

PARTNERSHIP HRA BUDGET 2026/27

HRA Summary	Budget 2025/26 £'000	Budget 2026/27 £'000	Motion Adjustments £'000	Revised Budget 2026/27 £'000	Description of Adjustments
Housing Staff Management & Operations	18,408	16,418	0	16,418	<u>Add Cyclical & Environmental Improvements at Summerhill;</u> Development of a similar improvement plan for Tillydrone. <u>Capital Programme:</u> Include £10m additional capital funding included; Increase slippage to 27%; and Reduce 'Buy-back' budget as a result of scheme pause. 3% of rent reduction reduces Bad Debt budget
Property Planned & Response Maintenance	43,462	50,957	584	51,541	
Other Operational Costs (Grounds/Cleaning etc)	17,651	19,685	0	19,685	
Cost of Repaying Borrowing	24,621	27,963	(1,539)	26,424	
Loss of Rent – Voids and Bad Debt	14,505	15,114	(84)	15,030	
Total Expenditure	118,645	130,136	(1,039)	129,097	
Council House Rents	(112,214)	(125,679)	2,804	(122,875)	
Misc Rental (Including Heat with Rent, Garages etc)	(5,639)	(6,222)	0	(6,222)	
Total Income	(117,854)	(131,901)	2,804	(129,096)	
Net Expenditure/(Income)	792	(1,765)	1,765	0	
This enables the following to be made:					
Contribution to Capital Investment (CFCR)	0	0	0	0	
Contribution to/(from) HRA Reserve	(792)	1,765	(1,765)	(0)	

Voids:		£'000		£'000	
Revenue Budget Investment		1,800		1,800	
Capital Budget Investment		3,200		3,200	
Target for (reducing) Voids		(400)		(400)	Number of Properties

Reserves:	£'000	£'000	£'000	£'000	
Actual HRA Reserve at 31/3/25	8,205	8,205		8,205	
Estimated HRA Reserve at 31/3/26	7,413	7,413		7,413	
Estimated HRA Reserve at 31/3/27		9,178	(1,765)	7,413	

Borrowing (Capital Financing Requirement):	£'000	£'000	£'000	£'000	
Actual HRA CFR at 31/3/25	554,378	554,378		554,378	Per Audited Account 2024/25
Estimated HRA CFR at 31/3/26	674,020	674,020		674,020	Per Prudential Indicators Q2 2025/26
Estimated HRA CFR at 31/3/27		730,491	(25,655)	704,836	Per Prudential Indicators Q2 2025/26, adjusted