ITEM No …5………..

REPORT TO: **CITY GOVERNANCE COMMITTEE – 20 APRIL 2026**

REPORT ON: **REVENUE MONITORING 2025/2026**

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

REPORT NO: **59-2026**

1 PURPOSE OF REPORT

1.1 To provide Elected Members with an analysis of the 2025/2026 projected revenue outturn as at 31 January 2026 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 31 January 2026 the General Fund is projecting an overall overspend for the year of £1.918m 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 £9.584m 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 31 January 2026 the Housing Revenue Account (HRA) is projecting an overspend of £2.716m 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 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 31 January 2026 is projecting an overspend of £1.918m 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	977		532
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	1,235		640
Other earmarked Funds	5,948	405		5,543
Service concessions flexibility	39,773			39,773
Total earmarked funds	**58,857**	**4,949**	**0**	**53,908**

General Fund	Opening Balance 1 April 2025 £000	(Surplus) / Deficit for the Year £000	Transfers (In) / Out	Projected Balance 31 March 2026 £000
Unallocated Balance	8,174	1,918		6,256
Total General Fund	**67,031**	**6,867**	**0**	**60,164**

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

3.2 The projected unallocated general fund balance of £6.256m is anticipated to provide sufficient in year buffer, including any unplanned and unavoidable expenditure arising over the remainder of the financial year.

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 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 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. The LGE pay award was made in August 2025, 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 cost £2.862m in the current year, applied to salaries in December 2025 and back-dated to August 2025.

3.6 Based on the financial information available as at 31 January 2026 the HRA outturn position for 2025/2026 is projecting an overspend of £2.716m. Further details are provided in section 8 of this report.

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 31 January 2026, 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 31 JANUARY 2026

5.1 The forecast position as at 31 January 2026 for General Fund services is summarised below.

	(Under)/Over Spend as at 31 Jan £m	(Under)/Over Spend as at 31 Dec £m	Movement (from previous month) £m
Net Expenditure	1.684	1.792	(0.108)
Sources of Income	0.234	0.094	0.140
Net projected reduction uncommitted balances	**1.918**	**1.886**	**0.032**

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: (£3.149m) underspend

The overall forecasted underspend remains unchanged from the previous reported position, which covered the period to December 2025.

Overall, the projected underspend is primarily within staff costs. There are also underspends within property costs due to rates rebates (£0.951m) and underspends in energy across all sectors (£1.057m).

The favourable underspends noted above are offsetting overspends within other areas of the Service including staffing costs within Children Services of £0.540m, reflecting continued high levels of service demand. In addition, Repairs & Maintenance is forecasting an overspend of £0.395m due to ongoing cost pressures and decant costs associated with the Braeview/Craigie relocation. Further overspends include £0.304m within supplies and services across Children Services as well as £0.406m anticipated within Pupil Transport, driven by demand related pressures, particularly within the Special and Secondary sectors.

6.2 Dundee Health & Social Care Partnership (DHSCP): £1.300m overspend

The latest financial monitoring report presented to Dundee IJB projects an overspend of £4.961m for 2025/26 (utilising actual info to end December), with this information presented to Dundee IJB at its meeting on 15 April 2026. 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. A further £0.425m was approved to be de-committed from IJB earmarked reserves to support the financial recovery actions. 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 NHS Tayside) 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 £1.300m. 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: £3.886m overspend

The overall forecasted overspend remains unchanged from the previous reported position, which covered the period to December 2025. The projected overspend is mainly within Corporate Property £2.927m, 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 (£0.321m).

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.

In line with previous years there is an 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: £0.397m overspend

There has been a slight reduction in the forecasted overspend from the previous reported position, which covered the period to December 2025.

There is a projected overspend in waste management third party payments of £0.140m, 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 £1.176m 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 £1.671m from holding vacant posts.

The Council is in regular dialogue with the waste plants' contractor in relation to the impacts of the plants' performance and future plans.

6.5 Corporate Fleet: £0.865m overspend

Reflects the projected net overspend associated with the corporate fleet. The overall forecasted underspend remains unchanged from the previous reported position, which covered the period to December 2025. 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: (£1.406m) underspend

There has been an increase in the forecasted underspend from the previous reported position, which covered the period to December 2025. This was largely due to release of a provision and further projected underspends within staff costs.

The service is currently projecting an underspend of (£1.528m) in staff costs, resulting from the holding of vacant posts. An overspend of £0.362m 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. A projected net shortfall in income of £0.173m 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: (£1.300m) 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: £0.933m 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.

In addition, the uptake of the budgeted savings scheme for staff to purchase additional annual leave through salary sacrifice was less than anticipated, by £0.110m.

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 31 JANUARY 2026

8.1 The forecast position as at 31 January 2026 for the HRA is summarised below:

	(Under)/Over Spend as at 31 Jan £m	**Under)/Over Spend as at 31 Dec £m**	**Movement (from previous month) £m**
Net Expenditure	2.708	2.740	(0.032)
Sources of Income	0.008	0.011	(0.003)
Net over/ (underspend)	**2.716**	**2.751**	**(0.035)**

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 £2.094m. 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 £1.184m. The anticipated cost of relets is also higher than budgeted, due to an increase in the number of relet properties assumed within the budget £1.282m. These adverse variances are partially offset by projected underspends on environmental improvements, resulting from delays in the commencement of these projects (£0.774m).

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	**January £m**
Opening Balance as at 1 April 2025	3.193
Less Projected Overspend to 31 March 2026	(2.716)
Projected Balance as at 31 March 2026	**0.477**

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 **07 APRIL 2026**

DUNDEE CITY COUNCIL

2025/2026 REVENUE OUTTURN MONITORING

PERIOD 1 APRIL 2025 - 31 JANUARY 2026

	Approved Revenue Budget 2025/26 £m	Total Budget Adjustments (see Appx B) £m	Adjusted Revenue Budget 2025/26 £m	Projected Outturn 2025/26 £m	Projected Variance Over/(under) spend £m	Previous Months Projected Variance £000	Movement Since Previous Month £000
General Fund Services							
Children & Families	233.620	8.983	242.603	239.454	**(3.149)**	**(3.149)**	**(0.000)**
Dundee Health & Social Care Partnership	114.842	0.424	115.266	116.566	**1.300**	**0.720**	**0.580**
City Development	18.250	3.255	21.505	25.391	**3.886**	**3.890**	**(0.004)**
Neighbourhood Services	23.603	1.438	25.041	25.438	**0.397**	**0.470**	**(0.073)**
Chief Executive	14.320	0.436	14.756	14.670	**(0.086)**	**(0.045)**	**(0.041)**
Corporate Services	35.318	1.550	36.868	35.462	**(1.406)**	**(0.835)**	**(0.571)**
Construction Services	0.000	1.264	1.264	1.264	**(0.000)**	**0.000**	**(0.000)**
	439.953	17.350	457.303	458.244	**0.942**	**1.050**	**(0.108)**
Capital Financing Costs / Interest on Revenue Balances	30.863		30.863	29.563	**(1.300)**	**(1.300)**	
Contingencies:							
- General	0.500	(0.229)	0.271	0.271	**0.000**	**0.000**	
- Budget growth/Pay Pressures	8.324	(6.937)	1.387	1.387	**0.000**	**0.000**	
- Unallocated Corporate Savings	(0.944)	0.011	(0.933)	0.000	**0.933**	**0.933**	
- New monies	0.922	(0.723)	0.199	0.199	**0.000**	**0.000**	
Tayside Contracts surplus	(0.232)		(0.232)	(0.232)	**0.000**	**0.000**	
Corporate Fleet	3.982	0.112	4.094	4.959	**0.865**	**0.865**	
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	1.170	**0.122**	**0.122**	
Total Expenditure	**481.370**	**9.584**	**490.954**	**492.638**	**1.684**	**1.792**	**(0.108)**
Sources of Income							
General Revenue Funding	(335.339)	(5.739)	(341.078)	(341.078)			
Contribution from National Non Domestic Rates (NNDR) Pool	(71.406)		(71.406)	(71.406)			
Council Tax	(70.249)		(70.249)	(70.015)	**0.234**	**0.094**	**0.140**
Use of Balances -							
Committed Balances c/f	0.000		0.000	0.000			
Earmarked funds	0.000	(3.679)	(3.679)	(3.679)			
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**	**1.918**	**1.918**	**1.886**	**0.032**
(Surplus)/Deficit for Housing Revenue Acct	**0.000**	**0.000**	**0.000**	**2.716**	**2.716**	**2.751**	**(0.035)**

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Dundee City Council										
Revenue Monitoring to 31st March 2026 - Budget Adjustments to date										
	Alloc To/From General Conts	**Alloc To/From Conts: Cost Pressures**	**To/From Conts: New Monies**	**Alloc To/From Conts: Savings**	**Funding Transfers**	**Alloc from Earmarked Funds**	**Alloc from Change Fund**	**Alloc from R&R Fund**	**T/Fs Between Depts / Conts**	**Dept Totals**
General Fund Services	**£000**	**£000**	**£000**	**£000**	**£000**	**£000**	**£000**	**£000**	**£000**	**£000**
Children & Families										**8,983**
Social Care Uplift 2024-25 and 2025-26			467		230					
Early Learning Care uplift 2025/26			257		16					
Holiday playschemes and activities					31					
Children Services Third Party Payments Pressures						1,033				
Local Government Employees 2025/26 Pay Award		2,246								
Tayside Contracts 2025/26 Pay Award					126					
Uplift to Scottish Recommended Allowance for kinship and foster carers					60					
School Milk Subsidy Scheme					25					
VSER savings				(86)						
Cyber insurance and assurance	72									
Salary Sacrifice, White Goods & Leave Purchase scheme corporate saving allocation				(46)						
Procurement Savings				(41)						
Teachers Pay Award 2025/26		2,862								
Social Care Uplift 2025/26					127					
Teacher Induction Scheme					684					
2024/25 Carry Forwards - Whole Family Wellbeing Fund						470				
Contingencies to Children & Families - Whole Family Wellbeing Fund		82	177							
Children Services uplift 2024/25		191								
Dundee Health & Social Care Partnership										**424**
2025/26 Pay Award		424								
City Development										**3,367**
Transfer of budget for post				34						
Bus Shelters/Street Lighting	100									
Eden Project						405				
Recruitment approval for post				2						
2025/26 Pay Award		767								
Tayside Contracts 2025/26 Pay Award					49					
Corporate Services to City Development - Transfer of Software Budget (permanent)									15	
Transfer of Learning & Organisational Development staff budget (permanent)									272	
Co-Pilot Licences							2			
VSER savings				(8)						
Procurement Savings				(10)						
No One Left Behind funding					77					
Regional Connectivity PSO Services (Dundee)					1,664					
Salary Sacrifice, White Goods & Leave Purchase scheme corporate saving allocation				(7)						
Single-use vapes					5					
Neighbourhood Services										**1,438**
Renewal & Repair fund to Neighbourhood Services - Kirkton overspend								80		
Communities Staff Budget				212						
Maintenance Budget for Caird Park	27									
2025/26 Pay Award					1,027					
Tayside Contracts 2025/26 Pay Award					5					
ECB recruitment approvals August 2025 Various Refuse Collector posts				146						
Rapid Rehousing Transition Plan Distribution					34					
Salary Sacrifice white goods & Leave Purchase scheme corporate saving allocation				(18)						
Procurement Savings				(71)						
Nature Restoration Fund					59					
VSER Savings				(63)						

Dundee City Council										
Revenue Monitoring to 31st March 2026 - Budget Adjustments to date										
	Alloc To/From General Conts	**Alloc To/From Conts: Cost Pressures**	**To/From Conts: New Monies**	**Alloc To/From Conts: Savings**	**Funding Transfers**	**Alloc from Earmarked Funds**	**Alloc from Change Fund**	**Alloc from R&R Fund**	**T/Fs Between Depts / Conts**	**Dept Totals**
General Fund Services	**£000**	**£000**	**£000**	**£000**	**£000**	**£000**	**£000**	**£000**	**£000**	**£000**
Chief Executive										**436**
2024/25 Carry Forwards - Protecting People						38				
Budget for post				26						
EKOS project							8			
2025/26 Pay Award					80					
LACD 2025/26 Pay Award					200					
Reversal of part of LACD Pay Award 2025/26					(43)					
Corporate Services to Chief Executive - Transfer of Software Budget to LACD									50	
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)						
Procurement Savings				(1)						
Corporate Services										**1,550**
Transfer of budget for various posts				121						
2025/26 Pay Award		1,156			20					
Corporate Services to Chief Executive - Transfer of Software Budget to LACD									(50)	
Corporate Services to City Development - Transfer of Software Budget (permanent)									(15)	
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)	
Discretionary Housing Payments – additional funding for 2025-26					46					
VSER Scheme Legal Advice Costs				6						
VSER savings				(19)						
Salary Sacrifice white goods & Leave Purchase scheme corporate saving allocation				(22)						
Procurement Savings				(165)						
Discretionary Housing Payments - Housing Emergency Action Plan					44					
RSG to Corporate Services - Scottish Welfare Fund					204					
Contingencies to Corporate Services - Consultancy Fees	20									
Construction										**1,264**
Earmarked Reserves to Construction service re Roofs						1,264				

Dundee City Council

Revenue Monitoring to 31st March 2026 - Budget Adjustments to date

General Fund Services	Alloc To/From General Conts	Alloc To/From Conts: Cost Pressures	To/From Conts: New Monies	Alloc To/From Conts: Savings	Funding Transfers	Alloc from Earmarked Funds	Alloc from Change Fund	Alloc from R&R Fund	T/Fs Between Depts / Conts	Dept Totals
	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000
General Contingency										**(229)**
Contingencies to City Development - Bus Shelters/Street Lighting	(100)									
Contingencies to Neighbourhood Services - Maintenance Budget for Caird Park	(27)									
Contingencies to Corporate Services - various	(30)									
Contingencies to Children & Families - cyber insurance and assurance	(72)									
Contingency: Cost Pressures										**(6,937)**
Contingencies to Services - 2025/26 Pay Awards		(7,455)								
Revenue Savings Grant - Local Authority Pay Revenue					791					
Contingencies to Children & Families - various		(273)								
Contingency: New monies										**(723)**
Funding for Resettlement Teams 2025-26					97					
Prisoner Early Release Funding					81					
Contingencies to Children & Families - various			(901)							
Contingency: Unallocated Savings										**11**
Contingencies to City Development - various				(11)						
Contingencies to Neighbourhood Services - various				(206)						
Contingencies to Chief Executive - various				(24)						
Contingencies to Corporate Services - various				79						
Contingencies to Children & Families - various				173						
Total Adjustments (General Fund)	**0**	**0**	**0**	**0**	**5,739**	**3,679**	**86**	**80**	**0**	**9,584**