

BUSINESS SUPPORT OVERVIEW & SCRUTINY COMMITTEE

2 FEBRUARY 2010

HOUSING REVENUE ACCOUNT CAPITAL AND REVENUE BUDGETS 2010/2011

Overview and Scrutiny
Committee:

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Committee

Report from:

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Summary

This report details how the Housing Revenue Account revenue and capital budgets have been drafted and explains the business objectives for the Housing Revenue Account in 2010/2011.

It gives details of the Revenue and Capital Budgets for 2010/2011 and seeks approval for new rent and service charges levels commencing April 2010.

1. Budget and Policy Framework

1.1 In accordance with the constitution, Full Council is required to carry out an annual review of rents and notify tenants not less than 28 days prior to the proposed date of change.

2. Background

2.1 The comments and recommendations of this Committee will be collated for onward despatch to the Cabinet on 16 February 2010.

2.2 The Council is required under the Local Government and Housing Act 1989 to ensure that the Housing Revenue Account does not fall into a deficit position.

2.3 The preparation of the 2010/2011 Housing Revenue Account budget has been driven by a number of specific issues that impact upon the

service. These drivers are listed below and explained in more detail in the following paragraphs;

- Rent Restructuring,
- Performance Management,
- Business Planning

3. Rent

- 3.1 Members will be aware of the Governments' initiative to converge social housing rents between local authorities and registered social landlords by March 2012.
- 3.2 Rents under this arrangement are exclusive of service charges. The rent restructuring initiative requires service charges to be disaggregated from the rent calculation, charged separately and be based on actual expenditure.
- 3.3 The Government, via the draft subsidy determination, has calculated that Medway will need to increase actual rents by 2.12% to achieve convergence with formula rents by 2012/2013. The subsidy that the Government allows us to claim in respect of the housing benefit paid to Council tenants is adjusted to reflect this.
- 3.4 Medway has a number of properties where actual rents are below the formula rent, mainly in flatted areas, and other property where the rents are currently higher than the formula rent (mainly in houses, bungalows and sheltered bed sits). In calculating the projected rents for 2010/2011, the above variances to the formula rent and the need to achieve rent convergence have been factored into the equation. This will result in a projected average rent increase of 1.46% or £0.99 per week (over 50 rent collection weeks) and will mean that 70% of properties will meet rent convergence by 2013/2014, over 99% by 2014/2015 and all properties by 2016/2017. See Appendix B for further detail.
- 3.5 The maximum individual rent increase will be £1.66 pw, which accords with Government guidelines, whilst a number of rents will remain at 2009/2010 levels (as they are already paying formula rent levels). If a property is vacated Council policy is to move the rent to formula rent, so the percentages given above may well increase depending upon vacancies in the coming years.

3.6 Table 1 details the range of rent increases and the number of tenants that fall within each band.

Table 1

Weekly Rent Increase 2009/2010 to 2010/2011	Number of Tenants	% of tenants
No Increase	199	7%
£0.01 to £0.10	82	3%
£0.11 to £0.25	79	3%
£0.26 to £0.50	319	10%
£0.51 to £0.75	280	9%
£0.76 to £1.00	364	12%
£1.01 to £1.25	370	12%
£1.26 to £1.50	1,096	35%
£1.50+	261	9%
Total	3,050	100%

3.7 The 2009/2010 rent charge for garages is £5.69 per week for Council tenants and £7.57 per week plus VAT (£8.89) for other residents. Due to the number of voids and the current economic conditions, it has been assumed that rent charges for garages will remain at current levels for 2010/2011.

4. Performance Management

4.1 The financial management of the Housing Revenue Account is directly linked to key performance in a number of operational areas (void management, rent collection and arrears recovery).

4.2 Void Management

4.2.1 There is a direct correlation between the time a property remains void and the rent foregone.

4.2.2 For 2009/2010 a target for void property rent and service charge loss was set at 1.04% of the rent debit, equating to £159,680. Year to date actual performance is currently at 1.56%, a financial rent loss of £179,442 if performance remains at current levels.

4.2.3 For 2010/2011 the provision for void rent and service charge loss has been set at 1.32%, or in financial terms £158,265. This is based on a void turnaround target of 25 days.

4.3 Rent Collection/Bad Debt Provision

4.3.1 The collection rate for rent and service charges and the performance in managing rent debt is critical to the financial position of the Housing Revenue Account and has a direct impact on the amount of bad debt provision that has to be set aside.

4.3.2 It has been calculated that the collection level of rent and service charges for 2009/2010 will be 99.31% against an original target of 99.67%, which will result in current tenant rent arrears at 31 April 2010 of around £321,000. However, it is projected that total arrears, both current and former tenants, will remain at similar levels to those at the end of the previous financial year at just over £744,000.

4.3.3 In order to meet top quartile performance, the level of current rent arrears should be around 2.58% of the rent and service charge debit (Source: Housemark 2008/2009 PI for Housing Providers in South East England), which is calculated as around £305,000 as at 31 March 2011. In order that overall rent arrear targets (both current and former) are met, and assuming the transfer of current debt to former debt, through terminated tenancies with arrears balances of £80,000, it will be necessary that the collection rate target is set at 99.62%.

4.3.4 As at 31 March 2010, the projected requirement for bad debt provision will be £576,300 and will require a contribution from revenue of £57,750. The 2010/2011 budgets include a sum of £54,350 to supplement bad debt provision.

5. Business Planning

5.1 The Council is required to produce a HRA business plan covering a period of thirty years based on projections of income and expenditure, performance and assumptions such as the loss of stock from right to buy. It incorporates a financial projection over the thirty-year period and provides the framework for strategic decision making.

5.2 A review of the business plan will be completed in June 2010, following the completion of the remaining 75% stock condition survey. The plan must follow a consultation process, and will be then presented to Members for approval.

6. Service Charges

6.1 Service charges for 2010/2011 will be calculated using estimated costs based upon actual charges for previous years. Guidance states that, whilst increases should be confined to Inflation plus 0.5%, it is also recommended that cost of providing services to tenants should be fair and fully recovered.

- 6.2 The review of service charge expenditure has highlighted a number of areas where the cost of providing the service is not being fully recovered. The consequent subsidy by the Housing Revenue Account will impact upon other services that we are able to deliver. The total cost of providing the services in 2008/2009 was £865,470, whereas the total charges levied to tenants and leaseholders was just £589,380, a shortfall of £276,090. Particular services such as caretaking, communal electricity, communal heating and the sheltered support service demonstrate a large gap between the cost and the income recovered through service charges.
- 6.3 Given the difficult current economic climate and the large increases required to remove subsidy, it is proposed that any increases for each type of service charge for 2010/2011 be restricted to a maximum of 5% over that charged in the current financial year (see Appendix C). In the past year, energy efficiency measures have been put in place relating to communal heating systems within the sheltered housing stock, which will result in reduced costs. As a result of this, it is anticipated that the service charge relating to sheltered heating can be reduced by an average of 11.3% with effect from April 2010. However, it is also proposed to introduce a programme of above inflation increases, where required, between 2011/2012 and 2014/2015, in order that all costs are recovered by the end of this period.
- 6.4 Some charges are funded through the Supporting People Grant, and therefore any proposed increases for these particular charges can only be made if there is a similar increase through the Supporting People Grant. For services incurring a charge that are under the direct control of the Housing Revenue Account, a further option will be to consider whether current levels of service could be adjusted to reduce costs towards the levels of income currently generated, subject to appropriate tenant and leaseholder consultation. Table 2 below details the projected percentage increases that could be required against each type of service charge from 2011/2012 to 2014/2015 in order that costs are fully recovered by the end of that period.

Table 2

Service Charge	Required Annual Increase net of Inflation %
Caretaking	9.83%
Communal Electricity	8.90%
Grounds Maintenance	10.80%
Linked Garage	0.00%
TV Aerial	0.00%
Sheltered Warden	1.22%
Window Cleaning	0.00%
Adult Services Facilities	0.00%
Sheltered Helpline	1.90%
Cooker	0.00%
Fridge	0.00%
Communal Heating	0.00%
Water Rates	(0.10%)
Community Alarm	0.00%
Sheltered Support *	5.30% *
SP Helpline *	5.00% *

* Subject to available funding from the Supporting People Grant

6.5 In conclusion, the Housing Revenue Account revenue estimates incorporate an overall average increase in service charges of 1.72% for 2010/2011.

7. Housing Revenue Account Expenditure

7.1 Staff related expenditure will increase by annual salary increments; a further 1% is budgeted for cost of living increase and a 0.6% increase for superannuation in line with the Medium Term Financial Plan.

7.2 Generally, all other expenditure will remain at 2009/2010 levels for 2010/2011 to reflect the current economic climate.

7.3 A review of the caretaking service was undertaken during 2009/2010 and this has resulted in both an action plan to further improve the current service and to make savings in the costs of providing the service.

7.4 The cost of housing benefits under rent rebate limitation is the responsibility of the Housing Revenue Account. For 2010/2011, it is projected that the cost of this will be approximately £150,000. For future years it is anticipated that this figure will reduce due to the convergence of actual rents with formula rents.

7.5 Capital Financing Costs

7.5.1 These are charges relating to the debt incurred by the Housing Revenue Account for capital schemes.

7.5.2 The estimate for 2010/2011 can be split into separate components, depreciation (equivalent to the Major Repairs Allowance), capital financing and debt management charge.

7.6 Housing Subsidy

7.6.1 The 2010/2011 draft subsidy settlement has been worked through and it is calculated that the Council will have to pay £1.392m to the Government.

7.6.2 The Government are currently in the process of reviewing housing finance and the future of the housing subsidy system is at the heart of that review. It is anticipated that in the latter part of February 2010, individual authorities will receive an 'offer' as to the level of debt take-on required in order that they can leave the subsidy system and become fully self-financing. There will be a consultation period lasting at least six weeks, at the end of which, local authorities will be expected to indicate whether they wish to accept the offer or remain within the current system. If Medway makes the decision to leave the current system, it is conceivable that this could take effect from as early as April 2011. Officers will model the financial effects of the offer, together with the future planned maintenance requirements for the stock as a result of the full stock condition survey, and present this to Members in order that they can make a decision as to which option should be chosen.

8. Housing Repairs

8.1 Housing repair expenditure covers both planned and responsive maintenance some of which is capital funded. The funding, which is split between the single capital pot allocation (SCE (R)) and the major repairs allowance (MRA) grant reflect this as the MRA can be spent on either capital or revenue works provided it is allocated to catch up repairs. Government guidelines have stated that local authorities should be moving away from responsive repairs and towards increased planned maintenance expenditure to achieve a spend ratio of 30:70.

8.2 Whilst the actual financial requirement for planned capital works within 2010/2011 is currently unknown (until the current stock condition survey is completed in February 2010), it has been assumed that the total cost of HRA capital works (including disabled adaptations) will be £4.15m. This projected expenditure will be funded by way of:

- £2,268,885 Major Repairs Allowance
- £ 735,000 Supported Borrowing
- £1,146,115 Contribution from HRA Working Balances

8.3 The stock condition survey will be completed in March 2010, together with an asset management plan. This will allow for better planning of capital works and repairs, and for decisions to be made on planned maintenance. A further report will be presented to members with regards to a more specific capital programme for 2010/2011 and future years following the completion of the survey and asset management plan. If the required programme for 2010/2011 exceeds £4.15m, then any additional expenditure requirement will need to be funded from the remaining working balance.

8.4 Based on the draft proposed combined capital (£4,150,000) and revenue (£2,298,865) work programmes the financial split in 2010/2011 is likely to be:

- Responsive Maintenance £1,978,153
- Planned Maintenance £4,470,713

This split will equate to a 31:69 spend ratio for 2010/2011.

8.5 The revenue expenditure budget funds all general day to day repairs, emergency repairs, repairs to void properties, lift maintenance, asbestos survey and removal, and central heating maintenance.

8.6 The proposed capital budget of £4,150,000 is split into planned maintenance and disabled adaptations with budgets of £4,000,000 and £150,000 respectively.

9. Housing Revenue Account Working Balance

9.1 There is a requirement to maintain a working balance to safeguard against unplanned and unavoidable increases in expenditure or losses of income and it is generally accepted that the level should be set at approximately £150 per property. At 1 April 2009 the working balance stood at £4,302,856 whereas, using the recommended figure, the minimum level of working balance should be in the region of £460,000.

9.2 The latest revenue monitoring report shows an estimated 2009/10 surplus of £747,406 less a projected contribution towards capital expenditure of £563,693 would result in a working balance of £4,486,569 as at 31 March 2010. This will need to be assessed against the revised business plan, which will be completed as soon as the next round of stock condition data has been uploaded and analysed.

9.3 The draft 2010/2011 Housing Revenue Account budget, as presented at Appendix A, produces a projected surplus of £1,242,670 creating an estimated working balance of £4,583,124 at 31 March 2011 (after allowing for a contribution to fund the capital programme of £1,146,115).

9.4 Whilst the projected working balance is substantially greater than the minimum required, (projected to be £1,470 per property as at 31 March 2010) the 30-year Housing Revenue Account business plan is likely to require significant revenue support towards the capital programme,

specifically within the next few years to both reach and maintain all properties at the Decent Home Standard.

10. Consultation

10.1 The Housing Act 1985 requires the issue of written notification to each tenant a minimum of four weeks in advance of the date that the increase becomes operative. For 2010/2011 the latest date for posting the notices is 4 March 2010.

10.2 The council has developed a tenants charter detailing how we will consult and engage with tenants in partnership with MeRGe (the Tenants Forum). In order to support this commitment, MeRGe will be consulted at their meeting scheduled for 9 February 2010 and their views will be available to Cabinet when they consider these proposals, together with the rest of the Council budget at the meeting to be held on 16 February 2010.

11. Risk Management

Risk	Description	Action to avoid or mitigate risk
Housing Revenue Account Balance	<p>There is a requirement to ensure that the balance on the Housing Revenue Account does not fall into deficit and a business plan is required to model this need over a thirty-year period. There are two major factors with the potential to impact on this requirement:-</p> <ul style="list-style-type: none"> a) the level of expenditure required for housing repairs b) Government proposals to allow authorities to leave the subsidy system in favour of a self financing Housing Revenue Account 	<p>A stock condition survey is being undertaken that will provide a sound basis on which to model future repairs investment.</p> <p>Once Government has issued full and final details of self financing the impact and options for Medway will be analysed and reported back to members</p>

12. Financial and legal implications

12.1 The financial implications are contained within the body of this report.

12.2 Under Section 76 of the Local Government & Housing Act 1989, the council is required, in advance of the financial year, to formulate proposals which satisfy the requirement that, on certain stated assumptions, the Housing Revenue Account for that year does not show a debit balance. The council is obliged to implement those proposals and from time to time to determine whether the proposals satisfy the 'break even' requirement. If not, then the council shall make

such provisions as are reasonably practicable towards securing that the proposals, as revised, shall satisfy the requirement.

12.3 Under Section 24 of the Housing Act 1985, the council can make such reasonable charges as it determines for the tenancy or occupation of its houses. The council is obliged, from time to time, to review rents charged and make such changes, as circumstances may require. In exercising this function (determining and fixing rent), the council should have regard to the rents charged in the private sector.

12.4 A decision to increase rent constitutes a variation of the terms of a tenancy. Under Section 103 of the Housing Act 1985, in respect of secure tenancies, a notice of variation (specifying the variation and date on which it takes effect) must be served on each tenant. For non-secure tenancies (excluding introductory tenancies), a notice must be served that complies with Section 25 of the Housing Act 1985.

13. Recommendations

13.1 The Committee is asked to recommend to Cabinet:

13.1.1 The proposed revenue and capital budgets for 2010/2011, inclusive of an average rent increase of £0.99 per week (based upon 50 collection weeks and equating to an increase of 1.46%);

13.1.2 That service charges for 2010/2011 reflect the costs incurred in providing that service, where possible, and that costs increase by no more than 5.0% over that charged in 2009/2010. The average increase will be 1.72%.

13.1.3 To agree in principal to increases in service charges from 2011/2012 to 2014/2015 inclusive at levels shown in Table 2 of this report in order that costs of providing services not currently being recovered will do so, and to note that officers are currently considering ways of reducing the service charges through efficiencies.

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Background papers

2010/2011 Revenue Budget report to Cabinet – 24 November 2009

HOUSING REVENUE ACCOUNT BUDGET SUMMARY

	Budget 2009/10			Forecast 2009/10			Proposed Budget 2010/11		
	Exp	Income	Net	Exp	Income	Net	Exp	Income	Net
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Housing Revenue Account									
H.R.A. Working Balance B/f			(4,303)			(4,303)			(4,487)
Housing Management	1,025	0	1,025	1,136	0	1,136	1,080	0	1,080
Estate Management	1,072	0	1,072	1,125	0	1,125	1,182	0	1,182
Housing Maintenance	2,860	(0)	2,860	2,979	0	2,979	2,920	(0)	2,919
Sheltered Housing	720	(1)	719	717	(1)	715	699	(2)	697
Caretaking Service	421	(16)	405	400	(16)	384	380	(15)	365
Rent Rebate Subsidy Limitation	133	0	133	150	0	150	150	0	150
Capital Financing Costs	3,043	0	3,043	3,002	0	3,002	3,155	0	3,155
Rent Income	0	(11,974)	(11,974)	0	(11,569)	(11,569)	0	(12,028)	(12,028)
Housing Subsidy	1,770	0	1,770	1,564	0	1,564	1,392	0	1,392
Other Income	0	(259)	(259)	0	(233)	(233)	0	(155)	(155)
Total Housing Revenue Account	11,045	(12,250)	(1,206)	11,072	(11,820)	(747)	10,958	(12,200)	(1,243)
Further Revenue Contribution to Capital Expenditure			1,000			564			1,146
H.R.A. Working Balance B/f			(4,509)			(4,487)			(4,583)

AVERAGE RENT INCREASES BY PROPERTY TYPE (50 WEEKS)

Property Type	2009/2010 Actual Rent	2010/2011 Projected Rent	Average Increase 2009/2010 to 2010/2011	Average Percentage Increase 2009/2010 to 2010/2011	Formula Rent 2010/2011	2011/2012 Projected Rent	Formula Rent 2011 / 2012	2012/2013 Projected Rent	Formula Rent 2012 / 2013	2013/2014 Projected Rent	Formula Rent 2013 / 2014	2014/2015 Projected Rent	Formula Rent 2014 / 2015	2015/2016 Projected Rent	Formula Rent 2015 / 2016	2016/2017 Projected Rent	Formula Rent 2016 / 2017
Bedsit Bungalow	£55.80	£56.57	£0.77	1.38%	£56.44	£58.14	£58.13	£59.77	£59.87	£61.64	£61.67	£63.52	£63.52	£65.43	£65.43	£67.39	£67.39
Bedsit Flat	£52.75	£53.87	£1.12	2.13%	£54.20	£55.66	£55.84	£57.50	£57.51	£59.24	£59.24	£61.02	£61.02	£62.85	£62.85	£64.73	£64.73
1 Bedroom Bungalow	£65.93	£66.47	£0.54	0.82%	£64.56	£67.51	£66.50	£68.58	£68.49	£70.56	£70.54	£72.66	£72.66	£74.85	£74.85	£77.08	£77.08
1 Bedroom Flat	£60.70	£62.00	£1.30	2.14%	£62.44	£64.10	£64.31	£66.25	£66.24	£68.23	£68.22	£70.27	£70.27	£72.38	£72.38	£74.56	£74.56
2 Bedroom Bungalow	£74.02	£74.60	£0.58	0.79%	£72.19	£75.75	£74.36	£76.96	£76.59	£78.93	£78.88	£81.26	£81.26	£83.69	£83.69	£86.20	£86.20
2 Bedroom House	£77.10	£77.73	£0.63	0.82%	£75.75	£79.06	£78.02	£80.41	£80.36	£82.77	£82.77	£85.26	£85.26	£87.82	£87.82	£90.45	£90.45
2 Bedroom Flat	£67.56	£68.91	£1.35	2.00%	£69.73	£71.40	£71.82	£73.98	£73.99	£76.20	£76.20	£78.49	£78.49	£80.84	£80.84	£83.26	£83.26
3 Bedroom Bungalow	£86.47	£86.47	£0.00	0.00%	£81.03	£86.99	£83.45	£87.78	£85.96	£88.59	£88.54	£91.20	£91.20	£93.93	£93.93	£96.75	£96.75
3 Bedroom House	£84.99	£85.94	£0.95	1.11%	£84.84	£87.96	£87.38	£90.04	£90.00	£92.71	£92.71	£95.48	£95.48	£98.35	£98.35	£101.31	£101.31
3 Bedroom Flat	£73.90	£75.29	£1.38	1.87%	£78.71	£78.96	£81.07	£82.85	£83.50	£85.94	£86.01	£88.59	£88.59	£91.24	£91.24	£93.97	£93.97
4 Bedroom House	£92.76	£93.62	£0.86	0.93%	£91.57	£95.38	£94.33	£97.16	£97.16	£100.07	£100.07	£103.07	£103.07	£106.16	£106.16	£109.35	£109.35
Sheltered Bedsit for the Disabled	£52.33	£53.04	£0.71	1.35%	£52.25	£54.23	£53.81	£55.43	£55.43	£57.09	£57.09	£58.80	£58.80	£60.57	£60.57	£62.38	£62.38
Sheltered Bedsit	£52.09	£52.88	£0.79	1.52%	£52.25	£54.14	£53.81	£55.43	£55.43	£57.09	£57.09	£58.80	£58.80	£60.57	£60.57	£62.38	£62.38
1 Bedroom Sheltered	£60.83	£61.25	£0.42	0.68%	£59.25	£62.04	£61.03	£62.91	£62.86	£64.71	£64.74	£66.68	£66.68	£68.68	£68.68	£70.75	£70.75
2 Bedroom Sheltered	£66.18	£67.49	£1.31	1.98%	£68.44	£70.00	£70.50	£72.61	£72.61	£74.79	£74.79	£77.03	£77.03	£79.34	£79.34	£81.72	£81.72
3 Bedroom Sheltered	£72.31	£73.74	£1.42	1.97%	£75.65	£76.93	£77.92	£80.26	£80.26	£82.66	£82.66	£85.14	£85.14	£87.69	£87.69	£90.32	£90.32
1 Bedroom Sheltered	£66.78	£66.91	£0.14	0.20%	£61.25	£67.16	£63.08	£67.62	£64.97	£68.12	£66.92	£69.59	£68.93	£71.24	£70.99	£73.12	£73.12
Overall Average	£ 71.14	£ 72.13	£0.99	1.39%	£ 71.62	£74.03	£73.76	£75.99	£75.98	£78.26	£78.26	£80.61	£80.60	£83.03	£83.02	£85.51	£85.51

HOUSING REVENUE ACCOUNT - SERVICE CHARGES SUMMARY

	2009/2010 Average Weekly Charge £	2010/2011 Proposed Average Weekly Charge £	Variation 2010/2011 to 2009/2010 £	Variation 2010/2011 to 2009/2011 %	Projected (Surplus)/ Deficit 2010/2011 £'000
<u>Eligible for Housing Benefit</u>					
Adult Services Facilities	15.19	14.98	(0.21)	(1.40%)	N/a
Caretaking	3.43	3.60	0.17	5.00%	77
Communal Electricity	0.83	0.87	0.04	5.00%	21
Grounds Maintenance	0.43	0.45	0.02	5.00%	11
Sheltered Helpline	1.76	1.83	0.07	4.00%	26
Linked Garage	5.68	5.68	0.00	0.00%	N/a
TV Aerial	0.78	0.77	(0.01)	(1.40%)	N/a
Sheltered Warden	11.98	12.58	0.60	5.00%	7
Window Cleaning	0.30	0.31	0.00	1.60%	0
<u>Not Eligible for Housing Benefit</u>					
Cooker	0.65	0.64	(0.01)	(1.40%)	N/a
Fridge	0.65	0.64	(0.01)	(1.40%)	N/a
Communal Heating	8.60	7.63	(0.97)	(11.30%)	0
Water Rates	3.13	3.11	(0.02)	(0.50%)	0
<u>Supporting People Eligible Charges</u>					
Community Alarm	9.52	9.24	(0.28)	(2.90%)	0
SP Helpline	2.53	2.65	0.13	5.00%	2
Sheltered Support	11.83	12.37	0.54	4.60%	29

N.B. - Cells with an entry of N/a denote services where there is no specific attributable expenditure against which a surplus/defecit can be assessed. The levels for these charges have been set using the best information relating to anticipated costs.