Appendix B

Q1 2026/27 Capital Budget Reconciliation:

The 2026/27 capital programmes agreed by Council in February 2026 with a gross expenditure budget of £46.2m divided between externally funded expenditure of £35.6m and £10.6m of Council-funded spend. The repayment of principal sums and interest on loans used to fund capital expenditure are met from the revenue budget for capital financing and risk management.

£8.6m was included in the capital programme for 2026/27, this amount was carried forward from the 2025/26 capital programme. During Quarter 1, other additions/adjustments in the following table are in respect of additional grant sums received, Section 106 amounts and Community Infrastructure Levy (CIL) allocations received either in-year or in relation to expenditure reprofiled in future financial years. The Quarter 1 revised capital programme budget totalled £55.0m:

Descriptions	**Capital Programme Budgets (£'m)**
Budget as approved by Council February 2026	46.2
Carried forward from year 2025/26	8.6
Other additions/adjustments to the capital programme	0.2
Total	**55.0**