

## Community Services Department

Ref. No.	2008/2009 Actual (1)	Details	2009/2010 Estimate (2)	2010/2011 Estimate (3)
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## Housing Revenue Account Summary

	£		£	£
		<b>Expenditure</b>		
		<b>Premises</b>		
1	3,794,687	Contribution to R & M Fund	4,307,316	4,732,550
		<b>Administration</b>		
		Supervision and Management		
2	2,882,277	- General	2,659,010	2,642,080
3	742,738	- Special	596,490	493,960
4	145,884	- Support	81,780	67,590
5	422,060	'Back-Funded' pension contributions	432,810	444,850
		<b>Capital Charges</b>		
6	3,547,752	Major Repairs Allowance/Depreciation (Part reversed at line 23. Balance equates to Major Repairs Allowance for dwellings)	4,585,635	2,700,960
7	50,861	Capital Work Expenses	52,660	39,790
		<b>Special Items</b>		
8	-	Inflation Provision	150,000	75,000
9	-	Bad Debts Provision	50,000	50,000
10	50,000	Uninsured Loss Reserve	50,000	50,000
11		Audit Commission Recommendations and continuing service improvements	120,000	95,000
12		Revenue cost of Orchard upgrade		35,000
13		Cost of Re-setting Rents and Pay Award	40,000	-
14	<b>11,636,259</b>	<b>Total Expenditure</b>	<b>13,125,701</b>	<b>11,426,780</b>
		<b>Income</b>		
15	22,299,517	Gross Rents	22,878,170	23,586,580
16	268,473	Garage Rents	286,140	286,140
17	76,516	Other Income	76,300	75,900
18	<b>22,644,506</b>	<b>Total Income</b>	<b>23,240,610</b>	<b>23,948,620</b>
		Target Reduction - Vacancy factor	70,000	70,000
19	<b>(11,008,247)</b>	<b>Net Cost of Services</b>	<b>(10,184,909)</b>	<b>(12,591,840)</b>
20	158,913	Capital Finance - interest element	193,170	50,000
21	(52,019)	Interest receivable	(40,000)	(12,000)
22	<b>(10,901,353)</b>	<b>Net Operating Expenditure</b>	<b>(10,031,739)</b>	<b>(12,553,840)</b>
		<b>Appropriations</b>		
23	(84,513)	From major repairs reserve additional depc'n	(130,000)	(84,510)
24	159,652	Funding expenditure not deemed capital		
25	66,946	Transitional Funding of Support Costs	65,000	65,000
26	10,639,300	Negative housing subsidy	9,987,004	12,573,180
27	<b>(£119,968)</b>	<b>(Surplus)/Deficit in Year</b>	<b>(£109,735)</b>	<b>(£170)</b>
		<b>Statement of Working Balance</b>		
28	924,590	Balance Brought Forward	1,044,558	1,154,293
29	119,968	Contribution (to)/from Revenue Expenditure	109,735	170
30	<b>£1,044,558</b>	<b>Balance Carried Forward</b>	<b>£1,154,293</b>	<b>£1,154,463</b>

## Community Services Department

Ref. No.	2008/2009 Actual (1)	Codes	Details	2009/2010 Estimate (2)	2010/2011 Estimate (3)
<b>Repairs and Maintenance Fund</b>					
<b>Main Code H2000</b>					
	£			£	£
		<b>1000s</b>	<b>Employees</b>		
1	6,930	1600	Corporate Services & Planning Department	8,670	
2	19,710	1600	Resources Department	6,060	
3	565,040	1600	Community Services Department	517,560	
4	591,680		Sub Total Departmental Recharges	532,290	617,930
		<b>1100s</b>	<b>Premises</b>		
5	2,197,003	1104	Responsive Repairs and Voids	2,098,710	2,198,710
6	1,286,266	1104	Cyclical Maintenance	1,629,000	1,877,500
		<b>1300s</b>	<b>Supplies and Services</b>		
7	2,656	1302-12	Equipment, Tools and Materials	11,000	11,000
8	6,446	1332	Printing	4,500	4,500
9	3,442	1337	Books and Publications	4,250	4,250
10	3,971		Out of Hours Emergency Service	4,500	4,500
11	7,276	1344	Consultants Fees	8,500	8,500
12	1,292	1351-3	Telephones	3,500	3,500
13	180	1386	Advertising	3,000	3,000
14	938	1399	Company Searches	1,000	1,000
15	211	1399	Sundry	150	150
		<b>1600s</b>	<b>Support Costs</b>		
16	7,090	1600	Locality Offices	9,150	11,340
17	40,960	1600	Computer Cost Recharge	41,270	29,900
18	4,149,411		<b>Gross Service Expenditure</b>	4,350,820	4,775,780
19	42,691		Insurance Claims	-	-
20	4,192,102		<b>Total Gross Expenditure</b>	4,350,820	4,775,780
		<b>2000s</b>	<b>Income</b>		
21	519	2300	Contributions from Tenants	23,600	23,600
22	19,990		Subsidy re Energy Performance Certificates	19,904	19,630
23	59,930		Costs Recovered Re: Insurance claims	-	
24	3,794,687		Contribution from HRA	4,307,316	4,732,550
25	3,875,126		<b>Total Income</b>	4,350,820	4,775,780
26	316,976		Contribution (to)/from balances	-	-
27	£0		<b>Net Cost</b>	£0	£0
<b>Memorandum Statement of R &amp; M Working Balance</b>					
28	680,038		Balance Brought Forward	363,062	363,062
29	(316,976)		Contribution (to)/from Revenue Exp	-	-
30	£363,062		<b>Balance Carried Forward</b>	£363,062	£363,062

## Community Services Department

Ref. No.	2008/2009 Actual (1)	Codes	Details	2009/2010 Estimate (2)	2010/2011 Estimate (3)
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### Supervision and Management Special Main Code H5001

	£			£	£
		<b>1000s</b>	<b>Employees</b>		
1	3,450	1600	Resources Department	8,830	
2	33,960	1600	Environment Department	35,120	
3	363,160	1600	Community Services Department	292,360	
4	400,570		Sub Total Departmental Recharges	336,310	342,660
5	42,617		One-Off Staff Costs		
		<b>1100s</b>	<b>Premises</b>		
6	75	1121	Fixtures and Fittings	3,000	3,000
7	173,504	1131-2	Hired and Contracted Services	129,000	129,000
8	131,888	1163	Electricity	130,000	155,000
9	32,099	1163	Landlord's lighting	25,000	35,000
10	158,312	1164	Gas	190,000	165,000
11	108,150	1176	Council Tax	90,000	30,000
12	1,007	1178	Water Services	2,000	2,000
13	97,019	1181	Cleaners Wages	90,000	90,000
14	7,074	1182	Cleaning Materials	6,000	6,000
15	21,414	1184	Contract Cleaning	28,500	28,500
16	8,909	1185	Window Cleaning	7,500	7,500
17	15,060	1188	Cesspool Emptying	14,000	14,000
18	12,551	1191	Insurances	11,200	11,200
		<b>1300s</b>	<b>Supplies and Services</b>		
19	12,691	1302-5	Equipment and Furniture	23,000	23,000
20	137	1332	Printing	1,000	1,000
21	7,778	1345	Contracted Services	6,000	6,000
22	4,915	1351-3	Telephones	5,810	5,810
23	154	1391	Insurances	150	150
24	1,256	1389	Television Services	1,250	1,250
25	3,341	1399	Miscellaneous Expenses	1,250	1,250
		<b>1600s</b>	<b>Support Costs</b>		
26	360	1600	Locality Office	610	670
27	1,020	1600	Computer Cost Recharge	2,280	4,340
28	1,241,901		<b>Gross Expenditure</b>	1,103,860	1,062,330
		<b>2000s</b>	<b>Income</b>		
29	8,849	2300	Fees and Charges	4,900	4,900
30	10,000	2705	Rents	5,000	5,000
31	171	2300	Telephones	200	200
32	203,978		Central Heating	221,000	282,000
33	276,165		Service Charges	276,270	276,270
34	499,163		<b>Total Income</b>	507,370	568,370
35	£742,738		<b>Net Cost to Revenue Account</b>	£596,490	£493,960

## Community Services Department

Ref. No.	2008/2009 Actual (1)	Codes	Details	2009/2010 Estimate (2)	2010/2011 Estimate (3)
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### Supervision and Management General (Continued) Main Code H4001

	£			£	£
		<b>1600s</b>	<b>Support Costs</b>		
33	37,800	1600	Democratic Representation	36,570	36,580
34	156,430	1600	Locality Offices	112,580	59,930
35	114,280	1600	Computer Cost Recharge	103,970	75,950
36	300,810	1600	Corporate Costs	281,980	288,630
			Estimated element of General Fund savings	-	70,000
			<u>Recharge from:-</u>		
		R1011	Financial Expenses		27,980
<b>37</b>	<b>3,044,174</b>		<b>Gross Expenditure</b>	<b>2,783,120</b>	<b>2,746,190</b>
		<b>2000s</b>	<b>Income</b>		
38	7,854	2300	Fees and Charges	2,000	2,000
39	8,244	2905	Insurance Commission	2,110	2,110
40	55,540	2350	Service Charges	40,000	40,000
41	77,303	2704	Rents	80,000	60,000
42	12,956	2906	Contributions		
<b>42</b>	<b>161,897</b>		<b>Total Income</b>	<b>124,110</b>	<b>104,110</b>
<b>43</b>	<b>£2,882,277</b>		<b>Net Cost to Revenue Account</b>	<b>£2,659,010</b>	<b>£2,642,080</b>

**Community Services Department**

Ref. No.	2008/2009 Actual (1)	Codes	Details	2009/2010 Estimate (2)	2010/2011 Estimate (3)
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**Capital Work Expenses  
Main Code H1010**

	£			£	£
		<b>1000s</b>	<b>Employees</b>		
1	2,310	1600	Corporate Services & Planning Department	3,200	
2	19,460	1600	Resources Department	29,510	
3	25,590	1600	Community Services Department	16,450	
4	47,360		Sub Total Departmental Recharges	49,160	36,290
		<b>1300s</b>	<b>Supplies and Services</b>		
5	3,501	1391	Insurances	3,500	3,500
6	<b>50,861</b>		<b>Gross Expenditure</b>	<b>52,660</b>	<b>39,790</b>
7	<b>£50,861</b>		<b>Net Cost to Revenue Account</b>	<b>£52,660</b>	<b>£39,790</b>

**Community Services Department**

Ref. No.	2008/2009 Actual (1)	Codes	Details	2009/2010 Estimate (2)	2010/2011 Estimate (3)
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**Other Income  
Main Code H1000**

	£	2000s	Income	£	£
1	71,479	2905	Water Rate Commission Interest	72,000	72,000
2	4,387	2410	Mortgagors	4,300	3,900
3	650		Miscellaneous		
4	<b>£76,516</b>		<b>Net Cost to Revenue Account:</b>	<b>£76,300</b>	<b>£75,900</b>

**Exchequer Subsidies  
Main Code H1000**

	£	2000s	Income	£	£
5	(10,639,300)		Housing Subsidy	(9,987,004)	(12,573,180)
6	<b>(£10,639,300)</b>		<b>Net Cost to Revenue Account:</b>	<b>(£9,987,004)</b>	<b>(£12,573,180)</b>

## Community Services Department

Ref. No.	2008/2009 Actual (1)	Codes	Details	2009/2010 Estimate (2)	2010/2011 Estimate (3)
<b>Supporting People Main Code H9000</b>					
	£			£	£
		<b>1000s</b>	<b>Employees</b>		
1	290	1600	Corporate Services & Planning Department	480	-
2	699,970	1600	Community Services Department	618,410	-
3	700,260		Sub Total Departmental Recharges	618,890	620,660
		<b>1100s</b>	<b>Premises</b>		
4	195,000		Central Communications	204,800	207,300
		<b>1300s</b>	<b>Supplies and Services</b>		
5	7,810	1351-3	Telephones	9,100	9,100
6	903,070		<b>Gross Expenditure</b>	832,790	837,060
		<b>2000s</b>	<b>Income</b>		
7	653,683	2100	Supporting People Funding	651,010	659,470
8	66,946	2600	Transitional protection	65,000	65,000
9	36,557	2350	Charges to Tenants	35,000	45,000
10	757,186		<b>Total Income</b>	751,010	769,470
11	£145,884		<b>Net Cost to Revenue Account</b>	£81,780	£67,590





WAVERLEY BOROUGH COUNCIL  
HOUSING REVENUE ACCOUNT DWELLING RENT OPTIONS 2010/2011

Total estimated average units 2010/2011	4,943
Total units 1/4/2009 (for subsidy)	4,957
Total Shared Ownership units 1/4/2009 (for subsidy)	50

	Budget 2009/10	Government Guideline Rent Increase 3.10%	Impact of Alternative Increases on Revenue Account 2.5% Rent Increase	Rent Increase 2.0%
	(1) £	(2)	(3) £	(4)
<b>EXPENDITURE</b>				
1 Repairs	4,376,316	4,773,050	4,773,050	4,773,050
2 Reduction to repairs to offset rent loss			(65,340)	(119,280)
3 Major Repairs Allowance	4,455,635	2,616,450	2,616,450	2,616,450
4 Supervision & Management - General	2,590,010	2,553,080	2,553,080	2,553,080
5 Supervision & Management - Special	678,270	610,050	610,050	610,050
6 'Back Funded' Pensions	432,810	444,850	444,850	444,850
7 Capital Finance	193,170	50,000	50,000	50,000
8 Capital Work Expenses	52,660	39,790	39,790	39,790
7 Inflation provision	150,000	75,000	75,000	75,000
8 Provision for bad debts	50,000	50,000	50,000	50,000
9 Uninsured Loss Provision	50,000	50,000	50,000	50,000
10 Transitional funding of support costs	65,000	65,000	65,000	65,000
11 Target Reduction - Vacancy Factor	(70,000)	(70,000)	(70,000)	(70,000)
12 Continuing service improvements	120,000	95,000	95,000	95,000
13 Costs of re-setting rents and additional pay award	40,000			
14 Revenue Cost of Orchard Upgrade		35,000	35,000	35,000
15 Negative subsidy to central pool	9,987,004	12,573,180	12,501,430	12,440,990
16 <b>TOTAL EXPENDITURE</b>	<b>23,170,875</b>	<b>23,960,450</b>	<b>23,823,360</b>	<b>23,708,980</b>
<b>INCOME</b>				
17 <b>Gross Dwelling Rents</b>	<b>23,345,070</b>	<b>23,945,770</b>	<b>23,806,420</b>	<b>23,690,290</b>
18 Voids allowance	(466,901)	(359,187)	(357,096)	(355,354)
19 Dwelling Rents Receivable	22,878,170	23,586,580	23,449,320	23,334,940
20 Garages Rents	286,140	286,140	286,140	286,140
21 Other Income	116,300	87,900	87,900	87,900
22 <b>TOTAL INCOME</b>	<b>23,280,610</b>	<b>23,960,620</b>	<b>23,823,360</b>	<b>23,708,980</b>
23 Contribution (to) from balances	(109,735)	(170)	0	0
24 <b>TOTAL REQUIREMENT</b>	<b>23,170,875</b>	<b>23,960,450</b>	<b>23,823,360</b>	<b>23,708,980</b>
<b>RENT LEVELS</b>				
25 Estimated Average Weekly Rent		£93.16	£92.62	£92.17
26 Rent Increase over 2009/2010		£2.80	£2.26	£1.81
27 Percentage change over 2009/2010		3.1%	2.5%	2.0%
<b>STATEMENT OF WORKING BALANCE</b>				
28 Actual Balance - 1.4.2009	£1,044,558	£1,271,293	£1,271,293	£1,271,293
29 Contribution (to) from revenue	109,735	170	-	-
30 Estimated underspend/savings 2009-10	117,000			
31 <b>ESTIMATED BALANCE - 31.3.2010</b>	<b>£1,271,293</b>	<b>£1,271,463</b>	<b>£1,271,293</b>	<b>£1,271,293</b>

**NOTE 1**

The 2009-10 amount reflects the bringing forward of £1m Major Repairs Allowance resources that is also required to be set-aside from revenue as part of the depreciation provision. The 2010-11 reflects the 'claw-back' of £1m.

**NOTE 2**

The variation in the amount of 2010-11 negative subsidy is due to the effect of rent rebate subsidy limitation



# ANNEXE 3

## 3-Year Housing Revenue Account Projection

Estimated Movement from 2010/11 Budget	2011/12 £'000	2012/13 £'000	2013/14 £'000
Increased Subsidy Payment *	600	600 600	600 600 600
Repairs Contract Inflation	75	75 75	75 75 75
Pensions	150	150	150
Restructure of Supporting People Funding	?	?	?
Renewal of Responsive Repairs Contract	?	?	?
<b>Savings required before pay award and Rent Increase</b>	<b>825</b>	<b>1,500</b>	<b>2,175</b>

\* Assumes status quo pending outcome of subsidy review

