



2024/2029 CAPITAL PLAN

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PROVISIONAL CAPITAL BUDGET 2025/26

ANGUS COUNCIL

2024/2029 CAPITAL PLAN

PROVISIONAL CAPITAL BUDGET 2025/26

GENERAL FUND CAPITAL PROGRAMME

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2024/2029 CAPITAL PLAN - INTRODUCTION

The Prudential Code

The 2025/26 capital budget has been prepared by Angus Council under the self-regulating Prudential Code regime (CIPFA Prudential Code for Capital Finance in Local Authorities, 2021 Edition). CIPFA published the revised Prudential Code in December 2021 and this was formally adopted in financial year 2023/24.

The key objectives of the Prudential Code are to ensure that the capital investment plans of local authorities are affordable, prudent and sustainable, as well as being consistent with and supporting local strategic planning, local asset management planning and proper option appraisal. Under the Prudential Code the level of capital expenditure is not the key influence within the setting of the capital plan, rather the affordability and sustainability of the revenue consequences of capital investment decisions are the major factors. It is within this context that the 2024/2029 Capital Plan has been prepared.

To demonstrate that local authorities have fulfilled these objectives, the Prudential Code requires the council to set a number of indicators covering affordability, capital expenditure, prudence and external debt and these are detailed in report 66/25.

Capital Strategy

The Prudential Code requires the production of a capital strategy, the purpose of which is to demonstrate that an authority takes capital expenditure and investment decisions in line with service objectives and properly takes account of stewardship, value for money, prudence and affordability. Angus Council's capital strategy for 2025/26 is reflected in report 64/25.

Capital Resources 2025/26

Under the Prudential Code it is not necessary to determine a finite level of capital resources available. Rather the council must determine the capital financing costs which will be generated by the borrowing associated with the capital expenditure proposed and the affordability and sustainability of these costs and any other associated ongoing revenue costs in terms of the overall revenue budget.

The principal means of funding capital expenditure comes from the following sources:

- borrowing
- Scottish Government capital grants
- contributions from other external sources
- capital receipts from the sale of surplus assets
- capital financed from current revenue (CFCR) – the Council's revenue budget.

Borrowing

A significant level of the council's capital expenditure is, and will continue to be, funded through borrowing. Whilst the council is not currently constrained by an annual borrowing limit it is limited by the level of loan charges (also known as capital financing costs) arising from borrowing which the revenue budget can afford.

A considerable proportion of the borrowing is currently funded by the Scottish Government through loan charges support grant, with the policy continuing of not providing loan charges support grant for new borrowing incurred during 2025/26 (this is what was previously termed supported borrowing). Loan charges support grant for capital borrowing incurred up to and including 2010/11 will continue to be received from the Scottish Government until the associated debt has been repaid.

It should also be noted that the Scottish Government retains the power to impose capital borrowing limits both nationally and on individual local authorities if it determines that this is required.

Scottish Government Capital Grant

Finance Circular 10/2024 (issued on 12 December 2024) provided details of funding allocations for 2025/26. No definitive information is available for 2026/27 onwards. Table 1 details Angus Council's capital support in 2025/26, with 2024/25 shown for comparison purposes:

Table 1 – Provisional Government Grant Allocation

Funding Source	2025/26 £m	2024/25 £m
General Capital Grant	11.427	9.542
Additional General Capital Grant	n/a	0.698
Specific Capital Grant - Cycling, Walking & Safer Streets	0.500	0.503
Total Capital Grant	11.927	10.743

It should further be noted that where general capital grant is being used to fund third party capital expenditure (i.e. capital expenditure on assets which do not belong to Angus Council), this is reflected within the relevant departmental capital programme under the heading 'Non Enhancing Expenditure'. In this regard, general capital grant totalling £0.308 million has been directly applied to projects within the capital plan in 2025/26, revising the general capital grant available to fund Angus Council capital projects to £11.119 million. There is also general capital grant earmarked for specific initiatives amounting to £1.564 million (Playparks £0.550m. Climate Emergency £0.931m and Coastal Management £0.083m). This reduces the available general capital grant to £9.555 million. Scottish Government also have undistributed funding of £10m for Nature Restoration (£7.5m capital and £2.5m revenue funding). Once Angus Council's share of this funding is confirmed then it will be added to general capital grant.

Corporate Capital Receipts

Corporate capital receipts from the sale of council assets can be utilised to reduce the level of borrowing required and this is anticipated to be in the region of £0.100 million in 2025/26. It should be noted that where Policy & Resources Committee approval has been given for a capital receipt to be ring-fenced against a particular project, this is reflected against the project in the capital plan itself.

Capital Project Prioritisation

The 2024/2029 Capital Plan has been formed on the basis of a number of existing priority capital projects, as agreed by the Policy & Budget Strategy Group (PBSG) and Council Leadership Team.

Bids for new priority projects / programmes were also considered and a number of additional projects were added in to the 2024/2029 Capital Plan (see report 61/25 for detail).

Furthermore, to recognise that the progress of capital projects is very fluid, it was accepted by the PBSG that the priority capital projects should continue to be taken forward on the basis of allowing an oversubscription of expenditure up to a maximum of 12.5%. This level of maximum oversubscription is considered to be manageable and reflects the likelihood of an element of unavoidable project slippage arising.

Departmental Borrowing 2025/26

Table 2 details those project(s) whose capital financing costs are to be funded directly from departmental revenue budgets in 2025/26. Mechanisms are in place to ensure the transfer of departmental revenue resources into the Council's capital financing cost budget to pay for these.

Table 2 – Departmental Borrowing 2025/26

Project / Programme	Departmental Borrowing 2025/26 £m	Estimated Annual Loans Charges £m	Loan Charges Met By
Accommodation Works at Unit 6, Brechin Business Park	0.500	0.029	Vibrant Communities & Sustainable Growth – Economic Development
Waste Vehicle Replacement Programme	3.209	0.555	Vibrant Communities & Sustainable Growth – Environmental Services
Total Departmental Borrowing	3.709	0.584	

2024/2029 Capital Plan and 2025/26 Capital Budget

The 2024/2029 Capital Plan details, for the General Fund, the total cost and phasing of those priority capital projects anticipated to be undertaken by Angus Council in the foreseeable future. The costs of each project are shown on an outturn basis, i.e. including an allowance for inflation. For budget planning purposes the capital expenditure on each departmental capital programme is differentiated between that which is anticipated to be legally committed by 31 March 2025 and that which is not anticipated to be legally committed by 31 March 2025.

The estimated net capital expenditure detailed for 2025/26, totalling £44.596 million, is the council's proposed capital budget for the forthcoming financial year. Table 3, below, details the projected level of new corporate borrowing required in 2025/26 after accounting for the agreed contingency and oversubscription levels, anticipated slippage, capital receipts, capital grant and other funding elements. The table also highlights how much of this borrowing results from projects funded directly by departments and how much will be supported by the corporate loan charges budget. The current projected positions for 2026/27, 2027/28 and 2028/29 have also been shown for information.

Table 3 – Capital Expenditure and Financing

Capital Expenditure / Funding Source	2025/26 £m	2026/27 £m	2027/28 £m	2028/29 £m
Total Net Capital Expenditure per 2024/2029 Capital Plan	44.596	19.421	11.316	9.359
Add: Contingency (not in 2024/2029 Capital Plan)	1.323	1.323	1.323	1.323
Remove: Oversubscription Level	(3.364)	(3.364)	(3.364)	(3.363)
Less: Anticipated Corporate Capital Receipts	(0.100)	(0.100)	(0.100)	(0.100)
Less: General Capital Grant	(9.555)	(9.232)	(9.192)	(8.692)
New Borrowing	32.900	8.048	*(0.017)	*(1,473)
Total New Borrowing (per above)	32.900	8.048	(0.017)	(1,473)
Less: Departmental Borrowing Element	(3.709)	(0.681)	(1.144)	(2.399)
New Corporate Borrowing Funded by Loan Charges Budget	29.191	7.367	(1.161)	(3.872)

* No new borrowing is projected to be required in 2027/28 and 2028/29 as resources exceeds expenditure

A thorough exercise has been carried out by Finance officers to assess the long-term affordability of the 2024/2029 Capital Plan (report 65/25 refers). Looking at the position over 25 years, from 2025/26 to 2049/50, a detailed comparison of projected loan charges grant, assumed loan charges budget and projected loan charges costs arising from both past and projected capital expenditure has been undertaken.

Furthermore, the 2025/26 capital budget proposals have been assessed in the terms required by the Prudential Code (as detailed in report 66/25) and are considered to be both affordable and sustainable in the context of the 2025/26 budget proposals per report 58/25.

Capital Projects Which Seek to Address or Mitigate the Effects of Climate Change

Given the significant challenges to public infrastructure caused by climate change and the Council's legal obligations in relation to Net Zero the 2024/2029 Capital Plan includes, for the first time, a memorandum section which shows all of the capital projects which seek to address or mitigate the effects of climate change. The projects listed in this memorandum section are not new or additional and are already included under the relevant Directorate section of the Capital Plan but have been brought together in a single summary to show the extent of work the Council has planned in relation to climate change.

A broad interpretation has been applied in deciding which projects should be included in this memorandum section and it does not necessarily cover all capital spend which is linked to climate change. The Council will be undertaking other capital projects which although not mainly about climate change may have a climate change aspect to them – these are not included in this memorandum section. An example of this would be the new Monifieth Learning Campus project – this is being built to Passivhaus standards but has not been included in the Climate Change Memorandum section in the Capital Plan because climate change is not the main focus of the project.

**2024/2029 CAPITAL PLAN
PROGRAMME - GRAND SUMMARY**

SERVICE	Estimated Total Cost £m	Actual to 31/03/24 £m	Projected outturn 2024/25 £m	Provisional Budget 2025/26 £m	Estimate 2026/27 £m	Estimate 2027/28 £m	Estimate 2028/29 £m	Later Years £m
FINANCE	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
VIBRANT COMMUNITIES & SUSTAINABLE GROWTH: ECONOMIC DEVELOPMENT PLANNING & SUSTAINABLE GROWTH / VIBRANT COMMUNITIES	3.917 0.000 3.917	2.837 0.000 2.837	0.380 0.000 0.380	0.550 0.000 0.550	0.050 0.000 0.050	0.050 0.000 0.050	0.050 0.000 0.050	0.000 0.000 0.000
INFRASTRUCTURE & ENVIRONMENT ASSETS ENVIRONMENTAL SERVICES ROADS & TRANSPORTATION	9.215 26.996 108.374 144.585	4.370 4.202 48.963 57.535	0.512 2.582 8.278 11.372	1.379 5.625 12.961 19.965	0.946 2.358 9.202 12.506	0.648 2.860 7.208 10.716	0.400 3.409 5.000 8.809	0.960 5.960 16.762 23.682
EDUCATION & LIFELONG LEARNING	76.907	30.504	27.087	16.239	2.427	0.350	0.300	0.000
DIGITAL ENABLEMENT & INFORMATION TECHNOLOGY	5.031	2.701	0.705	0.844	0.200	0.200	0.200	0.181
ANGUS HEALTH & SOCIAL CARE PARTNERSHIP	1.650	0.168	0.280	1.202	0.000	0.000	0.000	0.000
ANGUS ALIVE	2.338	0.163	0.775	1.400	0.000	0.000	0.000	0.000
TAY CITIES DEAL	8.649	0.175	-0.160	4.396	4.238	0.000	0.000	0.000
Total Net Expenditure	243.077	94.083	40.439	44.596	19.421	11.316	9.359	23.863

2024/2029 CAPITAL PLAN
PROGRAMME - FINANCE

PROJECT / NATURE OF EXPENDITURE		Estimated Total Cost £m	Actual to 31/03/24 £m	Projected outturn 2024/25 £m	Provisional Budget 2025/26 £m	Estimate 2026/27 £m	Estimate 2027/28 £m	Estimate 2028/29 £m	Later Years £m
<u>NON ENHANCING EXPENDITURE</u>									
Contribution Towards Tayside Valuation Joint Board Capital Programme <i>Scottish Government General Capital Grant</i>	LC	0.113	0.073	0.008	0.008	0.008	0.008	0.008	0.000
Net Cost		-0.113	-0.073	-0.008	-0.008	-0.008	-0.008	-0.008	0.000
		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Total Net Expenditure		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000

2024/2029 CAPITAL PLAN
PROGRAMME - VIBRANT COMMUNITIES & SUSTAINABLE GROWTH - ECONOMIC DEVELOPMENT

PROJECT / NATURE OF EXPENDITURE		Estimated Total Cost £m	Actual to 31/03/24 £m	Projected outturn 2024/25 £m	Provisional Budget 2025/26 £m	Estimate 2026/27 £m	Estimate 2027/28 £m	Estimate 2028/29 £m	Later Years £m
Montrose South Regeneration	LC	3.101	2.951	0.150	0.000	0.000	0.000	0.000	0.000
<i>Scottish Enterprise</i>		-0.617	-0.617	0.000	0.000	0.000	0.000	0.000	0.000
Net Cost		2.484	2.334	0.150	0.000	0.000	0.000	0.000	0.000
SUDS Work at Orchardbank Business Park	LC	0.010	0.000	0.010	0.000	0.000	0.000	0.000	0.000
Property Portfolio Improvements	LC	0.659	0.659	0.000	0.000	0.000	0.000	0.000	0.000
<i>Capital Fund</i>		-0.056	-0.056	0.000	0.000	0.000	0.000	0.000	0.000
<i>Revenue Funding</i>		-0.100	-0.100	0.000	0.000	0.000	0.000	0.000	0.000
Net Cost		0.503	0.503	0.000	0.000	0.000	0.000	0.000	0.000
Property Portfolio Improvements	NYLC	0.250	0.000	0.050	0.050	0.050	0.050	0.050	0.000
UK Shared Prosperity Fund	NYLC	1.616	0.011	1.605	0.000	0.000	0.000	0.000	0.000
<i>UK Government General Grant</i>		-1.616	-0.011	-1.605	0.000	0.000	0.000	0.000	0.000
Net Cost		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Urgent Carriageway Repairs, Orchardbank Industrial Estate, Forfar	NYLC	0.030	0.020	0.010	0.000	0.000	0.000	0.000	0.000
<i>Capital Contingency</i>		-0.020	-0.020	0.000	0.000	0.000	0.000	0.000	0.000
Net Cost		0.010	0.000	0.010	0.000	0.000	0.000	0.000	0.000
Roads Adoption at Orchardbank Business Park	NYLC	0.160	0.000	0.160	0.000	0.000	0.000	0.000	0.000
Accommodation Works at Unit 6, Brechin Business Park <i>(Departmental Borrowing)</i>	NYLC	0.500	0.000	0.000	0.500	0.000	0.000	0.000	0.000
Total Net Expenditure		3.917	2.837	0.380	0.550	0.050	0.050	0.050	0.000

2024/2029 CAPITAL PLAN
PROGRAMME - INFRASTRUCTURE & ENVIRONMENT - ASSETS

PROJECT / NATURE OF EXPENDITURE		Estimated Total Cost £m	Actual to 31/03/24 £m	Projected outturn 2024/25 £m	Provisional Budget 2025/26 £m	Estimate 2026/27 £m	Estimate 2027/28 £m	Estimate 2028/29 £m	Later Years £m
Balances on Completed Works	LC	-0.012	-0.030	0.007	0.011	0.000	0.000	0.000	0.000
Capitalised Maintenance (Supplementary Budget Allocation / Headroom):	LC								
Arbroath High School - Upgrade Rooflights		0.248	0.246	0.002	0.000	0.000	0.000	0.000	0.000
Andover Primary School - Upgrade Door to DG Aluminium		0.048	0.043	0.005	0.000	0.000	0.000	0.000	0.000
Ferryden PS - Upgrade Electrical Installation - Final Phase		0.129	0.129	0.000	0.000	0.000	0.000	0.000	0.000
Friockheim PS - Upgrade Main Switchgear		0.033	0.006	0.000	0.027	0.000	0.000	0.000	0.000
Grange PS-Upgrade Main Switchgear		0.042	0.000	0.000	0.000	0.042	0.000	0.000	0.000
Saltire Leisure Centre-Upgrading of Changing Rooms & Toilets (Ph1)		0.072	0.004	0.065	0.003	0.000	0.000	0.000	0.000
Net Cost		0.572	0.428	0.072	0.030	0.042	0.000	0.000	0.000
Capitalised Maintenance (Main Infrastructure Replacement):	LC								
Arbroath Library - Upgrade Windows, Lead Flat Roofs & Masonry		0.141	0.141	0.000	0.000	0.000	0.000	0.000	0.000
Lochside PS-Upgrade Main Switchgear		0.039	0.000	0.000	0.039	0.000	0.000	0.000	0.000
Saltire Leisure Centre-Replace Games Hall Flooring		0.068	0.064	0.004	0.000	0.000	0.000	0.000	0.000
Arbroath Academy - Upgrade Curtain Walling to Original Areas Phase 2		0.249	0.248	0.001	0.000	0.000	0.000	0.000	0.000
Arbroath Harbour - Fishmarket Roof Upgrade		0.140	0.002	0.013	0.125	0.000	0.000	0.000	0.000
Glen Doll Rangers Base Roof		0.098	0.093	0.005	0.000	0.000	0.000	0.000	0.000
Bellevue House - Upgrade Slate Roof		0.110	0.000	0.108	0.002	0.000	0.000	0.000	0.000
Arbroath Academy-Upgrade Curtain Walling & Asbestos Fascias to Hall Areas - Phase 3		0.185	0.000	0.000	0.185	0.000	0.000	0.000	0.000
Boilers 25/26		0.067	0.000	0.000	0.067	0.000	0.000	0.000	0.000
Brechin Community Campus- Upgrade Automatic Doors at Main Entrance		0.020	0.020	0.000	0.000	0.000	0.000	0.000	0.000
Carnoustie HS - Fire Alarm Upgrades		0.020	0.020	0.000	0.000	0.000	0.000	0.000	0.000
Net Cost		1.137	0.588	0.131	0.418	0.000	0.000	0.000	0.000
Provision for Agile Angus / Estates Review: Phase 1	LC								
Building Works - Locality Hubs / Democratic Services		2.896	2.878	0.018	0.000	0.000	0.000	0.000	0.000
Furniture		0.112	0.094	0.018	0.000	0.000	0.000	0.000	0.000
IT		0.042	0.018	0.024	0.000	0.000	0.000	0.000	0.000
Ring Fenced Capital Receipts (various locations)		-1.315	-0.827	-0.328	-0.160	0.000	0.000	0.000	0.000
Forfar Common Good Fund		-0.045	-0.045	0.000	0.000	0.000	0.000	0.000	0.000
Montrose Common Good Fund		-0.120	-0.120	0.000	0.000	0.000	0.000	0.000	0.000
Renewable & Low Carbon Technologies - Capital Contribution		-0.025	-0.025	0.000	0.000	0.000	0.000	0.000	0.000
Revenue Funding		-0.023	-0.023	0.000	0.000	0.000	0.000	0.000	0.000
Police Scotland		-0.057	-0.057	0.000	0.000	0.000	0.000	0.000	0.000
Net Cost		1.465	1.893	-0.268	-0.160	0.000	0.000	0.000	0.000
Carried Forward		3.162	2.879	-0.058	0.299	0.042	0.000	0.000	0.000

2024/2029 CAPITAL PLAN
PROGRAMME - INFRASTRUCTURE & ENVIRONMENT - ASSETS

PROJECT / NATURE OF EXPENDITURE		Estimated Total Cost £m	Actual to 31/03/24 £m	Projected outturn 2024/25 £m	Provisional Budget 2025/26 £m	Estimate 2026/27 £m	Estimate 2027/28 £m	Estimate 2028/29 £m	Later Years £m
Brought Forward		3.162	2.879	-0.058	0.299	0.042	0.000	0.000	0.000
Renewable and Low Carbon Technologies:	LC								
General		0.195	0.058	0.015	0.122	0.000	0.000	0.000	0.000
Websters High School - Instal PV Array		0.238	0.233	0.005	0.000	0.000	0.000	0.000	0.000
Carnoustie High School - Instal PV Array		0.013	0.013	0.000	0.000	0.000	0.000	0.000	0.000
Montrose Town House LED		0.003	0.003	0.000	0.000	0.000	0.000	0.000	0.000
Total Cost		0.449	0.307	0.020	0.122	0.000	0.000	0.000	0.000
Boiler Replacements Programme	LC	0.410	0.401	0.009	0.000	0.000	0.000	0.000	0.000
Capitalised Maintenance (Upgrading of Building Services):	LC								
Electric Distribution Boards Replacement and Upgrading		0.115	0.075	0.010	0.030	0.000	0.000	0.000	0.000
Electric Heating System Replacement and Upgrading		0.215	0.167	0.010	0.038	0.000	0.000	0.000	0.000
Total Cost		0.330	0.242	0.020	0.068	0.000	0.000	0.000	0.000
Provision for Agile Angus / Estates Review Phase 2:	LC								
Building Works		0.025	0.013	0.012	0.000	0.000	0.000	0.000	0.000
Furniture		0.337	0.048	0.070	0.219	0.000	0.000	0.000	0.000
IT		0.048	0.028	0.020	0.000	0.000	0.000	0.000	0.000
Ring Fenced Capital Receipts (various locations)		-0.263	0.000	0.000	-0.263	0.000	0.000	0.000	0.000
Net Cost		0.147	0.089	0.102	-0.044	0.000	0.000	0.000	0.000
Window and Screen Replacement	LC								
General		0.072	0.072	0.000	0.000	0.000	0.000	0.000	0.000
Maisondieu PS Brechin - Upgrading Windows to Front/Rear Elevations		0.095	0.094	0.001	0.000	0.000	0.000	0.000	0.000
Meffan Institute, Forfar - Upgrade Sash & Case Window to Front & Rear		0.150	0.005	0.010	0.135	0.000	0.000	0.000	0.000
Montrose Academy-Assembly hall Window Replacement		0.217	0.200	0.017	0.000	0.000	0.000	0.000	0.000
Colliston PS - Upgrade Windows to Stone Building & to Extension		0.039	0.000	0.033	0.006	0.000	0.000	0.000	0.000
Monikie PS - Upgrade 15 Sliding UPVC Windows to Ground Floor Areas		0.027	0.000	0.022	0.005	0.000	0.000	0.000	0.000
Rosehill Resource Centre - Upgrade Remaining Original Steel & SG Windows		0.125	0.000	0.010	0.105	0.010	0.000	0.000	0.000
Strathmore Centre - Upgrade External Doors & Windows		0.060	0.000	0.055	0.005	0.000	0.000	0.000	0.000
Borrowfield PS - Upgrade Original Windows & Doors to Former Nursery Block		0.030	0.000	0.030	0.000	0.000	0.000	0.000	0.000
Kirriemuir Town Hall & Library-Upgrade All Windows to Heritage DG Hardwood & Factory Paint		0.090	0.000	0.000	0.090	0.000	0.000	0.000	0.000
Murroes PS - Upgrade 19 No Windows to Original Building		0.060	0.000	0.000	0.060	0.000	0.000	0.000	0.000
Tannadice PS - Upgrade Timber Windows & Cladding to Classroom Elevation [Phase 1]		0.145	0.000	0.000	0.145	0.000	0.000	0.000	0.000
Town & County Hall, Forfar -Upgrade 17 No Original Windows to Heritage DG Hardwood		0.050	0.000	0.000	0.050	0.000	0.000	0.000	0.000
Arbroath Sports Centre-Upgrade All Windows to Black DG Aluminium		0.060	0.000	0.000	0.060	0.000	0.000	0.000	0.000
Total Cost		1.220	0.371	0.178	0.661	0.010	0.000	0.000	0.000
Carried Forward		5.718	4.289	0.271	1.106	0.052	0.000	0.000	0.000

2024/2029 CAPITAL PLAN
PROGRAMME - INFRASTRUCTURE & ENVIRONMENT - ASSETS

PROJECT / NATURE OF EXPENDITURE		Estimated Total Cost £m	Actual to 31/03/24 £m	Projected outturn 2024/25 £m	Provisional Budget 2025/26 £m	Estimate 2026/27 £m	Estimate 2027/28 £m	Estimate 2028/29 £m	Later Years £m
Brought Forward		5.718	4.289	0.271	1.106	0.052	0.000	0.000	0.000
LED Lighting Upgrades (Grange PS/ Webster HS/ Inverbrothock PS)	LC	0.150	0.081	0.069	0.000	0.000	0.000	0.000	0.000
Capitalised Maintenance - Schools & Learning Inverbrothock PS	NYLC	0.340	0.000	0.142	0.198	0.000	0.000	0.000	0.000
Capitalised Maintenance (Main Infrastructure Replacement) - General	NYLC	2.268	0.000	0.000	0.000	0.480	0.428	0.400	0.960
Boiler Replacements	NYLC	0.055	0.000	0.030	0.025	0.000	0.000	0.000	0.000
Window and Screen Replacement	NYLC	0.634	0.000	0.000	0.000	0.414	0.220	0.000	0.000
Trauma Informed Design to Locality Hubs	NYLC	0.050	0.000	0.000	0.050	0.000	0.000	0.000	0.000
Climate Emergency Projects	NYLC	0.531	0.000	0.000	0.531	0.000	0.000	0.000	0.000
SG Climate Funding		-0.531	0.000	0.000	-0.531	0.000	0.000	0.000	0.000
Net Cost		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Rosemount PS - Air Source Heat Pump - Replacement of Gas Boiler	NYLC	0.400	0.000	0.000	0.375	0.025	0.000	0.000	0.000
SG Climate Funding		-0.400	0.000	0.000	-0.375	-0.025	0.000	0.000	0.000
Net Cost		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
County Buildings - Roof and Masonary Repairs to Main Building	NYLC	0.150	0.000	0.000	0.150	0.000	0.000	0.000	0.000
R&R Funding		-0.150	0.000	0.000	-0.150	0.000	0.000	0.000	0.000
Net Cost		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
NON ENHANCING EXPENDITURE									
Property Exit Strategy for Redundant Buildings - Lochside Leisure Centre	LC	0.591	0.576	0.015	0.000	0.000	0.000	0.000	0.000
Revenue Funding (Council Reserves)		-0.591	-0.576	-0.015	0.000	0.000	0.000	0.000	0.000
Net Cost		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Total Net Expenditure		9.215	4.370	0.512	1.379	0.946	0.648	0.400	0.960

2024/2029 CAPITAL PLAN
PROGRAMME - INFRASTRUCTURE & ENVIRONMENT - ENVIRONMENTAL SERVICES

PROJECT / NATURE OF EXPENDITURE		Estimated Total Cost £m	Actual to 31/03/24 £m	Projected outturn 2024/25 £m	Provisional Budget 2025/26 £m	Estimate 2026/27 £m	Estimate 2027/28 £m	Estimate 2028/29 £m	Later Years £m
Montrose Seafront Splash Zone	LC	0.363	0.359	0.004	0.000	0.000	0.000	0.000	0.000
Renewal & Repair Fund		-0.092	-0.092	0.000	0.000	0.000	0.000	0.000	0.000
Revenue Funding		-0.066	-0.066	0.000	0.000	0.000	0.000	0.000	0.000
Net Cost		0.205	0.201	0.004	0.000	0.000	0.000	0.000	0.000
Ground Maintenance Machinery Programme	LC	1.507	1.254	0.253	0.000	0.000	0.000	0.000	0.000
Revenue Funding		-0.158	-0.158	0.000	0.000	0.000	0.000	0.000	0.000
Renewal & Repair Fund		-0.033	-0.033	0.000	0.000	0.000	0.000	0.000	0.000
Ring Fenced Capital Receipt (Surplus Machinery)		-0.308	-0.225	-0.083	0.000	0.000	0.000	0.000	0.000
Net Cost		1.008	0.838	0.170	0.000	0.000	0.000	0.000	0.000
Restenneth Landfill Site - Phase 3b Capping	LC	1.114	1.114	0.000	0.000	0.000	0.000	0.000	0.000
Revenue Funding		-0.103	-0.103	0.000	0.000	0.000	0.000	0.000	0.000
Net Cost		1.011	1.011	0.000	0.000	0.000	0.000	0.000	0.000
Arrats Mill - Implementation of Closure Plan	LC	0.863	0.604	0.030	0.030	0.030	0.030	0.030	0.109
Parks Services Projects	LC								
Burial Ground Repairs		0.196	0.163	0.027	0.006	0.000	0.000	0.000	0.000
Play Area Repairs		0.887	0.783	0.104	0.000	0.000	0.000	0.000	0.000
Parks General Fabric Repairs		0.527	0.418	0.071	0.038	0.000	0.000	0.000	0.000
Revenue Funding		-0.774	-0.682	-0.092	0.000	0.000	0.000	0.000	0.000
R & R funding		-0.016	-0.016	0.000	0.000	0.000	0.000	0.000	0.000
Insurance Receipt		-0.042	-0.022	-0.020	0.000	0.000	0.000	0.000	0.000
Net Cost		0.778	0.644	0.090	0.044	0.000	0.000	0.000	0.000
Waste Vehicle Replacement Programme 2023/24	LC	1.348	0.383	0.965	0.000	0.000	0.000	0.000	0.000
Grant Funding - Kerbside Recycling Scheme		-0.165	-0.071	-0.094	0.000	0.000	0.000	0.000	0.000
Net Cost (Departmental Borrowing)		1.183	0.312	0.871	0.000	0.000	0.000	0.000	0.000
Waste Vehicle Replacement Programme 2024/25	LC	1.367	0.000	0.631	0.736	0.000	0.000	0.000	0.000
Grant Funding - Kerbside Recycling Scheme		-0.094	0.000	-0.094	0.000	0.000	0.000	0.000	0.000
Ring fenced Capital Receipts (Vehicle Sales)		-0.010	0.000	-0.010	0.000	0.000	0.000	0.000	0.000
Net Cost (Departmental Borrowing)		1.263	0.000	0.527	0.736	0.000	0.000	0.000	0.000
Carried Forward		6.311	3.610	1.692	0.810	0.030	0.030	0.030	0.109

2024/2029 CAPITAL PLAN
PROGRAMME - INFRASTRUCTURE & ENVIRONMENT - ENVIRONMENTAL SERVICES

PROJECT / NATURE OF EXPENDITURE		Estimated Total Cost £m	Actual to 31/03/24 £m	Projected outturn 2024/25 £m	Provisional Budget 2025/26 £m	Estimate 2026/27 £m	Estimate 2027/28 £m	Estimate 2028/29 £m	Later Years £m
Brought Forward		6.311	3.610	1.692	0.810	0.030	0.030	0.030	0.109
General Vehicle Replacement Programme 2023/24	LC	0.709	0.473	0.236	0.000	0.000	0.000	0.000	0.000
Ring fenced Capital Receipts (Vehicle Sales)		-0.040	-0.040	0.000	0.000	0.000	0.000	0.000	0.000
Net Cost		0.669	0.433	0.236	0.000	0.000	0.000	0.000	0.000
General Vehicle Replacement Programme 2024/25	LC	0.380	0.000	0.281	0.099	0.000	0.000	0.000	0.000
Ring fenced Capital Receipts (Vehicle Sales)		-0.033	0.000	-0.033	0.000	0.000	0.000	0.000	0.000
Net Cost		0.347	0.000	0.248	0.099	0.000	0.000	0.000	0.000
New Staff Welfare Facility at Restenneth Landfill Site	LC	0.054	0.054	0.000	0.000	0.000	0.000	0.000	0.000
Revenue Funding		-0.006	-0.006	0.000	0.000	0.000	0.000	0.000	0.000
Net Cost		0.048	0.048	0.000	0.000	0.000	0.000	0.000	0.000
Upgrade & Extension to Forfar Waste Depot - Staff Welfare Facilities	LC	0.251	0.025	0.226	0.000	0.000	0.000	0.000	0.000
Renewal of Playparks Fund 22/23	NYLC	0.111	0.086	0.025	0.000	0.000	0.000	0.000	0.000
Waste Vehicle Replacement Programme (Departmental Borrowing)	NYLC	11.028	0.000	0.000	2.473	0.681	1.144	2.399	4.331
General Vehicle Replacement Programme	NYLC	2.909	0.000	0.000	0.222	0.880	0.673	0.330	0.804
Ground Maintenance Machinery Programme	NYLC	0.748	0.000	0.000	0.125	0.105	0.125	0.125	0.268
ACROP Development (Plant and Equipment)	NYLC	0.448	0.000	0.000	0.000	0.000	0.000	0.000	0.448
Parks Infrastructure Repairs to Roads, Paths, Walls & Fencing	NYLC	0.300	0.000	0.000	0.100	0.100	0.100	0.000	0.000
Restenneth Landfill Capping Works	NYLC	0.540	0.000	0.000	0.364	0.000	0.176	0.000	0.000
Carried Forward		23.710	4.202	2.427	4.193	1.796	2.248	2.884	5.960

2024/2029 CAPITAL PLAN
PROGRAMME - INFRASTRUCTURE & ENVIRONMENT - ENVIRONMENTAL SERVICES

PROJECT / NATURE OF EXPENDITURE		Estimated Total Cost £m	Actual to 31/03/24 £m	Projected outturn 2024/25 £m	Provisional Budget 2025/26 £m	Estimate 2026/27 £m	Estimate 2027/28 £m	Estimate 2028/29 £m	Later Years £m
Brought Forward		23.710	4.202	2.427	4.193	1.796	2.248	2.884	5.960
New Feature Playpark- Letham	NYLC	0.050	0.000	0.000	0.000	0.000	0.050	0.000	0.000
Western Cemetery Arbroath Extension	NYLC	1.000	0.000	0.000	1.000	0.000	0.000	0.000	0.000
Renewal of Playparks Fund 23/24	NYLC	0.220	0.000	0.155	0.065	0.000	0.000	0.000	0.000
Renewal of Playparks Fund 24/25	NYLC	0.330	0.000	0.000	0.330	0.000	0.000	0.000	0.000
Milton of Clova Car park Improvements	NYLC	0.076	0.000	0.076	0.000	0.000	0.000	0.000	0.000
<i>Grant Funding - Cairgorms National Park Authority</i>		<i>-0.076</i>	<i>0.000</i>	<i>-0.076</i>	<i>0.000</i>	<i>0.000</i>	<i>0.000</i>	<i>0.000</i>	<i>0.000</i>
Net Cost		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
New Cemetery - Arbirlot Road, Arbroath - Development Costs	NYLC	1.575	0.000	0.000	0.000	0.525	0.525	0.525	0.000
Replacement of Fuel Pump Facilities at Operational Depots	NYLC	0.111	0.000	0.000	0.037	0.037	0.037	0.000	0.000
Total Net Expenditure		26.996	4.202	2.582	5.625	2.358	2.860	3.409	5.960

**2024/2029 CAPITAL PLAN
PROGRAMME - INFRASTRUCTURE & ENVIRONMENT - ROADS & TRANSPORTATION**

PROJECT / NATURE OF EXPENDITURE		Estimated Total Cost £m	Actual to 31/03/24 £m	Projected outturn 2024/25 £m	Provisional Budget 2025/26 £m	Estimate 2026/27 £m	Estimate 2027/28 £m	Estimate 2028/29 £m	Later Years £m
Carriageway and Footway Reconstruction /Supplementary Core Capital Maint.	LC	32.792	26.906	5.886	0.000	0.000	0.000	0.000	0.000
<i>CFCR 24/25 CT setting meeting one-off additional funding</i>		-0.500	0.000	-0.500	0.000	0.000	0.000	0.000	0.000
<i>Roads Renewal & Repair Fund</i>		-0.890	-0.890	0.000	0.000	0.000	0.000	0.000	0.000
<i>Private Contributions (Dropped Kerbs)</i>		-0.008	-0.008	0.000	0.000	0.000	0.000	0.000	0.000
<i>Scottish Water</i>		-0.027	-0.027	0.000	0.000	0.000	0.000	0.000	0.000
<i>Harran</i>		-0.004	-0.004	0.000	0.000	0.000	0.000	0.000	0.000
<i>Stirling & Tayside Timber Transport Group</i>		-0.331	-0.331	0.000	0.000	0.000	0.000	0.000	0.000
<i>Revenue Funding - General Fund Reserves R57/23</i>		-1.350	-1.350	0.000	0.000	0.000	0.000	0.000	0.000
<i>Deferral of Application of Revenue Funding</i>		0.500	0.500	0.000	0.000	0.000	0.000	0.000	0.000
<i>Scottish Government General Capital Grant (Coastal Change)</i>		-0.150	-0.150	0.000	0.000	0.000	0.000	0.000	0.000
<i>CFCR - GF Balance unutilised 21/22</i>		-0.250	-0.250	0.000	0.000	0.000	0.000	0.000	0.000
<i>Revenue Funding - A92 GF balance</i>		-0.392	-0.372	-0.020	0.000	0.000	0.000	0.000	0.000
<i>Capital Fund (RT1 19/20 residual)</i>		-0.040	-0.040	0.000	0.000	0.000	0.000	0.000	0.000
Net Cost		29.350	23.984	5.366	0.000	0.000	0.000	0.000	0.000
Traffic Calming / Road Safety including Core Capital Maintenance	LC	4.183	3.892	0.291	0.000	0.000	0.000	0.000	0.000
<i>Revenue Funding</i>		-0.150	-0.150	0.000	0.000	0.000	0.000	0.000	0.000
<i>Deferral of Application of Revenue Funding</i>		0.150	0.150	0.000	0.000	0.000	0.000	0.000	0.000
Net Cost		4.183	3.892	0.291	0.000	0.000	0.000	0.000	0.000
Lighting Upgrades / Replacements	LC	3.319	2.779	0.540	0.000	0.000	0.000	0.000	0.000
<i>Salix Finance</i>		-0.100	-0.100	0.000	0.000	0.000	0.000	0.000	0.000
<i>Roads Renewal & Repair Fund</i>		-0.216	-0.216	0.000	0.000	0.000	0.000	0.000	0.000
<i>Revenue Funding - General Fund Reserves R57/23</i>		-0.250	-0.250	0.000	0.000	0.000	0.000	0.000	0.000
<i>Miscellaneous Income</i>		-0.002	-0.002	0.000	0.000	0.000	0.000	0.000	0.000
Net Cost		2.751	2.211	0.540	0.000	0.000	0.000	0.000	0.000
Road Structure Repairs / Strengthening	LC	2.131	1.696	0.435	0.000	0.000	0.000	0.000	0.000
<i>Scottish Government General Capital Grant</i>		-0.132	-0.132	0.000	0.000	0.000	0.000	0.000	0.000
<i>Miscellaneous Income (Sales Ledger)</i>		-0.019	-0.019	0.000	0.000	0.000	0.000	0.000	0.000
<i>Roads Renewal & Repair Fund</i>		-0.049	-0.049	0.000	0.000	0.000	0.000	0.000	0.000
<i>Aberdeenshire Council</i>		-0.118	-0.118	0.000	0.000	0.000	0.000	0.000	0.000
Net Cost		1.813	1.378	0.435	0.000	0.000	0.000	0.000	0.000
Carried Forward		38.097	31.465	6.632	0.000	0.000	0.000	0.000	0.000

**2024/2029 CAPITAL PLAN
PROGRAMME - INFRASTRUCTURE & ENVIRONMENT - ROADS & TRANSPORTATION**

PROJECT / NATURE OF EXPENDITURE		Estimated	Actual to	Projected	Provisional	Estimate	Estimate	Estimate	Later Years
		Total Cost £m	31/03/24 £m	outturn 2024/25 £m	Budget 2025/26 £m	2026/27 £m	2027/28 £m	2028/29 £m	
Brought Forward		38.097	31.465	6.632	0.000	0.000	0.000	0.000	0.000
Traffic Signals / Pedestrian Facilities	LC	0.961	0.851	0.110	0.000	0.000	0.000	0.000	0.000
Revenue Funding (Internal Choice for Angus Award)		-0.003	-0.003	0.000	0.000	0.000	0.000	0.000	0.000
Net Cost		0.958	0.848	0.110	0.000	0.000	0.000	0.000	0.000
Coastal Protection / River Flood Alleviation	LC	2.047	1.674	0.373	0.000	0.000	0.000	0.000	0.000
Forfar Common Good Fund		-0.072	0.000	-0.072	0.000	0.000	0.000	0.000	0.000
Montrose Common Good Fund		-0.050	-0.050	0.000	0.000	0.000	0.000	0.000	0.000
Net Cost		1.925	1.624	0.301	0.000	0.000	0.000	0.000	0.000
Major Drainage Works Schemes	LC	1.483	1.036	0.447	0.000	0.000	0.000	0.000	0.000
Arbroath (Brothock Water) Flood Protection Scheme	LC	13.290	13.020	0.270	0.000	0.000	0.000	0.000	0.000
SEPA		-0.150	-0.150	0.000	0.000	0.000	0.000	0.000	0.000
Coastal Communities Fund		-0.075	-0.075	0.000	0.000	0.000	0.000	0.000	0.000
Net Cost		13.065	12.795	0.270	0.000	0.000	0.000	0.000	0.000
Local Flood Risk Management Plan	LC	1.358	0.711	0.000	0.000	0.000	0.000	0.000	0.647
Dundee City Council		-0.014	-0.014	0.000	0.000	0.000	0.000	0.000	0.000
Net Cost		1.344	0.697	0.000	0.000	0.000	0.000	0.000	0.647
Public Transport Infrastructure	LC	0.132	0.107	0.025	0.000	0.000	0.000	0.000	0.000
Reservoirs Infrastructure Repairs	LC	0.196	0.096	0.100	0.000	0.000	0.000	0.000	0.000
Arbroath Places for Everyone	LC	14.784	3.285	7.968	3.531	0.000	0.000	0.000	0.000
Sustrans (Places for Everyone)		-10.629	-3.156	-7.473	0.000	0.000	0.000	0.000	0.000
Sustrans (Places for Everyone)- additional funding (tbc)		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
UK Shared Prosperity Fund (UKSPF)		-0.150	0.000	-0.150	0.000	0.000	0.000	0.000	0.000
Net Cost		4.005	0.129	0.345	3.531	0.000	0.000	0.000	0.000
Carried Forward		61.205	48.797	8.230	3.531	0.000	0.000	0.000	0.647

**2024/2029 CAPITAL PLAN
PROGRAMME - INFRASTRUCTURE & ENVIRONMENT - ROADS & TRANSPORTATION**

PROJECT / NATURE OF EXPENDITURE		Estimated Total Cost £m	Actual to 31/03/24 £m	Projected outturn 2024/25 £m	Provisional Budget 2025/26 £m	Estimate 2026/27 £m	Estimate 2027/28 £m	Estimate 2028/29 £m	Later Years £m
Brought Forward		61.205	48.797	8.230	3.531	0.000	0.000	0.000	0.647
Arbroath Harbour Infrastructure Repairs (Breakwaters)	LC	0.705	0.442	0.063	0.000	0.000	0.000	0.000	0.200
<i>Arbroath Harbour Reserve</i>		-0.092	-0.029	-0.063	0.000	0.000	0.000	0.000	0.000
<i>R&R contribution</i>		-0.013	-0.013	0.000	0.000	0.000	0.000	0.000	0.000
<i>Revenue Funding (Corporate Reserves)</i>		-0.100	-0.100	0.000	0.000	0.000	0.000	0.000	0.000
Net Cost		0.500	0.300	0.000	0.000	0.000	0.000	0.000	0.200
Pavement Parking Assessment and Implementation	LC	0.055	0.003	0.052	0.000	0.000	0.000	0.000	0.000
<i>Transport Scotland Grant (CGU reserve)</i>		-0.052	0.000	-0.052	0.000	0.000	0.000	0.000	0.000
Net Cost		0.003	0.003	0.000	0.000	0.000	0.000	0.000	0.000
Active Travel Tier 1	LC	0.642	0.000	0.642	0.000	0.000	0.000	0.000	0.000
<i>Scottish Government Specific Capital Grant</i>		-0.642	0.000	-0.642	0.000	0.000	0.000	0.000	0.000
Net Cost		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Cycling Scotland - bike storage	LC	0.061	0.000	0.061	0.000	0.000	0.000	0.000	0.000
<i>Capital Grants Unapplied Reserve</i>		-0.061	0.000	-0.061	0.000	0.000	0.000	0.000	0.000
Net Cost		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Vehicle Charging	LC	1.428	0.000	0.048	0.460	0.460	0.460	0.000	0.000
<i>Scottish Government Specific Grant (Transport Scotland)</i>		-0.772	0.000	-0.048	-0.242	-0.241	-0.241	0.000	0.000
<i>Private Sector Investment</i>		-0.656	0.000	0.000	-0.218	-0.219	-0.219	0.000	0.000
Net Cost		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
SUSTRANS NCN1	LC	0.561	0.000	0.561	0.000	0.000	0.000	0.000	0.000
<i>Scottish Government Specific Capital Grant (Transport Scotland)</i>		-0.561	0.000	-0.561	0.000	0.000	0.000	0.000	0.000
Net Cost		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Carried Forward		61.708	49.100	8.230	3.531	0.000	0.000	0.000	0.847

**2024/2029 CAPITAL PLAN
PROGRAMME - INFRASTRUCTURE & ENVIRONMENT - ROADS & TRANSPORTATION**

PROJECT / NATURE OF EXPENDITURE		Estimated Total Cost £m	Actual to 31/03/24 £m	Projected outturn 2024/25 £m	Provisional Budget 2025/26 £m	Estimate 2026/27 £m	Estimate 2027/28 £m	Estimate 2028/29 £m	Later Years £m
Brought Forward		61.708	49.100	8.230	3.531	0.000	0.000	0.000	0.847
Montrose Coast Protection - Preliminary Works	NYLC	9.925	0.145	0.350	4.389	0.541	0.000	0.000	4.500
Capital Contribution - Coastal Protection / River Flood Alleviation		-0.092	0.000	0.000	-0.092	0.000	0.000	0.000	0.000
Capital Grants (Crown Estates)		-0.245	-0.245	0.000	0.000	0.000	0.000	0.000	0.000
Capital Grants Unapplied Reserve(Crown Estates)		-0.250	0.000	0.000	-0.137	-0.113	0.000	0.000	0.000
Capital Grants Unapplied Reserve (Coastal Community Fund)		-0.157	0.000	0.000	-0.072	-0.085	0.000	0.000	0.000
Scottish Government General Capital Grant - Nature Fund (in CGU reserve)		-0.350	0.000	0.000	-0.350	0.000	0.000	0.000	0.000
Coastal Community Fund		-0.066	-0.037	0.000	-0.029	0.000	0.000	0.000	0.000
Scottish Government General Capital Grant - CCA confirmed		-0.440	0.000	-0.350	-0.090	0.000	0.000	0.000	0.000
Scottish Government General Capital Grant - to be confirmed		-6.362	0.000	0.000	-2.762	0.000	0.000	0.000	-3.600
Net Cost		1.963	-0.137	0.000	0.857	0.343	0.000	0.000	0.900
Flood Risk Management	NYLC	31.690	0.000	0.048	0.000	0.000	0.000	0.000	31.642
Scottish Government General Capital Grant - to be confirmed		-25.317	0.000	0.000	0.000	0.000	0.000	0.000	-25.317
Net Cost		6.373	0.000	0.048	0.000	0.000	0.000	0.000	6.325
Carriageway and Footway Reconstruction/Supplementary Core Cap Maint.	NYLC	21.374	0.000	0.000	4.490	3.775	3.364	3.745	6.000
Traffic Calming/Road Safety including Core Capital Maintenance	NYLC	1.115	0.000	0.000	0.215	0.200	0.200	0.250	0.250
Lighting Upgrades / Replacements	NYLC	2.017	0.000	0.000	0.583	0.584	0.250	0.250	0.350
Road Structures Repairs / Strengthening	NYLC	1.205	0.000	0.000	0.260	0.250	0.165	0.230	0.300
Traffic Signals / Pedestrian Facilities	NYLC	0.550	0.000	0.000	0.100	0.100	0.100	0.100	0.150
Coastal Protection / River Flood Alleviation	NYLC	1.139	0.000	0.000	0.200	0.200	0.039	0.200	0.500
Carried Forward		97.444	48.963	8.278	10.236	5.452	4.118	4.775	15.622

**2024/2029 CAPITAL PLAN
PROGRAMME - INFRASTRUCTURE & ENVIRONMENT - ROADS & TRANSPORTATION**

PROJECT / NATURE OF EXPENDITURE		Estimated Total Cost £m	Actual to 31/03/24 £m	Projected outturn 2024/25 £m	Provisional Budget 2025/26 £m	Estimate 2026/27 £m	Estimate 2027/28 £m	Estimate 2028/29 £m	Later Years £m
Brought Forward		97.444	48.963	8.278	10.236	5.452	4.118	4.775	15.622
Major Drainage Works Schemes	NYLC	1.090	0.000	0.000	0.200	0.200	0.040	0.200	0.450
Public Transport Infrastructure	NYLC	0.125	0.000	0.000	0.025	0.025	0.025	0.025	0.025
Masonry Repairs Programme (Bridges)	NYLC	0.665	0.000	0.000	0.000	0.000	0.000	0.000	0.665
Replacement of Dock Gates and Slipway Cradles at Arbroath Harbour	NYLC	1.600	0.000	0.000	0.500	0.800	0.300	0.000	0.000
Additional Core Roads Maintenance	NYLC	7.450	0.000	0.000	2.000	2.725	2.725	0.000	0.000
<u>NON ENHANCING EXPENDITURE</u>									
Road Safety Improvement Grant	LC	0.500	0.249	0.251	0.000	0.000	0.000	0.000	0.000
Transport Scotland Grant		-0.500	-0.249	-0.251	0.000	0.000	0.000	0.000	0.000
Net Cost		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Local Authority Direct Award (Behaviour Change)	NYLC	0.091	0.000	0.091	0.000	0.000	0.000	0.000	0.000
Scottish Government Specific Grant		-0.091	0.000	-0.091	0.000	0.000	0.000	0.000	0.000
Net Cost		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Total Net Expenditure		108.374	48.963	8.278	12.961	9.202	7.208	5.000	16.762

2024/2029 CAPITAL PLAN
PROGRAMME - EDUCATION & LIFELONG LEARNING

PROJECT / NATURE OF EXPENDITURE		Estimated Total Cost £m	Actual to 31/03/24 £m	Projected outturn 2024/25 £m	Provisional Budget 2025/26 £m	Estimate 2026/27 £m	Estimate 2027/28 £m	Estimate 2028/29 £m	Later Years £m
Information & Communications Technology Equipment	LC	3.054	3.054	0.000	0.000	0.000	0.000	0.000	0.000
Revenue Funding		-1.179	-1.179	0.000	0.000	0.000	0.000	0.000	0.000
Deferral of Application of Revenue Funding		0.128	0.128	0.000	0.000	0.000	0.000	0.000	0.000
Net Cost		2.003	2.003	0.000	0.000	0.000	0.000	0.000	0.000
Forfar Academy Community Campus: Contribution Towards Construction Works	LC	3.617	3.617	0.000	0.000	0.000	0.000	0.000	0.000
IT Equipment		0.291	0.291	0.000	0.000	0.000	0.000	0.000	0.000
Capital Fund		-0.364	-0.364	0.000	0.000	0.000	0.000	0.000	0.000
Revenue Funding		-0.519	-0.519	0.000	0.000	0.000	0.000	0.000	0.000
Ring Fenced Capital Receipt		-0.736	-0.736	0.000	0.000	0.000	0.000	0.000	0.000
TACTRAN		-0.010	-0.010	0.000	0.000	0.000	0.000	0.000	0.000
SportScotland		-1.250	-1.250	0.000	0.000	0.000	0.000	0.000	0.000
Forfar Common Good Fund		-0.035	-0.035	0.000	0.000	0.000	0.000	0.000	0.000
Scottish Futures Trust		-2.101	-2.101	0.000	0.000	0.000	0.000	0.000	0.000
Net Cost (Part Departmental Borrowing)		-1.107	-1.107	0.000	0.000	0.000	0.000	0.000	0.000
Arbroath Schools Project (Phases 2 & 3a): Hayshead / St Thomas Primary Schools - Abbey View Shared Campus	LC	14.110	14.110	0.000	0.000	0.000	0.000	0.000	0.000
Ladyloan Primary School		0.925	0.925	0.000	0.000	0.000	0.000	0.000	0.000
Muirfield Primary School		0.974	0.974	0.000	0.000	0.000	0.000	0.000	0.000
Revenue Funding (Muirfield IT)		-0.015	-0.015	0.000	0.000	0.000	0.000	0.000	0.000
Ring Fenced Capital Receipt		-0.200	-0.200	0.000	0.000	0.000	0.000	0.000	0.000
Net Cost		15.794	15.794	0.000	0.000	0.000	0.000	0.000	0.000
EY Expansion - Extension for Playgroup at Inverbrothock PS	LC	0.337	0.335	0.002	0.000	0.000	0.000	0.000	0.000
Revenue Funding (Early Years)		-0.335	-0.335	0.000	0.000	0.000	0.000	0.000	0.000
Net Cost		0.002	0.000	0.002	0.000	0.000	0.000	0.000	0.000
Upgrade to Pupil Toilets at Arbroath HS	LC	0.420	0.416	0.004	0.000	0.000	0.000	0.000	0.000
Revenue Funding		-0.305	-0.305	0.000	0.000	0.000	0.000	0.000	0.000
Net Cost		0.115	0.111	0.004	0.000	0.000	0.000	0.000	0.000
Carried Forward		16.807	16.801	0.006	0.000	0.000	0.000	0.000	0.000

2024/2029 CAPITAL PLAN
PROGRAMME - EDUCATION & LIFELONG LEARNING

PROJECT / NATURE OF EXPENDITURE		Estimated Total Cost £m	Actual to 31/03/24 £m	Projected outturn 2024/25 £m	Provisional Budget 2025/26 £m	Estimate 2026/27 £m	Estimate 2027/28 £m	Estimate 2028/29 £m	Later Years £m
Brought Forward		16.807	16.801	0.006	0.000	0.000	0.000	0.000	0.000
Ventilation in Schools	LC	0.050	0.047	0.003	0.000	0.000	0.000	0.000	0.000
<i>Scottish Government Specific Capital Grant</i>		-0.050	-0.047	-0.003	0.000	0.000	0.000	0.000	0.000
Net Cost		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
EY Expansion - St Margaret's PS	LC	0.213	0.208	0.005	0.000	0.000	0.000	0.000	0.000
<i>Revenue Funding (Early Years)</i>		-0.120	-0.120	0.000	0.000	0.000	0.000	0.000	0.000
<i>Capital Funding (Property Asset - Capitalised Maintenance)</i>		-0.088	-0.088	0.000	0.000	0.000	0.000	0.000	0.000
Net Cost		0.005	0.000	0.005	0.000	0.000	0.000	0.000	0.000
EY Expansion - Kitchen and Toilet Alterations	LC	0.430	0.160	0.200	0.055	0.015	0.000	0.000	0.000
<i>Revenue Funding (Early Years)</i>		-0.413	-0.160	-0.200	-0.053	0.000	0.000	0.000	0.000
Net Cost		0.017	0.000	0.000	0.002	0.015	0.000	0.000	0.000
External Access Improvements	LC								
Arbroath High School		0.047	0.034	0.013	0.000	0.000	0.000	0.000	0.000
Liff Primary School		0.070	0.007	0.058	0.005	0.000	0.000	0.000	0.000
General/Minor Works		0.101	0.039	0.009	0.053	0.000	0.000	0.000	0.000
<i>Revenue Funding (Liff PS planned maintenance)</i>		-0.008	0.000	-0.008	0.000	0.000	0.000	0.000	0.000
<i>Revenue Funding (COVID monies)</i>		-0.210	-0.080	-0.072	-0.058	0.000	0.000	0.000	0.000
Net Cost		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Monifieth Learning Campus	LC	66.000	13.664	33.278	17.055	1.953	0.050	0.000	0.000
EY Expansion - Contribution to Monifieth Learning Campus		0.500	0.500	0.000	0.000	0.000	0.000	0.000	0.000
<i>Revenue Funding (Early Years)</i>		-0.500	-0.500	0.000	0.000	0.000	0.000	0.000	0.000
<i>Developers Contributions</i>		-4.839	0.000	-4.839	0.000	0.000	0.000	0.000	0.000
<i>Contribution from Capital Contingency</i>		-1.700	0.000	-1.700	0.000	0.000	0.000	0.000	0.000
<i>Contribution from General Fund Reserves</i>		-1.361	0.000	0.000	-1.361	0.000	0.000	0.000	0.000
Net Cost		58.100	13.664	26.739	15.694	1.953	0.050	0.000	0.000
Carried Forward		74.929	30.465	26.750	15.696	1.968	0.050	0.000	0.000

**2024/2029 CAPITAL PLAN
PROGRAMME - EDUCATION & LIFELONG LEARNING**

PROJECT / NATURE OF EXPENDITURE		Estimated Total Cost £m	Actual to 31/03/24 £m	Projected outturn 2024/25 £m	Provisional Budget 2025/26 £m	Estimate 2026/27 £m	Estimate 2027/28 £m	Estimate 2028/29 £m	Later Years £m
Brought Forward		74.929	30.465	26.750	15.696	1.968	0.050	0.000	0.000
Mattocks Primary School - Provision of Modular Classroom	LC	0.165	0.080	0.021	0.025	0.039	0.000	0.000	0.000
<i>Developers Contributions</i>		-0.012	-0.008	-0.004	0.000	0.000	0.000	0.000	0.000
<i>Revenue Funding (Early Years)</i>		-0.033	-0.033	0.000	0.000	0.000	0.000	0.000	0.000
Net Cost		0.120	0.039	0.017	0.025	0.039	0.000	0.000	0.000
Mattocks PS - Internal Configuration	LC	0.100	0.000	0.010	0.090	0.000	0.000	0.000	0.000
Information & Communications Technology Equipment	NYLC	1.350	0.000	0.300	0.150	0.300	0.300	0.300	0.000
Carnoustie Schools Reconfiguration	NYLC	1.000	0.000	0.000	0.000	0.000	0.000	0.000	1.000
<i>Developer Contributions</i>		-1.000	0.000	0.000	0.000	0.000	0.000	0.000	-1.000
Net Cost		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Universal Free School Meals Expansion	NYLC	0.763	0.520	0.018	0.225	0.000	0.000	0.000	0.000
<i>Scottish Government General Capital Grant</i>		-0.763	-0.520	-0.018	-0.225	0.000	0.000	0.000	0.000
Net Cost		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Upgrade Toilets - Arbroath Academy, Websters HS & Montrose Academy	NYLC	0.265	0.000	0.010	0.135	0.120	0.000	0.000	0.000
Retrofit Fire Suppression System in School Kitchens with Deep Fat Fryers	NYLC	0.143	0.000	0.000	0.143	0.000	0.000	0.000	0.000
Total Net Expenditure		76.907	30.504	27.087	16.239	2.427	0.350	0.300	0.000

**2024/2029 CAPITAL PLAN
PROGRAMME - DIGITAL ENABLEMENT & INFORMATION TECHNOLOGY**

PROJECT / NATURE OF EXPENDITURE		Estimated	Actual to	Projected	Provisional	Estimate	Estimate	Estimate	Later Years
		Total Cost £m	31/03/24 £m	outturn 2024/25 £m	Budget 2025/26 £m	2026/27 £m	2027/28 £m	2028/29 £m	£m
UC Room Based Systems	LC	0.083	0.063	0.020	0.000	0.000	0.000	0.000	0.000
<i>IT Renewal & Repair Fund</i>		-0.010	-0.010	0.000	0.000	0.000	0.000	0.000	0.000
Net Cost		0.073	0.053	0.020	0.000	0.000	0.000	0.000	0.000
Corporate Infrastructure Renewal including Backup and SAN Migration	LC	1.556	1.506	0.050	0.000	0.000	0.000	0.000	0.000
<i>IT Renewal & Repair Fund</i>		-0.408	-0.408	0.000	0.000	0.000	0.000	0.000	0.000
Net Cost		1.148	1.098	0.050	0.000	0.000	0.000	0.000	0.000
Internet Access Security Renewal	LC	0.495	0.439	0.028	0.028	0.000	0.000	0.000	0.000
<i>IT Renewal & Repair Fund</i>		-0.073	-0.073	0.000	0.000	0.000	0.000	0.000	0.000
Net Cost		0.422	0.366	0.028	0.028	0.000	0.000	0.000	0.000
Citrix Renewal	LC	0.214	0.194	0.020	0.000	0.000	0.000	0.000	0.000
<i>IT Renewal & Repair Fund</i>		-0.091	-0.091	0.000	0.000	0.000	0.000	0.000	0.000
Net Cost		0.123	0.103	0.020	0.000	0.000	0.000	0.000	0.000
Mail Filtering/Anti Virus / Anti-Malware Renewal	LC	0.189	0.153	0.036	0.000	0.000	0.000	0.000	0.000
DSE IT Provision for Work from Home	LC	0.495	0.465	0.030	0.000	0.000	0.000	0.000	0.000
<i>Revenue Funding (Children, Families & Justice)</i>		-0.023	-0.023	0.000	0.000	0.000	0.000	0.000	0.000
<i>Revenue Funding (AHSCP)</i>		-0.055	-0.055	0.000	0.000	0.000	0.000	0.000	0.000
Net Cost		0.417	0.387	0.030	0.000	0.000	0.000	0.000	0.000
IT Hardware Refresh Programme	LC	0.601	0.308	0.152	0.141	0.000	0.000	0.000	0.000
Migration of Core Applications to the Cloud	LC	0.327	0.258	0.069	0.000	0.000	0.000	0.000	0.000
<i>Capital Contingency Fund</i>		-0.025	-0.025	0.000	0.000	0.000	0.000	0.000	0.000
Net Cost		0.302	0.233	0.069	0.000	0.000	0.000	0.000	0.000
Carried Forward		3.275	2.701	0.405	0.169	0.000	0.000	0.000	0.000

**2024/2029 CAPITAL PLAN
PROGRAMME - DIGITAL ENABLEMENT & INFORMATION TECHNOLOGY**

PROJECT / NATURE OF EXPENDITURE		Estimated Total Cost £m	Actual to 31/03/24 £m	Projected outturn 2024/25 £m	Provisional Budget 2025/26 £m	Estimate 2026/27 £m	Estimate 2027/28 £m	Estimate 2028/29 £m	Later Years £m
Brought Forward		3.275	2.701	0.405	0.169	0.000	0.000	0.000	0.000
Next Generation Network	NYLC	0.130	0.000	0.000	0.130	0.000	0.000	0.000	0.000
IT Hardware Refresh Programme	NYLC	0.650	0.000	0.000	0.000	0.200	0.200	0.200	0.050
Web Filtering Renewal	NYLC	0.040	0.000	0.000	0.040	0.000	0.000	0.000	0.000
Mail filtering/ Anti virus/ Anti-Malware Renewal	NYLC	0.031	0.000	0.000	0.000	0.000	0.000	0.000	0.031
Network Infrastructure Renewal	NYLC	0.120	0.000	0.000	0.120	0.000	0.000	0.000	0.000
Cyber Security Zero Trust Architecture	NYLC	0.285	0.000	0.000	0.185	0.000	0.000	0.000	0.100
Digitalisation / Automation of Processes - Use of emerging technology	NYLC	0.300	0.000	0.150	0.150	0.000	0.000	0.000	0.000
Data Foundations and Data Architecture	NYLC	0.200	0.000	0.150	0.050	0.000	0.000	0.000	0.000
Total Net Expenditure		5.031	2.701	0.705	0.844	0.200	0.200	0.200	0.181

2024/2029 CAPITAL PLAN
PROGRAMME - ANGUS HEALTH & SOCIAL CARE PARTNERSHIP

PROJECT / NATURE OF EXPENDITURE		Estimated Total Cost £m	Actual to 31/03/24 £m	Projected outturn 2024/25 £m	Provisional Budget 2025/26 £m	Estimate 2026/27 £m	Estimate 2027/28 £m	Estimate 2028/29 £m	Later Years £m
Analogue to Digital Community Alarm <i>Funding from Transfer - AHSCP Revenue Reserves</i> Net Cost	LC	0.731 -0.731 0.000	0.730 -0.730 0.000	0.001 -0.001 0.000	0.000 0.000 0.000	0.000 0.000 0.000	0.000 0.000 0.000	0.000 0.000 0.000	0.000 0.000 0.000
Seaton Grove Improvements - Call System and Kitchen Works	LC	0.102	0.102	0.000	0.000	0.000	0.000	0.000	0.000
Provision for Complex Care Accommodation <i>Funding from Transfer - AHSCP Revenue Reserves</i> Net Cost	NYLC	0.800 -0.800 0.000	0.000 0.000 0.000	0.000 0.000 0.000	0.000 0.000 0.000	0.600 -0.600 0.000	0.200 -0.200 0.000	0.000 0.000 0.000	0.000 0.000 0.000
Provision for Complex Care Resource Centre Improvements	NYLC	0.600	0.000	0.200	0.400	0.000	0.000	0.000	0.000
Seaton Grove Improvements - Other Refurbishment Works <i>Funding from Transfer - AHSCP Revenue Reserves</i> Net Cost	NYLC	1.948 -1.000 0.948	0.066 0.000 0.066	0.080 0.000 0.080	1.802 -1.000 0.802	0.000 0.000 0.000	0.000 0.000 0.000	0.000 0.000 0.000	0.000 0.000 0.000
Total Net Expenditure		1.650	0.168	0.280	1.202	0.000	0.000	0.000	0.000

2024/2029 CAPITAL PLAN
PROGRAMME - ANGUS ALIVE

PROJECT / NATURE OF EXPENDITURE		Estimated Total Cost £m	Actual to 31/03/24 £m	Projected outturn 2024/25 £m	Provisional Budget 2025/26 £m	Estimate 2026/27 £m	Estimate 2027/28 £m	Estimate 2028/29 £m	Later Years £m
Restoration of Artworks	LC	0.098	0.082	0.016	0.000	0.000	0.000	0.000	0.000
<i>Insurance Receipt (Damaged Artworks)</i>		-0.005	-0.005	0.000	0.000	0.000	0.000	0.000	0.000
<i>Insurance Receipt (Damaged Artworks - UCR Reserve)</i>		-0.093	-0.077	-0.016	0.000	0.000	0.000	0.000	0.000
Net Cost		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Equipment Replacement Programme	LC	1.863	1.287	0.176	0.200	0.200	0.000	0.000	0.000
IT Replacement Programme		0.054	0.041	0.013	0.000	0.000	0.000	0.000	0.000
<i>Capital Receipts (Sale of Assets)</i>		-0.059	-0.059	0.000	0.000	0.000	0.000	0.000	0.000
<i>Recreation Renewal & Repair Fund</i>		-1.858	-1.269	-0.189	-0.200	-0.200	0.000	0.000	0.000
Net Cost		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Transformation Project - Library / Facilities Investment - Angus-wide	NYLC	1.922	0.163	0.094	1.665	0.000	0.000	0.000	0.000
Signal Tower Courtyard Garden		0.006	0.000	0.006	0.000	0.000	0.000	0.000	0.000
<i>Capital Fund (14/15 and 15/16 revenue budget carry forwards)</i>		-0.250	0.000	0.000	-0.250	0.000	0.000	0.000	0.000
<i>Capital Contribution (Fire Safety Works 2013/14)</i>		-0.015	0.000	0.000	-0.015	0.000	0.000	0.000	0.000
Net Cost		1.663	0.163	0.100	1.400	0.000	0.000	0.000	0.000
<u>NON ENHANCING EXPENDITURE</u>									
Monifieth Community Hub & Monifieth Library	LC	1.373	0.379	0.994	0.000	0.000	0.000	0.000	0.000
<i>Scottish Government General Capital Grant</i>		-0.300	-0.047	-0.253	0.000	0.000	0.000	0.000	0.000
<i>Capital Receipts</i>		-0.051	0.000	-0.051	0.000	0.000	0.000	0.000	0.000
<i>Angus Council S75 Agreement</i>		-0.332	-0.332	0.000	0.000	0.000	0.000	0.000	0.000
<i>Capital Contribution (ANGUSalive)</i>		-0.015	0.000	-0.015	0.000	0.000	0.000	0.000	0.000
Net Cost		0.675	0.000	0.675	0.000	0.000	0.000	0.000	0.000
Total Net Expenditure		2.338	0.163	0.775	1.400	0.000	0.000	0.000	0.000
<u>FOR MEMORANDUM PURPOSES</u>									
<u>Original Funding Package</u>									
Monifieth Community Hub & Monifieth Library	LC	2.324	1.000	1.324	0.000	0.000	0.000	0.000	0.000
<i>Scottish Government General Capital Grant</i>		-0.300	-0.047	-0.253	0.000	0.000	0.000	0.000	0.000
<i>Scottish Government Place Based Investment Programme Grant 21/22</i>		-0.485	-0.485	0.000	0.000	0.000	0.000	0.000	0.000
<i>UK Shared Prosperity Fund</i>		-0.136	-0.136	0.000	0.000	0.000	0.000	0.000	0.000
<i>Capital Receipts</i>		-0.051	0.000	-0.051	0.000	0.000	0.000	0.000	0.000
<i>Angus Council S75 Agreement</i>		-0.332	-0.332	0.000	0.000	0.000	0.000	0.000	0.000
<i>Capital Contribution (Robertson Trust)</i>		-0.108	0.000	-0.108	0.000	0.000	0.000	0.000	0.000
<i>Capital Contribution (Monifieth Community Resources Group)</i>		-0.034	0.000	-0.034	0.000	0.000	0.000	0.000	0.000
<i>Capital Contribution (EB Landfill)</i>		-0.050	0.000	-0.050	0.000	0.000	0.000	0.000	0.000
<i>Capital Contribution (ANGUSalive)</i>		-0.020	0.000	-0.020	0.000	0.000	0.000	0.000	0.000
<i>Other Funding (to be confirmed)</i>		-0.133	0.000	-0.133	0.000	0.000	0.000	0.000	0.000
Net Cost		0.675	0.000	0.675	0.000	0.000	0.000	0.000	0.000

2024/2029 CAPITAL PLAN
PROGRAMME - TAY CITIES DEAL

PROJECT / NATURE OF EXPENDITURE		Estimated Total Cost £m	Actual to 31/03/24 £m	Projected outturn 2024/25 £m	Provisional Budget 2025/26 £m	Estimate 2026/27 £m	Estimate 2027/28 £m	Estimate 2028/29 £m	Later Years £m
Angus Fund - Mercury Drone Project <i>Tay Cities Deal (TCD012)</i> Net Cost	LC	1.000 -1.000 0.000	0.302 -0.302 0.000	0.002 -0.002 0.000	0.160 -0.160 0.000	0.536 -0.536 0.000	0.000 0.000 0.000	0.000 0.000 0.000	0.000 0.000 0.000
Angus Rural Mobility Hub <i>Tay Cities Deal (TCD012)</i> Net Cost	NYLC	5.900 -2.900 3.000	0.253 -0.253 0.000	0.200 -0.200 0.000	5.447 -2.447 3.000	0.000 0.000 0.000	0.000 0.000 0.000	0.000 0.000 0.000	0.000 0.000 0.000
Zero Four, Montrose <i>Tay Cities Deal (TCD012)</i> <i>Scottish Government Industrial Fund (Side Deal)</i> <i>Other Funding to be Identified</i> Net Cost	NYLC	6.250 -2.000 -1.250 0.000 3.000	0.000 0.000 0.000 0.000 0.000	1.250 0.000 -1.250 0.000 0.000	0.000 0.000 0.000 0.000 0.000	5.000 -2.000 0.000 0.000 3.000	0.000 0.000 0.000 0.000 0.000	0.000 0.000 0.000 0.000 0.000	0.000 0.000 0.000 0.000 0.000
Provision for Tay Cities Deal Projects	NYLC	2.299	0.000	0.000	1.061	1.238	0.000	0.000	0.000
NON ENHANCING EXPENDITURE									
Angus Fund - Centre for Agricultural Sustainable Innovation (CASI) <i>Tay Cities Deal (TCD012)</i> <i>Other Funding to be Identified</i> <i>Capital Receipts (sale of Assets) - The Mart</i> Net Cost	LC	26.786 -15.000 -11.276 -0.160 0.350	0.175 0.000 0.000 0.000 0.175	0.000 0.000 0.000 -0.160 -0.160	9.086 -5.000 -3.751 0.000 0.335	6.415 -5.000 -1.415 0.000 0.000	7.110 -5.000 -2.110 0.000 0.000	0.000 0.000 0.000 0.000 0.000	4.000 0.000 -4.000 0.000 0.000
Connected Montrose <i>Tay Cities Deal (TCD012)</i> Net Cost	NYLC	2.600 -2.600 0.000	0.000 0.000 0.000	0.000 0.000 0.000	0.000 0.000 0.000	2.600 -2.600 0.000	0.000 0.000 0.000	0.000 0.000 0.000	0.000 0.000 0.000
Total Net Expenditure		8.649	0.175	-0.160	4.396	4.238	0.000	0.000	0.000

2024/2029 CAPITAL PLAN - MEMORANDUM PAGE

PROGRAMME - SUMMARY OF PROJECTS IN CAPITAL BUDGET WHICH SEEK TO ADDRESS OR MITIGATE THE EFFECTS OF CLIMATE CHANGE

PROJECT / NATURE OF EXPENDITURE		Estimated Total Cost £m	Actual to 31/03/24 £m	Projected outturn 2024/25 £m	Provisional Budget 2025/26 £m	Estimate 2026/27 £m	Estimate 2027/28 £m	Estimate 2028/29 £m	Later Years £m
Climate Change Biodiversity	LC	0.108	0.000	0.108	0.000	0.000	0.000	0.000	0.000
General Fund Balances		-0.108	0.000	-0.108	0.000	0.000	0.000	0.000	0.000
Net Cost		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Nature Restoration Fund	LC	0.306	0.073	0.233	0.000	0.000	0.000	0.000	0.000
Scottish Government General Capital Grant		-0.306	-0.073	-0.233	0.000	0.000	0.000	0.000	0.000
Net Cost		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Climate Change Biodiversity	NYLC	0.125	0.000	0.000	0.125	0.000	0.000	0.000	0.000
General Fund Balances		-0.125	0.000	0.000	-0.125	0.000	0.000	0.000	0.000
Net Cost		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Nature Restoration Fund	NYLC	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Scottish Government General Capital Grant		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Net Cost		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Renewable and Low Carbon Technologies: General	LC	0.195	0.058	0.015	0.122	0.000	0.000	0.000	0.000
Websters High School - Instal PV Array		0.238	0.233	0.005	0.000	0.000	0.000	0.000	0.000
Carnoustie High School - Instal PV Array		0.013	0.013	0.000	0.000	0.000	0.000	0.000	0.000
Montrose Town House LED		0.003	0.003	0.000	0.000	0.000	0.000	0.000	0.000
Total Cost		0.449	0.307	0.020	0.122	0.000	0.000	0.000	0.000
LED Lighting Upgrades (Grange PS/ Webster HS/ Inverbrothock PS)	LC	0.150	0.081	0.069	0.000	0.000	0.000	0.000	0.000
Climate Emergency Projects	NYLC	0.531	0.000	0.000	0.531	0.000	0.000	0.000	0.000
SG Climate Funding		-0.531	0.000	0.000	-0.531	0.000	0.000	0.000	0.000
Net Cost		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Rosemount PS - Air Source Heat Pump - Replacement of Gas Boiler	NYLC	0.400	0.000	0.000	0.375	0.025	0.000	0.000	0.000
SG Climate Funding		-0.400	0.000	0.000	-0.375	-0.025	0.000	0.000	0.000
Net Cost		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Coastal Protection / River Flood Alleviation	LC	2.047	1.674	0.373	0.000	0.000	0.000	0.000	0.000
Forfar Common Good Fund		-0.072	0.000	-0.072	0.000	0.000	0.000	0.000	0.000
Montrose Common Good Fund		-0.050	-0.050	0.000	0.000	0.000	0.000	0.000	0.000
Net Cost		1.925	1.624	0.301	0.000	0.000	0.000	0.000	0.000
Total Net Expenditure		2.524	2.012	0.390	0.122	0.000	0.000	0.000	0.000

2024/2029 CAPITAL PLAN - MEMORANDUM PAGE
PROGRAMME - SUMMARY OF PROJECTS IN CAPITAL BUDGET WHICH SEEK TO ADDRESS OR MITIGATE THE EFFECTS OF CLIMATE CHANGE

PROJECT / NATURE OF EXPENDITURE		Estimated Total Cost £m	Actual to 31/03/24 £m	Projected outturn 2024/25 £m	Provisional Budget 2025/26 £m	Estimate 2026/27 £m	Estimate 2027/28 £m	Estimate 2028/29 £m	Later Years £m
Brought Forward		2.524	2.012	0.390	0.122	0.000	0.000	0.000	0.000
Arbroath (Brothock Water) Flood Protection Scheme	LC	13.290	13.020	0.270	0.000	0.000	0.000	0.000	0.000
SEPA		-0.150	-0.150	0.000	0.000	0.000	0.000	0.000	0.000
Coastal Communities Fund		-0.075	-0.075	0.000	0.000	0.000	0.000	0.000	0.000
Net Cost		13.065	12.795	0.270	0.000	0.000	0.000	0.000	0.000
Local Flood Risk Management Plan	LC	1.358	0.711	0.000	0.000	0.000	0.000	0.000	0.647
Dundee City Council		-0.014	-0.014	0.000	0.000	0.000	0.000	0.000	0.000
Net Cost		1.344	0.697	0.000	0.000	0.000	0.000	0.000	0.647
Active Travel Tier 1	LC	0.642	0.000	0.642	0.000	0.000	0.000	0.000	0.000
Scottish Government Specific Capital Grant		-0.642	0.000	-0.642	0.000	0.000	0.000	0.000	0.000
Net Cost		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Cycling Scotland - bike storage	LC	0.061	0.000	0.061	0.000	0.000	0.000	0.000	0.000
Capital Grants Unapplied Reserve		-0.061	0.000	-0.061	0.000	0.000	0.000	0.000	0.000
Net Cost		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Vehicle Charging	LC	1.428	0.000	0.048	0.460	0.460	0.460	0.000	0.000
Scottish Government Specific Grant (Transport Scotland)		-0.772	0.000	-0.048	-0.242	-0.241	-0.241	0.000	0.000
Private Sector Investment		-0.656	0.000	0.000	-0.218	-0.219	-0.219	0.000	0.000
Net Cost		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
SUSTRANS NCN1	LC	0.561	0.000	0.561	0.000	0.000	0.000	0.000	0.000
Scottish Government Specific Capital Grant (Transport Scotland)		-0.561	0.000	-0.561	0.000	0.000	0.000	0.000	0.000
Net Cost		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Total Net Expenditure		16.933	15.504	0.660	0.122	0.000	0.000	0.000	0.647

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PROGRAMME - SUMMARY OF PROJECTS IN CAPITAL BUDGET WHICH SEEK TO ADDRESS OR MITIGATE THE EFFECTS OF CLIMATE CHANGE

PROJECT / NATURE OF EXPENDITURE		Estimated Total Cost £m	Actual to 31/03/24 £m	Projected outturn 2024/25 £m	Provisional Budget 2025/26 £m	Estimate 2026/27 £m	Estimate 2027/28 £m	Estimate 2028/29 £m	Later Years £m
Brought Forward		16.933	15.504	0.660	0.122	0.000	0.000	0.000	0.647
Montrose Coast Protection - Preliminary Works	NYLC	9.925	0.145	0.350	4.389	0.541	0.000	0.000	4.500
Capital Contribution - Coastal Protection / River Flood Alleviation		-0.092	0.000	0.000	-0.092	0.000	0.000	0.000	0.000
Capital Grants (Crown Estates)		-0.245	-0.245	0.000	0.000	0.000	0.000	0.000	0.000
Capital Grants Unapplied Reserve(Crown Estates)		-0.250	0.000	0.000	-0.137	-0.113	0.000	0.000	0.000
Capital Grants Unapplied Reserve (Coastal Community Fund)		-0.157	0.000	0.000	-0.072	-0.085	0.000	0.000	0.000
Scottish Government General Capital Grant - Nature Fund (in CGU reserve)		-0.350	0.000	0.000	-0.350	0.000	0.000	0.000	0.000
Coastal Community Fund		-0.066	-0.037	0.000	-0.029	0.000	0.000	0.000	0.000
Scottish Government General Capital Grant - CCA confirmed		-0.440	0.000	-0.350	-0.090	0.000	0.000	0.000	0.000
Scottish Government General Capital Grant - to be confirmed		-6.362	0.000	0.000	-2.762	0.000	0.000	0.000	-3.600
Net Cost		1.963	-0.137	0.000	0.857	0.343	0.000	0.000	0.900
Flood Risk Management	NYLC	31.690	0.000	0.048	0.000	0.000	0.000	0.000	31.642
Scottish Government General Capital Grant - to be confirmed		-25.317	0.000	0.000	0.000	0.000	0.000	0.000	-25.317
Net Cost		6.373	0.000	0.048	0.000	0.000	0.000	0.000	6.325
Coastal Protection / River Flood Alleviation	NYLC	1.139	0.000	0.000	0.200	0.200	0.039	0.200	0.500
Major Drainage Works Schemes	NYLC	1.090	0.000	0.000	0.200	0.200	0.040	0.200	0.450
Public Transport Infrastructure	NYLC	0.125	0.000	0.000	0.025	0.025	0.025	0.025	0.025
DSE IT Provision for Work from Home	LC	0.495	0.465	0.030	0.000	0.000	0.000	0.000	0.000
Revenue Funding (Children, Families & Justice)		-0.023	-0.023	0.000	0.000	0.000	0.000	0.000	0.000
Revenue Funding (AHSCP)		-0.055	-0.055	0.000	0.000	0.000	0.000	0.000	0.000
Net Cost		0.417	0.387	0.030	0.000	0.000	0.000	0.000	0.000
Total Net Expenditure		28.040	15.754	0.738	1.404	0.768	0.104	0.425	8.847

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PROGRAMME - SUMMARY OF PROJECTS IN CAPITAL BUDGET WHICH SEEK TO ADDRESS OR MITIGATE THE EFFECTS OF CLIMATE CHANGE

PROJECT / NATURE OF EXPENDITURE		Estimated Total Cost £m	Actual to 31/03/24 £m	Projected outturn 2024/25 £m	Provisional Budget 2025/26 £m	Estimate 2026/27 £m	Estimate 2027/28 £m	Estimate 2028/29 £m	Later Years £m
Brought Forward		28.040	15.754	0.738	1.404	0.768	0.104	0.425	8.847
Angus Rural Mobility Hub	NYLC	5.900	0.253	0.200	5.447	0.000	0.000	0.000	0.000
Tay Cities Deal (TCD012)		-2.900	-0.253	-0.200	-2.447	0.000	0.000	0.000	0.000
Net Cost		3.000	0.000	0.000	3.000	0.000	0.000	0.000	0.000
<u>NON ENHANCING EXPENDITURE</u>									
Angus Fund - Centre for Agricultural Sustainable Innovation (CASI)	LC	26.786	0.175	0.000	9.086	6.415	7.110	0.000	4.000
Tay Cities Deal (TCD012)		-15.000	0.000	0.000	-5.000	-5.000	-5.000	0.000	0.000
Other Funding to be Identified		-11.276	0.000	0.000	-3.751	-1.415	-2.110	0.000	-4.000
Capital Receipts (sale of Assets) - The Mart		-0.160	0.000	-0.160	0.000	0.000	0.000	0.000	0.000
Net Cost		0.350	0.175	-0.160	0.335	0.000	0.000	0.000	0.000
Connected Montrose	NYLC	2.600	0.000	0.000	0.000	2.600	0.000	0.000	0.000
Tay Cities Deal (TCD012)		-2.600	0.000	0.000	0.000	-2.600	0.000	0.000	0.000
Net Cost		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Total Net Expenditure		31.390	15.929	0.578	4.739	0.768	0.104	0.425	8.847