

REPORT TO: CITY GOVERNANCE COMMITTEE – 27 OCTOBER 2025

REPORT ON: CAPITAL EXPENDITURE MONITORING 2025/26

REPORT BY: EXECUTIVE DIRECTOR OF CORPORATE SERVICES

REPORT NO: 285–2025

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 31st August 2025.

Appendix 1, which details the General Services position to the end of August 2025, shows a revised projected outturn for 2025/26 of £61.618m, a decrease of £0.296m since the previous Capital Monitoring report was approved at City Governance Committee on 22nd September 2025 (Report 237-2025, Article VII 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 £1.028m will be funded from borrowing.

Appendix 3, which details the Housing HRA position to the end of August 2025, shows a projected outturn for 2025/26 of £22.397m, a decrease of £4.522m since the previous Capital Monitoring report was approved at City Governance Committee on 22nd September 2025 (Report 237-2025, Article VII refers). The main reasons for this increase are detailed in paragraphs 6.2.1 to 6.2.6 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.

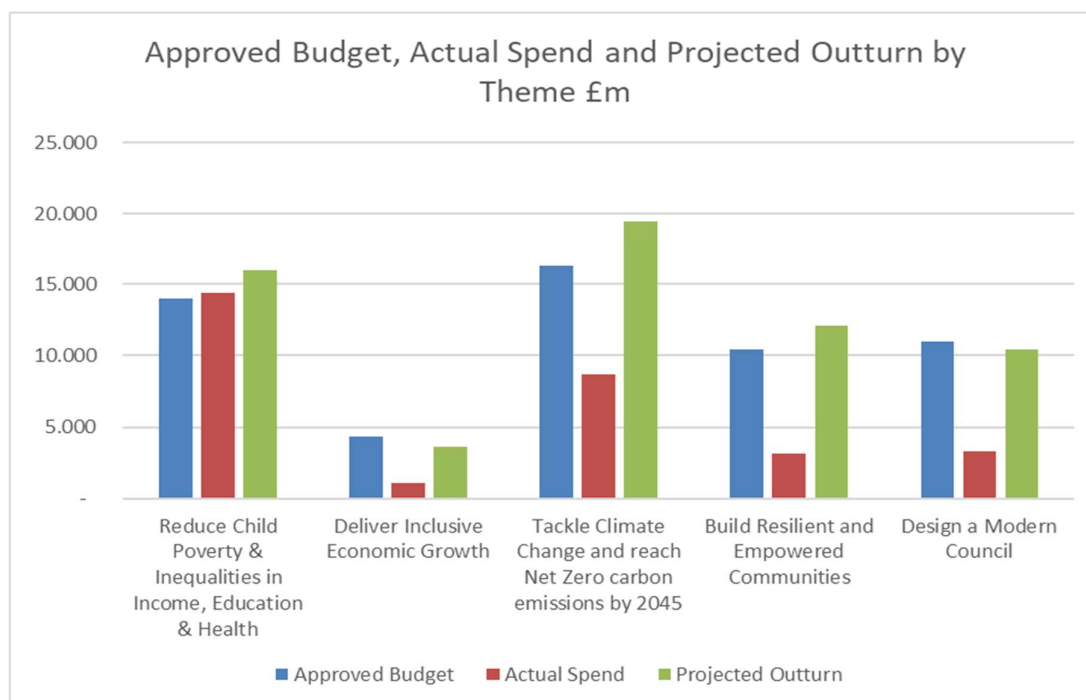
In some instances, it is not possible to provide approved or projected total project costs and timescales due to the budget being a block programme containing various smaller projects within it. In these cases, the total cost is assumed to be the budgeted figure plus previous year actuals. The projected 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. 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. Government has requested that projects are making satisfactory progress by the end of the financial year 25/26, with the exception of the larger College project which has until the end of financial year 26/27.

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 31st August 2025 is £30.549m, 50% of the Revised Budget 2025/26 compared to 37% 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 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. The remainder of the variances, due to reprofiled project/programmes, are below the £0.250m reporting threshold.

Increases in planned expenditure:

- Road Safety - £0.620m

Reduction in planned expenditure:

- Site 6 South Side – Office Development – (£0.300m)

5.2 2025/26 Expenditure Variations

Appendix 1, which details the General Services position to the end of August 2025, shows a revised projected outturn for 2025/26 of £61.618m, a decrease of £0.296m since the previous Capital Monitoring report was approved at City Governance Committee on 22nd September 2025 (Report 237-2025, Article VII refers). The net movements that have contributed to this increase are summarised in paragraphs 5.2.1 & 5.2.2 below.

- 5.2.1 Road Safety (Build Resilient & Empowered Communities – Other Projects) - Additional expenditure of £0.620m in 2025/26. The additional expenditure is attributed to mid-year Transport Scotland grant awards and will be utilised in the delivery of the road safety programme as approved by the Fair Work, Economic Growth & Infrastructure Committee on 18/08/25 (Report 226-2025 refers). The expenditure is funded by a grant from the Scottish Government so 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) – Further reduction in projected expenditure of £0.300m 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	3,757	30.987	30.987	-
General Capital Grant	13.187	916	14.103	14.103	-
Capital Grants & Contributions	8.859	5.669	14.528	14.528	-
Capital Receipts – Sale of Assets	<u>2.000</u>	-	<u>2.000</u>	<u>2.000</u>	-
	<u>51.276</u>	<u>10.342</u>	<u>61.618</u>	<u>61.618</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)	61.618

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.

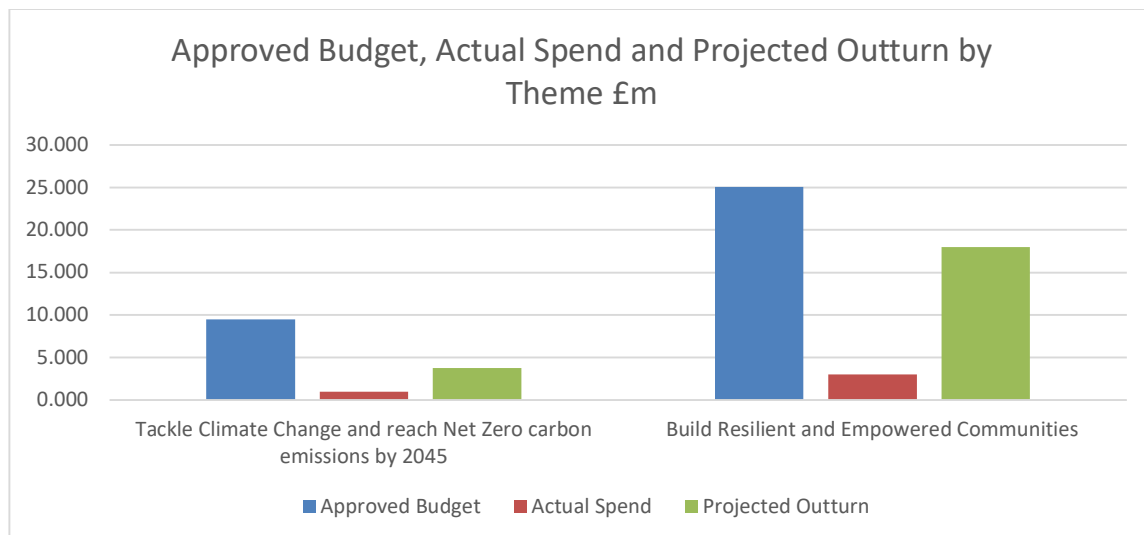
6 HOUSING HRA - CURRENT POSITION

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 August 2025 is £3.983m, 18% of the Revised Budget 2025/26 compared to 21% 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 August 2025, shows a projected outturn for 2025/26 of £22.397m, a decrease of £4.522m since the previous Capital Monitoring report was approved at City Governance Committee on 22nd September 2025 (Report 237-2025, Article VII refers). The main reasons for this decrease are detailed in paragraphs 6.2.1 to 6.2.6 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 £4.000m. This decrease is due to a delayed tender award resulting in an amended spend profile.

6.2.2 Free from Serious Disrepair- Dryburgh Flat Roofing Replacement - Phase 4 – (Build Resilient and Empowered Communities) - The projected expenditure for 2025/26 has increased by £0.285m. A tender for phase 4 of these works has been received and added to the programme for delivery in 2025/26

6.2.3 Miscellaneous - Environmental Improvements – (Build Resilient and Empowered Communities) – Kirk Street programme projected expenditure in 2025/26 has decreased by £0.300m due to the start on site being delayed, the area involved was required for the site compound for low-rise EWI remediation works. Happyhillock Walk projected expenditure has decreased by £0.640m in 2025/26 to allow for further tenant consultation that has now been instructed.

- 6.2.4 Miscellaneous - MSD Pump Replacement Hilltown – (Build Resilient and Empowered Communities) – The projected expenditure in 2025/26 has decreased by £0.600m, further examination of tender prices delayed the award.
- 6.2.5 Increased Supply of Council Housing- 39 & 41 Beaulieu Avenue – (Build Resilient and Empowered Communities) – The projected expenditure for 2025/26 has decreased by £0.400m due to further design development time required.
- 6.2.6. Revenue to Capitalisation - (Build Resilient and Empowered Communities) – The projected expenditure for 2025/26 has increased by £0.643m. Staff Costs 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	(11.959)	20.342	20.342	-
Capital Grants & Contributions	1.130	(150)	980	980	-
CFCR	450	-	450	450	-
Capital Receipts – Sale of Assets	460	-	460	460	-
Receipts from Owners	<u>165</u>	<u>-</u>	<u>165</u>	<u>165</u>	<u>-</u>
	<u>34.506</u>	<u>(12.109)</u>	<u>22.397</u>	<u>22.397</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)	22.397

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

14 OCTOBER 2025

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2025/26 DUNDEE CITY COUNCIL CAPITAL EXPENDITURE MONITORING TO 31st AUGUST 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 31.8.25 as a % of Revised Budget</u>
GENERAL SERVICES							
<u>Capital Expenditure</u>							
Reduce Child Poverty & Inequalities in Income, Education & Health	13,982	2,002	15,984	14,425	15,984	0	90%
Deliver Inclusive Economic Growth	4,298	(654)	3,644	1,097	3,644	0	30%
Tackle Climate Change and reach Net Zero carbon emissions by 2045	16,331	3,164	19,495	8,656	19,495	0	44%
Build Resilient and Empowered Communities	10,397	1,700	12,097	3,108	12,097	0	26%
Design a Modern Council	10,968	(570)	10,398	3,263	10,398	0	31%
Capital Expenditure 2025/26	55,976	5,642	61,618	30,549	61,618	0	50%
<u>Capital Resources</u>							
Expenditure Funded from Borrowing	27,230	3,757	30,987	17,567	30,987		
General Capital Grant	13,187	916	14,103	5,769	14,103		
Capital Grants & Contributions - project specific	8,859	5,669	14,528	6,925	14,528		
Capital Receipts - Sale of Assets	2,000		2,000	288	2,000		
Capital Resources 2025/26	51,276	10,342	61,618	30,549	61,618		
Capital Expenditure as % of Capital Resources	109%		100%		100%		

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 31/08/2025 £'000	Projected Outturn 2025/26 £000	Note 1				
						Actual Project Cost to 31/08/2025 £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	14,418	15,173	100,145	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	(179)	811	7	811	466	1,262	1,270		
(Less External Funding)	(210)		(210)			(50)	(260)	(260)		
Net Expenditure	13,672	2,002	15,674	14,390	15,884	100,526	101,802	101,810		
Receipts	(310)		(310)	(35)	(100)	(85)	(260)	(360)		
Gross Expenditure	13,982	2,002	15,984	14,425	15,984	100,611	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

Appendix 2

DELIVER INCLUSIVE ECONOMIC GROWTH

Project/Nature of Expenditure	Approved Budget 2025/26	Total Adjusts	Revised Budget 2025/26	Expenditure to 31/08/2025	Projected Outturn 2025/26	Note 1				
	£000	£000	£000	£'000	£000	Actual Project Cost to 31/08/2025	Current Approved Project Cost	Projected Total Cost	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	1,060	1,406	24,556	26,202	26,202	Feb-25	Jun-25
Demolition of Properties & Remediation Works	1,312	556	1,868	60	1,868	231	2,039	2,039	Mar-26	Mar-26
OTHER PROJECTS - Deliver Inclusive Economic Growth	371	(1)	370	(23)	370	1,797	2,321	2,190		
(Less External Funding)	(331)	31	(300)		(300)	(134)	(485)	(434)		
Net Expenditure	3,967	(623)	3,344	1,097	3,344	26,450	30,077	29,997		
Netted Off Receipts	(331)	31	(300)		(300)	(134)	(485)	(434)		
Gross Expenditure	4,298	(654)	3,644	1,097	3,644	26,584	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

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 31/08/2025 £'000	Projected Outturn 2025/26 £000
MAJOR PROJECTS - Tackle Climate Change and Reach Net Zero Emissions by 2045					
Broughty Ferry to Monifieth Active Travel Improvements	1,490	(505)	985	409	985
(Less External Funding)	(1,269)	434	(835)	85	(835)
Tier 1 Active Travel Infrastructure Fund (formerly known as Cycling, Walking & Safer Routes)	655	517	1,172	386	1,172
(Less External Funding)	(655)	(517)	(1,172)	(386)	(1,172)
DCA Lifecycle plant replacement programme	1,110	20	1,130	175	1,130
Low Carbon Transport (Green Transport Hub & Spokes - Bell Street)	6,414	1,784	8,198	5,853	8,198
(Less External Funding)	(4,519)	(1,784)	(6,303)	(5,853)	(6,303)
Vehicle Fleet & Infrastructure	3,172	857	4,029	1,347	4,029
(Less Sale of Vehicles & Equipment)		(99)	(99)	(99)	(99)
OTHER PROJECTS - Tackle Climate Change and Reach Net Zero Carbon Emissions by 2045	3,490	491	3,981	486	3,981
(Less External Funding)	(666)	(1,252)	(1,918)	(158)	(1,968)
Net Expenditure	9,222	(54)	9,168	2,245	9,118
Receipts	(7,109)	(3,218)	(10,327)	(6,411)	(10,377)
Gross Expenditure	16,331	3,164	19,495	8,656	19,495

Note 1

Actual Project Cost to 31/08/2025 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
16,957	17,479	17,533	Sep-24	Mar-26
(16,394)	(17,314)	(17,314)	Sep-24	Mar-26
386	1,172	1,172	Mar-26	Mar-26
(386)	(1,172)	(1,172)	Mar-26	Mar-26
431	4,550	4,550	Main Works Tender targeted for approval during 2025/26	
15,595	17,940	17,940	Sep-25	Nov-25
(15,595)	(14,400)	(16,045)	Sep-25	Sep-25
1,403	4,085	4,085	Mar-26	Mar-26
(99)	(99)	(99)	Mar-26	Mar-26
17,178	22,119	22,195		
(399)	(2,484)	(2,534)		
19,077	31,876	30,311		
(32,873)	(35,469)	(37,164)		
51,950	67,345	67,475		

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

Appendix 2

Project/Nature of Expenditure	Approved Budget 2025/26 £000	Total Adjusts £000	Revised Budget 2025/26 £000	Expenditure to 31/08/2025 £'000	Projected Outturn 2025/26 £000
MAJOR PROJECTS - Build Resilient and Empowered Communities					
Road Maintenance Partnership	3,460	(77)	3,383	1,360	3,383
Street Lighting Renewal	1,016	32	1,048	358	1,048
City Improvement/Investment Fund	1,342	(951)	391	13	391
(Less External Funding)	(500)	109	(391)	(13)	(391)
Community Regeneration Partnership		700	700	151	700
(Less External Funding)		(700)	(700)	(151)	(700)
Parks & Open Spaces	2,140	214	2,354	689	2,354
(Less External Funding)	(609)		(609)	(254)	(609)
OTHER PROJECTS/PROGRAMMES - Build Resilient and Empowered Communities	2,439	2,482	4,221	537	4,221
(Less External Funding)		(1,891)	(1,891)	(61)	(1,891)
Net Expenditure	9,288	(82)	8,506	2,629	8,506
Receipts	(1,109)	(2,482)	(3,591)	(479)	(3,591)
Gross Expenditure	10,397	2,400	12,097	3,108	12,097

Note 1

Actual Project Cost to 31/08/2025 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
1,360	3,383	3,383	Mar-26	Mar-26
358	1,048	1,048	Mar-26	Mar-26
55	946	933	Mar-26	Mar-26
(13)	(500)	(391)	Mar-26	Mar-26
151	700	700	Mar-26	Mar-26
(151)	(700)	(700)	Mar-26	Mar-26
1,471	3,136	3,136	Mar-26	Mar-26
(449)	(804)	(804)	Mar-26	Mar-26
2,023	5,636	5,714		
(821)	(2,648)	(2,648)		
3,984	10,197	10,371		
(1,434)	(4,652)	(4,543)		
5,418	14,849	14,914		

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	Total	Revised Budget	Expenditure to	Projected Outturn	Note 1				
	2025/26 £000	Adjusts £000	2025/26 £000	31/08/2025 £'000	2025/26 £000	Actual Project Cost to 31/08/2025 £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		20	431	3,063	3,063	Service review ongoing - tender will follow once review complete	
Dundee Ice Arena Plant & Upgrade	500	(200)	300	63	300	1,238	9,100	9,100	consultation on-going. Tender report will follow	
Property Lifecycle Development Programme	5,089	484	5,573	1,689	5,573	4,713	9,605	8,459	Mar-26	Mar-26
Purchase Computer Equipment	1,251	114	1,365	478	1,365	554	1,462	1,462	Mar-26	Mar-26
Schools Connectivity		48	48	48	48	1,537	2,600	2,678		
OTHER PROJECTS/PROGRAMMES - Design a Modern Council	3,061	(200)	2,861	970	2,861	4,548	6,727	6,855		
Desktop Management Software		212	212		212					
Net Expenditure	10,968	(570)	10,398	3,263	10,398	13,280	37,757	36,817		
Netted Off Receipts										
Gross Expenditure	10,968	(570)	10,398	3,263	10,398	13,280	37,757	36,817		

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 31/08/2025	Projected Outturn 2025/26 £000
Energy Efficiency	9,452	(5,675)	3,777	982	3,777
Net Expenditure	9,452	(5,675)	3,777	982	3,777
Receipts					
Gross Expenditure	9,452	(5,675)	3,777	982	3,777

Note 1				
Actual Project Cost to 31/08/2025 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
1,698	1,084	2,530	Mar-26	Mar-26
1,698	1,084	2,530		
1,698	1,084	2,530		

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 31/08/2025	Projected Outturn 2025/26 £000
Free from Serious Disrepair	11,658	(2,427)	9,231	1,949	9,231
Modern Facilities & Services	876	40	916	166	916
Healthy, Safe and Secure	5,383	(2,824)	2,559	533	2,559
Miscellaneous	2,497	(259)	2,238	443	2,238
Increased Supply of Council Housing	4,430	(1,673)	2,757	(170)	2,757
(Less External Funding)	(1,130)	150	(980)		(980)
Demolitions	10	66	76	52	76
Sheltered Lounge Upgrades	200		200	28	200
Revenue to Capitalisation		643	643		643
Net Expenditure	23,924	(6,284)	17,640	3,001	17,640
Receipts	(1,130)	150	(980)		(980)
Gross Expenditure	25,054	(6,434)	18,620	3,001	18,620

Note 1				
Actual Project Cost to 31/08/2025 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
5,355	12,637	12,637	Mar-26	Mar-26
254	1,066	1,066	Mar-26	Mar-26
3,520	5,526	5,546	Mar-26	Mar-26
2,627	4,301	4,453	Mar-26	Mar-26
1,231	8,673	8,684	Apr-27	Apr-27
	(2,526)	(2,526)	Apr-27	Apr-27
104	128	128	Mar-26	Mar-26
28	200	200	Mar-26	Mar-26
	643	643	Mar-26	Mar-26
13,119	30,648	30,831		
	(2,526)	(2,526)		
13,119	33,174	33,357		

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 31 AUGUST 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 31 Aug 2025 £000</u>	<u>Projected Outturn 2025/26 £000</u>	<u>Variance £000</u>	<u>Actual Spend to 31.8.2025 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	(5,675)	3,777	982	3,777	-	26%
<u>Build Resilient and Empowered Communities</u>							
Free from Serious Disrepair	11,658	(2,427)	9,231	1949	9,231	-	21%
Modern Facilities and Services	876	40	916	166	916	-	18%
Healthy, Safe & Secure	5,383	(2,824)	2,559	533	2,559	-	21%
Miscellaneous	2,497	(259)	2,238	443	2,238	-	20%
Increase Supply of Council Housing	4,430	(1,673)	2,757	(170)	2,757	-	-6%
Demolitions	10	66	76	52	76	-	68%
Sheltered Lounge Upgrades	200		200	28	200	-	14%
Revenue to Capitalisation		643	643		643	-	0%
Capital Expenditure 2025/26	34,506	(12,109)	22,397	3,983	22,397	-	18%
<u>Capital Resources</u>							
Expenditure Funded from Borrowing	32,301	(11,959)	20,342	3,775	20,342	-	
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		460	208	460	-	
Capital Resources 2025/26	34,506	(12,109)	22,397	3,983	22,397		
Capital Expenditure as % of Capital Resources	100%		100%		100%		

CAPITAL MONITORING 2025/26

COMMUNITY REGENERATION PARTNERSHIP

Dundee City Council Capital Projects

Project	Grant Award £000	Expenditure to 31/08/2025 £000	Comments	Making satisfactory progress at March 26
Phase 3 Waterfront Office Development	3,000		Project is under review and unlikely to proceed in short-term	TBC
City Centre Masterplanning	200	151	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	Yes
	4,700	151		

Third Party Capital Projects

Project	Grant Award £000	Expenditure to 31/08/2025 £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. Further phases may be possible dependent on remaining budget. Members will be briefed once grants have been finalised.	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. 18 EOIs received - 11 full applications received. Projects currently being assessed by Scoring Panel. Members will be briefed once grants have been finalised.	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 progressing.	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 1 application for £2m of Regeneration Capital Grant Funding from the Scottish Government has been progressed to Stage 2. The outcome from Stage 2 will not be known until February/March 2026.	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 31/08/2025 £000	Comments	Making satisfactory progress at March 26
Housing Research Dundee	60		Brief being finalised for this research.	Yes
Improving Business Support for High Potential Start-ups	120		Support programmes identified, businesses need to be identified.	Yes
Community Facilities Fund - Development Support	70		Support Development of Projects	Yes
	250	-		

TOTAL	20,250	151
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