

Taunton Deane Borough Council

Executive – 10 February 2011

Housing Revenue Account Estimates 2011/12

Report of the Financial Services Manager

(This matter is the responsibility of the Leader of the Council, Councillor John Williams)

1 Executive Summary

<p>This report outlines the proposed Housing Revenue Account (HRA) Budget for the 2011/12 Financial Year. It also includes details of the proposed new rent charges for the year.</p>

2 Background

- 2.1 Each year the Council sets an annual budget which details the resources needed to meet operational requirements. The annual budget is prepared within the context of the Medium Term Financial Plan (MTFP) – which provides more of a forward look to resource planning and encourages Council's to plan it's finances further forward than just one year. The MTFP includes the 2011/12 proposals within a 5-year rolling forecast.
- 2.2 The Government are planning to implement legislative changes to housing finance via the Localism Bill. This is expected to lead to the abolition of the current subsidy system. We have used our best estimates of what this will mean for TDBC finances in future years, pending further information from the government.

3 Purpose of the Report

- 3.1 To consider the detailed estimates and rent levels for the 2011/12 financial year for submission to Full Council.

4 Housing Revenue Account 2011/12

- 4.1 Attached to this report are the following appendices:

- Appendix A: Proposed Housing Revenue Account 2011/12
- Appendix B: HRA Maintenance Budget
- Appendix C: HRA Policy & Management and Income
- Appendix D: HRA Managing Properties
- Appendix E: HRA Rent Collection and Accounting
- Appendix F: HRA Sheltered Housing

- Appendix G: HRA Other General
- Appendix H: HRA Rentals On Property
- Appendix I: HRA Tenant Empowerment
- Appendix J: Equality Impact Assessments

5 Rent Levels for 2011/12

- 5.1 The current Average Weekly Rent for TDBC Council Dwellings is £64.16. This takes into account disposals and demolition of dwellings since the rent was set last year:

Average Weekly Rent per Budget Setting in February 2010	£64.03
Impact of Changes to Council Stock (Disposals, Demolitions)	£0.13
Current Average Weekly Rent	£64.16

- 5.2 The increase in average rent is based on a formula laid down by CLG in the HRA Subsidy Determination. This is calculated as RPI (4.6% September 2010) + 0.5% + a 'convergence factor' in order that council rents are in line with those of Housing Associations. For 2011/12 this convergence factor calculates as £1.14. Therefore the proposed Average Weekly Rent for 2011/12 is £68.57, an increase of £4.41 or 6.87%. This is below the Limit Rent and Guideline Rent as shown in the next two paragraphs.
- 5.3 Under the government formula for rent setting there is a 'Limit Rent' (i.e. the maximum that individual rent can increase by) which is calculated as RPI (4.6% September 2010) + 0.5% + £2 per week. Any rent increase above this formula means that council bears the cost as there is benefit subsidy payable. This would give a maximum average weekly rent of £69.44 for 2011/12, an increase of £5.28 or 8.23%. This is below the Guideline Rent.
- 5.4 The Final Determination also includes Guideline Average Weekly Rent which for TDBC calculates as £68.99. This would be an increase of £4.83 or 7.52%. This figure represents the notional rent figure within the Housing Subsidy Determination which CLG believe the council should be charging and which in turn affects the amount of subsidy paid to the Government in negative subsidy. At rent convergence, the Guideline Rent will equate to the formula rent which is what the Government suggests a Housing Association would charge as rent for the same property.
- 5.5 Each ½% rent increase is equivalent to approximately £100,000 for the HRA. If Members decide to set average rent lower than the current proposal, the loss of income would have to be met by reducing expenditure. The only area in which it would be feasible to find these savings for 2011/12 would be the repairs budgets, both revenue and capital, however this would only be delaying spend that is required to

keep the properties to a decent standard.

- 5.6 These rent increases have been considered by the Tenant Board of 6th December 2010 and the Tenant Forum of 11th January 2011 and the general principles of needing to set rent at this level were accepted.
- 5.7 In line with advice provided to Councils by ARCH, it is also recommended that rent levels are increased in preparation for the move to self financing.

6 Other Income

- 6.1 The Dwelling Rents form the major element of income for the HRA. There are other relatively smaller areas of income, and the proposed changes to the budget are explained as follows:
- 6.2 Non Dwelling Rents: the proposed budget is based on a 4.6% increase, which is the standard inflation (RPI) amount as at September 2010.
- 6.3 Charges for Services and Facilities: the proposed budget is based on a 4.6% increase (RPI).
- 6.4 These increases have been approved for recommendation to Full Council by the Executive Committee on 1 December 2010.
- 6.5 Contributions towards expenditure: this represents costs recovered from the General Fund for work done on estates that cannot be recovered from people who have bought their properties under Right To Buy.
- 6.6 Supporting People Income: the grant has been reduced for next year by 11% which is considerably less than previously anticipated. For MTFP purposes a reduction of 15% year on year is thereafter anticipated.

7 Government Subsidy

- 7.1 The 'Negative' Government Subsidy for 2011/12 is based on the Final Determination figures and represents payments to central government under the subsidy system. For 2011/12 the 'Negative' Government Subsidy is estimated to be £7,002k.
- 7.2 It has been assumed for MTFP purposes that the HRA will move to a 'self-financing' model from 2012/13 (subject to legislation) and therefore no subsidy will be payable thereafter.
- 7.3 We have assumed that TDBC HRA will take on a debt of £86m from the government as the estimated cost of the move to self-financing. This is based on figures provided by the previous Government for the

related Consultation. We are hopeful that final figures will be confirmed in January 2011 so that we can firm up our predictions for 2012/13 and beyond, but there is a risk that the debt figure could be higher.

- 7.4 The Draft Budget figures as shown in Appendix A include the estimated annual cost of this debt – see also paragraph 8.7 below.

8 Expenditure

- 8.1 The proposed HRA expenditure budgets are set out in Appendix A. Provided below are brief descriptions of the main areas of spending with explanations of any significant changes to the current budgets.

- 8.2 Management Expenses: The management expenses include the costs of the Estates Officer teams and Support teams and some of the costs of the Maintenance teams. It also includes the overhead costs for these departments and Recharges from the General Fund for corporate management and support service costs. Key changes are summarised as:

- a) There have been changes to the DLO establishment which have an impact on the HRA. For example, the Property Services Manager is now entirely client based.
- b) The costs have been increased in line with any known inflation but otherwise there is no growth in this area with the exception of the proposed Tenant Forum budget which it is proposed to increase by £18,000 to provide a contribution towards initiatives to aid the social environment in the areas that the HRA has properties. This been discussed with the Tenant Forum who are in agreement to this.

- 8.3 Since the draft budget was presented to Corporate Scrutiny on 27 January 2011, there have been two changes:

- a) There has been a correction to the budget of £187,510 for the Core and Democratic costs. This is not a new budget; these costs have traditionally been charged to the HRA and were included in the Outturn figures for 2009/10 however the budget for these costs was initially omitted from the detailed estimates for 2011/12 in error.
- b) A vacancy factor of 0.5% has been built into the staffing costs for the HRA. This amounts to a saving of £7,830.

- 8.4 Maintenance: These budgets have generally been increased by 4.5% for inflation. However, some areas of maintenance spending have been revised as circumstances have changed, which leads to a proposed decrease overall of 12% compared to 2010/11. For example, Pre-Planned Maintenance has been reduced for 2011/12 in order that

surveying work can be carried out relating to external works on properties. This work would be carried out in 2012/13 and the forward estimates reflect this.

- 8.5 Provision for bad debts: a prudent increase in the annual provision for bad debts is proposed, in light of the current economic climate and changes in Government legislation.
- 8.6 Depreciation: This cost is based on the Major Repairs Allowances (MRA), which are incorporated in the Final Subsidy Determination.
- 8.7 Debt Management Expenses: these are based on a recharge from Treasury Management, covering bank charges and fees associated with managing cash flow, borrowing and investments.
- 8.8 Repayment of Borrowing and Interest: The budget for 2011/12 is based on the HRA share of interest costs. The following years' figures assume that an estimated additional debt of £86m will be incurred through the HRA Reform, which could be termed as the cost of "buying out" of the current HRA Subsidy arrangements. Initial estimates assume this will be repaid over 17 years at a rate of 6% interest. Details of the actual settlement have not yet been issued by the Government, therefore the amount of debt, and the cost and period of repayment, could potentially differ significantly from these estimates. Officers are working with our treasury advisors to ensure the optimum approach is taken, with a view to minimising the debt costs in line with our Treasury Management policies.
- 8.9 Interest receivable: is based on an estimated interest rate of 1.32% on investments.

9 Appropriations

- 9.1 Transfers to reserves: This is based on estimated procurement savings to be achieved through the SWOne procurement team. These funds are currently proposed to be transferred to a Procurement Transformation Reserve to contribute to the cost of the Transformation Project. A proportion of this reserve should be available to the HRA in future years.
- 9.2 Revenue Contributions to Capital: represents the additional amount required to fund capital projects over and above the MRA. As Decent Homes standards have been met this sum has dropped considerably, the current focus of capital work is the replacement of bathrooms. Further information on the Proposed HRA Capital Programme is in a separate report on this agenda.

10 Surplus/Deficit

- 10.1 Based on the budget contained within this report, the expected deficit

for 2011/12 is forecast to be in the region of £175k. This is after making a revenue contribution to capital of £361k.

11 Finance Comments

11.1 This is a finance report and there are no additional comments.

12 Legal Comments

12.1 Managers have considered legal implications in arriving at the proposed budget for 2011/12.

13 Links to Corporate Aims

13.1 The budget for 2011/12 will have links to the Corporate Aims of Affordable Housing, Tackling Deprivation and Community Development and Climate Change.

14 Environmental and Community Safety Implications

14.1 Managers have considered environmental and community safety implications in arriving at the proposed budget for 2011/12.

15 Equalities Impact

15.1 An Equalities Impact Assessment has been undertaken on the proposed rent increase, in order to ensure that the Council meets its statutory obligations. Details of this are provided in Appendix J.

16 Risk Management

16.1 Risks have been considered throughout the budget setting process for the HRA.

17 Corporate Scrutiny Comments

17.1 The Corporate Scrutiny Board considered the Executive's draft budget proposals at their meeting on 27 January 2011. The Corporate Scrutiny Board concerns and comments were noted with regard to:

- £100k budget for maintenance due to vandalism (Appendix B): concerns were expressed about the size of this budget and whether any of the costs were recovered from the vandals. The size of the budget has increased in recent years due to the amount on damage caused by vandals stripping lead from the HRA properties. The HRA occasionally receives compensation payments from the courts if it can be proved that a specific offender has caused damage to an HRA property, these sums are always small and in no way cover the costs of the damage caused.

- £102k budget for Electricity in Sheltered Housing (Appendix F): Concerns were expressed about the size of this budget and whether work was being done with procurement to reduce these costs. The budget actually includes the costs of electricity, gas and water rates in the properties managed by the Sheltered Housing Team including the meeting halls. A project is currently underway with Southwest One Procurement to review these contracts with the aim of reducing these costs.
- £15.5k budget for equipment in Sheltered Housing (Appendix F): Concerns were expressed over the size of this budget and its uses. The budget is used for the repairs and replacement of equipment in properties managed by the Sheltered Housing Team, this equipment will include fridges, washing machines, kettles etc. as well as furniture for communal areas and meeting rooms.
- £136k budget for Tenant Empowerment (Appendix I): Concerns were expressed about the sustainability of this budget.

18 Recommendation

- 18.1 That the Executive approve the average rent increase of 6.87%, and recommend the same for approval by Full Council.
- 18.2 That the Executive approve the Housing Revenue Account Budget 2011/12, and recommend the same for approval by Full Council.

Background Papers

Executive 1 December 2010 – Fees and Charges

Corporate Scrutiny 27 January 2011 – Housing Revenue Accounts Estimates 2011/12

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IMPORTANT – PLEASE NOTE:

In order for this item to be debated in the most efficient manner at the Executive Board, Members who have queries with any aspect of the report are requested to contact the appropriate officer(s) named above before the meeting.

HOUSING REVENUE ACCOUNT RESOURCE ACCOUNTING

Executive Councillor: Cllr Adkins
Responsible Officer: James Barra

Description	Original Estimate 2010/11 £	Current Estimate 2010/11 £	Forward Estimate 2011/12 £	Indicative Budget 2012/13 £	Indicative Budget 2013/14 £	Indicative Budget 2014/15 £	Indicative Budget 2015/16 £
INCOME							
Dwelling Rents	20,122,560	20,122,560	21,195,940	22,149,760	23,146,500	24,188,090	25,276,550
Non Dwelling Rents	506,700	506,700	585,540	599,010	612,780	626,880	641,300
Charges for services/facilities	476,860	478,480	496,950	508,380	520,070	532,030	544,270
Contributions towards expenditure	257,540	257,540	259,360	265,330	271,430	277,670	284,060
Government Subsidy	(5,613,320)	(6,158,700)	(7,001,950)				
Supporting People Income	405,070	405,070	299,090	254,230	216,090	183,680	156,130
TOTAL INCOME	16,155,410	15,611,650	15,834,930	23,776,710	24,766,870	25,808,350	26,902,310
EXPENDITURE							
Management	4,378,480	4,541,950	4,663,460	4,770,720	4,880,450	4,992,700	5,111,120
Maintenance	7,013,120	7,013,120	5,901,810	7,146,860	6,358,510	6,581,060	6,811,400
Increase in provision for bad debts	50,000	30,160	50,000	50,000	50,000	50,000	50,000
Capital Charges-Depreciation	3,784,620	3,784,620	3,938,230	3,938,230	3,938,230	3,938,230	3,938,230
Debt Management Expenses	30,160	22,160	14,710	14,710	14,710	14,710	14,710
TOTAL EXPENDITURE	15,256,380	15,392,010	14,568,210	15,920,520	15,241,900	15,576,700	15,925,460
NET COST OF SERVICES	(899,030)	(219,640)	(1,266,720)	(7,856,190)	(9,524,970)	(10,231,650)	(10,976,850)
Loan Charges-Interest	498,570	498,570	617,070	8,432,610	8,432,610	8,432,610	8,432,610
Interest Receivable	(111,470)	(111,470)	(96,720)	(96,720)	(96,720)	(96,720)	(96,720)
NET OPERATING EXPENDITURE	(511,930)	167,460	(746,370)	479,700	(1,189,080)	(1,895,760)	(2,640,960)
APPROPRIATIONS							
Transfer to Earmarked Reserve	130,000	560,440	560,440	560,440	560,440	560,440	560,440
ISIS Project Costs	(200,000)	(200,000)					
Revenue Contributions To Capital	735,380	550,380	361,270	449,160	449,160	449,160	449,160
(SURPLUS)/DEFICIT	153,450	1,078,280	175,340	1,489,300	(179,480)	(886,160)	(1,631,360)
FUND BALANCE							
Balance b/f 1 April	2,545,800	2,545,800	1,467,520	1,292,180	(197,120)	(17,640)	868,520
Net Expenditure in Year	(153,450)	(1,078,280)	(175,340)	(1,489,300)	179,480	886,160	1,631,360
Balance c/f 31st March	2,392,350	1,467,520	1,292,180	(197,120)	(17,640)	868,520	2,499,880

HOUSING REVENUE ACCOUNT

Repairs and Maintenance

Executive Councillor - Cllr Adkins

Responsible Officer - Phil Webb

Description		Original Estimate 2010/2011	Current Estimate 2010/2011	Forward Estimate 2011/2012
SAP Code		£	£	£
	EXPENDITURE			
	<u>R & M Reconditions on lettings</u>			
108914	Re-lets - Painting	363,390	363,390	379,740
108914	Re-lets - Maintenance	545,640	545,640	720,190
		909,030	909,030	1,099,930
	<u>R & M General Maintenance</u>			
108915	Structure	496,770	496,770	519,120
108915	Structural Finishings and Fixings	508,960	508,960	531,860
108915	Water and Sanitary Services	392,740	392,740	410,410
108915	Other Domestic Services	9,130	9,130	9,540
108915	External Site Works	54,600	54,600	57,060
108915	Miscellaneous	65,520	65,520	68,470
108915	Damp and Condensation	27,310	27,310	28,540
108915	Re-instatement of Aids & Adaptions	1,830	1,830	1,910
108915	Enhancement of DAP Accommodations	3,430	3,430	3,580
108915	Vandalism	96,870	96,870	101,230
	<u>R & M Spec.Rep. Roofing</u>			
108915	Felt Roofing	22,820	22,820	23,850
	<u>R & M Spec. Rep. Windows</u>			
108915	Metal Windows and Doors	73,150	73,150	76,440
	<u>R & M Spec. Rep. Fencing</u>			
108915	Fencing	45,650	45,650	47,700
		1,798,780	1,798,780	1,879,710
	<u>R & M Electrical</u>			
108916	Electrical Repairs	286,880	286,880	299,790
108916	Repairs to Storage Heaters	13,690	13,690	14,310
	<u>R & M Spec. Rep. Gas Servicing</u>			
108916	Gas Maintenance	1,223,210	1,223,210	1,093,250
		1,523,780	1,523,780	1,407,350
	<u>R & M Underground Drainage</u>			
108917	Misc Expenditure	108,590	108,590	80,000
		108,590	108,590	80,000
	<u>R & M Garages</u>			
108918	R & M Garage Buildings	31,350	31,350	32,760
		31,350	31,350	32,760
	<u>R & M Shops</u>			
108919	R & M - Shops and Commercial Premises	8,360	8,360	8,740
		8,360	8,360	8,740
	<u>Pre Planned Maintenance</u>			
108920	PPM	1,338,490	1,338,490	300,000
		1,338,490	1,338,490	300,000
	<u>Specialist Works</u>			
108921	Asbestos Survey	225,000	225,000	180,000
108921	Asbestos register maintenance	7,500	7,500	7,500
108921	Training in operation of EPC	15,000	15,000	15,000

HOUSING REVENUE ACCOUNT
Repairs and Maintenance

Executive Councillor - Cllr Adkins
Responsible Officer - Phil Webb

Description		Original Estimate 2010/2011	Current Estimate 2010/2011	Forward Estimate 2011/2012
SAP Code		£	£	£
108921	DDA	20,900	20,900	21,840
108921	Door Entry System Maintenance	5,720	5,720	5,980
108921	Smoke Detector Replacement	134,140	134,140	84,000
108921	Water Main Failure Replacement	41,740	41,740	43,620
108921	Fencing	36,580	36,580	0
108921	Sustainable energy contingency works	220,000	220,000	220,000
		706,580	706,580	577,940
	<u>R & M Leasehold Flats</u>			
108922	Re-chargeable Works on Sold Flats	40,130	40,130	41,940
		40,130	40,130	41,940
	<u>R & M Miscellaneous & Support</u>			
103097	Emergency Call Out	78,380	78,380	81,910
		78,380	78,380	81,910
103097	<u>Internal Recharges</u>	469,650	469,650	391,530
	FRS 17 ADJ	0		0
	Total Expenditure	7,013,120	7,013,120	5,901,810
	INCOME			
	Miscellaneous Repairs	80,000	80,000	83,680
	Total Income	80,000	80,000	83,680
	Net Expenditure	6,933,120	6,933,120	5,818,130

HOUSING REVENUE ACCOUNT

Policy & Management and Income

Executive Councillor - Cllr Adkins
Responsible Officer - James Barrah

SAP Code	Account	Account Name	Original Estimate 2010/11 £	Current Estimate 2010/11 £	Forward Estimate 2011/12 £
		EXPENDITURE			
		Supplies & Services			
103120	44636	Reserve Fund	200,000	430,440	430,440
		Capital Financing Charges			
103061	61001	RCCO	735,380	550,380	361,266
103061	62001	Interest - External	498,570	498,570	617,070
103061	62050	Increase in Provision For Bad Debt	30,160	30,160	50,000
		Internal Recharges			
103061	80000	Fixed Assets Depreciation - Land & Build	3,784,620	3,784,620	3,938,234
103061	86511	Corporate Admin	50,000	50,000	42,850
		Total Expenditure	5,298,730	5,344,170	5,439,860
		INCOME			
102868	73100	Fees & Charges	(476,860)	(249,280)	(266,090)
102868	74100	Dwelling Rents General	(20,629,260)	(20,027,710)	(21,095,570)
102903	74100	Dwelling Rents Sheltered Accomodation	0	(94,850)	(100,370)
102912	74100	Rental Income Garages	0	(390,350)	(468,040)
102919	74100	Rental Income Shops	0	(116,350)	(117,500)
103061	71000	Supporting People Grant	(405,070)	(405,070)	(299,090)
103061	71001	Negative Subsidy Payment	5,613,320	5,613,320	7,001,950
103061	71200	Contributions Towards Expenditure	(257,540)	(257,540)	(259,360)
103061	77100	Interest Received	(111,470)	(111,470)	(96,720)
		Total Income	(16,266,880)	(16,039,300)	(15,700,790)
		Net Expenditure	(16,266,880)	(16,155,650)	(15,818,290)

Appendix D

HOUSING REVENUE ACCOUNT

Managing Properties

Executive Councillor - Cllr Adkins

Responsible Officer - Phil Webb

Account	Account Name	Original Estimate 2010/11 £	Current Estimate 2010/11 £	Forward Estimate 2011/12 £
103122	EXPENDITURE			
	Employee Related Expenses			
10101	Basic Pay	346,760	319,820	315,370
10171	National Insurance	24,070	22,150	24,270
10181	Local Government Pension	52,010	47,970	43,360
19050	Professional Subscriptions	500	500	500
19051	Private Medical Insurance	570	0	0
19300	Training - Course Fees	10,000	12,950	10,000
	Travel Expenses			
30101	Vehicle mileage allowance	3,840	3,150	3,150
30301	Car leasing	3,520	2,780	2,780
	Supplies & Services			
40009	Publications including books	120	120	120
41505	Stationery	1,800	1,500	1,500
43601	Fees & Hired - Doctors & Paths	40	40	40
	Internal Recharges			
86022	Personnel Department	23,490	23,490	20,810
86024	Customer Contact	14,490	14,490	14,910
86029	Procurement	3,280	3,280	3,360
86060	Strategic Director	16,920	16,920	0
86065	Building & Maint DLO	30,940	30,940	0
86069	Research & Cons	4,100	4,100	3,670
86071	Performance	4,600	4,600	2,520
86072	Strategy	7,230	7,230	8,180
86077	Priory Depot	21,120	21,120	23,770
86504	Accountancy	1,030	1,030	560
86505	ICT	30,300	30,300	27,410
86508	Property Services	12,330	12,330	10,770
86511	Corporate Admin	9,290	9,290	7,960
86512	Training & OD	680	680	690
	Total Expenditure	623,030	590,780	525,700
	INCOME			
71200	Contributions	(340)	(340)	(340)
73100	Fees & Charges	(60)	(60)	(60)
75001	Cross-Service Internal Recharges	(622,630)	(622,630)	(541,660)
	Total Income	(623,030)	(623,030)	(542,060)
	Net Expenditure	0	(32,250)	(16,360)

Appendix E

HOUSING REVENUE ACCOUNT

Rent Collection & Accounting

Executive Councillor - Cllr Adkins
Responsible Officer - Stephen Boland

Account	Account Name	Original Estimate 2010/11 £	Current Estimate 2010/11 £	Forward Estimate 2011/12 £
103140	EXPENDITURE			
	Employee Related Expenses			
10101	Basic Pay	631,740	625,300	607,460
10171	National Insurance	50,460	48,770	48,640
10181	Local Government Pension	71,390	66,620	63,440
19050	Professional Subscriptions	240	240	240
19051	Private Medical Insurance	290	0	0
19300	Training - Course Fees	19,400	19,400	19,400
19303	Training - Seminars & Conference Costs	200	200	200
	Travel Expenses			
30101	Vehicle mileage allowance	14,300	13,950	24,000
30301	Car leasing	2,840	0	0
	Supplies & Services			
41502	Reprographics	4,950	4,950	4,950
41503	Postage	240	240	240
42005	Telephone Calls	360	360	360
43601	Fees & Hired - Doctors & Paths	70	70	70
44595	Supplies & Services	270	270	270
	Third Party Payments			
50610	SWOne Payment for Housing Receptionist	0	0	10,910
	Internal Recharges			
86013	Central Accommodation	89,960	89,960	28,560
86022	Personnel Department	30,010	30,010	49,160
86024	Customer Contact	25,490	25,490	26,170
86029	Procurement	3,230	3,230	3,310
86060	Strategic Director	16,920	16,920	0
86069	Research & Cons	4,200	4,200	3,760
86071	Performance	4,600	4,600	5,960
86072	Strategy	7,240	7,240	8,180
86504	Accountancy	1,880	1,880	1,080
86505	ICT	39,530	39,530	35,770
86508	Property Services	910	910	810
86511	Corporate Admin	23,250	23,250	19,920
86512	Training & OD	880	880	890
	Total Expenditure	1,044,850	1,028,470	963,750
	INCOME			
71200	Contributions	(260)	(260)	(260)
73100	Fees & Charges	(120)	(120)	(120)
75001	Cross-Service Internal Recharges	(1,044,470)	(1,044,470)	(6,000)
	Total Income	(1,044,850)	(1,044,850)	(6,380)
	Net Expenditure	0	(16,380)	957,370

Appendix F

HOUSING REVENUE ACCOUNT

Sheltered Housing

Executive Councillor - Cllr Adkins
Responsible Officer - Christine Thompson

Account	Account Name	Original Estimate 2010/11 £	Current Estimate 2010/11 £	Forward Estimate 2011/12 £
108928	EXPENDITURE			
	Employee Related Expenses			
10101	Basic Pay	331,840	331,840	306,990
10102	Overtime	20,200	20,200	20,520
10171	National Insurance	23,830	23,830	22,910
10181	Local Government Pension	36,210	36,210	34,030
19300	Training - Course Fees	10,000	10,000	10,000
	Premises Related Expenses			
20403	Electricity	93,430	93,430	102,770
20503	Rents	5,000	5,000	5,000
20504	NNDR	12,930	12,930	13,740
20703	Contract Cleaning	28,260	37,430	37,430
	Travel Expenses			
30101	Vehicle mileage allowance	25,580	20,870	20,870
	Supplies & Services			
40000	Equipment	15,500	15,500	15,500
41000	Clothing & Uniforms - non-stock	2,000	2,000	2,000
41502	Reprographics	200	200	200
41505	Stationery	2,100	1,750	1,750
42005	Telephone Calls	13,500	3,500	3,500
43602	Fees & Hired - Criminal Record Checks	450	450	450
44550	Food & Drink	53,060	53,060	46,620
44595	Supplies & Services	14,500	14,500	14,500
	Internal Recharges			
86022	Personnel Department	6,920	6,920	11,620
86029	Procurement	3,060	3,060	3,130
86069	Research & Cons	4,160	4,160	3,730
86071	Performance	4,680	4,680	5,270
86072	Strategy	5,360	5,360	6,070
86076	Change managers	1,960	1,960	0
86504	Accountancy	6,440	6,440	3,610
86505	ICT	110	110	110
86511	Corporate Admin	2,150	2,150	1,830
86512	Training & OD	200	200	200
	Total Expenditure	723,630	717,740	694,350
	INCOME			
71200	Contributions	(20,670)	(20,670)	(21,620)
73000	Sales	(53,060)	(53,060)	(46,620)
73100	Fees & Charges	(4,500)	(4,500)	(4,710)
	Total Income	(78,230)	(78,230)	(72,950)
	Net Expenditure	645,400	639,510	621,400

Appendix G

HOUSING REVENUE ACCOUNT

Other General

Executive Councillor - Cllr Adkins
Responsible Officer - Stephen Boland

Account	Account Name	Original Estimate 2010/11 £	Current Estimate 2010/11 £	Forward Estimate 2011/12 £
108929	EXPENDITURE			
	<u>Premises Related Expenses</u>			
20110	Planned Maint - External Areas	12,910	12,910	13,450
20116	Grounds Maintenance	376,270	376,270	393,200
20148	Lifts	25,000	25,000	10,000
20207	Outside Lighting	44,970	44,970	46,990
20214	Unplanned Maint - General	19,440	19,440	20,310
20218	Unplanned Maint - Drainage	146,220	146,220	152,800
20403	Electricity	58,550	58,550	64,410
20501	Water Charges/Sewerages	2,610	2,610	2,870
20703	Contract Cleaning	12,300	11,940	12,500
	<u>Supplies & Services</u>			
43600	Fees & Hired	20,700	20,700	21,630
43601	Fees & Hired - Doctors & Paths	60,320	60,320	60,320
44601	Waste Disposal	0	0	2,720
	<u>Internal Recharges</u>			
86057	Parks client	63,700	63,700	57,970
86066	Cleansing DLO	5,540	5,540	5,140
86068	Highways Dlo	9,170	9,170	7,510
86501	Housing Asset Management	4,170	4,170	37,920
86504	Accountancy	5,300	5,300	2,970
86511	Corporate Admin	210	210	200
	Total Expenditure	867,380	867,020	912,910
	INCOME			
71200	Contributions	(20,030)	(20,030)	(20,950)
	Total Income	(20,030)	(20,030)	(20,950)
	Net Expenditure	847,350	846,990	891,960

Appendix H

HOUSING REVENUE ACCOUNT

Rentals On Property

Executive Councillor - Cllr Adkins
Responsible Officer - Stephen Boland

Account	Account Name	Original Estimate 2010/11 £	Current Estimate 2010/11 £	Forward Estimate 2011/12 £
108931	EXPENDITURE			
	Premises Related Expenses			
10101	Vacancy Factor	0	0	(7,830)
10106	Allowances	13,200	13,200	8,410
19300	Training - Course Fees	70,600	40,600	30,600
	Premises Related Expenses			
20100	Planned Maintenance - General	31,900	31,900	35,000
20403	Electricity	77,420	77,420	85,160
20503	Rents	25,700	25,700	27,470
20504	NNDR	480	480	510
20802	Insurance - Premises	131,440	100,350	103,360
	Supplies & Services			
40000	Equipment	7,250	7,250	7,250
41500	Advertising (not recruitment)	15,000	15,000	15,000
41505	Stationery	17,250	14,320	14,320
42001	Equipment ICT Software	10,000	10,000	10,000
42003	Equipment ICT Repairs & Maintenance	39,640	39,640	39,640
43002	Subscriptions	9,500	9,500	9,500
43600	Tenants Forum	28,500	27,000	45,000
44000	Insurance General	1,060	810	830
44500	Bank Charges	30,000	30,000	30,000
44501	Audit Fee	5,200	5,200	5,200
44586	Pest Control	52,000	52,000	52,000
44636	Reserve Fund	130,000	130,000	130,000
	Third Party Payments			
50711	Grants - Other	20,000	20,000	20,000
	Internal Recharges			
82010	HRA Contribution to CDC	0	0	187,510
86055	Personal Assistants	30,310	30,310	0
86057	Parks client	2,530	2,530	0
86060	Strategic Director SA	16,910	16,910	45,020
86061	Audit Review	9,530	9,530	10,700
86072	Strategy	5,690	5,690	6,440
86074	Revenue	112,300	112,300	101,610
86075	Treasury Management	22,160	22,160	14,710
86137	Chief Executive	0	0	49,660
86156	Director JW	0	0	36,710
86162	Director KT	0	0	37,430
86168	Director BC	0	0	34,030
86170	Retained Finance	0	0	46,710
86501	Housing Asset Management	479,180	479,180	0
86502	Strategic Services	36,700	36,700	20,270
86503	Housing Mangement	1,044,470	1,044,470	0
86504	Accountancy	134,180	134,180	75,610
86505	ICT	173,370	173,370	155,660
86507	Legal Services	101,170	101,170	82,710
86508	Property Services	14,990	14,990	13,150
86511	Corporate Admin	17,840	17,840	15,270
Admin	Admin of Renovation & Grants	0	0	91,940
BST4	Business Support Team 4	0	0	281,840
ComS	Community Safety	0	0	124,230
Homeless	Homelessness	0	0	30,710
	Total Expenditure	2,917,470	2,851,700	2,123,340
	INCOME			
73100	Fees & Charges	(29,660)	(29,660)	(31,020)
74100	Rental Income	(21,280)	(21,280)	(22,260)
75001	Cross-Service Internal Recharges	(21,280)	(43,630)	(43,630)
	Total Income	(72,220)	(94,570)	(96,910)
	Net Expenditure	2,845,250	2,757,130	2,026,430

HOUSING REVENUE ACCOUNT

Tenant Empowerment

Executive Councillor - Cllr Adkins

Responsible Officer - Martin Price

Account	Account Name	Original Estimate 2010/11 £	Current Estimate 2010/11 £	Forward Estimate 2011/12 £
109649	EXPENDITURE			
	Employee Related Expenses			
10101	Basic Pay	0	78,700	79,940
10171	National Insurance	0	5,570	5,680
10181	Local Government Pension	0	11,800	12,850
19300	Training - Course Fees	0	30,000	30,000
	Supplies & Services			
43600	Fees & Hired	0	1,500	1,500
	Internal Recharges			
86163	Performance & Client	0	0	690
86173	HR	0	0	5,680
	Total Expenditure	0	127,570	136,340
	Net Expenditure	0	127,570	136,340

Equalities Impact Assessment

Impact Assessment form and action table

What are you completing this impact assessment for? E.g. policy, service area	Annual rent increase 2011/12
Section One – Aims and objectives of the policy /service	
To ensure continued investment in the management and maintenance of the housing stock to ensure it meets the needs of all tenants, and continued support for arrange of vulnerable groups.	
Section two – Groups that the policy or service is targeted at	
Tenants of Taunton Deane Borough Council.	
Section three – Groups that the policy or service is delivered by	
Taunton Deane Borough Council Housing Service.	
Section four – Evidence and Data used for assessment	
Tenant Services Management Board – Housing Revenue Account Budget 2011/12 discussed on the 6 th December 2010	
Section Five - Conclusions drawn about the impact of service/policy/function on different groups highlighting negative impact or unequal outcomes	
As the rent level increase is across the board, no potential discrimination has been identified for any particular groups of tenants.	
The Housing Revenue Account is monitored on a quarterly basis.	
In order to eliminate any financial hardships for vulnerable tenants of low income we have a number of initiatives embedded in our service delivery and support to enable tenants to manage their finances and maximise their income:	
<ul style="list-style-type: none"> • Officers provide advice, support and make referrals for tenants in need. • Checks are undertaken to ensure tenants are in receipt of all the benefits they are entitled to. • Promotion of a range of benefits is undertaken to enable tenants to maximise their 	

income and ensuring that they are claiming the correct benefits.

Section six – Examples of best practise

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Signed: Person/Manager completed by		Signed: Group Manager/Director	
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Appendix J

Impact Assessment Issues and Actions table						
Service area				Date		
Identified issue drawn from your conclusions	Groups affected	Actions needed – how will your service or policy be amended	Who is responsible	By when	Is a monitoring system required	Expected outcomes from carrying out actions
Knowing our Communities, engagement and satisfaction						
Responsive services and customer care						
Place shaping, leadership and partnerships						
A modern and diverse workforce						