

ITEM No ...3.....

REPORT TO: CITY GOVERNANCE COMMITTEE – 16 FEBRUARY 2026
REPORT ON: REVENUE MONITORING 2025/2026
REPORT BY: EXECUTIVE DIRECTOR OF CORPORATE SERVICES
REPORT NO: 20-2026

1 PURPOSE OF REPORT

1.1 To provide Elected Members with an analysis of the 2025/2026 projected revenue outturn as at 30 November 2025 and the impact on the Council's overall revenue budget position.

2 RECOMMENDATIONS

2.1 It is recommended that the Committee:

- (a) note that as at 30 November 2025 the General Fund is projecting an overall overspend for the year of £4.570m against the adjusted 2025/2026 Revenue Budget, the impact this has on the Council's General Fund Balances and the actions being taken to address the forecast budget shortfall;
- (b) note the budget adjustments totalling £5.654m and detailed in the second column of Appendix A and (summarised in Appendix B) as adjustments to the previously approved Revenue Budget;
- (c) note that as at 30 November 2025 the Housing Revenue Account (HRA) is projecting an overspend of £2.552m against the adjusted HRA 2025/2026 Revenue Budget and the impact this has on the projected Renewal & Repair Fund balance earmarked to HRA;
- (d) note the information included in paragraph 3.7 in relation to financial recovery and authorise the Executive Director of Corporate Services to continue to take actions to address forecast overspends with the objective of achieving a balanced budget;
- (e) note that as outlined in paragraph 3.3, this report reflects anticipated costs associated with the Voluntary Severance and Early Retirement (VSER) scheme.

3 FINANCIAL IMPLICATIONS

3.1 The unallocated portion of the General Fund as at 30 November 2025 is projecting an overspend of £4.570m against the adjusted 2025/2026 Revenue Budget. The impact this would have on the Council's General Fund Balances is outlined below:

General Fund	Opening Balance 1 April 2025 £000	(Surplus) / Deficit for the Year £000	Transfers (In) / Out	Projected Balance 31 March 2026 £000
Earmarked Carry-forwards *	1,509	507		1,002
Children Services pressures	1,033	1,033		0
Organisational Change Fund	2,169	86		2,083
Covid cost related pressures *	1,550	700		850
Service change initiatives	5,000	513		4,487
Roof Remedial Works	1,875	1,380		495

General Fund	Opening Balance 1 April 2025 £000	(Surplus) / Deficit for the Year £000	Transfers (In) / Out	Projected Balance 31 March 2026 £000
Other earmarked Funds	5,948	405		5,543
Service concessions flexibility	39,773			39,773
Total earmarked funds	58,857	4,624	0	54,233
Unallocated Balance	8,174	4,570		3,604
Total General Fund	67,031	9,194	0	57,837

* These balances will be drawn down as required during the year.

3.2 The projected unallocated general fund balance of £3.604m may fail to provide sufficient in year buffer against potential additional pressures. Additional financial pressures could arise in year from:

- The Housing Revenue Account (HRA) reserve balance at year end is projected to be £0.641m as outlined in paragraph 8.3. A significant risk would arise should the HRA reserve balance be fully drawn down. Any spend over and above the reserve balance would be required to be absorbed by the General Fund.
- Any unplanned and unavoidable expenditure arising over the remainder of the financial year that cannot be contained within the remaining general contingency amount.

3.3 On 3 March 2025, City Governance Committee approved a Voluntary Severance/ Early Retirement (VSER) Scheme, report 43-2025 refers. A fundamental aspect of the scheme was that any post released (i.e. a budget saving) would have a payback period to recoup upfront costs of no greater than 24 months, with 30 months being considered only under exceptional circumstances.

3.4 The outcome from the VSER Scheme is reflected in this Revenue Monitoring report. Upfront costs incurred for voluntary redundancy payments and pension strain costs etc. totalled £1.156m, with an overall payback period of 11 months which is well within the parameters set for the VSER Scheme. 33 employees exited Council employment through the Scheme. The upfront costs will be funded by a combination of the General Fund and its earmarked reserves, the HRA Renewal and Repair Fund and the Dundee IJB:

VSER	Upfront costs £000	Number of employees	Payback period (m)	Annual savings £000
General fund	590	13	11.0	641
HRA Renewal and Repair Fund	358	9	11.6	370
IJB Balances	208	11	10.7	233
Total	1,156	33	11.0	1,244

3.5 The approved budget included an allowance of 3% for the 2025/2026 pay awards for both LGE and teachers. It should be noted the pay deal for LGE of 4% increase for the current financial year has been agreed, and the funding to support the additional 1% will be received later this year. The LGE pay award was made in August, back-dated to April. The estimated cost of £6.057m is met from the contingency budget and funding from the Scottish Government. The agreed pay offer for teachers is 4%, effective from 1 August 2025. The teachers pay award will be applied to salaries in December, back-dated to August and the effect of this will be reported in the next revenue monitor report.

3.6 Based on the financial information available as at 30 November 2025 the HRA outturn position for 2025/2026 is projecting an overspend of £2.552m. Further details are provided in section 8 of this report.

3.7 Financial Recovery Plan

As agreed previously (Report 240-2025 to City Governance Committee 22 September 2025 refers) given the adverse forecasts on both General Fund and HRA budgets, the following specific actions continue to be taken forward to mitigate current pressures:

- a) services will limit recruitment of vacancies to posts that are considered essential or where not filling these posts would place the Council at significant risk. All recruitment requests will be monitored through the Establishment Control Board.
- b) non-contractual overtime will be restricted to essential areas only and will only be approved where considered essential or where not undertaking overtime would place the Council at significant risk. All requests for overtime will not be granted without approval from Heads of Service.
- c) the Head of Corporate Finance is undertaking a review of earmarked balances to ascertain whether these can be utilised to offset in year pressures.
- d) the Head of Design and Property has established an internal working group to review all property expenditure and ensure only essential works are undertaken. Any changes arising from this review will be considered as part of the established budget process moving forward.
- e) the Head of Corporate Finance is undertaking a review of all property contracts to ensure that value for money is being achieved across all property, maintenance and inspection contracts.
- f) the Head of Design and Property is undertaking a review of energy costs to ensure energy usage is reduced and consider any spend to save projects that can be undertaken. This review will include the raising of awareness to promote more efficient energy usage in all council buildings.
- g) the Head of Housing, Construction and Communities is also conducting a thorough review of expenditure and income within the Housing Revenue Account to ensure expenditure is prioritised on essential spend.

The above actions will continue to be monitored closely by the Council Leadership Team through regular meetings and elected members will be kept updated on progress through regular budget monitoring reports.

4 BACKGROUND

4.1 Following approval of the Council's 2025/2026 Revenue Budget by the City Governance Committee on 27 February 2025, this report provides the projected revenue outturn position as at 30 November 2025, against the adjusted 2025/2026 Revenue Budget.

4.2 The total 2025/2026 Revenue Budget is £496.111m. For revenue monitoring purposes, the Council Tax Reduction Scheme budget of £14.741m is moved from expenditure to income and netted off against Council Tax income. This results in total budgeted expenditure of £481.370m for revenue monitoring purposes, as set out in Appendix A.

4.3 This report provides a detailed breakdown of service revenue monitoring information along with explanations of material variances against adjusted budgets. Where services are projecting a

significant (underspend) or overspend against adjusted budget, additional details have been provided. Where service expenditure is on target and no material variances are anticipated, additional information has not been provided.

4.4 The forecast position is shown in more detail in the appendices to this report, as follows:

Appendix A shows the variances between budget and projected outturn for each service of the Council.

Appendix B lists the budget adjustments undertaken to date.

5 GENERAL FUND SERVICES - MONITORING POSITION AS AT 30 NOVEMBER 2025

5.1 The forecast position as at 30 November 2025 for General Fund services is summarised below.

	(Under)/Over Spend as at 30 Nov £m	(Under)/Over Spend as at 31 Oct £m	Movement (from previous month) £m
Net Expenditure	4.529	4.752	(0.223)
Sources of Income	0.041	(0.182)	0.223
Net projected reduction uncommitted balances	4.570	4.570	0.000

6 DETAILED ANALYSIS

The following paragraphs summarise the main areas of variance by service area along with appropriate explanations. These figures reflect movements for the full year to date.

6.1 Children & Families Services: (£0.873m) underspend

The projected underspend is primarily driven by the release of one-off earmarked balances previously held to manage Children's Services pressures, resulting in a forecast underspend of £0.721m within third-party payments. This favourable movement is partially offset by a projected £0.995m overspend in staffing costs, reflecting continued high levels of service demand. The service is actively identifying and progressing opportunities to mitigate these pressures. Increased demand for early years childcare and rising costs within private nurseries are contributing to a projected £1.013m overspend in third-party payments. In addition, Repairs & Maintenance is forecasting an overspend of £0.320m due to ongoing cost pressures and decant costs associated with the Braeview/Craigie relocation. A further overspend of £0.424m is anticipated within Pupil Transport, driven by demand-related pressures, particularly within the Special and Secondary sectors.

There are projected underspends in teachers staff costs mainly reflecting the realignment of the former budgets into the new Greenfield Academy, LGE staff costs (£0.718m) mainly due to staffing changes in the nursery sector, property costs due to rates rebates (£0.935m) received for 2023/24, 2024/25 and 2025/26 and Community Mental Health (£0.400m).

6.2 Dundee Health & Social Care Partnership (DHSCP): £0.720m overspend

The latest financial monitoring report presented to Dundee IJB projects an overspend of £5.273m for 2025/26 (utilising actual info to end October), with this information presented to Dundee IJB at its meeting on 10 December 2025. This projected overspend reflects the challenging financial position continuing to be experienced by Dundee IJB and while it reflects progress towards achieving savings targets totalling £17.5m for 2025/26, there remains a shortfall in the overall position.

At present, the IJB only holds £0.644m in General Reserves to offset this shortfall and, as a result, the IJB remains in Financial Recovery with a Financial Recovery Plan also presented to the IJB's October 2025 meeting. For more information, please refer to the Dundee Integration Joint Board Financial Recovery Plan 2025/26 within the agenda papers for the City Governance Committee to be held on 17 November 2025, report 338-2025 refers.

DHSCP is continuing to respond to significant operational challenges in demand and demographics (notably in community and Care at Home provision to help support discharge without delay from hospital, minimise unnecessary hospital admissions, reduce social care unmet need and reduce Care Home beds), and in particular staffing challenges (both recruitment and retention, sickness absence and premium cost of essential back-fill cover) and increasing complexity of needs in both inpatient / residential and community settings. Operational managers and finance team continue work to explore ways of mitigating the overspend through efficiencies, cost reduction, whole system working, transformation, prioritisation and savings opportunities against current year and recurring budgets with any impact of these being reported to the IJB.

Under the risk sharing arrangement reflected in the Integration Scheme, the Integration Joint Board (IJB) retains any underspend within its reserve balances for investment in integrated health and social care services in future years, however any shortfall (after utilising reserves and implementing the Financial Recovery Plans) would be shared proportionately between the Partner Bodies. Officers continue to work with Council (and NHST) colleagues to monitor and mitigate the financial implication.

The Council's estimated share of the Dundee IJB's residual financial deficit, as outlined in the IJB financial recovery plan, is £0.720m. This amount is included within the overall projections presented in this report. This report is prepared on the assumption that any net VSER costs relating to the IJB will be contained within this figure.

6.3 City Development: £3.890m overspend

There has been an increase in the overall forecasted overspend since October 25. The projected overspend is mainly within Corporate Property £3.087m, primarily due to costs associated with property maintenance, inspection contracts, and remedial repairs arising from inspections. This is partly offset by a refund from rates revaluation appeals amounting to (£0.388m).

There is a forecasted overspend of £0.766m within Roads and Transportation, primarily attributable to projected overspends on third party payments for winter maintenance and road maintenance. The winter maintenance projection is subject to regular review in consultation with Tayside Contracts, and the current forecast is based on the assumption that extreme winter conditions will not further deteriorate.

There is also a projected shortfall in income of £0.250m relating to additional commercial rental income that was assumed in the budget but has not materialised so far. In addition, there is a projected shortfall in income for Building Warrants £0.244m and Planning Applications £0.100m.

The forecasted pressures within this service area are partially offset by a projected underspend of (£0.440m), resulting from vacant posts.

As part of the financial recovery plan, an analysis of current and historical property costs has been issued across services to identify cost savings and opportunities for property rationalisation. A working group was set up to review the overall position regarding property cost pressures. The working group has met regularly, sharing substantial data with relevant stakeholders. Further meetings with all Executive Directors are scheduled to agree next steps.

Savings from posts continue to be monitored monthly, with no change from previous forecasts, and service redesign opportunities and other income generation remain under active discussion at Management Team meetings.

In line with previous years there is a medium-term risk of under recovery in off-street car parking income against budgeted levels, reflecting reduced parking activity since the pandemic. The

projected income shortfall for the current year will be funded from the earmarked reserve set aside for this purpose.

6.4 Neighbourhood Services: £0.623m overspend

There has been a reduction in the overall forecasted overspend since October 25.

There is a projected overspend in waste management third party payments of £0.221m, mainly due to increased MEB Gates Fees, forecasted lower electricity income expected to be gained from the excess revenue share for the waste to energy contract and two unexpected shutdowns at the new waste plant that reduced revenue.

In addition, an income shortfall of £1.061m is expected within waste management. Key factors include the old waste plant reaching the end of its operational life and generating less income from lifetime extension agreements (LEAs), lower trade waste income (similar to last year), and reduced recycling income caused by changes under the Extended Producer Responsibility scheme.

These impacts are partly offset by an underspend of £1.517m from holding vacant posts.

The Council is in regular dialogue with the waste plants' contractor in relation to the impacts of the plant's performance and the long-term viability of the lifetime extension agreement (LEA).

6.5 Corporate Fleet: £0.902m overspend

Reflects the projected net overspend associated with the corporate fleet. There has been a slight reduction in the overall forecast since October 25, mainly due to a decrease in projected repair costs. The cost of the Council's fleet remains a budget pressure mainly due to rising expenditure in relation to the external hire of vehicles used by services together with the cost of parts and materials for vehicle repairs.

6.6 Corporate Services: (£0.231m) underspend

The service is currently projecting an underspend of (£1.114m) in staff costs, resulting from the holding of vacant posts. An overspend of £0.500m in transfer payments, primarily due to increased use of hotels for housing homeless individuals. These costs do not receive full housing benefit subsidy from the Department of Work and Pensions and are outside the control of the Benefit Delivery Team. Additionally, a forecast overspend of £0.243m in supplies and services is being reported, driven by increased costs for IT licence fees, audit fees, software expenses, additional voluntary pension contribution commission, and external fees for professional services. A projected shortfall in income of £0.254m is mainly attributed to under-recovery in Scientific Services and under-recovery of income for car parking in the underground garage.

6.7 Supplementary Superannuation: (£0.322m) underspend

Projected underspend in Supplementary Superannuation costs.

6.8 Miscellaneous Items: £0.325m overspend

Reduction in grant income reflecting lower than expected allocation from Extended Producer Responsibilities.

6.9 Capital Financing Costs: (£1.453m) underspend

The total projected underspend in Capital Financing Costs includes savings relating to a restructuring exercise to replace current loan agreements with short-term local authority borrowing until longer-dated interest rates fall, when appropriate replacement borrowing would be undertaken.

6.10 Corporate Staff Savings: £0.823m overspend

The overspend arises from the shortfall in achieving corporate staff savings. Elected members will be aware that the target staff savings in the 2025/26 budget volume is £2.457m. Vacant posts totalling £2.005m were identified and associated budget was allocated against the target saving, leaving a net budget savings target of £0.452m in the 2025/26 budget volume. Since then, budget adjustments of £0.547m were required for essential posts approved by the Establishment Control Board (ECB) along with associated advisory legal costs. These are offset by estimated in-year savings from the Voluntary Severance and Early Retirement (VSER) scheme amounting to £0.176m. The full-year effect of VSER savings will materialise in 2026/27 and future years. Options to address the remaining staff savings target are being considered as part of the 2026/27 budget preparation process.

Please note this overspend figure excludes any upfront costs associated with the agreed VSER scheme, which will be met from other sources as outlined in paragraph 3.4.

7 EXTERNAL ORGANISATIONS

- 7.1 The budget includes the assumption that Tayside Contracts will return a surplus in 2025/2026, our share of which will be £0.232m. Any expected variances against this will be reflected as known.

8 HOUSING REVENUE ACCOUNT - MONITORING POSITION AT 30 NOVEMBER 2025

- 8.1 The forecast position as at 30 November 2025 for the HRA is summarised below:

	(Under)/Over Spend as at 30 Nov £m	(Under)/Over Spend as at 31 Oct £m	Movement (from previous month) £m
Net Expenditure	2.511	2.419	0.092
Sources of Income	0.041	0.058	(0.017)
Net over/ (underspend)	2.552	2.477	0.075

- 8.2 The key variances contributing to the above projection include an increased recharge from Construction Services for repairs, reflecting a higher number of employees working on repairs and a pay award that was greater than expected £1.931m. In addition, property-related costs for non-construction repairs and maintenance, such as fire damage, tenant allowances, and decant payments, are expected to exceed the budget by £1.043m. The anticipated cost of relets is also higher than budgeted, due to an increase in the number of relet properties assumed within the budget £1.109m. These adverse variances are partially offset by projected underspends on environmental improvements, resulting from delays in the commencement of these projects (£0.782m).

The above projection also includes savings of £0.427m relating to a restructuring exercise to exit current loan agreements and replace with short-term local authority borrowing until longer-dated interest rates fall, when appropriate replacement borrowing would be undertaken.

- 8.3 A system of ongoing monitoring will continue to take place up to 31 March 2026 with the objective of the HRA achieving a final outturn which is below or in line with the adjusted 2025/2026 HRA Revenue Budget.

Any variance will be adjusted against the Renewal & Repair Fund, the housing element of which amounted to £3.193m as at 31 March 2025:

HRA Renewal and Repair Fund	October £m
Opening Balance as at 1 April 2025	3.193
<u>Less Projected Overspend to 31 March 2026</u>	(2.552)
Projected Balance as at 31 March 2026	0.641

9 POLICY IMPLICATIONS

9.1 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.

10 CONSULTATIONS

10.1 The Council Leadership Team were consulted in the preparation of this report.

11 BACKGROUND PAPERS

11.1 None.

PAUL THOMSON
EXECUTIVE DIRECTOR OF CORPORATE SERVICES

03 FEBRUARY 2026

DUNDEE CITY COUNCIL							Appendix A	
2025/2026 REVENUE OUTTURN MONITORING								
PERIOD 1 APRIL 2025 - 30 NOVEMBER 2025								
	Approved	Total	Adjusted		Projected	Previous	Movement	
	Revenue	Budget	Revenue	Projected	Variance	Months	Since	
	Budget	Adjustments	Budget	Outturn	Over/(under)	Projected	Previous	Previous
	2025/26	(see Appx B)	2025/26	2025/26	spend	Variance	Variance	Month
	£m	£m	£m	£m	£m	£000	£000	£000
General Fund Services								
Children & Families	233.620	4.477	238.097	237.224	(0.873)	(0.739)	(0.134)	
Dundee Health & Social Care Partnership	114.842	0.424	115.266	115.986	0.720	0.720		
City Development	18.250	1.594	19.844	23.734	3.890	3.477	0.413	
Neighbourhood Services	23.603	1.379	24.982	25.605	0.623	0.860	(0.237)	
Chief Executive	14.320	0.437	14.757	14.711	(0.046)	(0.056)	0.010	
Corporate Services	35.318	1.469	36.787	36.556	(0.231)	(0.106)	(0.125)	
Construction Services	0.000	1.380	1.380	1.380	0.000	(0.000)	(0.000)	
	439.953	11.160	451.113	455.196	4.084	4.156	(0.072)	
Capital Financing Costs / Interest on Revenue Balances	30.863		30.863	29.410	(1.453)	(1.453)		
Contingencies:								
- General	0.500	(0.209)	0.291	0.291	0.000	0.000		
- Budget growth/Pay Pressures	8.324	(4.593)	3.731	3.731	0.000	0.000		
- Unallocated Corporate Savings	(0.944)	(0.271)	(1.215)	(0.392)	0.823	0.823		
- New monies	0.922	(0.467)	0.455	0.455	0.000	0.000		
Tayside Contracts surplus	(0.232)		(0.232)	(0.232)	0.000	0.000		
Corporate Fleet	3.982	0.034	4.016	4.918	0.902	1.015	(0.113)	
Miscellaneous Items	(7.628)		(7.628)	(7.303)	0.325	0.325		
Discretionary Non Domestic Rates (NDR) Relief	0.392		0.392	0.511	0.119	0.119	0.000	
Supplementary Superannuation Costs	3.041		3.041	2.719	(0.322)	(0.322)		
Tayside Valuation Joint Board	1.149		1.149	1.149	0.000	0.000		
Empty Property Relief Devolution	1.048		1.048	1.099	0.051	0.089	(0.038)	
Total Expenditure	481.370	5.654	487.024	491.553	4.529	4.752	(0.223)	
Sources of Income								
General Revenue Funding	(335.339)	(2.163)	(337.502)	(337.502)				
Contribution from National Non Domestic Rates (NDR) Pool	(71.406)		(71.406)	(71.406)				
Council Tax	(70.249)		(70.249)	(70.208)	0.041	(0.182)	0.223	
Use of Balances -								
Committed Balances c/f	0.000		0.000	0.000				
Earmarked funds	0.000	(3.325)	(3.325)	(3.325)				
Service concessions	(4.376)		(4.376)	(4.376)				
Change Fund	0.000	(0.086)	(0.086)	(0.086)				
R&R Fund	0.000	(0.080)	(0.080)	(0.080)				
(Surplus)/Deficit for the year	0.000	0.000	0.000	4.570	4.570	4.570	(0.000)	
(Surplus)/Deficit for Housing Revenue Acct	0.000	0.000	0.000	2.552	2.552	2.477	0.075	

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Dundee City Council										
Revenue Monitoring to 31st March 2026 - Budget Adjustments to date										
	<u>Alloc To/From General Conts</u>	<u>Alloc To/From Conts: Cost Pressures</u>	<u>To/From Conts: New Monies</u>	<u>Alloc To/From Conts: Savings</u>	<u>Funding Transfers</u>	<u>Alloc from Earmarked Funds</u>	<u>Alloc from Change Fund</u>	<u>Alloc from R&R Fund</u>	<u>T/Fs Between Depts / Conts</u>	<u>Dept Totals</u>
	<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>
<u>General Fund Services</u>										
<u>Children & Families</u>										<u>4,477</u>
Social Care Uplift 2024-25 and 2025-26			467		230					
Revenue Support Grant to Children & Families - Early Learning Care uplift 2025/26					273					
Revenue Support Grant to Children & Families - Holiday playschemes and activities					31					
Earmarked Reserves to Children & Families service re Children Services TPP pressures						1,033				
Contingencies to Children & Families - LGE 2025/26 Pay Award		2,246								
RSG to Children & Families - Tayside Contracts 2025/26 Pay Award					126					
RSG to Children & Families - uplift to Scottish Recommended Allowance for kinship and foster carers					60					
School Milk Subsidy Scheme					25					
Contingencies to Children & Families- VSER savings				(86)						
Contingencies to Children & Families - cyber insurance and assurance	72									
<u>Dundee Health & Social Care Partnership</u>										<u>424</u>
Contingencies to Dundee Health & Social Care Partnership - 2025/26 Pay Award		424								
<u>City Development</u>										<u>1,628</u>
Contingencies to City Development - transfer of budget for post				34						
Contingencies to City Development - Bus Shelters/Street Lighting	100									
Earmarked Reserves to City Development - Eden Project						405				
Contingencies to City Development - recruitment approval for post				2						
Contingencies to City Development - 2025/26 Pay Award		767								
RSG to City Development - Tayside Contracts 2025/26 Pay Award					49					
Corporate Services to City Development - Transfer of Software Budget £15k (permanent)									15	
Transfer of Learning & Organisational Development staff budget (permanent)									272	
Change Fund to City Development - Co-Pilot Licences							2			
Contingencies to City Development- VSER savings				(8)						
Procurement Savings				(10)						

Dundee City Council										
Revenue Monitoring to 31st March 2026 - Budget Adjustments to date										
	<u>Alloc To/From General Conts</u>	<u>Alloc To/From Conts: Cost Pressures</u>	<u>To/From Conts: New Monies</u>	<u>Alloc To/From Conts: Savings</u>	<u>Funding Transfers</u>	<u>Alloc from Earmarked Funds</u>	<u>Alloc from Change Fund</u>	<u>Alloc from R&R Fund</u>	<u>T/Fs Between Depts / Conts</u>	<u>Dept Totals</u>
	<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>
General Fund Services										
Neighbourhood Services										1,379
Renewal & Repair fund to Neighbourhood Services - Kirkton overspend £80k								80		
Contingencies to Neighbourhood Services - Communities Staff Budget				212						
Contingencies to Neighbourhood Services - Maintenance Budget for Caird Park	27									
RSG to Neighbourhood Services - 2025/26 Pay Award					1,027					
RSG to Neighbourhood Services - Tayside Contracts 2025/26 Pay Award					5					
Contingency to Neighbourhood Services - ECB recruitment approvals August 2025 Various Refuse Collector posts				146						
RSG to Neighbourhood Services - Rapid Rehousing Transition Plan Distribution					34					
Contingencies to Neighbourhood Services- VSER savings				(63)						
Salary Sacrifice white goods & Leave Purchase scheme corporate saving allocation				(18)						
Procurement Savings				(71)						
Chief Executive										437
2024/25 Carry Forwards - Protecting People						38				
Contingencies to Chief Executive - budget for post				26						
Change Fund to Chief Executive - EKOS project							8			
RSG to Chief Executive - 2025/26 Pay Award					80					
RSG to Chief Executive - LACD 2025/26 Pay Award					200					
Chief Executive to Contingencies - Reversal of part of LACD Pay Award 2025/26					(43)					
Corporate Services to Chief Executive - Transfer of Software Budget to LACD £50k									50	
Change Fund to Chief Executive - Improvement Service							8			
2024/25 Carry Forwards - Gaelic Plan & Training						3				
Change Fund to Chief Executive - Transformation Programme Officer post extended							68			
Salary Sacrifice white goods & Leave Purchase scheme corporate saving allocation				(1)						

Dundee City Council										
Revenue Monitoring to 31st March 2026 - Budget Adjustments to date										
	<u>Alloc To/From General Conts</u>	<u>Alloc To/From Conts: Cost Pressures</u>	<u>To/From Conts: New Monies</u>	<u>Alloc To/From Conts: Savings</u>	<u>Funding Transfers</u>	<u>Alloc from Earmarked Funds</u>	<u>Alloc from Change Fund</u>	<u>Alloc from R&R Fund</u>	<u>T/Fs Between Depts / Conts</u>	<u>Dept Totals</u>
	<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>
General Fund Services										
Corporate Services										1,469
Contingencies to Corporate Services - transfer of budget for various posts				121						
Contingencies to Corporate Services - 2025/26 Pay Award		1,156			20					
Corporate Services to Chief Executive - Transfer of Software Budget to LACD £50k									(50)	
Corporate Services to City Development - Transfer of Software Budget £15k (permanent)									(15)	
General Contingency to Corporate Services - equipment for Floor 4 Dundee House	10									
2024/25 Carry Forwards - Scottish Welfare Fund						318				
2024/25 Carry Forwards - Cost of Living Advice Work						55				
2024/25 Carry Forwards - Scottish Welfare Fund admin						93				
Transfer of Learning & Organisational Development staff budget (permanent)									(272)	
RSG to Corporate Services - Discretionary Housing Payments – additional funding for 2025-26					46					
Contingencies to Corporate Services - VSER Scheme Legal Advice Costs				6						
Contingencies to Corporate Services - VSER savings				(19)						
Construction										1,380
Earmarked Reserves to Construction service re Roofs						1,380				
General Contingency										(209)
Contingencies to City Development - Bus Shelters/Street Lighting	(100)									
Contingencies to Neighbourhood Services - Maintenance Budget for Caird Park	(27)									
Contingencies to Corporate Services - equipment for Floor 4 Dundee House	(10)									
Contingencies to Children & Families - cyber insurance and assurance	(72)									
Contingency: Cost Pressures										(4,593)
Contingencies to Children & Families - LGE 2025/26 Pay Award		(2,246)								
Contingencies to Dundee Health & Social Care Partnership - 2025/26 Pay Award		(424)								
Contingencies to City Development - 2025/26 Pay Award		(767)								

Dundee City Council										
Revenue Monitoring to 31st March 2026 - Budget Adjustments to date										
	<u>Alloc To/From General Conts</u>	<u>Alloc To/From Conts: Cost Pressures</u>	<u>To/From Conts: New Monies</u>	<u>Alloc To/From Conts: Savings</u>	<u>Funding Transfers</u>	<u>Alloc from Earmarked Funds</u>	<u>Alloc from Change Fund</u>	<u>Alloc from R&R Fund</u>	<u>T/Fs Between Depts / Conts</u>	<u>Dept Totals</u>
	<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>
General Fund Services										
Contingencies to Corporate Services - 2025/26 Pay Award		(1,156)								
Contingency: New monies										
Social Care Uplift 2024-25 and 2025-26			(467)							(467)
Contingency: Unallocated Savings										
Contingencies to City Development - budget for driver post (permanent)				(34)						
Contingencies to Neighbourhood Services - Communities Staff Budget				(212)						
Contingencies to City Development - recruitment approval for post				(2)						
Contingencies to Chief Executive - budget for post				(26)						
Contingencies to Corporate Services - transfer of budget for various posts				(121)						
Contingencies to Neighbourhood Services - ECB recruitment approvals August 2025 Various Refuse Collector posts				(146)						
Contingencies to Corporate Services - VSER Scheme Legal Advice Costs				(6)						
Contingencies to Children & Families- VSER savings				86						
Contingencies to City Development- VSER savings				8						
Contingencies to Corporate Services - VSER savings				19						
Contingencies to Neighbourhood Services- VSER savings				63						
Neighbourhood Services - Salary Sacrifice white goods & Leave Purchase scheme corporate saving allocation				18						
Chief Executive - Salary Sacrifice white goods & Leave Purchase scheme corporate saving allocation				1						
City Development - Procurement Savings				10						
Neighbourhood Services - Procurement Savings				71						
Total Adjustments (General Fund)	0	0	0	0	2,163	3,325	86	80	0	5,654