

## **ITEM No ...6.....**

**REPORT TO:** CITY GOVERNANCE COMMITTEE – 17 NOVEMBER 2025

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

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

**REPORT NO:** 311-2025

### **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 30<sup>th</sup> September 2025.

Appendix 1, which details the General Services position to the end of September 2025, shows a revised projected outturn for 2025/26 of £59.633m, a decrease of £1.985m since the previous Capital Monitoring report was approved at City Governance Committee on 27<sup>th</sup> October 2025 (Report 285-2025, Article V 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 future years of £2.336m will be funded from borrowing and grants and contributions.

Appendix 3, which details the Housing HRA position to the end of September 2025, shows a projected outturn for 2025/26 of £22.456m, an increase of £0.059m since the previous Capital Monitoring report was approved at City Governance Committee on 27<sup>th</sup> October 2025 (Report 285-2025, Article V refers). The main reasons for this increase are detailed in paragraphs 6.2.1 to 6.2.3 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.

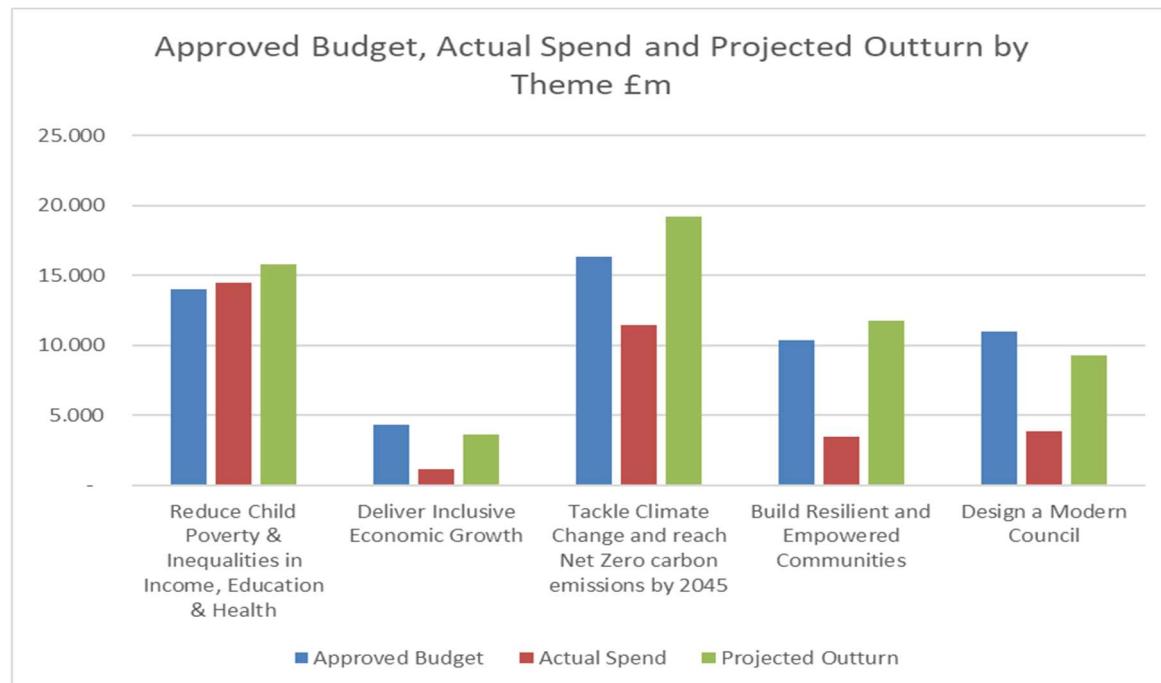
In some instances, it is not possible to provide approved or projected total project costs and timescales due to the budget being a block programme containing various smaller projects within it. In these cases, the total cost is assumed to be the budgeted figure plus previous year actuals. The projected 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 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 30<sup>th</sup> September 2025 is £34.367m, 58% of the Revised Budget 2025/26 compared to 45% 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 future years. 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.

Increase in planned expenditure:

- St Marys Drainage/St Leonards Active Travel - £0.367m

Reduction in planned expenditure:

- Property Lifecycle Development Programme – (£1.036m)

## 5.2 2025/26 Expenditure Variations

Appendix 1, which details the General Services position to the end of September 2025, shows a revised projected outturn for 2025/26 of £59.633m, a decrease of £1.985m since the previous Capital Monitoring report was approved at City Governance Committee on 27<sup>th</sup> October 2025 (Report 285-2025, Article V refers). The net movements that have contributed to this decrease are summarised in paragraphs 5.2.1 & 5.2.2 below.

5.2.1 St Marys Drainage/St Leonards Active Travel (Tackle Climate Change and Reach Net Zero Carbon Emissions by 2045 – Other Projects) - Additional expenditure of £0.367m in 2025/26. The additional expenditure is attributed to mid-year Transport Scotland grant award and will be utilised to complete the design of Active Travel Improvements within the Strathmartine Ward, in the area bounded by MacAlpine Road in the west, Harestane Road in the east, Laird Street in the north and Camperdown Road to the south. 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 Property Lifecycle Development Programme (Design a Modern Council) – Reduction in projected expenditure of £1.036m in 2025/26. Budgets have been reprofiled to reflect reprogramming of committed projects, that were due to have been carried out summer school holidays 2025, but due to competing project priorities and the pull on project delivery resource, these committed projects are now programmed to be carried out during summer school holidays 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	1.480	28.710	28.710	-
General Capital Grant	13.187	916	14.103	14.103	-
Capital Grants & Contributions	8.859	5.961	14.820	14.820	-
Capital Receipts – Sale of Assets	<u>2.000</u>	-	<u>2.000</u>	<u>2.000</u>	-
	<u>51.276</u>	<u>8.357</u>	<u>59.633</u>	<u>59.633</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)	59.633

## 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.

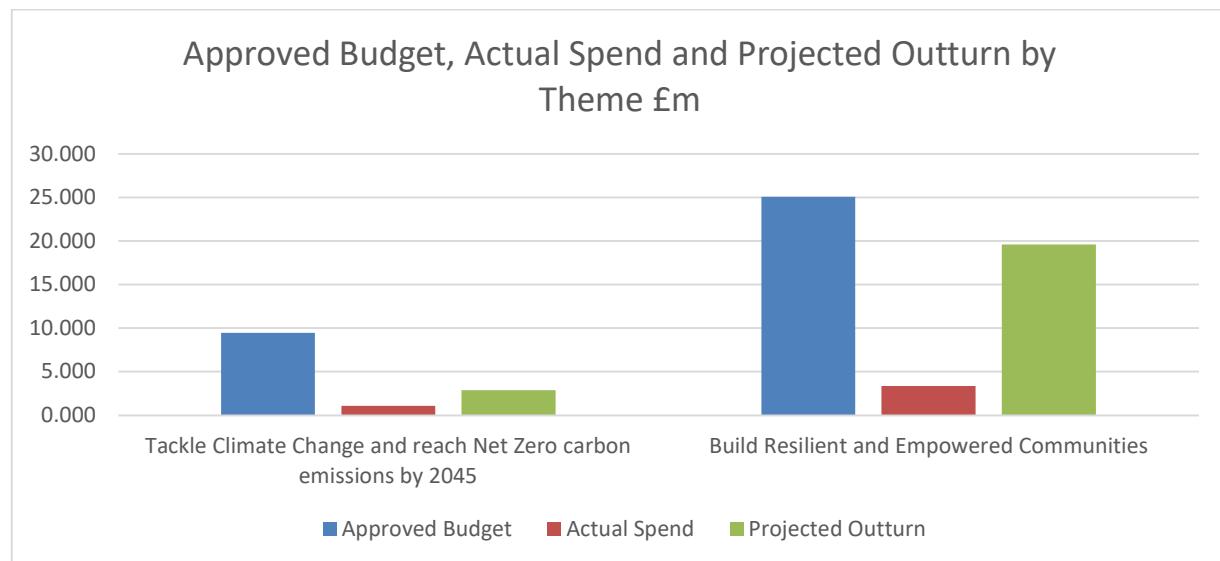
## 6 HOUSING HRA - CURRENT POSITION

### 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 30<sup>th</sup> September 2025 is £4.424m, 20% of the Revised Budget 2025/26 compared to 23% 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 September 2025, shows a projected outturn for 2025/26 of £22.456m, an increase of £0.059m since the previous Capital Monitoring report was approved at City Governance Committee on 27<sup>th</sup> October 2025 (Report 285-2025, Article V refers). The main reasons for this increase are detailed in paragraphs 6.2.1 to 6.2.3 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 £0.800m. Due to delays in the programme commencing, this has reduced the expenditure within this financial year.
- 6.2.2 Free from Serious Disrepair- Urgent Roofs - (Build Resilient and Empowered Communities) - The projected expenditure for 2025/26 has increased by £0.400m. Approval of an increased budget at September Neighbourhood Regeneration, Housing & Estate Management Committee has allowed for the tender acceptances to be issued for sub-contracted projects (Report 233-2025, Article III refers).
- 6.2.3 Miscellaneous - Environmental Improvements – (Build Resilient and Empowered Communities) – Adamson and Elders Courts programme projected expenditure in 2025/26 has increased by £0.300m, Environmental Improvements are now progressing and are due to complete this financial year following consultation and will follow completion of recent capital works.

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

	<b>Approved Budget £m</b>	<b>Adjustments £m</b>	<b>Revised Budget £m</b>	<b>Projected Outturn £m</b>	<b>Variance £m</b>
Borrowing	32.301	(11.900)	20.401	20.401	-
Capital Grants & Contributions	1.130	(150)	980	980	-
CFCR	450	-	450	450	-
Capital Receipts – Sale of Assets	460	-	460	460	-
Receipts from Owners	165	-	165	165	-
	<u>34.506</u>	<u>(12.050)</u>	<u>22.456</u>	<u>22.456</u>	<u>-</u>

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

	<b>£m</b>
2021/22	12.338
2022/23	9.232
2023/24	12.175
2024/25	16.530
2025/26 (Projected)	22.456

#### .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 NOVEMBER 2025**

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	<u>Approved</u>	<u>Total</u> <u>Budget</u> <u>2025/26</u> <u>£000</u>	<u>Revised</u> <u>Capital</u> <u>Budget</u> <u>2025/26</u> <u>£000</u>	<u>Actual</u>	<u>Projected</u>	<u>Actual Spend</u> <u>to 30.9.25</u> <u>as a % of</u> <u>Revised</u> <u>Budget</u>	
	<u>Capital</u> <u>Budget</u> <u>2025/26</u> <u>£000</u>			<u>Spend</u> <u>2025/26</u> <u>£000</u>	<u>Outturn</u> <u>2025/26</u> <u>£000</u>	<u>Variance</u> <u>£000</u>	
	<u>GENERAL SERVICES</u>						
<b><u>Capital Expenditure</u></b>							
Reduce Child Poverty & Inequalities in Income, Education & Health	13,982	1,804	15,786	<b>14,476</b>	<b>15,786</b>	0	92%
Deliver Inclusive Economic Growth	4,298	(694)	3,604	<b>1,107</b>	<b>3,604</b>	0	31%
Tackle Climate Change and reach Net Zero carbon emissions by 2045	16,331	2,858	19,189	<b>11,429</b>	<b>19,189</b>	0	60%
Build Resilient and Empowered Communities	10,397	1,365	11,762	<b>3,474</b>	<b>11,762</b>	0	30%
Design a Modern Council	10,968	(1,676)	9,292	<b>3,881</b>	<b>9,292</b>	0	42%
<b>Capital Expenditure 2025/26</b>	<b>55,976</b>	<b>3,657</b>	<b>59,633</b>	<b>34,367</b>	<b>59,633</b>	<b>0</b>	58%
<b><u>Capital Resources</u></b>							
Expenditure Funded from Borrowing	27,230	1,480	<b>28,710</b>	<b>19,560</b>	<b>28,710</b>		
General Capital Grant	13,187	916	<b>14,103</b>	<b>6,923</b>	<b>14,103</b>		
Capital Grants & Contributions - project specific	8,859	5,961	<b>14,820</b>	<b>7,596</b>	<b>14,820</b>		
Capital Receipts - Sale of Assets	2,000		<b>2,000</b>	<b>288</b>	<b>2,000</b>		
<b>Capital Resources 2025/26</b>	<b>51,276</b>	<b>8,357</b>	<b>59,633</b>	<b>34,367</b>	<b>59,633</b>		
<b>Capital Expenditure as % of Capital Resources</b>	<b>109%</b>			<b>100%</b>		<b>100%</b>	

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

Project/Nature of Expenditure	Approved	Total	Revised	Expenditure	Projected	Note 1
	Budget		Adjusts	Budget	to	
	2025/26	£000	2025/26	£000	£000	2025/26
<b>MAJOR PROJECTS - Reduce Child Poverty and Inequalities</b>						
School Estate Investment-East End Community Campus	12,992	2,181	15,173	14,467	15,173	
(Less External Funding)	(100)		(100)	(35)	(100)	
<b>OTHER PROJECTS - Reduce Child Poverty and Inequalities</b>						
(Less External Funding)	990	(377)	613	9	613	
(Less External Funding)	(210)	(15)	(225)		(15)	
<b>Net Expenditure</b>	<b>13,672</b>	<b>1,789</b>	<b>15,461</b>	<b>14,441</b>	<b>15,671</b>	
<b>Receipts</b>	<b>(310)</b>	<b>(15)</b>	<b>(325)</b>	<b>(35)</b>	<b>(115)</b>	
<b>Gross Expenditure</b>	<b>13,982</b>	<b>1,804</b>	<b>15,786</b>	<b>14,476</b>	<b>15,786</b>	
Actual Project Cost to 30/09/2025 £000	100,194	100,800		100,900	Jul-25	Aug-25
(35)				(100)		
468	1,277			1,285		
(50)	(275)			(275)		
<b>100,577</b>	<b>101,802</b>			<b>101,810</b>		
(85)	(275)			(375)		
<b>100,662</b>	<b>102,077</b>			<b>102,185</b>		

Note 1: The Current approved project cost is either the approved cost as per the tender price, or the revised budgeted figure as per the Capital Plan 2025-30

## DELIVER INCLUSIVE ECONOMIC GROWTH

Project/Nature of Expenditure	Approved	Total	Revised	Expenditure	Projected	Actual Project	Note 1			
	Budget		Adjusts	Budget	to		Cost to	Current	Projected	Approved
	2025/26	£'000	£'000	2025/26	£'000	30/09/2025	Approved	Total	Completion	Projected/
<b>MAJOR PROJECTS - Deliver Inclusive Economic Growth</b>										
Site 6 South Side - Office Development	2,615	(1,209)	1,406	1,066	1,406		24,562	26,202	26,202	Feb-25
Demolition of Properties & Remediation Works	1,312	556	1,868	64	1,868		235	2,039	2,039	Mar-26
<b>OTHER PROJECTS - Deliver Inclusive Economic Growth</b>										
(Less External Funding)	(371)	31	(300)		(300)		1,797	2,321	2,150	
Net Expenditure	3,967	(663)	3,304	1,107	3,304		26,460	30,077	29,957	
Netted Off Receipts	(331)	31	(300)		(300)		(134)	(485)	(434)	
Gross Expenditure	4,298	(694)	3,604	1,107	3,604		26,594	30,562	30,391	

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

Project/Nature of Expenditure	Approved Budget 2025/26 £'000	Total Adjusts £'000	Revised Budget 2025/26 £'000	Expenditure to 30/09/2025 £'000	Projected Outturn 2025/26 £'000	Note 1
<b>MAJOR PROJECTS - Tackle Climate Change and Reach Net Zero Emissions by 2045</b>						
Broughty Ferry to Monifieth Active Travel Improvements	1,490	(505)	985	596	985	
(Less External Funding)	(1,269)	434	(835)		(835)	
Tier 1 Active Travel Infrastructure Fund (formerly known as Cycling, Walking & Safer Routes)	655	517	1,172	448	1,172	
(Less External Funding)	(655)	(517)	(1,172)	(448)	(1,172)	
DCA Lifecycle plant replacement programme	1,110	20	1,130	597	1,130	
Low Carbon Transport (Green Transport Hub & Spokes - Bell Street)	6,414	1,784	8,198	7,015	8,198	
(Less External Funding)	(4,519)	(1,784)	(6,303)	(6,303)	(6,303)	
Vehicle Fleet & Infrastructure	3,172	861	4,033	2,257	4,033	
(Less Sale of Vehicles & Equipment)		(103)	(103)	(99)	(103)	
<b>OTHER PROJECTS - Tackle Climate Change and Reach Net Zero Carbon Emissions by 2045</b>	3,490	181	3,671	516	3,671	
(Less External Funding)	(666)	(1,525)	(2,191)	(158)	(2,191)	
<b>Net Expenditure</b>	<b>9,222</b>	<b>(637)</b>	<b>8,585</b>	<b>4,421</b>	<b>8,585</b>	
<b>Receipts</b>	<b>(7,109)</b>	<b>(3,495)</b>	<b>(10,604)</b>	<b>(7,008)</b>	<b>(10,604)</b>	
<b>Gross Expenditure</b>	<b>16,331</b>	<b>2,858</b>	<b>19,189</b>	<b>11,429</b>	<b>19,189</b>	
	Actual Project Cost to 30/09/2025 £'000	Current Approved Project Cost £'000	Projected Total Cost £'000	Approved Completion Date	Projected/Actual Completion Date	
	17,144	17,479	17,533	Sep-24	Mar-26	
	(16,479)	(17,314)	(17,314)	Sep-24	Mar-26	
	448	1,172	1,172	Mar-26	Mar-26	
	(448)	(1,172)	(1,172)	Mar-26	Mar-26	
	853	4,550	4,550	Main Works Tender targeted for approval during 2025/26		
	16,757	17,940	17,940	Sep-25	Nov-25	
	(16,045)	(14,400)	(16,045)	Sep-25	Sep-25	
	2,313	4,089	4,089	Mar-26	Mar-26	
	(99)	(103)	(103)	Mar-26	Mar-26	
	17,208	22,011	22,037			
	(260)	(2,817)	(2,817)			
	21,392	31,435	29,870			
	(33,331)	(35,806)	(37,451)			
	54,723	67,241	67,321			

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 30/09/2025 £'000	Projected Outturn 2025/26 £'000
<b>MAJOR PROJECTS - Build Resilient and Empowered Communities</b>					
Road Maintenance Partnership	3,460	(77)	3,383	1,559	3,383
Street Lighting Renewal	1,016	32	1,048	365	1,048
City Improvement/Investment Fund	1,342	(951)	391	27	391
(Less External Funding)	(500)	109	(391)	(27)	(391)
Community Regeneration Partnership		700	700	181	700
(Less External Funding)		(700)	(700)	(181)	(700)
Parks & Open Spaces	2,140	76	2,216	758	2,216
(Less External Funding)	(609)		(609)	(305)	(609)
<b>OTHER PROJECTS/PROGRAMMES - Build Resilient and Empowered Communities</b>					
(Less External Funding)	2,439	2,285	4,024	584	4,024
<b>Net Expenditure</b>	<b>9,288</b>	<b>(417)</b>	<b>8,171</b>	<b>2,921</b>	<b>8,171</b>
<b>Receipts</b>	<b>(1,109)</b>	<b>(2,482)</b>	<b>(3,591)</b>	<b>(553)</b>	<b>(3,591)</b>
<b>Gross Expenditure</b>	<b>10,397</b>	<b>2,065</b>	<b>11,762</b>	<b>3,474</b>	<b>11,762</b>

Note 1				
Actual Project Cost to 30/09/2025 £'000	Current Approved Project Cost £'000	Projected Total Cost £'000	Approved Completion Date	Projected/Actual Completion Date
1,559	3,383	3,383	Mar-26	Mar-26
365	1,048	1,048	Mar-26	Mar-26
69	960	933	Mar-26	Mar-26
(27)	(500)	(391)	Mar-26	Mar-26
181	700	700	Mar-26	Mar-26
(181)	(700)	(700)	Mar-26	Mar-26
1,490	2,998	2,998	Mar-26	Mar-26
(500)	(804)	(804)	Mar-26	Mar-26
2,077	5,565	5,643		
(800)	(2,648)	(2,651)		
4,233	10,002	10,159		
(1,508)	(4,652)	(4,546)		
5,741	14,654	14,705		

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 30/09/2025 £'000	Projected Outturn 2025/26 £'000	Note 1				
	Actual Project Cost to 30/09/2025 £'000	Current Approved Project Cost £'000	Projected Total Cost £'000	Approved Completion Date	Projected/Actual Completion Date					
<b>MAJOR PROJECTS/PROGRAMMES - Design a Modern Council</b>										
Baldovie Depot Redevelopment	200	31	231	15	231					
Depot Rationalisation Programme	867	(847)	20		20					
Dundee Ice Arena Plant & Upgrade	500	(200)	300	56	300					
Property Lifecycle Development Programme	5,089	(552)	4,537	2,168	4,537					
Purchase Computer Equipment	1,251	113	1,364	581	1,364					
Schools Connectivity		48	48	48	48					
<b>OTHER PROJECTS/PROGRAMMES - Design a Modern Council</b>	3,061	(269)	2,792	1,013	2,792					
<b>Net Expenditure</b>	<b>10,968</b>	<b>(1,676)</b>	<b>9,292</b>	<b>3,881</b>	<b>9,292</b>	<b>13,823</b>	<b>36,986</b>	<b>37,082</b>		
<b>Netted Off Receipts</b>										
<b>Gross Expenditure</b>	<b>10,968</b>	<b>(1,676)</b>	<b>9,292</b>	<b>3,881</b>	<b>9,292</b>	<b>13,823</b>	<b>36,986</b>	<b>37,082</b>		

Note 1: The Current approved project cost is either the approved cost as per the tender price, or the revised budgeted figure as per the Capital Plan 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 30/09/2025	Projected Outturn 2025/26 £000
Energy Efficiency	9,452	(6,571)	2,881	1,078	2,881
<b>Net Expenditure</b>	<b>9,452</b>	<b>(6,571)</b>	<b>2,881</b>	<b>1,078</b>	<b>2,881</b>
<b>Receipts</b>					
<b>Gross Expenditure</b>	<b>9,452</b>	<b>(6,571)</b>	<b>2,881</b>	<b>1,078</b>	<b>2,881</b>

## Note 1

Actual Project Cost to 30/09/2025 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
1,725	984	2,431	Mar-26	Mar-26
<b>1,725</b>	<b>984</b>	<b>2,431</b>		
1,725	984	2,431		

## 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 30/09/2025	Projected Outturn 2025/26 £000
Free from Serious Disrepair	11,658	(1,538)	10,120	2,100	10,120
Modern Facilities & Services	876	36	912	188	912
Healthy, Safe and Secure	5,383	(2,851)	2,532	557	2,532
Miscellaneous	2,497	(162)	2,335	544	2,335
Increased Supply of Council Housing	4,430	(1,673)	2,757	(131)	2,757
(Less External Funding)	(1,130)	150	(980)		(980)
Demolitions	10	66	76	55	76
Sheltered Lounge Upgrades	200		200	33	200
Revenue to Capitalisation		643	643		643
<b>Net Expenditure</b>	<b>23,924</b>	<b>(5,329)</b>	<b>18,595</b>	<b>3,346</b>	<b>18,595</b>
<b>Receipts</b>					
<b>Gross Expenditure</b>	<b>25,054</b>	<b>(5,479)</b>	<b>19,575</b>	<b>3,346</b>	<b>19,575</b>

## Note 1

Actual Project Cost to 30/09/2025 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
5,506	13,526	13,526	Mar-26	Mar-26
295	1,062	1,062	Mar-26	Mar-26
3,544	5,479	5,499	Mar-26	Mar-26
2,739	4,309	4,541	Mar-26	Mar-26
1,270	8,673	8,684	Apr-27	Apr-27
	(2,526)	(2,526)	Apr-27	Apr-27
107	128	128	Mar-26	Mar-26
33	200	200	Mar-26	Mar-26
	643	643	Mar-26	Mar-26
<b>13,494</b>	<b>31,494</b>	<b>31,757</b>		
	(2,526)	(2,526)		
<b>13,494</b>	<b>34,020</b>	<b>34,283</b>		

Note 1: The Current approved project cost is either the approved cost as per the tender price, or the revised budgeted figure as per the Capital Plan 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>30 Sep 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 30.9.2025</u> <u>as a % of</u> <u>Revised</u> <u>Budget</u>
<b>Capital Expenditure</b>							
<b>Tackle Climate Change and reach Net Zero carbon emissions by 2045</b>							
Energy Efficiency	9,452	(6,571)	2,881	1,078	2,881	-	37%
<b>Build Resilient and Empowered Communities</b>							
Free from Serious Disrepair	11,658	(1,538)	10,120	2100	10,120	-	21%
Modern Facilities and Services	876	36	912	188	912	-	21%
Healthy, Safe & Secure	5,383	(2,851)	2,532	557	2,532	-	22%
Miscellaneous	2,497	(162)	2,335	544	2,335	-	23%
Increase Supply of Council Housing	4,430	(1,673)	2,757	(131)	2,757	-	-5%
Demolitions	10	66	76	55	76	-	72%
Sheltered Lounge Upgrades	200		200	33	200	-	17%
Revenue to Capitalisation		643	643		643	-	0%
<b>Capital Expenditure 2025/26</b>	<b>34,506</b>	<b>(12,050)</b>	<b>22,456</b>	<b>4,424</b>	<b>22,456</b>	-	20%
<b>Capital Resources</b>							
Expenditure Funded from Borrowing	32,301	(11,900)	20,401	4,194	20,401	-	
<b>Capital Receipts, Grants &amp; Contributions - project specific</b>							
Scottish Government Grants	930		930		930	-	
Incurrence contribution	200	(150)	50		50	-	
<b>Capital Funded from Current Revenue</b>							
Council Tax discount reductions used to fund affordable housing	450		450		450	-	
<b>Capital Receipts, Grants &amp; Contributions</b>							
Receipts from Owners	165		165		165	-	
<b>Capital Receipts:-</b>							
Sale of Assets - Land	460		460	230	460	-	
<b>Capital Resources 2025/26</b>	<b>34,506</b>	<b>(12,050)</b>	<b>22,456</b>	<b>4,424</b>	<b>22,456</b>	-	
<b>Capital Expenditure as % of Capital Resources</b>	<b>100%</b>			<b>100%</b>		<b>100%</b>	

## Dundee City Council Capital Projects

Project	Grant Award £000	Expenditure to 30/09/2025 £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	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	Yes
	4,700	181		

## Third Party Capital Projects

Project	Grant Award £000	Expenditure to 30/09/2025 £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 Expressions of Interest 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 30/09/2025 £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	181
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