

**Housing Revenue Account  
Budget Book**

**2016 - 2017**

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**GUILDFORD BOROUGH COUNCIL**  
**HOUSING REVENUE ACCOUNT BUDGET BOOK 2016-17**

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# GUILDFORD BOROUGH COUNCIL

## HRA BUDGET BOOK AND BUSINESS PLAN 2016-17

### Summary – gross expenditure and income

2013-14 Actual £	2014-15 Actual £	Analysis	2015-16 Estimate £	2015-16 Projection £	2016-17 Estimate £
		<b>Borough Housing Services</b>			
619,866	651,611	Income Collection	686,760	635,698	653,540
843,093	946,030	Tenants Services	939,350	875,796	934,070
113,767	128,403	Tenant Participation	143,750	87,277	145,290
97,703	69,481	Garage Management	70,560	71,197	69,680
65,759	62,502	Elderly Persons Dwellings	70,720	64,346	76,500
580,019	526,690	Flats Communal Services	435,160	447,767	447,100
467,195	461,658	Environmental Works to Estates	504,530	461,093	560,770
4,652,110	4,365,787	Responsive and Planned Maintenance	5,066,400	4,696,390	5,092,260
112,036	131,157	SOCH and Equity Share Administration	117,950	141,235	117,990
<b>7,551,548</b>	<b>7,343,319</b>		<b>8,035,180</b>	<b>7,480,799</b>	<b>8,097,200</b>
		<b>Strategic Housing Services</b>			
353,591	367,945	Advice, Registers & Tenant Selection	362,930	358,106	356,810
192,029	189,835	Void Property Management & Lettings	194,780	201,858	186,420
5,284	8,161	Homelessness Hostels	7,630	7,482	7,930
207,779	214,176	Supported Housing Management	209,350	202,220	204,870
363,684	363,535	Strategic Support to the HRA	471,530	437,749	471,550
<b>1,122,367</b>	<b>1,143,652</b>		<b>1,246,220</b>	<b>1,207,414</b>	<b>1,227,580</b>
		<b>Community Services</b>			
869,297	885,118	Sheltered Housing	945,860	927,648	883,050
		<b>Other Items</b>			
5,678,019	5,952,153	Depreciation	5,678,000	5,678,000	5,000,000
(8,698,062)	(22,462,367)	Impairment/(Revaluation)	0	0	0
98,512	104,786	Debt Management	105,110	105,110	154,650
43,550	0	Rent Rebates	0	0	0
0	0	Negative Subsidy (Housing Element)	0	0	0
104,418	163,913	Other Items	440,480	440,480	506,970
<b>6,769,649</b>	<b>(6,869,425)</b>	<b>Total Expenditure</b>	<b>16,450,850</b>	<b>15,839,451</b>	<b>15,869,450</b>
(31,114,850)	(32,275,406)	Income	(32,635,750)	(32,305,793)	(32,331,290)
<b>(24,345,201)</b>	<b>(39,144,832)</b>	<b>Net Cost of Services(per inc &amp; exp a/c)</b>	<b>(16,184,900)</b>	<b>(16,466,342)</b>	<b>(16,461,840)</b>
<b>243,784</b>	<b>232,550</b>	HRA share of CDC	<b>239,340</b>	<b>239,340</b>	<b>241,740</b>
<b>(24,101,417)</b>	<b>(38,912,282)</b>	<b>Net Cost of HRA Services</b>	<b>(15,945,560)</b>	<b>(16,227,002)</b>	<b>(16,220,100)</b>
(146,990)	(178,802)	Investment Income	(259,170)	(259,170)	(481,030)
5,034,635	5,077,365	Interest Payable	5,250,000	5,130,000	5,130,890
<b>(19,213,772)</b>	<b>(34,013,719)</b>	<b>Deficit for Year on HRA Services</b>	<b>(10,954,730)</b>	<b>(11,356,172)</b>	<b>(11,570,240)</b>
0	0	Amortised Premiums and Discounts	0	0	0
0	0	REFCUS - Revenue expenditure funded from capital	75,000	75,000	75,000
0	0	VRP - Voluntary Revenue Provision (gravel pits)	0	0	0
	210,000	VRP - Voluntary Revenue Provision (corporation club)	0	0	0
2,500,000	2,500,000	Contrib to/(Use of) RFFC	2,500,000	2,500,000	2,500,000
7,923,234	5,359,879	Contrib to/(Use of) New Build Reserve	8,379,730	8,781,172	8,995,240
	3,313,022	CERA - Capital Expenditure from Revenue	0	0	0
99,140	180,302	Tfr (fr) to Pensions Reserve	0	0	0
8,698,062	22,462,367	Tfr (from)/to CAA re: Impairment/Revaluation	0	0	0
(3,664)		Tfr (from)/to CAA re: Intangible assets	0	0	0
(3,000)	(11,850)	Tfr (from)/to CAA re: rev. inc. from sale of asset	0	0	0
<b>0</b>	<b>0</b>	<b>HRA Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>
(2,500,000)	(2,500,000)	Balance Brought Forward	(2,500,000)	(2,500,000)	(2,500,000)
<b>(2,500,000)</b>	<b>(2,500,000)</b>	<b>Balance Carried Forward</b>	<b>(2,500,000)</b>	<b>(2,500,000)</b>	<b>(2,500,000)</b>

**GUILDFORD BOROUGH COUNCIL**

**HOUSING REVENUE ACCOUNT BUDGET BOOK 2016-17**

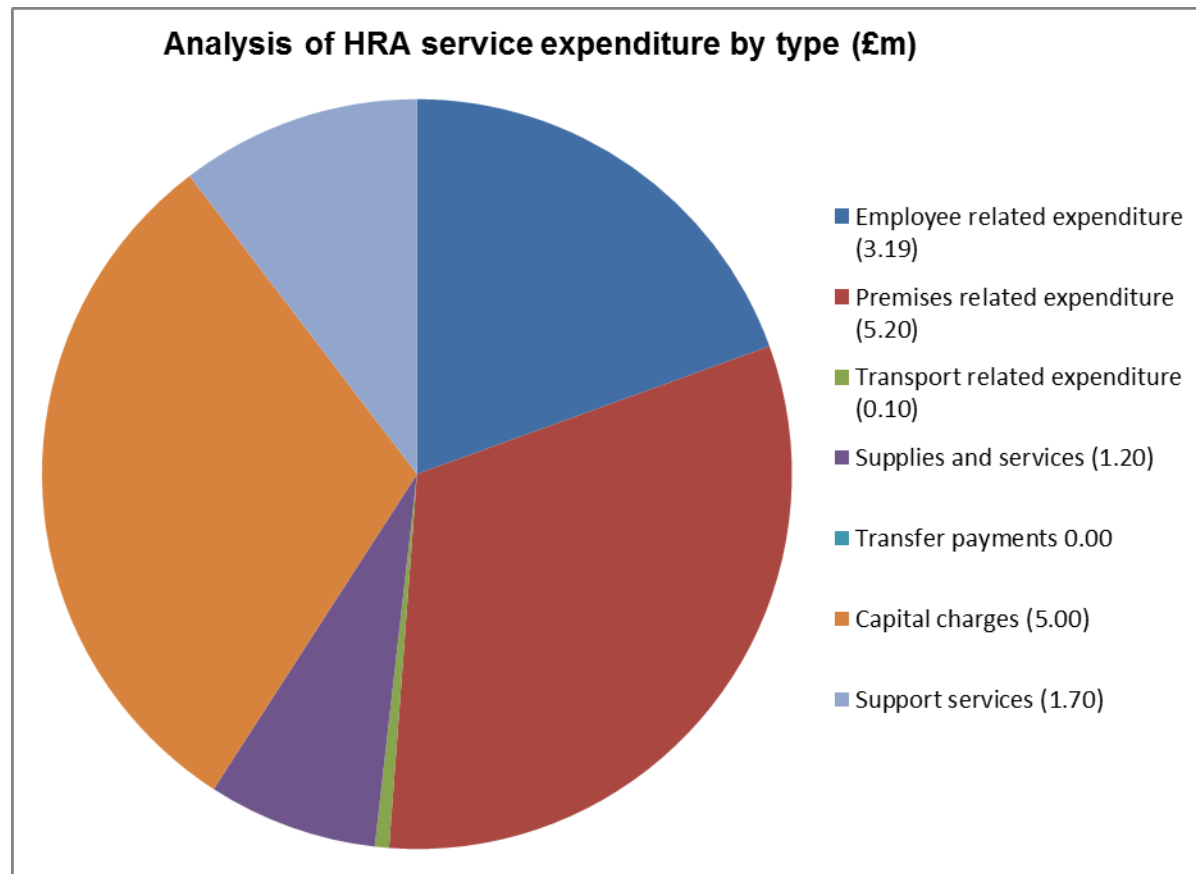
**Budget summary –income detail**

<b>2013-14 Actual £</b>	<b>2014-15 Actual £</b>	<b>Analysis</b>	<b>2015-16 Estimate £</b>	<b>2015-16 Projection £</b>	<b>2016-17 Estimate £</b>
		<b>Income</b>			
(28,421,590)	(29,507,308)	Rent Income - Dwellings	(29,950,000)	(29,615,520)	(29,604,000)
(196,591)	(203,864)	Rent Income - Rosebery Hsg Assoc	(228,000)	(228,000)	(234,840)
(167,382)	(181,109)	Rents - Shops, Buildings etc	(168,930)	(168,930)	(181,110)
(683,196)	(662,500)	Rents - Garages	(712,000)	(716,523)	(712,000)
<b>(29,468,759)</b>	<b>(30,554,781)</b>	<b>Total Rent Income</b>	<b>(31,058,930)</b>	<b>(30,728,973)</b>	<b>(30,731,950)</b>
(356,395)	(359,506)	Supporting People Grant	(300,000)	(300,000)	(280,000)
(924,438)	(896,176)	Service Charges	(967,690)	(967,690)	(967,920)
(13,532)	(78,871)	Legal Fees Recovered	(14,000)	(14,000)	(25,000)
(1,188)	(1,211)	Council Tax Recovered	(1,250)	(1,250)	(1,250)
(60,160)	(50,488)	Service Charges Recovered	(57,050)	(57,050)	(53,990)
(290,377)	(334,373)	Miscellaneous Income	(236,830)	(236,830)	(271,180)
<b>(31,114,850)</b>	<b>(32,275,406)</b>	<b>Total Income</b>	<b>(32,635,750)</b>	<b>(32,305,793)</b>	<b>(32,331,290)</b>

**GUILDFORD BOROUGH COUNCIL**

**HOUSING REVENUE ACCOUNT BUDGET BOOK 2016-17**

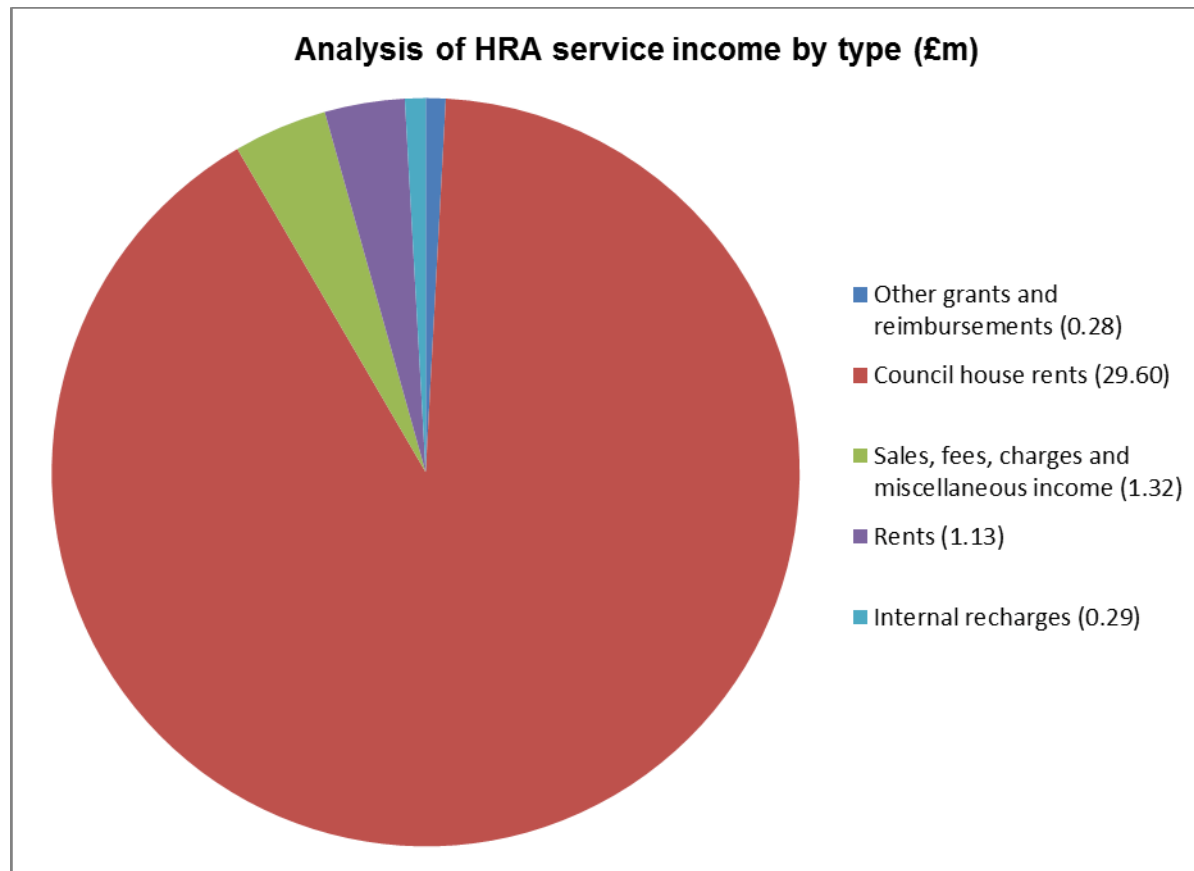
**Graphical analysis of HRA service gross expenditure for 2016-17 by type (subjective analysis)**



**GUILDFORD BOROUGH COUNCIL**

**HOUSING REVENUE ACCOUNT BUDGET BOOK 2016-17**

**Graphical analysis of HRA service gross income for 2016-17 by type (subjective analysis)**



## GUILDFORD BOROUGH COUNCIL

### HOUSING REVENUE ACCOUNT BUDGET BOOK 2016-17

#### Analysis of HRA gross expenditure and sources of finance for 2016-17

	Housing (HRA)			Housing (HRA)	
<b>Gross Expenditure by Service</b>	%	£000	<b>Gross Expenditure alternatively analysed as:</b>	%	£000
Services to tenants	4	1,436	Council house repairs and maintenance	13	4,253
Income collection	2	654	Capital financing costs	15	5,000
Sheltered Housing and elderly persons dwellings	3	960	Direct payroll costs (incl NI and Superannuation)	9	2,757
Flats communal services	1	447	Housing benefit payments	0	0
Environmental works	2	560	Rates	0	8
Void property and garage management	1	255	Energy costs	1	394
Supported housing and homelessness hostels	1	213	Grants	0	0
Strategic and corporate support	1	233	Other	10	3,219
Other services	2	780	Interest payable	16	5,130
Repairs and Maintenance	16	5,092	Transfer to reserves	36	11,495
Rent rebate subsidy limitation charge	0	0	Revenue contributions to capital outlay	0	75
Depreciation	15	5,000		100	32,331
Transfer to reserves	36	11,495			
Interest payable	16	5,131			
Revenue contributions to capital outlay	0	75			
	100	32,331			

	Housing (HRA)	
<b>Received From:</b>	%	£000
Council House Rents	93	29,604
Interest receivable	1	481
Rent income	3	1,128
Fees, charges and miscellaneous income	3	1,118
	100	32,331



## GUILDFORD BOROUGH COUNCIL

### HOUSING REVENUE ACCOUNT BUDGET BOOK 2016-17

#### HRA Balance and Reserve Funds' projections to 2019-20

##### HRA Revenue Balance

The Revenue Balance of the HRA is available to meet unexpected fluctuations in the budget. We maintain the balance at £2.5 million.

Actual 2014-15 £000	Estimate 2015-16 £000	Revised 2015-16 £000	Estimate 2016-17 £000	Projection 2017-18 £000	Projection 2018-19 £000	Projection 2019-20 £000
(2,500) Balance b/f 1 April	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)
0 From revenue in year	0	0	0	0	0	0
(2,500) Balance c/f 31 March	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)

##### HRA Reserve for Future Capital

Actual 2014-15 £000	Estimate 2015-16 £000	Revised 2015-16 £000	Estimate 2016-17 £000	Projection 2017-18 £000	Projection 2018-19 £000	Projection 2019-20 £000
(20,829) Balance b/f 1 April	(23,329)	(23,329)	(25,829)	(28,329)	(30,829)	(33,329)
0 Used in year	4,687	0	0	0	0	0
(2,500) From revenue in year	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)
(23,329) Balance c/f 31 March	(21,142)	(25,829)	(28,329)	(30,829)	(33,329)	(35,829)

##### HRA Major Repairs reserve

Actual 2014-15 £000	Estimate 2015-16 £000	Revised 2015-16 £000	Estimate 2016-17 £000	Projection 2017-18 £000	Projection 2018-19 £000	Projection 2019-20 £000
(1,607) Balance b/f 1 April	(1,285)	(2,070)	(2,022)	(2,022)	(2,022)	(2,022)
5,489 Used in year	6,000	6,000	5,000	5,000	5,000	5,000
(5,952) From revenue in year	(5,678)	(5,952)	(5,000)	(5,000)	(5,000)	(5,000)
(2,070) Balance c/f 31 March	(963)	(2,022)	(2,022)	(2,022)	(2,022)	(2,022)

**GUILDFORD BOROUGH COUNCIL**

**HOUSING REVENUE ACCOUNT BUDGET BOOK 2016-17**

**HRA Balance and Reserve Funds' projections to 2019-20, continued**

**HRA New build reserve**

<b>Actual</b>	<b>Estimate</b>	<b>Revised</b>	<b>Estimate</b>	<b>Projection</b>	<b>Projection</b>	<b>Projection</b>
<b>2014-15</b>	<b>2015-16</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>
<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>
(15,593) Balance b/f 1 April	(20,629)	(20,953)	(26,681)	(23,084)	(22,390)	(21,248)
3,313 Used in year	8,262	2,651	12,592	2,352	2,580	7,819
(8,673) From revenue in year	(8,683)	(8,379)	(8,995)	(1,658)	(1,438)	(989)
<u>(20,953) Balance c/f 31 March</u>	<u>(21,050)</u>	<u>(26,681)</u>	<u>(23,084)</u>	<u>(22,390)</u>	<u>(21,248)</u>	<u>(14,418)</u>

**HRA usable capital receipts: 1-4-1 receipts**

1-4-1 receipts can be used to finance up to 30% of the cost of new dwellings.

<b>Actual</b>	<b>Estimate</b>	<b>Revised</b>	<b>Estimate</b>	<b>Projection</b>	<b>Projection</b>	<b>Projection</b>
<b>2014-15</b>	<b>2015-16</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>
<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>
(1,831) Balance b/f 1 April	(2,004)	(2,368)	(1,915)	2,639	2,788	3,012
1,819 Used in year	5,255	1,136	5,397	1,008	1,106	3,351
(2,356) Contribution in year	(908)	(683)	(843)	(859)	(882)	(908)
<u>(2,368) Balance c/f 31 March</u>	<u>2,343</u>	<u>(1,915)</u>	<u>2,639</u>	<u>2,788</u>	<u>3,012</u>	<u>5,455</u>

**HRA usable capital receipts: debt repayment**

These are receipts set aside at the discretion of the Council to allow for repayment of HRA debt

<b>Actual</b>	<b>Estimate</b>	<b>Revised</b>	<b>Estimate</b>	<b>Projection</b>	<b>Projection</b>	<b>Projection</b>
<b>2014-15</b>	<b>2015-16</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>
<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>
(1,061) Balance b/f 1 April	(716)	(1,979)	(2,197)	(2,666)	(3,143)	(3,627)
0 Used in year	0	0	0	0	0	0
(918) Contribution in year	(100)	(218)	(469)	(477)	(484)	(493)
<u>(1,979) Balance c/f 31 March</u>	<u>(816)</u>	<u>(2,197)</u>	<u>(2,666)</u>	<u>(3,143)</u>	<u>(3,627)</u>	<u>(4,120)</u>

**GUILDFORD BOROUGH COUNCIL**  
**HOUSING REVENUE ACCOUNT BUDGET BOOK 2016-17**

**Budget assumptions**

<b>Item</b>	<b>Assumption</b>
Opening stock	5,061 units of accommodation
HRA Debt	£197.2 million
Average cost of capital for 2016-17	2.68%
Rent decrease	1% reduction in social rents to be applied until March 2020
Garage income increase	1%
Bad debt provision 2016-17	£150,000 increasing to £300,000 by 2018-19
Void rate	1%
Service charge increases	Linked to inflation on repair/maintenance
Housing units lost through Right to Buy (RTB)	20 per annum
Retained receipts	Held in reserves
HRA ring fence	Policy of strong ring fence continues
Debt repayment	No provision made for the repayment of debt
Operating balance	£2.5 million

**GUILDFORD BOROUGH COUNCIL**

**HOUSING REVENUE ACCOUNT BUDGET BOOK 2016-17**

**Manpower establishment used in the estimate preparation: Number of posts, shown as Full Time Equivalents**

<b>Service Unit</b>	<b>2015-16 Total FTE (HRA)</b>	<b>2016-17 Total FTE (HRA)</b>
Health and Community Care Services	15.76	-
Housing Advice	18.07	-
Human Resources	0.26	-
Legal and Democratic Services	0.36	-
Management Team	0.05	-
Neighbourhood and Housing Management Services	40.01	-
Community Directorate	-	72.39
Corporate Directorate	-	0.62
Management Directorate	-	0.05
	74.51	73.07

This statement does not include equivalent provision for casual, agency or seasonal staff.

**GUILDFORD BOROUGH COUNCIL**

**HOUSING REVENUE ACCOUNT BUDGET BOOK 2016-17**

**Salaries and employee costs**

<b>2014-15 ACTUAL £</b>	<b>ANALYSIS</b>	<b>2015-16 ESTIMATE £</b>	<b>2016-17 ESTIMATE £</b>
	<b>Salaries (including NI and Superannuation)</b>		
426,226	Health and Community Care Services	453,850	0
628,960	Housing Advice	662,980	0
0	Human Resources	9,970	0
13,629	Legal and Democratic Services	9,200	0
18,930	Management Team	7,900	0
1,305,639	Neighbourhood and Housing Management Services	1,571,860	0
19,341	Parks and Leisure Services	0	0
0	Community Directorate	0	2,783,350
0	Corporate Directorate	0	19,990
0	Management Directorate	0	8,070
402,573	Corporate Costs	353,400	352,390
0	Vacancy Credit	(75,420)	(97,610)
2,815,296	<b>Total salaries</b>	<b>2,993,740</b>	<b>3,066,190</b>
	<i>Other employee related expenditure</i>		
37,450	Casual salaries	43,500	43,500
19,799	Car leasing	24,940	32,170
19,710	Employers liability insurance	19,410	21,300
5,842	Health/Medical expenses	10,810	11,450
2,628	Professional subscriptions	3,050	1,920
0	Relocation costs	800	800
321	Staff Car Parking	0	0
11,573	Training	19,380	19,380
5,999	Vacancy advertising	1,700	0
103,321	<b>Total Other Employee Related Costs</b>	<b>123,590</b>	<b>130,520</b>
2,918,618		3,117,330	3,196,710

HRA Subjective Summary

2014-15 Actual £	2015-16 Estimate £		2016-17 Estimate £	2017-18 Estimate £	2018-19 Estimate £	2019-20 Estimate £
(6,869,425)	16,450,850	Gross Expenditure	15,869,450	22,793,000	22,717,000	22,652,000
(32,275,406)	(32,635,750)	Gross Income	(32,331,290)	(31,900,000)	(31,500,000)	(31,075,000)
<b>(39,144,831)</b>	<b>(16,184,900)</b>	<b>Net Cost of services</b>	<b>(16,461,840)</b>	<b>(9,107,000)</b>	<b>(8,783,000)</b>	<b>(8,423,000)</b>
2,745,140	3,121,610	Employee Related Expenditure	3,192,580	3,260,000	3,315,000	3,395,000
4,647,665	5,114,270	Premises Related Expenditure	5,201,360	5,010,000	4,850,000	4,675,000
91,836	91,810	Transport Related Expenditure	104,260	104,000	107,000	111,000
1,122,443	1,168,810	Supplies and Services	1,203,260	1,230,000	1,240,000	1,250,000
0	0	Transfer Payments	0	7,000,000	7,000,000	7,000,000
0	0	Transfer to Capital	0	0	0	0
(287,971)	(286,000)	Transfer to General Fund	(286,000)	(291,000)	(295,000)	(299,000)
<b>8,319,113</b>	<b>9,210,500</b>	<b>Total Direct Expenditure</b>	<b>9,415,460</b>	<b>16,313,000</b>	<b>16,217,000</b>	<b>16,132,000</b>
1,320,963	1,557,010	Support Services	1,453,990	1,480,000	1,500,000	1,520,000
(16,509,503)	5,683,340	Capital Financing costs	5,000,000	5,000,000	5,000,000	5,000,000
<b>(6,869,427)</b>	<b>16,450,850</b>	<b>Total Expenditure</b>	<b>15,869,450</b>	<b>22,793,000</b>	<b>22,717,000</b>	<b>22,652,000</b>
(32,275,406)	(32,635,750)	Income	(32,331,290)	(31,900,000)	(31,500,000)	(31,075,000)
<b>(39,144,833)</b>	<b>(16,184,900)</b>	<b>Net cost of Services(Income &amp; Expenditure a/c)</b>	<b>(16,461,840)</b>	<b>(9,107,000)</b>	<b>(8,783,000)</b>	<b>(8,423,000)</b>
232,550	239,340	HRA share of CDC	241,740	246,500	251,500	256,500
<b>(38,912,283)</b>	<b>(15,945,560)</b>	<b>Net Cost of HRA services</b>	<b>(16,220,100)</b>	<b>(8,860,500)</b>	<b>(8,531,500)</b>	<b>(8,166,500)</b>
(178,802)	(259,170)	Investment Income	(481,030)	(623,000)	(782,000)	(723,000)
5,077,365	5,250,000	Interest Payable	5,130,890	5,250,000	5,300,000	5,350,000
<b>(34,013,720)</b>	<b>(10,954,730)</b>	<b>Deficit for Year on HRA Services</b>	<b>(11,570,240)</b>	<b>(4,233,500)</b>	<b>(4,013,500)</b>	<b>(3,539,500)</b>
0	75,000	REFCUS - Revenue expenditure funded from capital	75,000	75,000	75,000	75,000
210,000	0	VRP - Voluntary Revenue Provision (Corporation Club)	0	0	0	0
2,500,000	2,500,000	Contrib to/(Use of) RFFC	2,500,000	2,500,000	2,500,000	2,500,000
5,359,879	8,379,730	Contrib to/(Use of) New Build Reserve	8,995,240	1,658,500	1,438,500	864,500
3,313,022	0	CERA - Capital Expenditure funded from Revenue	0	0	0	0
180,302	0	Tfr (fr) to Pensions Reserve	0	0	0	0
22,462,367	0	Tfr (from)/to CFR re Impairment charge	0	0	0	0
(11,850)	0	Transfer (from) to CAA re: rev. income from sale of asset	0	0	0	0
<b>0</b>	<b>0</b>	<b>HRA Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(100,000)</b>
(2,500,000)	(2,500,000)	Balance Brought Forward	(2,500,000)	(2,500,000)	(2,500,000)	(2,500,000)
<b>(2,500,000)</b>	<b>(2,500,000)</b>	<b>Balance Carried Forward</b>	<b>(2,500,000)</b>	<b>(2,500,000)</b>	<b>(2,500,000)</b>	<b>(2,600,000)</b>

# Guildford Borough Council Housing Revenue Account Budget 2016-2017

# Housing Revenue Account

## HRA Service Summary

2014-15 Actual £	2015-16 Estimate £		2016-17 Estimate £	2017-18 Estimate £	2018-19 Estimate £	2019-20 Estimate £
367,945	362,930	Advice, Registers and Tenant Selection	356,810	365,000	375,000	385,000
62,502	70,720	Elderly Persons Dwellings	76,500	78,000	80,000	82,000
461,658	504,530	Environmental Works to Estates	560,770	571,000	582,000	590,000
526,690	435,160	Flats Communal Services	447,100	455,000	465,000	475,000
69,481	70,560	Garage Management	69,680	73,000	74,000	75,000
8,161	7,630	Homelessness Hostels Management	7,930	8,000	8,000	8,000
651,611	686,760	Income Collection	653,540	666,000	679,000	692,000
(16,241,515)	6,223,590	Other Items of Expenditure	5,661,620	5,680,000	5,690,000	5,700,000
4,365,787	5,066,400	Responsive and Planned Maintenance	5,092,260	4,900,000	4,700,000	4,500,000
131,157	117,950	Sale of Council House and Equity Share Property	117,990	119,000	121,000	123,000
885,118	945,860	Sheltered Housing	883,050	910,000	940,000	980,000
363,535	471,530	Strategic Support	471,550	480,000	490,000	500,000
214,176	209,350	Supported Housing Management	204,870	209,000	215,000	220,000
128,403	143,750	Tenant Participation	145,290	147,000	149,000	151,000
946,030	939,350	Tenants' Services	934,070	942,000	956,000	975,000
189,835	194,780	Void Property Management and Lettings	186,420	190,000	193,000	196,000
0	0	<i>Future year implication of Government changes (estimated)</i>	0	7,000,000	7,000,000	7,000,000
<b>(6,869,425)</b>	<b>16,450,850</b>	<b>Total Gross Expenditure</b>	<b>15,869,450</b>	<b>22,793,000</b>	<b>22,717,000</b>	<b>22,652,000</b>

HRA Service Summary

2014-15 Actual £	2015-16 Estimate £		2016-17 Estimate £	2017-18 Estimate £	2018-19 Estimate £	2019-20 Estimate £
<b>(6,869,425)</b>	<b>16,450,850</b>	<b>Total Gross Expenditure C/F from previous page</b>	<b>15,869,450</b>	<b>22,793,000</b>	<b>22,717,000</b>	<b>22,652,000</b>
(32,275,406)	(32,635,750)	Income	(32,331,290)	(31,900,000)	(31,500,000)	(31,075,000)
<b>(39,144,831)</b>	<b>(16,184,900)</b>	<b>Net Cost of services (per income &amp; expenditure a/c)</b>	<b>(16,461,840)</b>	<b>(9,107,000)</b>	<b>(8,783,000)</b>	<b>(8,423,000)</b>
232,550	239,340	HRA share of Corporate & Democratic Core	241,740	246,500	251,500	256,500
<b>(38,912,282)</b>	<b>(15,945,560)</b>	<b>Net Cost of HRA services</b>	<b>(16,220,100)</b>	<b>(8,860,500)</b>	<b>(8,531,500)</b>	<b>(8,166,500)</b>
(178,802)	(259,170)	Investment Income	(481,030)	(623,000)	(782,000)	(723,000)
5,077,365	5,250,000	Interest Payable	5,130,890	5,250,000	5,300,000	5,350,000
<b>(34,013,719)</b>	<b>(10,954,730)</b>	<b>Deficit/(Surplus) for Year on HRA Services</b>	<b>(11,570,240)</b>	<b>(4,233,500)</b>	<b>(4,013,500)</b>	<b>(3,539,500)</b>
0	0	Amortised Premiums & Discounts	0	0	0	0
0	75,000	REFCUS – Revenue expenditure funded from Capital	75,000	75,000	75,000	75,000
210,000	0	VRP – Voluntary Revenue Provision (corporation club)	0	0	0	0
2,500,000	2,500,000	Contrib. to/ (Use of) Reserve for Future Capital Programme	2,500,000	2,500,000	2,500,000	2,500,000
5,359,879	8,379,730	Contrib. to/(Use of) New Build Reserve	8,995,240	1,658,500	1,438,500	964,500
3,313,022	0	CERA – Capital Expenditure funded from Revenue	0	0	0	0
180,302	0	Transfer (from) to Pensions Reserve	0	0	0	0
22,462,367	0	Transfer (from) to CFR re: Impairment charge	0	0	0	0
0	0	Transfer (from) to CAA re: Intangible assets	0	0	0	0
(11,850)	0	Transfer (from) to CAA re: rev. income from sale of asset	0	0	0	0
0	0	Transfer (from) to Other Reserves	0	0	0	0
<b>0</b>	<b>0</b>	<b>HRA Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
(2,500,000)	(2,500,000)	Balance Brought Forward	(2,500,000)	(2,500,000)	(2,500,000)	(2,500,000)
<b>(2,500,000)</b>	<b>(2,500,000)</b>	<b>Balance Carried Forward</b>	<b>(2,500,000)</b>	<b>(2,500,000)</b>	<b>(2,500,000)</b>	<b>(2,500,000)</b>



# Guildford Borough Council Outline Budget 2016-2017

# Housing Advice Services - Hra

**Financial Information** Advice, Registers and Tenant Selection

**Ledger Code** SHSTS

**Responsible Officer** Kim Rippet - Head of Housing Advice Services (Tel: 444241)

**Financial Services Contact** Mark Jasper - Senior Accountant (Tel: 444846)

2014-15 Actual £		2015-16 Estimate £	2015-16 Probable £	2016-17 Estimate £	Major Items	2015-16 Estimate £	2016-17 Estimate £
470,438	Employee Related Expenditure	464,590	466,401	471,200	<b>Employee Related</b>		
0	Premises Related Expenditure	0	0	0	Insurance - Emps Liab, All Risk	2,920	3,500
9,059	Transport Related Expenditure	9,320	9,485	9,220	Salaries	440,130	446,130
78,833	Supplies and Services	76,710	69,882	76,040	<b>Transport Related</b>		
0	Third Party Payments	0	0	0	Car Leasing and Allowances	9,010	9,110
0	Transfer Payments	0	0	0	<b>Supplies and Services</b>		
<b>558,330</b>	<b>Total Directly Controllable Expenditure</b>	<b>550,620</b>	<b>545,768</b>	<b>556,460</b>	Computer Software Licence	3,080	3,080
					IT Renewals	410	1,170
(287,971)	Income	(286,000)	(286,000)	(286,000)	Medical Referees Fees	4,200	4,200
<b>270,359</b>	<b>Net Directly Controllable Expenditure/(Income)</b>	<b>264,620</b>	<b>259,768</b>	<b>270,460</b>	Printing Services Recharge	4,920	4,880
					Telecomms	1,810	1,480
0	Capital Charges	0	0	0	<b>Income</b>		
97,586	Support Services	98,310	98,338	86,350	Recharged to Other Services	(286,000)	(286,000)
<b>367,945</b>	<b>Total Service Cost/(Surplus)</b>	<b>362,930</b>	<b>358,106</b>	<b>356,810</b>	<b>Support Services</b>		
					Business Services Support Recharge	4,540	3,760
					Customer Tech Support Recharge	9,540	11,360
					Health and Safety Recharge	1,850	1,780
					HR Services Recharge	6,860	7,770
					Information Sys Support Recharge	4,770	5,070
					Legal Services Recharge	5,140	5,080
					Office Services Recharge	9,660	8,490
					Paymaster Recharge	3,800	4,480
					Performance Mngt. Recharge	5,290	5,480
					Public Offices Recharge	39,320	24,000

## Major Variances 2015-16 v 2016-17

# Guildford Borough Council Outline Budget 2016-2017

# Property Management - Hra

**Financial Information** Elderly Persons Dwellings

**Ledger Code** BHSEPD

**Responsible Officer** Philip O'Dwyer - Director of Community Services (Tel: 444318)

**Financial Services Contact** Mark Jasper - Senior Accountant (Tel: 444846)

2014-15 Actual £		2015-16 Estimate £	2015-16 Probable £	2016-17 Estimate £	Major Items	2015-16 Estimate £	2016-17 Estimate £
0	Employee Related Expenditure	0	0	400	<b>Premises Related</b>		
15,182	Premises Related Expenditure	19,330	16,948	25,050	Gas	4,300	4,300
0	Transport Related Expenditure	0	0	0	Snow/Ice Clearance	13,770	18,670
45,600	Supplies and Services	50,000	46,010	50,000	<b>Supplies and Services</b>		
0	Third Party Payments	0	0	0	Emergency Communication System	50,000	50,000
0	Transfer Payments	0	0	0	<b>Support Services</b>		
<b>60,782</b>	<b>Total Directly Controllable Expenditure</b>	<b>69,330</b>	<b>62,958</b>	<b>75,450</b>	Energy Management Recharge	1,310	1,030
0	Income	0	0	0			
<b>60,782</b>	<b>Net Directly Controllable Expenditure/(Income)</b>	<b>69,330</b>	<b>62,958</b>	<b>75,450</b>			
0	Capital Charges	0	0	0			
1,720	Support Services	1,390	1,388	1,050			
<b>62,502</b>	<b>Total Service Cost/(Surplus)</b>	<b>70,720</b>	<b>64,346</b>	<b>76,500</b>			

## Major Variances 2015-16 v 2016-17

# Guildford Borough Council Outline Budget 2016-2017

# Property Management - Hra

**Financial Information** Environmental Works to Estates

**Ledger Code** BHSENV

**Responsible Officer** Philip O'Dwyer - Director of Community Services (Tel: 444318)

**Financial Services Contact** Mark Jasper - Senior Accountant (Tel: 444846)

2014-15 Actual £		2015-16 Estimate £	2015-16 Probable £	2016-17 Estimate £	Major Items	2015-16 Estimate £	2016-17 Estimate £
21,193	Employee Related Expenditure	320	319	0			
285,418	Premises Related Expenditure	309,630	306,183	370,400	<b>Premises Related</b>		
1,980	Transport Related Expenditure	2,460	2,460	0	Grounds Works	227,810	291,210
140,321	Supplies and Services	175,030	135,048	176,280	Offsite Sewer Works	16,200	16,200
0	Third Party Payments	0	0	0	Tree Maintenance	47,400	47,400
0	Transfer Payments	0	0	0	Works to Gardens	14,930	14,930
<b>448,912</b>	<b>Total Directly Controllable Expenditure</b>	<b>487,440</b>	<b>444,010</b>	<b>546,680</b>	<b>Transport Related</b>		
0	Income	0	0	0	Officers Car Leasing	2,460	0
<b>448,912</b>	<b>Net Directly Controllable Expenditure/(Income)</b>	<b>487,440</b>	<b>444,010</b>	<b>546,680</b>	<b>Supplies and Services</b>		
0	Capital Charges	0	0	0	Games & Playground Equipment	28,000	28,000
12,746	Support Services	17,090	17,083	14,090	Social Enterprise	85,000	85,000
<b>461,658</b>	<b>Total Service Cost/(Surplus)</b>	<b>504,530</b>	<b>461,093</b>	<b>560,770</b>	Street Cleansing Contractor	62,030	63,270
					<b>Support Services</b>		
					Business Services Support Recharge	310	260
					Legal Services Recharge	10,920	10,780
					Paymaster Recharge	2,010	2,050

## Major Variances 2015-16 v 2016-17

# Guildford Borough Council Outline Budget 2016-2017

# Property Management - Hra

**Financial Information** Flats Communal Services

**Ledger Code** BHSFCS

**Responsible Officer** Philip O'Dwyer - Director of Community Services (Tel: 444318)

**Financial Services Contact** Mark Jasper - Senior Accountant (Tel: 444846)

2014-15 Actual £		2015-16 Estimate £	2015-16 Probable £	2016-17 Estimate £	Major Items	2015-16 Estimate £	2016-17 Estimate £
90,714	Employee Related Expenditure	107,920	75,322	118,180	<b>Employee Related</b>		
275,538	Premises Related Expenditure	161,950	217,226	167,170	Salaries	105,910	115,130
1,774	Transport Related Expenditure	1,480	1,683	2,210	<b>Premises Related</b>		
55,011	Supplies and Services	30,000	18,577	29,190	Debtors Section Recharge	34,510	34,010
0	Third Party Payments	0	0	0	Electricity	69,730	67,920
0	Transfer Payments	0	0	0	Gas	18,030	17,700
<b>423,037</b>	<b>Total Directly Controllable Expenditure</b>	<b>301,350</b>	<b>312,808</b>	<b>316,750</b>	Insurance	40,700	41,120
0	Income	0	0	0	R&M General	7,500	8,210
<b>423,037</b>	<b>Net Directly Controllable Expenditure/(Income)</b>	<b>301,350</b>	<b>312,808</b>	<b>316,750</b>	Water	3,650	5,410
0	Capital Charges	0	0	0	Window Cleaning	6,710	6,710
103,653	Support Services	133,810	134,959	130,350	<b>Transport Related</b>		
<b>526,690</b>	<b>Total Service Cost/(Surplus)</b>	<b>435,160</b>	<b>447,767</b>	<b>447,100</b>	Car Leasing and Allowances	1,480	2,210
					<b>Supplies and Services</b>		
					Management Fee	3,890	3,820
					Security Services	8,150	8,150
					Sinking Fund Contributions	12,410	12,410
					Telecomms	4,060	3,710
					<b>Support Services</b>		
					Accountancy Services Recharge	49,990	53,920
					Business Services Support Recharge	310	260
					Energy Management Recharge	27,300	21,330
					Human Resources Recharge	1,300	3,150
					Paymaster Recharge	6,960	9,940

## Major Variances 2015-16 v 2016-17

# Guildford Borough Council Outline Budget 2016-2017

# Property Management - Hra

**Financial Information** Garage Management

**Ledger Code** BHSGM

**Responsible Officer** Philip O'Dwyer - Director of Community Services (Tel: 444318)

**Financial Services Contact** Mark Jasper - Senior Accountant (Tel: 444846)

2014-15 Actual £		2015-16 Estimate £	2015-16 Probable £	2016-17 Estimate £	Major Items	2015-16 Estimate £	2016-17 Estimate £
22,958	Employee Related Expenditure	16,710	18,958	19,470	<b>Employee Related</b>		
19,901	Premises Related Expenditure	25,280	24,524	24,990	Salaries	15,980	19,040
63	Transport Related Expenditure	60	62	60	<b>Premises Related</b>		
14,786	Supplies and Services	15,890	15,027	15,850	Grounds Works	23,920	24,280
0	Third Party Payments	0	0	0	<b>Supplies and Services</b>		
0	Transfer Payments	0	0	0	Street Cleansing Contractor	13,460	13,880
<b>57,708</b>	<b>Total Directly Controllable Expenditure</b>	<b>57,940</b>	<b>58,571</b>	<b>60,370</b>	<b>Support Services</b>		
					Audit Services Recharge	950	1,170
0	Income	0	0	0	Business Services Support Recharge	1,070	890
<b>57,708</b>	<b>Net Directly Controllable Expenditure/(Income)</b>	<b>57,940</b>	<b>58,571</b>	<b>60,370</b>	Customer Tech Support Recharge	1,630	1,610
					HR Services Recharge	620	360
0	Capital Charges	0	0	0	Information Sys Support Recharge	710	750
11,773	Support Services	12,620	12,626	9,310	Office Services Recharge	870	410
<b>69,481</b>	<b>Total Service Cost/(Surplus)</b>	<b>70,560</b>	<b>71,197</b>	<b>69,680</b>	Public Offices Recharge	3,530	1,150

## Major Variances 2015-16 v 2016-17

# Guildford Borough Council Outline Budget 2016-2017

# Housing Advice Services - Hra

**Financial Information** Homelessness Hostels Management

**Ledger Code** SHSHH

**Responsible Officer** Kim Rippet - Head of Housing Advice Services (Tel: 444241)

**Financial Services Contact** Mark Jasper - Senior Accountant (Tel: 444846)

2014-15 Actual £		2015-16 Estimate £	2015-16 Probable £	2016-17 Estimate £
0	Employee Related Expenditure	0	0	0
0	Premises Related Expenditure	0	0	0
0	Transport Related Expenditure	0	0	0
161	Supplies and Services	280	136	100
0	Third Party Payments	0	0	0
0	Transfer Payments	0	0	0
<b>161</b>	<b>Total Directly Controllable Expenditure</b>	<b>280</b>	<b>136</b>	<b>100</b>
0	Income	0	0	0
<b>161</b>	<b>Net Directly Controllable Expenditure/(Income)</b>	<b>280</b>	<b>136</b>	<b>100</b>
0	Capital Charges	0	0	0
8,000	Support Services	7,350	7,346	7,830
<b>8,161</b>	<b>Total Service Cost/(Surplus)</b>	<b>7,630</b>	<b>7,482</b>	<b>7,930</b>

## Major Items

### Support Services

	2015-16 Estimate £	2016-17 Estimate £
Accountancy Services Recharge	80	50
Business Services Support Recharge	550	460
Customer Tech Support Recharge	2,530	3,010
Information Sys Support Recharge	780	830
Paymaster Recharge	80	110

## Major Variances 2015-16 v 2016-17

# Guildford Borough Council Outline Budget 2016-2017

# Housing Income - Hra

**Financial Information** Income Collection

**Ledger Code** BHSINC

**Responsible Officer** Philip O'Dwyer - Director of Community Services (Tel: 444318)

**Financial Services Contact** Mark Jasper - Senior Accountant (Tel: 444846)

2014-15 Actual £		2015-16 Estimate £	2015-16 Probable £	2016-17 Estimate £	Major Items	2015-16 Estimate £	2016-17 Estimate £
424,926	Employee Related Expenditure	458,300	403,008	444,010			
0	Premises Related Expenditure	0	0	0	<b>Employee Related</b>		
12,026	Transport Related Expenditure	12,230	12,399	12,640	Salaries	448,300	434,140
69,275	Supplies and Services	51,660	55,680	47,590	<b>Transport Related</b>		
0	Third Party Payments	0	0	0	Car Leasing and Allowances	12,230	12,640
0	Transfer Payments	0	0	0	<b>Supplies and Services</b>		
<b>506,227</b>	<b>Total Directly Controllable Expenditure</b>	<b>522,190</b>	<b>471,087</b>	<b>504,240</b>	Agency Services	800	530
0	Income	0	0	0	Computer Software Licence	8,900	8,640
<b>506,227</b>	<b>Net Directly Controllable Expenditure/(Income)</b>	<b>522,190</b>	<b>471,087</b>	<b>504,240</b>	Giro Fees	16,000	16,000
0	Capital Charges	0	0	0	IT Renewals	530	640
145,384	Support Services	164,570	164,611	149,300	Legal Expenses	4,570	4,570
<b>651,611</b>	<b>Total Service Cost/(Surplus)</b>	<b>686,760</b>	<b>635,698</b>	<b>653,540</b>	Postage	9,460	6,450
					Printing and Stationery	7,330	6,600
					Telecomms	1,060	1,010
					<b>Support Services</b>		
					Audit Services Recharge	5,020	6,210
					Business Services Support Recharge	8,880	7,370
					Customer Tech Support Recharge	16,820	16,320
					HR Services Recharge	5,940	6,110
					Information Sys Support Recharge	5,360	5,700
					Legal Services Recharge	56,060	55,360
					Office Services Recharge	8,370	7,130
					Paymaster Recharge	10,330	11,000
					Public Offices Recharge	34,060	20,180

## Major Variances 2015-16 v 2016-17

# Guildford Borough Council Outline Budget 2016-2017

# Property Management - Hra

**Financial Information** Other Items of Expenditure

**Ledger Code** BSOIE

**Responsible Officer** Philip O'Dwyer - Director of Community Services (Tel: 444318)

**Financial Services Contact** Mark Jasper - Senior Accountant (Tel: 444846)

2014-15 Actual £		2015-16 Estimate £	2015-16 Probable £	2016-17 Estimate £	Major Items	2015-16 Estimate £	2016-17 Estimate £
4,900	Employee Related Expenditure	280,480	0	353,190	<b>Employee Related</b>		
0	Premises Related Expenditure	0	0	0	Backfunding of Superannuation	292,370	292,370
0	Transport Related Expenditure	0	0	0	Pension Payments for Added Years	61,030	60,020
254,786	Supplies and Services	255,930	0	304,650	Vacancies Credit	(75,420)	0
0	Third Party Payments	0	0	0	<b>Supplies and Services</b>		
0	Transfer Payments	0	0	0	Contr to Bad Debts Provision	150,000	150,000
<b>259,686</b>	<b>Total Directly Controllable Expenditure</b>	<b>536,410</b>	<b>0</b>	<b>657,840</b>	Debt Management Expenses	105,110	154,650
					<b>Transfer Payments</b>		
0	Income	0	0	0	<b>Capital Charges</b>		
<b>259,686</b>	<b>Net Directly Controllable Expenditure/(Income)</b>	<b>536,410</b>	<b>0</b>	<b>657,840</b>	Depreciation	5,678,000	5,000,000
(16,509,504)	Capital Charges	5,683,340	0	5,000,000	<b>Support Services</b>		
8,303	Support Services	3,840	0	3,780	Asset Register Recharge	3,840	3,780
<b>(16,241,515)</b>	<b>Total Service Cost/(Surplus)</b>	<b>6,223,590</b>	<b>0</b>	<b>5,661,620</b>			

## Major Variances 2015-16 v 2016-17

The vacancy credit has been disaggregated to services in 2016-17.



# Guildford Borough Council Outline Budget 2016-2017

# Property Management - Hra

**Financial Information** Responsive and Planned Maintenance

**Ledger Code** BHSRPM

**Responsible Officer** Philip O'Dwyer - Director of Community Services (Tel: 444318)

**Financial Services Contact** Mark Jasper - Senior Accountant (Tel: 444846)

2014-15 Actual £		2015-16 Estimate £	2015-16 Probable £	2016-17 Estimate £	Major Items	2015-16 Estimate £	2016-17 Estimate £
389,320	Employee Related Expenditure	454,110	389,748	432,740	<b>Employee Related</b>		
3,598,647	Premises Related Expenditure	4,157,350	3,852,734	4,164,280	Salaries	443,820	423,280
17,398	Transport Related Expenditure	19,830	19,941	21,310	<b>Premises Related</b>		
41,301	Supplies and Services	66,260	54,501	69,340	Debtors Section Recharge	6,530	3,880
0	Third Party Payments	0	0	0	Revenue Repairs	4,153,510	4,153,510
0	Transfer Payments	0	0	0	<b>Transport Related</b>		
<b>4,046,666</b>	<b>Total Directly Controllable Expenditure</b>	<b>4,697,550</b>	<b>4,316,924</b>	<b>4,687,670</b>	Car Leasing and Allowances	19,750	21,230
0	Income	0	0	0	<b>Supplies and Services</b>		
<b>4,046,666</b>	<b>Net Directly Controllable Expenditure/(Income)</b>	<b>4,697,550</b>	<b>4,316,924</b>	<b>4,687,670</b>	Computer Software Licence	12,850	12,610
0	Capital Charges	0	0	0	Consultants (Projects)	27,930	27,930
319,121	Support Services	368,850	379,466	404,590	Energy Performance Certificates	9,060	8,130
<b>4,365,787</b>	<b>Total Service Cost/(Surplus)</b>	<b>5,066,400</b>	<b>4,696,390</b>	<b>5,092,260</b>	IT Renewals	640	550
					Postage	4,810	4,060
					Storage, Archiving Recharge	1,150	1,150
					Telecomms	2,560	2,260
					<b>Support Services</b>		
					Accountancy Services Recharge	3,630	1,740
					Audit Services Recharge	2,960	3,660
					Business Services Support Recharge	8,850	7,340
					Customer Tech Support Recharge	17,110	14,570
					Engineering and Transport Recharge	11,690	11,240
					Housing Surveying Services	230,660	283,000
					HR Services Recharge	6,860	6,350
					Information Sys Support Recharge	3,440	3,650
					Office Services Recharge	7,380	7,580
					Paymaster Recharge	25,240	26,500
					Public Offices Recharge	30,000	21,440

## Major Variances 2015-16 v 2016-17

# Guildford Borough Council Outline Budget 2016-2017

# Property Management - Hra

**Financial Information** Sale of Council House and Equity Share Admin

**Ledger Code** BHSESA

**Responsible Officer** Philip O'Dwyer - Director of Community Services (Tel: 444318)

**Financial Services Contact** Mark Jasper - Senior Accountant (Tel: 444846)

2014-15 Actual £		2015-16 Estimate £	2015-16 Probable £	2016-17 Estimate £	Major Items	2015-16 Estimate £	2016-17 Estimate £
22,411	Employee Related Expenditure	17,580	17,677	17,850	<b>Employee Related</b>		
0	Premises Related Expenditure	0	0	0	Salaries	17,180	17,080
177	Transport Related Expenditure	150	171	180	<b>Transport Related</b>		
27,259	Supplies and Services	4,870	27,379	5,040	Car Leasing and Allowances	150	180
0	Third Party Payments	0	0	0	<b>Supplies and Services</b>		
0	Transfer Payments	0	0	0	Valuers Fees	2,970	2,970
<b>49,847</b>	<b>Total Directly Controllable Expenditure</b>	<b>22,600</b>	<b>45,227</b>	<b>23,070</b>	<b>Support Services</b>		
0	Income	0	0	0	Business Services Support Recharge	1,150	950
<b>49,847</b>	<b>Net Directly Controllable Expenditure/(Income)</b>	<b>22,600</b>	<b>45,227</b>	<b>23,070</b>	Customer Tech Support Recharge	1,600	1,580
0	Capital Charges	0	0	0	Debtors Section Recharge	3,890	4,270
81,310	Support Services	95,350	96,008	94,920	Engineering and Transport Recharge	8,170	7,830
<b>131,157</b>	<b>Total Service Cost/(Surplus)</b>	<b>117,950</b>	<b>141,235</b>	<b>117,990</b>	Information Sys Support Recharge	440	460
					Legal Services Recharge	75,250	74,310

## Major Variances 2015-16 v 2016-17

# Guildford Borough Council Outline Budget 2016-2017

# Health and Community Care - HRA

**Financial Information** Sheltered Housing

**Ledger Code** CSSH

**Responsible Officer** Jane Read - Community Services Manager (Tel: 444214)

**Financial Services Contact** Mark Jasper - Senior Accountant (Tel: 444846)

2014-15 Actual £		2015-16 Estimate £	2015-16 Probable £	2016-17 Estimate £	Major Items	2015-16 Estimate £	2016-17 Estimate £
396,346	Employee Related Expenditure	374,630	354,923	373,110	<b>Employee Related</b>		
306,303	Premises Related Expenditure	332,530	327,192	339,160	Salaries	365,440	363,330
7,932	Transport Related Expenditure	8,090	8,019	7,610	<b>Premises Related</b>		
96,283	Supplies and Services	89,300	96,158	84,730	Electricity	125,780	135,850
0	Third Party Payments	0	0	0	Fixtures & Fittings	17,000	17,000
0	Transfer Payments	0	0	0	Gas	140,500	135,450
<b>806,864</b>	<b>Total Directly Controllable Expenditure</b>	<b>804,550</b>	<b>786,292</b>	<b>804,610</b>	Water	21,200	21,650
					<b>Transport Related</b>		
0	Income	0	0	0	Car Leasing and Allowances	7,980	7,600
<b>806,864</b>	<b>Net Directly Controllable Expenditure/(Income)</b>	<b>804,550</b>	<b>786,292</b>	<b>804,610</b>	<b>Supplies and Services</b>		
					CECS Visiting Service	23,600	24,540
0	Capital Charges	0	0	0	Copying Machines	1,800	320
78,254	Support Services	141,310	141,356	78,440	Emergency Communication System	8,500	7,640
<b>885,118</b>	<b>Total Service Cost/(Surplus)</b>	<b>945,860</b>	<b>927,648</b>	<b>883,050</b>	Equipment & Tools Repairs	220	220
					Miscellaneous Expenses	1,440	1,440
					Telecomms	11,130	9,500
					<b>Support Services</b>		
					Business Services Support Recharge	7,850	6,500
					Customer Tech Support Recharge	8,550	8,410
					Energy Management Recharge	5,270	4,170
					Health and Safety Recharge	2,220	2,060
					Human Resources Recharge	8,190	9,120
					Information Sys Support Recharge	3,220	3,420
					Paymaster Recharge	21,530	21,990
					Public Offices Recharge	46,980	0

## Major Variances 2015-16 v 2016-17

Financial Information Strategic Support

Ledger Code SHSSS

Responsible Officer Various

Financial Services Contact Mark Jasper - Senior Accountant (Tel: 444846)

2014-15 Actual £		2015-16 Estimate £	2015-16 Probable £	2016-17 Estimate £	Major Items	2015-16 Estimate £	2016-17 Estimate £
132,830	Employee Related Expenditure	178,690	128,270	183,140	<b>Employee Related</b>		
0	Premises Related Expenditure	50,000	64,750	50,000	Salaries	174,310	179,290
4,252	Transport Related Expenditure	4,820	4,606	5,140	Debtors Section Recharge	4,170	5,670
51,878	Supplies and Services	41,660	43,696	37,080	<b>Transport Related</b>		
0	Third Party Payments	0	0	0	Car Leasing and Allowances	4,810	5,130
0	Transfer Payments	0	0	0	<b>Supplies and Services</b>		
<b>188,960</b>	<b>Total Directly Controllable Expenditure</b>	<b>275,170</b>	<b>241,322</b>	<b>275,360</b>	Audit Fee	1,000	1,500
0	Income	0	0	0	Computer Software Licence	16,380	10,520
<b>188,960</b>	<b>Net Directly Controllable Expenditure/(Income)</b>	<b>275,170</b>	<b>241,322</b>	<b>275,360</b>	Consultants Fees	1,000	1,000
0	Capital Charges	0	0	0	Credit Union	10,000	10,000
174,575	Support Services	196,360	196,427	196,190	General Subscriptions	7,800	7,800
<b>363,535</b>	<b>Total Service Cost/(Surplus)</b>	<b>471,530</b>	<b>437,749</b>	<b>471,550</b>	Valuers Fees	5,000	5,000
					<b>Support Services</b>		
					Accountancy Services Recharge	90,420	94,120
					Business Services Support Recharge	6,030	5,000
					Customer Tech Support Recharge	11,440	11,270
					HR Services Recharge	1,710	1,650
					Information Sys Support Recharge	4,290	4,570
					Legal Services Recharge	28,630	27,930
					Office Services Recharge	2,450	2,120
					Paymaster Recharge	860	1,140
					Public Offices Recharge	10,050	5,940
					Valuation Services Recharge	32,020	32,510

Major Variances 2015-16 v 2016-17

# Guildford Borough Council Outline Budget 2016-2017

# Housing Advice Services - Hra

**Financial Information** Supported Housing Management

**Ledger Code** SHSSHM

**Responsible Officer** Kim Rippet - Head of Housing Advice Services (Tel: 444241)

**Financial Services Contact** Mark Jasper - Senior Accountant (Tel: 444846)

2014-15 Actual £		2015-16 Estimate £	2015-16 Probable £	2016-17 Estimate £	Major Items	2015-16 Estimate £	2016-17 Estimate £
115,160	Employee Related Expenditure	113,370	118,293	116,210	<b>Employee Related</b>		
38,499	Premises Related Expenditure	33,710	26,728	34,010	Salaries	110,500	112,020
2,051	Transport Related Expenditure	2,550	2,103	1,920	<b>Premises Related</b>		
11,859	Supplies and Services	13,990	9,350	11,810	Electricity	5,340	6,800
0	Third Party Payments	0	0	0	Fixtures & Fittings	2,550	3,000
0	Transfer Payments	0	0	0	Gas	15,200	13,770
<b>167,569</b>	<b>Total Directly Controllable Expenditure</b>	<b>163,620</b>	<b>156,474</b>	<b>163,950</b>	General Rates	1,330	1,330
					Water	750	700
0	Income	0	0	0	<b>Transport Related</b>		
<b>167,569</b>	<b>Net Directly Controllable Expenditure/(Income)</b>	<b>163,620</b>	<b>156,474</b>	<b>163,950</b>	Car Leasing and Allowances	2,520	1,890
					<b>Supplies and Services</b>		
0	Capital Charges	0	0	0	Computer Software Licence	1,590	1,590
46,607	Support Services	45,730	45,746	40,920	Furniture	3,550	1,870
<b>214,176</b>	<b>Total Service Cost/(Surplus)</b>	<b>209,350</b>	<b>202,220</b>	<b>204,870</b>	IT Renewals	100	300
					Miscellaneous Expenses	200	200
					Telecomms	5,720	5,210
					<b>Support Services</b>		
					Accountancy Services Recharge	300	230
					Business Services Support Recharge	2,940	2,440
					Customer Tech Support Recharge	6,950	6,840
					Energy Management Recharge	5,520	4,390
					Health and Safety Recharge	530	500
					Human Resources Recharge	1,980	3,060
					Information Sys Support Recharge	3,020	3,210
					Office Services Recharge	2,790	2,380
					Paymaster Recharge	5,850	6,520

## Major Variances 2015-16 v 2016-17

# Guildford Borough Council Outline Budget 2016-2017

# Community Development - Hra

**Financial Information** Tenant Participation

**Ledger Code** BHSTP

**Responsible Officer** Philip O'Dwyer - Director of Community Services (Tel: 444318)

**Financial Services Contact** Mark Jasper - Senior Accountant (Tel: 444846)

2014-15 Actual £		2015-16 Estimate £	2015-16 Probable £	2016-17 Estimate £	Major Items	2015-16 Estimate £	2016-17 Estimate £
85,343	Employee Related Expenditure	76,660	55,091	81,630	<b>Employee Related</b>		
0	Premises Related Expenditure	0	0	0	Salaries	72,610	77,540
2,739	Transport Related Expenditure	2,950	2,912	4,050	<b>Transport Related</b>		
29,661	Supplies and Services	45,710	10,845	43,230	Car Leasing and Allowances	2,950	4,050
0	Third Party Payments	0	0	0	<b>Supplies and Services</b>		
0	Transfer Payments	0	0	0	IT Renewals	150	130
<b>117,743</b>	<b>Total Directly Controllable Expenditure</b>	<b>125,320</b>	<b>68,848</b>	<b>128,910</b>	Postage	2,780	5,600
0	Income	0	0	0	Printing Services Recharge	5,520	5,470
<b>117,743</b>	<b>Net Directly Controllable Expenditure/(Income)</b>	<b>125,320</b>	<b>68,848</b>	<b>128,910</b>	Publicity	10,000	10,000
0	Capital Charges	0	0	0	Tenants Training	1,000	1,000
10,660	Support Services	18,430	18,429	16,380	<b>Support Services</b>		
<b>128,403</b>	<b>Total Service Cost/(Surplus)</b>	<b>143,750</b>	<b>87,277</b>	<b>145,290</b>	Business Services Support Recharge	1,960	1,620
					Customer Tech Support Recharge	3,910	3,850
					HR Services Recharge	950	1,000
					Information Sys Support Recharge	1,250	1,330
					Office Services Recharge	1,340	1,160
					Public Offices Recharge	5,460	3,290

## Major Variances 2015-16 v 2016-17

# Guildford Borough Council Outline Budget 2016-2017

# Community Development - Hra

**Financial Information** Tenants' Services

**Ledger Code** BHSTS

**Responsible Officer** Philip O'Dwyer - Director of Community Services (Tel: 444318)

**Financial Services Contact** Mark Jasper - Senior Accountant (Tel: 444846)

2014-15 Actual £		2015-16 Estimate £	2015-16 Probable £	2016-17 Estimate £	Major Items	2015-16 Estimate £	2016-17 Estimate £
450,471	Employee Related Expenditure	463,490	424,704	465,360	<b>Employee Related</b>		
106,980	Premises Related Expenditure	23,990	47,304	26,300	Salaries	452,590	456,600
30,198	Transport Related Expenditure	25,790	25,548	38,280	<b>Premises Related</b>		
170,366	Supplies and Services	206,790	160,168	213,000	Disinfestation of Premises	830	830
0	Third Party Payments	0	0	0	Insurance	21,770	23,990
0	Transfer Payments	0	0	0	<b>Transport Related</b>		
<b>758,015</b>	<b>Total Directly Controllable Expenditure</b>	<b>720,060</b>	<b>657,724</b>	<b>742,940</b>	Car Leasing and Allowances	15,280	21,120
0	Income	0	0	0	Fuel and Oil	3,330	2,600
<b>758,015</b>	<b>Net Directly Controllable Expenditure/(Income)</b>	<b>720,060</b>	<b>657,724</b>	<b>742,940</b>	Transport Pool Hire Charge	5,870	13,290
0	Capital Charges	0	0	0	<b>Supplies and Services</b>		
188,015	Support Services	219,290	218,072	191,130	Computer Software Licence	2,790	2,790
<b>946,030</b>	<b>Total Service Cost/(Surplus)</b>	<b>939,350</b>	<b>875,796</b>	<b>934,070</b>	IT Renewals	410	490
					Miscellaneous Expenses	750	750
					New, Replace Equip & Tools	5,000	5,000
					Postage	5,010	4,370
					Publicity	3,500	3,500
					Telecomms	3,070	2,130
					Tenants Compensation	1,150	940
					<b>Support Services</b>		
					Business Services Support Recharge	13,380	11,090
					Customer Tech Support Recharge	21,300	20,980
					Health and Safety Recharge	2,030	1,660
					HR Services Recharge	7,500	6,320
					Information Sys Support Recharge	8,000	8,500
					Legal Services Recharge	76,100	75,150
					Office Services Recharge	10,570	7,920
					Paymaster Recharge	15,110	16,870
					Public Offices Recharge	43,020	22,400

## Major Variances 2015-16 v 2016-17

# Guildford Borough Council Outline Budget 2016-2017

# Housing Advice Services - Hra

**Financial Information** Void Property Management and Lettings

**Ledger Code** SHSVP

**Responsible Officer** Kim Rippet - Head of Housing Advice Services (Tel: 444241)

**Financial Services Contact** Mark Jasper - Senior Accountant (Tel: 444846)

2014-15 Actual £		2015-16 Estimate £	2015-16 Probable £	2016-17 Estimate £	Major Items	2015-16 Estimate £	2016-17 Estimate £
118,132	Employee Related Expenditure	114,760	115,475	116,090	<b>Employee Related</b>		
1,198	Premises Related Expenditure	500	1,074	0	Salaries	112,490	113,720
2,187	Transport Related Expenditure	2,080	2,050	1,640	<b>Transport Related</b>		
35,062	Supplies and Services	44,730	50,542	39,330	Car Allowances	1,800	1,270
0	Third Party Payments	0	0	0	<b>Supplies and Services</b>		
0	Transfer Payments	0	0	0	Computer Software Licence	16,300	10,840
<b>156,579</b>	<b>Total Directly Controllable Expenditure</b>	<b>162,070</b>	<b>169,141</b>	<b>157,060</b>	IT Renewals	90	260
					Key Cutting	2,000	2,000
0	Income	0	0	0	Telecomms	570	520
<b>156,579</b>	<b>Net Directly Controllable Expenditure/(Income)</b>	<b>162,070</b>	<b>169,141</b>	<b>157,060</b>	Tenants Removal Expenses	23,490	23,490
					<b>Support Services</b>		
0	Capital Charges	0	0	0	Audit Services Recharge	1,780	2,200
33,256	Support Services	32,710	32,717	29,360	Business Services Support Recharge	2,100	1,740
<b>189,835</b>	<b>Total Service Cost/(Surplus)</b>	<b>194,780</b>	<b>201,858</b>	<b>186,420</b>	Customer Tech Support Recharge	6,740	6,630
					HR Services Recharge	1,720	1,840
					Information Sys Support Recharge	1,660	1,760
					Office Services Recharge	2,420	2,150
					Paymaster Recharge	1,700	2,150
					Public Offices Recharge	9,840	6,080

## Major Variances 2015-16 v 2016-17



# Guildford Borough Council - Housing Revenue Account Budget 2016-2017

Income

Financial Information *Income*

Ledger Code *M\*\*\**

Responsible Officer *Various*

Financial Services Contact *Mark Jasper, Senior Accountant (Tel: 444846)*

2014-15 Actual £		2015-16 Estimate £	2015-16 Probable £	2016-17 Estimate £
(29,507,308)	Rent Income - Dwellings	(29,950,000)	(29,615,520)	(29,604,000)
(203,864)	Rent Income - Rosebery HA	(228,000)	(228,000)	(234,840)
(181,109)	Rents - Shops, Buildings etc	(168,930)	(168,930)	(181,110)
(662,500)	Rents - Garages	(712,000)	(716,523)	(712,000)
<b>(30,554,781)</b>	<b>Total Rent Income</b>	<b>(31,058,930)</b>	<b>(30,728,973)</b>	<b>(30,731,950)</b>
(359,506)	Supporting People Grant	(300,000)	(300,000)	(280,000)
(896,176)	Service Charges	(967,690)	(967,690)	(967,920)
(78,871)	Legal Fees Recovered	(14,000)	(14,000)	(25,000)
(1,211)	Council Tax Recovered	(1,250)	(1,250)	(1,250)
(50,488)	Service Charges Recovered	(57,050)	(57,050)	(53,990)
(334,373)	Miscellaneous Income	(236,830)	(236,830)	(271,180)
<b>(32,275,406)</b>	<b>Total Income</b>	<b>(32,635,750)</b>	<b>(32,305,793)</b>	<b>(32,331,290)</b>

**Housing Revenue Account - Fees and Charges**
**Appendix 2**

	2015-16 £ From 1 April 2015	2016-17 £ From 1 April 2016	Increase %
<b>To be approved by Council</b>			
<b>Sheltered Units</b>			
<u>Guest Room Fees:</u>			
Dray Court	16.90	17.60	4.1%
Japonica Court	18.50	19.20	3.8%
St Martin's Court	20.80	21.60	3.8%
St Martha's Court	20.50	21.30	3.9%
Tarragon Court	20.00	20.80	4.0%
Millmead Court	17.80	18.50	3.9%
Per subsequent night			
<u>Function Room Hire</u>			
Voluntary /Charity Organisations	- Per Hour 12.10	12.60	4.1%
	- Per Day 60.60	63.00	4.0%
Education/Social Services	- Per Hour 14.50	15.10	4.1%
	- Per Day 91.00	94.60	4.0%
Social/Private Hire	- Per Hour 18.20	18.90	3.8%
	- Per Day 97.00	100.90	4.0%
<u>Total charge</u>			
Dray Court	65.53	63.11	-3.7%
Japonica Court	65.98	65.55	-0.7%
St Martha's Court	63.59	63.07	-0.8%
Millmead Court	61.21	61.12	-0.1%
St Martin's Court	62.75	64.33	2.5%
Tarragon Court	60.25	57.22	-5.0%
<b>Friary House (61 flats)</b>			
Heating, Electricity, Cleaning, Caretaking and Security Services	17.37	17.57	1.2%
<b>Garages (on Housing Estates) (VAT is applied at the standard rate on private lets only)</b>			
High demand area (non residents)	17.57	17.75	1.0%
High demand area	10.70	10.80	0.9%
Elsewhere	8.78	8.86	0.9%
<b>Castle Cliffe</b>			
Gas and Electricity Charges - per week	12.82	11.08	-13.6%
<b>Malthouse Court</b>			
Gas and Electricity Charges - per week	13.03	9.74	-25.2% @
<b>Pound Court</b>			
Electricity; Grounds Maintenance; Cleaning	5.41	4.29	-20.7%
<b>Flats</b>			
<u>Where cleaning provided to communal areas:</u>			
Three times per week		Various reflects cleaning schedule for block	
Once per week		Various reflects cleaning schedule for block	
Sandmore (Laundry and Communal Facilities)	4.47	4.38	-2.0%
Decorating charge (Note: charge is per room)	1.49	1.49	0.0%
<b>Supported Housing</b>			
William Swayne House;			
- Shared Accommodation	97.85	0.00	#
- Self Contained bedsits	97.85	113.34	15.8% #
- Self Contained flat	100.03	115.60	15.6% #
William Swayne Place	30.25	35.71	18.0% @
Dene Road	71.10	73.09	2.8% @
79 York Road	28.81	33.10	14.9% @
Caxtons	50.56	56.05	10.9% +
Dene Court	66.71	74.83	12.2% @
<b>Sold Flats Service Charges - Solicitors' Enquiry</b>			
Sales/purchases	121.50	126.40	4.0%
Remortgages	62.50	65.00	4.0%
Sold Flats Service Charge Management Fee	165.00	165.00	0.0%

# = William Swayne House now has fewer units following the conversion of shared flats.

+ = Revised cleaning arrangement in place

@ = There has been a reassessment of the landlord management function more accurately reflecting the split between management and support. The resulting increase in the management element is a housing benefit qualifying expense. As a consequence there is no financial impact on tenants.

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APPENDIX 5

GUILDFORD B.C. - HOUSING INVESTMENT PROGRAMME 2016-17 to 2020-21: HRA APPROVED PROGRAMME

	Project Budget	2014-15 Actual	Project Spend at 31-03-15	2015-16 Estimate	2015-16 Projected Outturn	2016-17 Estimate	2017-18 Estimate	2018-19 Estimate	2019-20 Estimate	2020-21 Estimate	Total Project Exp
	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000
<b>Acquisition of Land &amp; Buildings</b>	4,000	0	0	4,000	500	3,500					4,000
<b>New Build</b>											
Lakeside Close, Ash	5,100	3,018	3,398	2,747	1,702	128	0	0	0	0	5,228
New Road, Gomshall	4,250	2,272	3,015	1,925	1,235	106	0	0	0	0	4,356
Wyke Avenue	505	440	516	0	0	0	0	0	0	0	516
Guildford Park	75	0	0	75	0	75	0	0	0	0	75
Slyfield Green (Corporation Club)	2,250	0	0	650	350	1,850	50	0	0	0	2,250
Willow Way	1,000	0	0	0	0	800	175	25	0	0	1,000
Garage sites	2,500	0	0	0	0	1,350	1,000	150	0	0	2,500
The Homstead	500	0	0	250	0	485	15	0	0	0	500
Various small sites & feasibility/Site preparation	1,000	0	0	0	0	0	0	0	0	0	0
<b>Schemes to promote Home-Ownership</b>											
Equity Share Re-purchases	annual	444	annual	250	250						annual
<b>Major Repairs &amp; Improvements</b>											
Retentions & minor carry forwards	annual	0	annual	35	35						annual
Kitchens & Bathrooms	annual	2,224	annual	1,075	1,075						annual
Doors and Windows	annual	153	annual	340	340						annual
Structural	annual	644	annual	1,370	1,370						annual
Energy efficiency: Central heating	annual	1,448	annual	1,310	1,310						annual
General	annual	1,020	annual	1,870	1,870						annual
<b>Grants</b>											
Cash Incentive Scheme	annual	0	annual	75	75						annual
<b>TOTAL APPROVED SCHEMES</b>	<b>0</b>	<b>11,662</b>	<b>6,930</b>	<b>15,972</b>	<b>10,112</b>	<b>8,294</b>	<b>1,240</b>	<b>175</b>	<b>0</b>	<b>0</b>	<b>20,426</b>

APPENDIX 5

GUILDFORD B.C. - HOUSING INVESTMENT PROGRAMME 2016-17 to 2020-21: HRA PROVISIONAL PROGRAMME

	Project Budget	2014-15 Actual	Project Spend at 31-03-15	2015-16 Estimate	2015-16 Budget Changes	2015-16 Projected Outturn	2016-17 Estimate	2017-18 Estimate	2018-19 Estimate	2019-20 Estimate	2020-21 Estimate	Total Project Exp
	£000	£000	£000	£000		£000	£000	£000	£000	£000	£000	£000
<b>Acquisition of Land &amp; Buildings</b>	6,000	0	0	6,000	0	0	6,000	0	0	0	0	6,000
<b>New Build</b>												
Fire Station/Ladymead	1,195	0	0	1,195		0	1,195	0	0	0	0	1,195
Guildford Park	12,150	0	0	0		0	0	1,320	3,510	11,170	0	16,000
Appletree pub	3,200	0	0	0		0	2,500	800	0	0	0	3,300
<b>Schemes to promote Home-Ownership</b>												
Equity Share Re-purchases	annual		annual				400	400	400	400	400	annual
<b>Major Repairs &amp; Improvements</b>												
Major Repairs & Improvements	annual		annual				5,000	5,000	5,000	5,000	5,000	annual
Retentions & minor carry forwards	annual		annual									annual
Modern Homes: Kitchens and bathrooms	annual		annual									annual
Doors and Windows	annual		annual									annual
Structural	annual		annual									annual
Energy efficiency: Central heating	annual		annual									annual
General	annual		annual									annual
<b>Grants</b>												
Cash Incentive Scheme	annual		annual				75	75	75	75	75	annual
<b>Total Expenditure to be financed</b>	<b>22,545</b>	<b>0</b>	<b>0</b>	<b>7,195</b>	<b>0</b>	<b>0</b>	<b>15,170</b>	<b>7,595</b>	<b>8,985</b>	<b>16,645</b>	<b>5,475</b>	<b>26,495</b>

APPENDIX 5

GUILDFORD B.C. - HOUSING INVESTMENT PROGRAMME 2015-16 to 2020-21: HRA RESOURCES AND FUNDING STATEMENT

	2014-15 Actual	2015-16 Estimate	2015-16 Projected Outturn	2016-17 Estimate	2017-18 Estimate	2018-19 Estimate	2019-20 Estimate	2020-21 Estimate
	£000	£000	£000	£000	£000	£000	£000	£000
<b>EXPENDITURE</b>								
Approved programme	11,662	15,972	10,112	8,294	1,240	175	0	0
Provisional programme	0	7,195	0	15,170	7,595	8,985	16,645	5,475
<b>Total Expenditure</b>	<b>11,662</b>	<b>23,167</b>	<b>10,112</b>	<b>23,464</b>	<b>8,835</b>	<b>9,160</b>	<b>16,645</b>	<b>5,475</b>
<b>FINANCING OF PROGRAMME</b>								
Capital Receipts	404	250	250	400	400	400	400	400
Contribution from Housing Revenue a/c (re cash incentives)	0	75	75	75	75	75	75	75
Future Capital Programme reserve	1,428	4,687	0	0	0	0	0	0
Major Repairs Reserve	5,489	5,294	6,000	5,000	5,000	5,000	5,000	5,000
New Build Reserve	3,313	13,648	2,651	12,592	2,352	2,580	7,819	0
1-4-1 receipts	1,819	737	1,136	5,397	1,008	1,106	3,351	0
Grants and Contributions	4	0	0	0	0	0	0	0
<b>Total Financing (= Total Expenditure)</b>	<b>12,457</b>	<b>24,691</b>	<b>10,112</b>	<b>23,464</b>	<b>8,835</b>	<b>9,160</b>	<b>16,645</b>	<b>5,475</b>
<b>RESERVES - BALANCES</b>								
	2014-15 Actual	2015-16 Estimate	2015-16 Projected Outturn	2016-17 Estimate	2017-18 Estimate	2018-19 Estimate	2019-20 Estimate	2020-21 Estimate
	£000	£000	£000	£000	£000	£000	£000	£000
<b>Reserve for Future Capital Programme (U01035)</b>								
Balance b/f	20,829	23,329	23,329	25,829	28,329	30,829	33,329	35,829
Contribution in year	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
Used in year	0	(4,687)	0	0	0	0	0	0
<b>Balance c/f</b>	<b>23,329</b>	<b>21,142</b>	<b>25,829</b>	<b>28,329</b>	<b>30,829</b>	<b>33,329</b>	<b>35,829</b>	<b>38,329</b>
<b>Major Repairs Reserve (U01036)</b>								
Balance b/f	1,607	1,285	2,070	2,022	2,022	2,022	2,022	2,022
Contribution in year	5,952	5,678	5,952	5,000	5,000	5,000	5,000	5,000
Used in Year	(5,489)	(6,000)	(6,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
<b>Balance c/f</b>	<b>2,070</b>	<b>963</b>	<b>2,022</b>	<b>2,022</b>	<b>2,022</b>	<b>2,022</b>	<b>2,022</b>	<b>2,022</b>
<b>New Build Reserve (U01069)</b>								
Balance b/f	15,593	20,629	20,953	26,681	23,084	22,390	21,248	14,418
Contribution in year	8,673	8,683	8,379	8,995	1,658	1,438	989	900
Used in Year	(3,313)	(8,262)	(2,651)	(12,592)	(2,352)	(2,580)	(7,819)	0
<b>Balance c/f</b>	<b>20,953</b>	<b>21,050</b>	<b>26,681</b>	<b>23,084</b>	<b>22,390</b>	<b>21,248</b>	<b>14,418</b>	<b>15,318</b>
<b>Usable Capital Receipts: 1-4-1 receipts (T01011)</b>								
Balance b/f	1,831	2,004	2,368	1,915	(2,639)	(2,788)	(3,011)	(5,454)
Contribution in year	2,356	908	683	843	859	882	908	934
Used in Year	(1,819)	(5,255)	(1,136)	(5,397)	(1,008)	(1,106)	(3,351)	0
<b>Balance c/f</b>	<b>2,368</b>	<b>(2,343)</b>	<b>1,915</b>	<b>(2,639)</b>	<b>(2,788)</b>	<b>(3,011)</b>	<b>(5,454)</b>	<b>(4,520)</b>
<i>Note: a contribution to this reserve is dependent on the number of RTB sales in the year determined in the HRA self financing model. There are many variables to the calculation of the 1:4:1 contribution. As an estimate, I have used a model provided by Sector which is based on our assumption of RTB sales</i>								
<b>Usable Capital Receipts - HRA Debt Repayment (T01010)</b>								
Balance b/f	1,061	716	1,979	2,197	2,666	3,143	3,627	4,120
Contribution in year	918	100	218	469	477	484	493	501
Used in Year	0	0	0	0	0	0	0	0
<b>Balance c/f</b>	<b>1,979</b>	<b>816</b>	<b>2,197</b>	<b>2,666</b>	<b>3,143</b>	<b>3,627</b>	<b>4,120</b>	<b>4,621</b>
<i>Note: each RTB sale generates a contribution to this reserve toward debt repayment determined in the HRA self financing model. A small number of sales are anticipated each year.</i>								
<b>Usable Capital Receipts - pre 2013-14 (T01008)</b>								
Balance b/f	17,724	17,408	17,452	17,204	2,772	2,582	2,392	2,202
Contribution in year	0	0	0	0	0	0	0	0
Used in Year	(272)	(330)	(248)	(14,432)	(190)	(190)	(190)	(190)
<b>Balance c/f</b>	<b>17,452</b>	<b>17,078</b>	<b>17,204</b>	<b>2,772</b>	<b>2,582</b>	<b>2,392</b>	<b>2,202</b>	<b>2,012</b>
<i>Note: Can only be used for HRA capital expenditure, affordable housing and regeneration schemes as set by GBC policy</i>								
<b>Usable Capital Receipts - post 2013-14 (T01012)</b>								
Balance b/f	3,127	1,235	4,227	3,422	3,122	2,852	2,582	2,312
Contribution in year	3,101	200	200	200	200	200	200	200
Used in Year	(2,001)	(1,005)	(1,005)	(500)	(470)	(470)	(470)	(470)
<b>Balance c/f</b>	<b>4,227</b>	<b>430</b>	<b>3,422</b>	<b>3,122</b>	<b>2,852</b>	<b>2,582</b>	<b>2,312</b>	<b>2,042</b>
<i>Note: Can only be used for HRA capital expenditure, affordable housing and regeneration schemes as set by the Government</i>								

**GUILDFORD BOROUGH COUNCIL  
HOUSING REVENUE ACCOUNT 2016-2017**

**GLOSSARY**

# GUILDFORD BOROUGH COUNCIL

## HOUSING REVENUE ACCOUNT 2016-2017

**Accrual** - a sum included in the final accounts to cover income or expenditure attributable to an accounting period for goods supplied and received or works done, but for which payment either not received or made by the end of the period.

**Appropriations** - amounts transferred to or from revenue or capital reserves.

**Balance** - the surplus or deficit on any account at the end of the financial year (see Revenue Balances)

**Budget** – a statement of the Council's plans for revenue or capital expenditure over a specified period. The annual budget is prepared as part of the Council's annual Council Tax setting process.

**Budgetary Control** - the monitoring of actual expenditure and income against a financial target.

**Capital Charge** - a charge to the Revenue Account to reflect the cost of fixed assets consumed during the year.

**Capital Expenditure** - expenditure on the acquisition or construction of a non-current asset or expenditure adding to, and not merely maintains the value of an existing non-current asset.

**Capital Programme** - a statement showing the estimated cost and actual expenditure of approved capital projects (see *Capital Expenditure*)

**Capital Receipts** – relates to the money from the sale of non-current assets. Capital receipts used to pay for new capital expenditure, within rules set down by the government, or to repay outstanding loans. Not used to for the finance of revenue expenditure.

**CIPFA** - the Chartered Institute of Public Finance and Accountancy – privately funded with charitable status. This is the professional body responsible for accountants working in the public service. The Institute provides financial and statistical information on local government and public finance matters.

**Contingency** - an amount of money set aside in the budget for unforeseen items of expenditure.

**Council Tax** - a tax introduced in 1993-94 to replace Community Charge. Property value as at 1 April 1991 is the base, with a reduction for single occupancy.

**Council Tax Benefit** – this is a benefit of up to 100%, which is available to council taxpayers who are on income support or low incomes to help pay their council tax bills. Abolished in April 2013 and replaced with a local council tax support scheme.

**County Precept** - see under Precept.



# GUILDFORD BOROUGH COUNCIL

## HOUSING REVENUE ACCOUNT 2016-2017

**Decent Homes Standard** – a technical standard for public housing. It aims to provide a minimum conditions standard for all public sector housing.

**Department of Communities and Local Government** - central government department with responsibility for the allocation of government grant to local authorities.

**Depreciation** - the measure of change either from the wearing out, consumption, or other reduction in the useful economic life of a fixed asset, whether arising from use, passage of time or obsolescence through technological or other changes.

**Employee Related Expenditure** - a group of costs including salaries, wages, and employer's national insurance and superannuation contributions. Indirect employee expenses are also included. Examples are: relocation, interview and training expenses, staff advertising, severance payments, pensions increase act payments and employee related insurance. Agency staff costs are also included within this grouping.

**Estimates** – the amounts expected and incurred as expenditure, or received as income, during a specified financial year.

**Fees and Charges** - individual charges for services provided.

**Financial Year** - the period covered by a set of financial accounts – commences 1 April and finishes 31 March the following year.

**Fixed Assets** – non-current assets that yield benefit to the Council and the services it provides for more than one year.

**Government Grant** – a form of cash or transfer of assets from government, inter-government agencies or similar bodies, to local, national or international authorities, as contributions towards the cost of local services e.g. Housing Benefit, Capital Grants and Revenue Support Grant.

**Gross Expenditure** - the total cost of providing the Council's services before taking into account income received.

**Gross Income** - the total amounts the Council receives or expects to receive, from any source. Income includes fees, charges, sales and specific and special grants.

**Housing Benefit** - an allowance to person(s) on low income to meet, in full or part, their rent. Benefit paid as rent rebate to Guildford's own council tenants, with benefit paid to tenants in the private sector referred to as rent allowance. The Department of Work and Pensions meets the majority of the cost.

# GUILDFORD BOROUGH COUNCIL

## HOUSING REVENUE ACCOUNT 2016-2017

**Housing Revenue Account (HRA)** – an account of expenditure and income that every local housing authority must keep. The account is kept separate or ring fenced from other council activities.

**HRA Self-financing** – replaces the existing HRA subsidy system from April 2012, and involves a one-off settlement with government based on an assessment of the rental stream over a thirty year period, less an assumed allowance for expenditure on management, maintenance and major repairs. This surplus is the subject of a *Net Present Value* calculation to arrive at a settlement total. The amount paid over to government could potentially be financed by a combination of PWLB loans, housing reserves or market loans.

**HRA Debt Cap** – a limit set by government above which the HRA is unable to borrow. The intention of the ceiling is to ensure that the extra income and flexibility under *self-financing* does not support an increase in public borrowing, which although affordable at a local level could undermine national fiscal policy.

**Impairment** - a reduction in the balance sheet value of a fixed asset either from a lack of maintenance or change of use.

**Interest Income** - the money earned from the investment of cash.

**International Financial Reporting Standards (IFRS)** – the reporting of a set of international accounting standards, which state how particular types of transactions and other events appear in financial statements. The International Accounting Standards Board issues IFRS.

**Investments** - a long-term investment is an investment held for use on a continuing basis in the activities of the Council for 365 days or more. A short-term investment relates to the investment of surplus funds for 364 days or fewer.

**Liabilities** - money owed to individuals or organisations for payment at some time in the future.

**Local Council Tax Support Scheme (LCTSS)** – replaces the abolished council tax benefits scheme from April 2013. As part of the overall changes to welfare benefit, the Government has asked councils to replace council tax benefit with a locally designed scheme.

# GUILDFORD BOROUGH COUNCIL

## HOUSING REVENUE ACCOUNT 2016-2017

**National Non-Domestic Rate (NNDR)** - on 1 April 1990 a tax introduced, together with the Community Charge, (now Council Tax) to replace General Rates. Rates levied and collected by the Council on non-domestic property in the area in accordance with Government formula. The total collected, less a small allowance for the cost of collecting the charge, is payable to the Government, to the National Non-Domestic Rate Pool. The General Fund then receives an amount back from the Pool, based on an amount per head of local population. There is no link between the amount collected from local ratepayers and the amount received from the Pool.

**Net Present Value** - calculates the present value of all cashflow associated with an investment: the initial outflow and the future cashflow returns using an agreed discount rate reflecting the time value of money.

**New Homes Bonus** – a non-ring fenced grant paid by the government based on the increase in housing over the year from October to October.

**Non-ring fenced grant** - a government grant used for any purpose.

**Out-turn** - actual income and expenditure.

**Premises related expenditure** - a group within the subjective analysis of expenditure, which brings together expenses directly related to the running of premises and land. It includes repairs, alterations and maintenance of buildings, fixed plant & grounds (including grounds maintenance contracts payments), energy costs, rents, rates, water services, fixtures & fittings, apportioned expenses of operational buildings (e.g. Woking Road depot), cleaning & domestic supplies, and premises related insurance.

**Projection** - a forecast of future developments based on current statistics and trends.

**Provision** - an amount, set aside in the accounts, for likely liabilities incurred but the amounts or the dates on which they will arise are uncertain.

**Prudential Code for Capital Finance in Local Authorities** - the 2003 Code introduced a need for local authorities to consider capital spending plans with reference to affordability (implications for Council Tax and Housing Rents), prudence and sustainability, value for money, stewardship of assets, strategic objectives and the practicality of the plans.

**Public Works Loan Board (PWLB)** - a government agency which provides loans of more than one year to Local Authorities at interest rates up to 1% higher than those at which the government itself can borrow.

**Recharge** - an internal charge to or from another part of the Council. It does not add to the council's total income and expenditure.

# GUILDFORD BOROUGH COUNCIL

## HOUSING REVENUE ACCOUNT 2016-2017

**Rent Rebate Subsidy Limitation** – a mechanism that caps the subsidy received by the Council from the government resulting from actual rents being in excess of the guideline rents issued by the Department of Communities and Local Government.

**Rent Restructuring** - a policy introduced by government with the aim to move rents charged by councils and housing associations to a common basis. Under this process, known as 'convergence' rents increase gradually each year towards the target level based on a combination of factors such as average wages in the area as well as size and location of the property.

**Reserves** - monies set aside by the Council that does not fall within the definition of provisions.

**Revenue Balances** - the accumulated surplus of income over expenditure on the revenue accounts of the General Fund and of the Housing Revenue Account (see below).

**Revenue Budget** - an estimate of annual income and expenditure, which sets out the financial implications of the Council's policy for the budgeted year (see budget).

**Revenue Contribution to Capital Outlay (RCCO)** - resources provided from the Council's revenue budget to finance the cost of capital projects.

**Revenue Expenditure** - the operating costs incurred by the Council during the financial year in providing day-to-day services. Distinct from capital expenditure, which benefits the authority for more than one financial year.

**Revenue Support Grant (RSG)** - a grant paid by central government in aid of Council services in general, as opposed to specific grants, which may only be used for a specific purpose.

**Ring-fenced Grant** - a grant paid to the Council, which has conditions attached to it that restrict the purposes for which it may be spent.

**Service and Financial Plan** - a three-year plan summarising the cost of services, with the first year calculated in detail and year two and three including published inflation and service changes.

**Specific Grants** - government grants to local authorities in aid of specified projects or services, e.g. Housing Benefit.

**Stock** - goods acquired in advance of their use in the provision of services or their resale. At the year-end stocks are a current asset in the balance sheet and they will be charged to Revenue in the year they are consumed or sold.

# GUILDFORD BOROUGH COUNCIL

## HOUSING REVENUE ACCOUNT 2016-2017

**Subjective Analysis of Expenditure** - nine standard groups or 'types' into which expenditure and income is analysed. CIPFA members are required to apply the recommended standards when preparing Local Authorities published accounts. The groups are Employee Related Expenditure, Premises Related Expenditure, Transport Related Expenditure, Supplies and Services, Third Party Payments, Transfer Payments, Support Services, Capital Financing Costs and Income.

**Supplies and Services** - the largest group of expenditure which relates to the general running costs of the organisation and includes equipment, furniture and materials, catering (including contract catering), clothing uniforms and laundry, printing, stationery and general office expenses, communications and computing, subsistence and conference expenses, members allowances, grants and subscriptions, contributions to provisions, and miscellaneous expenses.

**Support Services** - the charge made for services, which support the provision of services to the public. Includes professional and property services and includes administrative buildings.

**Supporting People** - the Supporting People initiative intends to provide support services that enable people to live independently in their own homes.

**Third party payments** – a payment to an organisation for providing a council service completely. For example, if a private contractor provided the refuse collection service the contract payment is a third party payment.

**Transfer payments** – a payment to individuals who provide no goods or services to the Council e.g. Housing and Council Tax benefits.

**Transport related expenditure** - a group of expenditure, which brings together all costs associated with the provision, hire and use of transport, including travelling allowances. It includes purchases of vehicles and equipment (where not leased or purchased through capital), repairs and maintenance, running costs (e.g. fuel, tax,), recharges for vehicles hired from the Fleet Manager, contract hire, operating leases, public transport, car allowances and transport insurance.

**Virement** - this is the permission to spend more on one budget head matched by a corresponding reduction on some other budget head. Virement must be properly authorised by Committee or by officers under delegated powers