

REPORT TO: CITY GOVERNANCE COMMITTEE – 19 JANUARY 2026

REPORT ON: CAPITAL EXPENDITURE MONITORING 2025/26

REPORT BY: EXECUTIVE DIRECTOR OF CORPORATE SERVICES

REPORT NO: 1-2026

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 November 2025.

Appendix 1, which details the General Services position to the end of November 2025, shows a revised projected outturn for 2025/26 of £58.223m, a decrease of £1.899m since the previous Capital Monitoring report was approved at City Governance Committee on 1st December 2025 (Report 333-2025, Article VI refers). The movements that have contributed to this decrease are summarised in paragraph 5.2 of this report. The net movement of budget from 2025/26 into 2026/27 of £2.239m since the previous Capital Monitoring report was approved will be funded from a combination of grants and contributions and borrowing.

Appendix 3, which details the Housing HRA position to the end of November 2025, shows a revised projected outturn for 2025/26 of £20.851m, a decrease of £1.605m since the previous Capital Monitoring report was approved at City Governance Committee on 1st December 2025 (Report 333-2025, Article VI refers). The movements that have contributed to this decrease are summarised in paragraph 6.2 of this report.

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.

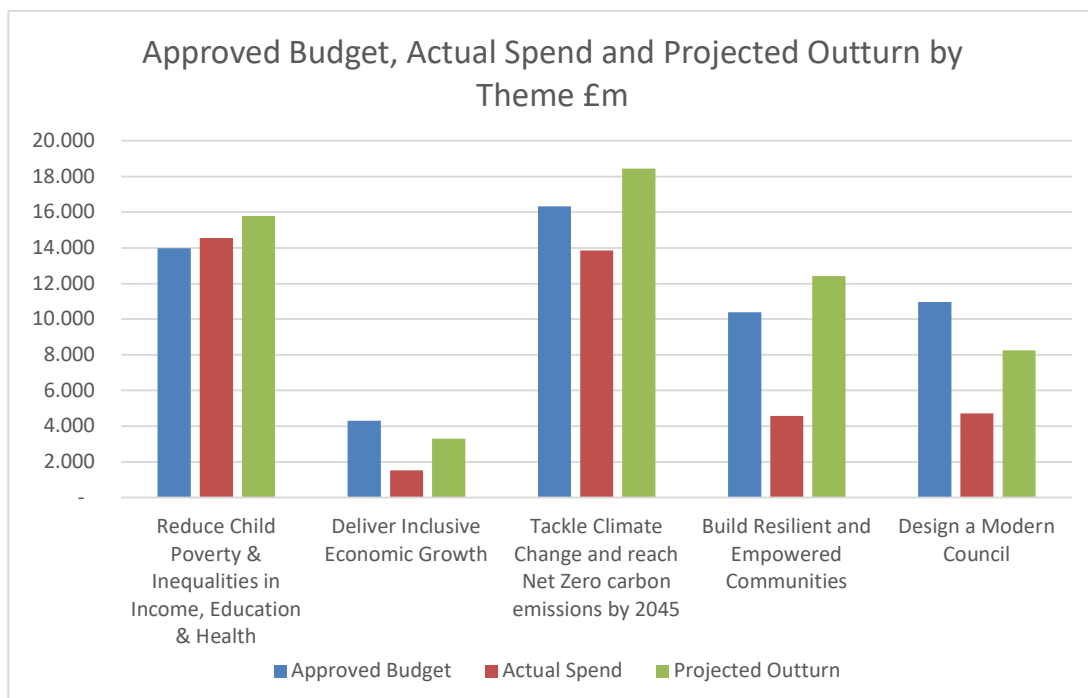
In some instances, it is not possible to provide approved or projected total project costs and timescales due to the budget being a block programme containing various smaller projects within it. In these cases, the total cost is assumed to be the budgeted figure plus previous year actuals. The projected 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. Appendix 4 shows the progress to date on the various projects. This will be updated monthly and reported along with the Capital Monitoring report, to City Governance Committee. At present all the projects are progressing satisfactorily the exception of the waterfront project which is under review. The UK Government has requested that projects are making satisfactory progress by the end of the financial year 2025/26, with the exception of the larger College project which has until the end of financial year 2026/27.

Progress is reviewed fortnightly and reported to the Capital Governance Group to ensure strategic oversight and accountability. Should any project within the programme be unable to progress, funding will be reallocated to projects already identified within the programme. Only if funding remains, new projects that contribute to the aims of the package and reflect the menu of interventions developed, could be considered, though such amendments to the programme require to be agreed by UK Government Ministers

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 100% of the projected capital resources. Project cashflows, for phasing of budgets, are constantly being reviewed. Actual expenditure to 30th November 2025 is £39.212m, 67% of the Revised Budget 2025/26 compared to 61% 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 decrease in the projected outturn for 2025/26 reflects additional grant income awarded to the Council that will be spent in year, and project/programme budgets being reprofiled from 2025/26 into 2026/27. Key variations are as follows and details are provided in subsequent paragraphs. The remainder of the variances, due to reprofiled project/programmes, are below the £0.250m reporting threshold.

Reduction in planned expenditure:

- Vehicle Fleet Purchases - (£0.916m)
- Community Regeneration/Neighbourhood Capital Fund – (£0.325m)
- Vacant & Derelict Land Fund – (£0.290m)

5.2 2025/26 Expenditure Variations

Appendix 1, which details the General Services position to the end of November 2025, shows a revised projected outturn for 2025/26 of £58.223m, a decrease of £1.899m since the previous Capital Monitoring report was approved at City Governance Committee on 1st December 2025 (Report 333-2025, Article VI refers). The net movements that have contributed to this decrease are summarised in paragraphs 5.2.1 to 5.2.3 below.

5.2.1 Vehicle Fleet & Infrastructure (Tackle Climate Change and Reach Net Zero Carbon Emissions by 2045) – Reduction in projected expenditure of £0.916m in 2025/26. The purchase of the electric light van procurement is incorporated into the larger fleet investment procurement. This approach aims to achieve greater value for money through aggregated procurement. 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.

5.2.2 Community Regeneration Funding/Neighbourhood Capital Fund (Build Resilient & Empowered Communities – Other Projects) – Reduction in projected expenditure of £0.325m in 2025/26. The public voting on applications to the Neighbourhood Capital Fund is finished and successful applicants have been advised on their funding award. The rephasing relates to when the internal projects can be carried out. The budget will be required in 2026/27. There will be a decrease in borrowing in 2025/26 and a corresponding increase in 2026/27.

5.2.3 Vacant & Derelict Land Fund (Deliver Economic Growth – Other Projects) – Reduction in projected expenditure of £0.290m in 2025/26. The budget is being used to support a priority project on the eastern edge of the city centre area. The budget will be required in 2026/27. There will be a reduction in Grants & Contribution 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	(1.060)	26.170	26.170	-
General Capital Grant	13.187	0.799	13.986	13.986	-
Capital Grants & Contributions	8.859	6.829	15.688	15.688	-
Capital Receipts – Sale of Assets	<u>2.000</u>	-	<u>2.000</u>	<u>2.000</u>	-
	<u>51.276</u>	<u>6.947</u>	<u>58.223</u>	<u>58.223</u>	<u>-</u>

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)	58.223

5.4 Projected Total Cost Variations

5.4.1 Low Carbon Transport (Green Transport Hub & Spokes – Bell Street) (Tackle Climate Change and Reach Net Zero Carbon Emissions by 2045) - The projected total cost of the project has increased from the approved figure of £17.940m to £18.614m, an increase of £0.674m. This increase is due to a number of factors, including an extended delivery programme, associated preliminary costs, and additional active travel and external works. The additional expenditure will be funded by a capital grant from Transport Scotland for Tier 1 Active Travel Infrastructure and the Council's on-street parking account. There will be no impact on the Council's level of borrowing.

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.

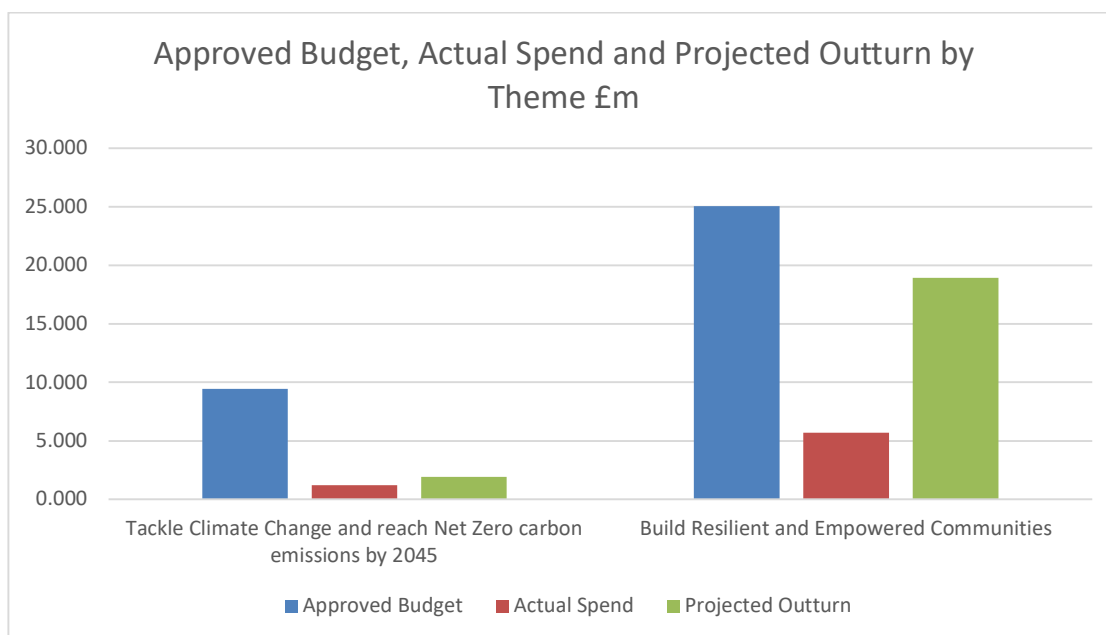
6 HOUSING HRA - CURRENT POSITION

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 November 2025 is £6.984m, 33% of the Revised Budget 2025/26 compared to 46% 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 November 2025, shows a revised projected outturn for 2025/26 of £20.851m, a decrease of £1.605m since the previous Capital Monitoring report was approved at City Governance Committee on 1st December 2025 (Report 333-2025, Article VI refers). The movements that have contributed to this decrease are summarised in paragraphs 6.2.1 to 6.2.5 below.
- 6.2.1 Energy Efficiency – External Insulation and Cavity Fill - Linlathen Phase 1 (Tackle Climate Change and Reach Net Zero Carbon Emissions by 2045) - The projected expenditure for 2025/26 has been reduced by £0.700m. Due to delays in the programme commencing, this has reduced the expenditure within this financial year.
- 6.2.2 Energy Efficiency – Heating Replacement (Tackle Climate Change and Reach Net Zero Carbon Emissions by 2045) - The projected expenditure for 2025/26 has been reduced by £0.377m. This is a result of projects coming in under budget due to options appraisal/surveys identifying the hydrogen ready boiler as being the most feasibly option at present.
- 6.2.3 Free from Serious Disrepair- Windows – (Build Resilient and Empowered Communities) - The projected expenditure for 2025/26 has decreased by £0.644m. The programme has been updated and rephased to reflect the latest lead times for material reducing the projected expenditure in 2025/26.
- 6.2.4 Miscellaneous - Environmental Improvements – (Build Resilient and Empowered Communities) – Adamson and Elders Courts programme projected expenditure in 2025/26 has decreased by £0.300m. Value engineering exercise ongoing with engineers. The project has been rephased with most of the work taking place next financial year.
- 6.2.5 Improvement Plan- (Build Resilient and Empowered Communities) – The projected expenditure for 2025/26 has increased by £0.770m. Kitchens, bathrooms, shower over baths and high-performance doors are to be recharged to the HRA Capital Budget reflecting works undertaken in relation to the capital programme.

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	(13.477)	18.824	18.824	-
Capital Grants & Contributions	1.130	(150)	980	980	-
CFCR	450	-	450	450	-
Capital Receipts – Sale of Assets	460	(28)	432	432	-
Receipts from Owners	<u>165</u>	-	<u>165</u>	<u>165</u>	<u>-</u>
	<u>34.506</u>	<u>(13.655)</u>	<u>20.851</u>	<u>20.851</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)	20,851

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 JANUARY 2026

2025/26 DUNDEE CITY COUNCIL CAPITAL EXPENDITURE MONITORING TO 30th NOVEMBER 2025

Appendix 1

	<u>Approved Capital Budget 2025/26 £000</u>	<u>Total Budget Adjustments £000</u>	<u>Revised Capital Budget 2025/26 £000</u>	<u>Actual Spend 2025/26 £000</u>	<u>Projected Outturn 2025/26 £000</u>	<u>Variance £000</u>	<u>Actual Spend to 30.11.25 as a % of Revised Budget</u>
GENERAL SERVICES							
<u>Capital Expenditure</u>							
Reduce Child Poverty & Inequalities in Income, Education & Health	13,982	1,804	15,786	14,549	15,786	0	92%
Deliver Inclusive Economic Growth	4,298	(984)	3,314	1,526	3,314	0	46%
Tackle Climate Change and reach Net Zero carbon emissions by 2045	16,331	2,112	18,443	13,848	18,443	0	75%
Build Resilient and Empowered Communities	10,397	2,025	12,422	4,569	12,422	0	37%
Design a Modern Council	10,968	(2,710)	8,258	4,720	8,258	0	57%
Capital Expenditure 2025/26	55,976	2,247	58,223	39,212	58,223	0	67%
<u>Capital Resources</u>							
Expenditure Funded from Borrowing	27,230	(1,060)	26,170	20,292	26,170		
General Capital Grant	13,187	799	13,986	9,757	13,986		
Capital Grants & Contributions - project specific	8,859	6,829	15,688	8,875	15,688		
Capital Receipts - Sale of Assets	2,000		2,000	288	2,000		
Capital Financed from Current Revenue		379	379		379		
Capital Resources 2025/26	51,276	6,947	58,223	39,212	58,223		
Capital Expenditure as % of Capital Resources	109%		100%		100%		

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REDUCE CHILD POVERTY AND INEQUALITIES IN INCOMES, EDUCATION AND HEALTH

Project/Nature of Expenditure	Approved Budget	Total	Revised Budget	Expenditure to	Projected	Note 1				
	2025/26 £000	Adjusts £000	2025/26 £000	30/11/2025 £'000	Outturn 2025/26 £000	Actual Project Cost to 30/11/2025 £000	Current Approved Project Cost £000	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	14,494	15,173	100,221	100,800	100,900	Jul-25	Aug-25
(Less External Funding)	(100)		(100)	(35)	(100)	(35)		(100)		
OTHER PROJECTS - Reduce Child Poverty and Inequalities	990	(377)	613	55	613	514	1,277	1,285		
(Less External Funding)	(210)	195	(15)		(15)	(50)	(275)	(275)		
Net Expenditure	13,672	1,999	15,671	14,514	15,671	100,650	101,802	101,810		
Receipts	(310)	195	(115)	(35)	(115)	(85)	(275)	(375)		
Gross Expenditure	13,982	1,804	15,786	14,549	15,786	100,735	102,077	102,185		

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

Project/Nature of Expenditure	Approved	Total	Revised	Expenditure	Projected	Note 1					
	Budget 2025/26 £000		Adjusts £000	Budget 2025/26 £000	to 30/11/2025 £'000	Outturn 2025/26 £000	Actual Project Cost to 30/11/2025 £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	(1,209)	1,406	1,081	1,406	24,577	26,202	26,202	Feb-25	Sep-25	
Demolition of Properties & Remediation Works	1,312	556	1,868	462	1,868	658	2,064	2,064	Mar-26	Mar-26	
OTHER PROJECTS - Deliver Inclusive Economic Growth	371	(331)	40	(17)	40	1,803	2,321	2,150			
(Less External Funding)	(331)	321	(10)	(6)	(10)	(140)	(485)	(434)			
Net Expenditure	3,967	(663)	3,304	1,520	3,304	26,898	30,102	29,982			
Netted Off Receipts	(331)	321	(10)	(6)	(10)	(140)	(485)	(434)			
Gross Expenditure	4,298	(984)	3,314	1,526	3,314	27,038	30,587	30,416			

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 30/11/2025 £'000	Projected Outturn 2025/26 £000	Actual Project Cost to 30/11/2025 £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	803	985	17,351	17,479	17,533	Sep-24	Mar-26
(Less External Funding)	(1,269)	434	(835)	(570)	(835)	(17,049)	(17,314)	(17,314)	Sep-24	Mar-26
Tier 1 Active Travel Infrastructure Fund (formerly known as Cycling, Walking & Safer Routes)	655	222	877	528	877	528	877	877	Mar-26	Mar-26
(Less External Funding)	(655)	(222)	(877)	(528)	(877)	(528)	(877)	(877)	Mar-26	Mar-26
DCA Lifecycle plant replacement programme	1,110	70	1,180	964	1,180	1,220	4,550	4,550	Main Works Tender targeted for approval during 2025/26	
Low Carbon Transport (Green Transport Hub & Spokes - Bell Street)	6,414	2,458	8,872	8,134	8,872	17,876	17,940	18,614	Sep-25	Nov-25
(Less External Funding)	(4,519)	(2,079)	(6,598)	(6,556)	(6,598)	(16,298)	(14,400)	(15,940)	Sep-25	Sep-25
Vehicle Fleet & Infrastructure	3,172	26	3,198	2,814	3,198	2,870	3,254	3,254	Mar-26	Mar-26
(Less Sale of Vehicles & Equipment)		(184)	(184)	(184)	(184)	(184)	(184)	(184)	Mar-26	Mar-26
OTHER PROJECTS - Tackle Climate Change and Reach Net Zero Carbon Emissions by 2045	3,490	(159)	3,331	605	3,331	17,257	21,659	21,685		
(Less External Funding)	(666)	(1,526)	(2,192)	(221)	(2,192)	(323)	(2,818)	(2,818)		
Net Expenditure	9,222	(1,465)	7,757	5,789	7,757	22,720	30,166	29,380		
Receipts	(7,109)	(3,577)	(10,686)	(8,059)	(10,686)	(34,382)	(35,593)	(37,133)		
Gross Expenditure	16,331	2,112	18,443	13,848	18,443	57,102	65,759	66,513		

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 30/11/2025 £'000	Projected Outturn 2025/26 £000
MAJOR PROJECTS - Build Resilient and Empowered Communities					
Road Maintenance Partnership	3,460	(77)	3,383	1,846	3,383
Street Lighting Renewal	1,016	32	1,048	616	1,048
City Improvement/Investment Fund	1,342	(951)	391	81	391
(Less External Funding)	(500)	109	(391)	0	(391)
Community Regeneration Partnership		700	700	311	700
(Less External Funding)		(700)	(700)	(311)	(700)
Union Street Infrastructure Improvements		1,116	1,116	1	1,116
(Less External Funding)		(1,116)	(1,116)		(1,116)
Parks & Open Spaces	2,140	(138)	2,002	770	2,002
(Less External Funding)	(609)		(609)	(401)	(609)
OTHER PROJECTS/PROGRAMMES - Build Resilient and Empowered Communities	2,439	1,343	3,782	944	3,782
(Less External Funding)		(2,061)	(2,061)	(63)	(2,061)
Net Expenditure	9,288	(1,743)	7,545	3,794	7,545
Receipts	(1,109)	(3,768)	(4,877)	(775)	(4,877)
Gross Expenditure	10,397	2,025	12,422	4,569	12,422

Note 1

Actual Project Cost to 30/11/2025 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
1,846	3,383	3,383	Mar-26	Mar-26
616	1,048	1,048	Mar-26	Mar-26
123	1,014	933	Mar-26	Mar-26
0	(500)	(391)	Mar-26	Mar-26
311	700	700	Mar-26	Mar-26
(311)	(700)	(700)	Mar-26	Mar-26
1	1,870	1,870	Sep-26	Sep-26
	(1,116)	(1,116)	Mar-26	Mar-26
1,509	2,793	2,793	Mar-26	Mar-26
(596)	(804)	(804)	Mar-26	Mar-26
2,529	5,600	5,678		
(823)	(2,648)	(2,651)		
5,205	10,640	10,743		
(1,730)	(5,768)	(5,662)		
6,935	16,408	16,405		

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

Appendix 2

Project/Nature of Expenditure	Approved Budget	Total	Revised Budget	Expenditure to	Projected	Note 1				
	2025/26 £000	Adjusts £000	2025/26 £000	30/11/2025 £'000	Outturn 2025/26 £000	Actual Project Cost to 30/11/2025 £000	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	31	231	15	231	259	5,200	5,200		Tender will follow acquisition of land
Depot Rationalisation Programme	867	(847)	20	1	20	331	3,063	3,063		Service review ongoing - tender will follow once review complete
Dundee Ice Arena Plant & Upgrade	500	(350)	150	87	150	1,262	9,100	9,100		Early stages of development with consultation on-going. Tender report will follow
Property Lifecycle Development Programme	5,089	(903)	4,186	2,740	4,186	5,768	8,264	8,192	Mar-26	Mar-26
Purchase Computer Equipment	1,251	112	1,363	757	1,363	854	1,460	1,460	Mar-26	Mar-26
Schools Connectivity		49	49	49	49	1,538	2,600	2,679		
OTHER PROJECTS/PROGRAMMES - Design a Modern Council	3,061	(802)	2,259	1,071	2,259	4,659	6,713	6,841		
Net Expenditure	10,968	(2,710)	8,258	4,720	8,258	14,671	36,400	36,535		
Netted Off Receipts										
Gross Expenditure	10,968	(2,710)	8,258	4,720	8,258	14,671	36,400	36,535		

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 30/11/2025	Projected Outturn 2025/26 £000
Energy Efficiency	9,452	(7,536)	1,916	1,200	1,916
Net Expenditure	9,452	(7,536)	1,916	1,200	1,916
Receipts					
Gross Expenditure	9,452	(7,536)	1,916	1,200	1,916

Note 1

Actual Project Cost to 30/11/2025 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
1,609	11,727	11,955	Mar-26	Mar-26
1,609	11,727	11,955		
1,609	11,727	11,955		

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 30/11/2025	Projected Outturn 2025/26 £000
Free from Serious Disrepair	11,658	(2,289)	9,369	3,567	9,369
Modern Facilities & Services	876	36	912	253	912
Healthy, Safe and Secure	5,383	(3,213)	2,170	861	2,170
Miscellaneous	2,497	(454)	2,043	699	2,043
Increased Supply of Council Housing	4,430	(1,668)	2,762	199	2,762
(Less External Funding)	(1,130)	150	(980)		(980)
Demolitions	10	56	66	55	66
Sheltered Lounge Upgrades	200		200	60	200
Improvement Plan		1,413	1,413		1,413
Net Expenditure	23,924	(5,969)	17,955	5,694	17,955
Receipts	(1,130)	150	(980)		(980)
Gross Expenditure	25,054	(6,119)	18,935	5,694	18,935

Note 1

Actual Project Cost to 30/11/2025 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
6,983	12,785	12,785	Mar-26	Mar-26
352	1,062	1,062	Mar-26	Mar-26
3,848	5,108	5,137	Mar-26	Mar-26
3,003	4,155	4,333	Mar-26	Mar-26
1,600	8,673	8,689	Apr-27	Apr-27
	(2,526)	(2,526)	Apr-27	Apr-27
107	118	118	Mar-26	Mar-26
60	200	200	Mar-26	Mar-26
	643	1,413	Mar-26	Mar-26
15,953	30,218	31,211		
	(2,526)	(2,526)		
15,953	32,744	33,737		

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 NOVEMBER 2025

Appendix 3

	<u>Approved Capital Budget 2025/26 £000</u>	<u>Total Budget Adjustments £000</u>	<u>Revised Capital Budget 2025/26 £000</u>	<u>Actual Spend to 30 Nov 2025 £000</u>	<u>Projected Outturn 2025/26 £000</u>	<u>Variance £000</u>	<u>Actual Spend to 30.11.2025 as a % of Revised Budget</u>
<u>Capital Expenditure</u>							
<u>Tackle Climate Change and reach Net Zero carbon emissions by 2045</u>							
Energy Efficiency	9,452	(7,536)	1,916	1,200	1,916	-	63%
<u>Build Resilient and Empowered Communities</u>							
Free from Serious Disrepair	11,658	(2,289)	9,369	3567	9,369	-	38%
Modern Facilities and Services	876	36	912	253	912	-	28%
Healthy, Safe & Secure	5,383	(3,213)	2,170	861	2,170	-	40%
Miscellaneous	2,497	(454)	2,043	699	2,043	-	34%
Increase Supply of Council Housing	4,430	(1,668)	2,762	199	2,762	-	7%
Demolitions	10	56	66	55	66	-	83%
Sheltered Lounge Upgrades	200		200	60	200	-	30%
Improvement Plan		1,413	1,413		1,413	-	0%
Capital Expenditure 2025/26	34,506	(13,655)	20,851	6,894	20,851	-	33%
<u>Capital Resources</u>							
Expenditure Funded from Borrowing	32,301	(13,477)	18,824	6,654	18,824	-	
Capital Receipts, Grants & Contributions - project specific							
Scottish Government Grants	930		930		930	-	
Insurance contribution	200	(150)	50		50	-	
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	(28)	432	240	432	-	
Capital Resources 2025/26	34,506	(13,655)	20,851	6,894	20,851		
Capital Expenditure as % of Capital Resources	100%		100%		100%		

COMMUNITY REGENERATION PARTNERSHIP

Dundee City Council Capital Projects

Project	Grant Award £000	Expenditure to 30/11/2025 £000	Comments	Making satisfactory progress at March 26
Phase 3 Waterfront Office Development	3,000	130	Funding is being reallocated from this project to other projects in the programme.	No
City Centre Masterplanning	200	181	Supporting the City Centre Traffic Modelling study as part of the City Centre Strategic Investment Plan.	Yes
Eastern Quarter Improvements	1,000		Engineers working on detailed design and procuring contractor. Tender report taken to Fair Work, Economic Growth & Infrastructure Committee in February 2026 for approval.	Yes
Dundee Green Circular Active Travel	500		Report 230-2025 approved at Fair Work, Economic Growth & Infrastructure Committee on 18th August, committed £0.5m spend in 25/26. Project underway.	Yes
	4,700	311		

Third Party Capital Projects

Project	Grant Award £000	Expenditure to 30/11/2025 £000	Comments	Making satisfactory progress at March 26
Commercial Buildings Enhancement Scheme	1,000		Scheme is open. The fund has been extended to allow applicants to meet criteria for submissions, after which applications will be assessed. Fund will be relaunched in January to attract more applicants.	Yes
Historic Buildings Renewal Fund	2,000		Scheme open. Engagement underway with potential applicants. The Fund is currently open and is being promoted. Members will be briefed once grants have been finalised.	Yes
Community Facilities Grant Scheme	1,000		Scheme closed. 8 projects to be funded. Due diligence is complete. Comms programme being developed. £95,000 still to be allocated. New challenge fund launched in new year.	Yes
Life Sciences Innovation District	2,000		Programme of works subject to a scoping study being undertaken by University of Dundee.	Yes
Dundee Waterfront - A Home For LegalTech Education & Innovation	1,100		Discussions with lead partner on-going. Met on 30/10/25 - designs progressing and grant offer letter is being finalised. Work going out to tender shortly, with proposed start in January.	Yes
Dundee Museum of Transport	1,200		Project subject to conclusion of funding package to enable full project delivery.	Yes
Dundee & Angus College Future Skills	4,500		Dundee & Angus College are in negotiation with the Scottish Funding Council over the wider regeneration of their estate. There is the potential to phase elements of the wider redevelopment with the Future Skills project as Phase 1. Decision anticipated by December. This project has been given an additional year to seek commitment to end March 27	Yes
Dundee & Angus College Health Facility	500		College have identified a space for the facility within Gardyne Road, planning application and building warrant due to be submitted in next 4 weeks, followed by procurement. Likely to be on site by end of 2025 with project completed by end of March 2026.	Yes
Kirkton Community Enterprise Centre	1,500		Development options and approach being reviewed. Stage 2 application was submitted on the 28th of November. The outcome from Stage 2 will not be known until February/March 2026. SCIO is working with Business Gateway to revise business plan and with QS to revise scale/cost of building.	Yes
Social Bite Recovery Village	500		Social Bite commencing community consultation on project.	TBC
	15,300	-		

Dundee City Council Revenue Projects

Project	Grant Award £000	Expenditure to 30/11/2025 £000	Comments	Making satisfactory progress at March 26
Housing Research Dundee	60		Brief with procurement.	Yes
Improving Business Support for High Potential Start-ups	120		Support programmes identified, businesses need to be identified. Abertay University to develop micro-credentials.	Yes
Community Facilities Fund - Development Support	70		Challenge fund to be launched in January to support projects at the development stage.	Yes
	250	-		

TOTAL	20,250	311		
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