

REPORT TO: CITY GOVERNANCE COMMITTEE – 22 SEPTEMBER 2025

REPORT ON: CAPITAL EXPENDITURE MONITORING 2025/26

REPORT BY: EXECUTIVE DIRECTOR OF CORPORATE SERVICES

REPORT NO: 237-2025

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.

2.2 It is recommended that the Committee extend the delegated authority of the Head of Sustainable Transport & Roads, as approved at Fair Work, Economic Growth & Infrastructure Committee on 21st August 2023 (Report 222-2023 Article V refers) to cover the additional £0.916m, as detailed in para 5.2.1, of this report. The vehicles will be purchased through the relevant national framework contract to ensure market competition and best value.

3 FINANCIAL IMPLICATIONS

3.1 This report shows the latest projections for 2025/26 expenditure and total cost as at 31st July 2025.

Appendix 1, which details the General Services position to the end of July 2025, shows a revised projected outturn for 2025/26 of £61.914m, an increase of £0.015m since the previous Capital Monitoring report was approved at City Governance Committee on 18th August 2025 (Report 216-2025, Article VI refers). The movements that have contributed to this increase are summarised in paragraph 5.2 of this report. The net movement of budget from 2025/26 into 2026/27 of £1m will be funded from borrowing.

Appendix 3, which details the Housing HRA position to the end of July 2025, shows a projected outturn for 2025/26 of £26.919m, a decrease of £0.607m since the previous Capital Monitoring report was approved at City Governance Committee on 18th August 2025 (Report 216-2025, Article VI refers). The main reasons for this increase are detailed in paragraphs 6.2.1 to 6.2.2 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

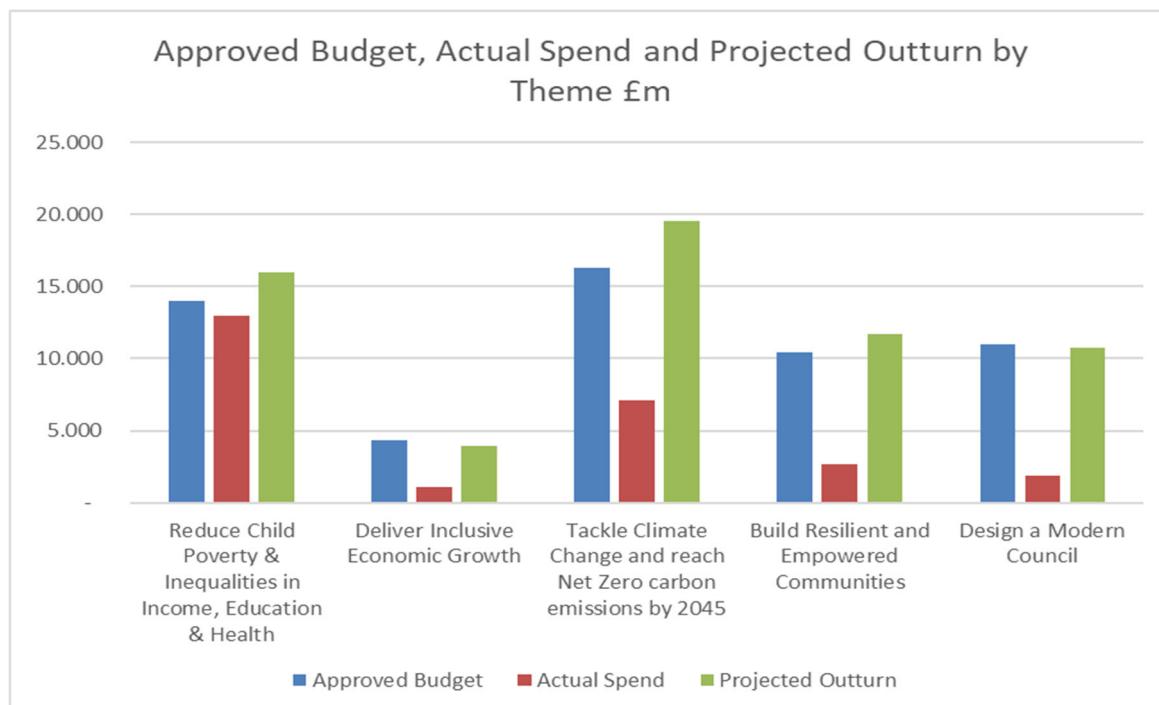
5.1 Appendix 2 details the latest projected outturn for major projects and programmes, both for 2025/26 and for the whole project lifespan. In addition, the Appendix monitors project timescales, with approved completion dates taken from tender approval reports.

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.

5.1.1 The projects funded from the grant 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 progressed with officers working with stakeholders to progress the delivery of the projects, in accordance with the terms of the Partnership's Memorandum of Understanding, and details of funds committed to spend in 2025/26 will be reflected in future capital monitoring reports.

5.1.2 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 31st July 2025 is £25.565m, 41% of the Revised Budget 2025/26 compared to 28% 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 to be Council, and project/programme budgets being reprofiled from 2025/26 into 2026/27. Key variations are as follows and details are provided in subsequent paragraphs.

Increases in planned expenditure:

- Vehicle Fleet & Infrastructure - £0.916m

Reduction in planned expenditure:

- Site 6 South Side – Office Development – (£1m)

5.2 2025/26 Expenditure Variations

Appendix 1, which details the General Services position to the end of July 2025, shows a revised projected outturn for 2025/26 of £61.914m, an increase of £0.015m since the previous Capital Monitoring report was approved at City Governance Committee on 18th August 2025 (Report 216-2025, Article VI refers). The net movements that have contributed to this increase are summarised in paragraphs 5.2.1 & 5.2.2 below.

- 5.2.1 Vehicle Fleet & Infrastructure (Tackle Climate Change and Reach Net Zero Carbon Emissions by 2045) – Additional expenditure of £0.916m in 2025/26. The expenditure is funded by a grant from the Scottish Government's Climate Change Emergency Fund. The grant will be utilised to procure fully electric light vans to replace existing diesel vans in the fleet. While the exact number of vans to be replaced will be determined during the procurement process, it is anticipated approximately forty light vans will be replaced with electric variants resulting in a reduction of 150kg of CO2 emissions annually. There will be no impact on the Council's level of borrowing.
- 5.2.2 Site 6 South Side – Office Development (Deliver Inclusive Economic Growth) – Reduction in projected expenditure of £1m in 2025/26. Works, now sequenced post construction completion to suit the tenant fit out programme. 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	4.359	31.589	31.589	-
General Capital Grant	13.187	916	14.103	14.103	-
Capital Grants & Contributions	8.859	4.937	13.796	13.796	-
Capital Receipts – Sale of Assets	<u>2.000</u>	-	<u>2.000</u>	<u>2.000</u>	-
	<u>51.276</u>	<u>10.212</u>	<u>61.488</u>	<u>61.488</u>	<u>-</u>

- 5.3.1 General Capital Grant – Additional Grant of £0.916m in 2025/26. The Council has been allocated £0.916m The Scottish Government's Climate Change Emergency Fund. The details on how it is proposed this additional grant is spent are detailed above in para 5.2.1.
- 5.3.2 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)	61.488

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.

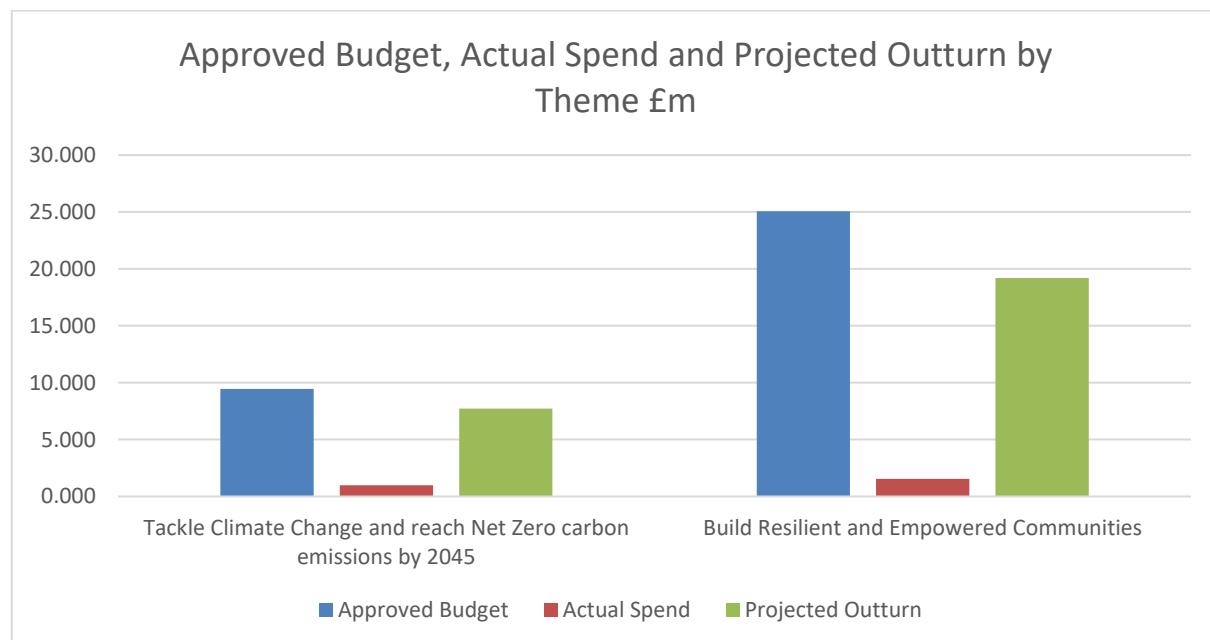
6 HOUSING HRA - CURRENT POSITION

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 31st July 2025 is £2,519m, 9% of the Revised Budget 2025/26 compared to 18% 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 July 2025, shows a projected outturn for 2025/26 of £26.919m, a decrease of £0.607m since the previous Capital Monitoring report was approved at City Governance Committee on 18th August 2025 (Report 216-2025, Article VI refers). The main reasons for this decrease are detailed in paragraphs 6.2.1 to 6.2.2 below.

6.2.1 Free from Serious Disrepair – Windows (Build Resilient and Empowered Communities) - The projected expenditure for 2025/26 has been reduced by £0.965m. This decrease is mainly due to the Menzieshill 11th programme which has been updated to align with the latest phasing of the project.

6.2.2 Healthy, Safe and Secure - Smoke Detector Programme – (Build Resilient and Empowered Communities) - The projected expenditure for 2025/26 has decreased by £0.250m. A tender for the replacement programme will be presented to the committee later this year.

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	(7.587)	24.714	24.714	-
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	-
	<u>34.506</u>	<u>(7.587)</u>	<u>26.919</u>	<u>26.919</u>	<u>=</u>

6.3.1 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)	26.919

.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
2025**

08 SEPTEMBER

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	<u>Approved</u>		<u>Revised</u>			<u>Actual Spend</u>
	<u>Capital Budget</u>	<u>Total Budget</u>	<u>Capital Budget</u>	<u>Actual Spend</u>	<u>Projected Outturn</u>	<u>to 31.7.25</u>
	<u>2025/26</u>	<u>Adjustments</u>	<u>2025/26</u>	<u>2025/26</u>	<u>2025/26</u>	<u>as a % of Revised Budget</u>
<u>£000</u>		<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>
GENERAL SERVICES						
<u>Capital Expenditure</u>						
Reduce Child Poverty & Inequalities in Income, Education & Health	13,982	2,002	15,984	12,929	15,984	0 81%
Deliver Inclusive Economic Growth	4,298	(354)	3,944	1,058	3,944	0 27%
Tackle Climate Change and reach Net Zero carbon emissions by 2045	16,331	3,221	19,552	7,091	19,552	0 36%
Build Resilient and Empowered Communities	10,397	1,280	11,677	2,638	11,677	0 23%
Design a Modern Council	10,968	(211)	10,757	1,849	10,757	0 17%
Capital Expenditure 2025/26	55,976	5,938	61,914	25,565	61,914	0 41%
<u>Capital Resources</u>						
Expenditure Funded from Borrowing	27,230	4,359	31,589	15,118	31,589	
General Capital Grant	13,187	916	14,103	4,615	14,103	
Capital Grants & Contributions - project specific	8,859	4,937	13,796	5,630	13,796	
Capital Receipts - Sale of Assets	2,000		2,000	202	2,000	
Capital Resources 2025/26	51,276	10,212	61,488	25,565	61,488	
Capital Expenditure as % of Capital Resources	109%		101%		101%	

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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 31/07/2025 £000	Projected Outturn 2025/26 £000
MAJOR PROJECTS - Reduce Child Poverty and Inequalities					
School Estate Investment-East End Community Campus	12,992	2,181	15,173	12,924	15,173
(Less External Funding)	(100)		(100)		(100)
OTHER PROJECTS - Reduce Child Poverty and Inequalities					
(Less External Funding)	(210)		(210)		
Net Expenditure	13,672	2,002	15,674	12,929	15,884
Receipts	(310)		(310)		(100)
Gross Expenditure	13,982	2,002	15,984	12,929	15,984

Note 1				
Actual Project Cost to 31/07/2025 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
98,651	100,800	100,900	Jul-25	Aug-25
		(100)		
464	1,262	1,270		
(50)	(260)	(260)		
99,065	101,802	101,810		
(50)	(260)	(360)		
99,115	102,062	102,170		

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

DELIVER INCLUSIVE ECONOMIC GROWTH

Note 1

Project/Nature of Expenditure	Approved Budget 2025/26 £'000	Total Adjusts £'000	Revised Budget 2025/26 £'000	Expenditure to 31/07/2025 £'000	Projected Outturn 2025/26 £'000	Actual Project Cost to 31/07/2025 £'000	Current Approved Project Cost £'000	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	(909)	1,706	1,047	1,706	24,543	26,202	26,202	Feb-25	Jun-25
Demolition of Properties & Remediation Works	1,312	556	1,868	34	1,868	205	2,039	2,039	Mar-26	Mar-26
OTHER PROJECTS - Deliver Inclusive Economic Growth										
(Less External Funding)	(331)	31	(300)		(300)	(134)	(485)	(434)		
Net Expenditure	3,967	(323)	3,644	1,058	3,644	26,411	30,077	29,997		
Netted Off Receipts	(331)	31	(300)		(300)	(134)	(485)	(434)		
Gross Expenditure	4,298	(354)	3,944	1,058	3,944	26,545	30,562	30,431		

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

TACKLE CLIMATE CHANGE AND REACH NET ZERO CARBON EMISSIONS BY 2045

Note 1

Project/Nature of Expenditure	Approved Budget 2025/26 £'000	Total Adjusts £'000	Revised Budget 2025/26 £'000	Expenditure to 31/07/2025 £'000	Projected Outturn 2025/26 £'000	Actual Project Cost to 31/07/2025 £'000	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	225	985	16,773	17,479	17,533	Sep-24	Mar-26
(Less External Funding)		(1,269)	434	(835)	85	(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	255	1,172	255	1,172	1,172	Mar-26	Mar-26
(Less External Funding)		(655)	(517)	(1,172)	(255)	(255)	(1,172)	(1,172)	Mar-26	Mar-26
DCA Lifecycle plant replacement programme	1,110	20	1,130	158	1,130	414	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	4,920	8,198	14,662	17,940	17,940	Sep-25	Sep-25
(Less External Funding)		(4,519)	(1,784)	(6,303)	(4,920)	(14,662)	(14,400)	(16,045)	Sep-25	Sep-25
Vehicle Fleet & Infrastructure	3,172	1,026	4,198	1,274	4,198	2	4,254	4,254	Mar-26	Mar-26
(Less Sale of Vehicles & Equipment)			(99)	(99)	(24)	(24)	(99)	(99)	Mar-26	Mar-26
OTHER PROJECTS - Tackle Climate Change and Reach Net Zero Carbon Emissions by 2045										
(Less External Funding)		(666)	(1,140)	(1,806)	(151)	(1,806)	(201)	(1,214)	(1,214)	
Net Expenditure	9,222	115	9,337	1,826	9,337	17,521	32,812	31,244		
Receipts	(7,109)	(3,106)	(10,215)	(5,265)	(10,215)	(31,536)	(34,199)	(35,844)		
Gross Expenditure	16,331	3,221	19,552	7,091	19,552	49,057	67,011	67,088		

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

BUILD RESILIENT AND EMPOWERED COMMUNITIES

Project/Nature of Expenditure	Approved Budget 2025/26 £'000	Total Adjusts £'000	Revised Budget 2025/26 £'000	Expenditure to 31/07/2025 £'000	Projected Outturn 2025/26 £'000
MAJOR PROJECTS - Build Resilient and Empowered Communities					
Road Maintenance Partnership	3,460	(77)	3,383	1,126	3,383
Street Lighting Renewal	1,016	32	1,048	252	1,048
City Improvement/Investment Fund	1,342	(951)	391	5	391
(Less External Funding)	(500)	109	(391)	0	(391)
Community Regeneration Partnership		700	700	151	700
(Less External Funding)		(700)	(700)	(151)	(700)
Parks & Open Spaces	2,140	214	2,354	539	2,354
(Less External Funding)	(609)		(609)	(203)	(609)
OTHER PROJECTS/PROGRAMMES - Build Resilient and Empowered Communities					
(Less External Funding)	2,439	2,062	3,801	565	3,801
Net Expenditure	9,288	118	8,706	2,273	8,706
Receipts	(1,109)	(1,862)	(2,971)	(365)	(2,971)
Gross Expenditure	10,397	1,980	11,677	2,638	11,677

Note 1					
Actual Project Cost to 31/07/2025 £'000	Current Approved Project Cost £'000	Projected Total Cost £'000	Approved Completion Date	Projected Actual Completion Date	
1,126	3,383	3,383	Mar-26	Mar-26	
252	1,048	1,048	Mar-26	Mar-26	
47	938	933	Mar-26	Mar-26	
0	(500)	(391)	Mar-26	Mar-26	
	700	700	Mar-26	Mar-26	
	(700)	(700)	Mar-26	Mar-26	
1,462	3,343	3,343	Mar-26	Mar-26	
(398)	(804)	(804)	Mar-26	Mar-26	
1,960	5,992	6,051			
(771)	(2,728)	(2,728)			
3,678	10,672	10,835			
(1,169)	(4,732)	(4,623)			
4,847	15,404	15,458			

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

DESIGN A MODERN COUNCIL

Project/Nature of Expenditure	Approved Budget 2025/26 £'000	Total Adjusts £'000	Revised Budget 2025/26 £'000	Expenditure to 31/07/2025 £'000	Projected Outturn 2025/26 £'000
MAJOR PROJECTS/PROGRAMMES - Design a Modern Council					
Baldovie Depot Redevelopment	200	31	231	4	231
Depot Rationalisation Programme	867	(847)	20		20
Dundee Ice Arena Plant & Upgrade	500	(24)	476	37	476
Property Lifecycle Development Programme	5,089	617	5,706	416	5,706
Purchase Computer Equipment	1,251	114	1,365	398	1,365
Schools Connectivity		48	48	53	48
OTHER PROJECTS/PROGRAMMES - Design a Modern Council					
Net Expenditure	10,968	(211)	10,757	1,849	10,757
Netted Off Receipts					
Gross Expenditure	10,968	(211)	10,757	1,849	10,757

Note 1					
Actual Project Cost to 31/07/2025 £'000	Current Approved Project Cost £'000	Projected Total Cost £'000	Approved Completion Date	Projected/Actual Completion Date	
248	5,200	5,200	Tender will follow acquisition of land		
431	3,063	3,063	Service review ongoing - tender will follow once review complete		
1,212	9,100	9,100	Early stages of development with consultation on-going. Tender report will follow		
3,466	9,761	9,761	Mar-26	Mar-26	
475	1,462	1,462	Mar-26	Mar-26	
1,542	2,600	2,678			
4,559	6,727	6,855			
11,933	37,913	38,119			
11,933	37,913	38,119			

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

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 31/07/2025	Projected Outturn 2025/26 £000
Energy Efficient	9,452	(1,734)	7,718	978	7,718
Net Expenditure	9,452	(1,734)	7,718	978	7,718
Receipts					
Gross Expenditure	9,452	(1,734)	7,718	978	7,718

Note 1				
Actual Project Cost to 31/07/2025 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
1,746	8,610	8,610	Mar-26	Mar-26
1,746	8,610	8,610		
1,746	8,610	8,610		

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 31/07/2025	Projected Outturn 2025/26 £000
Free from Serious Disrepair	11,658	(3,042)	8,616	1,128	8,616
Modern Facilities & Services	876	52	928	25	928
Healthy, Safe and Secure	5,383	(1,965)	3,418	118	3,418
Miscellaneous	2,497	309	2,806	361	2,806
Increased Supply of Council Housing	4,430	(1,273)	3,157	(174)	3,157
(Less External Funding)	(1,130)		(1,130)		(1,130)
Demolitions	10	66	76	62	76
Sheltered Lounge Upgrades	200		200	21	200
Net Expenditure	23,924	(5,853)	18,071	1,541	18,071
Receipts					
Gross Expenditure	25,054	(5,853)	19,201	1,541	19,201

Note 1				
Actual Project Cost to 31/07/2025 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
4,535	12,023	12,023	Mar-26	Mar-26
153	1,078	1,078	Mar-26	Mar-26
3,105	6,405	6,405	Mar-26	Mar-26
2,539	5,027	5,027	Mar-26	Mar-26
1,227	8,673	8,684	Apr-27	Apr-27
	(2,526)	(2,526)	Apr-27	Apr-27
114	128	128	Mar-26	Mar-26
21	200	200	Mar-26	Mar-26
11,694	31,008	31,019		
	(2,526)	(2,526)		
11,694	33,534	33,545		

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

	<u>Approved</u> <u>Capital</u> <u>Budget</u> <u>2025/26</u> <u>£000</u>	<u>Total</u> <u>Budget</u> <u>Adjustments</u> <u>£000</u>	<u>Revised</u> <u>Capital</u> <u>Budget</u> <u>2025/26</u> <u>£000</u>	<u>Actual</u> <u>Spend to</u> <u>31 Jul 2025</u> <u>£000</u>	<u>Projected</u> <u>Outturn</u> <u>2025/26</u> <u>£000</u>	<u>Variance</u> <u>£000</u>	<u>Actual Spend</u> <u>to 31.7.2025</u> <u>as a % of</u> <u>Revised</u> <u>Budget</u>
<u>Capital Expenditure</u>							
<u>Tackle Climate Change and reach Net Zero carbon emissions by 2045</u>							
Energy Efficiency	9,452	(1,734)	7,718	978	7,718	-	13%
<u>Build Resilient and Empowered Communities</u>							
Free from Serious Disrepair	11,658	(3,042)	8,616	1128	8,616	-	13%
Modern Facilities and Services	876	52	928	25	928	-	3%
Healthy, Safe & Secure	5,383	(1,965)	3,418	118	3,418	-	3%
Miscellaneous	2,497	309	2,806	361	2,806	-	13%
Increase Supply of Council Housing	4,430	(1,273)	3,157	(174)	3,157	-	-6%
Demolitions	10	66	76	62	76	-	82%
Sheltered Lounge Upgrades	200		200	21	200	-	11%
Capital Expenditure 2025/26	34,506	(7,587)	26,919	2,519	26,919	-	9%
<u>Capital Resources</u>							
Expenditure Funded from Borrowing	32,301	(7,587)	24,714	2,311	24,714	-	
<u>Capital Receipts, Grants & Contributions - project specific</u>							
Scottish Government Grants	930		930		930	-	
Incurrence contribution	200		200		200		
<u>Capital Funded from Current Revenue</u>							
Council Tax discount reductions used to fund affordable housing	450		450		450	-	
<u>Capital Receipts, Grants & Contributions</u>							
Receipts from Owners	165		165		165	-	
<u>Capital Receipts:-</u>							
Sale of Assets - Land	460		460	208	460	-	
Capital Resources 2025/26	34,506	(7,587)	26,919	2,519	26,919		
Capital Expenditure as % of Capital Resources	100%		100%		100%		

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