

REPORT TO: CITY GOVERNANCE COMMITTEE – 1 DECEMBER 2025

REPORT ON: REVENUE MONITORING 2025/2026

REPORT BY: EXECUTIVE DIRECTOR OF CORPORATE SERVICES

REPORT NO: 343-2025

1 PURPOSE OF REPORT

- 1.1 To provide Elected Members with an analysis of the 2025/2026 projected revenue outturn as at 30 September 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 September 2025 the General Fund is projecting an overall overspend for the year of £3.404m 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 £5.223m 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 September 2025 the Housing Revenue Account (HRA) is projecting an overspend of £2.600m 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 3.6 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 does not reflect projections and costs associated with the Voluntary Severance and Early Retirement (VSER) scheme and these will be reflected in future monitoring reports.

3 FINANCIAL IMPLICATIONS

- 3.1 The unallocated portion of the General Fund as at 30 September 2025 is projecting an overspend of £3.404m 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 | 749 | | 284 |
| Organisational Change Fund | 2,169 | 16 | | 2,153 |
| Covid cost related pressures * | 1,550 | | | 1,550 |

| General Fund | Opening Balance 1 April 2025 £000 | (Surplus) / Deficit for the Year £000 | Transfers (In) / Out | Projected Balance 31 March 2026 £000 |
|---------------------------------|--|--|---------------------------------|---|
| Service change initiatives | 5,000 | | | 5,000 |
| Roof Remedial Works | 1,875 | 1,408 | | 388 |
| Other earmarked Funds | 5,948 | 405 | | 5,543 |
| Service concessions flexibility | 39,773 | | | 39,773 |
| Total earmarked funds | 58,857 | 3,085 | 0 | 55,772 |
| Unallocated Balance | 8,174 | 3,404 | | 4,770 |
| Total General Fund | 67,031 | 6,489 | 0 | 60,542 |

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

3.2 The projected unallocated general fund balance of £4.770m 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 £0.593m 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.
- Anticipated funding from Scottish Government in relation to the 2025/2026 LGE pay award being lower than the estimate of £1.5m. Refer paragraph 3.4 below.
- 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 The projections in this report exclude forecast outcomes from the Voluntary Severance and Early Retirement (VSER) scheme. VSER outcomes including any upfront costs of agreeing these settlements will be incorporated in future revenue monitoring reports, once any agreements have been approved and legal arrangements are concluded.

3.4 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 although funding to support the additional 1% is yet to be confirmed. Our estimate is that the additional 1% will cost £1.5m and our assumption is that the Scottish Government will fund this in full. 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 anticipated funding from the Scottish Government. The agreed pay offer for teachers is 4%, effective from 1 August 2025. The teachers pay award will be made in December, back-dated to August and the effect of this will be reported in the future revenue monitor reports.

3.5 Based on the financial information available as at 30 September 2025 the HRA outturn position for 2025/2026 is projecting an overspend of £2.600m. Further details are provided in section 8 of this report.

3.6 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 a working group to review all property expenditure and ensure only essential works are undertaken.
- 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 September 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.

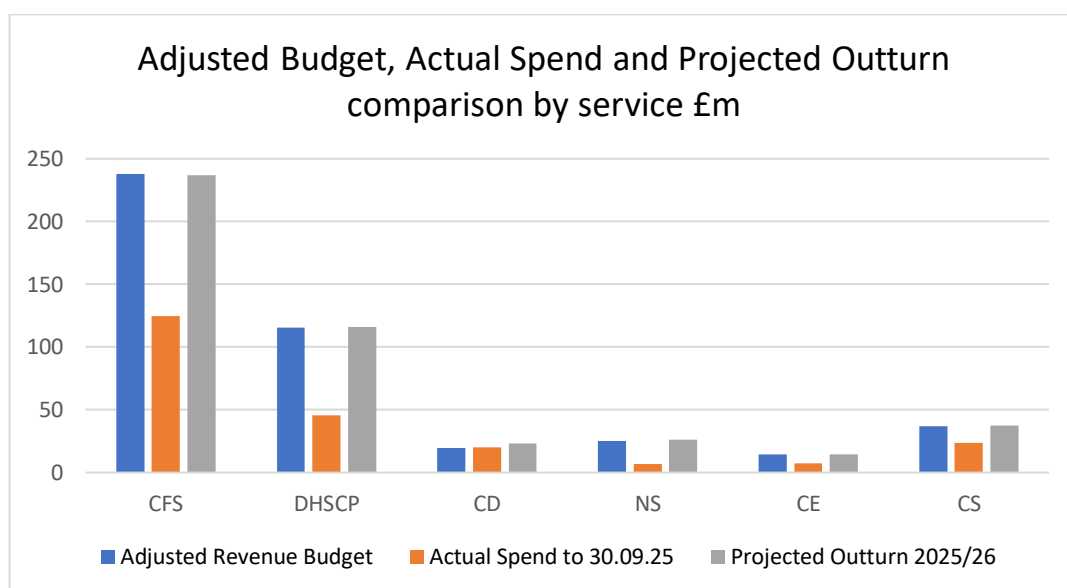
Appendix B lists the budget adjustments undertaken to date.

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

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

| | (Under)/Over Spend as at 30 Sep £m | (Under)/Over Spend as at 31 Aug £m | Movement (from previous month) £m |
|---|---|---|--|
| Net Expenditure | 3.625 | 6.732 | (3.107) |
| Sources of Income | (0.221) | (0.221) | 0.000 |
| Net projected reduction uncommitted balances | 3.404 | 6.511 | (3.107) |

The graph below details the comparison between each service's actual spend and projected outcome.



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: (£1.076m) underspend

There has been a significant reduction in the overall forecast since August 25. Projected overspends remain including staffing costs in Children's Services due to service demand in this area £0.995m. This area is continuing to be reviewed as there are still further opportunities to reduce the overspend. There is also an overspend in third party payments for early years childcare, reflecting increased demand and the rising cost of providing care in private nurseries £0.978m. A review is currently underway in this area.

There are projected underspends in staff costs mainly reflecting the realignment of the former budgets into the new Greenfield Academy. There is also a projected underspend for LGE staff costs (£0.818m) mainly relating to staffing changes in the nursery sector. Additionally, there is a projected underspend in property costs due to rates rebates (£0.935m) received for 2023/24, 2024/25 and 2025/26 as well as additional income projected within Children Services (£0.492m) mainly relating to funding for unaccompanied asylum-seeking children.

6.2 Dundee Health & Social Care Partnership (DHSCP): £0.700m overspend

The latest financial monitoring report presented to Dundee IJB projects an overspend of £5.996m for 2025/26 (utilising actual info to end August), with this information presented to Dundee IJB at its meeting on. 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 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 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 estimated residual financial deficit as contained in the IJB financial recovery plan is £0.700m, which is included within the overall projections contained in this report.

6.3 City Development: £3.477m overspend

There has been a decrease in the overall forecast overspend since August 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 £0.366m in Roads and Transportation, which is predominantly due to projected overspends through third party payments for road maintenance. 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 is reviewing the overall position regarding property cost pressures, and the outcome will be reflected in future revenue monitoring reports. Further reductions in energy costs are also being explored together with recruitment to vacant posts in this team.

Ongoing discussions within the service are focused on identifying savings from vacant posts, service redesign opportunities, and other income generation.

In line with previous years there is a medium-term risk of £0.600m under recovery in off-street car parking income against budgeted levels for the current financial year. This reflects parking activity failing to recover fully since the pandemic. There is an amount of £1.550m in contingency reserves remaining to cover this forecasted shortfall although this remains a risk for future years.

6.4 Neighbourhood Services: £0.900m overspend

The projected overspend is within waste management third party payments, predominantly relating to the old waste plant nearing the end of its useful life and reduced lifetime extension agreement (LEA) income streams coming from it, two unplanned shutdowns of the new waste plant which adversely affected revenue, trade waste income shortfall (broadly consistent to last year), a shortfall in recycling income due to changes triggered by the Extended Producer Responsibility scheme, partially offset by a projected underspend of (£0.964m) resulting from the holding of 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: £1.015m overspend

Reflects the projected net overspend associated with the corporate fleet. 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: £0.217m overspend

There has been a reduction in the overall forecasted overspend since August 25. The service is currently projecting an underspend of (£0.694m) 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 £0.244m 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 £0.281m 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: (£0.313m) 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: (£1.771m) underspend

The total projected underspend in Capital Financing Costs includes estimated savings of £1.172m 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. The remaining £0.599m underspend is mainly due to greater than expected interest on revenue balances.

6.10 Council Tax: (£0.221m) underspend

The Council Tax projected outturn shows a positive variance of £0.221m, which is based on updated estimates of anticipated Council Tax income, less anticipated Council Tax Reduction costs and taking into account the current Council Tax base (i.e. number of dwellings).

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 SEPTEMBER 2025

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

| | (Under)/Over Spend as at 30 Sep £m | Under)/Over Spend as at 31 Aug £m | Movement (from previous month) £m |
|-------------------------------|---|--|---|
| Net Expenditure | 2.507 | 1.995 | 0.512 |
| Sources of Income | 0.093 | 0.116 | (0.023) |
| Net over/ (underspend) | 2.600 | 2.111 | 0.489 |

- 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 £1.306m. 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 £0.892m. The anticipated cost of relets is also higher than budgeted, due to an increase in the number of relet properties assumed within the budget £0.952m. These adverse variances are partially offset by projected underspends on environmental improvements, resulting from delays in the commencement of these projects (£0.350m).

The above projection also includes estimated savings of £0.433m 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 | September £m |
|--|-------------------------|
| Opening Balance as at 1 April 2025 | 3.193 |
| <u>Less</u> Projected Overspend to 31 March 2026 | (2.600) |
| Projected Balance as at 31 March 2026 | 0.593 |

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

20 NOVEMBER 2025

| | | | | | | | |
|---|-----------------|---------------------|-----------------|------------------|---------------------|------------------|-----------------|
| DUNDEE CITY COUNCIL | | | | | | | |
| 2025/2026 REVENUE OUTTURN MONITORING | | | | | | | |
| PERIOD 1 APRIL 2025 - 30 SEPTEMBER 2025 | | | | | | | |
| | Approved | Total | Adjusted | | Projected | Previous | Movement |
| | Revenue | Budget | Revenue | Projected | Variance | Months | Since |
| | Budget | Adjustments | Budget | Outturn | Over/(under) | Projected | Previous |
| | 2025/26 | (see Appx B) | 2025/26 | 2025/26 | spend | Variance | Month |
| | £m | £m | £m | £m | £m | £000 | £000 |
| General Fund Services | | | | | | | |
| Children & Families | 233.620 | 4.182 | 237.802 | 236.726 | (1.076) | 1.548 | (2.624) |
| Dundee Health & Social Care Partnership | 114.842 | 0.424 | 115.266 | 115.966 | 0.700 | 0.700 | |
| City Development | 18.250 | 1.338 | 19.588 | 23.065 | 3.477 | 3.868 | (0.391) |
| Neighbourhood Services | 23.603 | 1.497 | 25.100 | 26.000 | 0.900 | 0.964 | (0.064) |
| Chief Executive | 14.320 | 0.370 | 14.690 | 14.655 | (0.035) | 0.025 | (0.060) |
| Corporate Services | 35.318 | 1.708 | 37.026 | 37.243 | 0.217 | 0.343 | (0.126) |
| Construction Services | 0.000 | 1.408 | 1.408 | 1.408 | 0.000 | (0.035) | 0.035 |
| | 439.953 | 10.927 | 450.880 | 455.063 | 4.184 | 7.413 | (3.229) |
| Capital Financing Costs / Interest on Revenue Balances | 30.863 | | 30.863 | 29.092 | (1.771) | (1.771) | |
| Contingencies: | | | | | | | |
| - General | 0.500 | (0.137) | 0.363 | 0.363 | 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) | (0.541) | (1.485) | (1.485) | 0.000 | 0.000 | |
| - 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 | 5.031 | 1.015 | 1.015 | |
| Miscellaneous Items | (7.628) | | (7.628) | (7.303) | 0.325 | 0.325 | |
| Discretionary Non Domestic Rates (NDR) Relief | 0.392 | | 0.392 | 0.504 | 0.112 | 0.111 | 0.001 |
| Supplementary Superannuation Costs | 3.041 | | 3.041 | 2.728 | (0.313) | (0.313) | |
| Tayside Valuation Joint Board | 1.149 | | 1.149 | 1.149 | 0.000 | 0.000 | |
| Empty Property Relief Devolution | 1.048 | | 1.048 | 1.120 | 0.072 | (0.048) | 0.120 |
| Total Expenditure | 481.370 | 5.223 | 486.593 | 490.218 | 3.625 | 6.732 | (3.107) |
| Sources of Income | | | | | | | |
| General Revenue Funding | (335.339) | (2.058) | (337.397) | (337.397) | | | |
| Contribution from National Non Domestic Rates (NNDR) Pool | (71.406) | | (71.406) | (71.406) | | | |
| Council Tax | (70.249) | | (70.249) | (70.470) | (0.221) | (0.221) | |
| Use of Balances - | | | | | | | |
| Committed Balances c/f | 0.000 | | 0.000 | 0.000 | | | |
| Earmarked funds | 0.000 | (3.069) | (3.069) | (3.069) | | | |
| Service concessions | (4.376) | | (4.376) | (4.376) | | | |
| Change Fund | 0.000 | (0.016) | (0.016) | (0.016) | | | |
| R&R Fund | 0.000 | (0.080) | (0.080) | (0.080) | | | |
| (Surplus)/Deficit for the year | 0.000 | 0.000 | 0.000 | 3.404 | 3.404 | 6.511 | (3.107) |
| (Surplus)/Deficit for Housing Revenue Acct | 0.000 | 0.000 | 0.000 | 2.600 | 2.600 | 2.111 | 0.489 |
| | | | | | | | |

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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>General Fund Services</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>Children & Families</u> | | | | | | | | | | <u>4,182</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 | | | | | | 749 | | | | |
| 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 | | | | | |
| | | | | | | | | | | |
| <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>1,372</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 | |
| | | | | | | | | | | |
| <u>Neighbourhood Services</u> | | | | | | | | | | <u>1,497</u> |
| Renewal & Repair fund to Neighbourhood Services - Kirkton overspend £80k | | | | | | | | 80 | | |

| | | | | | | | | | | |
|--|--|--|--|---|------------------------------|---|---|--|---|------------------------|
| 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>General Fund Services</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> |
| 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 NS - ECB recruitment approvals August 2025 Various Refuse Collector posts | | | | 146 | | | | | | |
| | | | | | | | | | | |
| <u>Chief Executive</u> | | | | | | | | | | <u>370</u> |
| 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 | | | | |
| | | | | | | | | | | |
| <u>Corporate Services</u> | | | | | | | | | | <u>1,708</u> |
| 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 | | | | |

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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>General Fund Services</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> |
| 2024/25 Carry Forwards - Cost of Living Advice Work | | | | | | 55 | | | | |
| 2024/25 Carry Forwards - Scottish Welfare Fund admin | | | | | | 93 | | | | |
| <u>Construction</u> | | | | | | | | | | <u>1,408</u> |
| Earmarked Reserves to Construction service re Roofs | | | | | | 1,408 | | | | |
| <u>General Contingency</u> | | | | | | | | | | <u>(137)</u> |
| Contingencies to City Development - Bus Shelters/Street Lighting | (100) | | | | | | | | | |
| Contingencies to Neighbourhood Services - Maintenance Budget for Caird Park | (27) | | | | | | | | | |
| General Contingency to Corporate Services - equipment for Floor 4 Dundee House | (10) | | | | | | | | | |
| <u>Contingency: Cost Pressures</u> | | | | | | | | | | <u>(4,593)</u> |
| 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) | | | | | | | | |
| Contingencies to Corporate Services - 2025/26 Pay Award | | (1,156) | | | | | | | | |
| <u>Contingency: New monies</u> | | | | | | | | | | <u>(467)</u> |
| Social Care Uplift 2024-25 and 2025-26 | | | (467) | | | | | | | |
| <u>Contingency: Unallocated Savings</u> | | | | | | | | | | <u>(541)</u> |
| 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) | | | | | | |

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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> |
| General Fund Services | £000 | £000 | £000 | £000 | £000 | £000 | £000 | £000 | £000 | £000 |
| Contingency to NS - ECB recruitment approvals August 2025 Various Refuse Collector posts | | | | (146) | | | | | | |
| Total Adjustments (General Fund) | 0 | 0 | 0 | 0 | 2,058 | 3,069 | 16 | 80 | 0 | 5,223 |