119,600	119,600	119,600
Cont from Reserves	171,900	8,000	8,000	8,000
Contrib HRA Capital Invest Reserve (Dr)	5,599,131	4,576,900	4,614,500	4,555,400
recognised gains/losses -asset sales	5,004,165	-	-	-
fixed assets impairment charged to rev	45,486,844	-	-	-
F Assets sales b/s val trf to I & E a/c	3,225,206	-	-	-
sur/def on reval of assets held for sale	43,304	-	-	-
Capital financing	(3,391,839)	-	-	-
Cont from Reserves	(20,000)	(100,000)	(100,000)	(100,000)
rec gains/losses - fa - reversal	(5,004,165)	-	-	-
fixed assets impairment charged to rev	(8,708,336)	-	-	-
F Asset sales trf from I & E to CAA a/c	(3,225,206)	-	-	-
employee benefits accruals (cr)	(5,004)	-	-	-
sur/def on reval of assets held for sale	(43,304)	-	-	-
Net IAS19 Charges for Retirement Benefits	(449,451)	(535,000)	(804,200)	(782,000)
Employers Contribs payable to Pension Fd	223,017	261,900	322,100	322,000
Pensions Interest+Rate of Return Assets	159,200	172,500	145,300	138,700
TAKEN FROM / (TO) BALANCES	(13,900)	(25,200)	(25,200)	(28,500)
Balance Brought Forward	(1,385,900)	(1,399,800)	(1,399,800)	(1,425,000)
BALANCE CARRIED FORWARD	(1,399,800)	(1,425,000)	(1,425,000)	(1,453,500)

Variations:**Premises:**

Housing Repairs Supervision - cost of agreed staffing structure	116,000	178,300
HRA Repairs and Maintenance		
Housing Repairs - Major - see section below	-	-
Housing Repairs - Responsive - see section below	-	-
Removal of 30 day void free Council tax period from April 2017	112,500	117,400

Supplies and Services

Contribution to provisions	112,700	112,700
Review of bad debt provision	(130,200)	

Supervision & Management:

Changes in Supervision & Management - General	(141,500)	(144,500)
Changes in Supervision & Management - Special	184,100	(30,000)

Income:

Housing Rents - 1% rent reduction (pending rent setting report)		315,800
Garage rents - 5% increase as per 2017/18 HRA Bus Plan (pending rent setting report)	-	(31,000)

Contributions to / (from) Reserves:

Changes in contribution to HRA Capital Investment Reserve due to all other changes	37,600	(21,500)
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IAS19 Pension Adjustments:

Increase in amounts charged to service accounts	(269,200)	(247,000)
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	ACTUAL 2016/17 £	ORIGINAL BUDGET 2017/18 £	LATEST BUDGET 2017/18 £	ORIGINAL BUDGET 2018/19 £
<u>S7010 HSG SUP+MAN GENERAL</u>				
DIRECT EXPENDITURE				
Employees	1,338	7,100	7,100	7,200
Premises	175,091	185,400	183,400	192,500
Supplies and Services	97,386	102,800	104,200	107,700
Third Party Payments	354,161	376,200	376,200	376,200
TOTAL DIRECT EXPENDITURE	627,976	671,500	670,900	683,600
DIRECT INCOME				
Other Income	(60,699)	(41,000)	(41,000)	(41,000)
Other Grants and Contributions	(11,110)	(20,000)	(20,000)	(20,000)
Fees and Charges	(205,496)	(119,800)	(130,800)	(130,800)
TOTAL DIRECT INCOME	(277,305)	(180,800)	(191,800)	(191,800)
NET DIRECT (INCOME) / EXPENDITURE	350,671	490,700	479,100	491,800
Support Services	2,704,270	3,018,000	3,004,100	3,050,700
Recharges	(824,286)	(682,300)	(798,300)	(860,600)
NET (INCOME) / EXPENDITURE TO SUMMARY	2,230,655	2,826,400	2,684,900	2,681,900

<u>Variations:</u>			
<u>Fees and Charges</u>			
Increase in Right to Buys - admin fee per purchase		(11,000)	(11,000)
<u>Support Services:</u>			
Revised allocations		(13,900)	32,700
<u>Recharges</u>			
Revised to reflect cost of Housing Repairs Supervision. Ongoing Vacancies in 2017/18		(116,000)	(178,300)

	ACTUAL 2016/17 £	ORIGINAL BUDGET 2017/18 £	LATEST BUDGET 2017/18 £	ORIGINAL BUDGET 2018/19 £
<u>S7200 HOUSING SERVICES</u>				
DIRECT EXPENDITURE				
Employees	1,430,927	1,510,100	1,614,700	1,669,000
Premises	4,535	-	-	-
Transport	43,210	39,900	38,700	18,300
Supplies and Services	146,773	297,100	201,600	197,100
Third Party Payments	97,250	163,700	181,500	183,700
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TOTAL DIRECT EXPENDITURE	1,722,695	2,010,800	2,036,500	2,068,100
DIRECT INCOME				
Other Income	(42,578)	(39,600)	(39,600)	(39,600)
Fees and Charges	(47,024)	(47,000)	(47,000)	(47,000)
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TOTAL DIRECT INCOME	(89,602)	(86,600)	(86,600)	(86,600)
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NET DIRECT (INCOME) / EXPENDITURE	1,633,093	1,924,200	1,949,900	1,981,500
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Support Services	479,791	518,600	584,700	568,800
Recharges	(2,112,884)	(2,442,800)	(2,534,600)	(2,550,300)
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NET (INCOME) / EXPENDITURE TO SUMMARY	-	-	-	-
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<u>Variations:</u>			
<u>Employees:</u>			
Restructure of staff to Neighbourhood services		(34,200)	800
IAS19 Pension adjustments		137,600	145,500
<u>Supplies and Services:</u>			
Lettings Incentive Scheme budget requirement reduced - moved to third party payments		(95,500)	(100,000)
<u>Third Party Payments:</u>			
Budget moved from Supplies and Services to match expenditure		17,800	20,000
<u>Support Services:</u>			
Revised allocations		66,100	50,200
<u>Recharges:</u>			
Change in costs to be reallocated		(91,800)	(107,500)

	ACTUAL 2016/17 £	ORIGINAL BUDGET 2017/18 £	LATEST BUDGET 2017/18 £	ORIGINAL BUDGET 2018/19 £
<u>S7015 HSG SUP+MAN SPECIAL</u>				
S7410 WARWICK RESPONSE	491,487	651,100	475,000	720,500
S7440 HOUSING SUPPORT	434,676	435,700	515,000	88,000
S7450 CENTRAL HEATING	141,743	153,900	154,100	153,900
S7460 COMMUNITY CENTRES	3,255	9,900	9,900	9,900
S7620 HSG OPEN SPACES	442,396	382,500	567,600	567,800
S7630 HSG COMMUNAL AREAS	345,624	372,700	396,400	403,200
S7635 ESTATE SUPERVISORS	162,201	161,600	233,500	194,100
7928 REPM FIRE RISK ASSESSMENTS- COMMUNAL	9,236	49,300	49,300	49,300
NET COST TO HRA SUMMARY	2,030,618	2,216,700	2,400,800	2,186,700

S7410 WARWICK RESPONSE

DIRECT EXPENDITURE

Employees	549,808	572,600	655,900	696,700
Premises	6,352	7,100	6,700	10,300
Transport	23,570	35,400	19,900	5,900
Supplies and Services	147,898	138,900	149,000	230,600
Third Party Payments	168	300	300	300

TOTAL DIRECT EXPENDITURE

727,796	754,300	831,800	943,800
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DIRECT INCOME

Other Grants and Contributions	(144)	-	-	-
Other Income	(69,472)	(30,000)	(50,000)	(50,200)
Fees and Charges	(274,933)	(250,300)	(436,300)	(433,900)

TOTAL DIRECT INCOME

(344,549)	(280,300)	(486,300)	(484,100)
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NET DIRECT (INCOME) / EXPENDITURE

383,247	474,000	345,500	459,700
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Support Services	108,240	177,100	129,500	260,800
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NET COST TO SUP + MAN SUMMARY

491,487	651,100	475,000	720,500
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Variations:

Employees:

Housing Related Support (HRS) Restructure redundancy payments	95,200		
HRS Restructure - merging of Housing Support Team & Warwick Response	(65,600)	41,200	
IAS 19 Pension adjustments	52,600	73,900	

Transport

Reduction in car mileage claims due to use of Electric Lifeline Vehicles	(15,500)	(29,500)	
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Supplies and Services:

Cost of Lifeline Units	10,100	91,700	
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Other Income:

Cost of Lifeline Units recovered from recipients	(20,000)	(20,200)	
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Fees and charges

HRS Restructure - increase in Service charges and private income - Exec 28th June	(186,000)	(183,600)	
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Support Services:

Revised allocations	(47,600)	83,700	
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	ACTUAL 2016/17 £	ORIGINAL BUDGET 2017/18 £	LATEST BUDGET 2017/18 £	ORIGINAL BUDGET 2018/19 £
<u>S7440 HOUSING SUPPORT</u>				
DIRECT EXPENDITURE				
Employees	218,628	254,500	262,100	63,600
Premises	15,020	8,900	8,800	5,600
Transport	11,971	10,100	10,400	300
Supplies and Services	63,997	78,700	81,700	100
Third Party Payments	2,728	-	-	-
TOTAL DIRECT EXPENDITURE	312,344	352,200	363,000	69,600
DIRECT INCOME				
Other Income	(1,811)	(200)	(200)	-
Fees and Charges	(4,536)	(3,100)	(3,100)	-
TOTAL DIRECT INCOME	(6,347)	(3,300)	(3,300)	-
NET DIRECT (INCOME) / EXPENDITURE	305,997	348,900	359,700	69,600
Support Services	128,679	89,000	157,500	20,600
Recharges	-	(2,200)	(2,200)	(2,200)
NET COST TO SUP + MAN SUMMARY	434,676	435,700	515,000	88,000

Variations:

Employees:

HRS Restructure - staff recoded to S7410 (190,900)

Supplies and Services

HRS Restructure (78,600)

Support Services:

Revised allocations 68,500 (68,400)

S7450 CENTRAL HEATING

DIRECT EXPENDITURE

Premises 139,698 151,700 151,900 151,700
Supplies and Services 1,732 1,900 1,900 1,900

TOTAL DIRECT EXPENDITURE

141,430 153,600 153,800 153,600

Support Services 313 300 300 300

NET COST TO SUP + MAN SUMMARY

141,743 153,900 154,100 153,900

	ACTUAL 2016/17 £	ORIGINAL BUDGET 2017/18 £	LATEST BUDGET 2017/18 £	ORIGINAL BUDGET 2018/19 £
<u>S7460 COMMUNITY CENTRES</u>				
DIRECT EXPENDITURE				
Premises	3,860	6,400	6,400	6,400
Supplies and Services	115	4,200	4,200	4,200
TOTAL DIRECT EXPENDITURE	3,975	10,600	10,600	10,600
DIRECT INCOME				
Other Income	(720)	(700)	(700)	(700)
TOTAL DIRECT INCOME	(720)	(700)	(700)	(700)
NET COST TO SUP + MAN SUMMARY	3,255	9,900	9,900	9,900

S7620 HSG OPEN SPACES

DIRECT EXPENDITURE				
Premises	15,197	30,200	47,700	30,200
Supplies and Services	5,068	3,000	3,000	3,000
Third Party Payments	314,856	293,400	386,200	397,600
TOTAL DIRECT EXPENDITURE	335,121	326,600	436,900	430,800
Support Services	107,275	55,900	130,700	137,000
NET COST TO SUP + MAN SUMMARY	442,396	382,500	567,600	567,800

Variations:

Premises

Prevention works against Illegal Gypsy and traveller encampments 17,500

Third Party Payments

HRA Grounds Maintenance charges previously funded by GF 83,000 85,500

HRA Grounds Maintenance contract new sites 9,800 10,100

Support Services

Revised allocations 74,800 81,100

S7630 HSG COMMUNAL AREAS

DIRECT EXPENDITURE				
Premises	281,509	304,400	329,500	336,200
Supplies and Services	357	600	600	600
TOTAL DIRECT EXPENDITURE	281,866	305,000	330,100	336,800
Support Services	63,758	67,700	66,300	66,400
NET COST TO SUP + MAN SUMMARY	345,624	372,700	396,400	403,200

Variations:

Premises:

Review of cleaning contract - additional sites 25,100 31,800

	ACTUAL 2016/17 £	ORIGINAL BUDGET 2017/18 £	LATEST BUDGET 2017/18 £	ORIGINAL BUDGET 2018/19 £
<u>S7635 ESTATE SUPERVISORS</u>				
DIRECT EXPENDITURE				
Employees	147,619	146,900	203,300	164,600
Premises	8,570	16,100	15,600	16,300
Transport	11,816	4,000	14,000	14,100
Supplies and Services	6,231	6,300	6,900	6,300
Third Party Payments	1,651	-	700	-
TOTAL DIRECT EXPENDITURE	175,887	173,300	240,500	201,300
Support Services	13,314	15,300	20,000	19,800
Recharges	(27,000)	(27,000)	(27,000)	(27,000)
NET COST TO SUP + MAN SUMMARY	162,201	161,600	233,500	194,100

<u>Variations:</u>				
<u>Employees</u>				
Funding of 6 month fixed term from Head of Housing vacancy underspend			34,900	
IAS 19 adjustments			21,500	16,200
<u>Transport</u>				
Running costs for 4 vans - Estates services review			10,000	10,100

7928 REPM FIRE RISK ASSESSMENTS- COMMUNAL

DIRECT EXPENDITURE				
Premises	9,236	49,300	49,300	49,300
NET COST TO SUP + MAN SUMMARY	9,236	49,300	49,300	49,300

	ACTUAL 2016/17 £	ORIGINAL BUDGET 2017/18 £	LATEST BUDGET 2017/18 £	ORIGINAL BUDGET 2018/19 £
<u>S7900 HOUSING REPAIRS - MAJOR</u>				
7900 REPM PAINTING & DECORATIONS	448,370	100,000	100,000	100,000
7901 REPM CONCRETE REPAIRS	49,927	40,000	40,000	40,000
7905 EMR REPM COMMUNAL FLOORING CARPETS	-	-	10,700	-
7910 REPM ELECTRICAL REPAIRS	539,966	601,400	575,400	575,300
7912 REPM GAS/HEATING MAINTENANCE	540,175	594,100	596,900	596,800
7914 REPM HRA LIFT MAINTENANCE	44,129	39,400	42,600	37,300
7916 REPM DOOR ENTRY & SECURITY MAINTENANCE	58,618	60,000	60,300	60,300
7918 REPM SHOP MAINTENANCE	10,449	10,700	10,700	10,700
7920 REPM HRA STAIRLIFT MAINTENANCE	23,907	75,400	72,200	81,700
7922 REPM LEGIONELLA TESTING	16,688	34,600	34,600	34,600
7923 EMR MOBILITY SCOOTER STORE (REPM FIRE PR	350	-	32,700	-
7925 EMR FIRE PREV BLOCKS OF FLATS (REPM FIRE	19,030	-	-	-
7926 REPM FIRE PREVENTION WORKS	9,273	150,000	150,000	150,000
7929 EMR SHELTERED SCHEMES ALARM SYSTEMS	92,340	-	114,700	-
7930 REPM HRA PATHS AND SURFACING	58,243	100,000	100,000	100,000
7940 REPM HRA ASBESTOS WORKS	696,797	637,600	400,300	400,300
H071 LOT7 GAS OVERHEADS	-	-	-	-
	<u>2,608,262</u>	<u>2,443,200</u>	<u>2,341,100</u>	<u>2,187,000</u>
NET EXPENDITURE TO HRA SUMMARY	2,608,262	2,443,200	2,341,100	2,187,000

Variations:

Communal Flooring Carpets

Slippage from 2016/17 10,700

Electrical Repairs

Communal safety checks contract savings (26,000) (26,100)

Mobility Scooter Store (Fire Prevention Work):

Slippage from 2016/17 32,700 -

Sheltered Schemes Alarm Systems:

Slippage from 2016/17 114,700 -

Asbestos Works

Change in asbestos management strategy (237,300) (237,300)

S7950 HOUSING REPAIRS - RESPONSIVE

7960 REPR VOID REPAIR CONTRACT	1,061,668	1,271,500	1,271,500	1,271,500
7964 REPR OUT OF HOURS CONTRACT	(90)	-	-	-
7966 REPR DAY TO DAY REPAIRS CONTRACT	1,614,758	1,493,800	1,500,400	1,500,300
7968 REPR GARAGES: RESPONSIVE REPAIRS	49,833	58,700	58,700	58,700
	<u>2,726,169</u>	<u>2,824,000</u>	<u>2,830,600</u>	<u>2,830,500</u>
NET EXPENDITURE TO HRA SUMMARY	2,726,169	2,824,000	2,830,600	2,830,500

Variations:

Day to Day Repairs Contract

Substantial painting and decorating done in 2015/16. Programme reduced for 2016/17 and further for 2017/18 6,600 6,500