ITEM No …6………..

REPORT TO: **CITY GOVERNANCE COMMITTEE – 18 AUGUST 2025**

REPORT ON: **CAPITAL EXPENDITURE MONITORING 2025/26**

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

REPORT NO: **216–2025**

1 PURPOSE OF REPORT

1.1 To appraise Elected Members of the latest position regarding the Council's Capital Plan 2025-30.

2 RECOMMENDATION

2.1 It is recommended that the Committee note the latest position regarding the Council's Capital Plan 2025-30.

3 FINANCIAL IMPLICATIONS

3.1 This report shows the latest projections for 2025/26 expenditure and total cost as at 30th June 2025.

Appendix 1, which details the General Services position to the end of June 2025, shows a revised projected outturn for 2025/26 of £61.899m, an increase of £5.923m since the Capital Plan 2025-30 was approved at City Governance Committee on 17th February 2025 (Report 44-2025, Article V refers). The net movements that have contributed to this increase are summarised in paragraph 5.2 of this report. The net movement of budgets from 2025/26 into 2026/27 of £4.274m will be funded from a combination of borrowing and grants and contributions.

Appendix 3, which details the Housing HRA position to the end of February 2025, shows a projected outturn for 2025/26 of £27.526m, a decrease of £6.980m since the Capital Plan 2025-30 was approved at City Governance Committee on 17th February 2025 (Report 44-2025, Article V refers). The main reasons for this increase are detailed in paragraphs 6.2.1 to 6.2.7 below.

4 BACKGROUND

4.1 The Capital Plan 2025-30 was approved at City Governance Committee on 17 February 2025 (Report 44-2025, Article V refers).

In addition to monitoring the in-year budget (i.e. 2025/26) the total projected cost of each project will be monitored against the cost when the tender acceptance was approved at Committee. Furthermore, the projected completion date for each project will be monitored against the completion date as anticipated when the tender report was approved. The capital programme is being monitored in conjunction with the Council’s asset managers.

The Housing HRA Capital Programme 2025/26 was approved as part of the Capital Plan 2025-30 at the City Governance Committee on 17 February 2025 (Report 44-2025, Article V refers).

4.2 Local Authorities from 1 April 2004 are required, by Regulation, to comply with the Prudential Code under Part 7 of the Local Government Act 2003. The Capital Budget for 2025/26 is being monitored within the framework of the updated Prudential Code 2021.

4.3 The Capital Monitoring report provides detailed information on major projects and programmes contained within the Capital Budget and the impact of expenditure movements on future financial years.

5 GENERAL SERVICES CURRENT POSITION

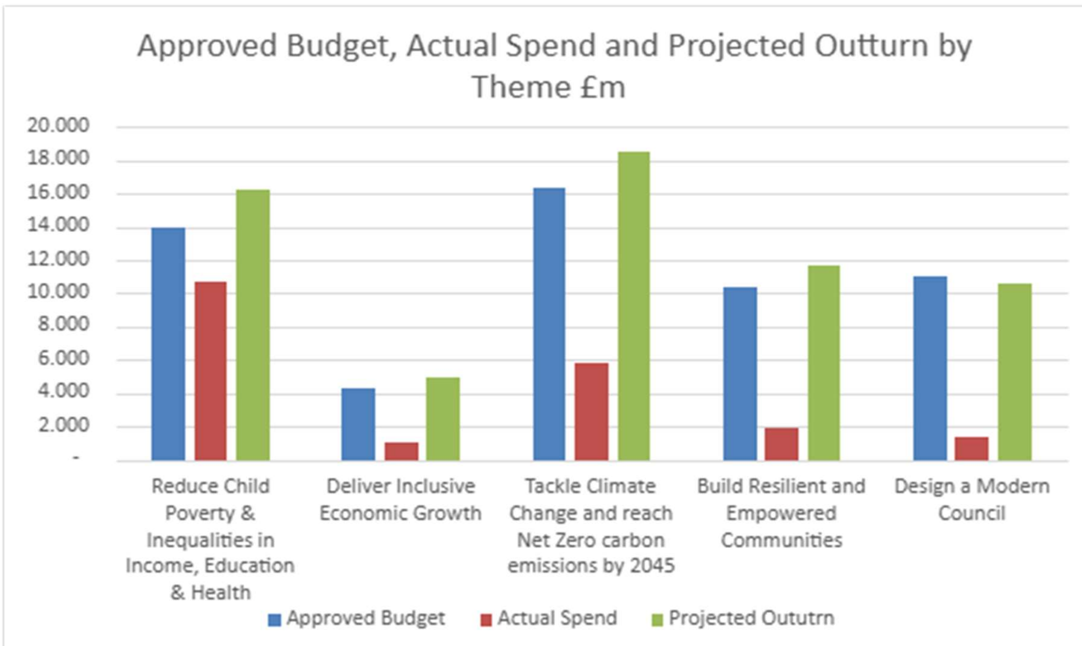
5.1 Appendix 2 details the latest projected outturn for major projects and programmes, both for 2025/26 and for the whole project lifespan. In addition, the Appendix monitors project timescales, with approved completion dates taken from tender approval reports.
In some instances, it is not possible to provide approved or projected total project costs and timescales due to the budget being a block programme containing various smaller projects within it. In these cases,

the total cost is assumed to be the budgeted figure plus previous year actuals. The projected completion date is assumed to be the end of the financial year.

The projects funded from the capital award of £20m to Dundee for the Community Regeneration Partnership (previously named the Levelling Up Partnership) reported to the Fair Work, Economic Growth and Infrastructure Committee on 21 April 2025 (Report 114-2025, Article X refers) are now being undertaken and details of funds committed to spend in 2025/26 will be reflected in this and future capital monitoring reports (see para 5.2.6 below).

Appendix 1 summarises the total gross expenditure for 2025/26 and how this expenditure is funded. The projected budgeted capital expenditure is 101% of the projected capital resources. Project cashflows, for phasing of budgets, are constantly being reviewed. Actual expenditure to 30th June is £20.796m, 34% of the Revised Budget 2025/26 compared to 20% for the same period last year.

The table below shows a comparison of approved budget, actual spend and projected outturn for 2025/26, broken down by Council Theme.



The net increase in the projected outturn for 2025/26 reflects additional grant income being awarded to the Council, and project/programmes budgets being reprofiled from 2025/26 into 2026/27. Key variations are as follows and details are provided in subsequent paragraph.

Increases in planned expenditure:

- Projects carried forward from 2024/25 - £6.871m
- Tier 1 Active Travel Infrastructure Fund - £0.517m
- Transport & Infrastructure- Dundee Transformation Corridors - £0.745m
- Vacant & Derelict Land Investment Programme - £0.695m
- United Kingdom Shared Prosperity Fund - £0.521m
- Community Regeneration Partnership - £0.500m

Reduction in planned expenditure:

- Sports Facilities-Upgrade Community Sports Provision - (£0.400m)
- Property Rationalisation Programme - (£0.453m)
- Depot Rationalisation Programme - (£0.877m)
- Water Resilient Dundee - (£0.356m)
- Flood Risk Management - (£0.704m)
- City Improvement/City Investment Fund - (£0.964m)

5.2 <u>2025/26 Expenditure Variations</u>

Appendix 1, which details the General Services position to the end of June 2025, shows a revised projected outturn for 2025/26 of £61.399m, an increase of £5.423m since the Capital Plan 2025-30 was approved at City Governance Committee on 17th February 2025 (Report 44-2025, Article V refers) The net movements that have contributed to this increase are summarised in paragraph 5.2.1 to 5.2.11 below.

5.2.1 Additional expenditure of £6.871m on various projects across the Capital Programme to take account of slippage within the 2024/25 Capital Programme since the Capital Plan 2025-30 was approved in February 2025 (Report 44-2025, Article V refers) and is required to be carried forward into 2025/26. This budgeted expenditure will be funded from a combination of borrowing and grants and contributions.

5.2.2 Tier 1 Active Travel Infrastructure Fund (Tackle Climate Change and Reach Net Zero Carbon Emissions by 2045) – Additional expenditure of £0.517m in 2025/26. The expenditure is funded by a grant from Transport Scotland. The purpose of the grant is to undertake a programme of works for local cycling, walking and safer routes. There will be no impact on the Council's level of borrowing.

5.2.3 Transport & Infrastructure (Tackle Climate Change and Reach Net Zero Carbon Emissions by 2045 – Other Projects) – Additional expenditure of £0.745m in 2025/26. This expenditure is funded by a grant from Transport Scotland. The grant will be used to develop the design of Sustainable Transport Corridors along the Lochee and Arbroath Road arterial routes, to improve bus priority measures and active travel. There will be no impact on the Council's level of borrowing.

5.2.4 Vacant Derelict Land Investment Programme (Build Resilient and Empowered Communities – Other Projects) - Additional expenditure of £0.695m in 2025/26. This expenditure is funded by a grant from the Scottish Government. The grant will be used to regenerate sites within the Lochee area. There will be no impact on the Council's level of borrowing.

5.2.5 United Kingdom Shared Prosperity Fund (Build Resilient and Empowered Communities – Other Projects) – Additional expenditure of £0.521m in 2025/26. This expenditure is funded by a grant from the UK Government. Ther grant will be used to support business sites, premises and supporting people into employment. There will be no impact on the Council's level of borrowing.

5.2.6 Community Regeneration Partnership – (Build Resilient and Empowered Communities – Other Projects – Additional expenditure of £0.500m in 2025/26 on Dundee Green Circular Active Travel Improvements. The improvements will create a more attractive and accessible route for both pedestrians and cyclists on the Green Circular improving both safety and usability. This expenditure will be funded from a capital grant from the Community Regeneration Partnership Fund. There will be no impact on the Council's level of borrowing.

5.2.7 Sports Facilities (Build Resilient and Empowered Communities – Other Projects) - Reduction in projected expenditure of £0.400m in 2025/26 on Upgrade of Community Sports Provision. The first phase of improvement works will complete by the end of the year, and discussions are ongoing to develop the next phase of the works which will be delivered during 2026/27. There will be a reduction in borrowing in 2025/26 and a corresponding increase in 2026/27.

5.2.8 Property Rationalisation (Design a Modern Council – Other Projects) - Reduction in projected expenditure of £0.453m in 2025/26. A review to determine the appropriate level and type of spaces required to deliver council services continues to be developed. Any works resulting from this review will be carried out from this budget. The budget will be required in 2026/27. There will be a reduction in borrowing in 2025/26 and a corresponding increase in 2026/27.

5.2.9 Depot Rationalisation Programme (Design a Modern Council) – Reduction in projected expenditure of £0.877m in 2025/26. The reduction in budget reflects the current rescoping of the project ensuring the design development for depot requirements meets Construction Services future operational requirements. The budget will be required in future years. There will be a reduction in borrowing in 2025/26 and a corresponding increase in future years.

5.2.10 Water Resilient Dundee (Tackle Climate Change and Reach Net Zero Carbon Emissions by 2045 – Other Projects) - Reduction in projected expenditure of £0.356m in 2025/26. The budget is for the delivery of projects identified as part of Dundee Water Resilient partnership with Scottish Water. It is to be used to fund new and existing projects incorporating Blue Green Infrastructure across the city. The budget will be required in 2026/27. There will be a reduction in borrowing in 2025/26 and a corresponding increase in future years.

5.2.11 Flood Risk Management (Tackle Climate Change and Reach Net Zero Carbon Emissions by 2045 – Other Projects) - Reduction in projected expenditure of £0.704m in 2025/26. This budget is for match funding for a Flood Protection Scheme on the Dighty. There is currently still no Scottish Government funding agreement for the cycle 2 projects. This budget will be required in future years. There will be a reduction in borrowing in 2025/26 and a corresponding increase in future years.

5.2.12 City Improvement/Investment Fund (Build Resilient & Empowered Communities) - Reduction in projected expenditure of £0.964m in 2025/26. The budget has been prioritised in the City Centre with projects currently at development stage and works are programmed to commence during 2026. The budget will be required in 2026/27. There will be a reduction in borrowing in 2025/26 and a corresponding increase in 2026/27.

5.3 The table below shows the latest position regarding the capital resources for funding of the 2025/26 programme: -

	Approved Budget £m	**Adjustments £m**	**Revised Budget £m**	**Projected Outturn £m**	**Variance £m**
Borrowing	27.230	5.359	32.589	32.589	-
General Capital Grant	13.187		13.187	13.187	-
Capital Grants & Contributions	8.859	4.838	13.697	13.697	-
Capital Receipts – Sale of Assets	2.000	-	2.000	2.000	-
	51.276	10.197	61.473	61.473	-

5.3.1 Over the last 5 years the actual outturns achieved have been: -

	£m
2021/22	45.038
2022/23	44.086
2023/24	73.454
2024/25	105.619
2025/26 (Projected)	61.473

5.4 Projected Total Cost Variations

There are no total cost variations to report since the previous capital monitoring report went to committee.

5.5 Completion Date Variations (this compares the estimated completion date as per the tender acceptance report to the actual completion date)

There are no completion date variations to report since the previous capital monitoring report went to committee.

Officers are constantly reviewing the capital programme to ascertain the impact of global supply chain issues on the timescales for delivering projects. Officers will report any further revisions to estimated completion dates in future capital monitoring reports.

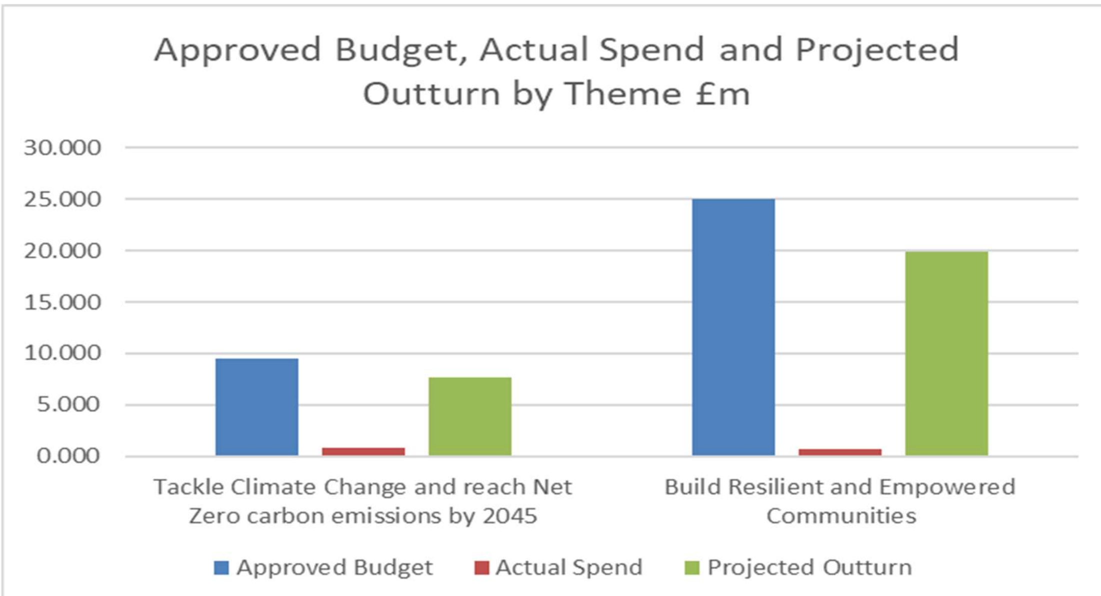
6 **HOUSING HRA - CURRENT POSITION**

6.1 2025/26 Expenditure Variations

Appendix 2 details the latest projected outturn for each project, both for 2025/26 and for the whole project lifespan. In addition, the Appendix monitors project timescales. In some instances, it is not possible to provide approved or projected total project costs and timescales due to the project being a block programme containing various smaller projects within it. In these cases, the total cost is assumed to be the budgeted figure plus previous year actuals.

Appendix 3 summarises the total gross expenditure for 2025/26 and how this expenditure is funded. The projected budgeted capital expenditure is 100% of the projected capital resources. Project cashflows, for phasing of budgets, are constantly being reviewed. Actual expenditure to 30th June 2025 is £1.510m, 5% of the Revised Budget 2025/26 compared to 12% for the same period last year.

The table below shows a comparison of approved budget, actual spend and projected outturn for 2025/26, broken down by Council Theme.



6.2 Appendix 3, which details the Housing HRA position to the end of June 2025, shows a projected outturn for 2025/26 of £27.526m, a decrease of £6.980m since the Capital Plan 2025-30 was approved at City Governance Committee on 17th February 2025 (Report 44-2025, Article V refers). The main reasons for this decrease are detailed in paragraphs 6.2.1 to 6.2.7 below.

6.2.1 Energy Efficiency – External insulation and Cavity Fill (Tackle Climate Change and Reach Net Zero Carbon Emissions by 2045) - Projected expenditure for 2025/26 has decreased by £0.739m. This reduction is due to a review of the programme revealing delays in project delivery, specifically related to the design and tendering processes that are required before delivery. Consequently, the delivery timescales have been impacted. The projections have now been updated to reflect the latest timelines and estimates.

6.2.2 Energy Efficiency – MSD Carbon Steel Distribution and Pipework Replacement (Tackle Climate Change and Reach Net Zero Carbon Emissions by 2045) – The projected expenditure for 2025/26 has been reduced by £0.900m. This adjustment is due to the ongoing option appraisal process, which has required updates to the expenditure projections to align with the latest timelines for the options appraisal to conclude before design and tendering processes can commence which impact delivery timescales.

6.2.3 Free from Serious Disrepair - Roofs (Build Resilient and Empowered Communities) - The projected expenditure has decreased by £1.024m in 2025/26. This reduction is attributed to revised anticipated costs for projects currently onsite, which are expected to conclude within this financial year, in accordance with previous tender reports agreed upon at the committee.

6.2.4 Free from Serious Disrepair – Windows (Build Resilient and Empowered Communities) - The projected expenditure for 2025/26 has been reduced by £1.598m. This decrease is due to the consolidation of projects with other workstreams, including EWI, and the requirement for additional technical input before the tender process. The updated projects will be reported back to the committee.

6.2.5 Healthy, Safe and Secure - Smoke Detector Programme – (Build Resilient and Empowered Communities) - The projected expenditure for 2025/26 has decreased by £1.100m. A tender for the replacement programme will be presented to the committee later this year.

6.2.6 Healthy, Safe and Secure - Electrical Upgrading – (Build Resilient and Empowered Communities) - The projected expenditure for 2025/26 has been reduced by £0.500m. This decrease is attributed to a revised scope of works requiring additional technical input to ensure successful delivery before the tender process is submitted to the committee.

6.2.7 Increased supply of Council Housing - Blackness Road (Build Resilient and Empowered Communities). The projected expenditure for the project in 2025/26 has decreased by £1.283m. This reduction results from revised anticipated costs due to the phasing of the programme within this financial year, following a competitive tender exercise for Blackness previously reported to the committee.

6.3 The table below shows the latest position regarding the funding of the 2025/26 programme: -

	Approved Budget £m	**Adjustments £m**	**Revised Budget £m**	**Projected Outturn £m**	**Variance £m**
Borrowing	32.301	(6.980)	25.321	25.321	-
Capital Grants & Contributions	1.130	-	1.130	1.130	-
CFCR	450	-	450	450	-
Capital Receipts – Sale of Assets	460	-	460	460	-
Receipts from Owners	165	-	165	165	-
	34.506	(6.980)	27.526	27.526	-

6.3.2 Over the last 5 years the actual outturns achieved have been: -

	£m
2021/22	12.338
2022/23	9.232
2023/24	12.175
2024/25	16.530
2025/26 (Projected)	27.526

6.4 Projected Total Cost Variations

There are no total cost variations to report since the previous capital monitoring report went to committee.

6.5 Completion Date Variations (this compares the estimated completion date as per the tender acceptance report to the actual completion date)

There are no completion date variations to report since the previous capital monitoring report went to committee.

7 **POLICY IMPLICATIONS**

7.1 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.

8 CONSULTATION

8.1 The Council Leadership Team have been consulted with the content of this report.

9 BACKGROUND PAPERS

9.1 None.

PAUL THOMSON
EXECUTIVE DIRECTOR OF CORPORATE SERVICES **06 AUGUST 2025**

2025/26 DUNDEE CITY COUNCIL CAPITAL EXPENDITURE MONITORING TO 30th JUNE 2025 **Appendix 1**

GENERAL SERVICES	Approved Capital Budget 2025/26 £000	Total Budget Adjustments £000	Revised Capital Budget 2025/26 £000	Actual Spend 2025/26 £000	Projected Outturn 2025/26 £000	Variance £000	Actual Spend to 30.6.25 as a % of Revised Budget
Capital Expenditure							
Reduce Child Poverty & Inequalities in Income, Education & Health	13,982	2,201	16,183	**10,679**	**16,183**	0	66%
Deliver Inclusive Economic Growth	4,298	636	4,934	**1,022**	**4,934**	0	21%
Tackle Climate Change and reach Net Zero carbon emissions by 2045	16,331	2,216	18,547	**5,867**	**18,547**	0	32%
Build Resilient and Empowered Communities	10,397	1,280	11,677	**1,868**	**11,677**	0	16%
Design a Modern Council	10,968	(410)	10,558	**1,360**	**10,558**	0	13%
Capital Expenditure 2025/26	**55,976**	**5,923**	**61,899**	**20,796**	**61,899**	**0**	34%
Capital Resources							
Expenditure Funded from Borrowing	27,230	5,359	**32,589**	**13,941**	**32,589**		
General Capital Grant	13,187		**13,187**	**3,461**	**13,187**		
Capital Grants & Contributions - project specific	8,859	4,838	**13,697**	**3,469**	**13,697**		
Capital Receipts - Sale of Assets	2,000		**2,000**	**(75)**	**2,000**		
Capital Resources 2025/26	**51,276**	**10,197**	**61,473**	**20,796**	**61,473**		
Capital Expenditure as % of Capital Resources	**109%**		**101%**		**101%**		

Appendix 2

REDUCE CHILD POVERTY AND INEQUALITIES IN INCOMES, EDUCATION AND HEALTH

Project/Nature of Expenditure	Approved Budget 2025/26 £000	Total Adjusts £000	Revised Budget 2025/26 £000	Expenditure to 30/06/2025 £'000	Projected Outturn 2025/26 £000	Actual Project Cost to 30/06/2025 £000	Current Approved Project Cost £000 (Note 1)	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
MAJOR PROJECTS - Reduce Child Poverty and Inequalities										
School Estate Investment-East End Community Campus	12,992	2,181	15,173	10,676	15,173	96,403	100,800	100,900	Jul-25	Aug-25
(Less External Funding)	(100)		(100)		(100)			(100)		
OTHER PROJECTS - Reduce Child Poverty and Inequalities	990	20	1,010	**3**	1,010	462	1,469	1,469		
(Less External Funding)	(210)		(210)		(210)	(50)	(260)	(260)		
Net Expenditure	**13,672**	**2,201**	**15,873**	**10,679**	**15,873**	**96,815**	**102,009**	**102,009**		
Receipts	**(310)**		**(310)**		**(310)**	**(50)**	**(260)**	**(360)**		
Gross Expenditure	**13,982**	**2,201**	**16,183**	**10,679**	**16,183**	**96,865**	**102,269**	**102,369**		

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 2025-30

Appendix 2

DELIVER INCLUSIVE ECONOMIC GROWTH

Project/Nature of Expenditure	Approved Budget 2025/26 £000	Total Adjusts £000	Revised Budget 2025/26 £000	Expenditure to 30/06/2025 £'000	Projected Outturn 2025/26 £000	Actual Project Cost to 30/06/2025 £000	Current Approved Project Cost £000 (Note 1)	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
MAJOR PROJECTS - Deliver Inclusive Economic Growth										
Site 6 South Side - Office Development	2,615	91	2,706	1,026	2,706	24,522	26,202	26,202	Feb-25	Jun-25
OTHER PROJECTS - Deliver Inclusive Economic Growth	1,683	545	2,228	(4)	2,228	1,987	2,763	2,632		
(Less External Funding)	(331)	41	(290)		(290)	(134)	(475)	(424)		
Net Expenditure	**3,967**	**677**	**4,644**	**1,022**	**4,644**	**26,375**	**28,490**	**28,410**		
Netted Off Receipts	**(331)**	**41**	**(290)**		**(290)**	**(134)**	**(475)**	**(424)**		
Gross Expenditure	**4,298**	**636**	**4,934**	**1,022**	**4,934**	**26,509**	**28,965**	**28,834**		

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 2025-30

Appendix 2

TACKLE CLIMATE CHANGE AND REACH NET ZERO CARBON EMISSIONS BY 2045

Project/Nature of Expenditure	Approved Budget 2025/26 £000	Total Adjusts £000	Revised Budget 2025/26 £000	Expenditure to 30/06/2025 £'000	Projected Outturn 2025/26 £000	Actual Project Cost to 30/06/2025 £000	Note 1 Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
MAJOR PROJECTS - Tackle Climate Change and Reach Net Zero Emissions by 2045										
Broughty Ferry to Monifieth Active Travel Improvements	1,490	(505)	985	90	985	16,638	17,479	17,533	Sep-24	Mar-26
(Less External Funding)	(1,269)	434	(835)	85	(835)	(16,394)	(17,314)	(17,314)	Sep-24	Mar-26
Tier 1 Active Travel Infrastructure Fund (formerly known as Cycling, Walking & Safer Routes)	655	517	1,172	156	1,172	156	1,172	1,172	Mar-26	Mar-26
(Less External Funding)	(655)	(517)	(1,172)	(156)	(1,172)	(156)	(1,172)	(1,172)	Mar-26	Mar-26
DCA Lifecycle plant replacement programme	1,110	20	1,130	142	1,130	398	4,550	4,550	Main Works Tender targeted for approval during 2025/26	
Low Carbon Transport (Green Transport Hub & Spokes - Bell Street)	6,414	1,784	8,198	3,881	8,198	13,623	17,940	17,940	Sep-25	Sep-25
(Less External Funding)	(4,519)	(1,784)	(6,303)	(3,616)	(6,303)	(13,358)	(14,400)	(16,045)	Sep-25	Sep-25
Vehicle Fleet & Infrastructure	3,172	30	3,202	1,277	3,202	5	3,258	3,258	Mar-26	Mar-26
(Less Sale of Vehicles & Equipment)		(19)	(19)	(19)	(19)	(19)	(19)	(19)	Mar-26	Mar-26
OTHER PROJECTS - Tackle Climate Change and Reach Net Zero Carbon Emissions by 2045	3,490	370	3,860	321	3,860	17,712	25,372	25,398		
(Less External Funding)	(666)	(1,131)	(1,797)	(13)	(1,787)	(873)	(2,974)	(2,964)		
Net Expenditure	**9,222**	**(801)**	**8,421**	**2,148**	**8,431**	**17,732**	**33,892**	**32,337**		
Receipts	**(7,109)**	**(3,017)**	**(10,126)**	**(3,719)**	**(10,116)**	**(30,800)**	**(35,879)**	**(37,514)**		
Gross Expenditure	**16,331**	**2,216**	**18,547**	**5,867**	**18,547**	**48,532**	**69,771**	**69,851**		

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 2025-30

Appendix 2

BUILD RESILIENT AND EMPOWERED COMMUNITIES

Project/Nature of Expenditure	Approved Budget 2025/26 £000	Total Adjusts £000	Revised Budget 2025/26 £000	Expenditure to 30/06/2025 £'000	Projected Outturn 2025/26 £000	Actual Project Cost to 30/06/2025 £000	Current Approved Project Cost £000 (Note 1)	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
MAJOR PROJECTS - Build Resilient and Empowered Communities										
Road Maintenance Partnership	3,460	(77)	3,383	768	3,383	768	3,383	3,383	Mar-26	Mar-26
Street Lighting Renewal	1,016	32	1,048	252	1,048	252	1,048	1,048	Mar-26	Mar-26
City Improvement/Investment Fund	1,342	(951)	391	141	391	178	1,596	1,487	Mar-26	Mar-26
(Less External Funding)	(500)	109	(391)	0	(391)	0	(500)	(391)	Mar-26	Mar-26
Parks & Open Spaces	2,140	214	2,354	452	2,354	1,613	3,580	3,580	Mar-26	Mar-26
(Less External Funding)	(609)		(609)	(152)	(609)	(347)	(804)	(804)	Mar-26	Mar-26
OTHER PROJECTS/PROGRAMMES - Build Resilient and Empowered Communities	2,439	2,062	4,501	255	4,501	1,892	6,083	6,142		
(Less External Funding)		(1,971)	(1,971)	402	(1,971)	(358)	(2,728)	(2,728)		
Net Expenditure	**9,288**	**(582)**	**8,706**	**2,118**	**8,706**	**3,998**	**11,658**	**11,717**		
Receipts	**(1,109)**	**(1,862)**	**(2,971)**	**250**	**(2,971)**	**(705)**	**(4,032)**	**(3,923)**		
Gross Expenditure	**10,397**	**1,280**	**11,677**	**1,868**	**11,677**	**4,703**	**15,690**	**15,640**		

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 2025-30

Appendix 2

DESIGN A MODERN COUNCIL

Project/Nature of Expenditure	Approved Budget 2025/26 £000	Total Adjusts £000	Revised Budget 2025/26 £000	Expenditure to 30/06/2025 £'000	Projected Outturn 2025/26 £000	Actual Project Cost to 30/06/2025 £000	Note 1 Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
MAJOR PROJECTS/PROGRAMMES - Design a Modern Council										
Baldovie Depot Redevelopment	200	32	232	4	232	248	5,200	5,200	Tender will follow acquisition of land	
Depot Rationalisation Programme	867	(847)	20		20	431	3,063	3,063	Service review ongoing - tender will follow once reviewcomplete	
Dundee Ice Arena Plant & Upgrade	500	(24)	476	**25**	476	1,199	9,100	9,100	Early stages of development with consultation on-going. Tender report will follow	
Property Lifecycle Development Programme	5,089	418	5,507	208	5,507	3,219	9,522	8,908	Mar-26	Mar-26
Purchase Computer Equipment	1,251	113	1,364	140	1,364	225	1,469	1,469	Mar-26	Mar-26
Schools Connectivity		48	48	48	48	1,537	2,600	2,679		
OTHER PROJECTS/PROGRAMMES - Design a Modern Council	3,061	(150)	2,911	935	2,911	4,730	6,796	6,909		
Desktop Management Software		212	212		212					
Net Expenditure	**10,968**	**(410)**	**10,558**	1,360	**10,558**	**11,589**	**37,750**	**37,328**		
Netted Off Receipts										
Gross Expenditure	**10,968**	**(410)**	**10,558**	1,360	**10,558**	**11,589**	**37,750**	**37,328**		

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 2025-30

Appendix 2

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

Project/Nature of Expenditure	Approved Budget 2025/26 £000	Total Adjusts £000	Revised Budget 2025/26 £000	Expenditure to 30/06/2025	Projected Outturn 2025/26 £000	Actual Project Cost to 30/06/2025 £000	Note 1 Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Energy Efficient	9,452	(1,824)	7,628	790	7,628	1,652	8,520	8,520	Mar-26	Mar-26
Net Expenditure	**9,452**	**(1,824)**	**7,628**	**790**	**7,628**	**1,652**	**8,520**	**8,520**		
Receipts										
Gross Expenditure	**9,452**	**(1,824)**	**7,628**	**790**	**7,628**	**1,652**	**8,520**	**8,520**		

BUILD RESILIENT AND EMPOWERED COMMUNITIES - HOUSING REVENUE ACCOUNT ELEMENT

Project/Nature of Expenditure	Approved Budget 2025/26 £000	Total Adjusts £000	Revised Budget 2025/26 £000	Expenditure to 30/06/2025	Projected Outturn 2025/26 £000	Actual Project Cost to 30/06/2025 £000	Note 1 Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Free from Serious Disrepair	11,658	(2,266)	9,392	585	9,392	3,992	12,799	12,799	Mar-26	Mar-26
Modern Facilities & Services	876	35	911	1	911	151	1,061	1,061	Mar-26	Mar-26
Healthy, Safe and Secure	5,383	(1,855)	3,528	46	3,528	3,033	6,515	6,515	Mar-26	Mar-26
Miscellaneous	2,497	157	2,654	234	2,654	2,413	4,875	4,875	Mar-26	Mar-26
Increased Supply of Council Housing	4,430	(1,279)	3,151	(188)	3,151	1,213	8,673	8,678	Apr-27	Apr-27
(Less External Funding)	(930)		(930)		(930)		(2,326)	(2,326)	Apr-27	Apr-27
Demolitions	10	52	62	33	62	85	114	114	Mar-26	Mar-26
Sheltered Lounge Upgrades	200		200	9	200	9	200	200	Mar-26	Mar-26
Net Expenditure	**24,124**	**(5,156)**	**18,968**	**720**	**18,968**	**10,896**	**31,911**	**31,916**		
Receipts	**(930)**		**(930)**		**(930)**		**(2,326)**	**(2,326)**		
Gross Expenditure	**25,054**	**(5,156)**	**19,898**	**720**	**19,898**	**10,896**	**34,237**	**34,242**		

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 2025-30

DUNDEE CITY COUNCIL CAPITAL EXPENDITURE MONITORING 30 JUNE 2025 Appendix 3

	Approved Capital Budget 2025/26 £000	Total Budget Adjustments £000	Revised Capital Budget 2025/26 £000	Actual Spend to 30 Jun 2025 £000	Projected Outturn 2025/26 £000	Variance £000	Actual Spend to 30.6.2025 as a % of Revised Budget
Capital Expenditure							
Tackle Climate Change and reach Net Zero carbon emissions by 2045							
Energy Efficiency	9,452	(1,824)	7,628	790	7,628	-	10%
Build Resilient and Empowered Communities							
Free from Serious Disrepair	11,658	(2,266)	9,392	585	9,392	-	6%
Modern Facilities and Services	876	35	911	1	911	-	0%
Healthy, Safe & Secure	5,383	(1,855)	3,528	46	3,528	-	1%
Miscellaneous	2,497	157	2,654	234	2,654	-	9%
Increase Supply of Council Housing	4,430	(1,279)	3,151	(188)	3,151	-	-6%
Demolitions	10	52	62	33	62	-	53%
Sheltered Lounge Upgrades	200		200	9	200	-	5%
Capital Expenditure 2025/26	**34,506**	**(6,980)**	**27,526**	**1,510**	**27,526**	-	5%
Capital Resources							
Expenditure Funded from Borrowing	32,301	(6,980)	25,321	1,510	25,321	-	
Capital Receipts, Grants & Contributions - project specific							
Scottish Government Grants	930		930		**930**	-	
Incurance contribution	200		200		**200**		
Capital Funded from Current Revenue							
Council Tax discount reductions used to fund affordable housing	450		450		**450**	-	
Capital Receipts, Grants & Contributions							
Receipts from Owners	165		165		**165**	-	
Capital Receipts:-							
Sale of Assets - Land	460		460		**460**	-	
Capital Resources 2025/26	**34,506**	**(6,980)**	**27,526**	**1,510**	**27,526**		
Capital Expenditure as % of Capital Resources	**100%**		**100%**		**100%**		