

Revenue Estimates 2020/21

Housing Revenue Account (HRA)

<u>Analysis by Type of Spend</u>	2019/20 Original Estimate	2020/21 Original Estimate
	£	£
Direct Expenditure		
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
Total Direct Expenditure	6,532,340	6,584,990
Direct Income		
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)
Total Direct Income	(13,437,280)	(13,713,060)
Net Direct Costs	(6,904,940)	(7,128,070)
Indirect Income/Expenditure		
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
Total Indirect Income/Expenditure	6,829,610	7,128,070
Net Contribution to/(from) Reserves	75,330	0
Total for HRA	0	0

Housing Revenue Account (HRA)

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

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

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

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

Housing Portfolio - HRA

Scale of Charges 2020/21

		(A) 2019/20	(B)	(C) 2020/21	(D)	
	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%	VAT Ind
Effective from		01/04/2019 £	01/04/2019 £	01/04/2020 £	01/04/2020 £	
<u>GARAGE RENTS AND ACCOMMODATION CHARGES</u>						
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	*
<u>QUESTIONNAIRES</u>						
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
<u>SERVICE CHARGES (per week)</u>						
Sewerage charges (not subject to VAT) (See Note 1):						
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
Bio Systems	Apr-18	7.53	7.53	7.73	7.73	Z
Septic Tanks	Apr-18	2.86	2.86	2.94	2.94	Z
Pumping Stations (not subject to VAT)	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
Communal central heating charges (not subject to VAT) (see note 1):						
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
Other Service Charges (not subject to VAT):						
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

	2019/20	2020/21	2021/22	2021/23	2023/24	2024/25
	Original	Budget	Budget	Budget	Budget	Budget
	Budget	Budget	Budget	Budget	Budget	Budget
	£	£	£	£	£	£
EXPENDITURE						
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
	3,176,410	3,457,230	3,176,410	3,176,410	3,176,410	3,176,410
FINANCING						
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
	3,176,410	3,457,230	3,176,410	3,176,410	3,176,410	3,176,410

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
	£	£	£	£	£	£	£
HRA Reserves							
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
Total Reserves	13,593,648	(10,636,298)	7,168,860	10,126,210	(7,024,920)	7,024,920	10,126,210