

**REPORT TO: CITY GOVERNANCE COMMITTEE – 24 AUGUST 2026**

**REPORT ON: CAPITAL MONITORING 2026/27**

**REPORT BY: EXECUTIVE DIRECTOR OF CORPORATE SERVICES**

**REPORT NO: 171–2026**

**1 PURPOSE OF REPORT**

- 1.1 To advise Elected Members of the latest projected 2026/27 capital outturn positions.

**2 RECOMMENDATION**

- 2.1 It is recommended that the Committee note the information in this report.

**3 FINANCIAL IMPLICATIONS**

- 3.1 There are no direct financial implications arising from the agreement of this report.

**4 BACKGROUND**

- 4.1 This report provides service capital monitoring information and explanations of material variances for both General Fund and HRA budgets.

**Appendix 1** provides a summary of the overall position for General Services. As at end of June 2026, the projected outturn was £40.105m, an increase of £3.935m since Capital Plan 2026-31 was approved in February 2026. Actual expenditure to 30<sup>th</sup> June was £3.592m, this equates to 9% of the Revised Budget compared to 34% at the same point last year.

**Appendix 2** details the latest projected outturn for major projects and programmes.

**Appendix 3** provides a summary of the overall position for HRA. As at end of June 2026, the projected outturn was £35.259m, an increase of £0.478m since Capital Plan 2026-31 was approved in February 2026. Actual expenditure to 30<sup>th</sup> June was £4.169m, this equates to 12% of the Revised Budget compared to 5% for the same period last year.

**Appendix 4** provides a summary of the latest position on the Community Regeneration Partnership.

**5 GENERAL SERVICES**

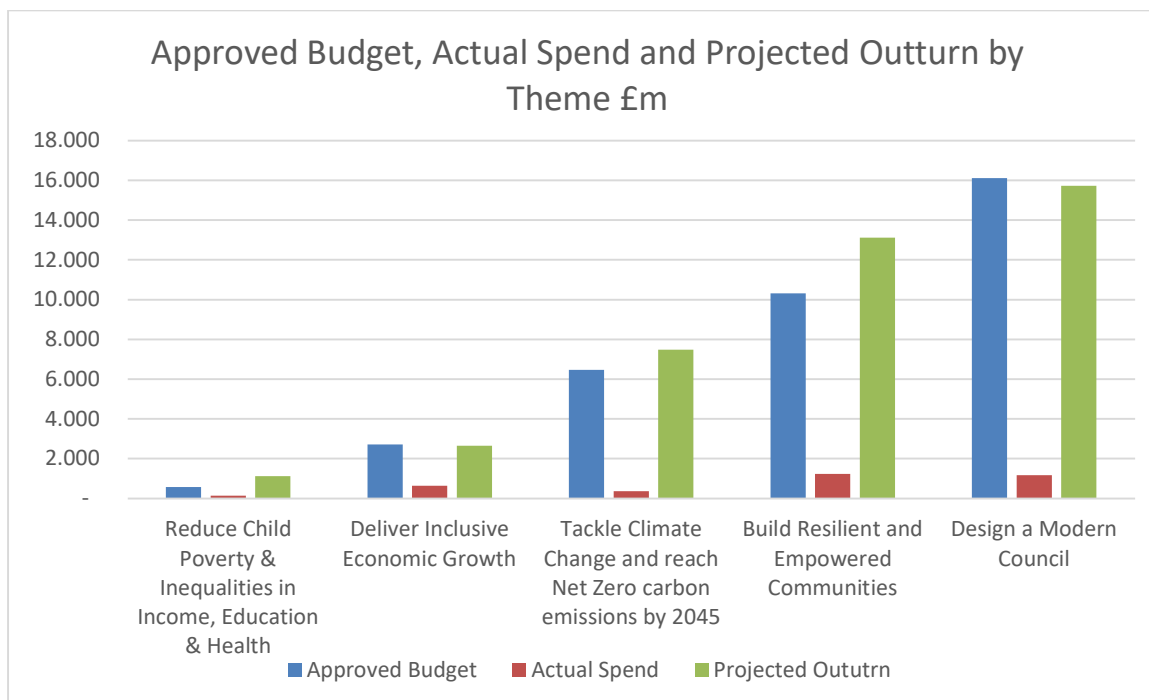
- 5.1 The net increase in the projected outturn for 2026/27 reflects the carryforward of 2025/26 budget underspends, additional grant income being awarded to the Council, and project/programmes budgets being reprofiled from 2026/27 into 2027/28. These net movements into 2027/28 will be funded from borrowing. Key variations are as follows and details are provided in the paragraphs below. Other variations are below the £0.250m reporting threshold.

Increases in planned expenditure:

- Projects carried forward from 2025/26 - £5.710m
- Tier 1 Active Travel Infrastructure Fund - £1.234m
- Road Safety Improvement Fund - £0.358m

Reduction in planned expenditure:

- Water Resilient Dundee – (£0.300m)
- Flood Risk Management – (£0.764m)
- Neighbourhood Capital Fund – (£0.308m)
- Upgrade Community Sports Provision – (£0.285m)
- Property Lifecycle Development Programme - (£0.560m)
- Capital Contingency – (£0.899m)



#### 5.1.1 Capital Programme Slippage

Additional expenditure of £5.710m is now expected, to reflect the carry forward of budgets associated with slippage on various projects within the 2025/26 Capital Programme since approval of the budget. This will be financed through a combination of borrowing, grants and contributions.

#### 5.1.2 Active Travel Infrastructure Fund (Tackle Climate Change and Reach Net Zero Carbon Emissions by 2045)

Projection increased by £1.234m, fully funded by a Transport Scotland grant. The funding will support a programme of local cycling, walking and safer routes projects. There is no impact on borrowing requirement.

#### 5.1.3 Road Safety Improvement Fund (Build Resilient and Empowered Communities - Other Projects)

Projection increased by £0.358m, funded through a Transport Scotland grant. The funding will support delivery of the road safety programme approved by the City Growth and Infrastructure Committee on 24 August 2026 (Report 174-2026). There is no impact on borrowing requirement.

#### 5.1.4 Water Resilient Dundee (Tackle Climate Change and Reach Net Zero by 2045 - Other Projects)

Projection reduced by £0.300m. Funding supports projects identified through the Water Resilient Dundee partnership with Scottish Water, including the delivery of Blue-Green Infrastructure across the city. The budget will be reprofiled to 2027/28 to support a larger programme of works aligned with Scottish Water's next six-year investment cycle. This will result in a reduction in borrowing and a corresponding increase next year.

#### 5.1.5 Flood Risk Management (Tackle Climate Change and Reach Net Zero by 2045 - Other Projects)

Projection reduced by £0.764m. The budget provides match funding for a Dighty Flood Protection Scheme and associated localised flood protection works. As Scottish Government funding for Flood Risk Management Cycle 2 schemes has not yet been confirmed, the budget has been deferred and will be required in future years. This will reduce borrowing, with a corresponding increase in later years.

#### 5.1.6 Neighbourhood Capital Fund (Build Resilient and Empowered Communities - Other Projects)

Projection been reduced by £0.308m. In recognition of the participatory budgeting process and the requirement to distribute funding across communities, the programme is now being delivered on a biennial basis. The budget will be required next year, resulting in a reduction in borrowing and a corresponding increase next year.

#### 5.1.7 Sports Facilities (Build Resilient and Empowered Communities - Other Projects)

Projection reduced by £0.285m in relation to the Upgrade of Community Sports Provision project. The first phase of improvement works is expected to be completed by year end, with development of a second phase ongoing for delivery during 2027/28. Borrowing requirements will reduce and increase correspondingly next year.

5.1.8 Property Lifecycle Development Programme (Design a Modern Council)

Projection reduced by £0.560m following the reprofiling of budgets to align with programmed works and available resources. Design work will commence during 2026/27, with project delivery taking place next year. The reprofiling will reduce borrowing, with a corresponding increase next year.

5.1.9 Capital Contingency (Design a Modern Council - Other Projects)

Projected expenditure reduced by £0.899m. The budget is being carried forward to provide flexibility in managing any potential reduction in General Capital Grant funding for 2027/28 compared with the assumptions set out in the Capital Plan 2026-31. This will reduce borrowing and corresponding increase next year.

5.2 Projected Total Cost Variations

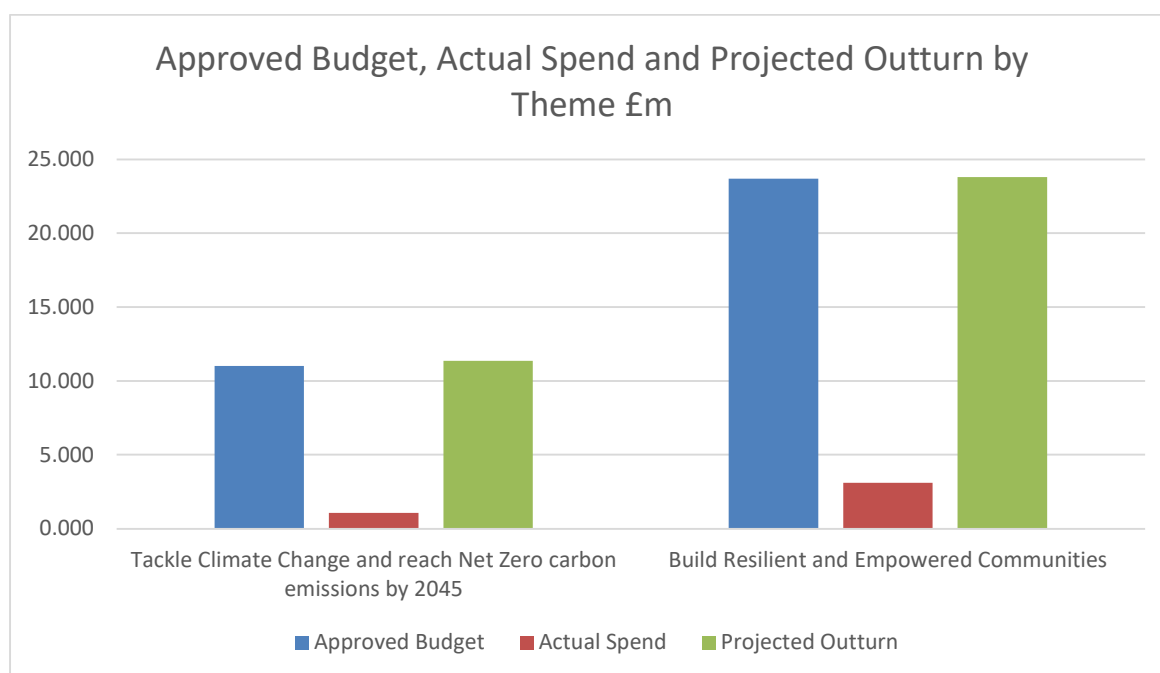
There are no total cost variations to report.

5.3 Completion Date Variations (this compares the estimated date as per the tender acceptance report)

There are no completion date variations to report.

6 **HOUSING HRA**

6.1 The net increase in the projected outturn for 2026/27 are summarised in paragraphs below. Other variations are below the £0.250m reporting threshold.



6.1.1 Energy Efficiency – Heating Replacement (Tackle Climate Change and Reach Net Zero by 2045)

Projection increased by £0.314m following revised forecasts for projects scheduled for completion during the year.

6.1.2 Free from Serious Disrepair – Roofs (Build Resilient and Empowered Communities)

Projection increased by £0.716m due to the rephasing of the roof replacement programme that were previously expected to be completed last year.

6.1.3 Free from Serious Disrepair – Windows (Build Resilient and Empowered Communities)

Projection increased by £0.555m rephasing of window replacement programmes that were previously expected to be completed last year.

6.1.4 Modern Facilities and Services (Build Resilient and Empowered Communities)

Projection decreased by £0.848m following a review of programme delivery timescales. Additional survey work is required for the Fairbairn Street project to determine the scope of works. Consequently, the project is not expected to commence until later this year with delivery and associated expenditure extending into next year.

- 6.1.5 Miscellaneous – Water Pumps and Tanks (Build Resilient and Empowered Communities)  
Projection increased by £1.125m. This includes a £0.300m increase in the forecast cost of the Hilltown project. It is noted there was an error in figures noted within the approved Capital Plan, meaning the reported increase is actually greater than the increase in projected expenditure.
- 6.1.6 Healthy, Safe and Secure – MSD Thin Wall Carbon Steel Replacement (Build Resilient and Empowered Communities)  
Projection decreased by £1.000m following an assessment by City Development which concluded that no planned works are required during the year. A further options appraisal will be undertaken to inform the scope, timing and prioritisation of any future investment requirements and the development of a planned works programme for subsequent years.
- 6.2 Projected Total Cost Variations  
There are no total cost variations to report.
- 6.3 Completion Date Variations (this compares the estimated date as per the tender acceptance report)  
There are no completion date variations to report.
- 7 COMMUNITY REGENERATION PARTNERSHIP**
- 7.1 The projects funded from the £20m Community Regeneration Partnership are shown in Appendix 4 and progress continues to be made in the development and delivery of these named projects. There are quarterly meetings between Dundee City Council and the UK Government (Ministry of Housing, Communities and Local Government) where updates are provided on each of the named projects. To date, there have been no concerns expressed about the delivery timescales of the projects. Internally, progress is reviewed fortnightly by the appointed Community Regeneration Partnership Board, whose membership includes the Executive Directors of Corporate Services and City Development, who have delegated authority to deliver the Programme.
- 8 POLICY IMPLICATIONS**
- 8.1 This report has been subject to the Pre-IIA Screening Tool and does not make any recommendations for change to strategy, policy, procedures, services, or funding and so has not been subject to an Integrated Impact Assessment. An appropriate senior manager has reviewed and agreed with this assessment.
- 9 CONSULTATION**
- 9.1 The Council Leadership Team have been consulted with the content of this report.
- 10 BACKGROUND PAPERS**
- 10.1 None.

**PAUL THOMSON**  
**EXECUTIVE DIRECTOR OF CORPORATE SERVICES**

**04 AUGUST 2026**

**2026/27 DUNDEE CITY COUNCIL CAPITAL EXPENDITURE MONITORING TO 30th JUNE 2026**

Appendix 1

|                                                                   | <u>Approved<br/>Capital<br/>Budget<br/>2026/27<br/>£000</u> | <u>Total<br/>Budget<br/>Adjustments<br/>£000</u> | <u>Revised<br/>Capital<br/>Budget<br/>2026/27<br/>£000</u> | <u>Actual<br/>Spend<br/>2026/27<br/>£000</u> | <u>Projected<br/>Outturn<br/>2026/27<br/>£000</u> | <u>Variance<br/>£000</u> | <u>Actual Spend<br/>to 30.6.26<br/>as a % of<br/>Revised<br/>Budget</u> |
|-------------------------------------------------------------------|-------------------------------------------------------------|--------------------------------------------------|------------------------------------------------------------|----------------------------------------------|---------------------------------------------------|--------------------------|-------------------------------------------------------------------------|
| <b>GENERAL SERVICES</b>                                           |                                                             |                                                  |                                                            |                                              |                                                   |                          |                                                                         |
| <b><u>Capital Expenditure</u></b>                                 |                                                             |                                                  |                                                            |                                              |                                                   |                          |                                                                         |
| Reduce Child Poverty & Inequalities in Income, Education & Health | 563                                                         | 558                                              | 1,121                                                      | <b>130</b>                                   | <b>1,121</b>                                      | 0                        | 12%                                                                     |
| Deliver Inclusive Economic Growth                                 | 2,706                                                       | (55)                                             | 2,651                                                      | <b>638</b>                                   | <b>2,651</b>                                      | 0                        | 24%                                                                     |
| Tackle Climate Change and reach Net Zero carbon emissions by 2045 | 6,472                                                       | 1,031                                            | 7,503                                                      | <b>430</b>                                   | <b>7,503</b>                                      | 0                        | 6%                                                                      |
| Build Resilient and Empowered Communities                         | 10,314                                                      | 2,796                                            | 13,110                                                     | <b>1,223</b>                                 | <b>13,110</b>                                     | 0                        | 9%                                                                      |
| Design a Modern Council                                           | 16,115                                                      | (395)                                            | 15,720                                                     | <b>1,171</b>                                 | <b>15,720</b>                                     | 0                        | 7%                                                                      |
| <b>Capital Expenditure 2026/27</b>                                | <b>36,170</b>                                               | <b>3,935</b>                                     | <b>40,105</b>                                              | <b>3,592</b>                                 | <b>40,105</b>                                     | <b>0</b>                 | 9%                                                                      |
| <b><u>Capital Resources</u></b>                                   |                                                             |                                                  |                                                            |                                              |                                                   |                          |                                                                         |
| Expenditure Funded from Borrowing                                 | 18,674                                                      | 595                                              | <b>19,269</b>                                              |                                              | <b>19,269</b>                                     |                          |                                                                         |
| General Capital Grant                                             | 12,854                                                      | 358                                              | <b>13,212</b>                                              | <b>3,345</b>                                 | <b>13,212</b>                                     |                          |                                                                         |
| Capital Grants & Contributions - project specific                 | 2,642                                                       | 2,424                                            | <b>5,066</b>                                               | <b>247</b>                                   | <b>5,066</b>                                      |                          |                                                                         |
| Capital Receipts - Sale of Assets                                 | 2,000                                                       | 558                                              | <b>2,558</b>                                               |                                              | <b>2,558</b>                                      |                          |                                                                         |
| <b>Capital Resources 2026/27</b>                                  | <b>36,170</b>                                               | <b>3,935</b>                                     | <b>40,105</b>                                              | <b>3,592</b>                                 | <b>40,105</b>                                     |                          |                                                                         |
| <b>Capital Expenditure as % of Capital Resources</b>              | <b>100%</b>                                                 |                                                  | <b>100%</b>                                                |                                              | <b>100%</b>                                       |                          |                                                                         |

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## Appendix 2

## REDUCE CHILD POVERTY AND INEQUALITIES IN INCOMES, EDUCATION AND HEALTH

| Project/Nature of Expenditure                                 | Approved Budget<br>2026/27<br>£000 | Total Adjusts<br>£000 | Revised Budget<br>2026/27<br>£000 | Expenditure to<br>30/06/2026<br>£'000 | Projected Outturn<br>2026/27<br>£000 |
|---------------------------------------------------------------|------------------------------------|-----------------------|-----------------------------------|---------------------------------------|--------------------------------------|
| <b>MAJOR PROJECTS - Reduce Child Poverty and Inequalities</b> |                                    |                       |                                   |                                       |                                      |
| School Estate Investment-Greenfield Academy (EECC)            |                                    | 352                   | 352                               | 97                                    | 352                                  |
| (Less External Funding)                                       |                                    |                       |                                   |                                       |                                      |
| School Estate Investment - Western Gateway Primary School     | 350                                | 122                   | 472                               | 18                                    | 472                                  |
| (Less External Funding)                                       | (350)                              | (122)                 | (472)                             | (18)                                  | (472)                                |
| <b>OTHER PROJECTS - Reduce Child Poverty and Inequalities</b> | 213                                | 84                    | 297                               | 15                                    | 297                                  |
| (Less External Funding)                                       |                                    |                       |                                   |                                       |                                      |
| <b>Net Expenditure</b>                                        | <b>213</b>                         | <b>436</b>            | <b>649</b>                        | <b>112</b>                            | <b>649</b>                           |
| <b>Receipts</b>                                               | <b>(350)</b>                       | <b>(122)</b>          | <b>(472)</b>                      | <b>(18)</b>                           | <b>(472)</b>                         |
| <b>Gross Expenditure</b>                                      | <b>563</b>                         | <b>558</b>            | <b>1,121</b>                      | <b>130</b>                            | <b>1,121</b>                         |

## Note 1

| Actual Project Cost to<br>30/06/2026<br>£000 | Current Approved Project Cost<br>£000 | Projected Total Cost<br>£000 | Approved Completion Date | Projected/ Actual Completion Date |
|----------------------------------------------|---------------------------------------|------------------------------|--------------------------|-----------------------------------|
|                                              |                                       |                              |                          |                                   |
| 100,645                                      | 100,800                               | 100,900                      | Jul-25                   | Aug-25                            |
| (100)                                        |                                       | (100)                        |                          |                                   |
| 46                                           | 25,000                                | 25,000                       |                          |                                   |
| (46)                                         | (6,992)                               | (6,992)                      |                          |                                   |
| 893                                          | 1,136                                 | 1,230                        |                          |                                   |
| (50)                                         | (50)                                  | (50)                         |                          |                                   |
| <b>101,388</b>                               | <b>119,894</b>                        | <b>119,988</b>               |                          |                                   |
| <b>(196)</b>                                 | <b>(7,042)</b>                        | <b>(7,142)</b>               |                          |                                   |
| <b>101,584</b>                               | <b>126,936</b>                        | <b>127,130</b>               |                          |                                   |

Note 1: The Current approved project cost is either the approved cost as per the tender price, or the revised budgeted figure as per the Capital Plan 2026-31

## Appendix 2

## DELIVER INCLUSIVE ECONOMIC GROWTH

| Project/Nature of Expenditure                             | Approved<br>Budget<br>2026/27<br>£000 | Total<br>Adjusts<br>£000 | Revised<br>Budget<br>2026/27<br>£000 | Expenditure<br>to<br>30/06/2026<br>£'000 | Projected<br>Outturn<br>2026/27<br>£000 |
|-----------------------------------------------------------|---------------------------------------|--------------------------|--------------------------------------|------------------------------------------|-----------------------------------------|
| <b>MAJOR PROJECTS - Deliver Inclusive Economic Growth</b> |                                       |                          |                                      |                                          |                                         |
| Site 6 South Side - Office Development                    | 1,300                                 | (78)                     | 1,222                                | 169                                      | 1,222                                   |
| Demolition of Properties & Remediation Works              | 1,076                                 | (7)                      | 1,069                                | 489                                      | 1,069                                   |
| <b>OTHER PROJECTS - Deliver Inclusive Economic Growth</b> | 330                                   | 30                       | 360                                  | (20)                                     | 360                                     |
| <b>(Less External Funding)</b>                            | (290)                                 |                          | (290)                                |                                          | (290)                                   |
| <b>Net Expenditure</b>                                    | <b>2,416</b>                          | <b>(55)</b>              | <b>2,361</b>                         | <b>638</b>                               | <b>2,361</b>                            |
| <b>Netted Off Receipts</b>                                | <b>(290)</b>                          |                          | <b>(290)</b>                         |                                          | <b>(290)</b>                            |
| <b>Gross Expenditure</b>                                  | <b>2,706</b>                          | <b>(55)</b>              | <b>2,651</b>                         | <b>638</b>                               | <b>2,651</b>                            |

## Note 1

| Actual Project<br>Cost to<br>30/06/2026<br>£000 | Current<br>Approved<br>Project Cost<br>£000 | Projected<br>Total<br>Cost<br>£000 | Approved<br>Completion<br>Date | Projected/<br>Actual<br>Completion<br>Date |
|-------------------------------------------------|---------------------------------------------|------------------------------------|--------------------------------|--------------------------------------------|
|                                                 |                                             |                                    |                                |                                            |
| 25,149                                          | 26,202                                      | 26,202                             | Feb-25                         | Sep-25                                     |
| 2,067                                           | 2,647                                       | 2,647                              | Mar-27                         | Mar-27                                     |
| 1,666                                           | 2,177                                       | 2,046                              |                                |                                            |
|                                                 | (341)                                       | (290)                              |                                |                                            |
| <b>28,882</b>                                   | <b>30,685</b>                               | <b>30,605</b>                      |                                |                                            |
|                                                 | <b>(341)</b>                                | <b>(290)</b>                       |                                |                                            |
| <b>28,882</b>                                   | <b>31,026</b>                               | <b>30,895</b>                      |                                |                                            |

Note 1: The Current approved project cost is either the approved cost as per the tender price, or the revised budgeted figure as per the Capital Plan 2026-31

## Appendix 2

## TACKLE CLIMATE CHANGE AND REACH NET ZERO CARBON EMISSIONS BY 2045

| Project/Nature of Expenditure                                                                | Approved Budget<br>2026/27<br>£000 | Total Adjusts<br>£000 | Revised Budget<br>2026/27<br>£000 | Expenditure to<br>30/06/2026<br>£'000 | Projected Outturn<br>2026/27<br>£000 |
|----------------------------------------------------------------------------------------------|------------------------------------|-----------------------|-----------------------------------|---------------------------------------|--------------------------------------|
| <b>MAJOR PROJECTS - Tackle Climate Change and Reach Net Zero Emissions by 2045</b>           |                                    |                       |                                   |                                       |                                      |
| Broughty Ferry to Monifieth Active Travel Improvements                                       |                                    | 130                   | 130                               |                                       | 130                                  |
| (Less External Funding)                                                                      |                                    |                       |                                   |                                       |                                      |
| Tier 1 Active Travel Infrastructure Fund (formerly known as Cycling, Walking & Safer Routes) |                                    | 1,241                 | 1,241                             | 98                                    | 1,241                                |
| (Less External Funding)                                                                      |                                    | (1,241)               | (1,241)                           | (98)                                  | (1,241)                              |
| DCA Lifecycle plant replacement programme                                                    | 1,450                              | 121                   | 1,571                             | 17                                    | 1,571                                |
| Low Carbon Transport (Green Transport Hub & Spokes - Bell Street)                            |                                    | 66                    | 66                                | 5                                     | 66                                   |
| (Less External Funding)                                                                      |                                    |                       |                                   |                                       |                                      |
| Vehicle Fleet & Infrastructure                                                               | 2,492                              | (58)                  | 2,434                             | 65                                    | 2,434                                |
| (Less Sale of Vehicles & Equipment)                                                          |                                    | (18)                  | (18)                              |                                       | (18)                                 |
| <b>OTHER PROJECTS - Tackle Climate Change and Reach Net Zero Carbon Emissions by 2045</b>    | 2,530                              | (469)                 | 2,061                             | 175                                   | 2,061                                |
| <b>(Less External Funding)</b>                                                               | (484)                              | (7)                   | (491)                             | (70)                                  | (491)                                |
| <b>Net Expenditure</b>                                                                       | <b>5,988</b>                       | <b>(235)</b>          | <b>5,753</b>                      | <b>192</b>                            | <b>5,753</b>                         |
| <b>Receipts</b>                                                                              | <b>(484)</b>                       | <b>(1,266)</b>        | <b>(1,750)</b>                    | <b>(238)</b>                          | <b>(1,750)</b>                       |
| <b>Gross Expenditure</b>                                                                     | <b>6,472</b>                       | <b>1,031</b>          | <b>7,503</b>                      | <b>430</b>                            | <b>7,503</b>                         |

## Note 1

| Actual Project Cost to<br>30/06/2026<br>£000 | Current Approved Project Cost<br>£000 | Projected Total Cost<br>£000 | Approved Completion Date                               | Projected/ Actual Completion Date |
|----------------------------------------------|---------------------------------------|------------------------------|--------------------------------------------------------|-----------------------------------|
|                                              |                                       |                              |                                                        |                                   |
| 17,432                                       | 17,479                                | 17,562                       | Sep-24                                                 | Mar-26                            |
| (17,314)                                     | (17,314)                              | (17,314)                     | Sep-24                                                 | Mar-26                            |
| 98                                           | 1,241                                 | 1,241                        | Mar-27                                                 | Mar-27                            |
| (98)                                         | (1,241)                               | (1,241)                      | Mar-27                                                 | Mar-27                            |
| 1,331                                        | 4,550                                 | 4,550                        | Main Works Tender targeted for approval during 2026/27 |                                   |
| 18,553                                       | 17,940                                | 18,614                       | Sep-25                                                 | Nov-25                            |
| (16,341)                                     | (16,045)                              | (16,341)                     | Sep-25                                                 | Sep-25                            |
| 153                                          | 2,522                                 | 2,522                        | Mar-27                                                 | Mar-27                            |
|                                              | (18)                                  | (18)                         | Mar-27                                                 | Mar-27                            |
| 18,986                                       | 20,836                                | 20,872                       |                                                        |                                   |
| (2,129)                                      | (2,561)                               | (2,620)                      |                                                        |                                   |
| <b>20,671</b>                                | <b>27,389</b>                         | <b>27,827</b>                |                                                        |                                   |
| <b>(35,882)</b>                              | <b>(37,179)</b>                       | <b>(37,534)</b>              |                                                        |                                   |
| <b>56,553</b>                                | <b>64,568</b>                         | <b>65,361</b>                |                                                        |                                   |

Note 1: The Current approved project cost is either the approved cost as per the tender price, or the revised budgeted figure as per the Capital Plan 2026-31

## Appendix 2

## BUILD RESILIENT AND EMPOWERED COMMUNITIES

| Project/Nature of Expenditure                                                | Approved Budget<br>2026/27<br>£000 | Total Adjusts<br>£000 | Revised Budget<br>2026/27<br>£000 | Expenditure to<br>30/06/2026<br>£'000 | Projected Outturn<br>2026/27<br>£000 |
|------------------------------------------------------------------------------|------------------------------------|-----------------------|-----------------------------------|---------------------------------------|--------------------------------------|
| <b>MAJOR PROJECTS - Build Resilient and Empowered Communities</b>            |                                    |                       |                                   |                                       |                                      |
| Road Maintenance Partnership                                                 | 3,200                              | (17)                  | 3,183                             | 650                                   | 3,183                                |
| Street Lighting Renewal                                                      | 1,000                              |                       | 1,000                             | 230                                   | 1,000                                |
| City Improvement/Investment Fund                                             | 500                                | 258                   | 758                               | 45                                    | 758                                  |
| (Less External Funding)                                                      |                                    | (37)                  | (37)                              |                                       | (37)                                 |
| Community Regeneration Partnership                                           | 1,288                              | 289                   | 1,577                             | 99                                    | 1,577                                |
| (Less External Funding)                                                      | (1,288)                            | (289)                 | (1,577)                           |                                       | (1,577)                              |
| Union Street Infrastructure Improvements                                     | 664                                |                       | 664                               |                                       | 664                                  |
| (Less External Funding)                                                      |                                    |                       |                                   |                                       |                                      |
| Parks & Open Spaces                                                          | 1,120                              | 217                   | 1,337                             | 10                                    | 1,337                                |
| (Less External Funding)                                                      |                                    |                       |                                   |                                       |                                      |
| <b>OTHER PROJECTS/PROGRAMMES - Build Resilient and Empowered Communities</b> | 2,542                              | 2,049                 | 4,591                             | 189                                   | 4,591                                |
| (Less External Funding)                                                      | (230)                              | (710)                 | (940)                             | 9                                     | (940)                                |
| <b>Net Expenditure</b>                                                       | <b>8,796</b>                       | <b>1,760</b>          | <b>10,556</b>                     | <b>1,232</b>                          | <b>10,556</b>                        |
| <b>Receipts</b>                                                              | <b>(1,518)</b>                     | <b>(1,036)</b>        | <b>(2,554)</b>                    | <b>9</b>                              | <b>(2,554)</b>                       |
| <b>Gross Expenditure</b>                                                     | <b>10,314</b>                      | <b>2,796</b>          | <b>13,110</b>                     | <b>1,223</b>                          | <b>13,110</b>                        |

## Note 1

| Actual Project Cost to<br>30/06/2026<br>£000 | Current Approved Project Cost<br>£000 | Projected Total Cost<br>£000 | Approved Completion Date | Projected/Actual Completion Date |
|----------------------------------------------|---------------------------------------|------------------------------|--------------------------|----------------------------------|
|                                              |                                       |                              |                          |                                  |
| 650                                          | 3,183                                 | 3,183                        | Mar-27                   | Mar-27                           |
| 230                                          | 1,000                                 | 1,000                        | Mar-27                   | Mar-27                           |
| 220                                          | 933                                   | 933                          | Mar-27                   | Mar-27                           |
| (133)                                        | (500)                                 | (170)                        | Mar-27                   | Mar-27                           |
| 606                                          | 2,084                                 | 2,084                        | Mar-27                   | Mar-27                           |
| (507)                                        | (2,084)                               | (2,084)                      | Mar-27                   | Mar-27                           |
| 1,173                                        | 1,870                                 | 1,837                        | Sep-26                   | Sep-26                           |
| (1,173)                                      | (1,116)                               | (1,173)                      | Mar-26                   | Mar-26                           |
| 827                                          | 2,154                                 | 2,154                        | Mar-27                   | Mar-27                           |
| (347)                                        | (347)                                 | (347)                        | Mar-26                   | Mar-26                           |
| 2,373                                        | 5,317                                 | 5,293                        |                          |                                  |
| (1,544)                                      | (2,506)                               | (2,493)                      |                          |                                  |
| <b>2,375</b>                                 | <b>9,988</b>                          | <b>10,217</b>                |                          |                                  |
| <b>(3,704)</b>                               | <b>(6,553)</b>                        | <b>(6,267)</b>               |                          |                                  |
| <b>6,079</b>                                 | <b>16,541</b>                         | <b>16,484</b>                |                          |                                  |

Note 1: The Current approved project cost is either the approved cost as per the tender price, or the revised budgeted figure as per the Capital Plan 2026-31

**DESIGN A MODERN COUNCIL**

| Project/Nature of Expenditure                              | Approved<br>Budget<br>2026/27<br>£000 | Total<br>Adjusts<br>£000 | Revised<br>Budget<br>2026/27<br>£000 | Expenditure<br>to<br>30/06/2026<br>£'000 | Projected<br>Outturn<br>2026/27<br>£000 |
|------------------------------------------------------------|---------------------------------------|--------------------------|--------------------------------------|------------------------------------------|-----------------------------------------|
| <b>MAJOR PROJECTS/PROGRAMMES - Design a Modern Council</b> |                                       |                          |                                      |                                          |                                         |
| Baldovie Depot Redevelopment                               | 5,825                                 | 139                      | 5,964                                | 35                                       | 5,964                                   |
| Depot Rationalisation Programme                            | 29                                    | (2)                      | 27                                   |                                          | 27                                      |
| Dundee Ice Arena Plant & Upgrade                           | 200                                   | (4)                      | 196                                  | 21                                       | 196                                     |
| Property Lifecycle Development Programme                   | 6,379                                 | (35)                     | 6,344                                | 68                                       | 6,344                                   |
| Purchase Computer Equipment                                | 1,248                                 | 94                       | 1,342                                | 207                                      | 1,342                                   |
| Schools Connectivity                                       | 47                                    |                          | 47                                   | 47                                       | 47                                      |
| <b>OTHER PROJECTS/PROGRAMMES - Design a Modern Council</b> | 2,387                                 | (587)                    | 1,800                                | 793                                      | 1,800                                   |
| <b>Net Expenditure</b>                                     | <b>16,115</b>                         | <b>(395)</b>             | <b>15,720</b>                        | <b>1,171</b>                             | <b>15,720</b>                           |
| <b>Netted Off Receipts</b>                                 |                                       |                          |                                      |                                          |                                         |
| <b>Gross Expenditure</b>                                   | <b>16,115</b>                         | <b>(395)</b>             | <b>15,720</b>                        | <b>1,171</b>                             | <b>15,720</b>                           |

Note 1

| Actual Project<br>Cost to<br>30/06/2026<br>£000 | Current<br>Approved<br>Project Cost<br>£000 | Projected<br>Total<br>Cost<br>£000 | Approved<br>Completion<br>Date                                                    | Projected/<br>Actual<br>Completion<br>Date |
|-------------------------------------------------|---------------------------------------------|------------------------------------|-----------------------------------------------------------------------------------|--------------------------------------------|
|                                                 |                                             |                                    |                                                                                   |                                            |
| 371                                             | 6,300                                       | 6,300                              | Mar-27                                                                            | Mar-27                                     |
| 335                                             | 3,063                                       | 3,063                              | Service review ongoing - tender will follow once review complete                  |                                            |
| 1,298                                           | 9,100                                       | 9,100                              | Early stages of development with consultation on-going. Tender report will follow |                                            |
| 1,817                                           | 8,608                                       | 8,095                              | Mar-27                                                                            | Mar-27                                     |
| 1,158                                           | 2,293                                       | 2,293                              | Mar-27                                                                            | Mar-27                                     |
| 1,585                                           | 2,600                                       | 2,726                              |                                                                                   |                                            |
| 5,185                                           | 5,727                                       | 5,851                              |                                                                                   |                                            |
| <b>11,749</b>                                   | <b>37,691</b>                               | <b>37,428</b>                      |                                                                                   |                                            |
|                                                 |                                             |                                    |                                                                                   |                                            |
| <b>11,749</b>                                   | <b>37,691</b>                               | <b>37,428</b>                      |                                                                                   |                                            |

Note 1: The Current approved project cost is either the approved cost as per the tender price, or the revised budgeted figure as per the Capital Plan 2026-31

## TACKLE CLIMATE CHANGE AND REACH NET ZERO EMISSIONS BY 2045 - HOUSING REVENUE ACCOUNT ELEMENT

| Project/Nature of Expenditure | Approved Budget<br>2026/27<br>£000 | Total Adjusts<br>£000 | Revised Budget<br>2026/27<br>£000 | Expenditure to<br>30/6/2026 | Projected Outturn<br>2026/27<br>£000 |
|-------------------------------|------------------------------------|-----------------------|-----------------------------------|-----------------------------|--------------------------------------|
| Energy Efficiency             | 10,999                             | 364                   | 11,363                            | 1,060                       | 11,363                               |
| <b>Net Expenditure</b>        | <b>10,999</b>                      | <b>364</b>            | <b>11,363</b>                     | <b>1,060</b>                | <b>11,363</b>                        |
| <b>Receipts</b>               |                                    |                       |                                   |                             |                                      |
| <b>Gross Expenditure</b>      | <b>10,999</b>                      | <b>364</b>            | <b>11,363</b>                     | <b>1,060</b>                | <b>11,363</b>                        |

| Note 1                                      |                                       |                              |                          |                                   |
|---------------------------------------------|---------------------------------------|------------------------------|--------------------------|-----------------------------------|
| Actual Project Cost to<br>30/6/2026<br>£000 | Current Approved Project Cost<br>£000 | Projected Total Cost<br>£000 | Approved Completion Date | Projected/ Actual Completion Date |
| 1,567                                       | 13,293                                | 11,870                       | Mar-27                   | Mar-27                            |
| <b>1,567</b>                                | <b>13,293</b>                         | <b>11,870</b>                |                          |                                   |
|                                             |                                       |                              |                          |                                   |
| <b>1,567</b>                                | <b>13,293</b>                         | <b>11,870</b>                |                          |                                   |

## BUILD RESILIENT AND EMPOWERED COMMUNITIES - HOUSING REVENUE ACCOUNT ELEMENT

| Project/Nature of Expenditure       | Approved Budget<br>2026/27<br>£000 | Total Adjusts<br>£000 | Revised Budget<br>2026/27<br>£000 | Expenditure to<br>30/6/2026 | Projected Outturn<br>2026/27<br>£000 |
|-------------------------------------|------------------------------------|-----------------------|-----------------------------------|-----------------------------|--------------------------------------|
| Free from Serious Disrepair         | 9,997                              | 1,172                 | 11,169                            | 2,316                       | 11,169                               |
| Modern Facilities & Services        | 2,101                              | (848)                 | 1,253                             | 98                          | 1,253                                |
| Healthy, Safe and Secure            | 4,000                              | (1,588)               | 2,412                             | 209                         | 2,412                                |
| Miscellaneous                       | 2,343                              | 1,403                 | 3,746                             | 239                         | 3,746                                |
| Increased Supply of Council Housing | 4,689                              | 5                     | 4,694                             | 196                         | 4,694                                |
| (Less External Funding)             | (1,396)                            |                       | (1,396)                           |                             | (1,396)                              |
| Demolitions                         | 60                                 | (30)                  | 30                                | 11                          | 30                                   |
| Digital /ICT                        | 292                                |                       | 292                               | 20                          | 292                                  |
| Sheltered Lounge Upgrades           | 200                                |                       | 200                               | 20                          | 200                                  |
| <b>Net Expenditure</b>              | <b>22,286</b>                      | <b>114</b>            | <b>22,400</b>                     | <b>3,109</b>                | <b>22,400</b>                        |
| <b>Receipts</b>                     | <b>(1,396)</b>                     |                       | <b>(1,396)</b>                    |                             | <b>(1,396)</b>                       |
| <b>Gross Expenditure</b>            | <b>23,682</b>                      | <b>114</b>            | <b>23,796</b>                     | <b>3,109</b>                | <b>23,796</b>                        |

| Note 1                                      |                                       |                              |                          |                                   |
|---------------------------------------------|---------------------------------------|------------------------------|--------------------------|-----------------------------------|
| Actual Project Cost to<br>30/6/2026<br>£000 | Current Approved Project Cost<br>£000 | Projected Total Cost<br>£000 | Approved Completion Date | Projected/ Actual Completion Date |
| 5,468                                       | 15,033                                | 14,321                       | Mar-27                   | Mar-27                            |
| 131                                         | 1,297                                 | 1,286                        | Mar-27                   | Mar-27                            |
| 2,507                                       | 4,663                                 | 4,710                        | Mar-27                   | Mar-27                            |
| 953                                         | 4,488                                 | 4,460                        | Mar-27                   | Mar-27                            |
| 2,675                                       | 9,015                                 | 9,020                        | Apr-27                   | May-27                            |
| (1,139)                                     | (2,326)                               | (2,535)                      | Apr-27                   | May-27                            |
| 11                                          | 30                                    | 30                           | Mar-27                   | Mar-27                            |
| 613                                         | 885                                   | 885                          | Mar-21                   | TBC                               |
| 20                                          | 200                                   | 200                          | Mar-27                   | Mar-27                            |
| <b>11,239</b>                               | <b>33,285</b>                         | <b>32,377</b>                |                          |                                   |
| <b>(1,139)</b>                              | <b>(2,326)</b>                        | <b>(2,535)</b>               |                          |                                   |
| <b>12,378</b>                               | <b>35,611</b>                         | <b>34,912</b>                |                          |                                   |

Note 1: The Current approved project cost is either the approved cost as per the tender price, or the revised budgeted figure

**DUNDEE CITY COUNCIL CAPITAL EXPENDITURE MONITORING 30 JUNE 2026**

**Appendix 3**

|                                                                                 | <u>Approved</u><br><u>Capital</u><br><u>Budget</u><br><u>2026/27</u><br><u>£000</u> | <u>Total</u><br><u>Budget</u><br><u>Adjustments</u><br><u>£000</u> | <u>Revised</u><br><u>Capital</u><br><u>Budget</u><br><u>2026/27</u><br><u>£000</u> | <u>Actual</u><br><u>Spend to</u><br><u>30 Jun 2026</u><br><u>£000</u> | <u>Projected</u><br><u>Outturn</u><br><u>2026/27</u><br><u>£000</u> | <u>Variance</u><br><u>£000</u> | <u>Actual Spend</u><br><u>to 30.6.2026</u><br><u>as a % of</u><br><u>Revised</u><br><u>Budget</u> |
|---------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|--------------------------------------------------------------------|------------------------------------------------------------------------------------|-----------------------------------------------------------------------|---------------------------------------------------------------------|--------------------------------|---------------------------------------------------------------------------------------------------|
| <b><u>Capital Expenditure</u></b>                                               |                                                                                     |                                                                    |                                                                                    |                                                                       |                                                                     |                                |                                                                                                   |
| <b><u>Tackle Climate Change and reach Net Zero carbon emissions by 2045</u></b> |                                                                                     |                                                                    |                                                                                    |                                                                       |                                                                     |                                |                                                                                                   |
| Energy Efficiency                                                               | 10,999                                                                              | 364                                                                | 11,363                                                                             | 1,060                                                                 | 11,363                                                              | -                              | 9%                                                                                                |
| <b><u>Build Resilient and Empowered Communities</u></b>                         |                                                                                     |                                                                    |                                                                                    |                                                                       |                                                                     |                                |                                                                                                   |
| Free from Serious Disrepair                                                     | 9,997                                                                               | 1,172                                                              | 11,169                                                                             | 2,316                                                                 | 11,169                                                              | -                              | 21%                                                                                               |
| Modern Facilities and Services                                                  | 2,101                                                                               | (848)                                                              | 1,253                                                                              | 98                                                                    | 1,253                                                               | -                              | 8%                                                                                                |
| Healthy, Safe & Secure                                                          | 4,000                                                                               | (1,588)                                                            | 2,412                                                                              | 209                                                                   | 2,412                                                               | -                              | 9%                                                                                                |
| Miscellaneous                                                                   | 2,343                                                                               | 1,403                                                              | 3,746                                                                              | 239                                                                   | 3,746                                                               | -                              | 6%                                                                                                |
| Increase Supply of Council Housing                                              | 4,689                                                                               | 5                                                                  | 4,694                                                                              | 196                                                                   | 4,694                                                               | -                              | 4%                                                                                                |
| Demolitions                                                                     | 60                                                                                  | (30)                                                               | 30                                                                                 | 11                                                                    | 30                                                                  | -                              | 37%                                                                                               |
| Digital /ICT                                                                    | 292                                                                                 |                                                                    | 292                                                                                | 20                                                                    | 292                                                                 | -                              | 7%                                                                                                |
| Sheltered Lounge Upgrades                                                       | 200                                                                                 |                                                                    | 200                                                                                | 20                                                                    | 200                                                                 | -                              | 10%                                                                                               |
| <b>Capital Expenditure 2026/27</b>                                              | <b>34,681</b>                                                                       | <b>478</b>                                                         | <b>35,159</b>                                                                      | <b>4,169</b>                                                          | <b>35,159</b>                                                       |                                | <b>12%</b>                                                                                        |
| <b><u>Capital Resources</u></b>                                                 |                                                                                     |                                                                    |                                                                                    |                                                                       |                                                                     |                                |                                                                                                   |
| <b>Expenditure Funded from Borrowing</b>                                        | 31,832                                                                              | 478                                                                | 32,310                                                                             | 4,159                                                                 | 32,310                                                              | -                              |                                                                                                   |
| <b>Capital Receipts, Grants &amp; Contributions - project specific</b>          |                                                                                     |                                                                    |                                                                                    |                                                                       |                                                                     |                                |                                                                                                   |
| Scottish Government Grants                                                      | 1,396                                                                               |                                                                    | 1,396                                                                              |                                                                       | 1,396                                                               | -                              |                                                                                                   |
| <b>Capital Funded from Current Revenue</b>                                      |                                                                                     |                                                                    |                                                                                    |                                                                       |                                                                     |                                |                                                                                                   |
| Council Tax discount reductions used to fund affordable housing                 | 1,000                                                                               |                                                                    | 1,000                                                                              |                                                                       | 1,000                                                               | -                              |                                                                                                   |
| <b>Capital Receipts, Grants &amp; Contributions</b>                             |                                                                                     |                                                                    |                                                                                    |                                                                       |                                                                     |                                |                                                                                                   |
| Receipts from Owners                                                            | 165                                                                                 |                                                                    | 165                                                                                |                                                                       | 165                                                                 | -                              |                                                                                                   |
| <b>Capital Receipts:-</b>                                                       |                                                                                     |                                                                    |                                                                                    |                                                                       |                                                                     |                                |                                                                                                   |
| Sale of Assets - Land                                                           | 288                                                                                 |                                                                    | 288                                                                                | 10                                                                    | 288                                                                 | -                              |                                                                                                   |
| <b>Capital Resources 2026/27</b>                                                | <b>34,681</b>                                                                       | <b>478</b>                                                         | <b>35,159</b>                                                                      | <b>4,169</b>                                                          | <b>35,159</b>                                                       |                                |                                                                                                   |
| <b>Capital Expenditure as % of Capital Resources</b>                            | <b>100%</b>                                                                         |                                                                    |                                                                                    |                                                                       | <b>100%</b>                                                         |                                |                                                                                                   |

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| Dundee City Council Capital Projects  |                     |                                 |                        |                                      | Note 1                                                                                                                                                                                          |                                    |
|---------------------------------------|---------------------|---------------------------------|------------------------|--------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------|
| Project                               | Grant Award<br>£000 | Adjustment<br>to Grant<br>Award | Revised<br>Grant Award | Expenditure to<br>30/06/2026<br>£000 | Comments                                                                                                                                                                                        | Making<br>satisfactory<br>progress |
| Phase 3 Waterfront Office Development | 3,000               | - 1,500.00                      | 1,500                  |                                      | The balance of funding is being reallocated from this project to other projects in the programme and the outcome of this will be advised to elected members in due course.                      | No                                 |
| City Centre Masterplanning            | 200                 |                                 | 200                    | 149                                  | Supporting the City Centre Traffic Modelling study as part of the City Centre Strategic Investment Plan. This work is complete awaiting invoices                                                | Yes                                |
| Eastern Quarter Improvements          | 1,000               |                                 | 1,000                  |                                      | Design works for enhancements to Murraygate complete, out for costing. Tender report to be taken to City Growth and Infrastructure Committee for approval. Work due to start Q3 2026.           | Yes                                |
| Dundee Green Circular Active Travel   | 500                 |                                 | 500                    | 455                                  | Report 230-2025 approved at Fair Work, Economic Growth & Infrastructure Committee on 18th August, committed £0.5m spend in 25/26 & 2026/27. Project nearing completion.                         | Yes                                |
| Community Facilities Grant Scheme     | 304                 |                                 | 304                    | 2                                    | Two rounds of challenge fund approved. £985,000 of the £1M allocated to 13 projects, 4 of which are being delivered by DCC (note the balance of grant award within third party projects below). | Yes                                |
|                                       | 5,004               | - 1,500                         | 3,504                  | 606                                  |                                                                                                                                                                                                 |                                    |

| Third Party Capital Projects                                    |                     |                                 |                        |                                      |                                                                                                                                                                                                                                                                |                                    |
|-----------------------------------------------------------------|---------------------|---------------------------------|------------------------|--------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------|
| Project                                                         | Grant Award<br>£000 | Adjustment<br>to Grant<br>Award | Revised<br>Grant Award | Expenditure to<br>30/06/2026<br>£000 | Comments                                                                                                                                                                                                                                                       | Making<br>satisfactory<br>progress |
| Commercial Buildings Enhancement Scheme                         | 1,000               |                                 | 1,000                  | 15                                   | Scheme is open. 52 expressions of interest received, 24 invited to submit a full bid with 13 applications received to date, with 4 grants approved so far. 1 grant payment made.                                                                               | Yes                                |
| Historic Buildings Renewal Fund                                 | 2,000               |                                 | 2,000                  |                                      | Scheme open. A number of initial enquiries made, with application process in development                                                                                                                                                                       | Yes                                |
| Community Facilities Grant Scheme                               | 696                 |                                 | 696                    | 423                                  | Two rounds of challenge fund approved. £985,000 of the £1M allocated to 13 projects, 9 of which are being delivered by external bodies.                                                                                                                        | Yes                                |
| Life Sciences Innovation District                               | 2,000               |                                 | 2,000                  |                                      | Working with the University of Dundee to deliver the project. Negotiations underway to conclude ongoing lease of building and final specifications for the investment                                                                                          | Yes                                |
| Dundee Waterfront - A Home For LegalTech Education & Innovation | 1,100               |                                 | 1,100                  | 176                                  | Work underway. First 3 claims have been paid and completion date is set for autumn 2026.                                                                                                                                                                       | Yes                                |
| Dundee Museum of Transport                                      | 1,200               | 1,500                           | 2,700                  | 318                                  | Work is underway on the building with good progress being made.                                                                                                                                                                                                | Yes                                |
| Dundee & Angus College Future Skills                            | 4,500               |                                 | 4,500                  |                                      | This project has been awarded an extension by UK Government as it is now part of the wider conversation about the redevelopment of the college. Funding secured from Scottish Funding Council to prepare the business case for the larger project.             | Yes                                |
| Dundee & Angus College Health Facility                          | 500                 |                                 | 500                    | 100                                  | Work is underway and the facility should be in operation in autumn 2026. Second claim being processed.                                                                                                                                                         | Yes                                |
| Kirkton Community Enterprise Centre                             | 1,500               |                                 | 1,500                  | 149                                  | Revised project scale agreed, design work for project underway. Match funding secured from Scottish Government's Regeneration Capital Grant Fund. Contract requires to be signed by March 2027. SCIO re-engaged with architect/team to start delivery process. | Yes                                |
| Social Bite Recovery Village                                    | 500                 |                                 | 500                    |                                      | Project remains in development, potential site identified. Potential delivery partner taking proposal to Board.                                                                                                                                                | Under Review                       |
|                                                                 | 14,996              | 1,500                           | 16,496                 | 1,181                                |                                                                                                                                                                                                                                                                |                                    |

|              |               |          |               |              |
|--------------|---------------|----------|---------------|--------------|
| <b>TOTAL</b> | <b>20,000</b> | <b>-</b> | <b>20,000</b> | <b>1,787</b> |
|--------------|---------------|----------|---------------|--------------|

Note 1 - Expenditure to 30th June 2026 includes current and previous year expenditure

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