

# Revenue Estimates 2020/21

## Housing Revenue Account (HRA)

<u>Analysis by Type of Spend</u>	<b>2019/20 Original Estimate</b>	<b>2020/21 Original Estimate</b>
	£	£
<b>Direct Expenditure</b>		
Employee Expenses	1,090,540	1,132,930
Premises Related Expenditure	3,458,870	3,524,190
Transport Related Expenditure	20,370	20,370
Supplies & Services	531,040	531,040
Third Party Payments	1,030	1,030
Transfer Payments	17,000	17,000
Interest Payments	1,413,490	1,358,430
<b>Total Direct Expenditure</b>	<b>6,532,340</b>	<b>6,584,990</b>
<b>Direct Income</b>		
Other Grants, Reimbursements and Contributions	(8,000)	(8,000)
Sales, Fees and Charges	(534,360)	(536,200)
Rents Receivable	(12,843,320)	(13,117,260)
Interest Receivable	(51,600)	(51,600)
<b>Total Direct Income</b>	<b>(13,437,280)</b>	<b>(13,713,060)</b>
<b>Net Direct Costs</b>	<b>(6,904,940)</b>	<b>(7,128,070)</b>
<b>Indirect Income/Expenditure</b>		
FRS17/IAS19 Pension Costs	(447,690)	(500,810)
Service Unit and Central Costs	2,370,840	2,441,600
Capital Financing Costs	4,906,460	5,187,280
<b>Total Indirect Income/Expenditure</b>	<b>6,829,610</b>	<b>7,128,070</b>
<b>Net Contribution to/(from) Reserves</b>	<b>75,330</b>	<b>0</b>
<b>Total for HRA</b>	<b>0</b>	<b>0</b>

# Housing Revenue Account (HRA)

<b><u>Analysis by Section/Function</u></b>	<b>2019/20 Original Estimate £</b>	<b>2020/21 Original Estimate £</b>
<b>HRA - I&amp;E - Capital Grants</b>		
Indirect Income/Expenditure	0	0
<b>Net Total</b>	<b>0</b>	<b>0</b>
<b>HRA - MIRS Items to be excluded from HRA balance</b>		
Indirect Income/Expenditure	188,670	469,490
<b>Net Total</b>	<b>188,670</b>	<b>469,490</b>
<b>HRA - MIRS Reversal of Capital Grant</b>		
Indirect Income/Expenditure	0	0
<b>Net Total</b>	<b>0</b>	<b>0</b>
<b>HRA - MIRS HRA - Contributions Payable to the Pension Scheme</b>		
Direct Expenditure	428,460	427,820
<b>Net Total</b>	<b>428,460</b>	<b>427,820</b>
<b>HRA - MIRS Total IAS 19 Adjustments</b>		
Indirect Income/Expenditure	(525,310)	(569,580)
<b>Net Total</b>	<b>(525,310)</b>	<b>(569,580)</b>
<b>HRA - MIRS Minimum Revenue Provision</b>		
Indirect Income/Expenditure	1,664,300	1,664,300
<b>Net Total</b>	<b>1,664,300</b>	<b>1,664,300</b>
<b>Total for Finance - Financing Items</b>	<b>1,756,120</b>	<b>1,992,030</b>
<b>HRA - Policy &amp; Management</b>		
Direct Expenditure	58,000	58,000
Direct Income	(2,200)	(2,200)
Indirect Income/Expenditure	259,820	328,570
<b>Net Total</b>	<b>315,620</b>	<b>384,370</b>
<b>HRA - Unapportionable Central Overheads Contribution</b>		
Indirect Income/Expenditure	275,720	275,720
<b>Net Total</b>	<b>275,720</b>	<b>275,720</b>
<b>Total for Corporate Director and Administration Operational Services</b>	<b>591,340</b>	<b>660,090</b>

<b>HRA - Lease Holders Charges</b>		
Direct Income	(84,000)	(84,000)
Indirect Income/Expenditure	36,430	33,650
<b>Net Total</b>	<b>(47,570)</b>	<b>(50,350)</b>
<b>Total for Customer and Commercial Services</b>	<b>(47,570)</b>	<b>(50,350)</b>
<b>HRA - Managing Tenancies</b>		
Direct Expenditure	398,030	(0)
Direct Income	0	0
Indirect Income/Expenditure	462,810	0
<b>Net Total</b>	<b>860,840</b>	<b>(0)</b>
<b>HRA - Tenancy Management &amp; Rent Collection</b>		
Direct Expenditure	0	680,790
Direct Income	0	(8,440)
Indirect Income/Expenditure	0	617,410
<b>Net Total</b>	<b>0</b>	<b>1,289,760</b>
<b>HRA - Rent Collection And Accounting</b>		
Direct Expenditure	257,830	0
Direct Income	(8,440)	0
Indirect Income/Expenditure	155,990	0
<b>Net Total</b>	<b>405,380</b>	<b>0</b>
<b>HRA - Right to Buy Administration</b>		
Direct Expenditure	20,000	20,000
Direct Income	(26,000)	(26,000)
Indirect Income/Expenditure	56,370	60,350
<b>Net Total</b>	<b>50,370</b>	<b>54,350</b>
<b>HRA - Pumping Stations</b>		
Direct Expenditure	5,700	5,700
Direct Income	(4,290)	(2,620)
Indirect Income/Expenditure	3,510	4,790
<b>Net Total</b>	<b>4,920</b>	<b>7,870</b>
<b>HRA - Sewerage Expenses</b>		
Direct Expenditure	14,680	15,430
Direct Income	(16,750)	(17,050)
Indirect Income/Expenditure	5,980	7,300
<b>Net Total</b>	<b>3,910</b>	<b>5,680</b>

<b>HRA - Communal Central Heating</b>		
Direct Expenditure	70,310	82,410
Direct Income	(66,320)	(66,320)
Indirect Income/Expenditure	0	2,680
<b>Net Total</b>	<b>3,990</b>	<b>18,770</b>
<b>HRA - Sheltered Units</b>		
Direct Expenditure	319,360	337,460
Direct Income	(174,750)	(171,290)
Indirect Income/Expenditure	118,630	142,010
<b>Net Total</b>	<b>263,240</b>	<b>308,180</b>
<b>HRA - Colne Housing Soc Shel Units</b>		
Direct Expenditure	6,000	6,000
<b>Net Total</b>	<b>6,000</b>	<b>6,000</b>
<b>HRA - Estate Sweeping</b>		
Direct Expenditure	66,000	66,000
<b>Net Total</b>	<b>66,000</b>	<b>66,000</b>
<b>HRA - Communal Cleaning</b>		
Direct Expenditure	58,500	85,250
Direct Income	(31,520)	(31,520)
Indirect Income/Expenditure	970	4,640
<b>Net Total</b>	<b>27,950</b>	<b>58,370</b>
<b>HRA - Communal Electricity</b>		
Direct Expenditure	77,060	98,560
Direct Income	(73,010)	(70,000)
Indirect Income/Expenditure	5,690	9,870
<b>Net Total</b>	<b>9,740</b>	<b>38,430</b>
<b>HRA - Estate Lighting</b>		
Direct Expenditure	5,100	9,320
Indirect Income/Expenditure	380	0
<b>Net Total</b>	<b>5,480</b>	<b>9,320</b>
<b>HRA - Maintenance Of Grounds</b>		
Direct Expenditure	12,620	12,620
Direct Income	(55,080)	(64,760)
Indirect Income/Expenditure	183,650	209,480
<b>Net Total</b>	<b>141,190</b>	<b>157,340</b>

<b>HRA - Tenants Rentals</b>		
Direct Expenditure	0	0
Direct Income	(12,815,240)	(13,089,180)
<b>Net Total</b>	<b>(12,815,240)</b>	<b>(13,089,180)</b>
<b>HRA - Rents &amp; Other Charges</b>		
Direct Expenditure	130,090	130,090
<b>Net Total</b>	<b>130,090</b>	<b>130,090</b>
<b>HRA - Rent Income</b>		
Direct Expenditure	0	0
Direct Income	(28,080)	(28,080)
<b>Net Total</b>	<b>(28,080)</b>	<b>(28,080)</b>
<b>HRA - Interest Receivable</b>		
Direct Income	(51,600)	(51,600)
<b>Net Total</b>	<b>(51,600)</b>	<b>(51,600)</b>
<b>HRA - Rent Arrears Provision</b>		
Direct Expenditure	156,500	156,500
<b>Net Total</b>	<b>156,500</b>	<b>156,500</b>
<b>HRA - Interest Charges</b>		
Direct Expenditure	1,413,490	1,358,430
<b>Net Total</b>	<b>1,413,490</b>	<b>1,358,430</b>
<b>HRA - Capital Charges</b>		
Indirect Income/Expenditure	3,053,490	3,053,490
<b>Net Total</b>	<b>3,053,490</b>	<b>3,053,490</b>
<b>HRA - Use of Balances</b>		
Contributions to/(from) reserves	75,330	0
<b>Net Total</b>	<b>75,330</b>	<b>0</b>
<b>Total for Housing and Environmental Health</b>	<b>(6,217,010)</b>	<b>(6,450,280)</b>
<b>HRA - Repair &amp; Maintenance</b>		
Direct Expenditure	3,034,610	3,034,610
Direct Income	0	0
Indirect Income/Expenditure	882,510	813,900
<b>Net Total</b>	<b>3,917,120</b>	<b>3,848,510</b>
<b>Total for Building and Engineering</b>	<b>3,917,120</b>	<b>3,848,510</b>
<b>Total for HRA</b>	<b>0</b>	<b>0</b>

## Housing Portfolio - HRA

## Scale of Charges 2020/21

		(A) 2019/20	(B) 2019/20	(C) 2020/21	(D) 2020/21	VAT Ind
	Date last revised	Charge Exclusive of VAT	Charge Inclusive of VAT where applicable @ 20%	Charge Exclusive of VAT	Charge Inclusive of VAT where applicable @ 20%	
Effective from		01/04/2019 £	01/04/2019 £	01/04/2020 £	01/04/2020 £	
<b><u>GARAGE RENTS AND ACCOMMODATION CHARGES</u></b>						
Guest room accommodation at sheltered units per night:						
With en-suite facilities (St Marys Court, Groom House, Greenfields, Ironside Walk, Belmans Court)	Apr-18	20.83	25.00	21.33	25.60	V
Without en-suite facilities (Vyntoner House, Kate Daniels House, Mead House, Crooked Elms)	Apr-18	16.67	20.00	17.08	20.50	V
Garage rents HRA (not subject to VAT unless separately let to non-council tenants)	Apr-18	8.84	8.84	9.08	9.08	*
<b><u>QUESTIONNAIRES</u></b>						
Second mortgage enquiries (per enquiry)	Apr-18	155.00	186.00	158.33	190.00	V
Solicitors enquiries on resale of council flats	Apr-18	155.00	186.00	158.33	190.00	V
<b><u>SERVICE CHARGES (per week)</u></b>						
<b>Sewerage charges (not subject to VAT) (See Note 1):</b>						
Treatment Works:						
Goose Green, Tendring	Apr-18	8.04	8.04	8.26	8.26	Z
Coronation Villas, Beaumont	Apr-18	7.99	7.99	8.21	8.21	Z
Whitehall Lane, Thorpe	Apr-18	5.40	5.40	5.55	5.55	Z
Shop Road, Little Bromley	Apr-16	9.00	9.00	9.00	9.00	Z
Horsley Cross, Mistley	Apr-08	9.00	9.00	9.00	9.00	Z
<b>Bio Systems</b>	Apr-18	7.53	7.53	7.73	7.73	Z
<b>Septic Tanks</b>	Apr-18	2.86	2.86	2.94	2.94	Z
<b>Pumping Stations (not subject to VAT)</b>	Apr-18	5.22	5.22	5.36	5.36	Z
Sewerage charge cap where tenant in receipt of benefit	Apr-08	5.00	5.00	5.00	5.00	Z
<b>Communal central heating charges (not subject to VAT) (see note 1):</b>						
Heating and hot water:						
Single units	Apr-18	6.97	6.97	7.16	7.16	N
Double units	Apr-18	8.03	8.03	8.25	8.25	N
Belmans Court	Apr-18	1.63	1.63	1.67	1.67	N
<b>Other Service Charges (not subject to VAT):</b>						
Sheltered Housing:						
Grounds Maintenance	Apr-18	1.26	1.26	1.29	1.29	X
Communal Electricity	Apr-18	2.24	2.24	2.30	2.30	N

Non Sheltered Housing						
Grounds Maintenance	Apr-18	0.94	0.94	0.97	0.97	N
Communal Electricity	Apr-18	0.87	0.87	0.89	0.89	N

**Communal Cleaning (not subject to VAT) (See Note 1):**

Langham Drive, Clacton	Apr-18	2.72	2.72	2.79	2.79	N
Nayland Drive, Clacton	Apr-18	2.70	2.70	2.77	2.77	N
Boxted Ave (3 Storey) , Clacton	Apr-18	2.66	2.66	2.73	2.73	N
Boxted Ave (2 Storey ) , Clacton	Apr-18	1.51	1.51	1.55	1.55	N
Polstead Way, Clacton	Apr-18	1.51	1.51	1.55	1.55	N
Porter Way, Clacton	Apr-18	1.28	1.28	1.31	1.31	N
Tanner Close, Clacton	Apr-18	1.20	1.20	1.23	1.23	N
Mason Road, Clacton	Apr-18	1.36	1.36	1.40	1.40	N
Maldon Way, Clacton	Apr-20	NEW		1.40	1.40	N
Groom Park, Clacton	Apr-18	1.41	1.41	1.45	1.45	N
Leas Road , Clacton	Apr-18	1.41	1.41	1.45	1.45	N
Rivers House, Walton	Apr-18	1.20	1.20	1.23	1.23	N
Rochford House, Walton	Apr-18	1.20	1.20	1.23	1.23	N
D'arcy House , Walton	Apr-18	1.20	1.20	1.23	1.23	N
Churchill Court, Dovercourt	Apr-18	1.55	1.55	1.59	1.59	N
Cliff Court, Dovercourt	Apr-18	1.81	1.81	1.86	1.86	N
Nichols Close, Lawford	Apr-20	NEW		2.46	2.46	N
Grove Avenue Walton	Apr-18	0.75	0.75	0.77	0.77	N

**SHELTERED UNITS SERVICE CHARGES (Not subject to VAT) (see Note 2):**

Housing Related Support Charge	Apr-17	6.34	6.34	6.34	6.34	X
Landlord Costs	Apr-15	13.60	13.60	13.60	13.60	X
Careline Alarm	Apr-17	2.00	2.00	2.00	2.00	X

**Notes**

- (1) These charges are based on the principle of full cost recovery.
- (2) Only applies to tenants who are not in receipt of Housing Benefit

## \* Garage Rent - VAT:

Parking:		Storage:	
Council Tenant	N	Homeless persons goods	N
Non-Council Tenant	V	Premises suitable for parking	V
		Premises unsuitable for parking	X

**HRA Capital Programme**

	<b>2019/20</b>	<b>2020/21</b>	<b>2021/22</b>	<b>2021/23</b>	<b>2023/24</b>	<b>2024/25</b>
	<b>Original</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
	£	£	£	£	£	£
<b>EXPENDITURE</b>						
Improvements, enhancement & adaptation of the Council's housing stock	2,696,410	2,696,410	2,696,410	2,696,410	2,696,410	2,696,410
Disabled adaptations for Council Tenants	400,000	400,000	400,000	400,000	400,000	400,000
Information Technology upgrade and replacement	20,000	20,000	20,000	20,000	20,000	20,000
New Build Initiatives and Acquisitions	0	280,820	0	0	0	0
Jaywick Sands Starter Homes	0	0	0	0	0	0
Cash Incentive Scheme	60,000	60,000	60,000	60,000	60,000	60,000
	<b>3,176,410</b>	<b>3,457,230</b>	<b>3,176,410</b>	<b>3,176,410</b>	<b>3,176,410</b>	<b>3,176,410</b>
<b>FINANCING</b>						
External Contributions	0	0	0	0	0	0
Capital Grants	0	0	0	0	0	0
Major Repairs Reserve	3,176,410	3,176,410	3,176,410	3,176,410	3,176,410	3,176,410
Direct Revenue Financing of Capital	0	280,820	0	0	0	0
	<b>3,176,410</b>	<b>3,457,230</b>	<b>3,176,410</b>	<b>3,176,410</b>	<b>3,176,410</b>	<b>3,176,410</b>



## HRA RESERVES

## APPENDIX D

	Balance 31 March 2019	Contribution from Reserves 2019/20	Contribution to Reserves 2019/20	Est. Balance 31 March 2020	Contribution from Reserves 2020/21	Contribution to Reserves 2020/21	Est. Balance 31 March 2021
	£	£	£	£	£	£	£
<b>HRA Reserves</b>							
HRA General Balance	5,028,190	(75,000)	75,330	5,028,520	0	0	5,028,520
HRA Commitments	2,890,558	(2,890,558)	0	(0)	0	0	(0)
Housing Repairs Reserve	864,260	(3,917,120)	3,917,120	864,260	(3,848,510)	3,848,510	864,260
Major Repairs Reserve	4,810,640	(3,753,620)	3,176,410	4,233,430	(3,176,410)	3,176,410	4,233,430
<b>Total Reserves</b>	<b>13,593,648</b>	<b>(10,636,298)</b>	<b>7,168,860</b>	<b>10,126,210</b>	<b>(7,024,920)</b>	<b>7,024,920</b>	<b>10,126,210</b>